



2008 Budget Document

gwinnettcounty

County Commission
Charles **Bannister**, Chairman

Lorraine **Green**, District 1
Bert **Nasuti**, District 2
Mike **Beaudreau**, District 3
Kevin **Kenerly**, District 4

75 Langley Drive
Lawrenceville, GA 30045

table of contents

Title Page.....i
 Table of Contents.....ii

Introduction (Section I)

Gwinnett County – Organizational Chart.....I-1
 Gwinnett County – Department Directors and Elected Officials.....I-2
 Gwinnett County – Financial Services/Budget Staff.....I-3
 Gwinnett County – General Information.....I-4
 Gwinnett County – MunicipalitiesI-9

Executive Summary (Section II)

Director of Financial Services – Transmittal Letter.....II-1
 Gwinnett County – Policies and Procedures.....II-7
 Gwinnett County – Mission, Goals, Objectives.....II-12
 Gwinnett County – Budget Process.....II-14
 Gwinnett County – Budget Process Flow Chart.....II-16
 Gwinnett County – Financial and Economic Status.....II-17
 Gwinnett County – Debt Summary.....II-23
 Gwinnett County – Short-Range Issues.....II-28
 Gwinnett County – Long-Range IssuesII-33
 Initial Operating Impact and Major Capital ProjectsII-38
 Gwinnett County – Budget ResolutionII-39
 Gwinnett County – Resolution Amounts.....II-42
 Operating and Capital Funds Combined – Revenues and AppropriationsII-43
 Gwinnett County – Authorized Position HistoryII-44
 General Fund – Tax Digest Values.....II-45
 Tax-Related Funds – Real and Personal Property Tax RatesII-46

Operating Funds – Definitions, Revenues, Expenditures, and Appropriations (Section III)

Operating Funds – Revenue and Expenditures by CategoryIII-1
 Operating Funds – Revenue and Expenditures by FundIII-2
 Operating Funds – Fund Balance SummariesIII-4

 Operating Tax-Related Funds.....III-7
 General Fund.....III-10
 General Fund – Departmental Expenditures.....III-11
 Fire District FundIII-16
 Recreation Fund.....III-19
 General Obligation Debt Service (G.O. Bond) Fund (1986 Issue)III-23
 General Obligation Debt Service (G.O. Bond) Fund (Detention Center)III-26
 Street Lighting FundIII-29
 Speed Hump FundIII-31

 Operating Enterprise FundsIII-33
 Water and Sewer Operating FundIII-36
 Local Transit Operating Fund.....III-39
 Stormwater Management Operating Fund.....III-42
 Airport Operating Fund.....III-45
 Solid Waste Operating Fund.....III-48

Operating Internal Service Funds.....	III-51
Group Self-Insurance Fund.....	III-54
Fleet Management Fund.....	III-56
Risk Management Fund.....	III-59
Vehicle Purchasing Fund.....	III-61
Workers' Compensation Fund.....	III-63
Auto Liability Fund.....	III-65
Operating Special Use Funds.....	III-67
E-911 Fund.....	III-70
Tourism Fund.....	III-73
Crime Victims Assistance Fund.....	III-75
Police Special Investigations Fund.....	III-77
Sheriff Inmate Store Fund.....	III-79
Corrections Inmate Welfare Fund.....	III-81
Sheriff Special Operations Fund.....	III-83

Departmental Information – Missions, Org Charts, Issues, Goals, Performance Measures, and Budgets (Section IV)

Clerk of Court.....	IV-1
Clerk of Recorder's Court.....	IV-3
Community Services.....	IV-5
Correctional Services.....	IV-9
County Administrator.....	IV-13
District Attorney.....	IV-15
Financial Services.....	IV-19
Fire and Emergency Services.....	IV-25
Human Resources.....	IV-29
Information Technology Services.....	IV-31
Judiciary.....	IV-33
Juvenile Court.....	IV-37
Law Department.....	IV-41
Planning and Development.....	IV-45
Police Services.....	IV-49
Probate Court.....	IV-53
Probation.....	IV-55
Recorder's Court Judges.....	IV-57
Sheriff's Department.....	IV-59
Solicitor's Office.....	IV-63
Support Services.....	IV-67
Tax Commissioner.....	IV-71
Transportation.....	IV-75
Water Resources.....	IV-79

Capital Funds (Section V)

Capital Funds Revenue and Expenditures by Category.....	V-1
Capital Funds Revenue and Expenditures by Fund.....	V-2
Capital Funds Fund Balance Summaries.....	V-3
Capital Funds Revenue and Appropriations by Fund.....	V-4
Capital Tax-Related Funds.....	V-5
Capital Project Fund.....	V-8

Capital Enterprise Funds.....V-13
 Airport Renewal and Extension Fund.....V-17
 Solid Waste Renewal and Extension Fund.....V-18
 Stormwater Renewal and Extension Fund.....V-19
 Transit Renewal and Extension Fund.....V-20
 Water and Sewer Renewal and Extension/Bond Funds Combined.....V-21
 Capital Special Use Funds.....V-25
 Special Purpose Local Option Sales Tax Fund (1997).....V-28
 Special Purpose Local Option Sales Tax Fund (2001).....V-36
 Special Purpose Local Option Sales Tax Fund (2005).....V-43

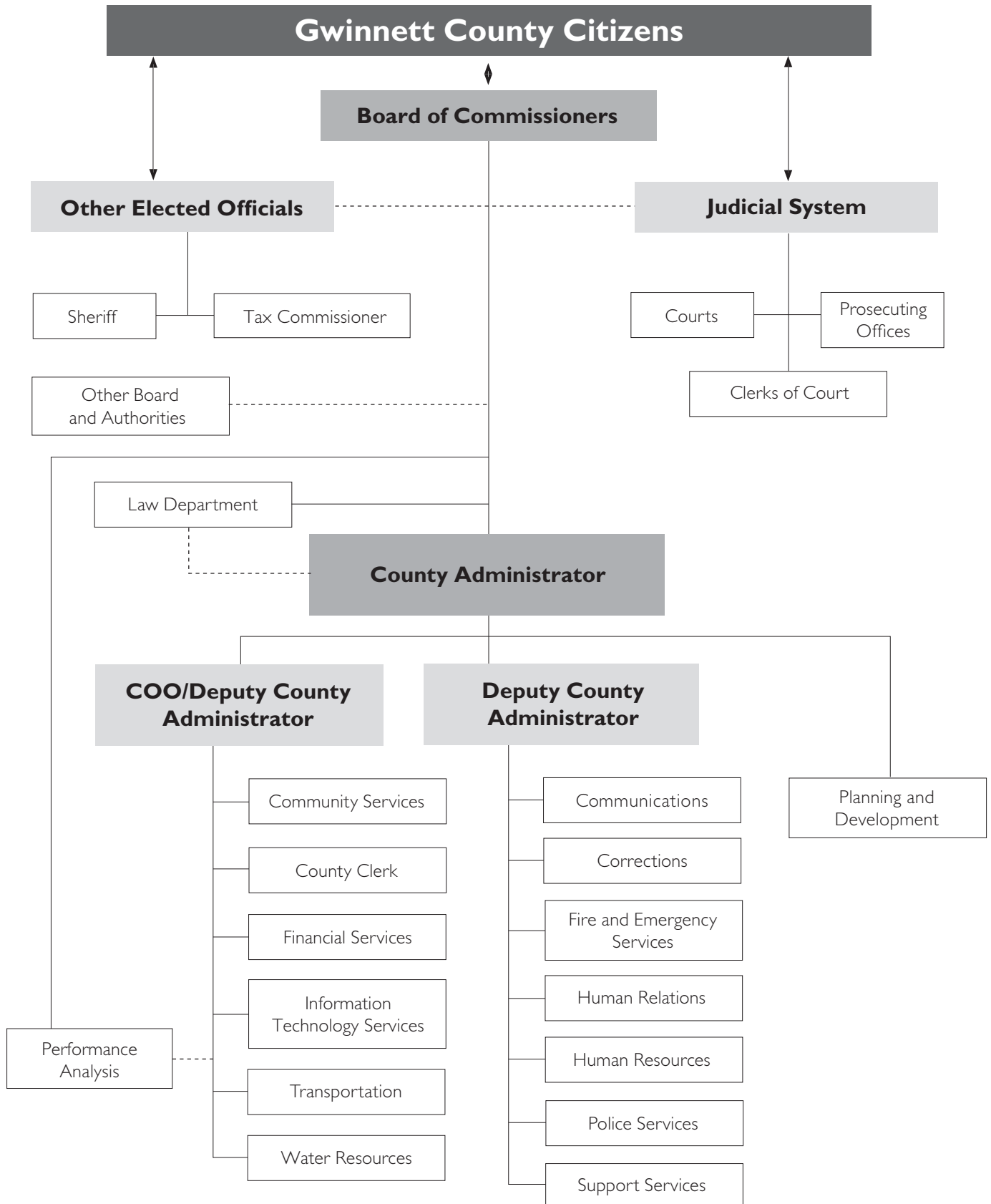
Capital Program (Section VI)

Community Services Capital Improvement Program.....VI-1
 General Government Capital Improvement Program.....VI-5
 Public Safety Capital Improvement Program.....VI-9
 Transportation Capital Improvement Program.....VI-13
 Water Resources Capital Improvement Program.....VI-23

Appendix (Section VII)

Budget Document – Glossary and Acronyms..... VII-1
 Gwinnett County – Salary Range StructureVII-14
 Gwinnett County – Authorities, Boards, and Committees.....VII-15
 Gwinnett County – Statistical InformationVII-16
 Gwinnett County – Commission Districts.....VII-22

GWINNETT COUNTY ORGANIZATIONAL CHART



Department Directors

County Administrator
Jock A. **Connell**

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

Deputy County Administrator
Susan **Lee**

County Attorney
Karen **Thomas**

Community Services
Phil **Hoskins**, Director

Corrections
David **Peek**, *Interim Warden*

Financial Services
Lisa **Johnsa**, 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 M. **Hutchinson III**

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

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

Solicitor
Rosanna **Szabo**

Tax Commissioner
Katherine **Sherrington**

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

Superior Court Judges
K. Dawson **Jackson**, Chief Judge
Richard T. **Winegarden**
Michael C. **Clark**
Melodie **Snell Conner**
Debra K. **Turner**
William M. **Ray III**
R. Timothy **Hamil**
Ronnie K. **Batchelor**
Thomas **Davis**
Warren **Davis**

Judicially Appointed Officials

Juvenile Court Judges
Robert V. **Rodatus**, Chief 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

Lisa **Johnsa**
Director

Maria **Woods**
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

Darlesa **Barron**, Financial Analyst
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

LaRae **Flowers**, Budget Assistant
Karen **Getze**, Staff Assistant

economic analysis division

Alfie **Meek**, PhD, Director

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, 2007.

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 2007, Gwinnett's population was an estimated 776,347. 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 729 sworn officers, supported by 319 non-sworn officers providing law enforcement services to the county. The new Training Complex, which houses classrooms, an indoor firing range, and a precision driving course, opened in June and was followed by the opening of the Animal Welfare and Enforcement Center in September 2007.

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 766 well-trained men and women who are proactive in their approach to the challenges and citizen-oriented in their focus. Both Fire Station 27 in Dacula and Fire Station 8 in Grayson opened in June 2007. Fire Station 28 near Loganville is currently under construction.

transportation

Gwinnett's infrastructure includes more than 2,750 miles of roads, which include over 626 signalized intersections. The 2008 Capital Budget and 2009 – 2013 plan for the Transportation Capital Improvement Program (CIP) totals \$394 million.



The new Department of Transportation (DOT) Central Maintenance and Storage Facility opened in mid-2007. The 63,000-square-foot facility houses storage, shops, and offices for the Traffic Signals Unit, Sign Shop, Paint Shop, and a new state-of-the-art Traffic Control Center.

Briscoe Field is the third 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. The airfield electrical upgrades were completed in 2007 and included the installation of 56 new guidance signs that meet FAA standards. Also included were the installations of one new windcone and supplemental windcones at both Runway 7 and 25 approach ends. Finally, a security fence was installed around the air traffic control tower and the electrical feed to the airfield lighting vault was upgraded.

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 2007, the Transit system transported nearly two million people on express and local buses.

education



Gwinnett County Public Schools is the largest school system in Georgia and the 14th largest school system in the country with a growth rate of 4,000 new students each year. Total enrollment for 2007-2008 was just under 156,000 which includes 66 elementary schools, 20 middle schools, 17 high schools, and seven alternative education centers. The average cost to educate a student is \$7,705 per year. Gwinnett's school system serves approximately 121,320 meals daily and operates over 1,700 school buses that travel 120,000 miles a day for a total of 23 million miles annually. In fiscal year 2008, its total operating budget is \$1.703 billion.

There are over 20 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, and Georgia Perimeter College (partnered with the University of Georgia).

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 is scheduled for May 2008. By 2010, enrollment is estimated to be 8,000.

In May 2008, the University of Georgia plans to move 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 bachelor's degree completion programs are being phased out, with the last students expected to graduate by spring 2008, enrollment in the graduate programs continues to expand.

The University of Georgia has recently received approval from the University System Board of Regents to relocate its graduate academic and continuing education programs to Gwinnett County.

Established in 1935, the Gwinnett County Library System has grown to 14 full-service branches. Construction on the Hamilton Mill Branch Library will begin in 2008. It will be the 15th branch library and the County's third "green" building. The library is scheduled to open in 2009.

business environment

Gwinnett County Top 10 Major Employers

Company	Employees
Gwinnett County Public School System	20,359
Gwinnett County Government	4,893
Gwinnett Health Care System	4,300
Wal-Mart	3,714
Publix*	3,474
United States Postal Service	2,286
State of Georgia	2,101
Kroger*	2,020
Scientific Atlanta, a Cisco Company	1,838
Primerica	1,658

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

Source: Calls to individual companies in February 2008

Gwinnett County has maintained its AAA rating from all three major credit rating agencies since 1997. In 2006, \$121.3 million in water and sewer refunding revenue bonds were issued. This favorable rating indicates solid financial management and resulted in significant interest savings for our citizens.

Gwinnett County issued 25,764 occupation tax certificates (business licenses) in 2007. 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 170 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 225 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 13 anchors, including Bass Pro Shop's Outdoor World and Neiman Marcus. There are also over 200 specialty retailers, as well as a variety of theme restaurants, casual dining, and cutting-edge entertainment venues such as Jillian's, Action 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 2007, the division offered over 5,616 classes, summer camps, and special events.

Gwinnett Parks and Recreation operates 34 parks and facilities that include 119 athletic fields, 38 tennis courts, 14 multi-purpose sports courts, 11 swimming pools, five dog park areas, trails, outdoor skate complexes, playgrounds, picnic areas, pavilions, fishing lakes, and more. In 2007, Little Mulberry Park and Graves 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. In 1996, Gwinnett had approximately 1,500 acres of parkland. As of 2007, the total parkland acreage grew to over 8,000 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 \$45 million state-of-the-art stadium. The stadium will seat over 10,000 fans and should be completed in March 2009.



healthcare

Gwinnett Hospital System is a not-for-profit healthcare network offering facilities and services to Gwinnett and the surrounding community. Their 500-bed system includes three hospitals plus supporting facilities anchored by their flagship, Gwinnett Medical Center, in Lawrenceville. Systemwide, there are over 4,300 associates and 823 affiliated physicians representing over 51 specialty healthcare fields.

Gwinnett Medical Center is the central facility, which also includes a day surgery unit; a larger emergency department; trauma operating room; sleep lab; 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; and the new hospital in Duluth, which replaced the 60-year-old Joan Glancy Memorial Hospital. Construction is underway on the Gwinnett Medical Center campus to increase the number of acute-care beds. The new addition is scheduled to open in fall 2009 at a cost of over \$92 million.

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 200-bed full-service hospital, which includes a pediatric urgent care unit, day surgery, occupational medicine, 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 older adult conditions. The center includes programs for senior mental health, mood disorders, 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

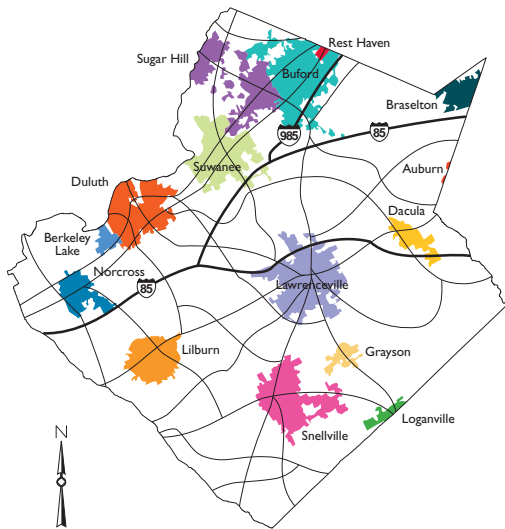


Built in 1885 and renovated in 1992, the Historic Courthouse is located on the square in downtown Lawrenceville and is open for tours Monday through Friday. County offices were housed in this facility until 1988. This building serves as a public museum and meeting facility for citizens and civic organizations. The annual lighting of the tree at Christmas, the annual Gwinnett Glows Fourth of July Celebration, 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 2007, there were an estimated 776,347 people calling Gwinnett home.

POPULATION – July 1, 2006 Estimate (Source – U.S. Census Bureau)

Auburn	304 *
Berkeley Lake	2,014
Braselton	630 *
Buford	10,868 *
Dacula	4,484
Duluth	25,838
Grayson	1,404
Lawrenceville	28,851
Lilburn	11,542
Loganville	2,389 *
Norcross	10,111
Rest Haven	107 *
Snellville	19,983
Sugar Hill	16,170
Suwanee	14,034

* 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 U.S. 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."

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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January 3, 2008

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 January 2, 2008. 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 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. As in the past, the future operating impact of several capital projects created much concern during the 2008 budget process. Staff and review team members approached the budget process with the goal of keeping the County financially stable while addressing our service needs, especially in the area of courts and sheriff.

This year's Gwinnett County budget allows our staff and services to grow while focusing on the core responsibilities of local government. Foresight and long-range planning have enabled us to not only maintain services, even as Gwinnett County continues to grow by over 20,000 residents annually, but to expand services to our citizens.

Budget at a Glance

The total 2008 Budget, including all operating and capital funds, is \$1,532,240,805. The Operating Budget is \$855,888,557 and the Capital Budget is \$676,352,248. The five-year Capital Plan is \$1,315,539,584. The total 2008 Budget is \$83 million less than the 2007 Reconciliation Budget. 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.
2008	\$855,888,557	5.0%	\$676,352,248	-15.5%	\$1,532,240,805	-5.2%
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%
2004	\$670,472,389	6.6%	\$720,476,631	-1.9%	\$1,390,949,020	1.9%

The total 2008 Capital spending plan accounts for 44 percent of the 2008 Budget. In total, Capital decreased 15.5 percent from \$800 to \$676 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 2007 with completion anticipated in 2008 include a 800 MHz radio system, widening of State Route 324, West Gwinnett Park and Aquatic Center, and Peachtree Ridge Park.

continued...

Due to continued residential and commercial growth in Gwinnett County, property tax revenues continue to increase. The Board of Commissioners has rolled back the County portion of the millage rate to offset past property value updates. However, Gwinnett County is facing the same situation of stagnant and declining property values as the nation, and our property tax revenues could be impacted negatively in the short term. The county government's millage rate has decreased by 24 percent since 1996.

During the development of the 2008 Budget and the 2009 – 2013 Capital Improvement Program, those involved in the budget process focused on the Board of Commissioners' goals and initiatives. Each year, the Board of Commissioners and department directors meet to discuss their major goals and objectives for the coming year (see *Mission, Goals, and Objectives* page 11-12). Goals and objectives that have a financial impact are factored into the budget.

One of the major goals of the 2008 Budget was to continue the County's efforts to keep our core services strong while maintaining our financial stability and keeping the County's needed reserve policy intact. Funding for new or expanded programs was focused primarily on the areas of Courts, Public Safety, and Sheriff as well as the operations of new capital projects. With several new capital projects coming on line in 2008, the budget has been scrutinized at several levels.

Another strategic goal of the County is to continue our efforts to maintain and recruit quality employees. To help meet this goal, the 2008 budget included funding to implement parity pay for Sheriff's sworn officers. The step program, implemented in 2007, gives each sworn officer, primarily in the Police, Fire, Sheriff, and Correctional Departments, a four percent increase on his or her anniversary of employment. This guaranteed step is in lieu of pay-for-performance, which will still exist for non-sworn personnel. Along with the step system, the County budgeted funding for a cost-of-living increase for all personnel effective July 2008. The rates depend upon the type of position and are based on market research and other economic factors. The County continues to implement steps required in funding outstanding liabilities for Other Post Employment Benefits (OPEB).

This year's budget boosts staffing levels, adding 95 new positions, with an emphasis on Courts and Public Safety. The County's 10th Superior Court Judge is being added in 2008, which includes four positions for the Judiciary, two positions for Clerk of Court, two positions for the Sheriff's Department, and eight positions for the District Attorney. Other positions are being added in Community Services, Fire and Emergency Services, the Police Department, Support Services, Crime Victim Fund, and Water Resources. The distribution of these positions is reflected within the discussion of the various funds. There is additional narrative on many of these new positions within the *Short-Range Issues* segment of the **Executive Summary**. The total number of authorized positions for the County is 4,893 with the adoption of the 2008 Budget. As mentioned in the *Mission, Goals, and Objectives* portion of the **Executive Summary**, consideration was also given to adding funds for contract/professional services in lieu of additional positions where practical.

The 2008 Capital Budget supports the County's commitment to maintain and enhance its infrastructure. It will support necessary water, sewer, and stormwater projects totaling approximately \$245 million. The Capital Budget includes \$172 million in road improvements, ranging from school safety and road alignment projects to major construction, such as the extensions to McGinnis Ferry Road and Sugarloaf Parkway. Like the Operating Budget, the Capital Budget emphasizes public safety, with \$93 million budgeted for police and fire facilities and equipment. Capital recreational needs have been addressed with \$84 million budgeted for community service facilities, new parks, and

expansions of existing parks and land and greenway purchases. The capital program also includes \$62 million to address the County's commitment to implementing new and updated technology, enhancing facilities to meet the County's needs, and implementing additional security measures as needed.

General Fund

The General Fund, at \$455 million, is the largest operating fund within the 2008 Budget. The General Fund encompasses the operational funding for most of the County's departments with the primary exceptions of Water Resources and Parks and Recreation. The fund's principal source of revenue is property taxes that account for about 66 percent of the projected 2008 revenues. It maintains funding for over 78 percent of the County's total workforce. The General Fund budget for 2008 is \$25.9 million more than the 2007 Reconciled Budget. Approximately \$6.1 million of this increase is the result of expansion of services and staffing including the addition of the 10th Superior Court Judge. The remaining \$19.4 million increase is the result of 2008 salary adjustments and other minimal increases to continue the existing service level of County operations. Of the 95 positions added this year, 55 are in the General Fund.

Recreation Fund

The Recreation Fund has a projected revenue growth of approximately 3.4 percent for 2008. This fund will gain seven more positions in 2008 related to the expansion of the County's recreational facilities. The 2008 millage rates for Recreation will not increase from 2007.

E-911 Fund

The E-911 Fund continues to be financially strong. 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. It is projected that 500,000 E-911 calls will be received in 2008.

Crime Victims Assistance Fund

The Crime Victims Assistance Fund was established in 1996 to account for revenues generated through the additional five percent added to fines to aid in funding victim assistance programs. Projected 2008 revenues are \$999,000. These revenues allow the District Attorney and Solicitor General to cover more of their **Crime Victims Assistance Program** costs from this fund rather than the General Fund. Also, two certified non-profit agencies, Gwinnett Sexual Assault Center, and the Partnership Against Domestic Violence that were previously subsidized by the General Fund, are now being subsidized from the Crime Victims Assistance Fund.

Stormwater Operating Fund

Historically, stormwater operations have been funded predominately by contributions from the General Fund. Beginning in 2006, a stormwater utility was established to generate revenues to fund the operating and capital needs in this area. In November 2005, the Board of Commissioners approved a rate schedule for the stormwater utility, with increases established through 2011. As a result, in 2007, stormwater operations no longer received any funding from the General Fund.

Water and Sewer Operating Fund

This fund is the second largest operating fund with approximately \$205.8 million of revenue budgeted in 2008. Approximately 20 percent of this fund's budget is appropriated for a transfer to the Water and Sewer Renewal and Extension Fund for funding of water and sewer capital improvements. Increasing growth in the County places a great demand on this fund to meet the service needs of the citizens. The operational costs of the fund are supported from water and sewer user fees. The operating impact of new water and sewer facilities combined with the last few years of major water con-

ervation efforts and the drought have had significant effects on the water and sewer operating fund. The year over year percentage increase in the growth of net operating income has been trending downward since 2000. A two percent volumetric rate increase went into effect in 2006 that helped increase revenues. In addition, the Board of Commissioners has approved annual increases in volumetric rate increases through 2011. Eleven new positions were added in this fund in 2008 in an effort to help work-load increases.

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 General Fund subsidizes the Transit Fund, but it is hoped that additional revenues from the expanded services will lessen the required General Fund contribution as the transit system matures.

Group Self-Insurance Fund. The percentage of salaries contributed to our Group Self-Insurance (GSI) Fund was decreased from 20 percent in 2004 to 19 percent in 2005 to 18 percent in 2007 and it remains at 18 percent for 2008. 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 cost sharing plans to lessen the total financial impact to the County.

Capital Project Fund

This capital fund, which is primarily supported by contributions from the operating tax funds, General and Recreation, is budgeted at \$60.8 million in 2008. The General Fund is contributing \$13.4 million towards funding of the capital program, of which \$13.2 million is allocated for the Capital Project Fund (the remaining \$0.2 million is for the Transit Renewal and Extension Fund). Due to the passage of the 2005 Special Purpose Local Option Sales Tax (SPLOST), the required contribution from the General Tax Fund has been reduced to approximately four percent. The Recreation Fund will contribute a total of \$3.1 million, or 10 percent of the Operating Fund revenue. Some of the highlights of projects supported in this fund include park improvements, social service facilities, and other County projects.

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 \$630 million. However, in keeping with the County's practice of conservatively budgeting anticipated revenue, only \$550 million, is budgeted to date. The entire Cities' Share Allocation of the initial projection, or \$88.6 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.

Water and Sewer Capital Funds

The 2008 budget for the combined water and sewer capital funds is \$219 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 2008 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 \$675 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 \$470 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 \$40 million budgeted in 2008, and development fees continue to support these funds.

The 2008 budget keeps infrastructure and basic, core services at the forefront. The continued emphasis on public safety, criminal justice, and water and sewer services demonstrate the County's commitment to keeping Gwinnett County a great place to live. 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, and makes the County a great place to work.

Detailed information on all facets of the budget can be found within this document. The **Executive Summary** brings all of the 2008 Budget and 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 *Agency 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 addressing 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 2008. 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 Financial Services and the Budget Division to continue to work through a cooperative effort with County employees, elected officials, and citizens to insure a financially stable future for Gwinnett County.

Respectfully submitted,



Lisa Johns
Director of Financial Services

policies and procedures

Under *Georgia Code 36-5-22.1*, amended by House Bill N°. 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, and Debt Administration; Treasury; Risk Management and 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 N^o. 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 reevaluated 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 budget 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.

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 2008

With our mission in mind and in pursuit of our goal, the following objectives were established for 2008:

- 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.
- The continuation of a pay-for-performance system shall be funded in the budget in order to maintain the overall employee compensation package (use of Employment Cost Index will be a factor in determining annual percentage increases). Continued annual funding for the pay-for-performance will depend upon the availability of funds in future years.
- 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. For example, one-time purchases of equipment that reduce other costs will be encouraged. The 2008 Budget includes \$150,000 for the funding of efficiency studies.
- 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 2008 Budget estimates 6.14 authorized positions per 1,000 residents.

- 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.
- Where appropriate, the 2008 Budget will use funds for contract/professional services (outsourcing) in lieu of adding additional staffing and/or equipment.
- Projects included in the **Capital Improvement Program** should be consistent with the **Gwinnett County Comprehensive 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.
- Funding for the preservation of historic sites and the preservation of greenspace (emphasis along rivers and waterways) should be strongly considered in the budget.
- The base 2008 Gwinnett County government millage rate shall remain at the same level as the 2007 rate, 11.08. Following an evaluation of possible value changes in 2008, a further reduction to the millage rate may be appropriate prior to the actual rate adoption in 2008.
- Address the areas of liability of general pension benefits along with OPEB through proactive measures.

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 2008 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**.

Departments were also asked to review very carefully their 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 2008 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 2008. 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 2008 Budget in the **Executive Summary** (II-12 through II-13). In the 2008 budget process, priorities were given to fund staffing and operations for capital projects anticipated for completion in 2008, which include an ambulance expansion and new parks and recreation facilities. These additions, along with capital improvements, were then forecast 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 2008 Proposed Budget was submitted to the Board of Commissioners on November 6, 2007. The Board of Commissioners 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 6, 2007.

County Ordinance also requires that a budget must be adopted at the first meeting of the new fiscal year. The 2008 Budget was adopted on January 2, 2008, and is being presented in its entirety with this document. With the adoption of the 2008 Budget, the Board also adopted the preliminary **Five-Year Capital Improvement Plan** for 2009 through 2013.

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** (II-39 through II-41) 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 2008 Budget.

	Feb.	Mar.	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.
Preparation:												
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					→							
Review and Recommend:												
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								→				
Finalize and Adopt:												
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												→

financial and economic status

Overview

Gwinnett County Government is financially sound as evidenced by the County's AAA bond rating by all three major rating agencies. The County's current financial position has been accomplished through growth of its tax digest, fiscally prudent actions by policy makers, and a willingness of citizens to invest in the future. Even though Gwinnett County is facing some serious budgetary issues in the next few years, the County has been positioned to withstand these future impacts with long-range budget planning that considers both short- and long-term impacts of decisions.

The three factors mentioned above—tax digest growth, prudent actions by policy makers, and citizens investing in the future—have allowed the County to withstand the most recent economic downturn. The unprecedented growth in both residential and commercial properties has given the County the ability to plan ahead financially. Since 1990, the gross taxable value of the County Tax Digest has nearly quadrupled in value.

Policy makers and County staff have made sure that County departments adhere to financial plans while still ensuring services offered to citizens are delivered in the best manner possible. Gwinnett County continues to prepare for the future through extensive planning efforts, including an economic analysis division within the Finance Department. By combining the efforts of the current budget division with the Economic Analysis Division, the County can better prepare for the road that lies ahead.

The third factor in developing this sound economic plan of the County is the foresight of county residents in dedicating certain tax revenues toward specific high priority items. The residents of Gwinnett showed this support, once again, by passing a four-year special purpose local option sales tax (SPLOST) of one cent, beginning in April 2005. The 2005 SPLOST is budgeted to generate \$550 million over the four years. This is the sixth sales tax referendum to be passed by the citizens of Gwinnett since 1985. Through December 2006, these programs have generated over \$16 billion in revenues that have been used for various capital projects throughout Gwinnett County.

The Local Economy

The past year saw a significant deterioration in national, state, and local economic indicators and Gwinnett experienced its share of that malaise.

Last year we expressed concern about both the over-extended household sector and the 20 percent decline in single-family permits in 2006. Both of those concerns turned out to be valid and unfortunately, the decline in permits was only the beginning as they dropped another 47 percent in 2007 and finished the year with all-time lows. Housing construction has experienced significant declines over the last two years and we expect it will be some time before we see the rebound in that sector. With one out of every 12 private-sector jobs in Gwinnett in the construction industry, not to mention those that are indirectly supported by construction, Gwinnett will feel the impact of this recession, much as we did in the 2001 recession when Gwinnett's high-tech sector was hit with significant job losses.

With respect to other employment sectors, overall job growth appears to be slowing as employment growth was only 1.5 percent on an annual basis through the second quarter of 2007 (the latest available at printing). What job growth was experienced was predominately in those sectors that pay wages less than 90 percent of the county average.

Not only is this slowdown impacting housing, but the consumer sector is also feeling the squeeze. Household balance sheets are deteriorating as evidenced by a two percent

decline in sales tax revenue, a 34 percent increase in foreclosures, and a five percent increase in evictions. Looking forward to 2008, the weak housing market and its ripple effect through the nation's financial system will plague the economy for the bulk of the year, if not longer. One result of this will be a further slowdown in consumer spending as home prices drop and credit gets tighter. Locally, we are already seeing this trend, and it will continue through 2008. While a weaker dollar will help exports, that segment of Gross Domestic Product (GDP) isn't large enough to offset the financial woes in the consumer sector.

On the positive side, non-residential construction has not felt the pressure that the residential market has faced. In fact, metrowide, office and industrial vacancy rates have been falling despite new space coming online.

Medium-term, Gwinnett's high-tech economic base and strength in logistics and distribution should help the economy weather the economic storm. Further, despite the current economic environment, over the long-term, continued population growth will fuel both housing and consumer-driven industries. However, for 2008 we are not expecting growth in either housing or consumption and overall employment growth will be nominal.

SPLOST Programs

In November 2004, the citizens of Gwinnett County approved a referendum authorizing the County to extend a one-cent Special Purpose Local Option Sales Tax (SPLOST) for four years beginning in April 2005. 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, and libraries. The remaining sales tax collections, approximately 16 percent of the 2005 SPLOST Program, will go to cities.

The passage of this (and earlier) SPLOST programs has had a profound impact on County operations. By shifting the burden of funding these projects from property taxes, the SPLOST funds have enabled the County to reduce the millage rates, yet still maintain the high level of services the citizens deserve.

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.

Target Base Budget

County financial staff again set the conservative spending groundwork for the 2008 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.

Indirect Costing

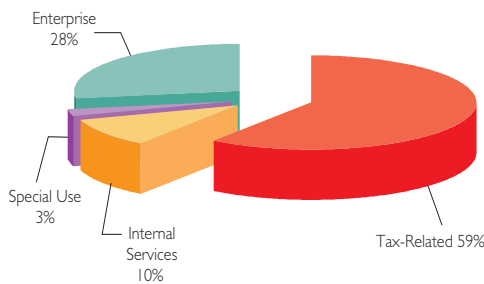
The County maintains over 25 separate operating funds. Most central services, such as financial services, purchasing, legal assistance, human resources, and information technology, are within the largest fund, the General Fund. Other large funds, such as Water and Sewer Operating and Recreation, use General Fund services consistently.

If the County did not provide these central services to the other funds, they would have to either hire staff or contract out for them. Therefore, the General Fund charges other funds for these services.

After examining the actual use of central services by other funds, it was determined that over \$7.6 million in services was being provided. These costs have been allocated to the funds based on usage, helping to show the true operating cost of all County funds.

Overall, these efforts and practices have helped Gwinnett County maintain financial stability. This section will now turn from the financial status of the County as a whole to that of the major operating funds.

FY 2008 Operating Budget by Fund Group



Operating Funds

The 2008 Operating Budget for Gwinnett County contains 24 separate funds that are categorized into four fund groups: **Tax-Related Funds**, **Enterprise Funds**, **Internal Services Funds**, and **Special Use 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. The General Fund is still benefiting from a significant development that occurred in the 2005 Budget Process concerning Tax-Related Funds. With the adoption of that Budget, the Board of Commissioners approved a recommendation from staff to combine the tax levies for the General Fund and the Fire District Fund. Since the Fire District now encompasses basically the entire county, a separate fire levy is no longer required. Fire Services will operate out of the General Fund going forward, but in 2005 it used the Fire Fund balance for operations.

Another plan that positively impacts the General Fund is the establishment of a Stormwater Utility. This utility was approved in early 2006 and the budget was built around a general phase-in of the total amount. This utility will eliminate the need for a General Fund subsidy to the Stormwater Fund starting fully in FY 2007.

The net tax digest for the General Fund is expected to grow 3.19 percent for FY 2008.

When looking at the combined tax levies over the past decade, one notices a steep decline in the tax rate. In FY 1996, the rates combined for a millage of 14.95 mills. The projected rate for FY 2008 is 11.08. This rate will officially be set in June 2008 and may be altered slightly due to value update effects.

Along with the combination of tax levies, five-year forecasts for the General Fund take a conservative approach in revenue projections, as well as expected increases in spend-

ing. In 2008, the contribution from the General Fund to capital projects was set at slightly below four percent. The passage of the 2005 SPLOST referendum made this reduction possible. This reduction to the capital contribution will create additional funding in the General Fund for needed operational impacts over the next few years.

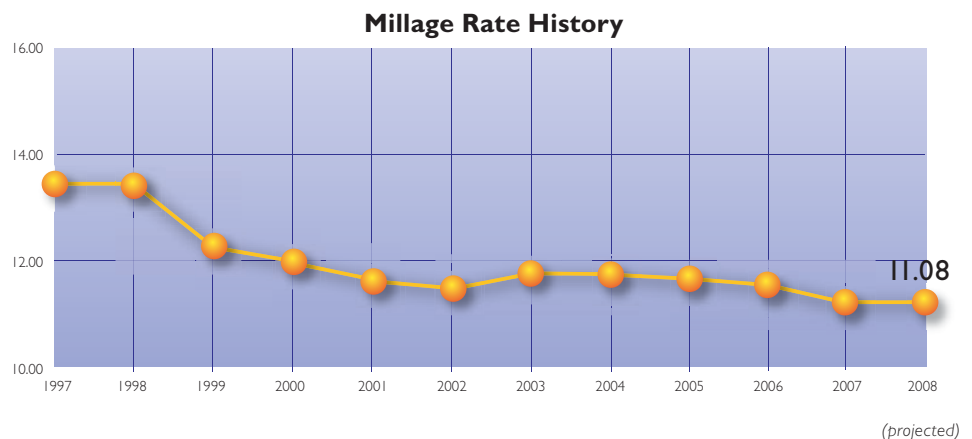
The expenditure forecasts take into account the planned growth of County services. This planning gives the Board of Commissioners the information necessary to make decisions on other needed program expansions while still keeping the General Fund stable.

The **Recreation Fund** is also projected to have growth of 3.2 percent in its tax digest for 2008. Future plans of the County include significant growth in parks and recreation facilities. Continued growth in the tax digest is vital to cover the additional costs associated with operating these new facilities, as well as the existing programs, without having to raise the millage rate.

The FY 2008 Recreation Fund was developed with a use of fund balance of \$1,495,405.

Five-year forecasts are projecting continued growth; however, the anticipated increases in expenditures related to the new facilities and conservative revenue forecasts will cause fund balance to begin to decline in the next few years. These plans include the typical contribution of 10 percent of revenues to fund capital projects throughout the forecast period; however, this may need to be re-examined to offset any actual decline in fund balance.

Other tax-related funds include both **General Obligation (G.O.) Debt Service Funds** (the 1986 Issue and the Detention Center Issue). The millage rate for these funds are at 0.23 and 0.24 mills, respectively, in 2008. Revenues totaling \$14.4 million are estimated to cover debt service requirements of both bond issues.



Enterprise Funds

Enterprise funds are supported through the use of user fees and charges. Revenues earned in excess of operations and debt service are contributed to a capital fund. The largest enterprise fund is the **Water and Sewer Operating Fund**, which provides the County's water and sewer services.

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.

The next largest enterprise fund is the **Local Transit Fund**. Gwinnett County operates express bus service to downtown Atlanta and intra-county bus service. Although the users are charged a fare to ride the buses, these revenues are insufficient to meet operating costs. Therefore, the General Fund subsidizes operations. In 2008, the General Fund is providing 60 percent of the Local Transit budget, not taking into account any Grant revenues designated for operation of the Transit system.

Historically, the **Stormwater Operating Fund** required a significant contribution from the General Fund to meet its objectives. Moreover, the General fund was a primary funding source for the stormwater capital program. Starting in FY 2006, a phased-in stormwater utility fee will start to cover this subsidy, with the entire subsidy eliminated in FY 2007.

The remaining enterprise funds, the **Airport Operating** and the **Solid Waste Operating**, are both stable funds that generate enough revenue to cover their operations plus contribute funding for their capital needs.

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.

Gwinnett County is self-insured. The **Group Self-Insurance Fund** accounts for the premiums and benefits paid for employees' health, life, and disability insurance. The spiraling costs of healthcare are, rightly so, of major concern for all employers. In 2007, the County designed its plan to handle the reduction of the employer contribution from 19 percent of salaries to 18 percent. The contribution for FY 2008 remains at 18 percent.

The **Risk Management Fund** accounts for all property liability and casualty insurance coverage. It has been a very proactive fund in controlling costs for the County. Policy and procedures set by the Board of Commissioners have allowed the actuarial projections on claims to stay low. Departments are assessed based on a combination of authorized positions and claim history.

The **Workers' Compensation Fund** covers expenses associated with workers' compensation claims. Departments are assessed based on authorized personnel and claim history. The County maintains enough retained earnings in this fund to cover expected claims and has taken steps to ensure low costs, such as having a pre-selected panel of physicians for the injured.

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 much like a pay-as-you-go fund. There is a fixed charged assessed to departments per vehicle, but most of the revenue from this fund is earned through direct payments for services, like repairs, or tangibles, such as parts.

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 are associated more with one-time purchases.

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 operating and capital demands have placed expanding financial needs on this fund. The last increase was in 2006, and the monthly fee remains at \$0.20 per landline and wireless phone to help offset the financial demands upon the E-911 fund.

The remaining special use funds are primarily concerned with one-time purchases; therefore, fund balance is of less importance. However, the **Crime Victims Assistance Fund** does maintain a fund balance to ensure operations of the positions within it. This fund has money dedicated toward specific operations in both the District Attorney and Solicitor's offices. The Crime Victims Assistance Fund also subsidizes special programs concerning crime prevention efforts.

Summary

Gwinnett County government is financially and operationally in good shape. A superior level of service has been maintained over the last decade. Significant upgrades to decision support and management information capabilities, financial applications, human resources, revenue and billing systems, and other back office platforms are well underway. The County is moving on many fronts to maintain and enhance services to its citizens. The County has also emphasized long-range planning in its budgeting process. Not only is the short-term impact of these decisions analyzed, but also the long-range. 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.

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 23 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.

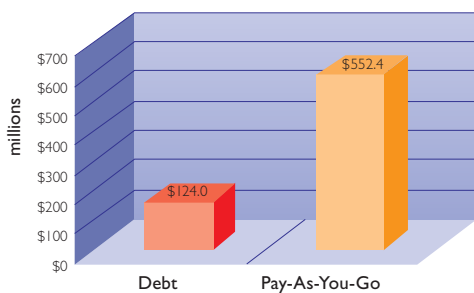
Major capital projects are funded through the issuance of long-term debt and pay-as-you-go methods. The capital needs are identified and addressed in the capital budgeting process. This process assesses the purpose, size, and timing of borrowing needs. There are also other factors considered such as 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 26 percent of the \$2 billion **2008 – 2013 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 2008 will be approximately four 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. The County has used SPLOST revenues to fund capital needs including a new 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.

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 \$550 million over its four-year period.

Debt vs Pay-As-You-Go
2008 CIP



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.

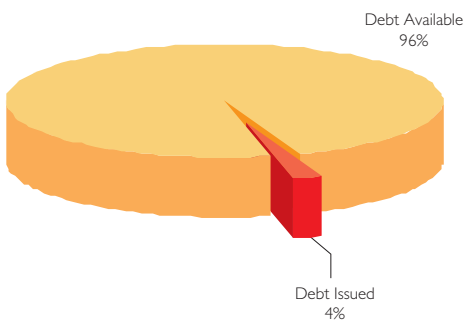
The County has established a Debt Service Fund to account for revenues generated by the G.O. Bond tax rate levied against real and personal property. The funds raised through this tax levy are used exclusively for the retirement of the County's G.O. debt. The millage rate associated with this levy is 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, 2007, for Gwinnett County was \$2,758,412,000 providing a debt margin of \$2,673,510,000 (unaudited). At December 31, 2007, there is a total par amount outstanding of \$96,350,000 in General Obligation Bonds. As the information in the previous graph reveals, Gwinnett has used approximately four percent of its debt limit.

The following table reflects the outstanding amounts of General Obligation Debt as of December 31, 2007, for the County's Series 2002 and Series 2003 bond issues (unaudited):

Year	Principal	Interest	Total
2008	10,560,000	3,407,913	13,967,913
2009	10,945,000	3,047,164	13,992,164
2010	11,380,000	2,673,364	14,053,364
2011	11,870,000	2,307,076	14,177,076
2012	3,380,000	1,895,819	5,275,819
2013 – 2017	19,060,000	7,805,220	26,865,220
2018 – 2023	29,155,000	4,229,200	33,384,200
Total	\$96,350,000	\$25,365,756	\$121,715,756

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, 2007 (unaudited).

Recreation Authority Revenue Bonds

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

Year	Principal	Interest	Total
2008	2,170,000	351,600	2,521,600
2009	2,310,000	217,200	2,527,200
2010	2,465,000	73,950	2,538,950
Total	6,945,000	642,750	7,587,750

Combined Water and Sewerage Authority Revenue Bonds

\$63,128,000	Series 1994 Refunding	Issued 2/1/94
\$100,000,000	Series 1997	Issued 6/1/97
\$170,000,000	Series 1998	Issued 5/1/98
\$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

Year	Principal	Interest	Total
2008	30,935,000	29,491,140	60,426,140
2009	28,970,000	30,208,478	59,178,478
2010	31,215,000	30,200,041	61,415,041
2011	35,350,000	30,124,601	65,474,601
2012	37,230,000	28,666,851	65,896,851
2013 – 2017	210,570,000	118,744,320	329,314,320
2018 – 2022	247,870,000	70,507,814	318,377,814
2023 – 2025	169,115,000	15,093,013	184,208,013
Total	791,255,000	353,036,258	1,144,291,258

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 less than five percent between 2006 and 2007. Over the six-year time period, the average monthly water and sewer residential bill will increase 38 percent, from \$58.10 in 2006 to \$79.17 in 2011.

These rate increases will help to offset the debt service cost of proposed Water and Sewerage Authority revenue bonds estimated to total \$470 million, which are anticipated to be issued between 2008 and 2013. 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 \$41 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, 2007, are as follows (unaudited):

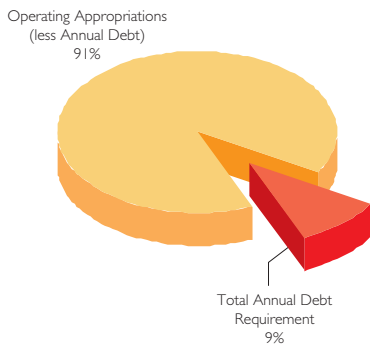
Georgia Environmental Facilities Authority Loan Series 1985 – 1986, 1988 – 1991

Year	Principal	Interest	Total
2008	367,777	37,928	405,705
2009	318,098	26,744	344,842
2010	328,115	16,727	344,842
2011	291,259	6,644	297,903
2012	124,547	935	125,482
Total	1,429,796	88,978	1,518,774

The total annual requirements on all outstanding debt as of December 31, 2007, including interest, are as follows (unaudited, rounded to the nearest thousand):

Year	G.O.	W & S	Rec	Other	Total
2008	13,968	60,426	2,522	406	77,322
2009	13,992	59,178	2,527	345	76,042
2010	14,053	61,415	2,538	345	78,351
2011	14,177	65,475		298	79,950
2012	5,276	65,897		125	71,298
2013 – 2017	26,865	329,314			356,179
2018 – 2022	27,716	318,378			346,094
2023 – 2025	5,668	184,208			189,876
Total	121,715	1,144,291	7,587	1,519	1,275,112

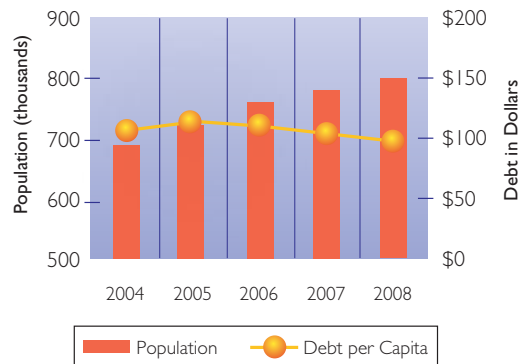
Annual Debt as a Percentage of Operations



The total annual debt requirement for 2008 is approximately nine percent of the total operating budget of \$855.9 million, resulting in total operating appropriations less annual debt of \$778.9 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 2008 (all debt categories) is approximately \$77.3 million. Current estimated debt service per capita averages \$97 per person. This is a slight decline from last year's average of \$100 per person. This decline is attributed to the increasing population of the County.

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.

short-range issues

In 2008, the population of Gwinnett County, Georgia, is approaching 800,000, anchoring the northeast corner of the metropolitan Atlanta area.

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

These services are costly. In many instances, County officials make difficult choices as part of their planning efforts. This section discusses some of the major issues facing Gwinnett County in 2008.

Economic Slowdown

The effects of a slowing national economy were reflected in local sluggishness, evidenced by a 47-percent drop in residential building permits in 2007 and a rise in personal foreclosures and bankruptcies. Revenue from the sales tax dropped two percent during the year.

Even though hard economic times usually create more demand for government services, the County set its 2008 budget at several million dollars less than in 2007. While reducing capital spending by 15 percent, the budget for operations actually rose 4.9 percent.

Drought

The severe lack of rainfall that affected all of North Georgia through much of 2007 continued into 2008. While legal squabbles dragged on among southeastern states, the Army Corps of Engineers continued to release huge amounts of water from Gwinnett County's principal source, Lake Lanier, reducing the lake to record low levels.

Even though the County has reduced per capita water use by 24 percent over the past decade, more conservation efforts are still required. Construction is underway on a pipeline that will allow us to return an estimated 40 million gallons per day (mgd) of highly treated wastewater to Lake Lanier starting in 2009.

Millage Rate

The 2008 millage rate for County operations and maintenance is expected to remain the same for the fifth year in a row. The millage rate is officially set in June.

The proposed County millage rate is 11.08 mills, including 9.81 mills for the General Fund; 0.80 mills for the Recreation Fund; 0.23 mills for the General Obligation Debt Service Fund (1986 Issue); and 0.24 mills for the General Obligation Debt Service Fund (Detention Center).

Traditional County policy has been to keep the millage rate for operations and maintenance at or below the previous year. Twice in the past decade, the County has lowered the millage rate for a total of 2.00 mills after passage of the 1997 Special Purpose Local Option Sales Tax (SPLOST) and the 2001 SPLOST. With the renewal of the SPLOST in 2005, the previous reductions remained. The County has also lowered the millage rate to offset any property value updates through the assessment process.

Pension and Benefit Revisions

In 2007, the County had various rates for retirement funding due to multiple plans. Funding for the older Defined Benefit (DB) pension plan is 17.5 percent of payroll. This plan is now closed to new employees.

The Defined Contribution (DC) pension rate may fluctuate between seven and 13 percent of pay depending on the start of employment and/or on the employee's contribution rate. In 2007, the County continued to match funding on the County's 457 Plan.

During the past few years, the County has made major revisions to its health benefit package to manage the increasing cost of providing employee benefits. This reduced the employer contribution from 19 percent of salaries to 18 percent in 2007 where it remains for 2008.

Salary Increases

The County has been actively examining salaries and compensation to help attract and retain the best employees.

Effective January 1, 2008, a four percent step increase to base pay will take effect for sworn and protective services employees on their anniversary date provided their performance is satisfactory. Employees who are at or over the maximum will receive a four percent lump sum payment. The 2008 budget includes parity pay for the Sheriff Department's sworn officers.

For non-sworn employees, the annual pay-for-performance system continues, along with longevity pay. This allows a two percent increase for employees who receive satisfactory reviews on their anniversary date. Non-sworn employees will also receive a two percent cost-of-living adjustment effective June 28, 2008.

New Staffing

Departments requested a total of 372 new positions in their 2008 budget requests. Of these, 95 new positions were approved, bringing total County government employment from 4,798 to 4,893.

The Board of Commissioners continues to place an emphasis on public safety so that staffing levels for Police, Fire and Emergency Services, and Corrections keep pace with a population that continues to grow by approximately 20,000 per year.

In 2007, the County hired 295 new public safety employees and increased pay scales to improve recruiting and retention. A new state-of-the-art police training facility also opened in 2007.

For FY 2008, the greatest emphasis on new positions was again concentrated with the Police Department. They received 30 new positions.

The other large department receiving an emphasis in new funding and positions was Water Resources with an additional 11 positions.

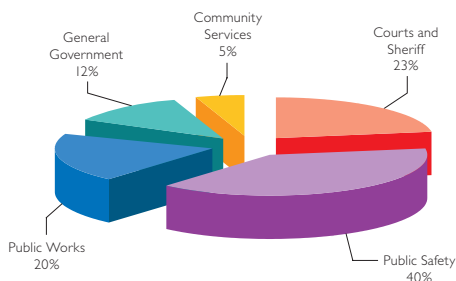
Per the Georgia General Assembly, the County is also hiring staff within the Judiciary, District Attorney's Office, Sheriff, and Clerk of Court in response to adding a 10th Superior Court Judge.

The remaining positions were spread among various other County departments. A listing of new positions is in each department's *Program Modifications* summary in the *Departmental Information* Section of this document.

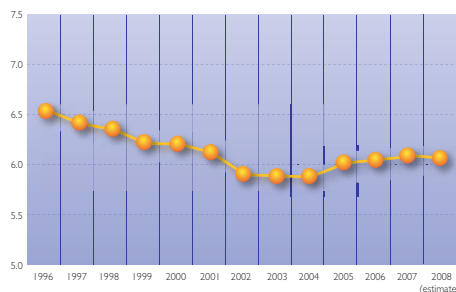
Revitalization and Growth

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.

2008 Authorized Positions by Fund



Ratio of Authorized County Employees Per 1,000 Residents



A partnership with Gwinnett Medical Center led to a hospital expansion in 2007 that is expected to develop more than 400 new healthcare jobs.

Partnership Gwinnett is a comprehensive economic development effort, now in its second year, led by the Gwinnett Chamber of Commerce. It was instrumental in about 30 new business relocations or expansions in 2007. The largest—Meggitt Defense Systems—will bring \$80 million in capital investment and 400 new jobs.

In FY 2006, the Board of Commissioners created a Revitalization Reserve. To start FY 2008, its level of funding is \$410,000.

Quality of Life

The County moved its code compliance staff from the Planning and Development Department to the Police Department in 2007 to establish an efficient, streamlined environment for enforcing code violations.

Typical issues being addressed include:

- Poor condition of building exteriors
- Overgrown grass and weeds
- Outdoor storage of building materials or rubbish
- Junk vehicles kept outside in a state of disrepair
- Unpermitted signs in the right-of-way
- General litter

The philosophy behind the Quality of Life Unit is that disorder and decay breed crime. The unit targets neighborhoods for increased code enforcement based on high crime statistics and a run-down appearance.

Their goal is to protect and preserve the quality of life that attracted Gwinnett residents in the first place. Keeping communities desirable and free of crime makes sense. People who live here want to raise their children in a safe and healthy neighborhood. Those who work here want to do business in a progressive, dynamic environment. And property owners want the value of their investment to grow.

Transit System Moves Forward

Express and local buses had nearly two million boardings in 2007, averaging about 4,100 per day on local routes and 2,600 per day on express routes to downtown Atlanta.

Express bus service began in 2001 with greater ridership than anticipated from the beginning. Local bus service began in 2002 with three routes connecting major business centers along dense population areas. Additional local routes were added in 2003.

Water and Sewer

Gwinnett County has an aggressive six-year water and sewer capital improvement program with numerous multi-million dollar projects either underway or planned. One of the goals of the capital program is to have infrastructure in place before growth overwhelms the system.

These projects are funded by a combination of pay-as-you-go funding and revenue bonds drawn or repaid from the system's operating income. One of the major issues facing the County's financial staff is balancing the projected annual revenues with growing annual operating costs and capital needs while maintaining a healthy debt-service coverage ratio.

The Board of Commissioners has set water and sewer rate increases through 2011. County financial staff use these rates and other data to create models that help de-

termine annual revenue projections, operating costs, and debt service. From this data, they determine the maximum amount of funding to provide for capital projects.

Stormwater Management

Growth in Gwinnett County has also brought stormwater control problems. In response, the County has developed a *Watershed Protection Plan* to guide the stormwater management program.

This plan includes an evaluation of existing infrastructure and conditions along the banks of county streams and identifies wetlands and stream improvement projects. County officials developed—and continue to update—the plan following regulations established by the Georgia Department of Environmental Protection.

Even while plan implementation is ongoing, demand for services remains high. The County has added construction management personnel to oversee ongoing projects and has increased spending on maintenance and repairs of the existing infrastructure. The County is also expanding stream protection efforts through a broadened intern program that will inventory and inspect the current system.

Historically, the General Fund subsidized the Stormwater Fund annually, rising to approximately \$6.5 million in FY 2005. Beginning in FY 2006, the County adopted a stormwater utility to fund these operations and capital needs. Starting in FY 2007, there was no longer any subsidy of stormwater operations by the General Fund.

Balanced Scorecard and Performance Measurement

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

The year 2008 marks the 11th year goals and performance measures have been used to allocate resources and manage operations.

The next phase is the implementation of a formal balanced scorecard system. County managers will be able to initiate, track, and report progress toward unit, department, and Countywide performance targets using a single corporate software system.

Privatization Efforts Continue

Where possible, Gwinnett County has privatized or contracted out services and will continue to do so when it makes sound fiscal sense. The County's Department of Water Resources has been a leader in privatizing services in several areas including meter reading.

The Gwinnett County Transit system is also an excellent example of privatized services. The County hired a private vendor to manage daily express and local bus operations.

These efforts help keep the ratio of employees to citizens stable and low.

Pension and Post-Employment Benefits

The County began managing its own defined benefits (DB) pension plan in January 2007, instead of continuing to work through an organization of Georgia counties.

The County has recognized its outstanding liabilities in this area and consistently pushes to reduce this liability by making extraordinary contributions—found through savings in personal services vacancies—above the required amount each year.

In 2007, the County began contributing a minimum of \$3 million annually to reduce liabilities for post-employment benefits.

Election Year

In addition to the Presidential election in November 2008, several very important decisions will be made locally in Gwinnett County. The current four-year local option sales tax expires in March 2009 and voters will be asked to approve another extension. Three county commission posts will also be put to a vote this year.

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
- Health and Human Services Needs Assessment
- Open Space and Greenways Master Plan
- 50-Year Water and Sewer Master Plan
- 2020 Comprehensive Transportation Plan
- 2020 Comprehensive Plan
- Capital Improvement Program
- Six-Year Forecast of Revenues and Expenditures
- Population Forecasts

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.

Water and Wastewater

Gwinnett County has a history of addressing water and wastewater issues both proactively and ambitiously. The **Water and Wastewater Master Plan**, last updated in 2003, serves as a guide for meeting the County's water production, distribution, and reclamation needs through the year 2050. This document is currently being updated using the latest County population projections and in coordination with the **Gwinnett County 2030 Unified Plan**. Because this plan is developed with extensive input from citizens and is designed to allow flexibility, it provides assurance that residential and business needs will continue to be met well into the future.

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.



The County currently has a total water production capacity of 225mgd. There are a number of projects that are planned or underway that will help meet the County's future water needs. Future plans include expansion of the Shoal Creek Filter Plant by an additional 75mgd, which will bring total water production capacity up to 300mgd. System redundancy is provided by two separate raw water intakes at Lake Lanier, both of which can provide raw water to either filter plant. Long-term plans may also include the construction of a raw water storage reservoir. This facility will increase storage capacity to over one billion gallons, which is equivalent to 10 days of uninterrupted supply.

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 use. In addition, the Mall of Georgia's reuse water system will

be coming online in 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 six water reclamation facilities. These facilities, along with the cooperative arrangements with DeKalb County, provide 71.62mgd in permitted wastewater treatment capacity. The Yellow River WRC 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.



The 40mgd expansion of the F. Wayne Hill WRC was completed in early 2006, and the County was issued a temporary nine million gallons per day wastewater discharge permit into the Chattahoochee River, pending final issuance of the 40mgd discharge permit into Lake Lanier and construction of the reuse line to the lake. The final 40mgd permit was issued in late 2006 and construction of the reuse line to the lake commenced in 2007. Final regulatory approval was received in 2007 from the Army Corps of Engineers to proceed with installation of a 72-inch diameter offshore water reuse steel pipeline that will return reclaimed water to Lake Lanier. Completion of all pipeline construction is expected by 2009. This project is aligned with the Metropolitan North Georgia Water Planning District goal to provide flexibility in managing water in the Lake and help North Georgia counties and cities to meet their future water supply demands.

Funds were included in the 2008 CIP to develop a countywide management plan for treatment and disposal of the biosolids, or residual biological solids, resulting from the wastewater treatment process. Evaluation will address biosolids from the County's three largest water reclamation facilities and will consider opportunities for optimization of energy production and possible centralization of biosolids processing. Options will be identified to provide the basis for future facility design decisions.

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.

Stormwater Management

Throughout the United States, 80 to 90 percent of the pollutants entering our rivers and lakes are washed off the land. This diffuse form of pollution is termed nonpoint source pollution. Nonpoint source pollution is a result of rain runoff carrying nutrients, organic wastes, oils, metals, and sediment off farms, forests, roads, and yards and into streams. Gwinnett County is taking responsible ownership of its streams and lakes, and has put in motion regulations and programs to reduce and control nonpoint source pollution. The result will be sustained water quality and habitat conditions in the diverse aquatic ecosystems with which the county is blessed. New developments must meet specific criteria to limit long-term urban runoff. Furthermore, Gwinnett County is undertaking regional projects of different best management practices to reduce the pollutant load in runoff from already developed areas. A key focus of the regulations is the maintenance of passive, low-cost preventive measures, such as preservation of floodplain, wetlands, and riparian buffers.

The County began the development of a countywide *Stormwater Master Plan* in 2001. These plans will evaluate existing infrastructure, conditions in and along stream banks, existing Best Management Practices (BMPs), potential BMPs, and develop wetlands and stream mitigation plans for each drainage basin. From these master plans, a comprehensive capital improvement plan can be developed to improve the County's storm-

water drainage system with regards to both water quality and capacity. With the onset of the Stormwater Utility in 2006, the County has begun to design and to implement the recommended solutions generated from these Master Plan studies including the first three construction contracts.

These programs and efforts are to help the streams in the County meet their designated uses and water quality standards, both set by the EPD. Meeting these requirements are another component of the County's **Watershed Protection Plans** that are mandated under the County's water intake and discharge permits.

Information Technology

Gwinnett County continues to integrate systems and establish balanced access paths to County services. These services include hosting business applications, data and voice communications networks, information systems security, geographic information systems (GIS), along with computer hardware services and support.

The initial implementation for the SAP Enterprise Resource Planning (ERP) application began in 2003, and during 2008 the County will begin the process of upgrading to the latest versions to take advantage of new and improved functionality. The implementation of SAP has provided a great opportunity to examine the County's business processes to help improve the operational efficiencies that are now possible through SAP.

Operational efficiencies are beginning to be realized from the system integration efforts including the integration of FileNet with SAP for more efficient invoice processing. FileNet is an electronic document management system that is being used to maintain documents in a digital format to help improve retention and retrieval processes throughout the County. In addition to FileNet integration, the County will continue to advance the GIS as well by integrating with other County business systems and improving functionality on the GIS Internet site.

As the County becomes increasingly dependent on technology to create and process data, so does the investment to provide protection and redundancies. As part of the protection, the County is in the midst of relocating the current data center to a larger processing facility which will provide additional power and cooling redundancies that are not currently available. This is an important step to insure that the valuable business systems and data are fully protected from damage or loss.

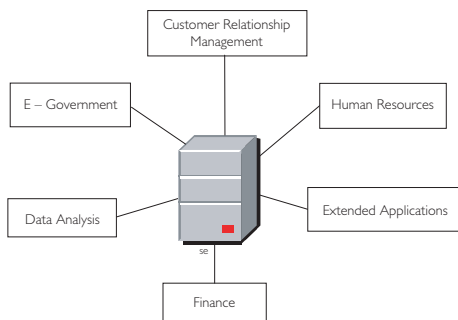
Community Services

In 2007, Gwinnett County Public Library System patrons checked out over 6.4 million items making it the highest circulating library system in Georgia. Visits to the library, both at branches and on the Web, totaled over six million. Over 63,500 new applications for library privileges were received in 2007, bringing the total number of borrowers to more than 296,852.

A **Services and Facilities Master Plan** was completed in 2007 for the library system. As funding comes available, the County will implement the first tier of this plan. There are currently 14 full-service library branches in the County. There is one remaining library branch fully funded in the 2005 SPLOST program. This will be the Hamilton Mill Branch Library. A long-range issue exists with the partially funded Peachtree Ridge Library.

In just the last five years, the County has acquired more than 4,600 acres of park land, bringing the total of park land owned to approximately 8,600 acres. Proceeds from the 2001 SPLOST program and the 2005 SPLOST program have funded the development of a portion of this land for active and passive recreational uses, as well as renovations and improvements to existing parks. For example, several openings occurred during 2007, including the Bethesda Park Aquatic Center, DeShong Park, Sweet Water Park, a

Enterprise Resource Planning (ERP)



new skate complex at Mountain Park Park, and a new Community Center at Lucky Shoals Park. The construction of Rock Springs, Settles Bridge, Peachtree Ridge, and Alexander Parks are all future parks funded in the 2005 SPLOST. Long-range park development and additional land acquisition will be dependent on a future SPLOST referendum.

An important element of the County's long-term plans is to maintain the quality of the park and recreation facilities. Funding is planned throughout the CIP for programs such as repaving tennis courts, resurfacing parking lots and trails, upgrading playgrounds, and renovations and improvements to park buildings, swimming pools, and ball fields. Not only do these programs extend the life of the facilities, but they also help maintain the high standards of one of the state's premier park systems.

The *Open Space and Greenways Master Plan* was adopted in May 2002. Recommendations from this plan will help guide the County in providing open space and greenways for the purposes of water quality and watershed protection, recreation opportunities, and protection of natural or historic resources. Additional funding for the purchase of parkland acquisition was approved by the voters as part of the 2005 SPLOST Program.

Public Safety

The steady growth of the County's population continues to tax the ability to deliver both emergency and non-emergency Fire 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 2008 CIP includes funding for Fire Services capital needs through the 2001 and 2005 SPLOST programs that will bring the total number of fire stations in the County to 30 by 2009. Currently, the County has 27 stations in service. Due to the County's growth, a long-range issue exists in increasing the number of stations to 34 by 2013. This would be dependent on a future SPLOST referendum.



Service delivery issues affect the Department of Police Services as well. The new Police Training Complex was completed in 2007, along with the new Animal Welfare and Enforcement Center. Included in the 2008 CIP is completing the replacement of the 800 MHz Radio System. This includes the replacement of radio system infrastructure for voice and data; replacement of the microwave system; and construction of two new tower sites. Long-range issues include replacement of an existing police helicopter; an annex for the Police Headquarters, and construction of a new precinct. Other issues include an additional precinct and expansion of the radio system.

Transportation

In September 2001, the Gwinnett County Board of Commissioners adopted the *Comprehensive Transportation Plan* (CTP). The objective of the CTP is to develop a long-range plan for an integrated, multi-modal transportation system that will serve the County's needs through the year 2020. The study analyzed all forms of transportation, including private automobile, express and local bus routes, bicycling, and walking. Maximizing the efficiency of the existing network will be a high priority. Other considerations will include the role employers can play in reducing commute trips, the relationship between land-use decisions and travel patterns, and regional air quality issues. Public outreach efforts were extensive for this project.

The CTP has six program categories to address the County's goals, objectives, mobility needs, and the community's needs and preferences. Each component is identified separately; however they will support and enhance each other for a fully integrated transportation system.

Transportation Demand Management (TDM) programs are strategies designed to change driving and commuting habits. Examples include community-based rideshare

programs, employer-based vanpool services, alternative work scheduling, and telecommuting. TDM strategies include facilitating the development of Transportation Management Associations (TMAs) to organize, operate, and fund employer-based programs, and implement TDM measures. The CTP identified seven activity centers around the county for potential implementation of TDM strategies:

- Peachtree Corners
- Jimmy Carter Boulevard
- Gwinnett Place
- Discover Mills
- Mall of Georgia
- Lawrenceville
- Snellville

These seven activity centers were recommended based on the density of travel.

Safety and Operational Improvements include projects designed to improve safety at intersections and interchanges and along roadway segments. The CTP identifies numerous projects, many of which are included in the 2001 and 2005 SPLOST programs. Some examples include enhancing traffic flow and turn movements by widening Satellite Boulevard from Steve Reynolds Boulevard to Old Norcross Road, improving the intersection at New Hope Road at Bramlett Shoals/Grayson New Hope Road, and providing turn lanes at various locations, including Howell Ferry Road, Hamilton Mill Road at Sardis Church Road, South Old Peachtree Road at Lou Ivy Road, and Centerville Rosebud Road at Zoar Road.

Roadway/Bridge/HOV Improvements address the need for improved cross-county options. Projects in this category are designed to improve intra-county travel, provide greater access to freeways by providing alternate routes for local traffic that flow through crowded interchanges, and add capacity to crowded roads.

Intelligent Transportation Systems (ITS) uses cutting-edge technology to manage traffic flows and patterns. This technology, using a fiber optic cable network, allows the County to manage traffic with changeable message signs, a traffic signal control system, signal priority system for emergency vehicles, bus tracking system, and connection of the Transportation Control Center to 911 emergency centers, the transit system, and Gwinnett schools.

Transit Facilities are an important component of the CTP. The main objective of mass transit is to ease congestion on roads and highways by providing an alternative to the automobile. Funding for the transit program is provided by the County, state and federal government grants, and fare box revenues.

Gwinnett County began express bus service to downtown Atlanta in the fall of 2001. As of the end of 2007, 24 Express Buses run on three routes, five days a week during peak travel times. Through the month of December 2007, Express Bus Service averaged over 2,600 daily riders. Local bus service, which operates Monday through Saturday, connects neighborhoods and businesses to the County's cultural, shopping, and educational opportunities. Average daily boardings through December 2007 were 4,100.

Pedestrian and Bicycle Facilities are another example of alternative modes of transportation. The CTP recommends developing pedestrian and bicycle infrastructure to support both recreational and transportation needs. The focus is on creating a network of sidewalks, multi-use trails, and bike lanes between neighborhoods, schools, libraries, parks, transit stations, and other activity centers to accommodate trips that might otherwise be made with an automobile. Sidewalk and multi-use trail construction is a significant part of the 2001 and 2005 SPLOST programs.

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

Description	2009	2010	2011	2012	2013	Total
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
Total	\$ 5,302,453	\$ 687,493	\$ 714,993	\$743,592	\$ 773,336	\$ 8,221,867

* One Per Year

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

budget resolution

A RESOLUTION ADOPTING A BUDGET FOR THE FISCAL YEAR 2008 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 2008 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 2008 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 2008 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 2008 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 manage-

ment 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 2008 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 2008 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 2008 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.

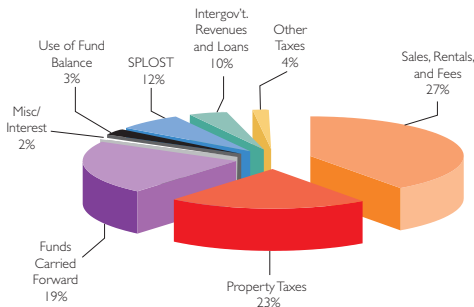
BE IT FURTHER RESOLVED that the County Administrator is granted authority to authorize benefits pursuant to *O.C.G.A. §47-23-106* for retired Superior Court Judges.

FY 2008 Resolution Amounts

Operating Budget	FY 2008	Capital Budget	FY 2008	FY 2009 – 2013
Tax-Related Funds		Tax-Related Funds		
General	455,399,846	Capital Project	60,832,823	123,312,521
G.O. Bond (1986)	8,594,758			
G.O. Bond Detention Center	7,618,987			
Recreation Fund	32,630,277			
Speed Humps	123,675			
Street Lighting	6,702,000			
Total Tax-Related	511,069,543	Total Tax-Related	60,832,823	123,312,521
Enterprise Funds		Enterprise Funds		
Airport	872,025	Airport R & E	2,574,115	29,506,501
Local Transit	8,731,814	Solid Waste R & E	5,496,500	52,500
Solid Waste	929,001	Stormwater R & E	27,533,608	107,408,649
Stormwater Operating	23,621,987	Transit R & E	17,387,445	48,606,701
Water and Sewer Operating	205,812,975	W & S R & E/Bond	219,872,036	895,118,183
Total Enterprise	239,967,802	Total Enterprise	272,863,704	1,080,692,534
Special Use Funds		Special Use Funds		
Corrections Inmate Store	155,124	SPLOST (1997)	29,000,000	-
Crime Victims Assistance	1,080,275	SPLOST (2001)	74,079,090	10,021,685
E-911	12,550,000	SPLOST (2005)	239,576,631	101,512,845
Police Special Investigation	1,552,970			
Sheriff Inmate Store	455,200			
Sheriff Special Operations	76,650			
Tourism	7,512,916			
Total Special Use	23,383,135	Total Special Use	342,655,721	111,534,530
Internal Service Funds				
Auto Liability	755,551			
Fleet Management	7,991,139			
Group Self-Insurance	52,411,751			
Risk Management	7,779,318			
Vehicle Purchasing	8,147,415			
Workers' Compensation	4,382,903			
Total Internal Service	81,468,077			
Total Operating Funds	855,888,557	Total Capital Funds	676,352,248	1,315,539,585

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

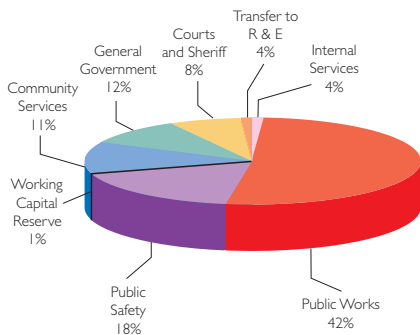
operating and capital funds combined FY 2008 revenue and appropriations



FY 2008 Revenues

FY 2008 Revenues

Property Taxes	316,154,255
Sales, Rentals, and Fees	372,482,679
Intergovt. Revenues and Bonds	139,249,689
Special Purpose Local Option Sales Tax	157,613,388
Misc/Interest	30,188,688
Other Taxes	59,812,104
	1,075,500,803
Use of Fund Balance	37,265,756
Funds Carried Forward	259,533,910
	296,799,666
	1,372,300,469



FY 2008 Appropriations

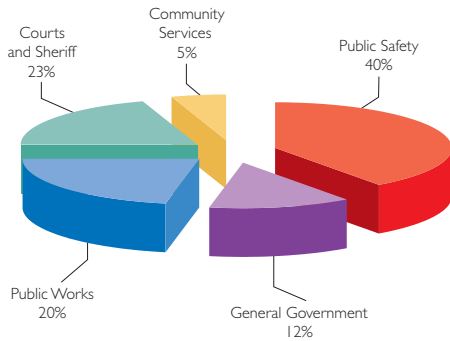
FY 2008 Appropriations*

Public Works	580,667,282
General Government	171,776,509
Public Safety	242,996,541
Community Services	149,629,254
Courts and Sheriff	106,244,927
Internal Services	56,813,525
	1,308,128,038
Transfer to R & E	54,848,757
Working Capital Reserve	9,323,674
	64,172,431
	1,372,300,469

* **General Government:** County Administration, Internal Audit, 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, Transportation; **Community Services:** Community Services; **Public Safety:** Police, Fire and Emergency Services, Corrections, Medical Examiner. **Internal Services:** Risk, Workers' Compensation, GSI, Fleet, Auto Liability, and Vehicle Purchasing.

Note: This data excludes \$159,940,335 for inter-fund transfers.

gwinnett county authorized position history FY 2005 – 2008



Agency (*)	Group (**)	2005 (***)	2006 (***)	2007 (***)	2008 Adopted
Clerk of Court	Courts and Sheriff	90	93	97	99
Clerk of Recorder's Court	Courts and Sheriff	16	16	17	17
Community Services	Comm. Services	230	241	251	269
Corrections	Public Safety	141	142	142	142
County Administration	General Gov't.	16	19	34	34
District Attorney	Courts and Sheriff	81	87	89	97
Financial Services	General Gov't.	170	177	176	172
Fire Services	Public Safety	674	713	757	766
Human Resources	General Gov't.	30	32	32	32
Information Technology	General Gov't.	0	0	0	78
Internal Audit	General Gov't.	7	0	0	0
Judiciary****	Courts and Sheriff	79	83	88	92
Juvenile Court	Courts and Sheriff	59	59	61	61
Law	General Gov't.	20	20	18	18
Planning and Development	Public Works	143	143	153	154
Police Services	Public Safety	927	951	1,013	1,048
Probate Court	Courts and Sheriff	20	20	22	22
Recorder's Court Judges	Courts and Sheriff	9	9	9	9
Sheriff	Courts and Sheriff	540	621	686	688
Solicitor	Courts and Sheriff	46	48	53	54
Support Services	General Gov't.	210	211	195	112
Tax Commissioner	General Gov't.	118	118	118	118
Transportation	Public Works	175	175	177	177
Unallocated	General Gov't.	4	2	2	11
Water Resources	Public Works	600	606	608	623
Total		4,405	4,586	4,798	4,893

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.

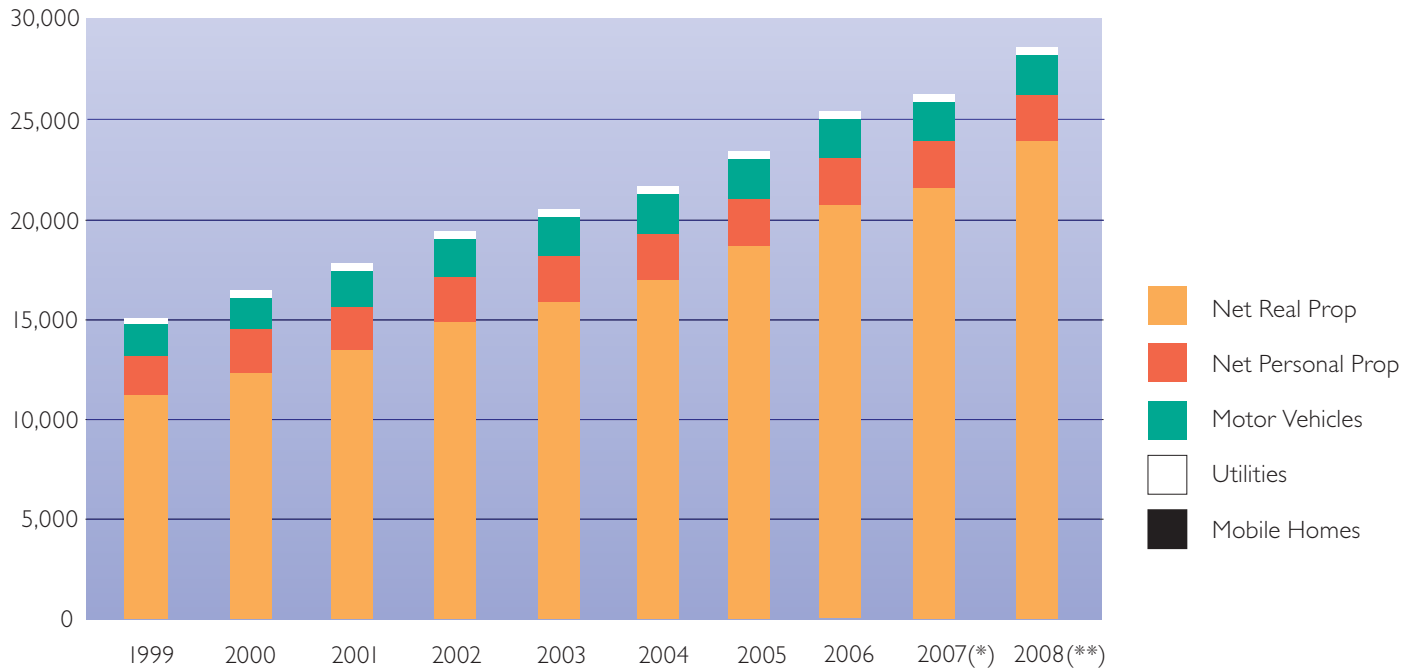
general fund tax digest values (40 percent) FY 1999 – 2008 (millions)

Year	1999	2000	2001	2002	2003	2004	2005	2006	2007 (*)	2008 (**)
Real Property	12,556	13,757	15,422	17,432	18,955	20,560	21,846	24,268	27,443	27,943
Exemptions	(1,371)	(1,438)	(1,975)	(2,573)	(2,987)	(3,396)	(3,378)	(3,833)	(4,527)	(4,638)
Net Real Prop.	11,185	12,319	13,447	14,859	15,968	17,164	18,468	20,435	22,916	23,305
Personal Prop.	2,896	3,170	3,341	3,139	3,064	2,949	3,157	3,343	3,563	3,745
Exemptions	(832)	(962)	(1,082)	(871)	(798)	(788)	(880)	(940)	(1,018)	(1,065)
Net Per. Prop.	2,064	2,208	2,259	2,268	2,266	2,161	2,277	2,403	2,545	2,680
Utilities	316	342	360	362	380	400	442	419	415	436
Motor Vehicles	1,572	1,614	1,785	1,918	1,958	1,961	1,935	1,895	2,100	2,448
Mobile Homes	19	19	20	21	21	20	20	21	22	23
Total Digest	15,156	16,502	17,871	19,428	20,593	21,706	23,142	25,173	27,998	28,892

Information on FY 1999 through FY 2007 is from the "Final Digests"

(*) This tax digest is the certified digest for FY 2007

(**) This tax digest is a projection

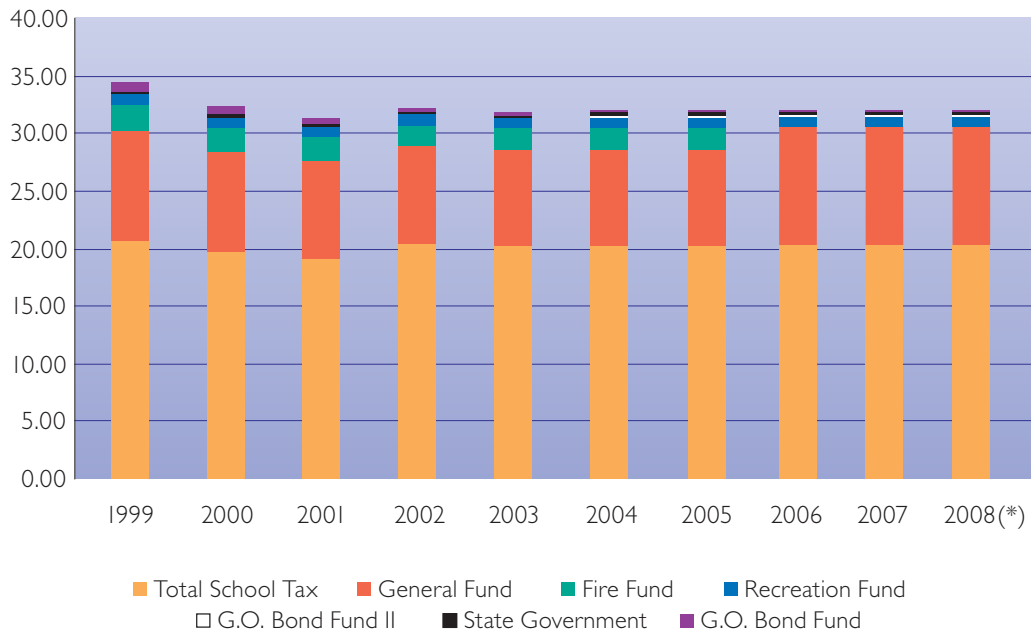


Note: **Mobile Homes** value is too small to appear on this chart

tax-related funds real and personal property tax rates FY 1999 – 2008 (mills)

Year	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008(*)
General Fund	8.65	8.48	8.43	8.30	8.29	8.27	10.14	10.00	9.81	9.81
Fire Fund	2.10	2.06	1.90	1.87	1.87	1.87	-	-	-	-
Recreation Fund	0.90	0.88	0.86	0.85	0.85	0.84	0.84	0.82	0.80	0.80
G.O. Bond Fund	0.60	0.57	0.30	0.30	0.24	0.24	0.24	0.23	0.23	0.23
G.O. Bond Fund II	-	-	-	-	0.25	0.25	0.25	0.25	0.24	0.24
Total County Tax	12.25	11.99	11.49	11.32	11.50	11.47	11.47	11.30	11.08	11.08
School M&O	17.45	17.12	18.62	18.62	18.87	18.87	19.25	19.25	19.25	19.25
School Bonds	2.30	2.05	1.80	1.68	1.43	1.43	1.30	1.30	1.30	1.30
Total School Tax	19.75	19.17	20.42	20.30	20.30	20.30	20.55	20.55	20.55	20.55
State Government	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
Total Property Tax	32.25	31.41	32.16	31.87	32.05	32.02	32.27	32.10	31.88	31.88

(*) This millage rate is a projection. The actual rate may be different upon adoption due to possible changes in values that occur in 2008.

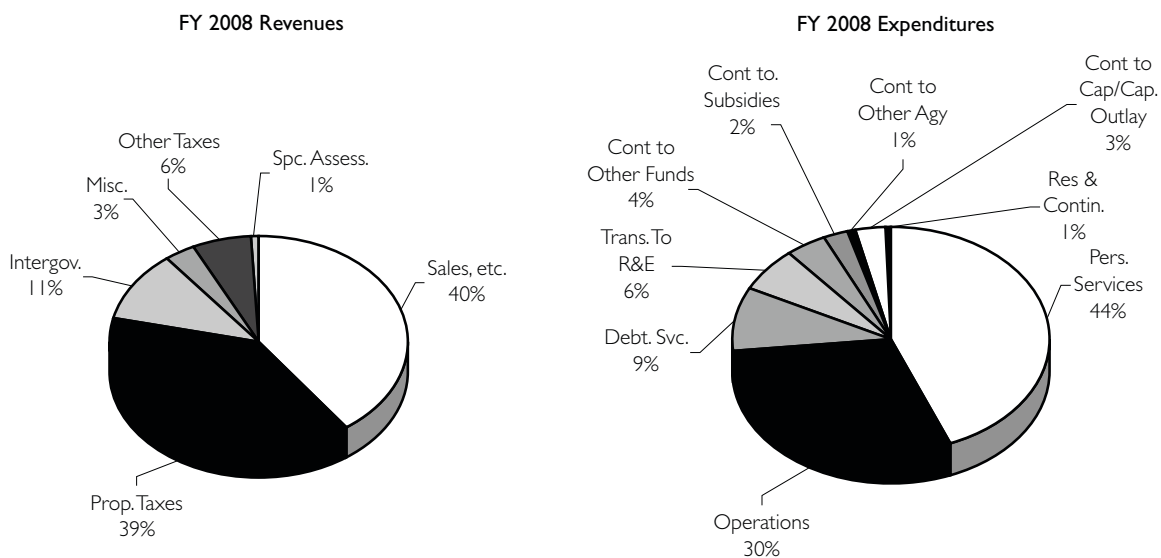


Note: **State Government** rate is too small to appear on this chart.

operating funds revenue and expenditures by category FY 2005 – 2008

	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget (*)	% Chg. 07-08
Revenues					
Sales, Charges, Fees, etc.	273,006,301	296,466,043	314,155,289	326,604,466	4.0%
Property Taxes	253,094,274	298,798,829	320,262,549	316,154,255	-1.3%
Intergovernmental	83,548,825	86,242,288	83,125,844	88,443,439	6.4%
Miscellaneous and Interest	24,018,199	33,788,516	35,171,563	28,507,778	-18.9%
Other Taxes	37,024,132	37,569,223	51,368,139	52,499,188	2.2%
Special Assessments	5,422,985	5,991,535	6,094,787	6,413,675	5.2%
Total Revenues	676,114,716	758,856,434	810,178,171	818,622,801	1.0%
Use of Fund Balance	-	-	-	37,265,756	
Total	676,114,716	758,856,434	810,178,171	855,888,557	5.6%
Expenditures					
Personal Services	286,086,972	305,815,372	328,617,997	371,639,304	13.1%
Operations	200,100,087	206,944,001	211,204,968	250,249,894	18.5%
Debt Service	77,147,818	78,053,398	76,641,000	76,001,171	-0.8%
Transfer to R & E	37,567,162	54,552,724	53,502,476	55,003,257	2.8%
Cont. to Other Funds	36,370,758	34,695,266	54,698,258	33,965,344	-37.9%
Cont. to Subsidized Agencies	20,160,923	22,017,499	22,416,742	22,189,516	-1.0%
Cont. to Other Agencies	1,008,604	1,000,000	6,500,000	6,008,605	-7.6%
Cont. to Cap/Capital Outlay	35,219,054	22,498,832	24,971,956	25,722,792	3.0%
Reserves/Contingencies	-	-	-	5,785,000	
Total Expenditures	693,661,378	725,577,092	778,553,397	846,564,883	8.7%
Working Capital Reserve	-	-	-	9,323,674	
Total	693,661,378	725,577,092	778,553,397	855,888,557	9.9%

(*) 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.



operating funds revenue and expenditures by fund FY 2005 – 2008

	2005 Actual		2006 Actual	
	Revenue	Expend.	Revenue	Expend.
Tax-Related Funds				
General	348,122,467	318,447,822	398,170,038	383,076,731
Fire	2,934,891	49,055,601	-	-
Recreation	24,268,317	24,461,906	28,228,833	26,738,639
G.O. Bond	6,222,593	8,496,132	7,105,918	8,518,608
G.O. Bond – Detention Center	6,209,331	5,273,906	7,334,972	5,273,006
Street Lighting	5,453,319	5,195,012	6,201,165	6,055,330
Speed Humps	99,116	4,995	110,958	19,925
Total Tax-Related	393,310,034	410,935,374	447,151,884	429,682,239
Enterprise Funds				
Water and Sewer	180,978,483	181,190,705	194,843,835	189,459,954
Local Transit	10,595,965	10,319,920	8,043,313	8,790,333
Airport	6,164,880	6,302,900	842,622	1,336,591
Stormwater	822,584	747,432	15,016,145	16,821,296
Solid Waste	951,782	889,468	751,573	748,382
Total Enterprise	199,513,694	199,450,425	219,497,488	217,156,556
Internal Service Funds				
Group Self-Insurance	42,774,609	46,241,085	47,515,803	42,001,015
Fleet Management	6,769,831	7,226,720	7,119,935	6,391,028
Risk Management	4,512,617	4,014,539	9,254,805	4,353,426
Vehicle Purchasing	6,753,999	3,829,523	1,780,079	4,335,490
Workers' Compensation	3,061,947	2,384,175	4,003,922	6,476,192
Auto Liability	730,806	205,465	772,817	224,109
Total Internal Service	64,603,809	63,901,507	70,447,361	63,781,260
Special Use Funds				
E-911	10,147,712	13,601,036	11,637,936	7,318,679
Tourism	6,647,669	4,121,904	7,407,028	5,865,828
Crime Victims Assistance	825,549	836,583	958,998	837,647
Police Special Investigation	754,312	617,145	1,183,510	683,991
Sheriff Inmate Store	226,125	81,375	230,365	129,011
Corrections Inmate Welfare	67,605	103,284	102,246	89,183
Sheriff Special Ops	18,207	12,745	239,618	32,698
Total Special Use	18,687,179	19,374,072	21,759,701	14,957,037
Total – All Funds	676,114,716	693,661,378	758,856,434	725,577,092

operating funds revenue and expenditure by fund FY 2005 – 2008

	2007 Unaudited		2008 Budget (*)	
	Revenue	Expend.	Revenue	Approp.
Tax-Related Funds				
General	426,564,452	422,804,381	423,071,012	455,399,846
Fire	-	-	-	-
Recreation	29,093,069	29,088,577	31,134,872	32,630,277
G.O. Bond-1986 Issue	7,359,899	8,561,758	7,355,374	8,594,758
G.O. Bond – Detention Center	7,595,518	5,246,031	7,618,987	5,196,982
Street Lighting	6,263,767	5,894,779	6,702,000	6,095,958
Speed Humps	106,439	20,544	123,675	25,000
Total Tax-Related	476,983,144	471,616,070	476,005,920	507,942,821
Enterprise Funds				
Water and Sewer	207,189,859	196,758,839	205,812,975	205,812,975
Local Transit	7,736,502	8,741,637	8,731,814	8,731,814
Airport	861,706	906,351	872,025	872,025
Stormwater	15,997,232	15,603,656	23,621,987	23,621,987
Solid Waste	928,527	758,500	808,000	929,001
Total Enterprise	232,713,826	222,768,983	239,846,801	239,967,802
Internal Service Funds				
Group Self-Insurance	47,963,670	47,552,853	52,411,751	48,752,654
Fleet Management	7,599,266	7,328,423	7,991,139	7,692,692
Risk Management	7,066,234	4,287,481	6,420,655	7,779,318
Vehicle Purchasing	7,533,477	5,464,690	8,147,415	6,151,335
Workers' Compensation	4,886,034	1,649,055	4,382,903	4,349,958
Auto Liability	773,399	630,124	755,551	750,000
Total Internal Service	75,822,080	66,912,626	80,109,414	75,475,957
Special Use Funds				
E-911	12,867,829	8,566,008	12,550,000	12,405,518
Tourism	7,551,596	6,260,776	7,512,916	7,512,916
Crime Victims Assistance	994,148	819,525	999,700	1,080,275
Police Special Investigation	2,617,165	1,007,289	1,127,500	1,552,970
Sheriff Inmate Store	288,961	440,763	295,000	455,200
Corrections Inmate Welfare	89,854	110,917	98,900	155,124
Sheriff Special Ops	249,568	50,440	76,650	16,300
Total Special Use	24,659,121	17,255,718	22,660,666	23,178,303
Total – All Funds	810,178,171	778,553,397	818,622,801	846,564,883

(*) Where applicable, revenues in the 2008 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 2005 – 2008

	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget
General Fund (*)				
Balance January 1	100,879,285	132,942,469	148,035,776	151,795,847
Sources	348,122,467	398,170,038	426,564,452	423,071,012
Uses	(318,447,822)	(383,076,731)	(422,804,381)	(455,399,846)
Ending Fund Balance (***)	132,942,469	148,035,776	151,795,847	119,467,013
Required Reserve (**)	79,611,956	95,769,183	70,467,397	75,899,974

Note: Fire Fund's remaining fund balance as of 12.31.05 of \$2,388,539 was transferred to the General Fund.

Fire District Fund (*)				
Balance January 1	48,509,249	-	-	-
Sources	2,934,891	-	-	-
Uses	(49,055,601)	-	-	-
Ending Fund Balance	-	-	-	-
Required Reserve	-	-	-	-

Note: Fire Fund's remaining fund balance as of 12.31.05 of \$2,388,539 was transferred to the General Fund.

Recreation Fund (*)				
Balance January 1	24,541,124	24,347,535	25,837,729	25,842,221
Sources	24,268,317	28,228,833	29,093,069	31,134,872
Uses	(24,461,906)	(26,738,639)	(29,088,577)	(32,630,277)
Ending Fund Balance	24,347,535	25,837,729	25,842,221	24,346,816
Required Reserve (**)	4,076,984	4,456,440	4,848,096	5,438,380

General Obligation Debt Service Fund (*)				
Balance January 1	16,592,734	14,319,195	12,906,505	11,704,646
Sources	6,222,593	7,105,918	7,359,899	7,355,374
Uses	(8,496,132)	(8,518,608)	(8,561,758)	(8,594,758)
Ending Fund Balance	14,319,195	12,906,505	11,704,646	10,465,262
Required Reserve (**)	789,854	667,929	538,004	538,004

General Obligation Debt Service Fund – Detention Center (*)				
Balance January 1	5,749,164	6,684,589	8,746,555	11,096,042
Sources	6,209,331	7,334,972	7,595,518	7,618,987
Uses	(5,273,906)	(5,273,006)	(5,246,031)	(5,196,982)
Ending Fund Balance	6,684,589	8,746,555	11,096,042	13,518,047
Required Reserve (**)	1,257,928	1,230,078	1,165,953	1,165,953

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

(**) The General Fund required reserve was three months of annual use in 2004, 2005, 2006, and two months of annual use in 2007 and 2008. The Recreation Fund required reserve is two months of annual use. The required reserve for the General Obligation Debt Service Fund is the first interest payment of the following year.

(***) 2006 Unaudited Ending Fund Balance includes \$10 million designated for Other Post Employment Benefits; therefore reducing fund balance to \$130,035,776.

operating funds fund balance summaries FY 2005 – 2008

	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget
Street Lighting Fund (*)				
Balance January 1	4,038,237	4,296,544	4,442,379	4,811,367
Sources	5,453,319	6,201,165	6,263,767	6,702,000
Uses	(5,195,012)	(6,055,330)	(5,894,779)	(6,095,958)
Ending Fund Balance	4,296,544	4,442,379	4,811,367	5,417,409
Required Reserve (**)	432,918	504,611	491,232	507,997
Speed Hump Fund (*)				
Balance January 1	498,688	592,809	683,842	769,737
Sources	99,116	110,958	106,439	123,675
Uses	(4,995)	(19,925)	(20,544)	(25,000)
Ending Fund Balance	592,809	683,842	769,737	868,412
Required Reserve (**)	416	1,660	1,712	2,083
E-911 Fund (*)				
Balance January 1	19,512,051	16,058,727	20,377,984	24,679,805
Sources	10,147,712	11,637,936	12,867,829	12,550,000
Uses	(13,601,036)	(7,318,679)	(8,566,008)	(12,405,518)
Ending Fund Balance	16,058,727	20,377,984	24,679,805	24,824,287
Required Reserve (**)	-	-	-	-
Tourism Fund (*)				
Balance January 1	8,772,515	11,298,280	12,839,480	14,130,300
Sources	6,647,669	7,407,028	7,551,596	7,512,916
Uses	(4,121,904)	(5,865,828)	(6,260,776)	(7,512,916)
Ending Fund Balance	11,298,280	12,839,480	14,130,300	14,130,300
Required Reserve (**)	-	-	-	-
Crime Victims Assistance Fund (*)				
Balance January 1	1,394,461	1,383,427	1,504,778	1,679,401
Sources	825,549	958,998	994,148	999,700
Uses	(836,583)	(837,647)	(819,525)	(1,080,275)
Ending Fund Balance	1,383,427	1,504,778	1,679,401	1,598,826
Required Reserve (**)	-	-	-	-

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

(**) Required reserve is defined as one month of annual use for the Street Lighting and Speed Hump Funds and is not required for the E-911, Tourism, and Crime Victims Assistance Funds.

operating funds fund balance summaries FY 2005 – 2008

	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget
Police Special Investigations Fund (*)				
Balance January 1	2,342,840	2,480,007	2,979,526	4,589,402
Sources	754,312	1,183,510	2,617,165	1,127,500
Uses	(617,145)	(683,991)	(1,007,289)	(1,552,970)
Ending Fund Balance	2,480,007	2,979,526	4,589,402	4,163,932
Required Reserve (**)	-	-	-	-
Sheriff Inmate Store Fund (*)				
Balance January 1	950,217	1,094,967	1,196,321	1,044,519
Sources	226,125	230,365	288,961	295,000
Uses	(81,375)	(129,011)	(440,763)	(455,200)
Ending Fund Balance	1,094,967	1,196,321	1,044,519	884,319
Required Reserve (**)	-	-	-	-
Corrections Inmate Welfare Fund (*)				
Balance January 1	248,146	212,467	225,530	204,467
Sources	67,605	102,246	89,854	98,900
Uses	(103,284)	(89,183)	(110,917)	(155,124)
Ending Fund Balance	212,467	225,530	204,467	148,243
Required Reserve (**)	-	-	-	-
Sheriff Special Operations Fund (*)				
Balance January 1	31,237	36,699	243,619	442,747
Sources	18,207	239,618	249,568	76,650
Uses	(12,745)	(32,698)	(50,440)	(16,300)
Ending Fund Balance	36,699	243,619	442,747	503,097
Required Reserve (**)	-	-	-	-

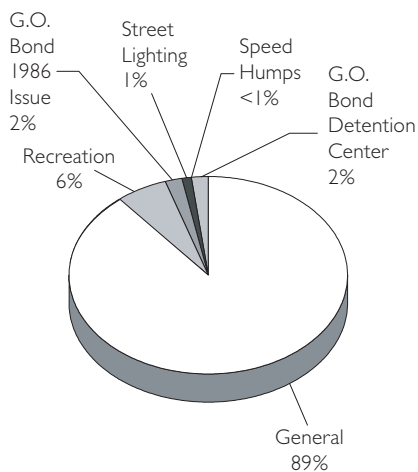
(*) Details on sources and uses can be found in the fund's revenue and expenditures schedule.

(**) No operating reserve is required for this fund.

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.

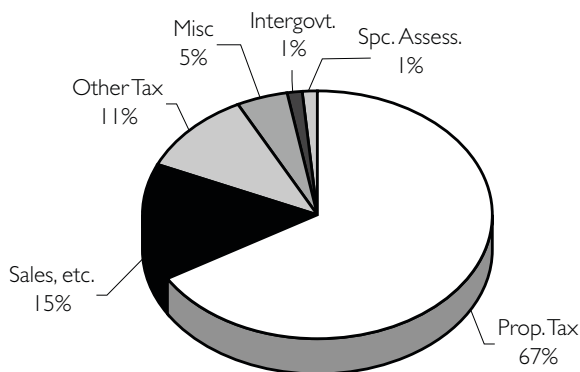
The **Speed Hump Fund** is used to account for revenues derived from special assessments against properties benefiting from speed humps. The fund supports the County's speed hump program that provides residential and commercial property owners a method of reducing speed within their neighborhoods and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

operating tax-related funds revenue and expenditures FY 2005 – 2008

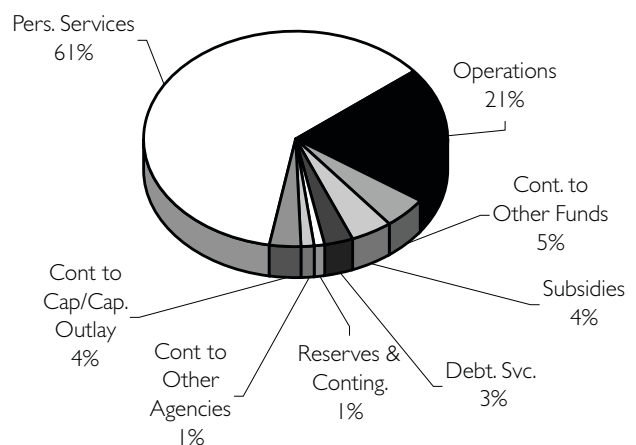
	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget (*)	% Chg. 07-08
Revenues					
Property Taxes	253,094,274	298,798,829	320,262,549	316,154,255	-1.3%
Sales, Charges, Fees, etc.	71,101,307	75,821,304	65,810,973	72,047,253	9.5%
Other Taxes	37,024,132	37,569,223	51,368,139	52,499,188	2.2%
Miscellaneous and Interest	19,495,190	22,280,417	27,796,891	22,725,588	-18.2%
Intergovernmental	7,172,146	6,690,576	5,649,805	6,165,961	9.1%
Special Assessments	5,422,985	5,991,535	6,094,787	6,413,675	5.2%
Total Revenues	393,310,034	447,151,884	476,983,144	476,005,920	-0.2%
Use of Fund Balance	-	-	-	35,063,623	
Total	393,310,034	447,151,884	476,983,144	511,069,543	7.1%
Expenditures					
Personal Services	238,473,415	255,573,222	276,770,794	311,313,168	12.5%
Operations	82,381,895	94,550,881	94,809,216	104,940,481	10.7%
Cont. to Other Funds	28,585,528	22,294,705	36,425,008	24,162,875	-33.7%
Cont. to Sub. Agencies	20,097,502	21,954,078	22,353,321	22,126,095	-1.0%
Debt Service	16,281,037	16,310,207	16,330,480	16,313,340	-0.1%
Cont to Other Agencies	1,008,604	1,000,000	6,500,000	6,008,605	-7.6%
Cont to Cap/Capital Outlay	24,107,393	17,999,146	18,427,251	17,418,257	-5.5%
Reserves/Contingencies	-	-	-	5,660,000	
Total Expenditures	410,935,374	429,682,239	471,616,070	507,942,821	7.7%
Working Capital Reserve	-	-	-	3,126,722	
Total	410,935,374	429,682,239	471,616,070	511,069,543	8.4%

(*) 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 2008 Revenues



FY 2008 Expenditures

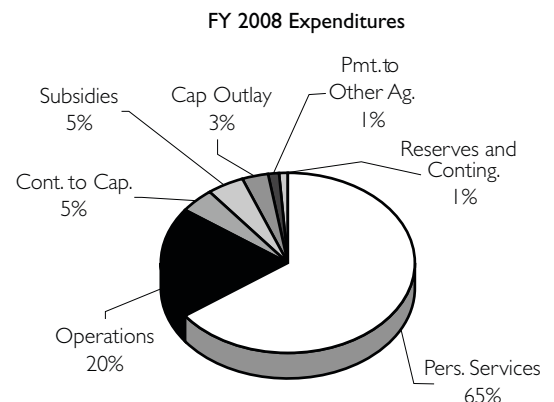
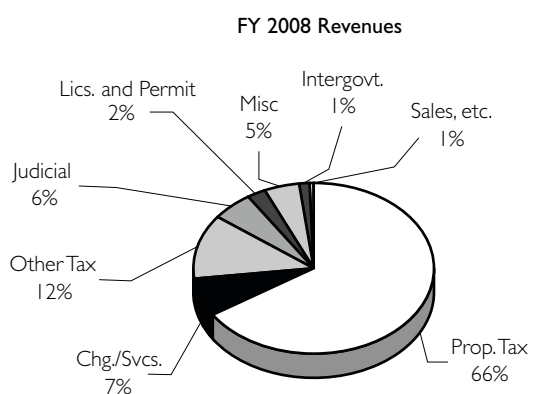


general fund revenue and expenditures FY 2005 – 2008

	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget (**)	% Chg. 07-08
Balance January 1	100,879,285	132,942,469	148,035,776	151,795,847	
Revenues					
Property Taxes	221,930,239	263,700,252	283,595,270	279,058,462	-1.6%
Charges for Services	25,870,788	27,691,341	23,803,468	30,224,273	27.0%
Other Taxes	35,432,454	36,414,132	50,386,957	51,457,434	2.1%
Judicial Revenues	21,264,630	22,016,356	24,405,293	23,866,304	-2.2%
Licenses and Permits	18,146,863	20,150,195	11,521,530	10,547,626	-8.5%
Miscellaneous and Interest	17,066,863	19,787,689	25,861,187	20,124,027	-22.2%
Intergovernmental	6,644,175	6,288,141	5,338,956	5,837,111	9.3%
Sales, Rentals, and Fees	1,766,455	2,121,932	1,651,791	1,955,775	18.4%
Total Revenues	348,122,467	398,170,038	426,564,452	423,071,012	-0.8%
Use of Fund Balance	-	-	-	32,328,834	
Total	348,122,467	398,170,038	426,564,452	455,399,846	6.8%
Expenditures					
Personal Services	185,945,676	244,016,481	264,591,787	296,517,411	12.1%
Operations	67,357,628	81,878,023	81,109,955	90,536,200	11.6%
Cont. to Other Funds	22,437,732	18,814,247	32,624,067	20,243,839	-37.9%
Cont. to Subsidized Agencies	20,097,502	21,954,078	22,353,321	22,126,095	-1.0%
Cont. to Cap/Capital Outlay	21,600,680	15,413,902	15,625,251	14,307,696	-8.4%
Payments to Other Agencies	1,008,604	1,000,000	6,500,000	6,008,605	-7.6%
Reserve/Contingencies	-	-	-	5,660,000	
Total Expenditures	318,447,822	383,076,731	422,804,381	455,399,846	7.7%
Total	318,447,822	383,076,731	422,804,381	455,399,846	7.7%
Balance December 31 (***)	132,942,469	148,035,776	151,795,847	119,467,013	

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

(***) Ending fund balance for FY 2005 includes the transfer of ending fund balance from the Fire Fund.

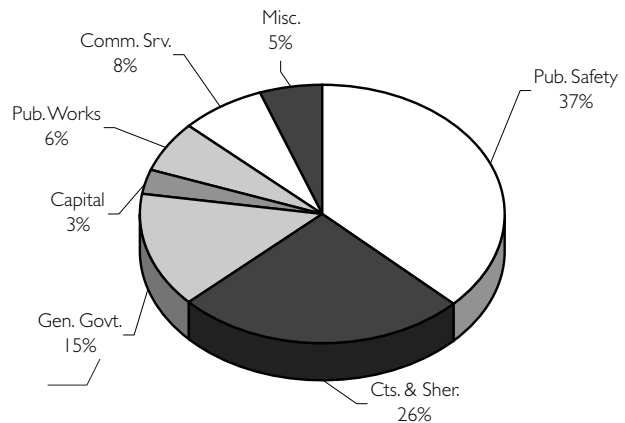


general fund revenue and expenditures FY 2005 – 2008

Agency	Group (*)	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget (**)
Clerk of Courts	Courts and Sheriff	7,598,004	7,971,355	8,390,502	8,758,590
Clerk of Recorder's Court	Courts and Sheriff	890,693	920,477	1,103,733	1,179,984
Community Services	Comm. Services	4,483,195	4,653,002	4,948,137	5,391,394
Community Services – Elections	Comm. Services	-	-	-	6,047,534
Contribution to Capital (***)	Cont. to Capital	21,463,451	14,900,000	14,728,000	13,415,440
Corrections	Public Safety	11,540,901	11,846,699	12,632,160	12,923,709
County Administration	General Govt.	1,751,562	1,632,917	3,686,296	5,538,111
District Attorney	Courts and Sheriff	6,095,729	6,519,346	6,676,924	7,333,762
Financial Services	General Govt.	11,720,117	12,322,216	13,247,103	14,697,946
Fire and Emergency Services	Public Safety	9,842,955	60,825,809	64,693,380	71,041,008
Human Resources	General Govt.	3,516,535	3,045,543	3,394,531	3,536,670
Information Technology	General Govt.	-	-	-	21,899,392
Internal Audit	General Govt.	848,421	723,058	-	-
Judiciary	Courts and Sheriff	15,825,233	16,334,905	17,412,981	18,969,778
Juvenile Court	Courts and Sheriff	5,417,617	5,937,424	6,266,463	6,539,658
Law	General Govt.	1,472,099	1,421,759	1,351,818	1,483,975
Medical Examiner	Public Safety	665,875	769,382	814,235	858,353
Miscellaneous	Miscellaneous	13,935,175	13,445,857	24,864,020	24,774,711
Planning and Development	Public Works	10,606,876	9,927,694	10,367,357	11,309,027
Police Services	Public Safety	61,280,342	64,690,671	75,907,063	85,283,853
Probate Court	Courts and Sheriff	1,434,264	1,433,686	1,542,954	1,624,191
Probation	Courts and Sheriff	80,653	92,378	105,340	105,953
Recorder's Court Judges	Courts and Sheriff	1,103,828	1,165,234	1,229,579	1,375,514
Sheriff	Courts and Sheriff	49,014,476	60,678,943	63,503,351	67,124,541
Solicitor	Courts and Sheriff	3,396,261	3,514,578	4,136,858	4,474,552
Subsidized Agencies	Comm. Services	20,796,913	22,735,153	23,297,056	22,969,186
Support Services	General Govt.	31,107,617	31,605,129	31,995,740	9,589,236
Tax Commissioner	General Govt.	7,693,577	8,024,005	8,766,467	9,210,330
Transportation	Public Works	14,865,453	15,939,511	17,742,333	17,943,448
Total		318,447,822	383,076,731	422,804,381	455,399,846

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

FY 2008 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 66 percent of the total FY 2008 General Fund revenues. In 2003, the millage rate decreased by 0.01 and by .02 in 2004 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 and a corresponding decrease in FY 2007. 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 3.2 percent in 2008. 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
03 Actual	175,320,876	5.1%
04 Actual	186,352,425	6.3%
05 Actual	221,930,239	19.1%
06 Actual	263,700,252	18.8%
07 Unaudited	283,595,270	7.5%
08 Budgeted	279,058,462	-1.6%

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 seven percent of the total FY 2008 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.

Charges for Services

Fiscal Year	Revenue in Dollars	% Change from Prior FY
03 Actual	24,358,419	8.2%
04 Actual	25,383,052	4.2%
05 Actual	25,870,788	1.9%
06 Actual	27,691,341	7.0%
07 Unaudited	23,803,468	-14.0%
08 Budgeted	30,224,273	27.0%

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, hotel/motel taxes, and taxes on cut timber.

Assumptions: This category represents 12 percent of the total FY 2008 General Fund revenues. These taxes are calculated on a percentage of sales, which enables these revenue sources to keep up with inflation. FY 2002 and FY 2003 increased due to Intangible Recording taxes, a result of an exorbitant amount of refinancing instigated by lower interest rates. 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.

Other Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
03 Actual	32,496,636	11.6%
04 Actual	32,480,030	-0.5%
05 Actual	35,432,454	9.1%
06 Actual	36,414,132	2.8%
07 Unaudited	50,386,957	38.4%
08 Budgeted	51,457,434	2.1%

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 2008 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 Judicial revenue receipted in FY 2007 was higher than anticipated; therefore, the projections for FY 2008 may be too conservative. 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
03 Actual	21,130,837	2.4%
04 Actual	23,276,539	10.1%
05 Actual	21,264,630	-8.6%
06 Actual	22,016,356	3.5%
07 Unaudited	24,405,293	10.8%
08 Budgeted	23,866,304	-2.2%

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 2008 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 increase is reported, with the offsetting increase being reported in the Other Taxes category.

Licenses and Permits History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
03 Actual	15,914,252	0.4%
04 Actual	16,565,833	4.1%
05 Actual	18,146,863	9.5%
06 Actual	20,150,195	11.0%
07 Unaudited	11,521,530	-42.8%
08 Budgeted	10,547,626	-8.5%

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 2008 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
03 Actual	12,898,082	3.8%
04 Actual	14,428,053	11.9%
05 Actual	17,066,863	18.3%
06 Actual	19,787,689	15.9%
07 Unaudited	25,861,187	30.7%
08 Budgeted	20,124,027	-22.2%

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 2008 General Fund revenues. These revenue projections are based on historical growth trends in conjunction with current economic indicators. There was a one-time adjustment made in FY 2003 due to a change in the State Department of Revenue's disbursement procedure for State Real Estate Transfer taxes. The decrease in FY 2007 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
03 Actual	5,426,315	55.7%
04 Actual	5,774,695	6.4%
05 Actual	6,644,175	15.1%
06 Actual	6,288,141	-5.4%
07 Unaudited	5,338,956	-15.1%
08 Budgeted	5,837,111	9.3%

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 2008 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
03 Actual	725,866	-23.1%
04 Actual	1,745,935	140.5%
05 Actual	1,766,455	1.2%
06 Actual	2,121,932	20.1%
07 Unaudited	1,651,791	-22.2%
08 Budgeted	1,955,775	18.4%

**fire district fund
revenue and expenditures FY 2005 – 2008**

	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget	% Chg. 07-08
Balance January 1	48,509,249	-	-	-	
Revenues					
Property Taxes	1,260,520	-	-	-	
Miscellaneous and Interest	899,649	-	-	-	
Other Taxes	375,321	-	-	-	
Licenses and Permits	279,421	-	-	-	
Sales, Rentals, and Fees	1,313	-	-	-	
Intergovernmental	118,667	-	-	-	
Total Revenues	2,934,891	-	-	-	
Use of Fund Balance					
Total	2,934,891	-	-	-	
Expenditures					
Personal Services	42,116,148	-	-	-	
Operations	3,633,580	-	-	-	
Cont. to Other Funds	3,228,160	-	-	-	
Cont to Cap/Capital Outlay	77,713	-	-	-	
Total Expenditures	49,055,601	-	-	-	
Working Capital Reserve					
Total	49,055,601	-	-	-	
Balance December 31 (***)	-	-	-	-	

(***) Ending fund balance for FY 2005 was transferred to the General Fund.

fire district fund revenue definitions and assumptions

Beginning in 2005, most revenues from this fund were receipted in the General Fund due to a combining of funds. In 2006, the Fire Fund was closed.

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: *Beginning in 2005, most revenues from this fund were receipted in the General Fund due to a combining of funds.* The 2000 millage rate decreased by 0.04 mills, to 2.06 to offset the property value update. The 2001 millage rate decreased by 0.06 to offset the property tax value update and another 0.10 was shifted to the General Fund, bringing the rate to 1.90 mills. In FY 2002, the millage rate was again reduced to offset the property tax value update by .03 to a total of 1.87 and remained this rate through FY 2004 at which time it was combined with the General Fund millage rate. Revenue for real and personal property taxes is calculated at a 98.5 percent collection rate; all other revenue in this category is 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
03 Actual	41,230,220	5.1%
04 Actual	43,710,000	6.0%
05 Actual	1,260,520	-97.1%

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: The interest dividends are projected based on current total projected revenues in conjunction with current economic indicators. Due to lower interest rates in FY 2001, FY 2002, and FY 2003, the revenues in this category decreased.

Miscellaneous/Interest History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
03 Actual	613,614	-42.4%
04 Actual	785,359	28.0%
05 Actual	899,649	14.6%

Other Taxes

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

Assumptions: *Beginning in 2005, most revenues from this fund were receipted in the General Fund due to a combining of funds.* These taxes are calculated on a percentage of sales, which enables these revenue sources to keep up with inflation. The decrease in FY 2000 is due to the reduction of the millage rate in FY 1999. This reduction decreased the collection of the intangible recording and cut timber taxes. FY 2001, FY 2002, and FY 2003 increased due to intangible recording taxes, which is a result of an exorbitant amount of refinancing instigated by lower interest rates. These revenue projec-

fire district fund revenue definitions and assumptions

tions are based on historical growth trends in conjunction with current economic indicators.

Other Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
03 Actual	2,095,207	31.2%
04 Actual	1,592,124	-24.0%
05 Actual	375,321	-76.4%

Licenses and Permits

Definition: This category includes revenues realized from fire permits and various miscellaneous permits and fees. The Board of Commissioners sets the fees for these licenses and permits.

Assumptions: *Beginning in 2005, most revenues from this fund were received in the General Fund due to a combining of funds.* These revenue projections are based on historical growth trends in conjunction with current economic indicators. The large increases in permit revenues for FY 2000 and FY 2001 was due to permits issued for Discover Mills Mall. Permits began to level off in FY 2002. A decrease is also noted beginning in FY 2002 due to a change in re-zoning restrictions.

Licenses and Permits History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
03 Actual	521,479	-10.0%
04 Actual	662,133	27.0%
05 Actual	280,734	-57.6%

Intergovernmental

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

Assumptions: *Beginning in 2005, most revenues from this fund were received in the General Fund due to a combining of funds.* 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. As history indicates, the actual receipts have remained relatively the same. However, due to a change in the State Department of Revenue's disbursement procedures, a one-time adjustment was made in FY 2003 for additional revenue for State Transfer Real Estate Tax.

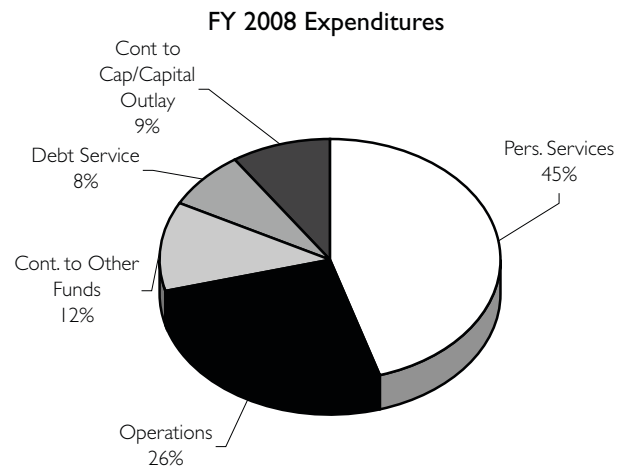
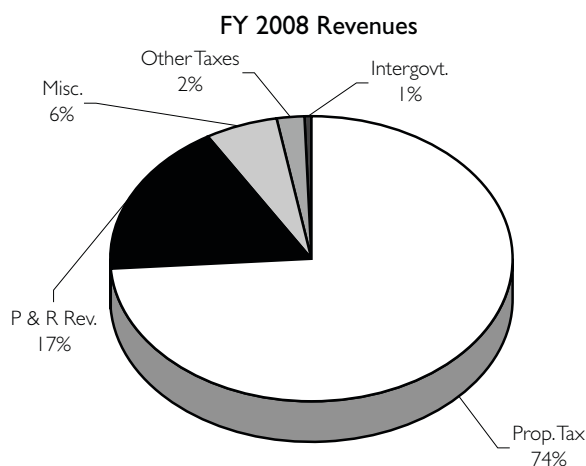
Intergovernmental History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
03 Actual	704,124	99.7%
04 Actual	470,386	-33.2%
05 Actual	118,667	-74.8%

recreation funds revenue and expenditures FY 2005 – 2008

	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget (*)	% Chg. 07-08
Balance January 1 (*)	24,541,124	24,347,535	25,837,729	25,842,221	
Revenues					
Property Taxes	18,557,855	21,765,470	22,603,869	23,028,690	1.9%
Parks and Recreation Revenue	3,771,837	3,841,480	4,428,891	5,453,275	23.1%
Miscellaneous and Interest	895,659	1,622,071	1,231,465	1,794,511	45.7%
Other Taxes	784,455	745,673	632,783	654,496	3.4%
Intergovernmental	258,511	254,139	196,061	203,900	4.0%
Total Revenues	24,268,317	28,228,833	29,093,069	31,134,872	7.0%
Use of Fund Balance	-	-	-	1,495,405	
Total	24,268,317	28,228,833	29,093,069	32,630,277	12.2%
Expenditures					
Personal Services	10,367,856	11,505,777	12,124,912	14,734,498	21.5%
Operations	6,252,755	6,668,126	7,859,033	8,365,992	6.5%
Cont. to Other Funds	2,901,296	3,460,899	3,779,941	3,897,626	3.1%
Debt Service	2,510,999	2,518,593	2,522,691	2,521,600	0.0%
Cont to Cap/Capital Outlay	2,429,000	2,585,244	2,802,000	3,110,561	11.0%
Total Expenditures	24,461,906	26,738,639	29,088,577	32,630,277	12.2%
Total	24,461,906	26,738,639	29,088,577	32,630,277	12.2%
Balance December 31	24,347,535	25,837,729	25,842,221	24,346,816	

(*) 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 74 percent of the total FY 2008 Recreation Fund revenues. In FY 2002, FY 2004, and FY 2007, the millage rate was reduced to offset the property tax value update by .01 in FY 2002 and 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% in 2008. 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
03 Actual	17,844,513	5.1%
04 Actual	18,779,767	5.2%
05 Actual	18,557,855	-1.2%
06 Actual	21,765,470	17.3%
07 Unaudited	22,603,869	3.9%
08 Budgeted	23,028,690	1.9%

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, athletics, etc.

Assumptions: This category represents 17 percent of the total FY 2008 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 revenues as well as FY 2008 projections.

Parks and Recreation Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
03 Actual	3,058,153	1.2%
04 Actual	3,535,061	15.6%
05 Actual	3,771,837	6.7%
06 Actual	3,841,480	1.9%
07 Unaudited	4,428,891	15.3%
08 Budgeted	5,453,275	23.1%

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 six percent of the total FY 2008 Recreation Fund revenues. The interest dividends are projected based on current total projected revenues in conjunction with current economic indicators. Beginning in FY 2001, the Recreation Fund began receiving interest payments for a loan to the Golf Course.

Miscellaneous/Interest History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
03 Actual	558,207	15.3%
04 Actual	589,376	5.6%
05 Actual	895,659	52.0%
06 Actual	1,622,071	81.1%
07 Unaudited	1,231,465	-24.1%
08 Budgeted	1,794,511	45.7%

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 2008 Recreation Fund revenues. These taxes are calculated on a percentage of sales, which enables these revenue sources to keep up with inflation. FY 2002 and FY 2003 increased due to intangible recording taxes, which is a result of an exorbitant amount of refinancing instigated by lower interest rates. FY 2004 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
03 Actual	954,534	32.0%
04 Actual	724,591	-24.1%
05 Actual	784,455	8.3%
06 Actual	745,673	-4.9%
07 Unaudited	632,783	-15.1%
08 Budgeted	654,496	3.4%

Intergovernmental

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

recreation fund revenue definitions and assumptions

Assumptions: This category represents one percent of the total FY 2008 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. As history indicates, the actual receipts have remained relatively the same. However, due to a change in the State Department of Revenue's disbursement procedures, a one-time adjustment was made in FY 2003 for additional revenue for State Transfer Real Estate Tax. A steady decline in refinancing since 2004 has decreased the collections of this tax.

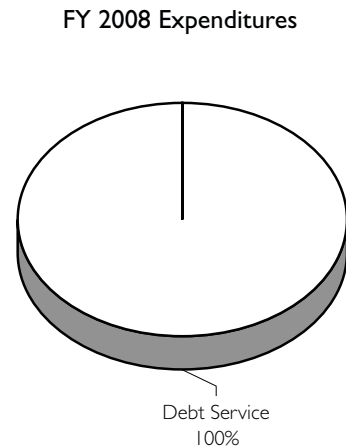
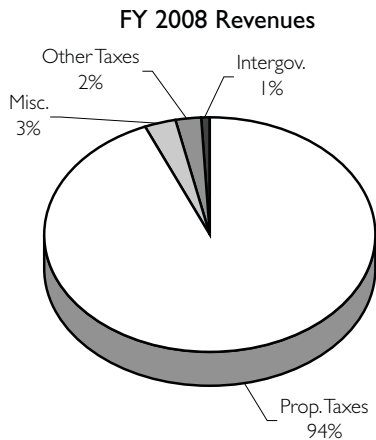
Intergovernmental History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
03 Actual	320,268	100.8%
04 Actual	214,080	-33.2%
05 Actual	258,511	20.7%
06 Actual	254,139	-1.7%
07 Unaudited	196,061	-22.8%
08 Budgeted	203,900	4.0%

general obligation debt service fund (1986 issue) revenue and expenditures FY 2005 – 2008

	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget (*)	% Chg. 07-08
Balance January 1	16,592,734	14,319,195	12,906,505	11,704,646	
Revenues					
Property Taxes	5,541,746	6,412,486	6,893,585	6,881,835	-0.2%
Miscellaneous and Interest	377,724	420,265	244,330	225,025	-7.9%
Other Taxes	229,265	200,530	166,971	187,564	12.3%
Intergovernmental	73,858	72,637	55,013	60,950	10.8%
Total Revenues	6,222,593	7,105,918	7,359,899	7,355,374	-0.1%
Use of Fund Balance	-	-	-	1,239,384	
Total	6,222,593	7,105,918	7,359,899	8,594,758	16.8%
Expenditures					
Debt Service	8,496,132	8,518,608	8,561,758	8,594,758	0.4%
Total Expenditures	8,496,132	8,518,608	8,561,758	8,594,758	0.4%
Total	8,496,132	8,518,608	8,561,758	8,594,758	0.4%
Balance December 31	14,319,195	12,906,505	11,704,646	10,465,262	

(*) 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 94 percent of the total FY 2008 G.O. Bond Fund revenues. The 2001 millage rate decreased by 0.27, to 0.30 mills due to the approval to continue the 0.01 Special Purpose Local Option Sales Tax resulting in a decrease in revenues received. In an effort to offset the property tax value update, the FY 2003 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 2008. 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 prate. 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
03 Actual	5,426,384	-13.5%
04 Actual	5,636,913	3.9%
05 Actual	5,541,746	-1.7%
06 Actual	6,412,486	15.7%
07 Unaudited	6,893,585	7.5%
08 Budgeted	6,881,835	-0.2%

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 2008 G.O. Bond Fund revenues. The interest dividends are projected based on current total projected revenues in conjunction with current economic indicators. Due to lower interest rates FY 2002 and FY 2003, the revenues in this category decreased over these years. FY 2004 experienced a slight increase in the interest rates. Due to a declining fund balance beginning in FY 2006, interest earnings for this fund are steadily decreasing.

Miscellaneous/Interest History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
03 Actual	204,579	-39.8%
04 Actual	213,514	4.4%
05 Actual	377,724	76.9%
06 Actual	420,265	11.3%
07 Unaudited	244,330	-41.9%
08 Budgeted	225,025	-7.9%

**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 2008 G.O. Bond Fund revenues. These taxes are calculated on a percentage of sales, which enables these revenue sources to keep up with inflation. 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
03 Actual	317,307	33.5%
04 Actual	192,570	-39.3%
05 Actual	229,265	19.1%
06 Actual	200,530	-12.5%
07 Unaudited	166,971	-16.7%
08 Budgeted	187,564	12.3%

Intergovernmental

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

Assumptions: This category represents one percent of the total FY 2008 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. Due to a change in the State Department of Revenue's disbursement procedures, a one-time adjustment was made in FY 2003 for additional State Transfer Real Estate Tax revenue. A steady decline in refinancing since 2004 has decreased the collections of state transfer real estate taxes.

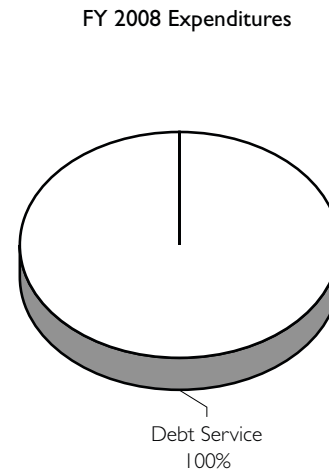
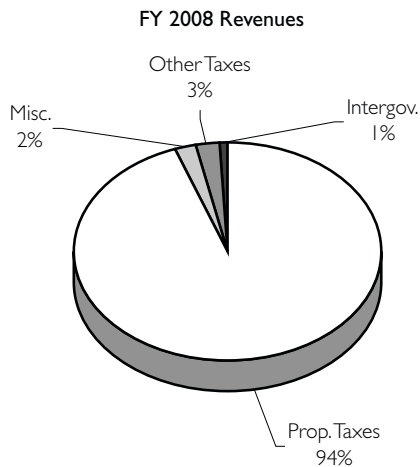
Intergovernmental History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
03 Actual	102,105	83.5%
04 Actual	60,462	-40.8%
05 Actual	73,858	22.2%
06 Actual	72,637	-1.7%
07 Unaudited	55,013	-24.3%
08 Budgeted	60,950	10.8%

general obligation debt service fund (detention center) revenue and expenditures FY 2005 – 2008

	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget (*)	% Chg. 07-08
Balance January 1	5,749,164	6,684,589	8,746,555	11,096,042	
Revenues					
Property Taxes	5,803,914	6,920,621	7,169,825	7,185,268	0.2%
Miscellaneous and Interest	125,845	129,804	184,490	170,025	-7.8%
Other Taxes	202,637	208,888	181,428	199,694	10.1%
Intergovernmental	76,935	75,659	59,775	64,000	7.1%
Total Revenues	6,209,331	7,334,972	7,595,518	7,618,987	0.3%
Total	6,209,331	7,334,972	7,595,518	7,618,987	0.3%
Expenditures					
Debt Service	5,273,906	5,273,006	5,246,031	5,196,982	-0.9%
Total Expenditures	5,273,906	5,273,006	5,246,031	5,196,982	-0.9%
Working Capital Reserve	-	-	-	2,422,005	
Total	5,273,906	5,273,006	5,246,031	7,618,987	45.2%
Balance December 31	6,684,589	8,746,555	11,096,042	13,518,047	

(*) 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 94 percent of the total FY 2008 G.O. Bond (Detention Center) Fund revenues. The initial FY 2003 millage rate was .25. In FY 2007, the millage rate decreased by 0.1 to offset the property tax value update bringing the 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 2008. 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
03 Actual	4,914,200	100.0%
04 Actual	5,826,450	18.6%
05 Actual	5,803,914	-0.4%
06 Actual	6,920,621	19.2%
07 Unaudited	7,169,825	3.6%
08 Budgeted	7,185,268	0.2%

Miscellaneous/Interest

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

Assumptions: This category represents less than two percent of the total FY 2008 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. Due to a healthy fund balance and increasing interest rates, FY 2007 revenues were much higher than anticipated; therefore FY 2008 may be conservative.

Miscellaneous/Interest History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
03 Actual	15,356	100.0%
04 Actual	41,160	168.0%
05 Actual	125,845	205.7%
06 Actual	129,804	3.2%
07 Unaudited	184,490	42.1%
08 Budgeted	170,025	-7.8%

**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 three percent of the total FY 2008 G.O. Bond Fund (Detention Center) revenues. These taxes are calculated on a percentage of sales, which enables these revenue sources to keep up with inflation. These revenue projections are based on historical trends of growth in conjunction with current economic indicators. A steady decline in sales transactions since 2004 has decreased the collection of intangible taxes.

Other Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
03 Actual	0	NA
04 Actual	200,427	100.0%
05 Actual	202,637	1.1%
06 Actual	208,888	3.1%
07 Unaudited	181,428	-11.7%
08 Budgeted	199,694	8.3%

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 one percent of the total FY 2008 G.O. Bond Fund (Detention Center) revenues. These taxes are calculated on a percentage of sales, which enables these revenue sources to keep up with inflation. These revenue projections are based on historical trends of growth in conjunction with current economic indicators. The steady decline in sales transactions since 2004 has decreased the collection of state transfer real estate taxes.

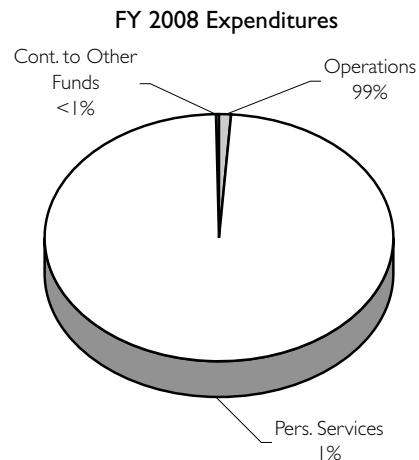
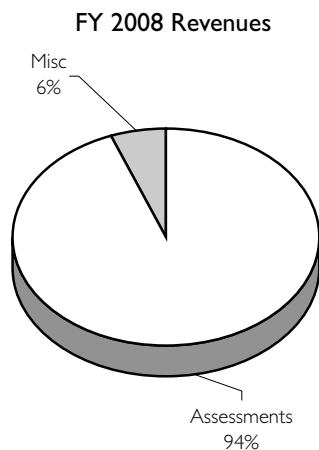
Intergovernmental History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
03 Actual	21,484	100.0%
04 Actual	62,981	193.2%
05 Actual	76,935	22.2%
06 Actual	75,659	-1.7%
07 Unaudited	59,775	-21.0%
08 Budgeted	64,000	7.1%

street lighting fund revenue and expenditures FY 2005 – 2008

	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget (*)	% Chg. 07-08
Balance January 1	4,038,237	4,296,544	4,442,379	4,811,367	
Revenues					
Street Light Assessments	5,337,361	5,897,858	5,997,904	6,317,000	5.3%
Miscellaneous and Interest	115,958	303,307	265,863	385,000	44.8%
Total Revenues	5,453,319	6,201,165	6,263,767	6,702,000	7.0%
Total	5,453,319	6,201,165	6,263,767	6,702,000	7.0%
Expenditures					
Personal Services	43,735	50,964	54,095	61,259	13.2%
Operations	5,132,937	5,984,807	5,819,684	6,013,289	3.3%
Cont. to Other Funds	18,340	19,559	21,000	21,410	2.0%
Total Expenditures	5,195,012	6,055,330	5,894,779	6,095,958	3.4%
Working Capital Reserve	-	-	-	606,042	
Total	5,195,012	6,055,330	5,894,779	6,702,000	13.7%
Balance December 31	4,296,544	4,442,379	4,811,367	5,417,409	

(*) 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 set the rates. This fee is billed and collected in conjunction with the property tax bills.

Assumptions: This category represents 94 percent of the total FY 2008 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 five percent in 2008. 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
03 Actual	5,100,185	4.7%
04 Actual	5,358,186	5.0%
05 Actual	5,337,361	-0.4%
06 Actual	5,897,858	10.5%
07 Unaudited	5,997,904	1.7%
08 Budgeted	6,317,000	5.3%

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 2008 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 collections were much higher than anticipated. Due to increasing interest rates in 2005 and a healthy fund balance, interest earned has steadily increased.

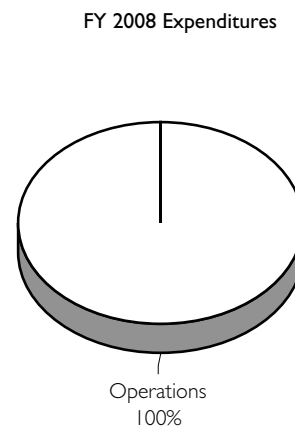
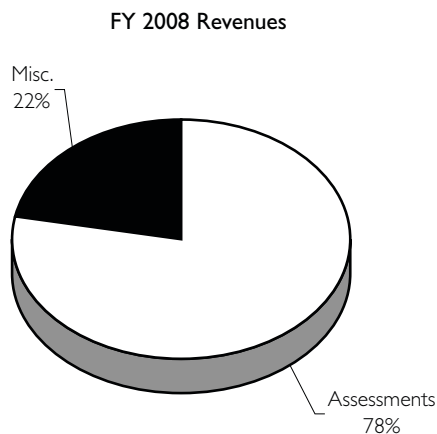
Miscellaneous/Interest History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
03 Actual	22,305	-8.4%
04 Actual	14,385	-35.5%
05 Actual	115,958	706.1%
06 Actual	303,307	161.6%
07 Unaudited	265,863	-12.4%
08 Budgeted	385,000	44.8%

speed hump fund revenue and expenditures FY 2005 – 2008

	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget (*)	% Chg. 07-08
Balance January 1	498,688	592,809	683,842	769,737	
Revenues					
Speed Hump Assessments	85,624	93,677	96,883	96,675	-0.2%
Miscellaneous and Interest	13,492	17,281	9,556	27,000	182.5%
Total	99,116	110,958	106,439	123,675	16.2%
Expenditures					
Operations	4,995	19,925	20,544	25,000	21.7%
Total Expenditures	4,995	19,925	20,544	25,000	21.7%
Working Capital Reserve	-	-	-	98,675	
Total	4,995	19,925	20,544	123,675	502.0%
Balance December 31	592,809	683,842	769,737	868,412	

(*) 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 78 percent of the total FY 2008 Speed Hump Fund revenues. These revenues were calculated at a 98.5 percent collection rate. Based on the receipts in 2007, the budget for FY 2008 may be too conservative.

Speed Hump Assessments History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
03 Actual	79,006	14.9%
04 Actual	81,613	3.3%
05 Actual	85,624	4.9%
06 Actual	93,677	9.4%
07 Unaudited	96,883	3.4%
08 Budgeted	96,675	-0.2%

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 22 percent of the total FY 2008 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
03 Actual	7,707	-21.2%
04 Actual	12,990	68.5%
05 Actual	13,492	3.9%
06 Actual	17,281	28.1%
07 Unaudited	9,556	-44.7%
08 Budgeted	27,000	182.5%

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.

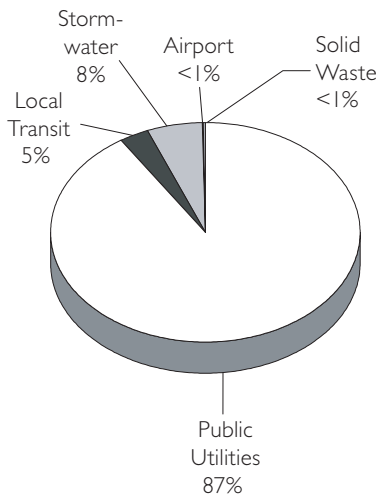
The Stormwater Operating Fund is used to account for the financial transactions related to stormwater management. This fund supports the operations of the stormwater division of the Department of Water Resources, which attempts to meet the mandated stormwater requirements of federal and state agencies. 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* by funding the County's contract with Gwinnett Clean and Beautiful. 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

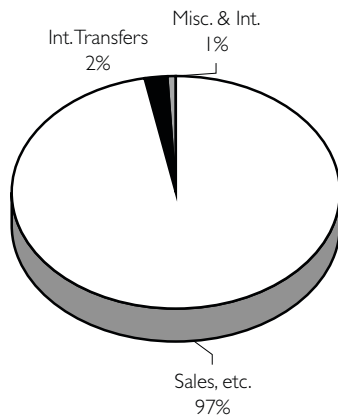


operating enterprise funds revenue and expenditures FY 2005 – 2008

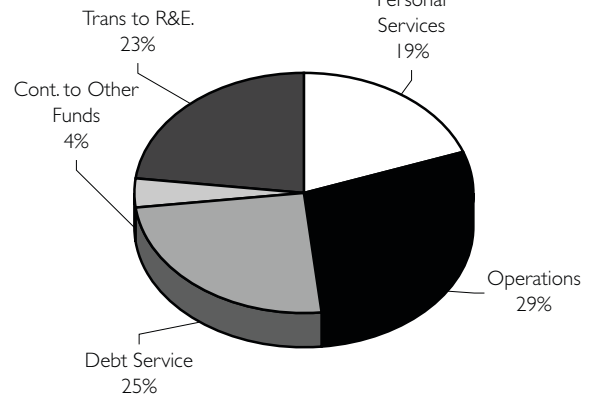
	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget (*)	% Chg. 07-08
Revenues					
Sales, Rentals, Fees, etc.	183,963,537	200,753,717	224,781,477	232,678,097	3.5%
Internal Transfers	12,339,909	11,429,973	4,636,572	5,234,964	12.9%
Intergovernmental	1,674,123	-	-	-	
Miscellaneous and Interest	1,536,125	7,313,798	3,295,777	1,933,740	-41.3%
Total Revenues	199,513,694	219,497,488	232,713,826	239,846,801	3.1%
Use of Retained Earnings	-	-	-	121,001	
Total	199,513,694	219,497,488	232,713,826	239,967,802	3.1%
Expenditures					
Personal Services	38,049,201	39,985,798	40,765,261	46,360,318	13.7%
Operations	55,567,246	51,774,832	58,565,711	69,387,534	18.5%
Debt Service	60,866,781	61,743,191	60,310,520	59,687,831	-1.0%
Cont. to Other Funds	7,400,035	9,100,011	9,625,015	9,528,862	-1.0%
Trans. to R & E	37,567,162	54,552,724	53,502,476	55,003,257	2.8%
Total	199,450,425	217,156,556	222,768,983	239,967,802	7.7%

(*) 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.

FY 2008 Revenues



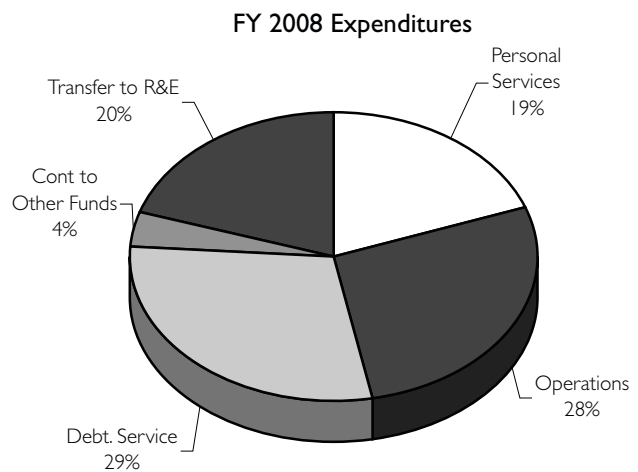
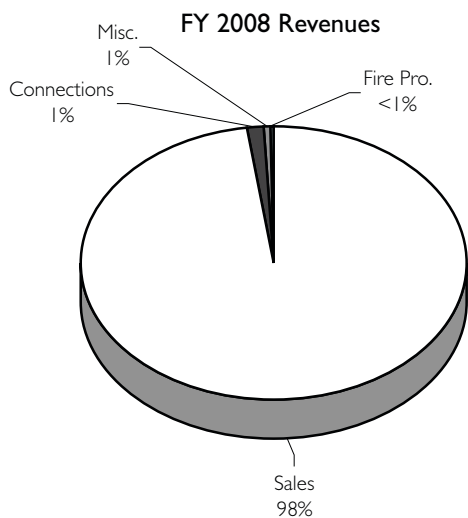
FY 2008 Expenditures



water and sewer operating fund revenue and expenditures FY 2005 – 2008

	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget (*)	% Chg. 07-08
Revenues					
Sales and Other Fees	176,155,786	184,711,668	201,808,171	201,269,975	-0.3%
Connection Charges	3,097,824	2,683,501	1,873,074	2,550,000	36.1%
Miscellaneous and Interest	1,313,071	6,963,533	3,067,441	1,528,000	-50.2%
Fire Protection	411,802	485,133	441,173	465,000	5.4%
Total	180,978,483	194,843,835	207,189,859	205,812,975	-0.7%
Expenditures					
Personal Services	33,323,516	34,817,914	35,628,741	40,015,614	12.3%
Operations	43,400,601	40,617,813	47,450,198	56,856,644	19.8%
Debt Service	60,866,781	61,743,191	60,310,520	59,687,831	-1.0%
Cont to Other Funds	6,599,807	8,154,228	8,369,380	8,339,351	-0.4%
Trans to R & E	37,000,000	44,126,808	45,000,000	40,913,535	-9.1%
Total	181,190,705	189,459,954	196,758,839	205,812,975	4.6%

(*) 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 98 percent of the total FY 2008 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 2008 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
03 Actual	151,338,840	0.6%
04 Actual	161,802,390	6.9%
05 Actual	176,155,786	8.9%
06 Actual	184,711,668	4.9%
07 Unaudited	201,808,171	9.3%
08 Budgeted	201,269,975	-0.3%

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 2008 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 2007 experienced a decrease due to a drop in actual water connections. Due to the previous decreases, FY 2008 may be budgeted too aggressively.

Connection Charges History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
03 Actual	3,248,999	12.2%
04 Actual	3,564,801	9.7%
05 Actual	3,097,824	-13.1%
06 Actual	2,683,501	-13.4%
07 Unaudited	1,873,074	-30.2%
08 Budgeted	2,550,000	36.1%

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 less than one percent of the total FY 2008 projections. 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, the collections decreased. There was an extraordinary refund receipt of 2.7 million in FY 2003, which indicates a large increase in revenues. Another extraordinary refund receipt of 4.7 million in FY 2006 was recognized. Due to the unpredictable possibility of another refund hitting this category, FY 2008 projections are conservative.

Miscellaneous/Interest Revenue History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
03 Actual	3,527,434	280.9%
04 Actual	1,122,719	-68.2%
05 Actual	1,313,071	17.0%
06 Actual	6,963,533	430.3%
07 Unaudited	3,067,441	-56.0%
08 Budgeted	1,528,000	-50.2%

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 2008 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

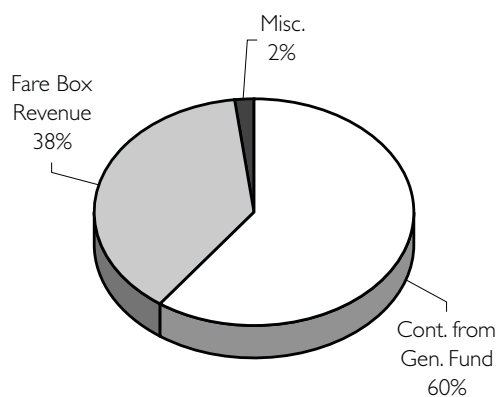
Fiscal Year	Revenue in Dollars	% Change from Prior FY
03 Actual	377,703	7.1%
04 Actual	391,816	3.7%
05 Actual	411,802	5.1%
06 Actual	485,133	17.8%
07 Unaudited	441,173	-9.1%
08 Budgeted	465,000	5.4%

local transit operating fund revenue and expenditures FY 2005 – 2008

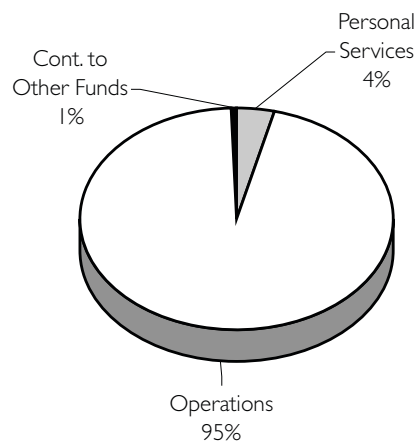
	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget (*)	% Chg. 07-08
Revenues					
Cont. from General Fund	5,936,724	4,977,506	4,636,572	5,234,964	12.9%
State Funds	222,624	-	-	-	
Fare Box Revenues	2,551,420	2,899,494	3,035,442	3,327,700	9.6%
Federal Funds	1,780,994	-	-	-	
Miscellaneous and Interest	104,203	166,313	64,488	169,150	162.3%
Total Revenues	10,595,965	8,043,313	7,736,502	8,731,814	12.9%
Total					
Total	10,595,965	8,043,313	7,736,502	8,731,814	12.9%
Expenditures					
Personal Services	357,911	324,400	296,958	348,805	17.5%
Operations	9,932,452	8,404,822	8,387,803	8,332,462	-0.7%
Cont to Other Funds	29,557	61,111	56,876	50,547	-11.1%
Total	10,319,920	8,790,333	8,741,637	8,731,814	-0.1%

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

FY 2008 Revenues



FY 2008 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 60 percent of the total FY 2008 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
03 Actual	5,851,208	39.3%
04 Actual	8,098,666	38.4%
05 Actual	5,936,724	-26.7%
06 Actual	4,977,506	-16.2%
07 Unaudited	4,636,572	-6.2%
08 Budgeted	5,234,964	12.9%

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
03 Actual	79,269	117.0%
04 Actual	110,953	40.0%
05 Actual	222,624	100.9%

Fare Box Revenues

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

Assumptions: The revenues in this category are 38 percent of the total FY 2008 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
03 Actual	1,373,714	133.9%
04 Actual	1,870,892	36.2%
05 Actual	2,551,420	36.4%
06 Actual	2,899,494	13.6%
07 Unaudited	3,035,442	4.7%
08 Budgeted	3,327,700	9.6%

**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: This category represents zero percent of the total FY 2008 projected revenue in this fund. 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
03 Actual	633,490	116.3%
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 2008 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
03 Actual	25,200	163.5%
04 Actual	8,424	-66.6%
05 Actual	104,203	1,136.9%
06 Actual	166,313	59.6%
07 Unaudited	64,488	-61.2%
08 Budgeted	169,150	162.3%

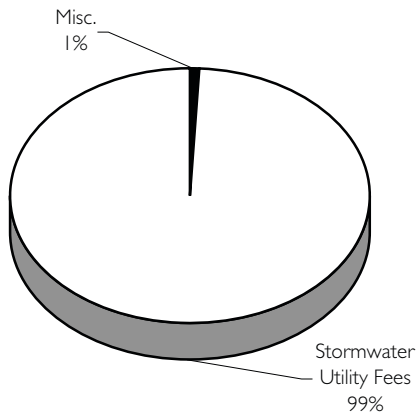
stormwater management operating fund revenue and expenditures FY 2005 – 2008

	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget (*)	% Chg. 07-08
Revenues					
Contri. From General Fund	6,403,185	6,452,467	-	-	
Miscellaneous and Interest	91,190	149,733	158,916	200,500	26.2%
Stormwater Utility Fees (**)	(329,495)	8,413,945	15,838,316	23,421,487	47.9%
Total	6,164,880	15,016,145	15,997,232	23,621,987	47.7%
Expenditures					
Personal Services	4,088,445	4,546,148	4,552,616	5,669,044	24.5%
Operations	1,793,174	2,133,959	1,971,013	3,296,207	67.2%
Cont. to Other Funds	421,281	556,496	823,027	700,789	-14.9%
Trans. to R & E		9,584,693	8,257,000	13,955,947	69.0%
Total	6,302,900	16,821,296	15,603,656	23,621,987	51.4%

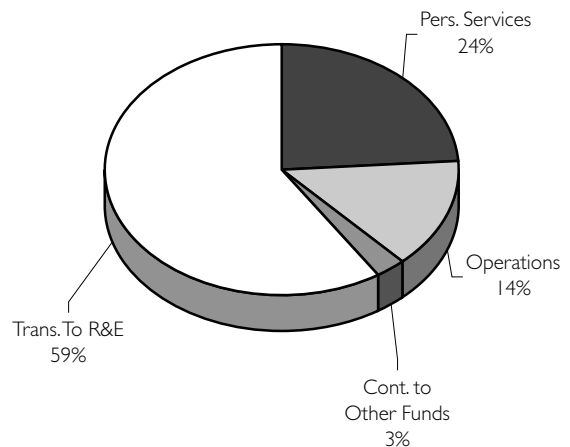
(*) Expenditures in this column are technically appropriated amounts. Excess reserves are transferred to the Renewal and Extension Fund to finance needed capital improvements. This is calculated on a cash basis on 12/31 each year before final adjusting and closing entries are made.

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

FY 2008 Revenues



FY 2008 Expenditures



**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
03 Actual	5,343,739	9.6%
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 2008 in this fund. The interest dividends are projected based on current total revenues in conjunction with current economic indicators. Due to lower interest rates in FY 2001, FY 2002, and FY 2003, the revenues in this category decreased dramatically. 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.

Miscellaneous/Interest Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
03 Actual	33,444	0.1%
04 Actual	16,356	-51.1%
05 Actual	91,190	457.5%
06 Actual	149,733	64.2%
07 Unaudited	158,916	6.1%
08 Budgeted	200,500	26.2%

**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 storm water drainage and discharge and from fees charged to property owners in unincorporated Gwinnett County.

Assumptions: This category represents 99 percent of the total FY 2008 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 and again to \$2.01 in FY 2008.

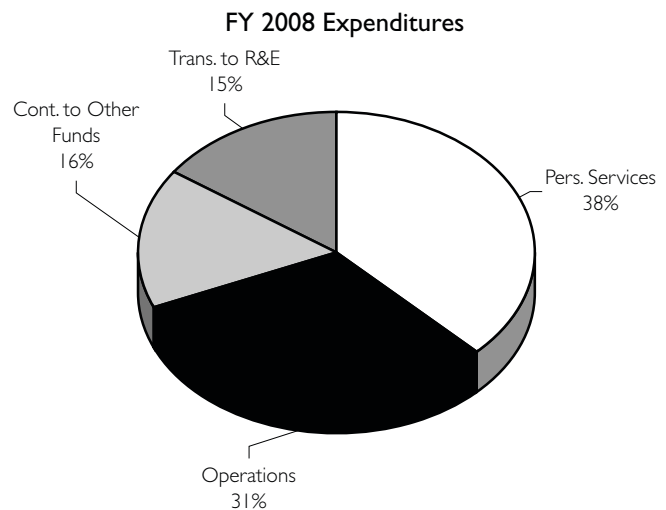
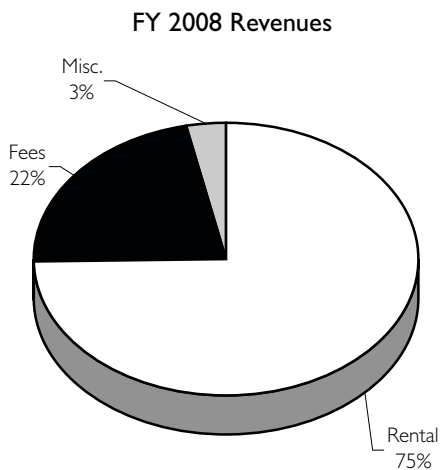
Municipality Agreements History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
03 Actual	27,507	-63.3%
04 Actual	24,605	-10.6%
05 Actual	-329,495	-1,439.1%
06 Actual	8,413,945	2,653.6%
07 Unaudited	15,838,316	88.2%
08 Budgeted	23,421,487	47.9%

airport operating fund revenue and expenditures FY 2005 – 2008

	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget (*)	% Chg. 07-08
Revenues					
Rental	606,663	628,476	651,117	651,435	0.0%
Fees and Charges	193,750	185,938	207,053	192,500	-7.0%
Miscellaneous and Interest	22,171	28,208	3,536	28,090	694.4%
Total	822,584	842,622	861,706	872,025	1.2%
Expenditures					
Personal Services	279,329	297,335	286,946	326,855	13.9%
Operations	105,041	188,685	274,049	272,346	-0.6%
Cont. to Other Funds	108,326	123,879	187,356	139,049	-25.8%
Transfer to R & E	254,736	726,692	158,000	133,775	-15.3%
Total	747,432	1,336,591	906,351	872,025	-3.8%

(*) 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 75 percent of the total FY 2008 projected revenues in this fund. There are no rate changes projected for 2008.

Rental History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
03 Actual	561,233	4.4%
04 Actual	557,062	-0.7%
05 Actual	606,663	8.9%
06 Actual	628,476	3.6%
07 Unaudited	651,117	3.6%
08 Budgeted	651,435	0.0%

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 2008 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 2008.

Fees and Charges History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
03 Actual	183,728	51.1%
04 Actual	182,016	-0.9%
05 Actual	193,750	6.5%
06 Actual	185,938	-4.0%
07 Unaudited	207,053	11.4%
08 Budgeted	192,500	-7.0%

airport 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: This category represents three percent of the total revenue projected for FY 2008 in 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 2002 and FY 2003, the revenues in this category decreased, but have increased since.

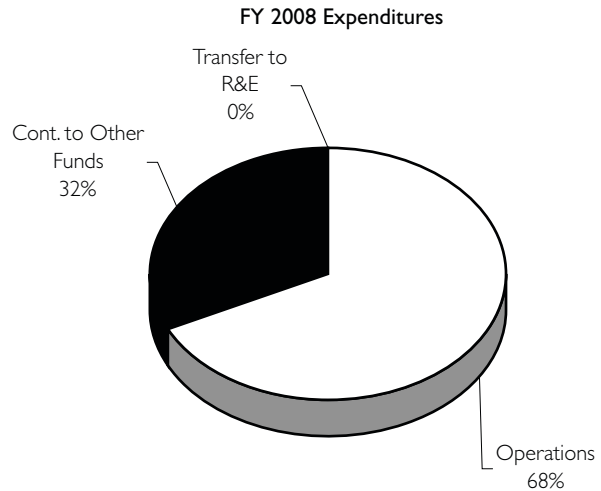
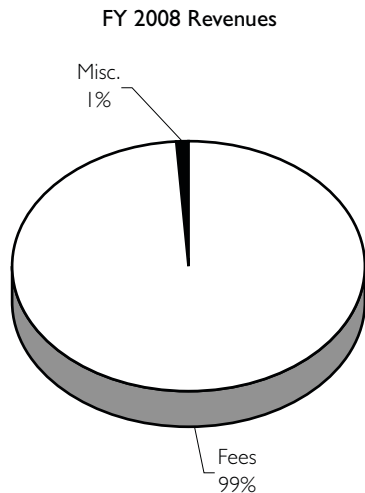
Miscellaneous/Interest History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
03 Actual	11,679	-36.1%
04 Actual	16,647	42.5%
05 Actual	22,171	33.2%
06 Actual	28,208	27.2%
07 Unaudited	3,536	-87.5%
08 Budgeted	28,090	694.4%

solid waste operating fund revenue and expenditures FY 2005 – 2008

	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget (*)	% Chg. 07-08
Revenues					
Fees and Charges	946,292	745,562	927,131	800,000	-13.7%
Miscellaneous and Interest	5,490	6,011	1,396	8,000	473.1%
Total Revenues	951,782	751,573	928,527	808,000	-13.0%
Use of Retained Earnings	-	-	-	121,001	
Total	951,782	751,573	928,527	929,001	0.1%
Expenditures					
Operations	343,210	421,440	482,648	629,875	30.5%
Cont. to Other Funds	233,832	212,411	188,376	299,126	58.8%
Transfer to R & E	312,426	114,531	87,476	-	-100.0%
Total	889,468	748,382	758,500	929,001	22.5%

(*) 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 2008 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 2008 revenue projections for this fund. The increase for FY 2003 is due to a rate increase, which was effective January 1, 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
03 Actual	636,610	55.2%
04 Actual	722,203	13.4%
05 Actual	946,292	31.0%
06 Actual	745,562	-21.2%
07 Unaudited	927,131	24.4%
08 Budgeted	800,000	-13.7%

Miscellaneous/Interest Revenues

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

Assumptions: This category represents one percent of the total FY 2008 revenue projections for this fund. The interest dividends are projected based on current total revenues in conjunction with current economic indicators.

Miscellaneous/Interest Revenues History and Projections

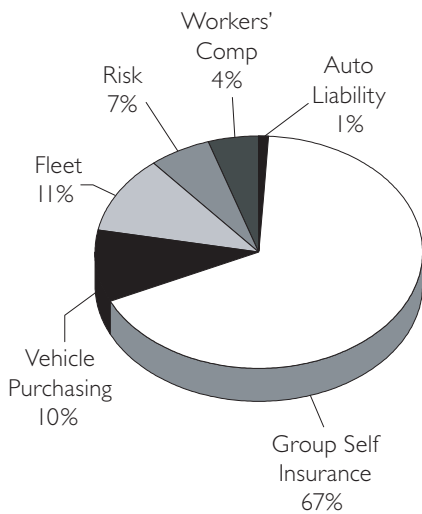
Fiscal Year	Revenue in Dollars	% Change from Prior FY
03 Actual	19,141	92.2%
04 Actual	11,048	-42.3%
05 Actual	5,490	-50.3%
06 Actual	6,011	9.5%
07 Unaudited	1,396	-76.8%
08 Budgeted	8,000	473.1%

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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.

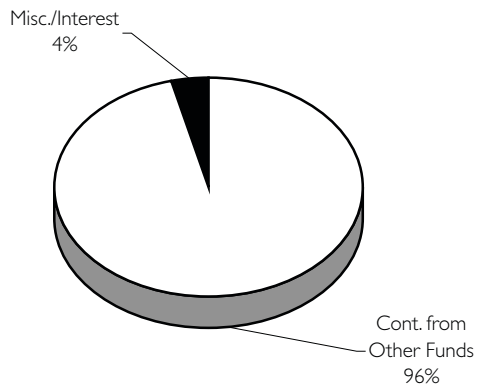
The **Auto Liability Fund** is used to account for all financial transaction related to the County's property liability and casualty insurance coverage on vehicles only. Revenues are derived from charges to the user departments based on the number of vehicles, prior departmental claims, and property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

operating internal service funds revenue and expenditures FY 2005 – 2008

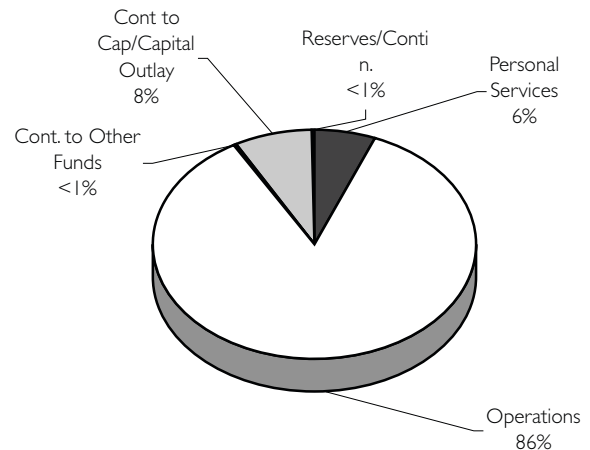
	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget (*)	% Chg. 07-08
Revenues					
Cont. fm. Other Funds and Fee	62,362,647	68,121,739	72,839,467	77,042,514	5.8%
Miscellaneous and Interest	2,241,162	2,325,622	2,982,613	3,066,900	2.8%
Total Revenues	64,603,809	70,447,361	75,822,080	80,109,414	5.7%
Use of Fund Balance	-	-	-	1,358,663	
Total	64,603,809	70,447,361	75,822,080	81,468,077	7.4%
Expenditures					
Personal Services	3,848,578	4,079,722	3,838,573	4,675,606	21.8%
Operations	55,948,687	52,100,986	49,116,458	64,475,553	31.3%
Cont. to Other Funds	264,224	3,193,043	8,492,905	173,463	-98.0%
Cont to Cap/Capital Outlay	3,840,018	4,407,509	5,464,690	6,026,335	10.3%
Reserves/Contingency	-	-	-	125,000	
Total Expenditures	63,901,507	63,781,260	66,912,626	75,475,957	12.8%
Working Capital Reserve	-	-	-	5,992,120	
Total	63,901,507	63,781,260	66,912,626	81,468,077	21.8%

(*) 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 2008 Revenues



FY 2008 Expenditures



group self-insurance fund revenue and expenditures FY 2005 – 2008

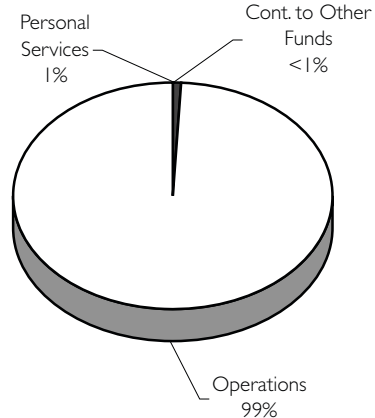
	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget (*)	% Chg. 07-08
Revenues					
Employer/Employee Cont.	41,965,208	46,549,395	47,121,914	51,486,751	9.3%
Miscellaneous and Interest	809,401	966,408	841,756	925,000	9.9%
Total Revenues	42,774,609	47,515,803	47,963,670	52,411,751	9.3%
Total	42,774,609	47,515,803	47,963,670	52,411,751	9.3%
Expenditures					
Personal Services	503,183	485,783	352,797	393,817	11.6%
Operations	45,731,892	41,508,542	38,827,572	48,354,128	24.5%
Cont. to Other Funds	6,010	6,690	8,372,484	4,709	-99.9%
Total Expenditures	46,241,085	42,001,015	47,552,853	48,752,654	2.5%
Working Capital Reserve	-	-	-	3,659,097	
Total	46,241,085	42,001,015	47,552,853	52,411,751	10.2%

(*) 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 2008 Revenues



FY 2008 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 2008 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.

Employer/Employees Contributions History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
03 Actual	33,862,780	10.8%
04 Actual	41,169,850	21.6%
05 Actual	41,965,208	9.5%
06 Actual	46,549,395	10.9%
07 Unaudited	47,121,914	1.2%
08 Budgeted	51,486,751	9.3%

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 2008 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.

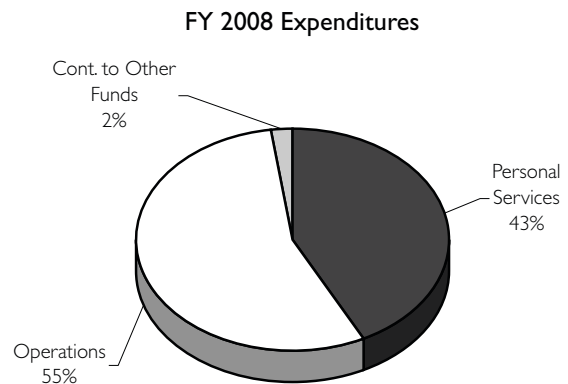
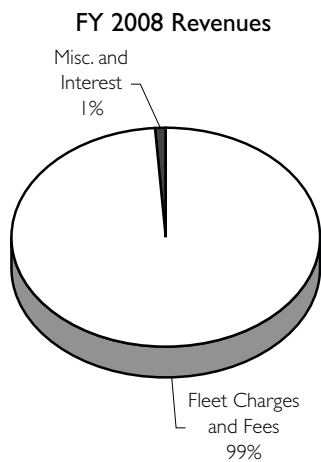
Miscellaneous/Interest Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
03 Actual	458,291	-29.5%
04 Actual	627,359	36.9%
05 Actual	809,401	29.0%
06 Actual	966,408	19.4%
07 Unaudited	841,756	-12.9%
08 Budgeted	925,000	9.9%

fleet management fund revenue and expenditures FY 2005 – 2008

	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget (*)	% Chg. 07-08
Revenues					
Fleet Charges and Fees	6,769,294	7,066,777	7,609,923	7,904,339	3.9%
Miscellaneous and Interest	537	53,158	(10,657)	86,800	-914.5%
Total Revenues	6,769,831	7,119,935	7,599,266	7,991,139	5.2%
Total	6,769,831	7,119,935	7,599,266	7,991,139	5.2%
Expenditures					
Personal Services	2,552,323	2,725,457	2,573,568	3,279,660	27.4%
Operations	4,538,443	3,428,547	4,647,714	4,252,047	-8.5%
Cont. to Other Funds	125,459	165,005	107,141	160,985	50.3%
Cont to Cap/Capital Outlay	10,495	72,019	-	-	
Total Expenditures	7,226,720	6,391,028	7,328,423	7,692,692	5.0%
Working Capital Reserve	-	-	-	298,447	
Total	7,226,720	6,391,028	7,328,423	7,991,139	9.0%

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



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 78 percent of the total FY 2008 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
03 Actual	4,307,984	-24.5%
04 Actual	5,178,634	20.2%
05 Actual	5,513,514	6.5%
06 Actual	5,689,383	3.2%
07 Unaudited	6,194,532	8.9%
08 Budgeted	6,220,279	0.4%

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 21 percent of the total FY 2008 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
03 Actual	971,340	17.9%
04 Actual	1,168,098	20.3%
05 Actual	1,255,780	7.5%
06 Actual	1,377,394	9.7%
07 Unaudited	1,415,391	2.8%
08 Budgeted	1,683,960	19.0%

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 one percent of the total FY 2008 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

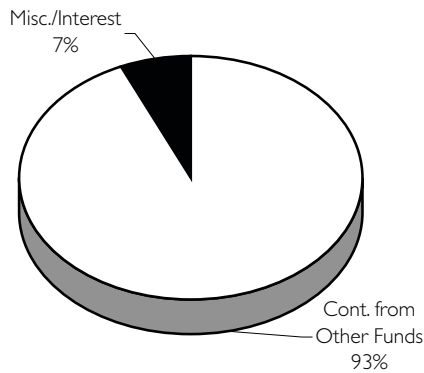
Fiscal Year	Revenue in Dollars	% Change from Prior FY
03 Actual	14,785	-45.8%
04 Actual	4,034	-72.7%
05 Actual	537	-86.7%
06 Actual	53,158	9,799.1%
07 Unaudited	-10,657	-120.5%
08 Budgeted	86,800	100.0%

risk management fund revenue and expenditures FY 2005 – 2008

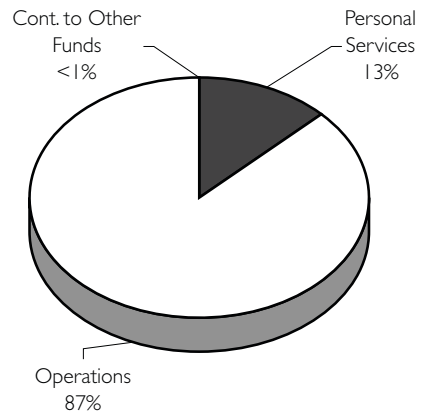
	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget (*)	% Chg. 07-08
Revenues					
Cont. from Other Funds	4,263,971	8,829,924	6,637,320	6,000,555	-9.6%
Miscellaneous and Interest	248,646	424,881	428,914	420,100	-2.1%
Total Revenues	4,512,617	9,254,805	7,066,234	6,420,655	-9.1%
Use of Fund Balance	-	-	-	1,358,663	
Total	4,512,617	9,254,805	7,066,234	7,779,318	10.1%
Expenditures					
Personal Services	793,072	868,482	909,849	1,002,129	10.1%
Operations	3,089,308	3,463,596	3,364,352	6,769,420	101.2%
Cont. to Other Funds	132,159	21,348	13,280	7,769	-41.5%
Total Expenditures	4,014,539	4,353,426	4,287,481	7,779,318	81.4%
Working Capital Reserve	-	-	-	-	
Total	4,014,539	4,353,426	4,287,481	7,779,318	81.4%

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

FY 2008 Revenues



FY 2008 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 93 percent of the total FY 2008 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
03 Actual	3,141,607	-30.0%
04 Actual	4,851,984	54.4%
05 Actual	4,263,971	-12.1%
06 Actual	8,829,924	107.1%
07 Unaudited	6,637,320	-24.8%
08 Budgeted	6,000,555	-9.6%

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 seven percent of the total FY 2008 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 2002 and FY 2003, collections for interest dividends decreased. Due to increasing interest rates and a higher fund balance, FY 2006 interest earnings increased by 70 percent.

Miscellaneous/Interest Revenues History and Projections

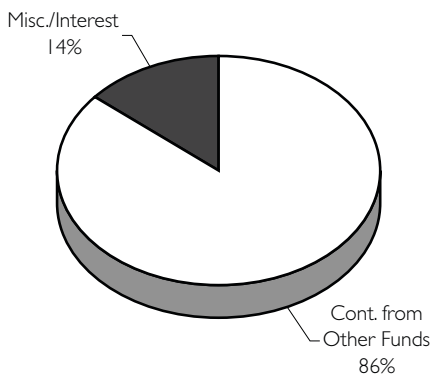
Fiscal Year	Revenue in Dollars	% Change from Prior FY
03 Actual	142,460	-38.5%
04 Actual	179,694	26.1%
05 Actual	248,646	38.4%
06 Actual	424,881	70.9%
07 Unaudited	428,914	0.9%
08 Budgeted	420,100	-2.1%

vehicle purchasing fund revenue and expenditures FY 2005 – 2008

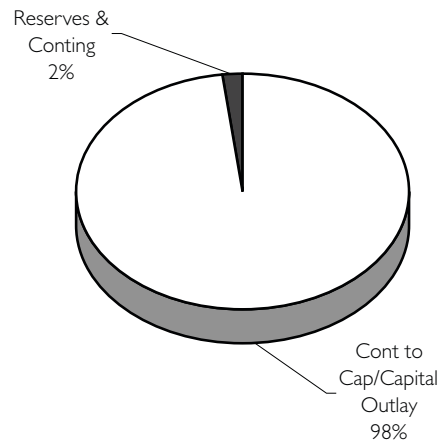
	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget (*)	% Chg. 07-08
Revenues					
Cont. from Other Funds	5,854,816	1,451,271	6,304,717	7,022,415	11.4%
Miscellaneous and Interest	899,183	328,808	1,228,760	1,125,000	-8.4%
Total Revenues	6,753,999	1,780,079	7,533,477	8,147,415	8.1%
Total					
6,753,999	1,780,079	7,533,477	8,147,415	8.1%	
Expenditures					
Cont to Cap/Capital Outlay	3,829,523	4,335,490	5,464,690	6,026,335	10.3%
Reserve and Contingency	-	-	-	125,000	
Total Expenditures	3,829,523	4,335,490	5,464,690	6,151,335	12.6%
Working Capital Reserve	-	-	-	1,996,080	
Total	3,829,523	4,335,490	5,464,690	8,147,415	49.1%

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

FY 2008 Revenues



FY 2008 Expenditures



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 86 percent of the total FY 2008 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 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
03 Actual	5,132,231	43.4%
04 Actual	5,205,439	1.4%
05 Actual	5,854,816	12.5%
06 Actual	1,451,271	-75.2%
07 Unaudited	6,304,717	343.5%
08 Budgeted	7,022,415	11.4%

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 represents 14 percent of the total FY 2008 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 2002 and FY 2003, interest dividends decreased. The decrease in FY 2006 is due to the use and therefore a reduction of fund balance on which interest is earned. The FY 2007 interest earned was higher than anticipated; therefore, the FY 2008 budget may be too conservative .

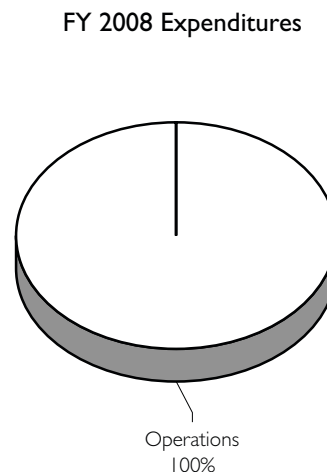
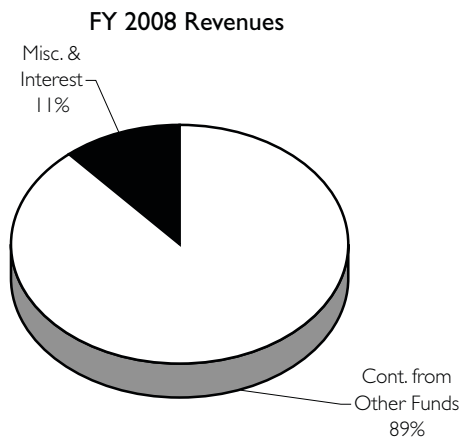
Miscellaneous/Interest Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
03 Actual	534,737	-19.2%
04 Actual	628,770	17.6%
05 Actual	899,183	43.0%
06 Actual	328,808	-63.4%
07 Unaudited	1,228,760	273.7%
08 Budgeted	1,125,000	-8.4%

worker's compensation fund revenue and expenditures FY 2005 – 2008

	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget (*)	% Chg. 07-08
Revenues					
Cont. from Other Funds	2,784,925	3,471,833	4,406,971	3,882,903	-11.9%
Miscellaneous and Interest	277,022	532,089	479,063	500,000	4.4%
Total Revenues	3,061,947	4,003,922	4,886,034	4,382,903	-10.3%
Total	3,061,947	4,003,922	4,886,034	4,382,903	-10.3%
Expenditures					
Personal Services	-	-	2,359	-	-100.0%
Operations	2,383,579	3,476,192	1,646,696	4,349,958	164.2%
Cont. to Other Funds	596	3,000,000	-	-	
Total Expenditures	2,384,175	6,476,192	1,649,055	4,349,958	163.8%
Working Capital Reserve	-	-	-	32,945	
Total	2,384,175	6,476,192	1,649,055	4,382,903	165.8%

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



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 89 percent of the total FY 2008 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
03 Actual	1,407,973	-14.7%
04 Actual	2,340,047	66.2%
05 Actual	2,784,925	19.0%
06 Actual	3,471,833	24.7%
07 Unaudited	4,406,971	26.9%
08 Budgeted	3,882,903	-11.9%

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 11 percent of the total FY 2008 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 2002 and FY 2003, the collections for interest dividends decreased.

Miscellaneous/Interest Revenues History and Projections

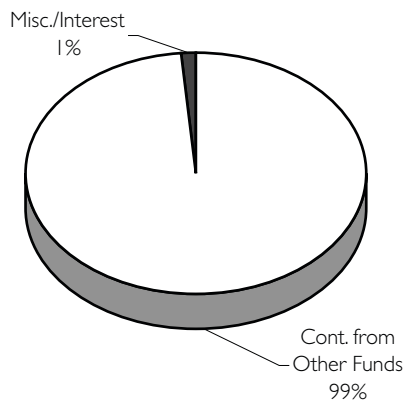
Fiscal Year	Revenue in Dollars	% Change from Prior FY
03 Actual	153,615	-34.7%
04 Actual	250,599	63.1%
05 Actual	277,022	10.5%
06 Actual	532,089	92.1%
07 Unaudited	479,063	10.0%
08 Budgeted	500,000	4.4%

auto liability fund revenue and expenditures FY 2005 – 2008

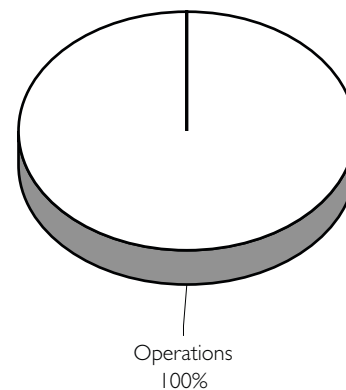
	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget (*)	% Chg. 07-08
Revenues					
Cont. from Other Funds	724,433	752,539	758,622	745,551	-1.7%
Miscellaneous and Interest	6,373	20,278	14,777	10,000	-32.3%
Total	730,806	772,817	773,399	755,551	-2.3%
Expenditures					
Cont to Cap/Capital Outlay	-	-	-	-	
Operations	205,465	224,109	630,124	750,000	19.0%
Total Expenditures	205,465	224,109	630,124	750,000	19.0%
Working Capital Reserve				5,551	
Total	205,465	224,109	630,124	755,551	19.9%

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

FY 2008 Revenues



FY 2008 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 99 percent of the total FY 2008 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
03 Actual	0	NA
04 Actual	0	NA
05 Actual	724,433	100.0%
06 Actual	752,539	3.9%
07 Unaudited	758,622	0.8%
08 Budgeted	745,551	-1.7%

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 represent one percent of the total FY 2008 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
03 Actual	0	NA
04 Actual	0	NA
05 Actual	6,373	100.0%
06 Actual	20,278	68.6%
07 Unaudited	14,777	-27.1%
08 Budgeted	10,000	-32.3%

operating special use funds

operating special use funds definitions

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.

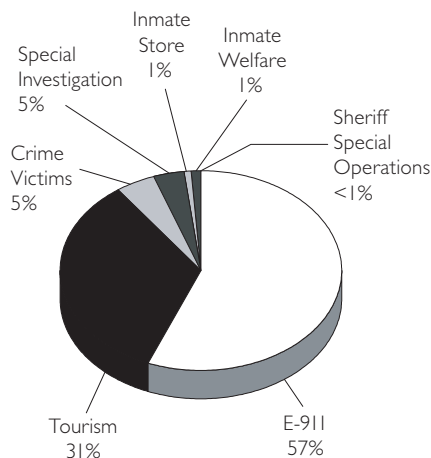
The Police Special Investigations Fund is used to account for all financial transaction related to confiscated funds and/or property resulting from action against various criminal elements by Police Services. By law, these funds must be used to combat illegal activities or for other law enforcement purposes.

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 to operate other law enforcement purposes.

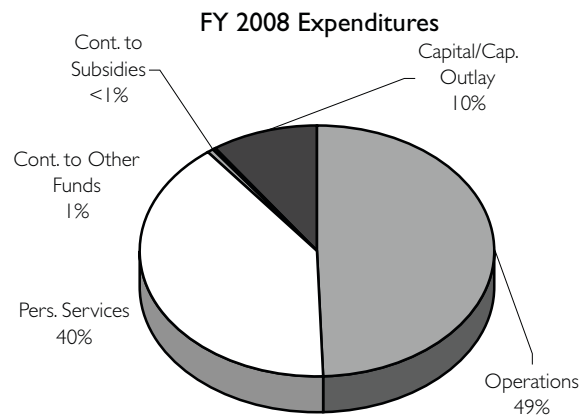
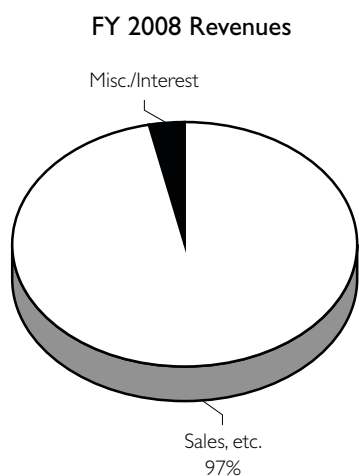
**Individual Funds as a Percentage of all
Operating Special Use Funds**



operating special use funds revenue and expenditures FY 2005 – 2008

	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget (*)	% Chg. 07-08
Revenues					
Sales, Rentals, Fees, etc.	17,941,457	19,891,022	23,562,839	21,879,116	-7.1%
Miscellaneous and Interest	745,722	1,868,679	1,096,282	781,550	-28.7%
Total Revenues	18,687,179	21,759,701	24,659,121	22,660,666	-8.1%
Use of Fund Balance	-	-	-	722,469	
Total	18,687,179	21,759,701	24,659,121	23,383,135	-5.2%
Expenditures					
Operations	6,202,259	8,517,302	8,713,583	11,446,326	31.4%
Personal Services	5,715,778	6,176,630	7,243,369	9,290,212	28.3%
Cont to Other Funds	120,971	107,507	155,330	100,144	-35.5%
Cont to Subsidies	63,421	63,421	63,421	63,421	0.0%
Cont to Cap/Capital Outlay	7,271,643	92,177	1,080,015	2,278,200	110.9%
Total Expenditures	19,374,072	14,957,037	17,255,718	23,178,303	34.3%
Working Capital Reserve	-	-	-	204,832	
Total	19,374,072	14,957,037	17,255,718	23,383,135	35.5%

(*) 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.

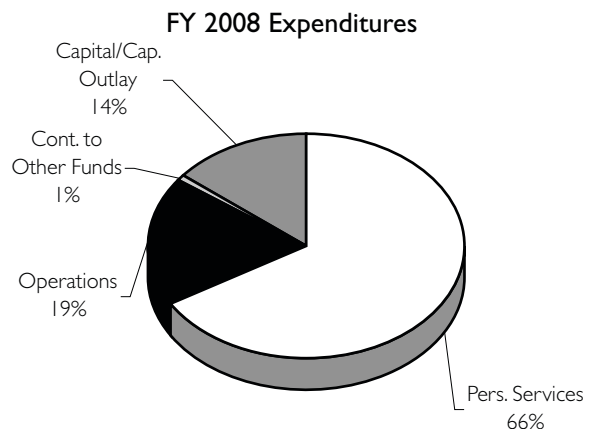
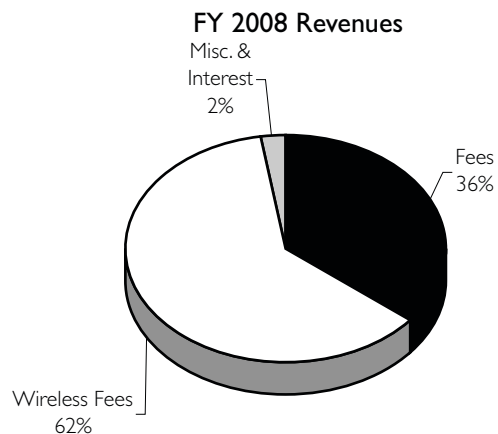


E-911 fund revenue and expenditures FY 2005 – 2008

	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget (**)	% Chg. 07-08
Balance January 1 (*)	19,512,051	16,058,727	20,377,984	24,679,805	
Revenues					
Land Line Phone Fees	4,253,112	3,620,420	6,085,861	4,500,000	-26.1%
Wireless Phone Fees	5,622,551	6,870,303	6,219,336	7,750,000	24.6%
Miscellaneous and Interest	272,049	1,147,213	562,632	300,000	-46.7%
Total Revenues	10,147,712	11,637,936	12,867,829	12,550,000	-2.5%
Total	10,147,712	11,637,936	12,867,829	12,550,000	-2.5%
Expenditures					
Personal Services	4,915,016	5,385,195	6,447,019	8,245,058	27.9%
Operations	1,477,196	1,840,295	1,792,857	2,309,760	28.8%
Cont. to Other Funds	108,664	93,189	144,922	90,700	-37.4%
Cont to Cap/Capital Outlay	7,100,160	-	181,210	1,760,000	871.2%
Total Expenditures	13,601,036	7,318,679	8,566,008	12,405,518	44.8%
Working Capital Reserve	-	-	-	144,482	
Total	13,601,036	7,318,679	8,566,008	12,550,000	46.5%
Balance December 31	16,058,727	20,377,984	24,679,805	24,824,287	

(*) Beginning in FY 2005, actuals are reported on the modified accrual basis. Therefore, fund balance has been restated.

(**) 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 36 percent of the total FY 2008 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 misposting of wireless phone fee revenue to the land line account.

Subscriber Fees History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
03 Actual	4,711,723	-2.7%
04 Actual	4,613,399	-2.1%
05 Actual	4,253,112	-7.8%
06 Actual	3,620,420	-14.9%
07 Unaudited	6,085,861	68.1%
08 Budgeted	4,500,000	-26.1%

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 62 percent of the FY 2008 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 misposting 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
03 Actual	3,878,652	4.4%
04 Actual	4,010,751	3.4%
05 Actual	5,622,551	40.2%
06 Actual	6,870,303	22.2%
07 Unaudited	6,219,336	-9.5%
08 Budgeted	7,750,000	24.6%

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 two percent of the total FY 2008 projected revenues in 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 2001, FY 2002, and FY 2003, there was a decrease in interest earnings. 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.

Miscellaneous/Interest Revenues History and Projections

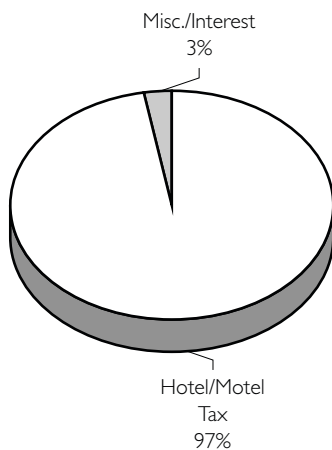
Fiscal Year	Revenue in Dollars	% Change from Prior FY
03 Actual	225,870	-12.8%
04 Actual	375,903	66.4%
05 Actual	272,049	-27.6%
06 Actual	1,147,213	321.7%
07 Unaudited	562,632	-51.0%
08 Budgeted	300,000	-46.7%

tourism fund revenue and expenditures FY 2005 – 2008

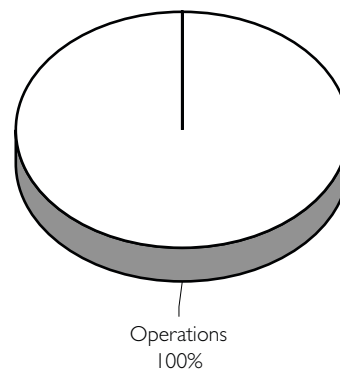
	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget (*)	% Chg. 07-08
Balance January 1	8,772,515	11,298,280	12,839,480	14,130,300	
Revenues					
Hotel/Motel Tax	6,380,457	7,028,947	7,336,606	7,312,916	-0.3%
Tax Penalties/Interest	-	-	4,852	-	
Miscellaneous and Interest	267,212	378,081	210,138	200,000	-4.8%
Total	6,647,669	7,407,028	7,551,596	7,512,916	-0.5%
Expenditures					
Operations	4,121,904	5,865,828	6,260,776	7,512,916	20.0%
Total Expenditures	4,121,904	5,865,828	6,260,776	7,512,916	20.0%
Working Capital Reserve	-	-	-	-	
Total	4,121,904	5,865,828	6,260,776	7,512,916	20.0%
Balance December 31	11,298,280	12,839,480	14,130,300	14,130,300	

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

FY 2008 Revenues



FY 2008 Expenditures



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 2008 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. In 2001, the hotel/motel industry took a downward turn causing collections for hotel-motel tax to drop in FY 2002 and FY 2003. The FY 2008 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
03 Actual	5,180,864	-4.2%
04 Actual	5,715,900	10.3%
05 Actual	6,380,457	11.6%
06 Actual	7,028,947	10.2%
07 Unaudited	7,341,458	4.4%
08 Budgeted	7,312,916	-0.4%

Miscellaneous/Interest Revenues

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

Assumptions: This category represents three percent of the total FY 2008 Tourism Fund revenues. The interest dividends are based on current totals in conjunction with current economic indicators. Due to lower interest rates in FY 2002 and FY 2003, the revenues in this category decreased. FY 2004 includes a one-time transfer from the Tourism Authority. Due to a projected one-time transfer from fund balance in FY 2008, the interest earned is projected to decrease.

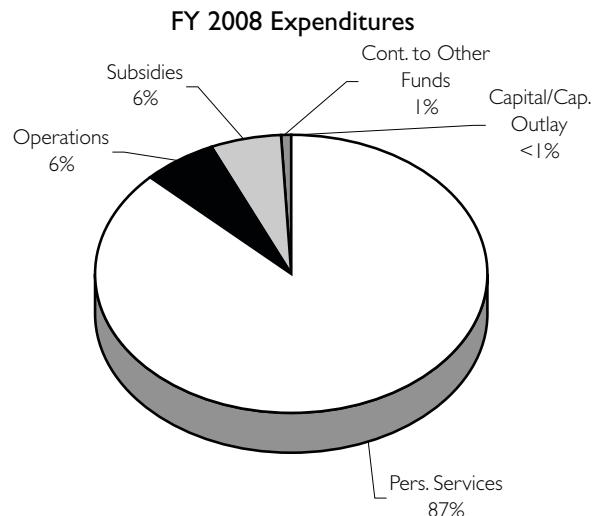
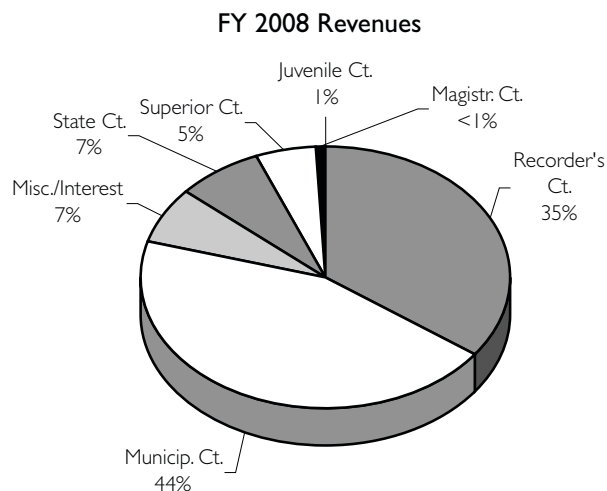
Miscellaneous/Interest Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
03 Actual	69,447	-17.6%
04 Actual	1,398,189	1,913.3%
05 Actual	267,212	-80.9%
06 Actual	378,081	41.5%
07 Unaudited	210,138	-44.4%
08 Budgeted	200,000	-4.8%

crime victims assistance fund revenue and expenditures FY 2005 – 2008

	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget (*)	% Chg. 07-08
Balance January 1	1,394,461	1,383,427	1,504,778	1,679,401	
Revenues					
Fines – Recorder's Court	280,762	321,331	388,221	350,000	-9.8%
Fines – Municipal Court	386,823	438,081	415,878	445,000	7.0%
Miscellaneous and Interest	34,675	62,694	60,438	70,000	15.8%
Fines – State Court	74,910	73,901	66,457	73,000	9.8%
Fines – Superior Court	41,721	52,253	56,572	54,000	-4.5%
Fines – Juvenile Court	5,403	9,856	6,507	7,500	15.3%
Fines – Magistrate Court	1,255	882	75	200	166.7%
Total Revenues	825,549	958,998	994,148	999,700	0.6%
Use of Fund Balance	-	-	-	80,575	
Total	825,549	958,998	994,148	1,080,275	8.7%
Expenditures					
Personal Services	738,132	728,598	721,475	942,056	30.6%
Operations	23,474	32,146	25,088	66,130	163.6%
Cont to Subsidies	63,421	63,421	63,421	63,421	0.0%
Cont to Other Funds	11,556	13,482	9,541	7,468	-21.7%
Cont to Cap/Capital Outlay	-	-	-	1,200	
Total Expenditures	836,583	837,647	819,525	1,080,275	31.8%
Working Capital Reserve	-	-	-	-	
Total	836,583	837,647	819,525	1,080,275	31.8%
Balance December 31	1,383,427	1,504,778	1,679,401	1,598,826	

(*) 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 93 percent of the total FY 2008 revenues for this fund. This revenue is derived from five percent of the court fines collected. FY 2007 receipts were higher than anticipated; therefore the FY 2008 may be too conservative.

Fines – Various Courts History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
03 Actual	711,192	-3.2%
04 Actual	728,780	2.5%
05 Actual	790,874	8.5%
06 Actual	896,304	13.3%
07 Unaudited	933,710	4.2%
08 Budgeted	929,700	-0.4%

Miscellaneous/Interest Revenues

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

Assumptions: This category represents seven percent of the total FY 2008 revenues for this fund. The interest dividends are based on current totals in conjunction with current economic indicators. Due to lower interest rates in FY 2002 and FY 2003, the revenues in this category decreased. Due to a healthy fund balance and increasing interest rates, FY 2006 revenues had a large increase. FY 2007 revenues were lower than anticipated due to a use of fund balance; therefore FY 2008 budget may be too aggressive.

Miscellaneous/Interest Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
03 Actual	19,824	-33.3%
04 Actual	21,187	6.9%
05 Actual	34,675	63.7%
06 Actual	62,694	80.8%
07 Unaudited	60,438	-3.6%
08 Budgeted	70,000	15.8%

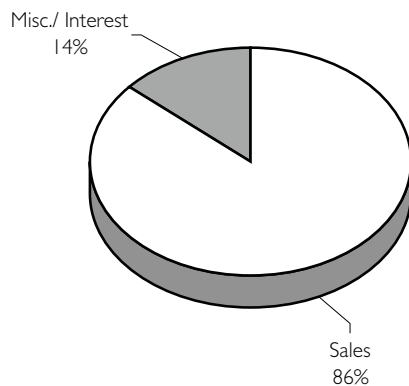
police special investigation fund revenue and expenditures FY 2005 – 2008

	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget (**)	% Chg. 07-08
Balance January 1 (*)	2,342,840	2,480,007	2,979,526	4,589,402	
Revenues					
Sale of Confiscated Items	630,507	999,856	2,403,383	975,000	-59.4%
Miscellaneous and Interest	123,805	183,654	213,782	152,500	-28.7%
Total Revenues	754,312	1,183,510	2,617,165	1,127,500	-56.9%
Use of Fund Balance	-	-	-	425,470	
Total	754,312	1,183,510	2,617,165	1,552,970	-40.7%
Expenditures					
Operations	451,162	608,794	397,879	1,035,970	160.4%
Cont to Cap/Capital Outlay	165,983	75,197	609,410	517,000	-15.2%
Total Expenditures	617,145	683,991	1,007,289	1,552,970	54.2%
Working Capital Reserve	-	-	-	-	
Total	617,145	683,991	1,007,289	1,552,970	54.2%
Balance December 31	2,480,007	2,979,526	4,589,402	4,163,932	

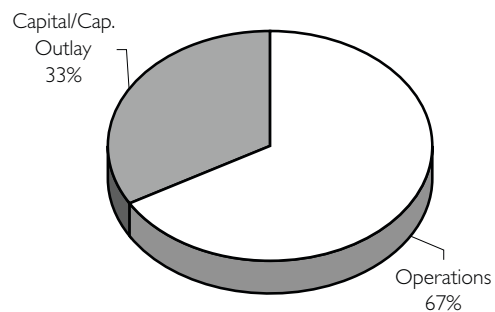
(*) Beginning in FY 2005, actuals are reported on the modified accrual basis. Therefore, fund balance has been restated.

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

FY 2008 Revenues



FY 2008 Expenditures



**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 86 percent of the total FY 2008 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
03 Actual	492,104	72.5%
04 Actual	715,748	45.4%
05 Actual	630,507	-11.9%
06 Actual	999,856	58.6%
07 Unaudited	2,403,383	140.4%
08 Budgeted	975,000	-59.4%

Miscellaneous/Interest Revenue

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

Assumptions: This category represents 14 percent of the total FY 2008 Police Special Investigations Fund revenues. The interest dividends are based on current total in conjunction with current economic indicators. Due to a healthy fund balance and increasing interest rates, FY 2007 revenues were higher than anticipated; therefore FY 2008 may be considered conservative.

Miscellaneous/Interest Revenues History and Projections

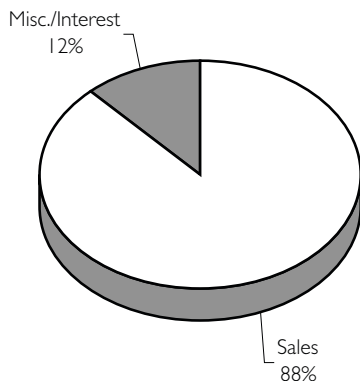
Fiscal Year	Revenue in Dollars	% Change from Prior FY
03 Actual	24,266	-71.0%
04 Actual	51,183	110.9%
05 Actual	123,805	141.9%
06 Actual	183,654	48.5%
07 Unaudited	213,782	16.4%
08 Budgeted	152,500	-28.7%

sheriff inmate store fund revenue and expenditures FY 2005 – 2008

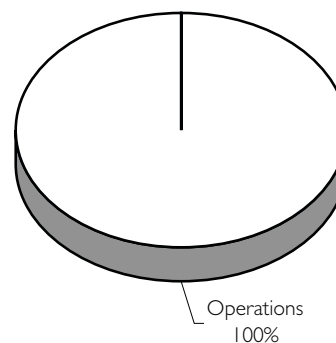
	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget (*)	% Chg. 07-08
Balance January 1	950,217	1,094,967	1,196,321	1,044,519	
Revenues					
Sales	197,123	187,123	254,742	260,000	2.1%
Miscellaneous and Interest	29,002	43,242	34,219	35,000	2.3%
Total Revenues	226,125	230,365	288,961	295,000	2.1%
Use of Fund Balance	-	-	-	160,200	
Total	226,125	230,365	288,961	455,200	57.5%
Expenditures					
Operations	81,375	129,011	153,763	455,200	196.0%
Cont. to Cap/Capital Outlay	-	-	287,000	-	
Total Expenditures	81,375	129,011	440,763	455,200	3.3%
Working Capital Reserve	-	-	-	-	
Total	81,375	129,011	440,763	455,200	3.3%
Balance December 31	1,094,967	1,196,321	1,044,519	884,319	

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

FY 2008 Revenues



FY 2008 Expenditures



**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 88 percent of the total FY 2008 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
03 Actual	136,447	-7.6%
04 Actual	167,899	23.0%
05 Actual	197,123	17.4%
06 Actual	187,123	-5.1%
07 Unaudited	254,742	36.1%
08 Budgeted	260,000	2.1%

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 12 percent of the total FY 2008 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 due to a use of fund balance.

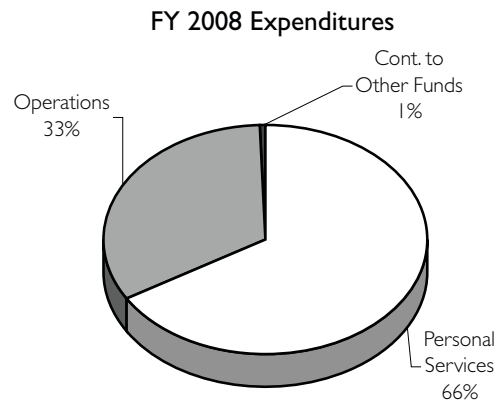
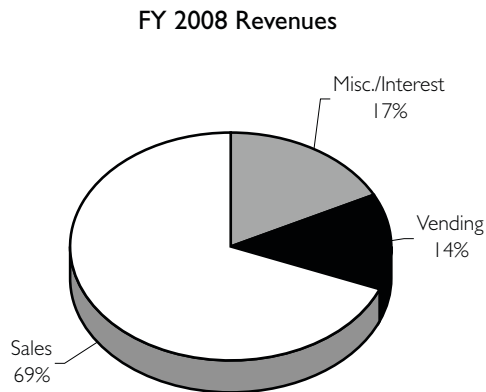
Miscellaneous/Interest Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
03 Actual	23,571	55.9%
04 Actual	16,288	-30.9%
05 Actual	29,002	78.1%
06 Actual	43,242	49.1%
07 Unaudited	34,219	-20.9%
08 Budgeted	35,000	2.3%

corrections inmate welfare fund revenue and expenditures FY 2005 – 2008

	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget (*)	% Chg. 07-08
Balance January 1	248,146	212,467	225,530	204,467	
Revenues					
Miscellaneous and Interest	15,166	15,371	12,427	17,400	40.0%
Vending Sales	10,978	15,688	12,315	13,500	9.6%
Merchandise Sales	41,461	71,187	65,112	68,000	4.4%
Total Revenues	67,605	102,246	89,854	98,900	10.1%
Use of Fund Balance	-	-	-	56,224	
Total	67,605	102,246	89,854	155,124	72.6%
Expenditures					
Personal Services	62,630	62,837	74,875	103,098	37.7%
Operations	39,903	25,510	35,175	51,350	46.0%
Cont. to Other Funds	751	836	867	676	-22.0%
Cont. to Cap./Capital Outlay	-	-	-	-	
Total Expenditures	103,284	89,183	110,917	155,124	39.9%
Working Capital Reserve	-	-	-	-	
Total	103,284	89,183	110,917	155,124	39.9%
Balance December 31	212,467	225,530	204,467	148,243	

(*) 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 82 percent of the total FY 2008 projections for this fund. Due to the opening of the new comprehensive correctional facility, receipts for FY 2003 were considerably higher than the previous year.

Sales History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
03 Actual	55,372	100.2%
04 Actual	82,460	48.9%
05 Actual	52,439	-36.4%
06 Actual	86,875	65.7%
07 Unaudited	77,427	-10.9%
08 Budgeted	81,500	5.3%

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 18 percent of the total FY 2008 revenues for the Corrections Inmate Welfare Fund. The interest dividends are projected based on current total projected revenue in conjunction with current economic indicators. Based on the actual interest earned and received in FY 2007, the FY 2008 projected budget may be too aggressive.

Miscellaneous/Interest Revenues History and Projections

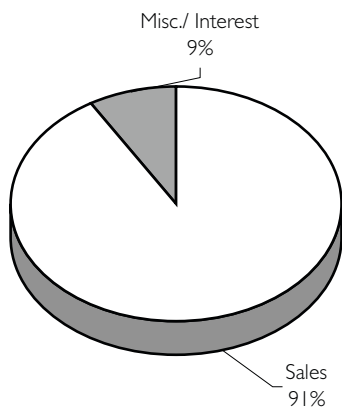
Fiscal Year	Revenue in Dollars	% Change from Prior FY
03 Actual	20,612	-8.5%
04 Actual	17,830	-13.5%
05 Actual	15,166	-14.9%
06 Actual	15,371	1.4%
07 Unaudited	12,427	-19.1%
08 Budgeted	17,400	40.0%

sheriff special operations fund revenue and expenditures FY 2005 – 2008

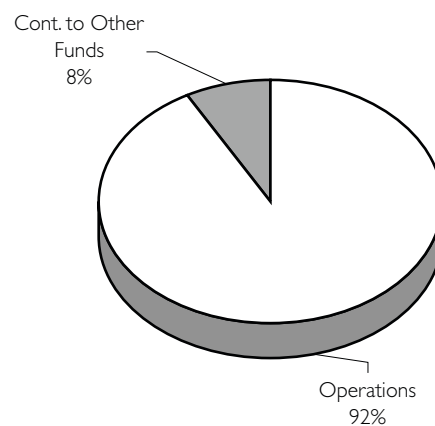
	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget (*)	% Chg. 07-08
Balance January 1	31,237	36,699	243,619	442,747	
Revenues					
Sale of Confiscated/Unclaimed	14,394	201,194	246,922	70,000	-71.7%
Miscellaneous and Interest	3,813	38,424	2,646	6,650	151.3%
Total Revenues	18,207	239,618	249,568	76,650	-69.3%
Use of Fund Balance	-	-	-	-	
Total	18,207	239,618	249,568	76,650	-69.3%
Expenditures					
Operations	7,245	15,718	48,045	15,000	-68.8%
Cont. to Other Funds	-	-	-	1,300	
Cont. to Cap/Capital Outlay	5,500	16,980	2,395	-	-100.0%
Total Expenditures	12,745	32,698	50,440	16,300	-67.7%
Working Capital Reserve	-	-	-	60,350	
Total	12,745	32,698	50,440	76,650	52.0%
Balance December 31	36,699	243,619	442,747	503,097	

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

FY 2008 Revenues



FY 2008 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. Beginning 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
03 Actual	3,789	-70.1%
04 Actual	0	-100.0%
05 Actual	14,394	100.0%
06 Actual	201,194	1,297.8%
07 Unaudited	246,922	22.7%
08 Budgeted	70,000	-71.7%

Miscellaneous/Interest Revenues

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

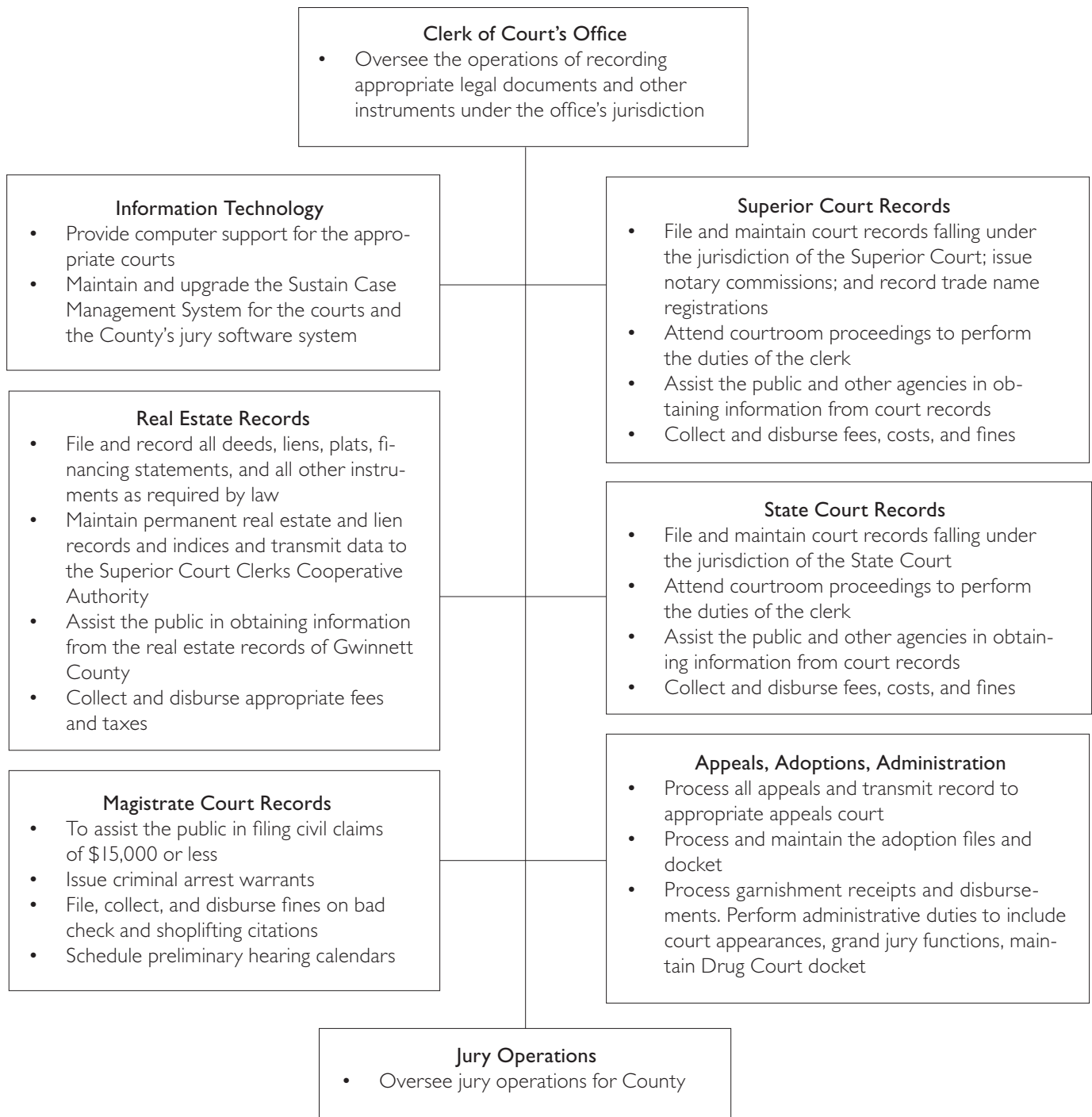
Assumptions: The interest dividends are projected based on current total projected revenues in conjunction with current economic indicators. The various miscellaneous revenues are unpredictable and are, therefore, conservatively projected.

Miscellaneous/Interest Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
03 Actual	262	-64.9%
04 Actual	188	-28.2%
05 Actual	3,813	1,928.2%
06 Actual	38,424	907.7%
07 Unaudited	2,646	-93.1%
08 Budgeted	6,650	151.3%

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

Departmental Goals

1. To process, file, and record work in a timely manner as prescribed by law.

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Judicial cases filed	105,729	110,971	121,140	129,620
Property records recorded	273,458	272,406	254,163	246,538
Notary commissions/trade names issued	6,293	6,733	6,609	6,675

2. To provide friendly and prompt service to the public and court officials.

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Number of Deputy Clerks	74	77	81	83
Filings per clerk	5,117	5,006	4,718	4,612
Jurors drawn	38,786	41,163	39,989	40,789
Jury trials	419	276	291	306
Number of Jury Clerks	4	4	4	4

3. To collect and disburse appropriate civil costs, recording fees, fines, and real estate taxes.

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Civil costs and recording fees	\$ 10,152,945	9,520,828	9,814,210	10,108,636
Criminal fines	\$ 4,756,942	4,594,341	5,235,415	5,968,373
Transfer taxes collected	\$ 10,009,641	9,913,069	7,789,236	7,555,559
Intangible taxes collected	\$ 30,353,938	29,034,945	25,091,085	24,338,352

4. To reconcile and disburse court trust funds.

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Criminal cash bonds	\$ 4,355,194	5,461,983	6,110,066	6,721,073
Garnishments	\$ 9,530,893	13,087,468	15,894,055	18,278,163
Special registry	\$ 41,963,017	36,228,258	20,129,022	20,531,602

Departmental Issues for FY 2008

- Expand office space to provide additional counter staff to serve public.
- Provide trained personnel to handle increasing workload.
- Provide imaging of court records to reduce space needed to house records.
- Purchase new court case management system and migrate current records to new system.

Departmental Issues for FY 2009 and Beyond

- Provide quality and timely service while maintaining budget expenses at lowest levels possible.

Clerk of Court (General Fund)

Expenditures/Appropriations (\$)	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget
Personal Services	5,461,184	5,564,653	5,856,830	6,097,863
Operations	2,057,423	2,313,336	2,418,027	2,579,055
Contributions to Other Funds	79,397	90,966	96,561	80,472
Contribution to Capital/Capital Outlay	-	2,400	19,084	1,200
Total	7,598,004	7,971,355	8,390,502	8,758,590

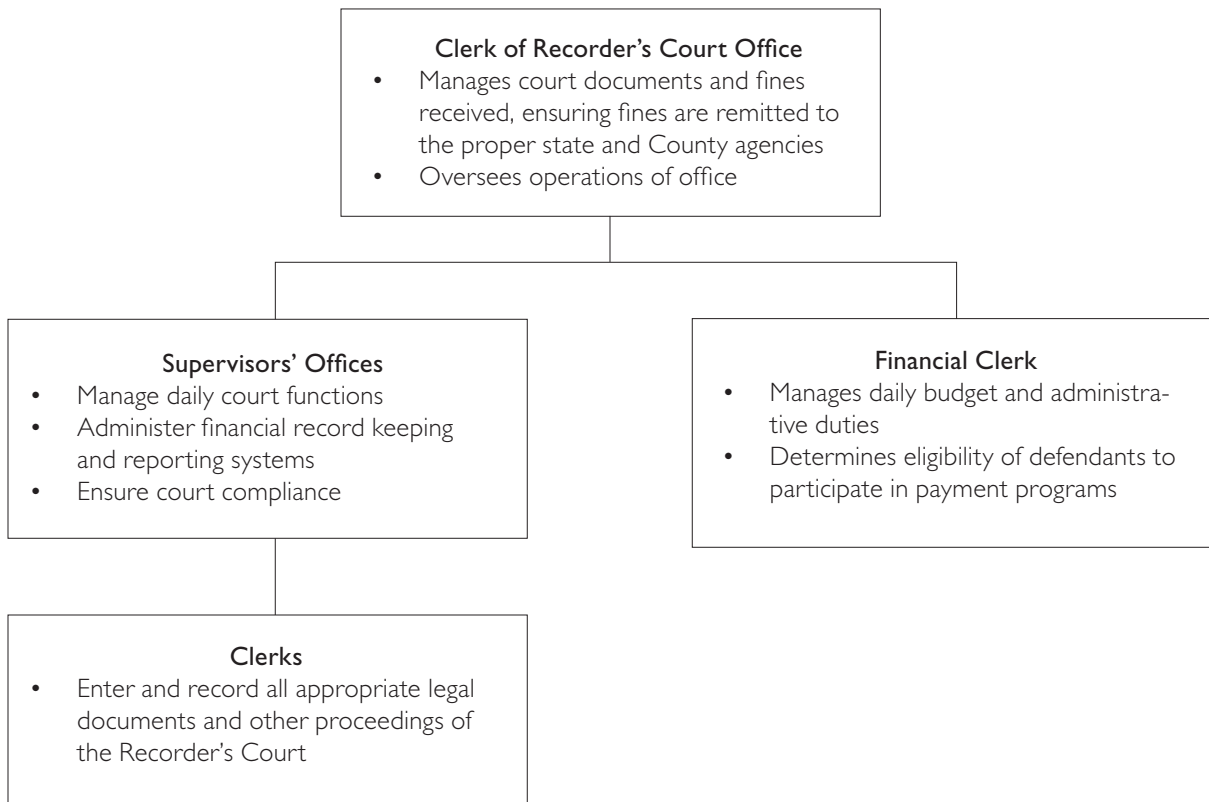
Authorized Positions – Clerk of Court	90	93	97	99
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FY 2008 Program Modifications (\$)

	2008 Budget	2009 Est.
1. Added 2 Deputy Clerk III (start 01/01) and operations for for the addition of the 10th Superior Court Judge	249,519	248,319

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

Departmental Goals

- To be prompt and responsive to the citizens of Gwinnett.

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Cases handled without court appearance	66,492	49,527	68,284	81,941
Money received without court appearance	\$ 7,049,282	\$ 8,141,221	\$ 10,788,470	\$ 12,946,164
Total number of citations processed	79,288	81,894	106,970	128,364

- To assess programs and opportunities given to each defendant to ensure fairness.

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Court appearance – money received	\$ 956,452	\$ 881,749	\$ 954,265	\$ 1,049,692
Probation – money received	\$ 691,932	\$ 1,163,851	\$ 1,042,677	\$ 1,094,811
Credit card program – money received	\$ 1,090,994	\$ 1,800,195	\$ 2,241,632	\$ 2,689,958

Departmental Issues for FY 2008

- The verification of tickets and the receipting of mailed payments is not conducted in a timely manner.
- Processing of defendants after appearing before the designated Judge requires a long wait.
- Sustain**, our case management system, is a very complex system that runs on a **Pervasive** database. It is designed to help Clerks offices at all levels. Recorder's Court will be looking at software targeted for Traffic Courts.
- Phone wait times for defendants with questions regarding their cases or fine amounts are often extensive.
- Develop written policies and procedures in the Clerk of the Recorder's Court.
- The Recorder's Courts General Ledger is maintained in Quicken and doesn't interface with SAP.
- There is currently no procedure in place to process "Red Light Camera" tickets once the case is delinquent.
- Implement a formal training program for new Court Associates.
- The current staffing is not sufficient to process the amount of paperwork in a timely manner.

Departmental Issues for FY 2009 and Beyond

- Review and fine-tune our programs of collecting fine and payment options before they are delinquent.
- Assist other departments, such as the Sheriff's Department, by offering new compliance measures for bench warrants issued over 10 years ago.
- Provide quality and timely service while maintaining budget expenses at lowest levels possible.

Clerk of Recorder's Court (General Fund)

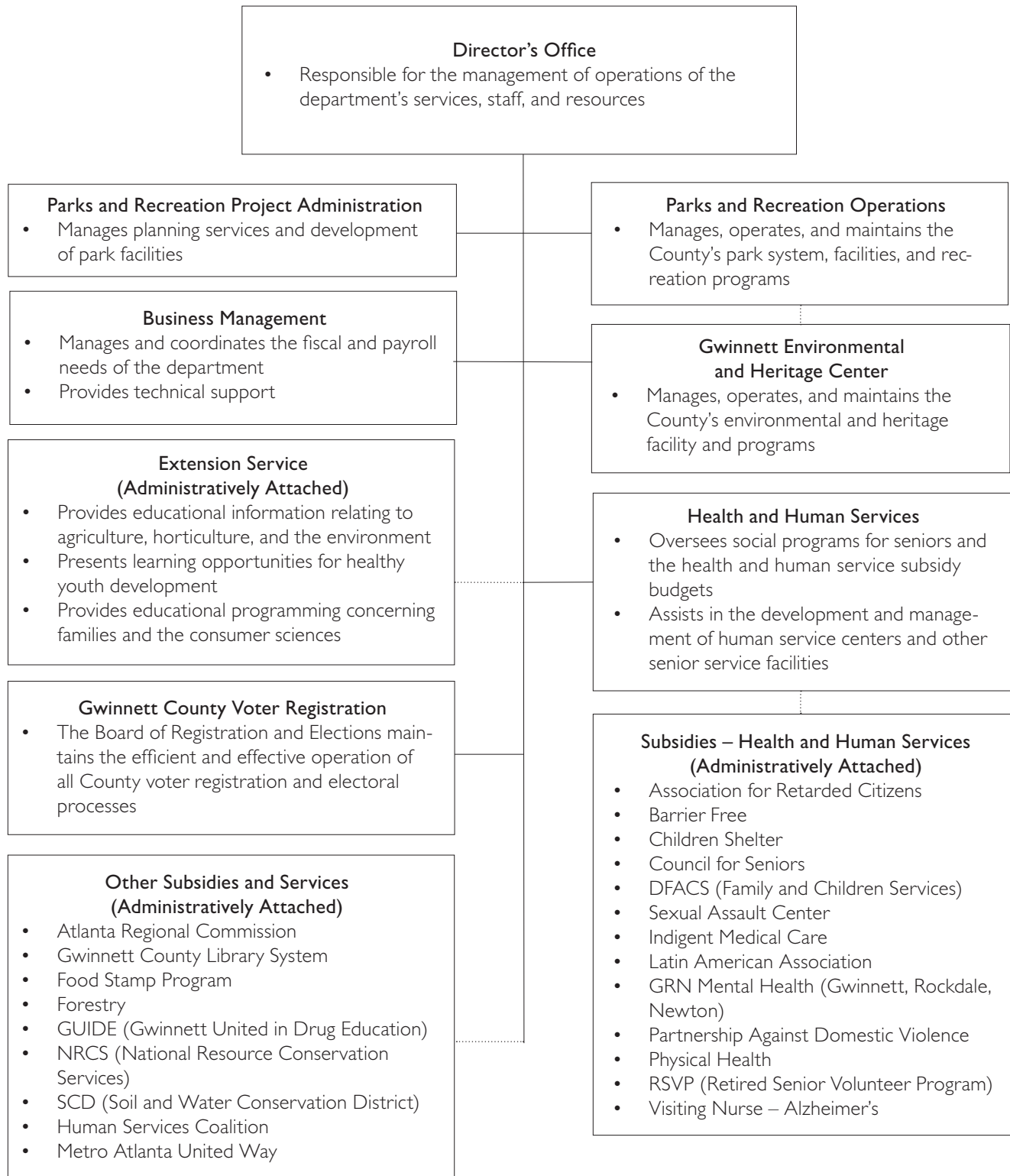
Expenditures/Appropriations (\$)	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget
Personal Services	808,299	797,879	948,599	1,044,276
Operations	68,694	106,753	141,155	124,098
Contributions to Other Funds	13,700	15,845	13,979	11,610
Total	890,693	920,477	1,103,733	1,179,984

Authorized Positions: Clerk of Recorder's Court	16	16	17	17
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FY 2008 Program Modifications (\$)	2008 Budget	2009 Est.
1. Increase in base budget target due to increase in credit card fees	9,300	9,300

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

Departmental Goals

- To plan and construct quality parks, greenways, and other facilities that are easily maintained and well accepted by the citizens of Gwinnett.

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Master plans or feasibility studies	8	10	3	6
In-house construction projects completed	20	10	12	15

- To effectively and efficiently offer camps, programs, classes, and events at new and existing recreation facilities on a year round basis.

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Classes, programs, camps, and events offered	4,803	4,643	5,571	5,728

- To generate grant funding, sponsorships, and donations to help offset expenses of recreation programs and events.

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Grant funding/donations received	\$42,694	\$70,038	\$65,038	\$72,982

- To provide quality health and human services to the citizens of Gwinnett County.

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Percentage seniors satisfied with programs	95%	85%	90%	100%

- 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.

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Citizens assisted through phone calls	44,800	53,824	54,000	70,000
Citizens assisted through office visits	4,100	3,818	3,900	4,100

Departmental Issues for FY 2008

- Completion of park master plans for Rhodes Jordan Park, Bryson Park, Lions Club Park, Tribble Mill Park, and the Beaver Ruin park site.
- Implement the Capital Improvement Program (CIP) per 2008 budget. This includes the successful opening of new parks: West Gwinnett Park, Peachtree Ridge Park, Duncan Creek Park, and Club Drive Park.
- With the final submittal of the 2007 Parks and Recreation CIP Update and the Public Library Facilities Master Plan, complete the analysis of each plan and prioritize project listings for consideration in 2009 Special Purpose Local Option Sales Tax (SPLOST) program.
- Begin design work on CDBG funded Senior Services-Service Center.
- Successfully hold 2008 elections: Presidential Preference Primary, General Primary, General Elections, and necessary run-off elections.

Departmental Issues for FY 2009 and Beyond

- Effectively manage, operate and maintain all of the new parks and recreation facilities constructed through the 2005 Special Purpose Local Option Sales Tax (SPLOST) programs within budgeted funding.
- Complete the projects that remain in the 2005 SPLOST Programs, including for Parks and Recreation and Public Library and prepare for implementation of future SPLOST programs.
- Address the increasing senior services needs to accommodate the more than 111,000 senior citizens by the year 2010.
- Develop succession plan with each division within Community Services for key management positions.
- Enhance tax-supported services to Gwinnett County citizens through greater utilization of volunteers and other means of community support; increased revenue generation for select services; and, operational efficiencies through technology and training.

Community Services (Recreation Fund)

Expenditures/Appropriations (\$)	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget
Personal Services	10,367,856	11,505,777	12,124,912	14,734,498
Operations	6,252,755	6,668,126	7,859,033	8,365,992
Debt Service	2,510,999	2,518,593	2,522,691	2,521,600
Contribution to Capital/Cap Outlay	2,429,000	2,585,244	2,802,000	3,110,561
Contributions to Other Funds	2,901,296	3,460,899	3,779,941	3,897,626
Total	24,461,906	26,738,639	29,088,577	32,630,277

Authorized Positions: Community Services	169	180	189	196
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FY 2008 Program Modifications (\$)	2008 Budget	2009 Est.
1. Added one Grounds Maint Asc II and one Grounds Maint Asc III, effective (01/01), and operations for opening of Duncan Creek Park	113,111	113,111
2. Added one Grounds Maint Asc II and one Grounds Maint Asc III, effective (09/01), and operations for opening of Rock Springs Park	34,451	94,597
3. Added one Grounds Maint Asc II and one Grounds Maint III, effective (09/01), operations and landscape Truck F-450 for opening of Harbins Park	84,118	106,764
4. Added one Grounds Maint III, effective (09/01), and operations for opening of Club Drive Park	31,127	63,867
5. Increased professional services for gym attendants plus supplies for Duncan Creek Gym	13,880	13,880
6. Increased Professional Services plus supplies for Rock Springs Tennis Program	7,433	7,433
7. Increase Professional Services plus supplies to maintain the Peachtree Pavilion	1,890	1,890
8. Increased R & M on new facilities associated with new carpentry annual contract	9,000	9,000
9. Increased R & M on new facilities associated with new HVAC annual contract	54,375	54,375
10. Increased R & M on new facilities associated with new electrical annual contract	3,600	3,600
11. Increase R & M on new facilities associated with new plumbing services annual contract	3,100	3,100
12. Increase R & M on new facilities associated with new overhead door annual contract	1,900	1,900
13. Added pickup truck w/extended cab and lockable tool box (\$18,500) and equipment for project manager and intermediate sedan (\$16,500) used by the Development Division for local travel	37,050	1,600

Community Services (General Fund)

Expenditures/Appropriations (\$)	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget
Personal Services	3,059,981	3,043,212	3,314,217	3,578,937
Operations	1,300,931	1,400,456	1,437,841	1,591,750
Contributions to Other Funds	122,283	209,334	196,079	220,707
Total	4,483,195	4,653,002	4,948,137	5,391,394

Authorized Positions: Community Services	53	53	50	50
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FY 2008 Program Modifications (\$)	2008 Budget	2009 Est.
I. None	-	-

Community Services (General Fund – Elections*)

Expenditures/Appropriations (\$)	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget
Personal Services	N/A	N/A	N/A	2,140,853
Operations	N/A	N/A	N/A	3,896,260
Contributions to Other Funds	N/A	N/A	N/A	10,421
Total	-	-	-	6,047,534
Authorized Pos: Comm Srvc (Elections Only)	N/A	N/A	N/A	11
FY 2008 Program Modifications (\$)			<u>2008 Budget</u>	<u>2009 Est.</u>
I. None			-	-

(* In 2008, Elections was moved from Support Services to Community Services.

Community Services (Subsidized Agencies – General Fund)

Expenditures/Appropriations (\$)	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget
Personal Services	46,208	47,260	80,383	105,121
Operations	644,773	732,405	844,065	738,926
Contributions to Other Funds	8,430	1,410	19,287	7,649
Contribution – Subsidized Agencies	20,097,502	21,954,078	22,353,321	22,117,490
Total	20,796,913	22,735,153	23,297,056	22,969,186
Authorized Positions: Support Services (*)	1	1	2	2
FY 2008 Program Modifications (\$)			<u>2008 Budget</u>	<u>2009 Est.</u>
I. Increase subsidy to replace GRN Van			45,000	-

(* Positions in this area do not report to Community Services, but assist the subsidized county libraries.

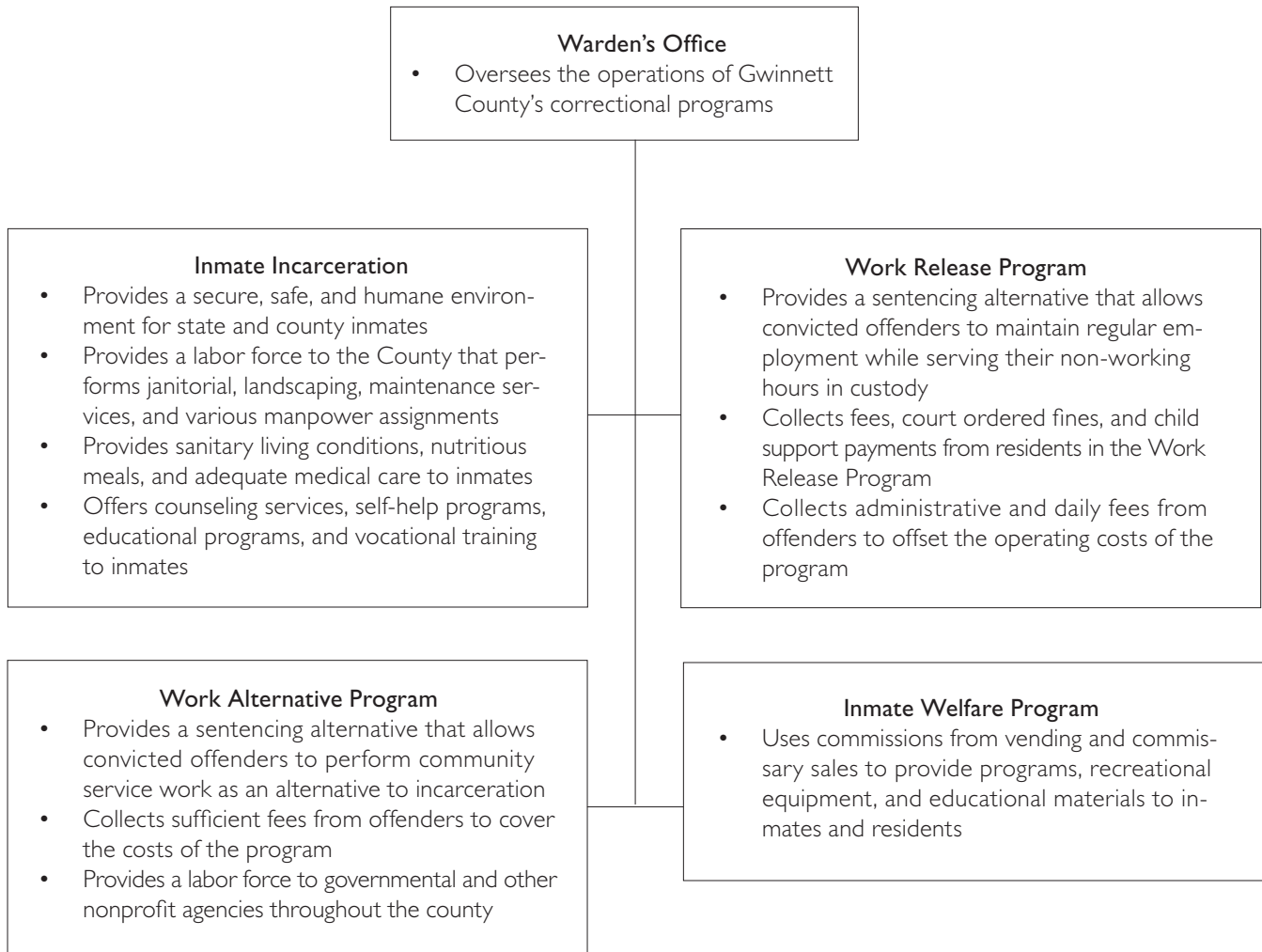
Community Services (Crime Victims' Assistance Fund)

Expenditures/Appropriations (\$)**)	2005 Actual	2006 Actual	2007 Unaudited	2008 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
Total	63,421	63,421	63,421	63,421
Authorized Positions: Community Services	-	-	-	-
FY 2008 Program Modifications (\$)			<u>2008 Budget</u>	<u>2009 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

Departmental Goals

- To maintain a safe, secure, and humane environment for inmates, staff, and the community.

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Avg. inmate population – County-Sentenced	258	259	274	270
Avg. inmate population – State-Sentenced	254	230	209	242

- To supply an inmate labor work force for Gwinnett County to help maintain cost effective services.

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Working inmates on external details	270	255	280	300
External detail hours actually worked	403,706	208,782	252,554	275,000
Value of work performed by inmates	\$ 4,906,367	\$ 2,430,222	\$ 2,939,729	\$ 3,201,000

- To provide cost effective sentencing alternatives for the local judicial branch of government.

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Average work release population	219	185	183	185
Work Alternative Program community service hours performed	62,496	58,548	60,240	60,000
Value of community service labor	\$ 321,854	\$ 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.

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Inmates graduating from WIA training	30	32	44	40
Inmates earning their GED	45	45	49	45

Departmental Issues for FY 2008

- Meeting the departmental goal of achieving accreditation through the American Correctional Association may require additional resources and personnel.
- The 2008 pay increase for sheriff's deputies will likely cause some correctional officers to seek employment at the Sheriff's Department. Retention of departmental staff is essential to maintaining maximum productivity of the inmate labor force.
- The backlog of inmates waiting to be transferred to our facility from the Sheriff's Department continues to grow. In order to provide additional beds for County-sentenced inmates, it may be necessary to amend contractual agreements with other agencies which may result in loss of revenues.

Departmental Issues for FY 2009 and Beyond

- Implementing efficiency study recommendations may require additional positions and resources.
- Maintaining national accreditation may require additional positions and resource allocation.
- Local courts are sentencing more and more convicted felons, including violent offenders, directly to the Comprehensive Correctional Complex instead of to the Georgia Department of Corrections. If this trend continues, additional staff and/or security enhancements will be necessary since the Comprehensive Correctional Complex was originally designed to accommodate only minimum and medium security inmates.

Correctional Services (General Fund)

Expenditures/Appropriations (\$)	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget
Personal Services	8,696,536	8,488,962	8,978,687	9,463,405
Operations	2,504,456	3,184,422	3,251,406	3,123,100
Contributions to Other Funds	339,315	169,775	402,067	337,204
Contribution to Capital/Capital Outlay	594	3,540	-	-
Total	11,540,901	11,846,699	12,632,160	12,923,709

Authorized Positions: Correctional Services 138 140 140 140

FY 2008 Program Modifications (\$)	2008 Budget	2009 Est.
I. Increased funding for inmate medical contract.	114,500	114,500

Correctional Services (Inmate Welfare Fund)

Expenditures/Appropriations (\$)	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget
Personal Services	62,630	62,837	74,875	103,098
Operations	39,903	25,510	35,175	52,026
Contributions to Other Funds	751	836	867	-
Contribution to Capital/Capital Outlay	-	-	-	-
Total	103,284	89,183	110,917	155,124

Authorized Positions: Correctional Services | | | |

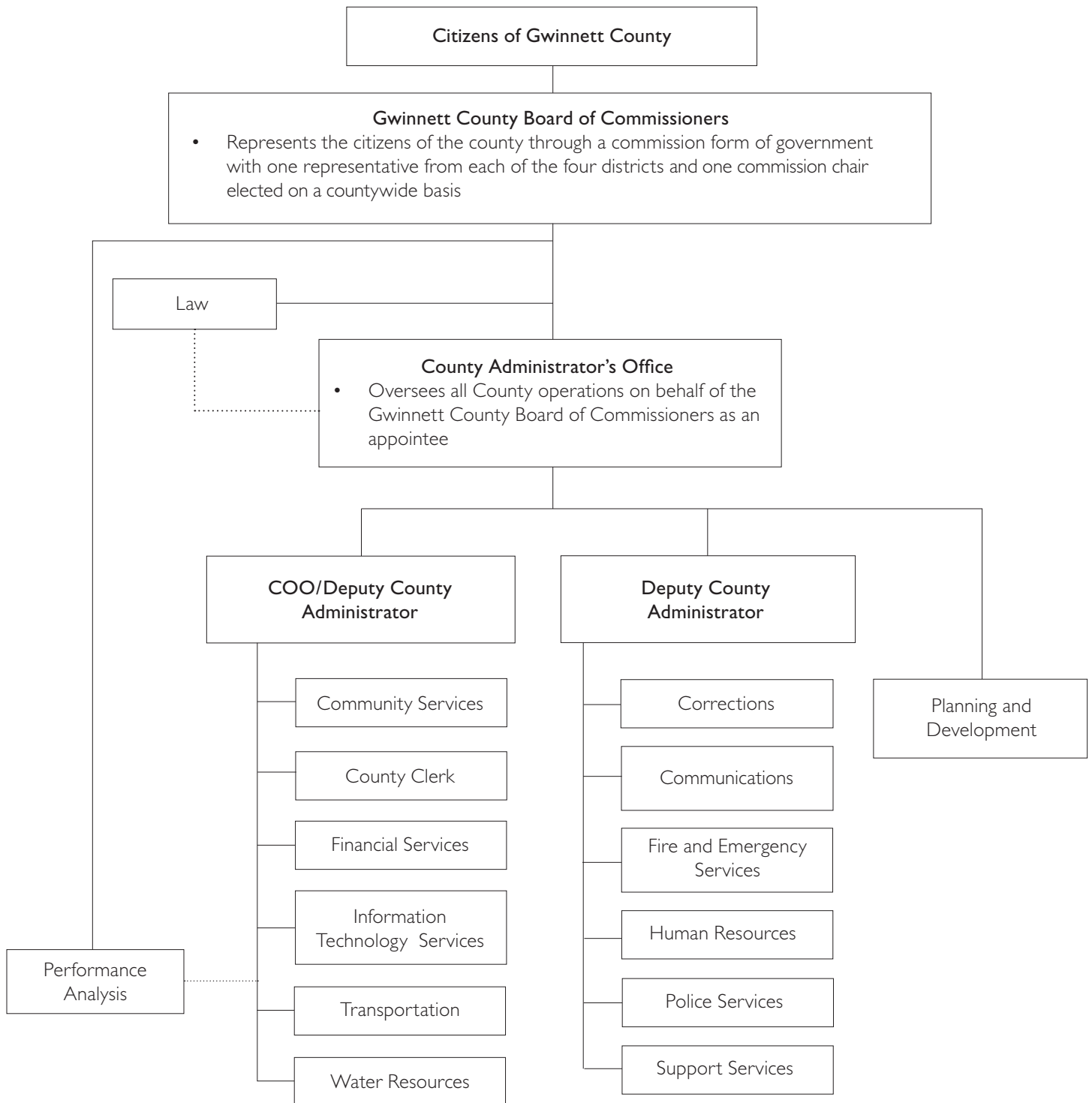
FY 2008 Program Modifications (\$)	2008 Budget	2009 Est.
None	-	-

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county administrator: mission and organization chart

Gwinnett County Board of Commissioners: To exercise the powers, duties, and responsibilities vested in and imposed upon it as the duly constituted governing authority of Gwinnett County.

County Administrator's Office: To manage day-to-day operations of the County on behalf of the Chairman and Board of Commissioners, to ensure that tax dollars are spent and accounted for in a responsible manner, and to respond to the needs and concerns of the citizens of the county.



county administrator: goals, performance measures, issues, and budgets

Departmental Goals

- To ensure that the funding decisions associated with the current budget are consistent with the priorities established by the Board of Commissioners.

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Agenda Items Processed	1,350	1,417	1,485	1,100
Board of Commissioners Meetings	36	34	36	36

- 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.

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Program Modifications Requested	\$ 35,473,013	\$ 33,437,785	\$ 35,052,939	\$ 36,540,164
Program Modifications Approved	\$ 12,115,181	\$ 16,858,970	\$ 13,053,018	\$ 8,577,280

- To encourage effective management of resources through the county government by holding managers accountable for the outcome of their decisions and actions.

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Percent of General Fund Budget Expended	96%	95%	98%	95%
Percent of Operating Budget Expended	96%	96%	95%	95%

Departmental Issues for FY 2008

- Review the initial balanced scorecard (BSC) implementation from 2007 and make adjustments to initiatives or KPIs as needed.
- Examine LEAN methodology with the intent to pilot/evaluate in one or two departments in 2008.
- Continue restructuring (software, space redesign) for County's development review functions.
- Finalize proposals for 2009 SPLOST ballot initiative, including discussion with cities.
- Manage County response to 2008 legislative initiatives (tax reform, revenues, etc.).
- Develop 2009 state legislative package.
- Test the viability of a public-private transportation initiative (PPI) at least through the RFQ phase.
- Continue to evaluate programs and processes to improve vacancy rates and reduce employee turnover.
- Work with departments to develop plans and processes to reduce duration of projects on a Countywide basis.
- Conclude funding equity study.
- Conclude service delivery plan.
- Continue evaluating strategies and developing plans related to water conservation.

Departmental Issues for FY 2009 and Beyond

- Monitoring/forecasting economic conditions and County revenues as population reaches 800,000.
- Recruiting and developing senior level managers.
- Developing further responses to mitigate County expenses related to employee healthcare.
- Delivering the 2005 SPLOST program, especially in transportation, and DWR bond funded programs will be a priority.
- Improved funding for the local DB pension program.
- In conjunction with Partnership Gwinnett, increase County's results/progress in economic development.
- Align business planning with County and departmental strategic planning.

County Administration (General Fund)

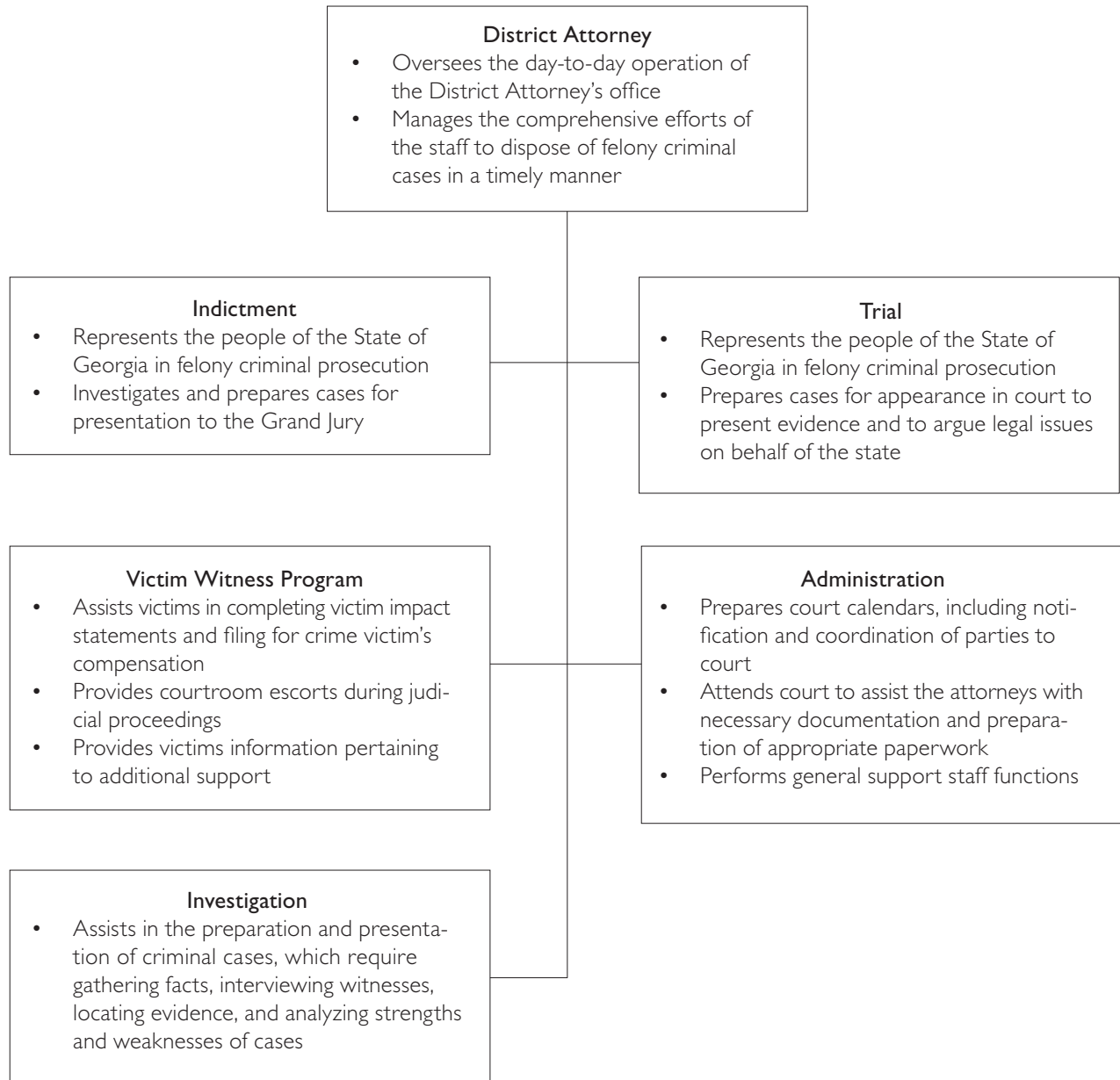
	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget
Expenditures/Appropriations (\$)				
Personal Services	1,606,170	1,504,951	2,786,201	3,701,601
Operations	119,419	108,455	848,133	1,770,100
Contributions to Other Funds	25,973	19,511	40,602	66,410
Contribution to Capital/Capital Outlay	-	-	11,360	-
Total	1,751,562	1,632,917	3,686,296	5,538,111

Authorized Positions: County Administration	16	19	34	34
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	2008 Budget	2009 Est.
1. Increased maintenance support for various areas within Communications.	50,000	50,000

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

Departmental Goals

1. To represent the people of the State of Georgia in the prosecution of felony warrants.	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Est.</u>	<u>2008 Proj.</u>
Felony cases received	6,652	6,270	6,658	6,750
Cases disposed	5,420	6,192	6,307	6,500
2. To assist all persons who fall victim to felony crimes that occur in Gwinnett County.	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Est.</u>	<u>2008 Proj.</u>
Contacts per Advocate	7,113	5,330	6,124	6,250
Victim Contacts	42,676	42,637	48,992	50,000
3. To prosecute delinquent cases in Juvenile Court.	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Est.</u>	<u>2008 Proj.</u>
Juvenile Court hearings attended	6,135	5,987	6,930	7,000

Departmental Issues for FY 2008

1. Maximize use of personnel to adapt to changing caseload by maintaining assignment flexibility.
2. Continue to provide victim services through upgraded technology and new procedures.
3. Adapt to change in caseload by upgrading office technology.

Departmental Issues for FY 2009 and Beyond

1. Develop a comprehensive technology plan.
2. Develop a comprehensive plan to communicate with non-English speaking members of our community.

District Attorney (General Fund)

Expenditures/Appropriations (\$)	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Unaudited</u>	<u>2008 Budget</u>
Personal Services	5,683,853	6,061,829	6,218,897	6,749,646
Operations	249,106	357,941	315,360	395,966
Contributions to Other Funds	161,114	95,333	142,622	178,850
Contribution to Capital/Capital Outlay	1,656	4,243	45	9,300
Total	<u>6,095,729</u>	<u>6,519,346</u>	<u>6,676,924</u>	<u>7,333,762</u>

Authorized Positions: District Attorney	74	80	82	90
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FY 2008 Program Modifications (\$)	<u>2008 Budget</u>	<u>2009 Est.</u>
1. 2 Asst DAs , 1 State Supp DA, 2 Investigators, 2 Legal Assts, 1 Victim Advocate (start 01/01), and operations for new Superior Court Judge plus 2 vehicles.	673,602	590,602

District Attorney (Crime Victims' Fund)

Expenditures/Appropriations (\$) (**)	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget
Personal Services	345,784	357,587	363,519	393,782
Operations	7,128	13,402	13,924	29,000
Contributions to Other Funds	7,800	8,225	4,322	3,366
Contribution to Capital/Capital Outlay	-	-	-	-
Total	360,712	379,214	381,765	426,148

Authorized Positions: District Attorney	5	5	5	5
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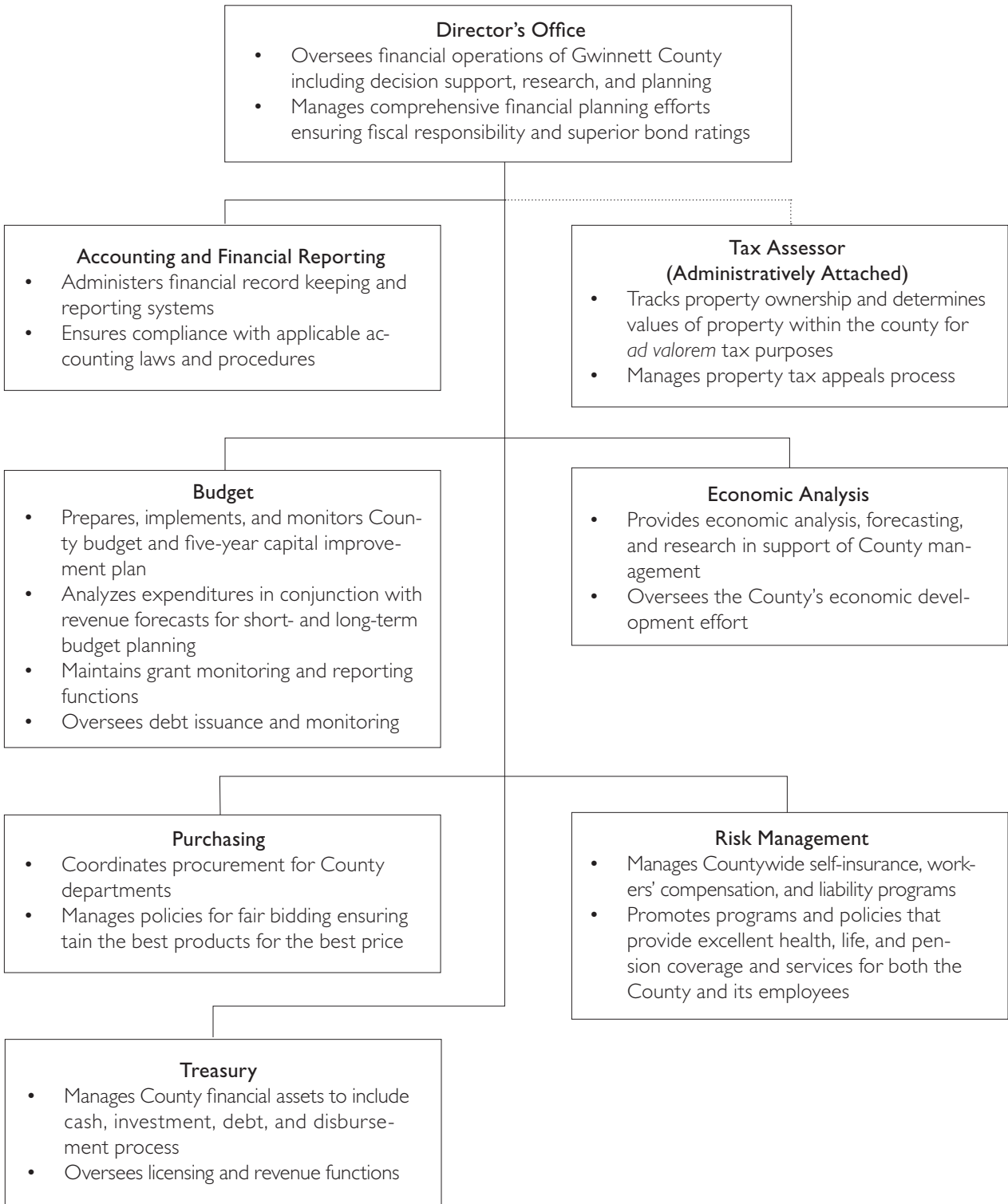
FY 2008 Program Modifications (\$)	2008 Budget	2009 Est.
None	-	-

(**) The Solicitor and Community Services also use this fund.

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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

Departmental Goals

- To provide timely and accurate financial information to the Board of Commissioners and County Administration thereby enhancing decision making and promoting long-term integrity.

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Agenda items processed	906	992	1,364	1,400
County Administrator forms processed	106	70	271	275
Variance of estimated revenue and actual	99%	99%	101%	100%
Received GFOA Distinguished Budget Document Award	Yes	Yes	Yes	Yes

- To prepare for a successful and timely year-end audit and production of the Comprehensive Annual Financial Report (CAFR) with Single Audit Report.

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Fixed assets maintained	17,500	18,755	23,472	24,420
Contract compliance reviews	30,000	686	613	650
Total dollars of grants maintained	\$ 9,500,000	\$ 75,410,783	\$ 80,932,897	\$ 65,602,047
Receive GFOA Certificate of achievement for Excellence in Financial Reporting	Yes	Yes	Yes	Yes

- To efficiently process purchasing requests of user departments in a timely manner through direct actions and education of user departments, vendors, and contractors.

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Bids with no formal protest	98%	99%	99%	99%
Procedures training sessions held	15	11	36	12
Number of prebid/preproposal conferences held	215	172	140	130

- To effectively manage workers' compensation and property claims administration.

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Workers' compensation claims handled	583	594	564	590
General liability claims handled	1,273	1,201	1,062	1,160
Workplace injuries in current year	523	524	500	518

- To provide efficient and effective benefits plans and its administration.

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Benefit plan participants	4,395	4,485	4,575	4,906
Benefits problem intakes processed	694	573	925	925

- To promote employee safety awareness through training, committee meetings, and safety inspections.

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Employees trained	1,232	1,658	2,548	2,250
Safety classes conducted	59	74	93	80
Safety inspections completed	68	99	101	100

- To ensure accuracy and timeliness in creation of the County's tax digest.

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Parcels updated	30,000	52,000	66,000	25,000
Digest ratio (Percentage of Sales Prices)	95%	96%	96%	97%

- To improve overall investment performance of County assets by expanding market access and strategies.

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Investment maintained by the County (billions)	\$ 1.300	\$ 1.155	\$ 0.948	\$ 0.900
Exceed benchmarks for investments (variance)	10 basis points	30 basis points	13 basis points	N/A
Exceed established benchmark for investments (frequency)	N/A	N/A	N/A	90%

Departmental Issues for FY 2008

1. Implementation of quarterly financial statements.
2. Complete 2007 CAFR by May 31, 2008.
3. Issue 2008 Stadium bonds by April 1, 2008.
4. Begin multiyear contracting implementation.
5. Sustain or improve the results for procurement cost savings negotiation program.
6. Monitor progress toward bringing Defined Benefit Plan to a funding level of 90% or higher by the end of 2012.
7. Open ESS "Training and Events" module in conjunction with HR.
8. Continue audit of DB Plan service eligibility.
9. Coordinate 2008 SPLOST Referendum and Intergovernmental Agreement.
10. Coordinate implementation of the new *Solid Waste Management Plan*.
11. Create Fiscal Strength Index to benchmark against other counties.

Departmental Issues for FY 2009 and Beyond

1. Complete 2008 CAFR by April 30, 2009.
2. Implementation of online bidding.
3. Implement procurement strategy for federal conversion plan of broadcasting requirements.
4. Institute a safety management training program for supervisors in those departments with above average accident rates.
5. Bring the Defined Benefit Plan to a funding level of 90% or higher by the end of 2012.
6. Yearly, continue to identify and revalue all properties that need updating to maintain acceptable levels on future tax digests.
7. Maintain required fund reserve levels while balancing the 2009 general fund budget.

Financial Services (General Fund)

Expenditures/Appropriations (\$)	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget
Personal Services	10,460,782	10,858,927	11,380,518	12,146,019
Operations	1,069,763	1,258,647	1,548,614	2,219,077
Contributions to Other Funds	172,990	203,442	317,971	332,850
Contribution to Capital/Capital Outlay	16,582	1,200	-	-
Total	11,720,117	12,322,216	13,247,103	14,697,946

Authorized Positions: Financial Services 152 157 159 155

FY 2008 Program Modifications (\$)	<u>2008 Budget</u>	<u>2009 Est.</u>
1. None	-	-

Financial Services (Group Self-Insurance Fund)

Expenditures/Appropriations (\$)	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget
Personal Services	503,183	485,783	352,797	393,817
Operations	45,731,892	41,508,542	38,827,572	49,354,128
Contributions to Other Funds	6,010	6,690	8,372,484	4,709
Total	46,241,085	42,001,015	47,552,853	49,752,654

Authorized Positions: Financial Services 7 9 6 6

FY 2008 Program Modifications (\$)	<u>2008 Budget</u>	<u>2009 Est.</u>
None	-	-

Financial Services (General Obligation Debt Service Fund – 1986 Issue)

	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget
Expenditures/Appropriations (\$)				
Debt Services	8,496,132	8,518,608	8,561,758	8,594,758
Total	8,496,132	8,518,608	8,561,758	8,594,758
Authorized Positions	-	-	-	-
FY 2008 Program Modifications (\$)			2008 Budget	2009 Est.
None			-	-

Financial Services (General Obligation Debt Service Fund – Detention Center)

	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget
Expenditures/Appropriations (\$)				
Debt Services	5,273,906	5,273,006	5,246,031	5,196,982
Total	5,273,906	5,273,006	5,246,031	5,196,982
Authorized Positions	-	-	-	-
FY 2008 Program Modifications (\$)			2008 Budget	2009 Est.
None			-	-

Financial Services (Tourism Fund)

	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget
Expenditures/Appropriations (\$)				
Tourism Operations	4,121,904	5,865,828	6,260,776	7,512,916
Total	4,121,904	5,865,828	6,260,776	7,512,916
Authorized Positions	-	-	-	-
FY 2008 Program Modifications (\$)			2008 Budget	2009 Est.
None			-	-

Financial Services (Risk Fund)

	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget
Expenditures/Appropriations (\$)				
Personal Services	793,072	868,482	909,849	1,002,129
Operations	3,089,308	3,463,596	3,364,352	6,769,420
Contributions to Other Funds	132,159	21,348	13,280	7,769
Total	4,014,539	4,353,426	4,287,481	7,779,318
Authorized Positions: Financial Services	8	8	8	8
Authorized Positions: Law	2	2	2	2
FY 2008 Program Modifications (\$)			2008 Budget	2009 Est.
None			-	-

Financial Services (Worker's Compensation Fund)

Expenditures/Appropriations (\$)	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget
Personal Services	-	-	2,359	-
Operations	2,383,579	3,476,192	1,646,696	4,349,958
Contributions to Other Funds	596	3,000,000	-	-
Total	2,384,175	6,476,192	1,646,696	4,349,958

Authorized Positions: Financial Services - - - -

FY 2008 Program Modifications (\$)	2008 Budget	2009 Est.
None	-	-

Financial Services (Solid Waste Fund)

Expenditures/Appropriations (\$)	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget
Operations	343,210	421,440	482,648	629,875
Contributions to Other Funds	233,832	212,411	188,376	299,126
Transfer to Renewal and Extension	312,426	114,531	87,476	-
Total	889,468	748,382	758,500	929,001

Authorized Positions - - - -

FY 2008 Program Modifications (\$)	2008 Budget	2009 Est.
None	-	-

Financial Services (Auto Liability)

Expenditures/Appropriations (\$)	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget
Insurance Premiums and Claims	205,465	224,109	630,124	750,000
Total	205,465	224,109	630,124	750,000

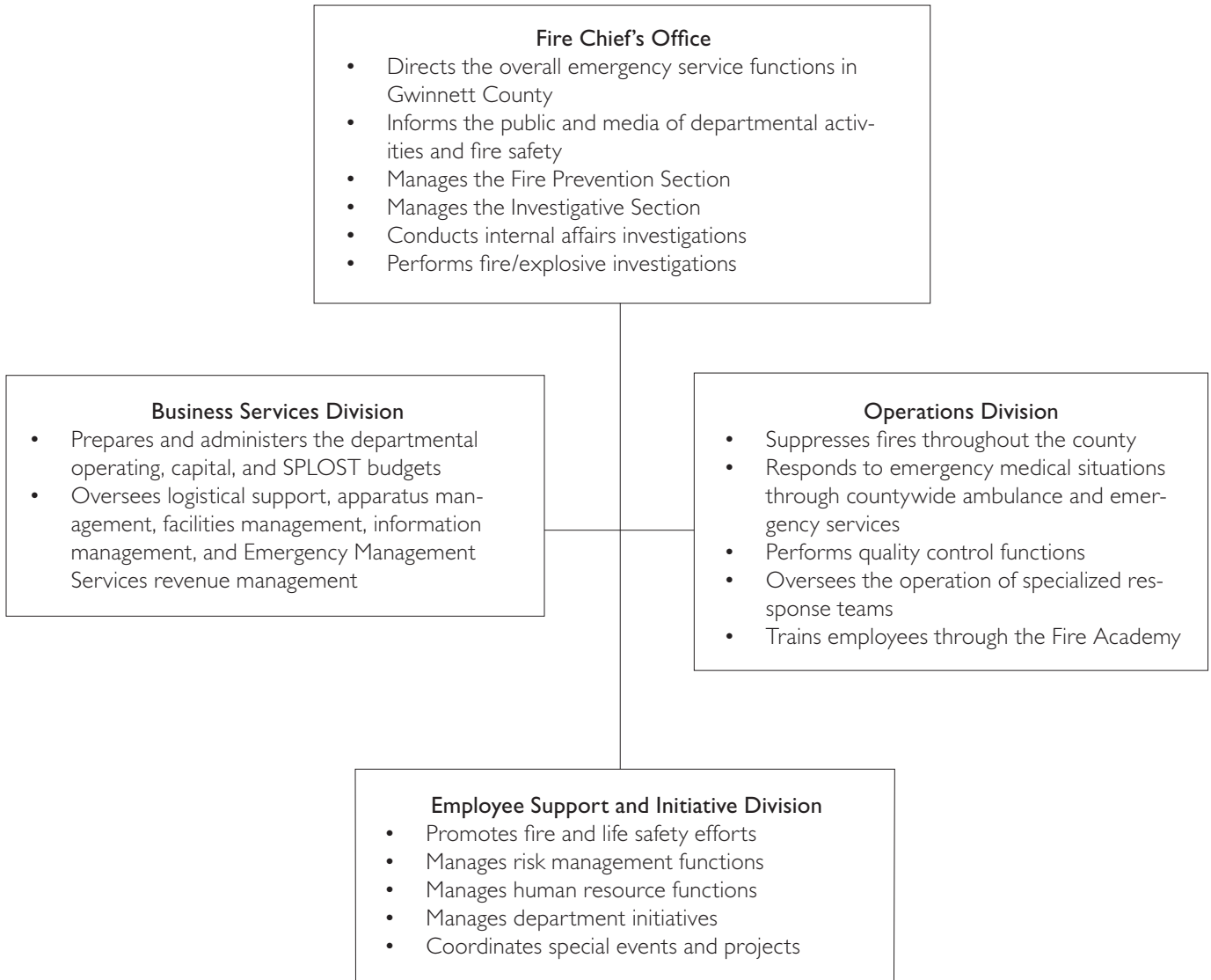
Authorized Positions - - - -

FY 2008 Program Modifications (\$)	2008 Budget	2009 Est.
None	-	-

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fire and emergency services: mission 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.



fire and emergency services: goals, performance measures, issues, and budgets

Departmental Goals

- Optimize the service delivery capabilities of the department to better serve the citizens of Gwinnett County.

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Percentage of responses within six minutes	43%	46%	47%	49%
Percentage of responses within eight minutes	25%	28%	28%	30%
Percentage of responses within 11 minutes	20%	17%	18%	16%
Percentage of responses greater than 11 minutes	12%	9%	7%	5%

- Evaluate emergency medical service delivery capabilities to maximize effectiveness.

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Emergency Medical Services responses	72,940	89,448	108,547	117,230
Patients transported	24,303	23,432	28,740	31,614
Percentage of cost offset by earned revenue	38%	39%	41%	42%

- Ensure the safety of the public through the aggressive enforcement of codes and standards.

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Fire Inspections per unit employee	1,544	1,378	1,089	1,089
Plans reviewed per unit employee	1,297	1,645	1,657	1,657
Field inspections conducted	12,355	12,406	11,981	11,981
Plans reviewed	9,080	11,512	11,601	11,601

- Anticipate, plan for, and mitigate the effects of natural and manmade disasters.

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Fire responses	19,639	24,328	22,534	24,787
Hazardous materials incidents	255	277	278	303
Other incidents (false alarms, etc.)	12,133	13,420	13,222	14,544

- Heighten the public awareness of fire safety through the utilization of community education opportunities.

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Community training opportunities offered	1,800	1,844	1,796	1,858

Departmental Issues for FY 2008

- 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.

Departmental Issues for FY 2009 and Beyond

- Facilitating professional planning of department growth through a capital projects team.
- 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 (Fire District Fund)

Expenditures/Appropriations (\$)	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget
Personal Services	42,116,148	-	-	-
Operations	3,632,174	-	-	-
Contributions to Other Funds	3,228,160	-	-	-
Contribution to Capital/Capital Outlay	78,661	-	-	-
Total	49,055,143	-	-	-

Authorized Positions: Fire and Emergency Services 525 - - -

(*) Fire Fund was merged into General Fund 1/1/2006.

Fire and Emergency Services (General Fund)

Expenditures/Appropriations (\$)	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget
Personal Services	8,818,830	54,025,945	57,306,438	62,594,361
Operations	851,510	5,157,879	5,224,469	8,148,201
Contributions to Other Funds	172,615	1,539,394	2,029,635	150,000
Contribution to Capital/Capital Outlay	-	102,591	132,838	148,446
Total	9,842,955	60,825,809	64,693,380	71,041,008

Authorized Positions: Fire and Emergency Services 138 713 757 766

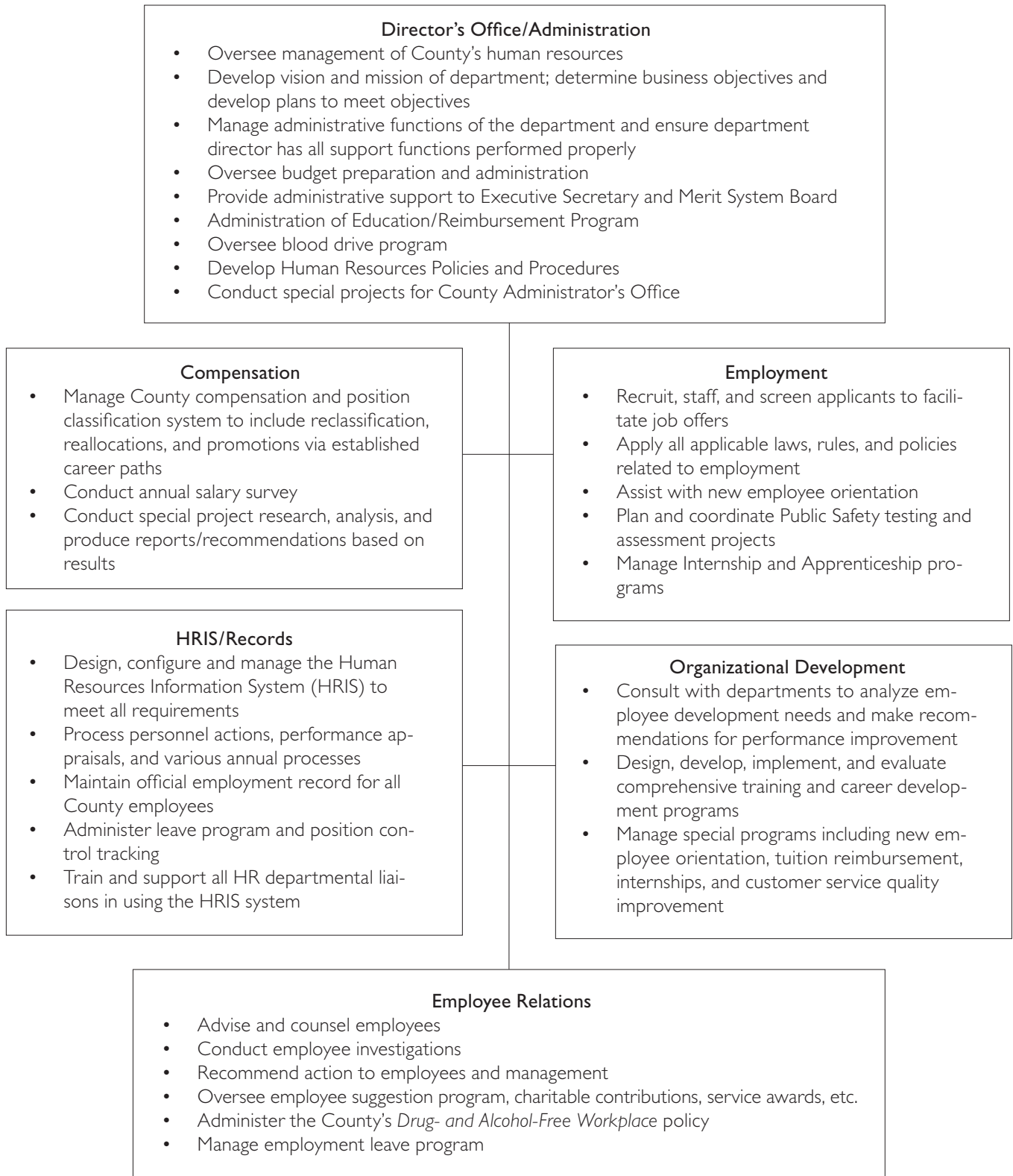
FY 2008 Program Modifications (\$)	2008 Budget	2009 Est.
I Added an additional Rescue Unit, (9 Firefighter IIIs) starting (2/08) to meet industry standards and optimize response time.	599,002	573,730

(*) Fire Fund was merged into General Fund 1/1/2006.

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human resources: mission 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.



human resources: goals, performance measures, issues, and budgets

Departmental Goals

1. Reduce average full-time vacancy rate to 5%.				
Average full-time job vacancies per year	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
	6%	8%	4.1%	5%
2. Maintain voluntary turnover rate (voluntary terminations and retirements) at or below 10%.				
Percent of voluntary termination	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
	8.98%	10.50%	9.25%	10%
3. Reduce Police vacancy rate at or below 4%.				
Percent of Police vacancies per year	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
	N/A	3.3%	4.54%	4%
4. Reduce Corrections vacancy rate at or below 4%.				
Percent of Corrections vacancies per year	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
	N/A	8.3%	1.63%	4%

Departmental Issues for FY 2008

1. Develop program recommendations to the Sheriff that will assist him to achieve 5% vacancy.
2. Implement leave policy changes recommended by Leave Policy Workgroup and approved by the County Administrator.
3. Develop recommendation for modifying pay for performance program for management level employees.
4. Conduct equity study throughout organization and develop recommendations based on findings.
5. Improve budget planning process for all forms of "other pay" to estimate annual financial impact.
6. Begin standardized or charting through distribution and implementation of OrgPlus Enterprise.
7. Reduce time to fill with qualified applicants by 33%.
8. Develop Business Continuity Plans.
9. Produce turnover data to departments on a monthly basis; develop monthly report detailing turnover reasons; establish 2008 turnover target rate.
10. Ensure Succession Program effectiveness.
11. Increase number of supervisors/managers provided basic supervisory skill training.

Departmental Issues for FY 2009 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)

Expenditures/Appropriations (\$)	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget
Personal Services	2,667,038	2,278,221	2,663,310	2,827,986
Operations	827,194	742,235	704,385	687,100
Contributions to Other Funds	22,303	25,087	26,836	21,584
Total	3,516,535	3,045,543	3,394,531	3,536,670

Authorized Positions: Human Resources	30	32	32	32
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FY 2008 Program Modifications (\$)	2008 Budget	2009 Est.
1. None	-	-

information technology: mission, vision, and values

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 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.

Departmental Goals

- To provide professional, dedicated, efficient technology support in a manner conducive to timeliness and a high level of customer service.

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Percent service requests completed on schedule	N/A	N/A	N/A	80%
Percent help desk calls resolved to logged	N/A	N/A	N/A	90%
Percent network/servers/mainframe available	N/A	N/A	N/A	99%

Departmental Issues for FY 2008

- Criminal Justice Information system vendor selection, user requirements, and validation of data exchanges
- Complete conversion of Land Management system and data from Tidemark to Acela.
- Relocate Data Center from third floor to basement level of GJAC
- Complete telephone system upgrade for GJAC and Department of Water Resources
- Develop Information Technology Infrastructure Library (ITIL) for managing infrastructure, service support and delivery, and security.
- Implementation of Enterprise Resource Planning (ERP) balanced scorecard reporting, license and revenue enhancements, and data archiving.
- Implementation of E-government initiatives including DWR online payment, FSE online registration, fast search engine, and Acela integration.
- Renewal of five-year desktop leasing program with Dell Computers.
- Initiate digital plan submission (engineers, architects, surveyors), review and distribution (DOT, P&D, DWR, FES).
- Update the five-year Information Technology strategic plan.

Departmental Issues for FY 2009 and Beyond

- Upgrade of SAP R3, Plant Maintenance, Project Systems, and Strategic Enterprise Management (SEM)
- Implement disaster recovery program construction of a second data center for production, test, and disaster recovery.
- Upgrade Microsoft desktop and server operating system.
- Upgrade the telephone system for additional agencies.
- Continuation of the Criminal Justice Information System upgrade with subsequent phases.

Information Technology (General Fund)*

	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget
Expenditures/Appropriations (\$)				
Personal Services	-	-	-	7,464,907
Operations	-	-	-	14,387,354
Contributions to Other Funds	-	-	-	47,131
Contribution to Capital/Capital Outlay	-	-	-	-
Total	-	-	-	21,899,392

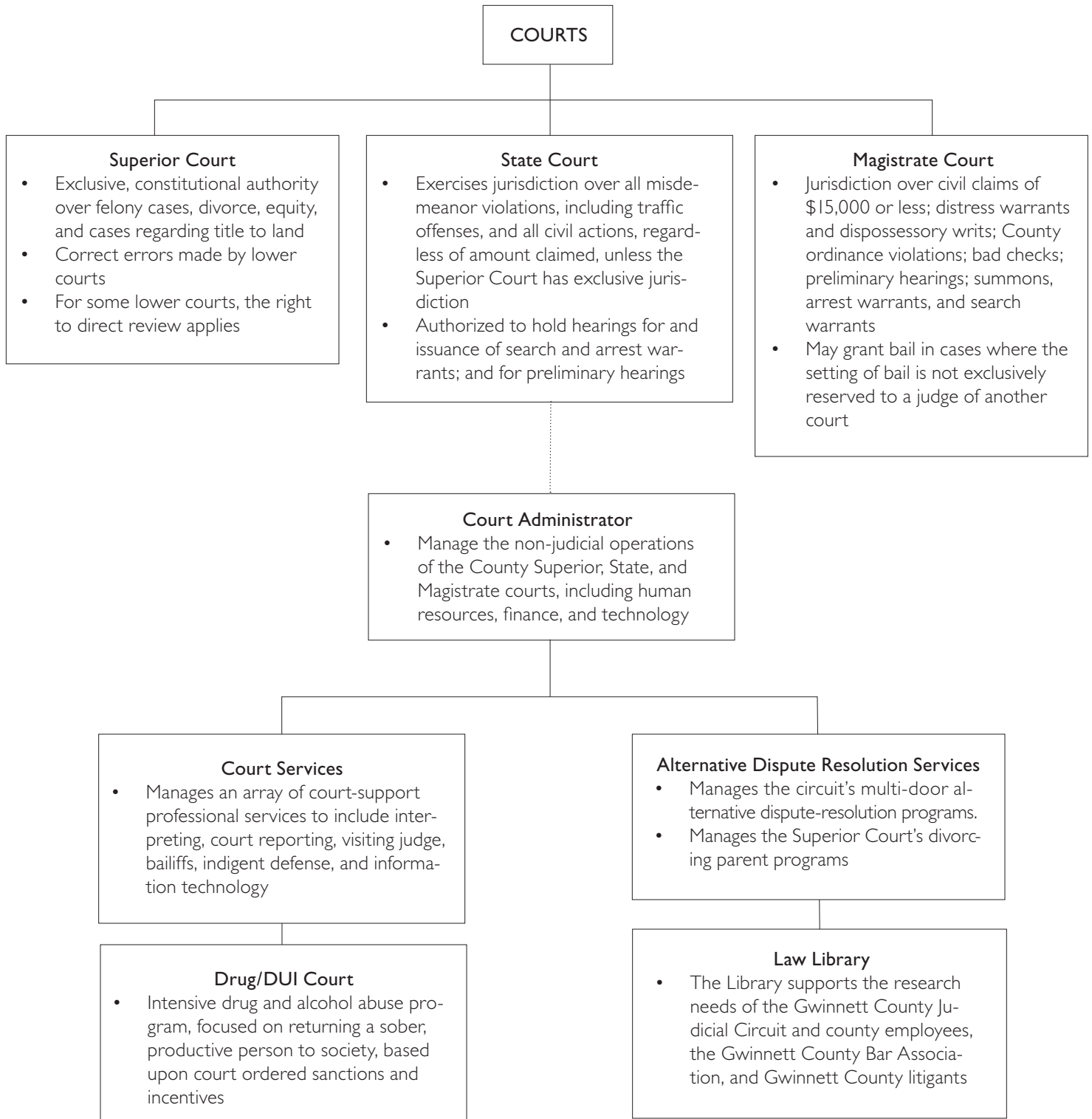
Authorized Positions	-	-	-	78
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	2008 Budget	2009 Est.
1. Various information technology funding for expanded license services.	350,000	350,000

(* 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

Departmental Performance Measures

1. Felony cases filed and disposed

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Felony cases filed	5,687	5,832	5,546	5,712
Felony cases disposed	5,115	5,830	6,060	5,712
Percent of felony filings disposed	89.9%	100.0%	109.3%	100.0%

2. Misdemeanor cases filed and disposed

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Misdemeanor cases filed	6,311	7,306	7,768	8,156
Misdemeanor cases disposed	8,083	7,561	8,148	8,156
Percent of misdemeanor filings disposed	128.1%	103.5%	104.9%	100.0%

3. Civil cases filed and disposed in the trial courts

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Civil cases filed	24,243	28,807	36,288	38,102
Civil cases disposed	23,033	25,586	33,426	36,400
Percent of civil filings disposed	95.0%	88.8%	92.1%	95.5%

4. Domestic cases filed and disposed

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Domestic cases filed	7,206	7,030	7,109	7,180
Domestic cases disposed	7,346	7,101	7,314	7,180
Percent of domestic filings disposed	101.9%	101.0%	102.9%	100.0%

5. Civil cases filed and disposed in the non-trial courts

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Civil cases filed	37,609	40,708	41,584	42,832
Civil cases disposed	35,935	39,686	40,523	41,739
Percent of civil filings disposed	95.5%	97.5%	97.4%	97.4%

Departmental Issues for FY 2008

1. A 10th Superior Court Judge was approved in the 2007 legislative session, effective January 1, 2008. Staffing, office space, furniture, and equipment are needed to support this new judgeship.
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 multimillion dollar Criminal Justice Information System (CJIS) project will begin in 2008. A full-time dedicated employee is critical to the success of this project.
5. The Administrative Office of the Courts (AOC) 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.
6. 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 2009 and Beyond

1. Space remains a priority issue with the Courts. With the addition of the 10th Superior Court Judge, there will be no additional space for chambers or courtrooms.
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 use of interpreters has increased tenfold over the past five years and this growth is expected to continue.

4. After the implementation of the CJIS plan, staff in addition to the project manager will be needed to manage the integrated criminal justice systems throughout the County.
5. 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.

Judiciary (General Fund)

Expenditures/Appropriations (\$)	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget
Personal Services	8,351,470	8,763,295	9,713,354	10,549,585
Operations	7,409,445	7,479,229	7,617,654	8,339,300
Contributions to Other Funds	64,318	86,781	76,373	75,293
Contribution to Capital/Capital Outlay	-	5,600	5,600	5,600
Total	15,825,233	16,334,905	17,412,981	18,969,778

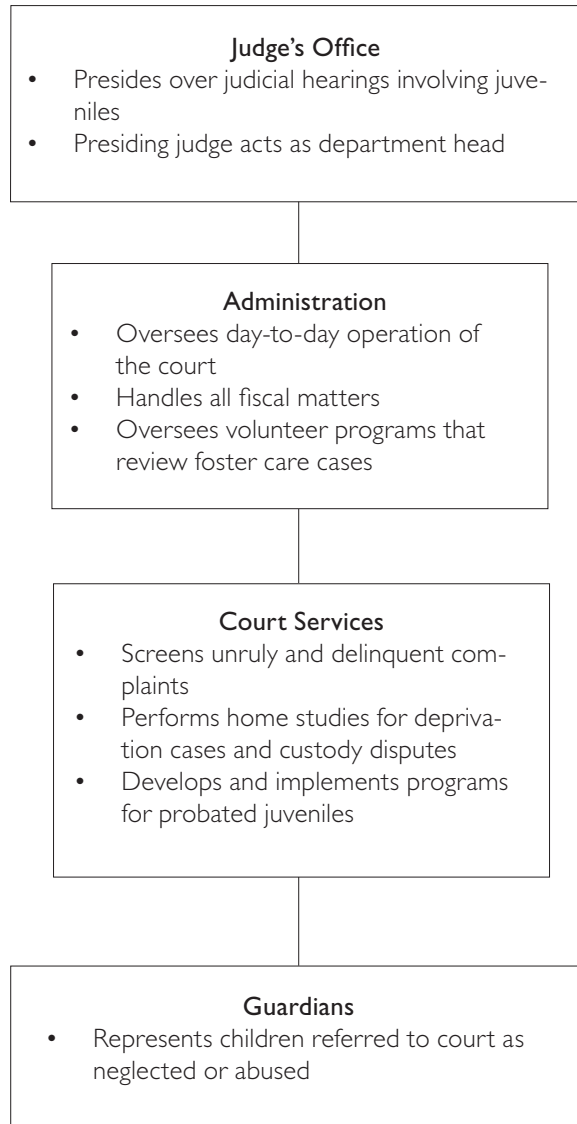
Authorized Positions: Judiciary	79	83	88	92
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FY 2008 Program Modifications (\$)	2008 Budget	2009 Est.
1. Added staffing for 10 th Superior Court Judge (one Judge, one Attorney II, one Jud Cal Coor, one Jud Exec Asst – start 01/01) and start-up costs.	934,754	894,154

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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

Departmental Goals

- To provide rehabilitative and/or punitive actions/services in issues involving status offenders/delinquent juveniles.

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Delinquent filings	5,015	7,427	7,573	8,000
Delinquent filings disposed	4,881	6,989	9,538	7,500
Percent of delinquent filings disposed	97%	94%	125%	94%

- To provide the necessary action/services to reunite families and/or provide direction in deprivation cases.

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Deprivation filings	2,150	2,261	2,075	2,400
Deprivation filings disposed	1,578	2,381	3,757	2,500
Percent of delinquent filings disposed	73%	105%	136%	104%

- To provide direction/rulings in issues concerning marriage, military, emancipation, and other issues relating to juveniles.

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Special proceeding filings	538	347	157	150
Special proceeding filings disposed	587	441	241	150
Percent of delinquent filings disposed	100%	127%	153%	100%

- To provide hearings for traffic violations by juveniles, custody issues, child support, and termination of parental rights.

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Traffic violation filings	1,399	1,359	1,288	1,400
Traffic violation filings disposed	1,569	1,260	1,607	1,300
Percent of violation filings disposed	100%	93%	125%	93%

- This is the combined total number of offenses, deprived filings, and other motions which require action before the court.

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Total charges/filings handled by the Court	11,524	11,390	11,348	12,000
Total charges/filings disposed by the Court	11,149	11,071	15,893	11,500
Percentage of total charges/filings disposed	97%	97%	140%	96%

- To cooperate and interact with other agencies/citizens as needed in order to facilitate appropriate programs for deprived/delinquent youth.

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Program referrals	3,059	3,131	3,477	3,500
Programs completed	2,990	3,068	3,405	3,450
Percent of programs completed	98%	98%	98%	98%

Departmental Issues for FY 2008

- Continue testing and implement electronic imaging on 60% of our court documents.
- Handling the large number of people waiting for court in the limited space.
- Work with Facilities Management to begin build out on fourth floor.
- Increase the use of diversion programs and volunteer programs.
- Develop new system for delivery of indigent defense services within the Juvenile Court.
- Continue to reasearch grant options to replace lost grant opportunities with Child and Youth Coordinating Council.

Departmental Issues for FY 2009 and Beyond

1. Additional staffing is needed in our Intake and Guardian Divisions
2. Additional staffing is needed for our diversion and citizen panels.
3. Complete constuction project on fourth floor and move Guardians up to create more waiting area for Court.

Juvenile Court (General Fund)

Expenditures/Appropriations (\$)	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget
Personal Services	4,238,420	4,701,452	5,025,479	5,262,562
Operations	1,124,786	1,156,880	1,161,818	1,192,600
Contributions to Other Funds	54,411	79,092	79,166	84,496
Total	5,417,617	5,937,424	6,266,463	6,539,658

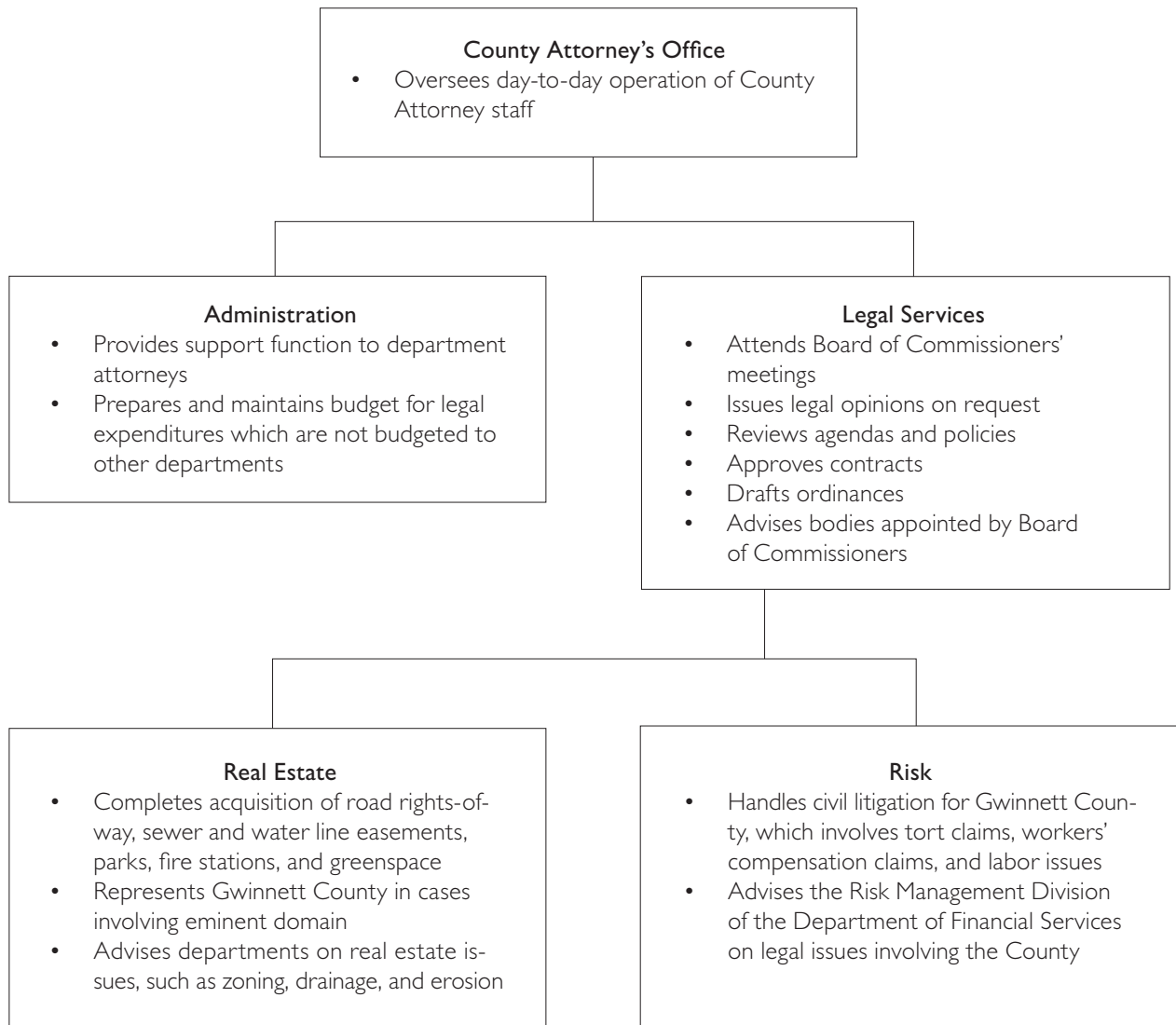
Authorized Positions: Juvenile Court	59	59	61	61
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FY 2008 Program Modifications (\$)	2008 Budget	2009 Est.
1. None	-	-

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law department: mission and organization chart

To deliver high quality, cost-beneficial legal services to Gwinnett County and its elected officials, managers, staff, authorities, and related organizations in order to protect the legal interests and reduce the legal exposure of the County.



law department: goals, performance measures, issues, and budgets

Departmental Goals

- To ensure that a full range of high quality legal services are provided.

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Assignments received	850	817	825	815
Legal opinions requested	45	32	35	30
Contracts submitted for review	815	1016	1025	900

- To process workload in a timely manner and be responsive to the needs of clients.

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Assignments or legal opinions completed	875	778	775	750
Lawsuits completed	81	91	90	230
Contracts processed	800	980	980	900

Departmental Issues for FY 2008 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 litigation caseload being handled in-house continues to be of increased complexity.
- 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, and track incoming requests and outgoing responses.
- A 2008 SPLOST is expected to be on the ballot in November 2008 which, if passed, will result in continued acquisitions and condemnations for roads and other purposes.

Departmental Issues for FY 2009 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 County's adoption of a new *Solid Waste Plan* and related ordinance will require extensive legal guidance as the Plan is implemented.

Law Department (General Fund)

	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget
Expenditures/Appropriations (\$)				
Personal Services	1,396,197	1,323,821	1,258,235	1,369,287
Operations	65,188	85,991	81,495	106,613
Contributions to Other Funds	10,714	11,947	12,088	8,075
Total	1,472,099	1,421,759	1,351,818	1,483,975

Authorized Positions: Law (*)	14	14	12	12
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FY 2008 Program Modifications (\$)		2008 Budget	2009 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 (\$)	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget
Personal Services	67,003	235,169	64,401	598,429
Operations	475,259	780,308	652,367	1,160,766
Contributions to Other Funds	12,384,309	11,430,380	17,636,572	11,346,911
Contribution to Capital Projects	21,463,451	14,900,000	14,728,000	13,415,440
Payment to Agencies	1,008,604	1,000,000	6,500,000	6,008,605
Reserve/Contingencies	-	-	10,680	5,660,000
Total	35,398,626	28,345,857	39,592,020	38,190,151

Authorized Positions - - - -

FY 2008 Program Modifications (\$)	2008 Budget	2009 Est.
I. None	-	-

Medical Examiner Contract (General Fund)

Expenditures/Appropriations (\$)	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget
Operations	665,875	769,382	814,235	858,353
Total	665,875	769,382	814,235	858,353

Authorized Positions - - - -

FY 2008 Program Modifications (\$)	2008 Budget	2009 Est.
None	-	-

Internal Audit (General Fund)

Expenditures/Appropriations (\$)	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget
Personal Services	692,616	539,176	N/A	N/A
Operations	148,450	175,224	N/A	N/A
Contributions to Other Funds	7,355	8,658	N/A	N/A
Total	848,421	723,058	-	-

Authorized Positions 7 7 - -

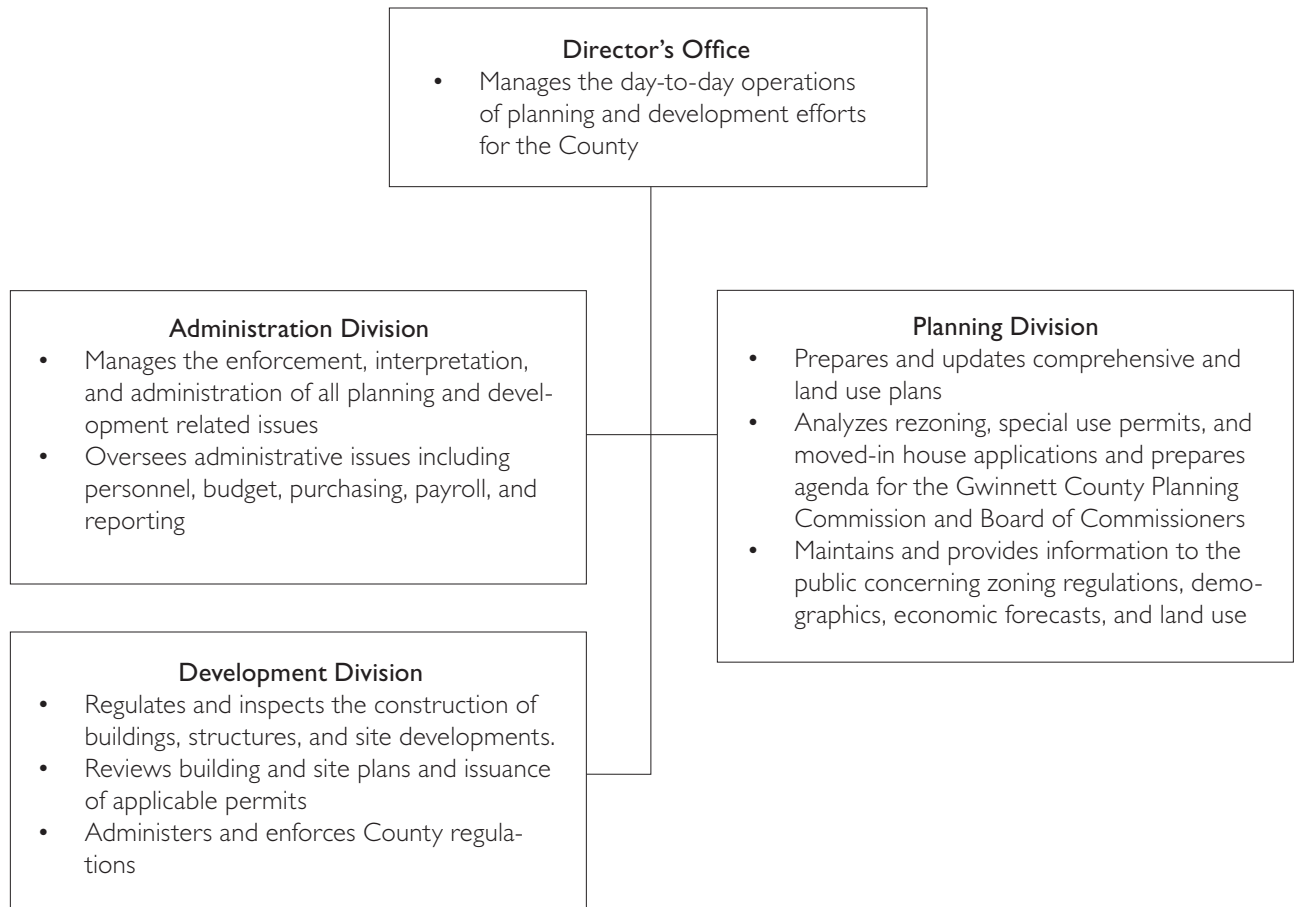
FY 2008 Program Modifications (\$)	2008 Budget	2009 Est.
None	-	-

(*) 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 and organization chart

To prepare a comprehensive plan, administer zoning and land use regulations, and conduct a building and site development inspection program in conjunction with other federal, state, and regional agencies in order to ensure a safe and progressive environment for the citizens of Gwinnett County.



planning and development: goals, performance measures, issues, and budgets

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.

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Rezoning applications processed	211	194	200	136
Special use applications processed	84	133	100	120
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.

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Development plans accepted by committee	897	747	740	528
Development permits issued	419	397	370	324
Percent of development plans reviewed within 14 days of request (<i>*Plans reviewed within 8 days of submittal</i>)	100%	100%	100%	100%

3. To conduct complaint inspections within two weeks of request to enforce necessary regulations.

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Code violation cases received	6,021	8,042	<i>Moved to Police</i>	0
Percent code violation inspections conducted within two weeks of request	85%	67%	02/01/2007	0%

4. To process building permits within one day of request to ensure a responsive level of customer service.

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Building permits issued – residential	9,424	7,903	4,838	4,682
Building permits issued – non-residential	7,726	8,091	6,696	6,824
Percent processed within one day of request	100%	100%	100%	100%

5. To conduct building inspections within two business days to ensure safe construction.

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Building inspections conducted	318,947	306,630	300,000	238,000
Building inspections conducted within two business days of request	100%	100%	100%	100%

Departmental Issues for FY 2008

1. To adopt the *Comprehensive Unified Plan*.
2. To develop overlay districts within CIDs of Evermore, Gwinnett Place, and Gwinnett Village.
3. To implement the EDDS process for improved efficiency in plan review project submittals.
4. To implement Accela Land Management
5. To develop a case management procedure for high level projects.

Departmental Issues for FY 2009 and Beyond

1. To revise *County's Zoning Ordinance*.
2. To study first revisions to the activity in corridor overlay district standards.
3. To review *County's Sign Ordinance*.
4. To review zoning requirements for senior living alternatives.
5. To study *Stormwater Management Regulations* for consistency and clarity.
6. To develop and propose standards for redevelopment of dark C-2 parcels.

Planning and Development (General Fund)

Expenditures/Appropriations (\$)	2005 Actual	2006 Budget	2007 Unaudited	2008 Budget
Personal Services	9,427,648	9,090,897	9,231,615	10,104,809
Operations	593,521	659,325	610,104	833,381
Contributions to Other Funds	585,707	177,472	525,638	370,837
Total	10,606,876	9,927,694	10,367,357	11,309,027

Authorized Positions: Planning and Development (*)	143	143	131	131
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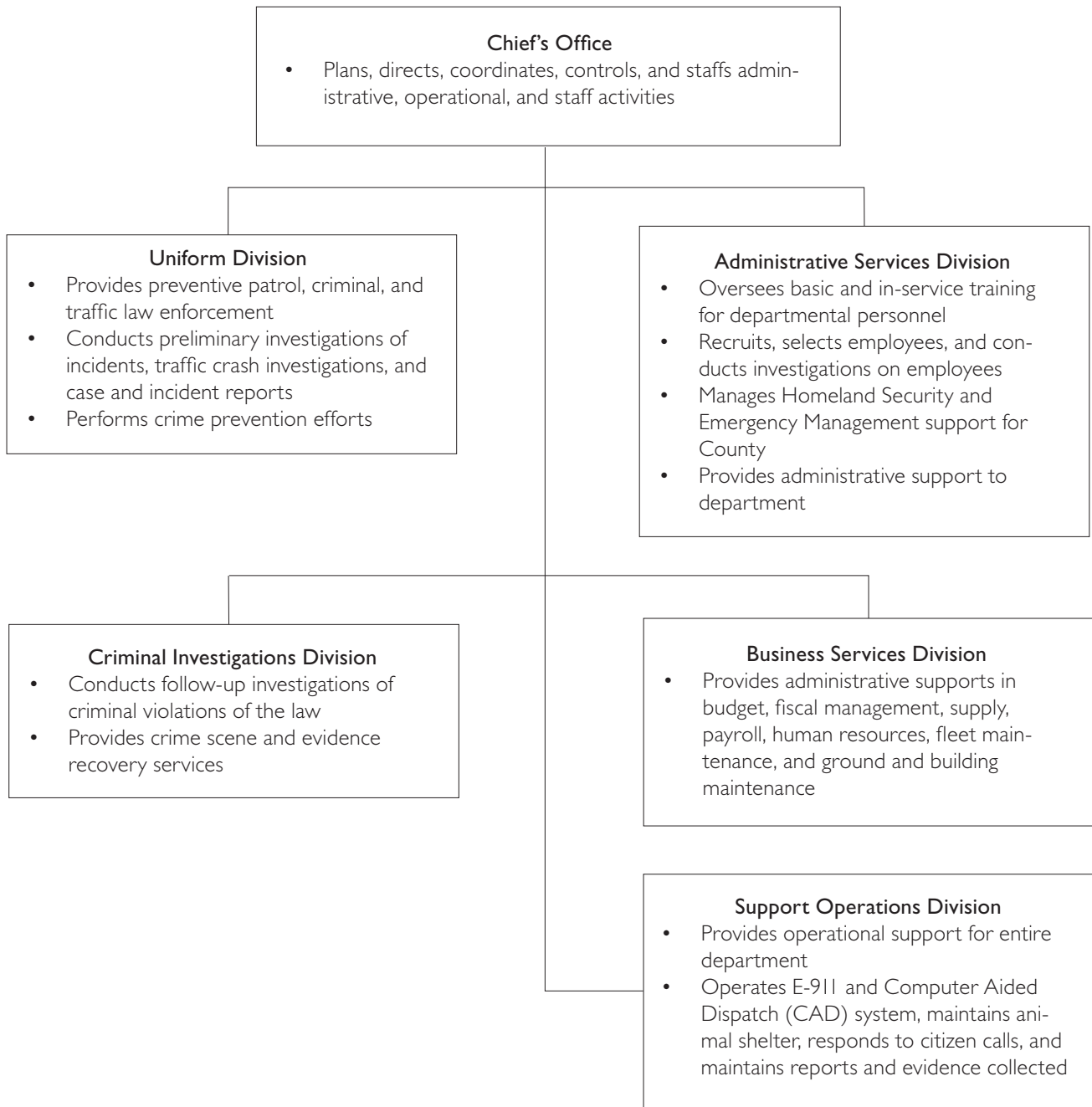
FY 2008 Program Modifications (\$)	2008 Budget	2009 Est.
I. None	-	-

(*) Planning and Development has 23 additional positions in Water and Sewer Operating Fund and Stormwater Management Fund for a total of 154 positions.

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police services: mission and organization chart

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.



police services: goals, performance measures, issues, and budgets

Departmental Goals

- Increase staffing to meet increasing service population and changing demographics and population patterns.

	2005 Actual	2006 Actual	2007 Proj.	2008 Proj.
Officers per 1,000 service populations	1.07	1.06	1.07	1.05
Criminal Investigation cases assigned	5,977	6,096	6,156	6,230
E-911 calls received	497,735	492,401	495,000	500,000
Traffic calls answered	149,291	183,936	194,972	217,770
General calls answered	360,690	464,974	488,222	519,284

- Ensure department will remain fiscally responsible while providing latest technology, facilities, training, and equipment to provide effective and efficient police services.

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Department staff trained	6,062	6,150	6,275	6,630

Departmental Issues for FY 2008

- Retention of existing employees, recruitment of new employees, focusing on diversity, and training newly hired employees.
- Develop initiatives to address crime patterns and trends identified in CompStat.
- Continued development of physical facilities including Headquarters Annex and Grayson Precinct.
- Technology and equipment upgrades including completing of digital radio system replacement and field reporting.
- Enhance operation of Emergency Management and Homeland Security function including EMA accreditation.
- Transition to fifth edition Accreditation standards.

Departmental Issues for FY 2009 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 Headquarters Annex, building the Grayson precinct and planning for Hamilton Mill precinct.
- Homeland Security and Emergency Management.
- Prepare for re-accreditation in 2010.

Police Services (General Fund)

Expenditures/Appropriations (\$)	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget
Personal Services	48,757,185	52,849,947	58,823,113	66,007,902
Operations	7,322,929	9,586,977	10,545,294	11,927,255
Contributions to Other Funds	5,132,600	2,129,649	6,115,058	6,652,046
Contribution to Capital/Capital Outlay	67,628	124,098	423,598	696,650
Total	61,280,342	64,690,671	75,907,063	85,283,853

Authorized Positions: Police Services	825	833	895	925
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FY 2008 Program Modifications (\$)

	2007 Budget	2008 Est.
1. Increased police staffing by adding 29 officers (4 Sergeants, 2 Corporals, and 20 Police Officer Sr.) and an Administrative Support Associate II to starting (04/08).	2,871,406	2,161,450

Police Services (E-911 Fund)

Expenditures/Appropriations (\$)	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget
Personal Services	4,915,016	5,385,195	6,447,019	8,245,058
Operations	1,477,196	1,840,295	1,792,857	2,309,760
Contributions to Other Funds	108,664	93,189	144,922	90,700
Contribution to Capital/Capital Outlay	7,100,160	-	181,210	1,760,000
Total	13,601,036	7,318,679	8,566,008	12,405,518

Authorized Positions: Police Services	102	118	118	123
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FY 2008 Program Modifications (\$)

	2007 Budget	2008 Est.
1. Enhanced call-taking efforts by adding 5 E-911 call operators (3/08) plus supplies.	144,189	166,432

Police Services (Police Special Investigation Fund)

Expenditures/Appropriations (\$)	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget
Operations	451,162	608,794	397,879	1,035,970
Contribution to Capital/Capital Outlay	165,983	75,197	609,410	517,000
Total	617,145	683,991	1,007,289	1,552,970

Authorized Positions	-	-	-	-
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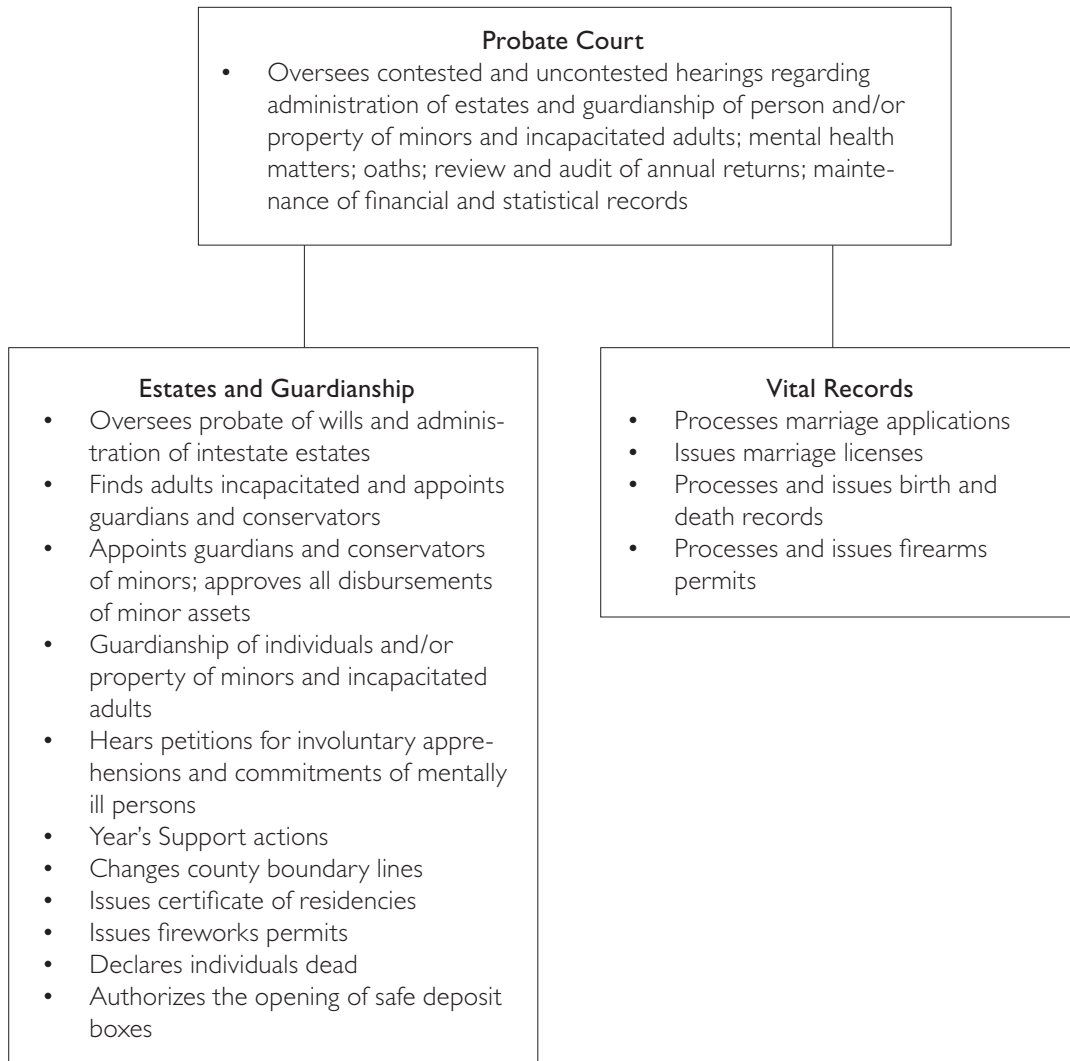
FY 2008 Program Modifications (\$)

	2007 Budget	2008 Est.
1. Added various SWAT and undercover equipment.	168,600	-
2. Purchased 25 Motorola I-560 cell phones for District Attorney's Office.	3,225	-

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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

Departmental Goals

- To protect the property of minors and incapacitated adults.

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Total Guardianships combined	1,029	1,081	1,350	1,550
Total Estates, General, and Mental Health filed	1,803	1,808	2,160	2,510

- To issue documents for residents concerning matters of vital records.

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Births	8,383	9,237	9,606	9,990
Deaths	3,224	3,469	3,608	3,752
Marriage licenses issued	6,610	5,798	5,914	6,032
Firearm permits applied for	3,779	3,953	4,111	4,275

Departmental Issues for FY 2008

- Prepare for increasing caseloads.
- Prepare for increasing birth registrations.
- Prepare for increased issuance of birth and death records statewide due to new VEIS system.
- Provide adequate information on legal issues to firearms customers.
- Prepare for increased citizenship requirements for firearm applicants, as well as Guardianships/Conservatorships.
- Address issues concerning language barriers with customers. This problem is growing quite extensively.
- Lack of full-time hearing officer/associate judge and support staff to handle calendar overflow.
- Lack of control over information technology acquisition and direction.
- Lack of succession planning and financial planning for acquiring experienced personnel.

Departmental Issues for FY 2009 and Beyond

- Increased caseload with accompanying need for resources.
- Prepare for growth of county with regards to births, deaths, marriages, and firearms.
- Special issues for growth.

Probate Court (General Fund)

	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget
Expenditures/Appropriations (\$)				
Personal Services	1,290,769	1,264,580	1,391,281	1,462,144
Operations	129,224	136,274	129,865	147,000
Contributions to Other Funds	14,271	32,832	19,408	15,047
Contribution to Capital/Capital Outlay	-	-	2,400	-
Total	1,434,264	1,433,686	1,542,954	1,624,191

Authorized Positions: Probate Court	20	20	22	22
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	2008 Budget	2009 Est.
1. None	-	-

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

Departmental Goals

- To utilize budget dollars with maximum efficiency and closely monitor the increasing high-risk felony caseloads.

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Active probationers	10,450	11,000	11,400	12,250
Pre-sentence investigations/record checks	2,170	3,050	3,600	4,000
Court hours	6,000	6,200	6,800	7,000

- To increase fine and restitution collections and provide quality services to victims.

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Fines and restitution collected/disbursed	\$ 3,802,375	\$ 4,018,557	\$ 4,275,000	\$ 4,500,000
Community service hours completed	33,673	35,000	44,000	46,000

- To insure quality field supervision is conducted on high-risk cases such as sex offenders.

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Average caseload size	250	250	275	325
Counseling referrals	1,580	1,600	1,850	2,000
Alcohol/drug test conducted	2,024	2,141	2,600	2,850

Departmental Issues for FY 2008

- Maintaining current service levels to the courts in the face of increasing caseloads and demands.
- To provide high quality field services in supervising and monitoring maximum/high risk caseloads.

Departmental Issues for FY 2009 and Beyond

- To provide quality court service for superior courts.
- To maintain the levels of supervision necessary to monitor sex offenders and maximum risk felons.
- To work with the judges in new sentencing alternatives utilizing Gwinnett County programs and facilities.

Probation (General Fund)

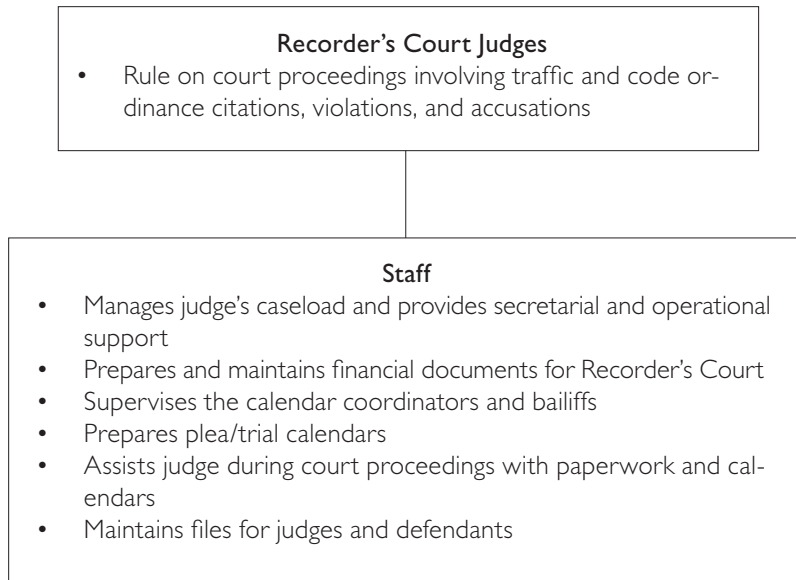
Expenditures/Appropriations (\$)	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget
Operations	80,653	90,698	93,390	103,073
Contributions to Other Funds	-	1,680	11,950	2,880
Total	80,653	92,378	105,340	105,953

Authorized Positions - - - -

FY 2008 Program Modifications (\$)	2008 Budget	2009 Est.
None	-	-

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

Departmental Goals

- To adjudicate traffic and code ordinance cases.

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Number of traffic citations issued	107,549	138,549	150,644	165,708
Number of environmental citations issued	2,158	5,397	6,210	7,141
Red light citations issued	4,872	13,451	8,624	8,428

- To ensure compliance on cases in a timely fashion.

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Cases with guilty judgments	8,762	17,007	19,039	21,323
Number of bench warrants issued	5,751	8,440	8,574	9,359
Number of cases handled through the court	33,472	44,727	51,699	59,970
Red light citations handled through the court	118	132	92	82

Departmental Issues for FY 2008

- Continue to assist foreign speaking citizens into compliance through the judicial process.
- Continue to develop the court process in serving the public in a more timely manner.

Departmental Issues for FY 2009 and Beyond

- To implement a new database system with Clerk of Recorder's Court.
- Assist the Recorder's Court Clerks office in better serving the public efficiently.

Recorder's Court Judges (General Fund)

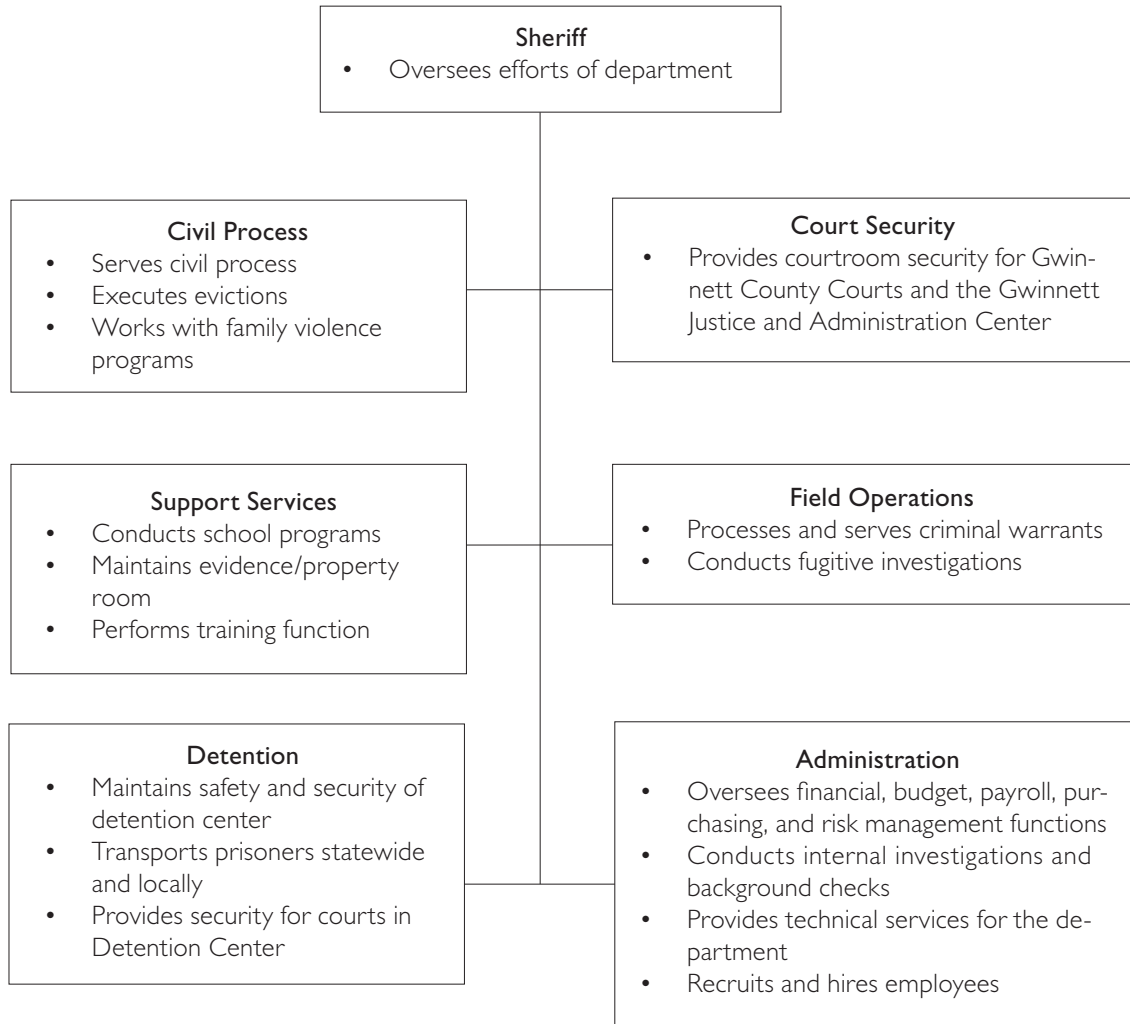
Expenditures/Appropriations (\$)	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget
Personal Services	994,193	1,019,673	1,100,848	1,132,658
Operations	102,876	138,035	120,957	236,800
Contributions to Other Funds	6,759	7,526	7,774	6,056
Total	1,103,828	1,165,234	1,229,579	1,375,514

Authorized Positions: Recorder's Court Judges	9	9	9	9
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FY 2008 Program Modifications (\$)	<u>2008 Budget</u>	<u>2009 Est.</u>
None	-	-

sheriff: mission and organization chart

To serve and protect through dedication, professionalism, active cooperation with the community, and respect for human dignity.



sheriff: goals, performance measures, issues, and budgets

Departmental Goals

1. To provide a safe and secure Detention Center environment through adequate staffing, appropriate training, and continuous supervision of inmates.

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Detention Center admissions	32,200	34,815	36,000	38,000
Average daily inmate population in Detention Center	2,178	2,281	2,400	2,700

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.

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Courts in session	8,200	9,260	9,500	9,700

3. To provide legal process services and to serve all warrants received by this agency in order to contribute to swift adjudication of civil and criminal cases.

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Warrants received for service	15,961	17,541	19,277	26,534
Civil papers received for service	60,887	64,006	77,465	83,406
Family violence orders received for service	2,829	2,968	3,113	2,309
Warrants served	13,017	13,277	13,543	13,690
Civil papers served	49,865	53,355	58,099	62,600
Family violence orders served	2,662	2,800	2,884	2,032

4. 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.

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
People through security at GJAC	950,000	433,000	450,000	400,000
People through Juvenile/Recorder's Court	N/A	116,000	125,000	100,000

Departmental Issues for FY 2008

1. Hiring and training of personnel.
2. Complete opening of all new housing units.
3. Continue to meet increasing demands to serve warrants and civil papers.
4. Filling vacant supervisory positions.

Departmental Issues for FY 2009 and Beyond

1. Recruitment and retention of quality personnel.
2. Planning for construction of second Jail tower.
3. Increase number of personnel needed to adequately meet the demands for service in a county that continues to grow and change.

Sheriff (General Fund)

Expenditures/Appropriations (\$)	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget
Personal Services	31,186,758	38,232,338	44,396,432	48,453,620
Operations	16,644,860	21,165,736	16,584,190	16,365,800
Contributions to Other Funds	1,139,529	1,010,639	2,295,129	2,274,711
Contribution to Capital/Capital Outlay	43,329	270,230	227,600	30,410
Total	49,014,476	60,678,943	63,503,351	67,124,541

Authorized Positions: Sheriff 538 619 684 686

FY 2008 Program Modifications (\$)	2008 Budget	2009 Est.
1. Added 2 Deputy Sheriff Sr. starting (1/08) for the 10 th Superior Court.	131,922	114,613

Sheriff (Inmate Store Fund)

Expenditures/Appropriations (\$)	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget
Operations	81,375	129,011	153,763	455,200
Contribution to Capital/Capital Outlay	-	-	287,000	-
Total	81,375	129,011	440,763	455,200

Authorized Positions: Sheriff - - - -

FY 2008 Program Modifications (\$)	2008 Budget	2009 Est.
None	-	-

Sheriff (Special Operations Fund)

Expenditures/Appropriations (\$)	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget
Operations	7,245	15,718	48,045	15,000
Contributions to Other Funds	-	-	-	1,300
Contribution to Capital/Capital Outlay	5,500	16,980	2,395	-
Total	12,745	32,698	50,440	16,300

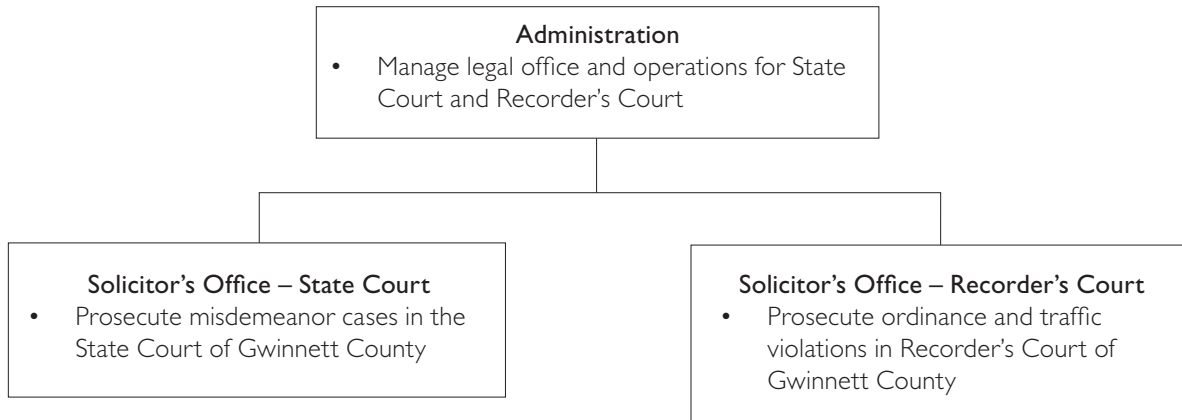
Authorized Positions: Sheriff - - - -

FY 2008 Program Modifications (\$)	2008 Budget	2009 Est.
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

Departmental Goals

- 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.

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Misdemeanor cases received in State Court	8,352	8,100	8,908	9,708
Cases disposed in State Court	8,300	8,420	7,839	8,500

- 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.

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Traffic citations received in Recorder's Court	91,061	119,687	150,644	151,000
Number of citations disposed in Recorder's Court	81,000	100,000	122,800	125,000
Red Light Camera Citations received in Recorder's Court	7,380	13,451	8,624	14,000

- 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.

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Environment citations received in Recorder's Court	2,843	5,403	4,132	5,500

Departmental Issues for FY 2008

- Replacing and implementing new case management system with District Attorney's office.
- Implementation of Phase I of the Criminal Justice Information Systems (CJIS) with the District Attorney's office, Jail, and Magistrate Court.
- Training staff on technological changes.
- 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.
- Increase the number of Georgia Criminal Information Center (GCIC) terminals and certified employees at each office location to assure quick access to criminal history information including Jail, Recorder's Court, GJAC, and GJAC courtside.
- Improve and develop a series of regular reports within new case management system to measure performance at all stages of prosecution.
- Improve courtroom technology; improve efficiency by research and document preparation capabilities in the courtroom.

Departmental Issues for FY 2009 and Beyond

- State Certification and Commission on Accreditation for Law Enforcement Agencies (CALEA) accreditation of the investigative unit to assure best management practices.
- Increase the number of attendance at Teen Victim Impact Panels to educate young drivers of the fatal consequences of dangerous driving.
- Enhance and increase the number of schools requiring or offering Parent Awareness programming.
- 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.
- Improve and develop series of regular reports within new case management system to measure performance at all stages of prosecution.
- Improve courtroom technology; improve efficiency by preparing documents and legal research in court.

Solicitor (General Fund)

Expenditures/Appropriations (\$)	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget
Personal Services	3,138,337	3,270,708	3,815,237	4,122,628
Operations	194,377	205,576	235,111	286,492
Contributions to Other Funds	63,547	38,294	78,276	64,782
Contribution to Capital/Capital Outlay	-	-	8,234	650
Total	3,396,261	3,514,578	4,136,858	4,474,552

Authorized Positions: Solicitor 40 42 47 47

FY 2008 Program Modifications (\$)	2008 Budget	2009 Est.
I. None	-	-

Solicitor (Crime Victims' Fund)

Expenditures/Appropriations (\$)	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget
Personal Services	392,348	371,011	357,956	548,274
Operations	16,346	18,744	11,164	37,130
Contributions to Other Funds	3,756	5,257	5,219	4,102
Contribution to Capital/Capital Outlay	-	-	-	1,200
Total	412,450	395,012	374,339	590,706

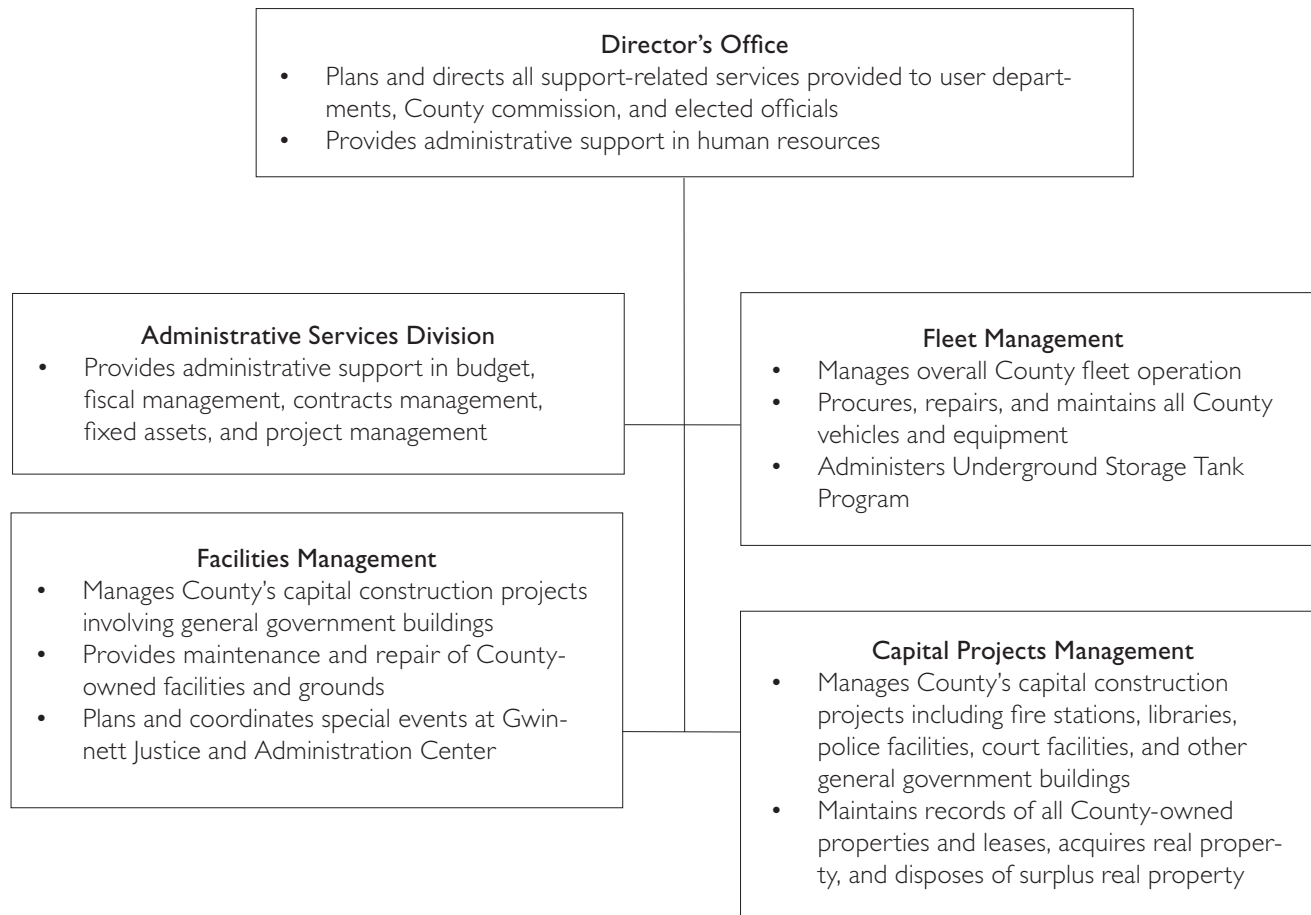
Authorized Positions: Solicitor 6 6 6 7

FY 2008 Program Modifications (\$)	2008 Budget	2009 Est.
I. Domestic violence legal manager to help with increase case workload (start 03/01).	65,050	76,233

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support services: mission and organization chart

To provide responsive, comprehensive, quality services administratively as well as in the areas of facilities management, fleet management, capital projects management, and real property management to Gwinnett County employees, operating departments, elected officials, and the general public in order to facilitate the provision of direct services.



support services: goals, performance measures, issues, and budgets

Departmental Goals

1. To complete vehicular preventative maintenance services and repairs in a cost-efficient and timely manner to minimize downtime and provide high quality services.

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Average cost per preventative maintenance job	\$ 125	\$ 135	\$ 119	\$ 125
Average cost per repair job	\$ 395	\$ 386	\$ 419	\$ 425
Percent work orders that have to be reworked	3%	2%	1%	1%
Percent work orders completed within two working days	77%	57%	57%	70%

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.

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Construction projects completed	26	27	12	15
Buildings maintained	57	52	49	49
Cost per square foot/buildings maintained	\$ 1.55	\$ 1.45	\$ 1.77	\$ 1.80
Percent routine maintenance work orders completed with in five days of request	55%	55%	44%	50%

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.

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Pieces of property managed	560	573	639	652
Total value of property managed	\$ 500,000,000	\$ 576,307,287	\$ 616,625,561	\$ 653,000,000
Average length of time to sell property	8 mos.	8 mos.	8 mos.	8 mos.

4. To provide cost-efficient construction of fire stations, libraries, police facilities, court facilities, and other general government buildings.

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Construction projects completed	26	27	9	6

Departmental Issues for FY 2008

1. Complete construction of Fire Station 1 in Norcross.
2. Complete design and begin construction of Fire Station 7 relocation in Duluth area.
3. Complete design and begin construction of Police Headquarters Annex, E-911 Center at Hi-Hope Road.
4. Complete renovation of Hosea Road DOT facility for use as Parks and Recreation Maintenance and Supply Facility.
5. Complete design and begin construction of Hamilton Mill Branch Library as a LEED® building.
6. Complete additional GJAC Reconfigurations to include new court unit and Clerk of Court property records room.
7. Complete relocation of ITS Data Center to GJAC lower level.
8. Acquire property and complete design and begin construction of Fire Station 18 and 29.
9. Initiate design of Peachtree Ridge Library.
10. Acquire site and initiate design of Fire Station 30 in Tribble Mill area.
11. Complete design and initiate construction of One Justice Square reconfiguration.
12. Initiate design of Senior Services Center.
13. Complete utility rate analysis for county facilities.
14. Prepare 5-year Capital Maintenance Plan.
15. Complete carpet replacement project for Norcross Human Services Center; Buford Human Services Center; Lilburn Branch Library, and Snellville Branch Library.
16. Complete exterior lighting upgrade for the Gwinnett Historic Courthouse.

Departmental Issues for FY 2009 and Beyond

1. Complete construction of Police Headquarters Annex and E-911 Center.
2. Complete construction of Hamilton Mill Branch Library.
3. Initiate design of Grayson Area Police Precinct.
4. Complete construction of Fire Station 18, Fire Station 28, Fire Station 29, and Fire Station 7 relocation.
5. Initiate design of Fire Stations 31 and 32.
6. Initiate construction of Peachtree Ridge Library.
7. Complete design and initiate construction of Fire Station 30 in Tribble Mill area.
8. Initiate construction of Senior Services Center.
9. Participate in ARC Green Committee initiative.

Support Services (General Fund – Excluding Elections)

Expenditures/Appropriations (\$)	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget
Personal Services	12,157,019	12,057,761	12,235,032	4,871,648
Operations	17,415,530	16,423,822	18,219,527	4,191,321
Contributions to Other Funds	480,563	372,303	416,821	526,267
Contribution to Capital/Capital Outlay	-	-	7,897	-
Total	30,053,112	28,853,886	30,879,277	9,589,236

Authorized Positions: Supt Srvc (Excluding Elections) 153 154 148 63*

(* In 2008, Information Technology Services moved from Support Services and became its own department.

FY 2008 Program Modifications (\$)	2008 Budget	2009 Est.
1. Increased funding for outsourced repair and maintenance.	100,000	100,000

Support Services (General Fund – Elections)*

Expenditures/Appropriations (\$)	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget
Personal Services	604,221	1,319,471	639,152	-
Operations	438,072	1,417,520	461,905	-
Contributions to Other Funds	12,212	14,252	15,406	-
Contribution to Capital/Capital Outlay	-	-	-	-
Total	1,054,505	2,751,243	1,116,463	-

Authorized Positions: Supt Srvc (Elections Only) 11 11 11 -

FY 2008 Program Modifications (\$)	2008 Budget	2009 Est.
None	-	-

(* In 2008, Elections moved from Support Services to Community Services.

Support Services (Fleet Management Fund)

Expenditures/Appropriations (\$)	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget
Personal Services	2,552,323	2,725,457	2,573,568	3,279,660
Operations	4,538,443	3,428,547	4,647,714	4,252,047
Contributions to Other Funds	125,459	165,005	107,141	160,985
Contribution to Capital/Capital Outlay	10,495	72,019	-	-
Total	7,226,720	6,391,028	7,328,423	7,692,692

Authorized Positions: Support Srvc (Fleet) 46 46 47 49

FY 2008 Program Modifications (\$)	2008 Budget	2009 Est.
1. One Fuel Tech to help maintain 13 fuel sites (start 03/01) plus one ton truck w/utility body	86,714	67,978
2. One Business Svcs Assoc. II to manage eBay sales of County equipment (start 03/01)	33,127	39,713

Support Services (Vehicle Purchasing Fund)

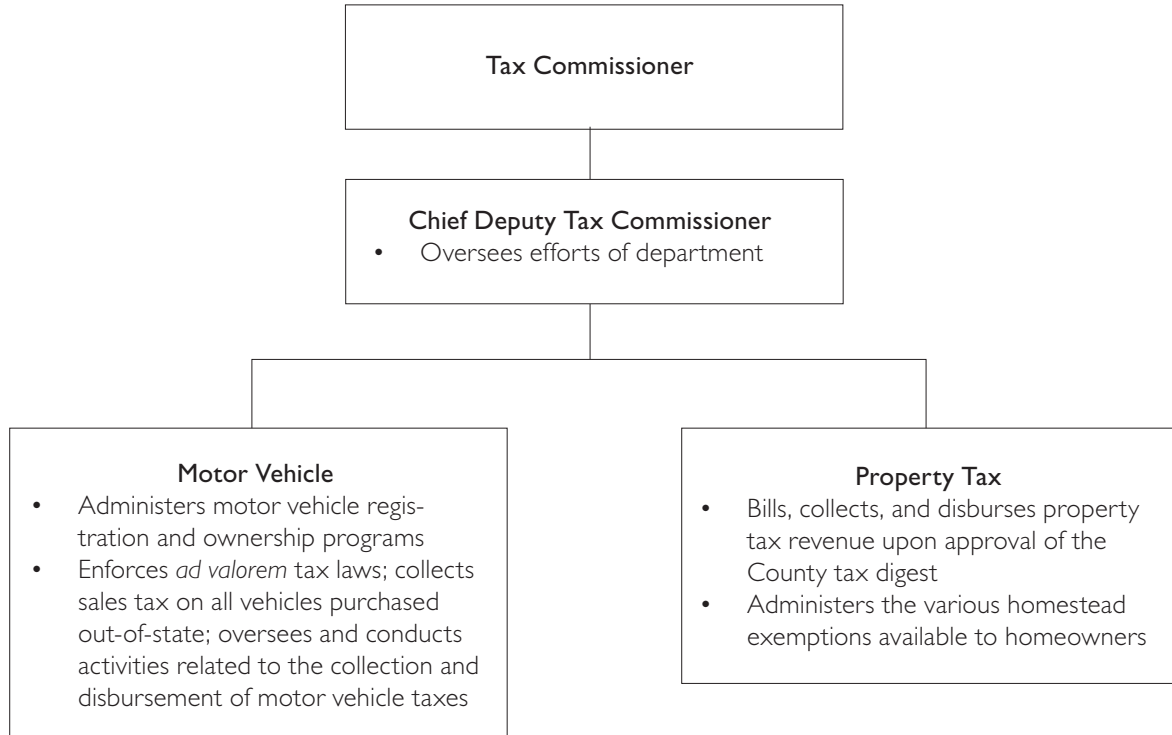
Expenditures/Appropriations (\$)	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget
Capital Outlay	3,829,523	4,335,490	5,464,690	6,026,335
Reserves/Contingency	-	-	-	125,000
Total	3,829,523	4,335,490	5,464,690	6,151,335

Authorized Positions	-	-	-	-
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FY 2008 Program Modifications (\$)	2008 Budget	2009 Est.
I. Added 35 new vehicles for various agencies and funds.	842,500	-

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

Departmental Goals

- To improve the overall response rate to citizens.

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Motor Vehicle Division:				
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%
Property Tax Division:				
Comment cards within one week	100%	100%	100%	100%
E-mail response within one business day	100%	95%	98%	97%

- To improve processing time.

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Motor Vehicle Division:				
Regular mail within five business days	100%	100%	100%	100%
Fleet mail within five business days	100%	100%	100%	85%
Dealer mail within five business days	99.5%	100%	100%	85%
Internet/IVR renewals within one business day	100%	100%	99%	100%
Property Tax Division:				
Regular mail (peak season) within five business days	100%	100%	100%	95%
Regular mail (non-peak) within two business days	100%	100%	100%	100%
Mortgage co. mail within five business days	98%	98%	100%	100%
Mortgage co. bulk payments within six business days	98%	100%	100%	100%
Interactive voice recognition/Web payments within two business days	99%	93%	85%	95%

- Improve the percentage of citizens satisfied with services provided by the Tax Commissioner.

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Motor Vehicle Division:				
Comment cards saying satisfied	94.6%	94.5%	89%	80%
Walk-in wait time under 10 minutes	85.5%	82.60%	61%	55%
Property Tax Division:				
Comment cards saying satisfied	91.29%	94.93%	60%	75%
Walk-in wait time under five minutes (non-peak)	100%	100%	100%	100%
Walk-in wait time under 15 minutes (peak-season)	99%	100%	99%	99%
Interactive Voice Recognition availability	99%	97%	100%	99%

- Improve collection rates for taxes and returned checks.

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Percentage of property taxes collected for billing (as of December 31 of billing year)	98.9%	95.2%	95%	95%
Percentage of motor vehicle returned checks collected	93%	93%	84%	85%

Departmental Issues for FY 2008

1. Continuing the implementation of the property tax billing and collection system.
2. Continuing the implementation of the new Mail Center Technology.
3. Cross-training of DMV employees to accept property tax payments.
4. Requiring all vehicle registrants to provide a valid Georgia driver's license/identification card before a new license plate can be issued.
5. Requiring all vehicle registrants new to Gwinnett to provide proof of residency prior to processing motor vehicle transactions.
6. 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.
7. Continuing the effort to fully fund the "pilot" lobby management systems that were installed at the Lawrenceville Tag Office and the Norcross Tag Office.
8. Dealing with frequent unplanned failures of the state motor vehicle registration/title system that needs to be replaced.
9. Handling nine new license plates that were introduced as well as processing out-of-area emission extensions.
10. During the past six years, the County has experienced a 21% growth in population, 21% increase in the number of registered vehicles, 36% increase in walk-in customers, and 24% increase in transactions while the number of full-time equivalents employed by the Office of the Tax Commissioner has decreased.

Departmental Issues for FY 2009 and Beyond

1. Dealing with the continued growth of the county will require additional staff and resources.
2. Continuing technological advancements will require additional technical support and resources.
3. Continuing to work with Stormwater fees and credits.
4. Implementing billing for Solid Waste fees.
5. Adding responsibilities due to the creation of new Tax Allocation Districts.
6. Relocating the Norcross Branch Tag Office.
7. Relocating the Lawrenceville Branch Tag Office.
8. Relocating the Peachtree Corners Tag Office.

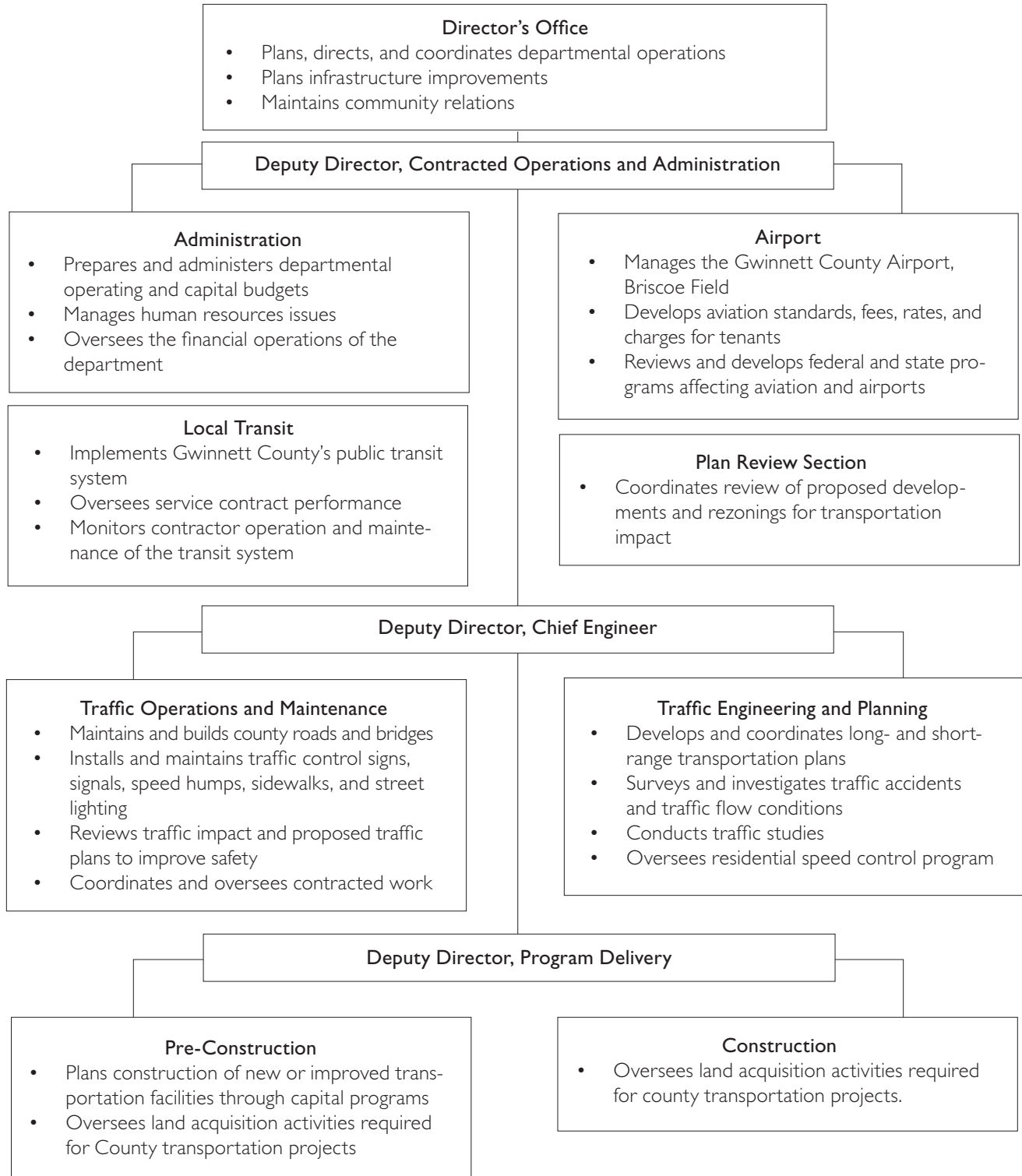
Tax Commissioner (General Fund)

Expenditures/Appropriations (\$)	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget
Personal Services	6,095,176	6,207,954	6,576,389	7,116,414
Operations	1,509,689	1,712,411	2,089,213	2,001,000
Contributions to Other Funds	88,712	103,640	100,865	92,916
Total	7,693,577	8,024,005	8,766,467	9,210,330
Authorized Positions: Tax Commissioner	118	118	118	118
FY 2008 Program Modifications (\$)			<u>2008 Budget</u>	<u>2009 Est.</u>
None			-	-

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transportation: mission and organization chart

To provide safe and efficient design, construction, maintenance, and operation of the County's surface transportation and aviation systems for the public.



transportation: goals, performance measures, issues, and budgets

- To maintain and operate the county's surface transportation system in a safe and efficient manner to provide safe usage by the general public.

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Traffic studies completed	275	364	460	475
Miles of roads maintained	2,450	2,700	2,750	2,800
Traffic signals maintained	610	612	626	650

- 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.

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Transit riders carried	1,858,670	1,917,854	1,937,832	1,950,000
Transit vehicles in service	63	67	67	76

- To develop, manage, operate, and maintain the Gwinnett County airport in a safe and efficient manner for the use and benefit of the public.

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Airport take-off and landings	104,000	87,676	87,707	88,000
Aircraft based in Gwinnett	435	466	433	450

- 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.

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Street lights added to system	2,300	1,421	1,500	1,350

- To install and maintain speed humps in residential neighborhoods, providing residential property owners with a means to calm traffic in their neighborhoods.

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Speed hump requests processed	300	224	182	175
Speed humps installed	60	53	70	70

Departmental Issues for FY 2008

- Deal effectively with transportation-related issues under the County's jurisdiction.
- Identify and secure federal, state, and other funding commitments for transportation programs and projects.
- Continue development of transit facilities, park and ride lots, transfer centers, vehicle maintenance facility, bus stops, and bus shelters.
- Continue implementation of SPLOST-funded capital improvement program.
- Monitor expenses in order to operate the airport as efficiently as possible.

Departmental Issues for FY 2009 and Beyond

- Identify and secure federal, state, and other funding commitments.
- Monitor transit service contract performance to ensure effective, efficient, and economical service to the community.
- Accommodate the increase of additional business developments at the airport.
- Address expected increases in utility costs in relation to department operating expenses, specifically street lights.
- Address increasing cost of contract services necessary to operate and maintain transportation infrastructure.

Transportation (General Fund)

Expenditures/Appropriations (\$)	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget
Personal Services	10,239,783	10,468,398	10,787,139	11,550,750
Operations	3,343,623	4,531,422	4,948,695	4,710,900
Contributions to Other Funds	1,274,607	939,691	1,947,904	1,681,798
Contribution to Capital/Capital Outlay	7,440	-	58,595	-
Total	14,865,453	15,939,511	17,742,333	17,943,448

Authorized Positions: Transportation 161 161 159 159

FY 2008 Program Modifications (\$) 2008 Budget 2009 Est.
 None - -

Transportation (Local Transit Fund)

Expenditures/Appropriations (\$)	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget
Personal Services	357,911	324,400	296,958	348,805
Operations	9,932,452	8,404,822	8,387,803	8,332,462
Contributions to Other Funds	29,557	61,111	56,876	50,547
Total	10,319,920	8,790,333	8,741,637	8,731,814

Authorized Positions: Transportation 3 3 3 3
 Authorized Positions: Financial Services | | | |

FY 2008 Program Modifications (\$) 2008 Budget 2009 Est.
 None - -

Transportation (Street Lighting Fund)

Expenditures/Appropriations (\$)	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget
Personal Services	43,735	50,964	54,095	61,259
Operations	5,132,937	5,984,807	5,819,684	6,013,289
Contributions to Other Funds	18,340	19,559	21,000	21,410
Total	5,195,012	6,055,330	5,894,779	6,095,958

Authorized Positions: Transportation | | | |

FY 2008 Program Modifications (\$) 2008 Budget 2009 Est.
 None - -

Transportation (Airport Operating Fund)

Expenditures/Appropriations (\$)	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget
Personal Services	279,329	297,335	286,946	326,855
Operations	105,041	188,685	274,049	272,346
Contributions to Other Funds	108,326	123,879	187,356	139,049
Transfer to Renewal and Extension	254,736	726,692	158,000	133,775
Total	747,432	1,336,591	906,351	872,025

Authorized Positions: Transportation 5 5 5 5

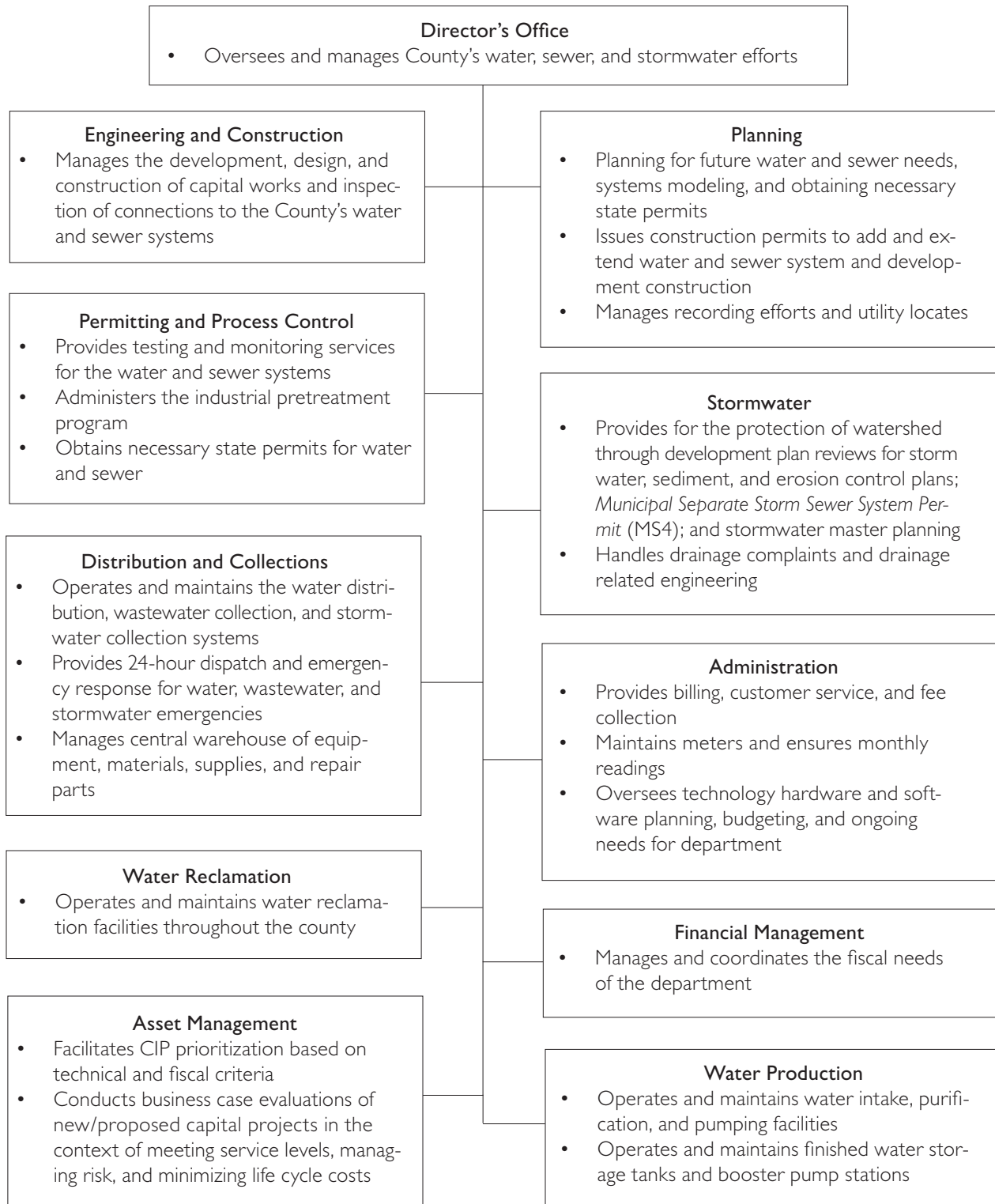
FY 2008 Program Modifications (\$) 2008 Budget 2009 Est.
 None - -

Transportation (Speed Hump Fund)

Expenditures/Appropriations (\$)	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget
Operations	4,995	19,925	20,544	25,000
Total	4,995	19,925	20,544	25,000
 Authorized Positions	 -	 -	 -	 -
 FY 2008 Program Modifications (\$)			 2008 Budget	 2009 Est.
None			 -	 -

water resources: mission and organization chart

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.



water resources: goals, performance measures, issues, and budgets

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)

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Service requests	24,490	30,358	33,393	32,000
Customer service inquires	200,116	560,000	350,000	226,042
Collection rate	99%	99%	99%	99%

2. To proactively maintain all stormwater conveyance facilities for which the county is responsible such that the design capacity is maintained. (Stormwater Unit)

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Service requests completed	3,397	2,548	3,100	2,400
Facilities projects completed	975	1,151	1,200	1,200

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)

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Operating expense per customer	\$ 503	\$ 624	\$ 659	\$ 679
Drinking water cost per million gallons treated	\$ 333	\$ 382	\$ 395	\$ 476
Wastewater cost per million gallons treated	\$ 1,192	\$ 1,235	\$ 1,240	\$ 1,350

4. To emphasize compliance with all federal, state, and local environmental regulatory requirements.

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Drinking water permit violations	None	1	None	0
Water reclamation permit violations	None	2	None	0

5. To emphasize infrastructure maintenance.

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Service line breaks per 1,000 customers	3.8	4.4	4.2	10.0
Sanitary sewer overflows per mile of line	0.025	0.180	0.18	0.16
Water leaks repaired	9,000	12,265	12,878	3,680

6. To provide real time reviews of development documents to support the Department of Planning and Development's permitting process.

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Plans reviewed (Water and Sewer)	9,990	10,427	10,000	9,000
Permits issued for water taps (meters)	8,679	8,045	8,000	4,000
Permits issued for sewer taps	8,594	6,768	6,700	4,000
Development permits	424	403	425	400
Percentage plans reviewed within 14 days	79%	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)

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Drainage designs completed	53	41	50	45

8. To aggressively map storm sewer system in the county GIS system. (Stormwater Unit)

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Miles of drainage system inventoried	324	435	174	100
Sub-basins inventoried	3	4	2	0

9. To add sub-basins to *Master Plan* for stormwater management and water quality improvements to meet water quality standards. (Stormwater Unit)

	2005 Actual	2006 Actual	2007 Est.	2008 Proj.
Sub-basins flood studied	6	-	-	-
Sub-basins with master plan	12	-	2	0

Departmental Issues for FY 2008

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 pollutant loads to the Yellow River.
3. Continue the construction of the reclaimed water pipeline to Lake Lanier that will allow the recycling of 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* 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 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 2009 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 the increasing county population.
3. Continue watershed protection efforts with best management practices installation, maintenance, and operation to return stream 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 (\$)	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget
Personal Services	33,323,516	34,817,914	35,628,741	40,015,614
Operations	43,400,601	40,617,813	47,450,198	56,856,644
Debt Services	60,866,781	61,743,191	60,310,520	59,687,831
Contribution to Other Funds	6,599,807	8,154,228	8,369,380	8,339,351
Transfer to Renewal and Extension	37,000,000	44,126,808	45,000,000	40,913,535
Total	181,190,705	189,459,954	196,758,839	205,812,975

Authorized Positions: Water Resources	544	545	553	563
Authorized Positions: Planning and Development	-	-	11	12

FY 2008 Program Modifications (\$)	2008 Budget	2009 Est.
1. Enhanced service delivery efforts by adding additional staff and 2 vehicles (2 Maint Tech II, 1 WR Trades Supervisor, 2 Trades Tech III) starting (4/08) to accommodate the startup of several large CIP projects.	360,734	311,809
2. Added 1 Engineer II, 1 Engineer IV and a Business Service Associate II starting (4/08) to begin working toward eliminating the use for outside program management staff.	372,367	470,400
3. Improved customer service efforts by adding a Planner III starting (3/8) to complete review cycles in a timely manner.	61,222	71,329

Water Resources (Stormwater Management Fund)

Expenditures/Appropriations (\$)	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget
Personal Services	4,088,445	4,546,148	4,552,616	5,669,044
Operations	1,793,174	2,133,959	1,971,013	3,296,207
Contribution to Other Funds	421,281	556,496	823,027	700,789
Transfer to Renewal and Extension	-	9,584,693	8,257,000	13,955,947
Total	6,302,900	16,821,296	15,603,656	23,621,987

Authorized Positions: Water Resources	56	61	55	60
Authorized Positions: Planning and Development	-	-	11	11

FY 2008 Program Modifications (\$)	2008 Budget	2009 Est.
1. Improved the level of service to the citizens by adding additional staff to handle Stormwater utility issues (1 Engineer I, 2 Maint Tech II, 1 Maint Tech III, 1 Trades Coordinator starting (4/08) plus startup costs and two pickup trucks.	258,012	249,996
2. Added funding for USGS monitoring services that was previously paid for in the CIP budget.	450,000	450,000
3. Added funding to reimburse the General Fund for cost associated with the processing of Stormwater utility fees collected by the Tax Commissioner's Office.	50,000	50,000

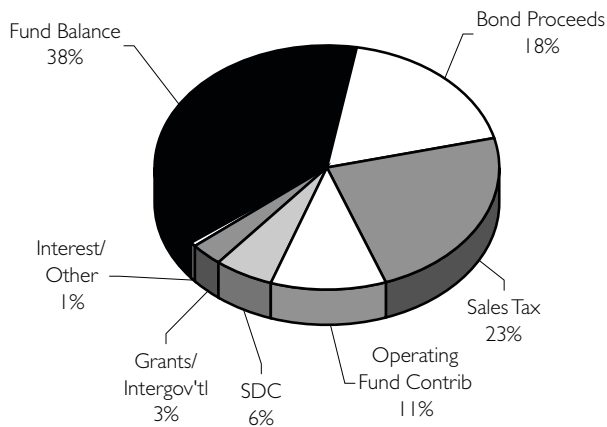
capital funds:

revenue and expenditures by category FY 2005 – 2008 (dollars)

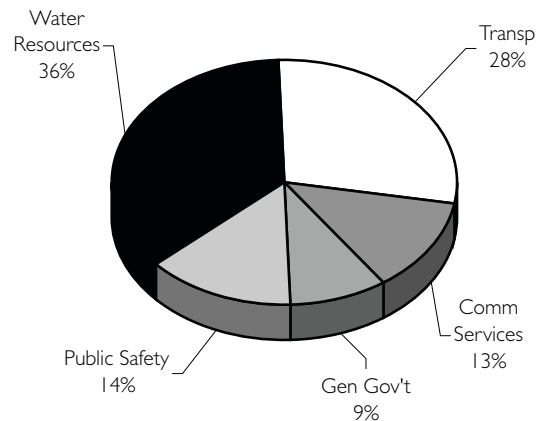
	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget (*)
Revenues				
Bond/Loan Proceeds	-	-		124,000,000
Sales Tax Proceeds	140,971,728	155,939,736	152,527,849	157,613,388
Operating Fund Contributions	69,193,931	73,415,719	73,980,823	73,551,958
System Development Charges	34,870,302	32,012,114	20,744,597	37,800,000
Grants/Intergov'tl Contributions	5,552,978	7,312,815	11,150,483	21,189,991
Interest Income	21,553,225	32,088,881	25,109,568	2,515,000
Other Revenues	3,854,055	2,901,751	11,601,447	148,000
Total Revenues	275,996,219	303,671,016	295,114,767	416,818,337
Use of Fund Balance				259,533,911
Total	275,996,219	303,671,016	295,114,767	676,352,248
Expenditures				
Community Services	53,329,554	61,104,040	94,613,027	83,999,323
General Government	49,252,669	74,803,992	44,005,270	62,393,890
Public Safety	61,004,651	40,541,784	25,394,455	93,288,622
Water Resources	109,097,311	105,969,203	227,619,150	245,270,056
Transportation	62,023,410	114,902,990	148,838,870	191,400,357
Total Expenditures	334,707,595	397,322,009	540,470,772	676,352,248

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

FY 2008 Revenues



FY 2008 Expenditures



capital funds: revenue and expenditures by fund FY 2005 – 2008

	2005 Actual		2006 Actual		2007 Unaudited		2008 Budget (*)	
	Revenue	Expend.	Revenue	Expend.	Revenue	Expend.	Revenue	Approp.
Tax Related Funds								
Capital Projects	25,832,570	34,388,528	16,795,090	41,249,593	21,824,986	23,978,893	18,648,918	60,832,823
G.O. Bond Const (2003)	557,906	43,049,577	422,991	12,327,792	16,471	302,840	-	-
Total Tax Related	26,390,476	77,438,105	17,218,081	53,577,385	21,841,457	24,281,734	18,648,918	60,832,823
Enterprise Funds								
Airport R & E	724,242	292,190	1,460,745	764,855	454,111	313,586	535,325	2,574,115
Solid Waste R & E	408,394	-	327,573	-	290,373	-	-	5,496,500
Stormwater R & E	8,718,355	12,610,339	14,177,869	14,452,921	13,813,399	19,686,644	16,021,783	27,533,608
Transit R & E	1,196,620	181,636	955,747	263,816	540,385	37,178	8,829,688	17,387,445
W & S (Combined)	78,779,502	99,470,743	84,659,038	102,465,721	76,324,107	209,925,895	205,099,235	219,872,036
Total Enterprise	89,827,113	112,554,908	101,580,972	117,947,312	91,422,374	229,963,303	230,486,031	272,863,704
Special Use Funds								
SPLOST (1992)	1,953,189	8,908,607	221,364	705,504	-	-	-	-
SPLOST (1997)	6,936,733	34,578,027	9,632,982	65,015,274	7,601,992	63,216,329	-	29,000,000
SPLOST (2001)	41,813,201	65,698,810	12,224,562	99,766,326	11,312,652	79,819,090	-	74,079,090
SPLOST (2005)	109,075,507	35,529,138	162,793,055	60,310,207	162,936,291	143,190,317	167,683,388	239,576,631
Total Special Use	159,778,630	144,714,582	184,871,964	225,797,312	181,850,935	286,225,736	167,683,388	342,655,721
Total All Funds	275,996,219	334,707,595	303,671,016	397,322,009	295,114,767	540,470,772	416,818,337	676,352,248

(*) Revenues in the 2008 budget column does not include any budgeted use of fund balance

R & E = Renewal and Extension

SPLOST = Special Purpose Local Option Sales Tax

W & S = Water and Sewer

governmental capital funds: fund balance summaries FY 2005 – 2008

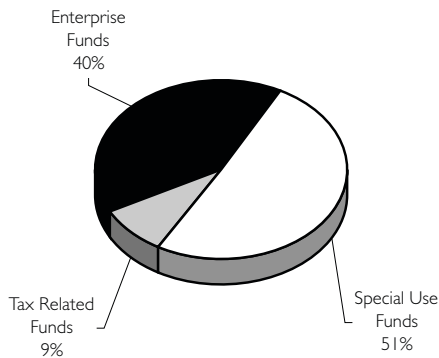
	2005 Actual	2006 Actual	2007 Unaudited	2008 Budget
2003 G.O. Bond Construction Fund				
Balance January 1	54,675,014	12,183,343	278,542	
Sources	557,906	422,991	16,471	
Uses	(43,049,577)	(12,327,792)	(302,840)	
Balance December 31	12,183,343	278,542	(7,827)	
Capital Project Fund				
Balance January 1	96,714,214	88,158,256	63,703,753	61,549,846
Sources	25,832,570	16,795,090	21,824,986	18,648,918
Uses	(34,388,528)	(41,249,593)	(23,978,893)	(60,832,823)
Balance December 31	88,158,256	63,703,753	61,549,846	19,365,941
1992 Sales Tax Fund				
Balance January 1	7,477,052	521,634	37,494	
Sources	1,953,189	221,364		
Uses	(8,908,607)	(705,504)		
Balance December 31	521,634	37,494	37,494	
1997 Sales Tax Fund				
Balance January 1	172,641,700	145,000,406	89,618,114	34,003,777
Sources	6,936,733	9,632,982	7,601,992	
Uses	(34,578,027)	(65,015,274)	(63,216,329)	(29,000,000)
Balance December 31	145,000,406	89,618,114	34,003,777	5,003,777
2001 Sales Tax Fund				
Balance January 1	281,106,832	257,221,223	169,679,459	101,173,021
Sources	41,813,201	12,224,562	11,312,652	
Uses	(65,698,810)	(99,766,326)	(79,819,090)	(74,079,090)
Balance December 31	257,221,223	169,679,459	101,173,021	27,093,931
2005 Sales Tax Fund				
Balance January 1		73,546,369	176,029,217	195,775,191
Sources	109,075,507	162,793,055	162,936,291	167,683,388
Uses	(35,529,138)	(60,310,207)	(143,190,317)	(239,576,631)
Balance December 31	73,546,369	176,029,217	195,775,191	123,881,948

Notes: Fund balance in capital funds is planned to be used in subsequent years for the continuation of planned projects.

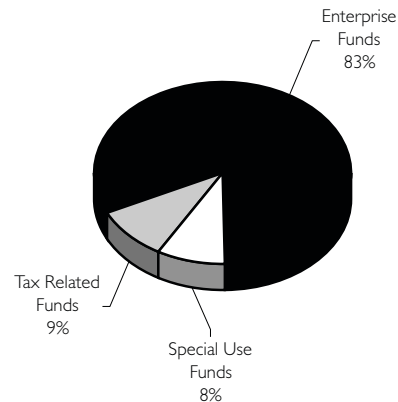
capital funds: revenue and appropriations by fund FY 2008 – 2013

	Prior Years	2008 Budget	2009	2010	2011	2012	2013	Total Program
Tax Related Funds								
Capital Project	211,897,903	60,832,823	25,507,910	27,518,515	23,657,421	23,980,874	22,647,800	396,043,246
Sub-Total	211,897,903	60,832,823	25,507,910	27,518,515	23,657,421	23,980,874	22,647,800	396,043,246
Enterprise Funds								
Airport R & E	9,989,401	2,574,115	1,570,000	12,560,501	9,875,000	4,001,000	1,500,000	42,070,017
Solid Waste R & E	35,460	5,496,500	52,500					5,584,460
Stormwater R & E	66,584,782	27,533,608	21,227,337	20,763,566	21,389,874	21,826,913	22,200,959	201,527,039
Transit R & E	28,886,039	17,387,445	12,311,605	6,460,380	15,502,761	9,030,956	5,301,000	94,880,186
W&S R&E/Bonds Comb.	1,116,627,066	219,872,036	203,523,625	176,779,414	161,586,074	174,748,746	178,480,324	2,231,617,285
Sub-Total	1,222,122,748	272,863,704	238,685,067	216,563,861	208,353,709	209,607,615	207,482,283	2,575,678,987
Special Use Funds								
1997 SPLOST	487,247,297	29,000,000						516,247,297
2001 SPLOST	462,416,671	74,079,090	9,953,685	68,000				546,517,446
2005 SPLOST	246,079,851	239,576,631	81,333,740	17,317,650	2,393,025	468,430		587,169,327
Sub-Total	1,195,743,819	342,655,721	91,287,425	17,385,650	2,393,025	468,430		1,649,934,070
Total CIP	2,629,764,470	676,352,248	355,480,402	261,468,026	234,404,155	234,056,919	230,130,083	4,621,656,303

2008 Capital Budget



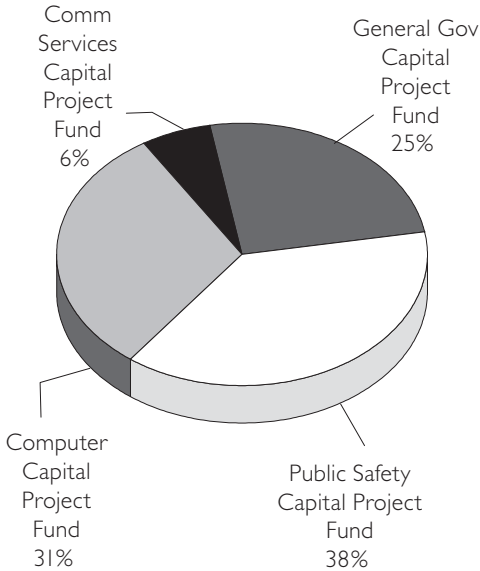
2009 – 2013 Capital Plan



capital tax-related funds

capital tax-related funds definitions

2008 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 2008, the contribution from General Fund to Capital Budget is approximately four 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 2008, 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.

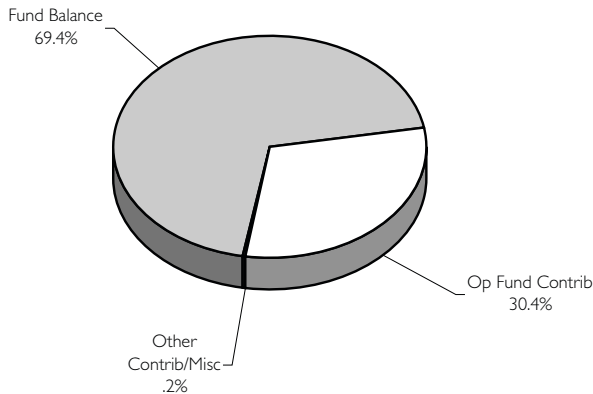
Other Revenues include funds received from private developers, citizens, and other sources, and applied to the cost of various specified projects. These revenues are projected based on known participation at the time of budget preparation.

capital tax-related funds: revenue and appropriations FY 2008 – 2013

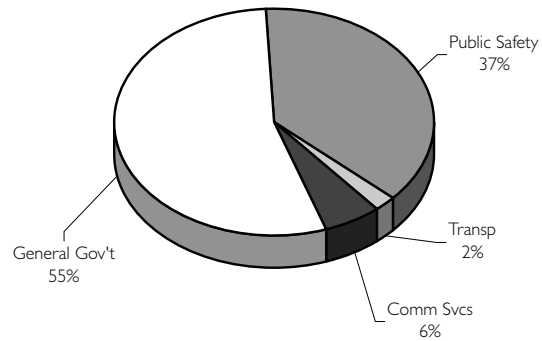
	Prior Years	2008 Budget	2009	2010	2011	2012	2013	Total Program
Revenues								
Operating Fund Contrib.	246,719,192	18,500,918	20,380,430	20,956,671	20,535,911	21,915,874	22,082,800	371,091,795
Federal and State Grants	16,293,443							16,293,443
Public/Private Contrib.	4,515,639	148,000	77,500	170,000	70,000	65,000	65,000	5,111,139
Miscellaneous Revenues	711,400							711,400
Capital Fund Contrib.	2,835,468							2,835,468
Total Revenues	271,075,142	18,648,918	20,457,930	21,126,671	20,605,911	21,980,874	22,147,800	396,043,245
Funds Carried Forward	(59,177,240)	42,183,905	5,049,980	6,391,844	3,051,511	2,000,000	500,000	
Total	211,897,903	60,832,823	25,507,910	27,518,515	23,657,421	23,980,874	22,647,800	396,043,245

Appropriations								
Community Services	14,561,578	3,544,800	1,710,000	1,600,000	1,790,000	1,980,000	2,170,000	27,356,378
General Government	152,987,417	33,089,953	16,412,782	16,703,914	12,430,034	11,564,507	10,128,622	253,317,228
Public Safety	30,901,973	22,780,270	1,060,128	1,789,601	1,912,387	2,911,367	2,824,178	64,179,904
Transportation	13,262,137	1,417,800	6,325,000	7,425,000	7,525,000	7,525,000	7,525,000	51,004,937
Water Resources	184,799							184,799
Total	211,897,903	60,832,823	25,507,910	27,518,515	23,657,421	23,980,874	22,647,800	396,043,245

2008 Capital Budget Revenues



2008 Capital Budget Appropriations



capital project fund: revenue and appropriations FY 2008 – 2013

Revenues	Prior Years	2008 Budget	2009	2010	2011	2012	2013	Total Program
Operating Fund Contrib.	246,719,192	18,500,918	20,380,430	20,956,671	20,535,911	21,915,874	22,082,800	371,091,795
Federal and State Grants	16,293,443							16,293,443
Public/Private Contrib.	4,515,639	148,000	77,500	170,000	70,000	65,000	65,000	5,111,139
Capital Fund Contrib.	2,835,468							2,835,468
Miscellaneous Revenues	711,400							711,400
Total Revenues	271,075,142	18,648,918	20,457,930	21,126,671	20,605,911	21,980,874	22,147,800	396,043,245
Funds Carried Forward	(59,177,240)	42,183,905	5,049,980	6,391,844	3,051,511	2,000,000	500,000	
Total	211,897,903	60,832,823	25,507,910	27,518,515	23,657,421	23,980,874	22,647,800	396,043,245

Appropriations

Clerk Of Court

Closed Finalization	3,668,698							3,668,698
Total	3,668,698							3,668,698

Community Services

Comfort Stations – Plan			200,000	200,000	200,000	200,000	200,000	1,000,000
Emergency Capital Repairs	88,353	25,000	50,000	50,000	50,000	50,000	50,000	363,353
Facility Furnishings and Equip	20,001	80,000	50,000	60,000	70,000	80,000	90,000	450,001
Field Utility and Landscape Impro	243,425	100,000	120,000	140,000	160,000	180,000	200,000	1,143,425
Maintenance Equipment	186,294	120,300	130,000	140,000	150,000	160,000	170,000	1,056,594
Minor Cap Projects – Unforseen		150,000						150,000
Misc Renov/Improvements	899,574	474,000	500,000	550,000	600,000	650,000	700,000	4,373,574
POC Hosea Road Facility		140,000						140,000
Park Partnerships	190,592	50,000	100,000	100,000	100,000	100,000	100,000	740,592
Pinckneyville Hockey Roof		700,000	300,000					1,000,000
Playground Additions	149,757	250,000	50,000	75,000	100,000	125,000	150,000	899,757
Pool Renovations	178,175	290,500	100,000	150,000	200,000	250,000	300,000	1,468,675
Recreation Set-Asides Repairs	109,830	5,000	10,000	10,000	10,000	10,000	10,000	164,830
Resurfacing and Paving	55,714	160,000	100,000	125,000	150,000	175,000	200,000	965,714
Closed Finalization	13,439,863							13,439,863
FCF Adjustment	(1,000,000)	1,000,000						
Total	14,561,578	3,544,800	1,710,000	1,600,000	1,790,000	1,980,000	2,170,000	27,356,378

Corrections

Comp Correctional Facility	16,203,156							16,203,156
Corrections Inmate Bus Repl			120,000	120,000	120,000	120,000		480,000
Total	16,203,156		120,000	120,000	120,000	120,000		16,683,156

County Administrator

PEG Cable Access	672,258	95,000	50,000	50,000	50,000	50,000	50,000	1,017,258
Print Shop Equipment		172,000						172,000
Closed Finalization	1,373,500							1,373,500
FCF Adjustment	(1,000,000)	1,000,000						
Total	1,045,758	1,267,000	50,000	50,000	50,000	50,000	50,000	2,562,758

capital project fund: revenue and appropriations FY 2008 – 2013

Appropriations	Prior Years	2008 Budget	2009	2010	2011	2012	2013	Total Program
Financial Services								
Closed Finalization	7,643,391							7,643,391
Total	7,643,391							7,643,391
Fire Services								
Ambulance Replacements			27,378	673,746	962,752	1,030,144	980,588	3,674,608
Ambulance Service Expansion				328,885	328,885	328,885	328,885	1,315,540
Fire Apparatus Replacements				496,970	330,750	1,182,338	1,264,705	3,274,763
Major Repairs/Upgrades	200,000	120,000	120,000	120,000	120,000	200,000	200,000	1,080,000
Stormwater Action Program	452,000	400,000						852,000
Closed Finalization	1,340,893							1,340,893
Total	1,992,893	520,000	147,378	1,619,601	1,742,387	2,741,367	2,774,178	11,537,804
Human Resources								
Closed Finalization	638,363							638,363
Total	638,363							638,363
Information Technology Services								
Accuvote Touch Screen Voting	351,495	1,436,265		392,390		402,200		2,582,350
Computer Equipment New		174,311	120,000					294,311
Computer Equipment Replace		196,185	8,000	8,000	8,000	8,000	8,000	236,185
Computerizing Fire Pre-Arrival	308,097	90,000						398,097
Criminal Justice Info System	2,018,834	3,400,000	1,425,000	505,000	325,000	745,000		8,418,834
Disaster Recovery	850,360		550,000	550,000				1,950,360
E-Government Plan	3,905,991	795,000	476,000	130,000	130,000	130,000	130,000	5,696,991
E-Solutions	94,093	25,000						119,093
ERP Growth	2,772,054	612,890	1,470,000	2,000,000				6,854,944
Electronic Document Mgt Grwth	2,619,749	125,000	200,000					2,944,749
IT Strategic Plan Implement	4,313,231		300,000	300,000	300,000	300,000	300,000	5,813,231
IT Hardware/Software Contg			1,098,912	1,097,112	1,128,112	1,007,475	1,007,475	5,339,086
Land Mgmt and Inspection Sys		250,000						250,000
Networking and Communication		1,235,000						1,235,000
Office Productivity/Software		410,259						410,259
Printer Replacements (2008)		110,000						110,000
Prosecutor Dialog	777,076		25,000					802,076
Registration System Upgrade		48,500	9,000	9,000	9,000	9,000		84,500
Video Conferencing		110,000						110,000
Voice Technology Repl/Upgrade	30,000	1,000,000	2,000,000	1,000,000				4,030,000
Closed Finalization	49,595,438							49,595,438
FCF Adjustment	(10,000,000)	10,000,000						
Total	57,636,417	20,018,410	7,681,912	5,991,502	1,900,112	2,601,675	1,445,475	97,275,503

capital project fund: revenue and appropriations FY 2008 – 2013

Appropriations	Prior Years	2008 Budget	2009	2010	2011	2012	2013	Total Program
Juvenile Court								
Juvenile Court Expansion		581,731	569,224					1,150,955
Total		581,731	569,224					1,150,955
Planning and Development								
Community Sector Plan Dev				220,000	220,000	220,000	220,000	880,000
Major Rewrite Zoning /Develop			405,000	380,000				785,000
One Justice Square Renovation		942,000						942,000
Closed Finalization	827,789							827,789
Total	827,789	942,000	405,000	600,000	220,000	220,000	220,000	3,434,789
Police Services								
Digital System for CRIME SCENE		85,000						85,000
E-911 Wireless Phase II Implem	1,500,000	1,500,000						3,000,000
Emerg Notific System Upg E-911		115,000						115,000
FRED and FRED-C Support		61,000	20,000					81,000
Field Communication Equipment		611,520						611,520
Forensic Video Analysis		20,000						20,000
Information System for SIS		250,000						250,000
Major Repairs and Renovations	156,000	80,000	50,000	50,000	50,000	50,000	50,000	486,000
Police Annex	15,950,041	722,750	722,750					17,395,541
Pro QA – Interface to CAD		115,000						115,000
Closed Finalization	12,274,636							12,274,636
FCF Adjustment	(18,000,000)	18,000,000						
Total	11,880,677	21,560,270	792,750	50,000	50,000	50,000	50,000	34,433,697
Sheriff								
GCDC Fire Alarm System		700,000						700,000
Closed Finalization	825,247							825,247
Total	825,247	700,000						1,525,247
Support Services								
Capital Reserve HVAC Repl	1,075,674	59,492	59,492	59,492	59,492	59,492	42,634	1,415,768
GJAC Renovations and Upgrades		543,500	250,000	206,850	217,195	223,710	230,420	1,671,675
Misc. Facilities Renov and Upgs		335,765	451,000	464,200	478,470	492,775	507,560	2,729,770
Space Utilization Plan Implemen	11,000,141	200,000						11,200,141
UST Remediation/Closure	3,062,558	106,000	55,000	240,000	40,000	30,000	30,000	3,563,558
Closed Finalization	68,652,183							68,652,183
FCF Adjustment	(8,000,000)	8,000,000						
Total	75,790,557	9,244,757	815,492	970,542	795,157	805,977	810,614	89,233,096
Tax Commissioner								
Relocate Norcross Tag Branch				1,049,500				1,049,500
Total				1,049,500				1,049,500

capital project fund: revenue and appropriations FY 2008 – 2013

Appropriations	Prior Years	2008 Budget	2009	2010	2011	2012	2013	Total Program
Transportation								
Guard Rail Installation		100,000	100,000	150,000	150,000	150,000	150,000	800,000
Heavy Equipment Replacement		317,800	300,000	300,000	300,000	300,000	300,000	1,817,800
Misc Road Improvements		150,000	150,000	200,000	200,000	200,000	200,000	1,100,000
Rehab and Resurfacing			5,000,000	6,000,000	6,000,000	6,000,000	6,000,000	29,000,000
Traffic Signals		600,000	500,000	500,000	600,000	600,000	600,000	3,400,000
Traffic Signal Optimization		250,000	275,000	275,000	275,000	275,000	275,000	1,625,000
Closed Finalization	13,262,137							13,262,137
Total	13,262,137	1,417,800	6,325,000	7,425,000	7,525,000	7,525,000	7,525,000	51,004,937
Water Resources								
Closed Finalization	184,799							184,799
Total	184,799							184,799
Contingencies								
Capital Contg – General Tax	3,983,891	528,794	5,521,629	6,474,845	7,999,240	6,520,330	6,326,008	37,354,737
Capital Contg – Recreation Tax	1,463,981	507,261	1,369,525	1,567,525	1,465,525	1,366,525	1,276,525	9,016,867
Capital Contg – Other	288,572							288,572
Total	2,118,979	60,832,823	25,507,910	27,518,515	23,657,421	23,980,874	22,647,800	396,043,245

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capital enterprise funds

capital enterprise funds definitions

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 contributions from the general fund and grants. These resources will be used for major repairs (not anticipated in the operating budget), renovations, expansions and future development of the stormwater system, 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.

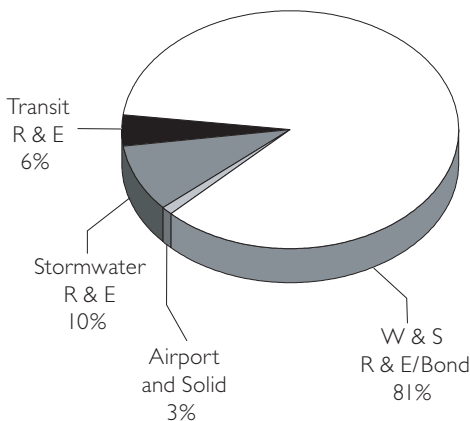
The **Water and Sewer Renewal and Extension Fund** accounts for financial resources provided from the net revenues of the water and sewerage system operations. Such resources are used for major repairs, renovations, expansions, and future development of the water and sewerage system and the acquisition of new and replacement equipment.

The **2003 Water and Sewer Bond Construction Fund** and **2004 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 development 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

2008 Capital Budget
Enterprise Funds



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 two 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.

Contributions from General Fund are a portion of revenues collected from local taxes, license fees, charges for services, fines, forfeitures, or other sources in the General Fund, which are then contributed to certain capital funds. The amount of the 2008 contribution is approximately four percent of the anticipated revenues earned in the general operating fund. Projections of these revenues are based on the millage rate set by the Board of Commissioners, historical trends, rate increases, and current economic indicators. These contributions are authorized for expenditures for the current budget year only. In contrast, general fund contributions may be used for multi-year capital projects.

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.

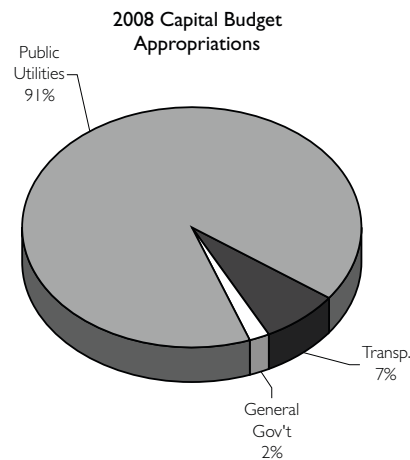
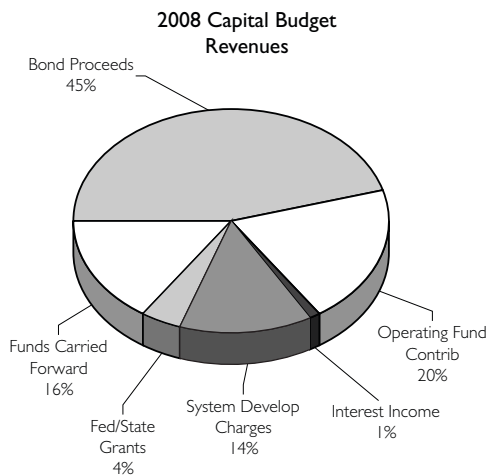
Interest Earnings are revenues earned from the investment of fund reserves. These revenues are based on projected rates of return of invested fund equity.

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 2008 – 2013

	Prior Years	2008 Budget	2009	2010	2011	2012	2013	Total Program
Revenues								
Bond/Loan Proceeds	467,086,209	124,000,000	112,087,000	81,874,000	50,000,000	70,000,000	80,000,000	985,047,209
Operating Fund Contrib	542,124,917	55,051,040	65,899,016	74,626,783	85,440,339	82,844,814	80,310,659	986,297,568
System Develop Charges	183,063,376	37,800,000	39,800,000	41,000,000	41,000,000	41,000,000	36,083,498	419,746,874
Fed/State Grant/Contrib	46,635,145	11,119,991	13,204,502	17,657,608	23,327,296	12,014,055	5,891,300	129,849,897
Interest Income	30,048,169	2,515,000	2,502,500	2,500,000	2,500,000	2,500,000	2,500,000	45,065,669
Miscellaneous Revenues	8,804,831							8,804,831
Capital Fund Contrib	1,062,853							1,062,853
Public/Private Contrib	304,838							304,838
Total Revenues	1,279,130,337	230,486,031	233,493,019	217,658,391	202,267,635	208,358,869	204,785,457	2,576,179,739
Funds Carried Forward	(57,007,588)	42,377,672	5,192,048	(1,094,530)	6,086,074	1,248,746	2,696,826	(500,752)
Total	1,222,122,749	272,863,703	238,685,067	216,563,861	208,353,709	209,607,615	207,482,283	2,575,678,987

Appropriations								
Water Resources	1,183,211,849	247,405,643	224,750,962	197,542,980	182,975,948	196,575,659	200,681,283	2,433,144,324
Transportation	38,875,440	19,961,560	13,881,605	19,020,881	25,377,761	13,031,956	6,801,000	136,950,203
General Government	35,460	5,496,500	52,500					5,584,460
Total	1,222,122,749	272,863,703	238,685,067	216,563,861	208,353,709	209,607,615	207,482,283	2,575,678,987



airport renewal and extension fund: revenue and appropriations FY 2008 – 2013

Revenues	Prior Years	2008 Budget	2009	2010	2011	2012	2013	Total Program
Asset Disp – Govt	61,883							61,883
Fed – Cap – Direct	7,425,922	389,550	1,491,500	11,641,225	9,066,250	3,533,450	1,425,000	34,972,897
IR – Dividend	409,449	15,000						424,449
O – Misc	11,950							11,950
State – Cap – Direct	126,010	(3,000)	39,250	372,138	304,375	158,775	37,500	1,035,048
Trans In – Airport	2,614,301	133,775	39,250	433,888	504,375	308,775	37,500	4,071,864
Trans In – Capital	1,062,853							1,062,853
Trans In – Gen Fund	429,074							429,074
Total Revenues	12,141,441	535,325	1,570,000	12,447,251	9,875,000	4,001,000	1,500,000	42,070,017
Funds Carried Forward	(1,152,040)	1,038,790		113,250				
FCF Adjustment	(1,000,000)	1,000,000						
Total	9,989,401	2,574,115	1,570,000	12,560,501	9,875,000	4,001,000	1,500,000	42,070,017

Appropriations

Air Traffic Cont Tower Equip Upgrade		60,000	400,000					460,000
Aircraft Washrack			50,000	125,000				175,000
Airport Beautification	80,000	(76,600)						3,400
Airport Master Plan Update	141,445	(17,240)						124,205
Airport Ramp Lighting			75,000	500,000				575,000
Airport Security Fencing	234,847							234,847
Briscoe Boulevard Streetlights	28,000	(28,000)						
Cedars Rd Animal/Sec Fencing			250,000					250,000
Central Basing Area			125,000	870,000				995,000
Computer Equipment New		300						300
Electric Vault Upgrade/Reno	550,000	(550,000)						
Environ Doc – TxyY/Cntl Basing		415,000						415,000
Environ Doc – NC Basin//TwyW				375,000				375,000
Equipment New and Replac	41,886	34,178						76,064
Fuel Storage Tank Barriers					75,000	150,000		225,000
Installation of CCTV System		75,000						75,000
New Airport Admin Building	465,655	(249)						465,406
North Apron Rehabilitation			75,000	1,148,000				1,223,000
North Central Basing Area Ac					4,000,000			4,000,000
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		375,000						375,000
Reimb – Cedars Land Acquis				3,450,000				3,450,000
Replace AVOS System		90,000						90,000
Runway 7L-25R	1,201,443			2,625,000	2,625,000	2,500,000		8,951,443
Runway Rehabilitation Overlay	2,668,913							2,668,913
Runway/Taxiway Safe Area Stre			200,000	2,717,501				2,917,501
Taxiway "B" – Phase II	4,756,095	(4,149)						4,751,946
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
Contingency	821,117	1,200,874						2,021,991
FCF Adjustment	(1,000,000)	1,000,000						
Total	9,989,401	2,574,115	1,570,000	12,560,501	9,875,000	4,001,000	1,500,000	42,070,017

solid waste renewal and extension fund: revenue and appropriations FY 2008 – 2013

Revenues	Prior Years	2008 Budget	2009	2010	2011	2012	2013	Total Program
Asset Disp – Govt	1,814							1,814
IR-Dividend	1,868,332		2,500					1,870,832
Trans In – SW	3,661,815		50,000					3,711,815
Total Revenues	5,531,960		52,500					5,584,460
Funds Carried Forward	(1,896,500)	1,896,500						
FCF Adjustment	(3,600,000)	3,600,000						
Total	35,460	5,496,500	52,500					5,584,460

Appropriations

Contingency	1,166,960	(30,000)	52,500					1,189,460
Recvrd Materials Handling Fac	2,303,500	2,091,500						4,395,000
Recvrd Materials Initiative	165,000	(165,000)						
FCF Adjustment	(3,600,000)	3,600,000						
Total	35,460	5,496,500	52,500					5,584,460

stormwater renewal and extension fund: revenue and appropriations FY 2008 – 2013

Revenues	Prior Years	2008 Budget	2009	2010	2011	2012	2013	Total Program
Trans In – Stormwater	17,683,886	13,915,747	18,399,196	18,813,566	19,589,874	20,026,913	20,400,959	128,830,141
Trans In – Gen Fund	42,386,972							42,386,972
Federal – Capital – Indirect	7,890,212	352,470	1,052,278					9,294,960
Trans In – SDCs			1,000,000	1,500,000	1,500,000	1,500,000	1,500,000	7,000,000
Loan Proceeds (GEFA)	5,000,000							5,000,000
Federal/State – Capital – Direct	2,083,373	1,753,566	261,725	82,500				4,181,164
Stormwater Mitigation Buffer Fees	733,539		300,000	300,000	300,000	300,000	300,000	2,233,539
IR – Dividends	2,535,729							2,535,729
Miscellaneous Revenue	64,535							64,535
Total Revenues	78,378,245	16,021,783	21,013,199	20,696,066	21,389,874	21,826,913	22,200,959	201,527,040
Funds Carried Forward	(793,463)	511,825	214,138	67,500				
FCF Adjustment	(11,000,000)	11,000,000						
Total	66,584,782	27,533,608	21,227,337	20,763,566	21,389,874	21,826,913	22,200,959	201,527,040

Appropriations

Big Haynes Watershed S/W Demo	1,422,165	1,368,926	150,000	150,000				3,091,091
Big Haynes Watershed Improvmts	352,085	993,779	325,863					1,671,727
Computer Equipment – New		6,150						6,150
Computer Equipment – Repl		8,800						8,800
Crooked Creek BMP Retrofit Impl	772,900							772,900
DPU Mezzanine Buildout	109,491							109,491
Electronic Document Mgmt Growth	588,457	120,000						708,457
ERP Growth	656,761							656,761
Equipment New and Replacements	762,524	260,800	550,000	250,000	250,000	250,000	250,000	2,573,324
GIS Growth	511,082	188,318	50,000	50,000	50,000	50,000	50,000	949,400
Gwinnett Environmental and Heritage	25,000	25,000	25,000	25,000	25,000	25,000	25,000	175,000
I-85 Collector Distributor	156,388							156,388
IT Hardware/Software Upgrd			78,238	47,238	47,238	47,238	47,238	267,190
Land Management Inspection		250,000						250,000
Lower Yellow Rvr Watershed Imprv	250,000	750,000						1,000,000
Mobile GIS – Arc-FM Viewer	87,391	18,782	15,000	30,000				151,173
Natural Resources Wtrshd Mgt	16,036,892	1,539,470	2,002,275	650,000				20,228,637
Office Productivity Software		3,929						3,929
Printer Replacements		6,400						6,400
Source ID – Stressed Septic System	427,846	300,000	300,000	300,000	300,000	300,000	300,000	2,227,846
Stormwater Drainage Imprv	7,277,311	8,604,785	12,611,461	13,221,328	14,655,136	15,021,175	15,633,721	87,024,917
Stormwater Infrastructure Inventory	5,456,162							5,456,162
Stormwater Master Plan	3,972,568	500,000	500,000	500,000	500,000			5,972,568
Stormwater Mitigation – Stream Buffer	711,683	1,021,856	300,000	300,000	300,000	300,000	300,000	3,233,539
Stormwater Utility Feasibility Study	2,396,831							2,396,831
Stream Restoration (206 cost share)			1,189,500	1,384,000	1,148,500	1,333,500	1,095,000	6,150,500
Voice Technology Repl/Upgrd		180,000						180,000
Watershed Impact Assessment	382,370							382,370
Watershed Improvmt/Protection	6,429,244	275,000	3,130,000	3,856,000	4,114,000	4,500,000	4,500,000	26,804,244
Wetland/Stream Mitigation Bank	299,036							299,036
Program Contingency	621,322	111,613						732,935
Closed Projects	27,879,275							27,879,275
FCF Adjustment	(11,000,000)	11,000,000						
Total	66,584,782	27,533,608	21,227,337	20,763,566	21,389,874	21,826,913	22,200,959	201,527,040

transit renewal and extension fund: revenue and appropriations FY 2008 – 2013

Revenues	Prior Years	2008 Budget	2009	2010	2011	2012	2013	Total Program
Fed – Cap Direct	25,019,181	6,998,341	9,913,036	4,385,809	12,476,875	7,629,183	4,428,800	70,851,225
Trans In – Gen Fund	9,513,758	202,283	410,570	379,329	1,346,090	509,126	872,200	13,233,355
State – Cap Direct	3,641,447	1,629,064	446,713	1,175,936	1,479,796	692,647		9,065,603
IR – Dividend	1,201,528							1,201,528
Contrib – Private Source	200,000							200,000
O-Ref Rebates Comm	118,473							118,473
Damaged Property Reimb	210,000							210,000
Total Revenues	39,904,387	8,829,688	10,770,320	5,941,074	15,302,761	8,830,956	5,301,000	94,880,185
Funds Carried Forward	(4,518,348)	2,057,757	1,541,285	519,306	200,000	200,000		
FCF Adjustment	(6,500,000)	6,500,000						
Total	28,886,039	17,387,445	12,311,605	6,460,380	15,502,761	9,030,956	5,301,000	94,880,185

Appropriations

Comm/Local/ADA Bus/Equip	23,398,682	1,045,039	2,560,000	1,074,000	10,021,611	5,809,706	2,934,625	46,843,663
GJAC Transit Center			500,000					500,000
I-85 Sugarloaf Park and Ride	1,425,339		30,311	58,752				1,514,402
Maint/Oper and CNG Facility	1,327,290	4,405,438	6,174,337	838,120	61,732			12,806,917
Misc Transit Tools and Equip	814,315	459,026	135,000	150,000			15,000	1,573,342
Norcross Area Transit Center				915,675				915,675
Regional Smartcard Fare	1,336,877				100,000			1,436,877
SR 316/20 Area Park and Ride				249,791	185,456			435,247
Snville Area Park and Ride/Trsf				200,000	2,238,000			2,438,000
Temp Maint/Oper and CNG Fac	3,214,940	995,136						4,210,076
Transit Enhancements	148,219	193,759	221,958	250,875	188,905	281,250	101,375	1,386,340
Transit Revenue Contingency	924,172	3,789,047	2,690,000	2,723,168	2,707,057	2,940,000	2,250,000	18,023,443
Closed Finalization	2,796,204							2,796,204
FCF Adjustment	(6,500,000)	6,500,000						
Total	28,886,038	17,387,445	12,311,605	6,460,380	15,502,761	9,030,956	5,301,000	94,880,185

water and sewer renewal and extension/bond funds combined: revenue and appropriations FY 2008 – 2013

Revenues	Prior Years	2008 Budget	2009	2010	2011	2012	2013	Total Program
Revenue Bond Proceeds	456,047,209	100,000,000	90,000,000	80,000,000	50,000,000	70,000,000	80,000,000	926,047,209
Trans In – DPU Operating	328,200,371	40,799,235	47,000,000	55,000,000	64,000,000	62,000,000	59,000,000	655,999,606
Trans In – SDC	182,329,837	37,800,000	38,500,000	39,200,000	39,200,000	39,200,000	34,283,498	410,513,335
Use of Fund Balance	135,677,740							135,677,740
Loan Proceeds (GEFA)	6,039,000	24,000,000	22,087,000	1,874,000				54,000,000
IR – Dividends	24,033,131	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	39,033,131
Miscellaneous Revenues	8,336,177							8,336,177
Trans In – General fund	907,000							907,000
Trans In – Fire	1,050,000							1,050,000
State – Capital – Direct (Grant)	334,000							334,000
Federal – Capital – Direct (Grant)	115,000							115,000
Contribution from Developers	104,838							104,838
Total Revenues	1,143,174,303	205,099,235	200,087,000	178,574,000	155,700,000	173,700,000	175,783,498	2,232,118,037
FCF – W&S	(26,547,237)	16,133,485	9,913,000	(1,874,000)	300,000	300,000	1,274,000	(500,753)
FCF – Proposed Bonds		(1,360,684)	(6,476,375)	79,414	5,586,074	748,746	1,422,826	
Total	1,116,627,066	219,872,035	203,523,625	176,779,414	161,586,074	174,748,746	178,480,324	2,231,617,284

Appropriations

Administration – All Funds	8,693,477	102,272						8,795,749
ACF and SeFPC Water Allocation	1,261,912	320,000	320,000	320,000	320,000	320,000	320,000	3,181,912
Alcovy PS and FM Upgr – Phase III		1,000,000						1,000,000
Alcovy Rvr and Ezzard Rd PS and FM	16,825,866							16,825,866
Alcovy Rvr PS and FM – Phase II	2,724,291	6,310,199						9,034,490
Backflow Prevention Program	106,690	125,000	125,000	125,000	130,000	130,000		741,690
Barcoding System Warehouse	70,000							70,000
Beaver Ruin Electrical/Pumps	1,344,679							1,344,679
Beaver Ruin WRF Aerator	710,878							710,878
Beaver Ruin – Jackson Ck Decommission						1,600,000	3,400,000	5,000,000
Biosolids Master Plan						8,000,000	40,000,000	48,000,000
Brooks Rd PS and FM	11,255,965							11,255,965
Brooks Rd PS Upgrade and FM	4,543,475	13,326,904						17,870,379
Brooks Rd Force Main Upgrade	625,421							625,421
Brushy Fork PS and FM Improvmt	820,600							820,600
Capital Needs – Business Evaluation		600,000	3,000,000	8,558,000	34,245,000	48,412,000	44,768,000	139,583,000
Check Valves, PRVs, and Booster	100,869	20,000	20,000	20,000	20,000	20,000		200,869
Collection System Rehab	3,424,228	2,000,000	1,500,000	1,500,000	2,000,000	2,000,000	2,000,000	14,424,228
Computer Eqt – New		15,600						15,600
Computer Eqt – Replacement		6,600						6,600
Computerized Lab Management Sys	375,000							375,000
Computerized Maintenance Mgt Sys	465,000							465,000
Crooked Creek Dewatering Imprv	797,838							797,838
Crooked Creek WRF Improvmt	753,724	3,518,000	17,546,000	15,643,000	26,023,000	12,710,100		76,193,824
Customer Relationship Mgmnt	720,000							720,000
Danbury Sewer Repair and Repl	1,997,135							1,997,135
Day's Inn PS Phaseout	46,000							46,000
DPU Central – Mezzanine	828,703							828,703
DPU Central – Upgrades	23,063	400,000	800,000					1,223,063
DPU Dispatch Workspace	25,000							25,000
DPU Graphic Records System	1,641,801	62,030	162,000	162,000	162,000	162,000		2,351,831
DPU – Internet Bill Presentation	100,000							100,000
DPU – Utility Relocation	1,747,597	1,038,016	600,000	600,000	600,000	600,000		5,185,613
Developer Participation Agrmnts	1,736,502							1,736,502
Digital Format Records System	320,000	75,000	75,000	75,000	75,000	75,000		695,000
Electronic Document MgtGrwth	703,798	130,000						833,798
ERP Growth	753,308							753,308
Equipment – New and Replacemnt	4,160,397	2,062,764	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	13,723,161
Facility Rehab-Water	3,142,616	3,356,131	400,000	400,000	400,000	400,000		8,098,747

water and sewer renewal and extension/bond funds combined: revenue and appropriations FY 2008 – 2013

Appropriations	Prior Years	2008 Budget	2009	2010	2011	2012	2013	Total Program
Facility Rehab – WRFs	2,276,678							2,276,678
Filter Backwash Equalization	7,522,465	5,522,540						13,045,005
Filter Building 2 Rehab (Lanier)	3,719,887							3,719,887
Fire Hydrant Installation	50,000	10,000	10,000	10,000	10,000	10,000	10,000	110,000
Flow Management System	1,658,861							1,658,861
Flow and Pressure Monitoring	100,000	400,000						500,000
Garner Rd (Miller-Five Forks)	685,710							685,710
Gates Mill Dr 8" Water Main	399,853							399,853
General Engineering and Planning (04-05)	786,193	950,000	650,000	650,000	650,000	650,000	650,000	4,986,193
Generator Acquisition	1,739,866							1,739,866
GIS Growth	1,083,886	150,000	150,000	150,000	150,000	150,000		1,833,886
GPS Vehicle Tracking	110,500	69,000						179,500
Hammond – Lanier Water Imprv	1,037,575							1,037,575
Harbins Area Water Mains	236,276							236,276
Hill Water Resources Expansion	401,866,561							401,866,561
Hill WRC Expansion to 80mgd					4,500,000	4,500,000	35,000,000	44,000,000
Hog Mountain Rd PS and FM Upgr	4,852,412	1,124,909						5,977,321
Hurricane Shoals Water Mn	3,819,102							3,819,102
I-85 Collector (I-85 at 316)	10,358,579							10,358,579
I-85 at SR 20 Utility Relocation	17,128							17,128
IT Hardware/Software Upgrd Contingency			220,374	170,524	206,324	206,324	206,324	1,009,870
Ivy Creek Relief Interceptor	2,709,467							2,709,467
Jack's Creek Pump Station Upgr	1,143,840							1,143,840
Jackson Creek WRF Phosphors	3,277,084							3,277,084
Ken Villa PS Phaseout	306,795	464,000						770,795
Lab Expansion and Security		1,000,000	1,000,000	1,000,000				3,000,000
Land Management Inspection System		250,000						250,000
Land Purchase		2,000,000			15,000,000	15,000,000		32,000,000
Lanier Filter Plant UV Disinfection	9,308,004	2,528,050	6,500,000					18,336,054
Level Creek PS and FM	34,472,688							34,472,688
Lower Big Haynes PS and FM	35,090,361	31,762,435						66,852,796
Meter Reading Hardware Repl	337,593							337,593
Middle Big Haynes Force Main	899,999							899,999
Middle Mulberry Sewerage	370,507							370,507
Misc. R and E Contingency		2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	12,000,000
Mobile Arc-Fm Viewer	570,890	68,000	92,000	96,000	96,000			922,890
No Business Creek PS – Tunnel	22,500,948	11,685,282	29,327,000	9,024,518				72,537,747
No Business Crk Pump Station			554,000	5,740,000	6,000,000	10,500,000	10,500,000	33,294,000
No Business-Big Haynes Decom	280,672							280,672
Norcross 24" Transmission Mn	1,070,717							1,070,717
North Berkeley Lake Road Reloc	250,000							250,000
N Chattahoochee Interceptr PS	821,050							821,050
North Gwinnett Transmission Main	9,910,759							9,910,759
Office Productivity Software		57,390						57,390
Old Norcross Rd PS	7,621,260	2,114,543						9,735,804
Patterson-Marathon PS Upgrd	14,964,096	7,367,221						22,331,318
PCCP Replacement Program	2,903,644	281,274	1,001,000	1,001,000	1,000,000	1,000,000	1,000,000	8,186,918
Permanent Utility Record Infill	48,427	325,000	325,000	325,000				1,023,427
Petition Sewer Contingency	1,491,372	500,000	100,000	100,000	100,000	100,000		2,391,372
Plumbing Retrofit Rebate Program	15,000	15,000	15,000	15,000	15,000	15,000		90,000
Printer Replacements		17,400						17,400
Program Management	10,784,281	2,000,000	2,500,000	2,000,000	1,500,000	500,000		19,284,281
Project Management System – PLATO	55,000							55,000
Pump Station Rehab	5,255,398	683						5,256,081
Raw Water Intake and PS – Lanier	49,943,306							49,943,306
Raw Water Pump Station Upgrd	12,738,676							12,738,676
Raw Water Storage	1,833,094							1,833,094
Reclaimed Water Reuse	2,405,646	455,357						2,861,004
Replacemnt – N High Svc Pump	3,698,417							3,698,417
Reuse Pipeline/Diffuser: Lanier	14,891,753	11,022,349	12,000,000	9,000,000				46,914,101
Rockbridge Pump Station	2,519,652							2,519,652
Rockbridge Rd (Jimmy Carter – US 29) WF	1,082,560							1,082,560
Rosemoore Lk PS Decommission	267,284	845,210						1,112,494

water and sewer renewal and extension/bond funds combined: revenue and appropriations FY 2008 – 2013

Appropriations	Prior Years	2008 Budget	2009	2010	2011	2012	2013	Total Program
Sanitary Sewer Collection System	1,611,105	964,104	2,000,000	2,000,000	2,000,000	7,750,000	7,750,000	24,075,209
Sewage Flow Monitoring/SCADA Conv	5,474,785	5,268,000	845,000	150,000	150,000			11,887,785
Sewer Inflow and Infiltration	31,968,626	8,299,968	11,000,000	12,000,000	14,500,000	14,000,000	13,500,000	105,268,594
Shoal Creek Filter Plant	111,453,270	10,606,689						122,059,959
Shoal Creek (Middle Alcovy)	4,613,109							4,613,109
Small Water Mn Repl/Expansion	8,003,971	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	20,003,971
South Gwinnett Wastewater		1,562,400	4,426,350	7,988,750	7,988,750	7,988,750		29,955,000
Spectra Radio Replacement	460,963							460,963
Spout Springs Rd 16" W/M	85,000	200,000	800,000					1,085,000
SR 20 at Chattahoochee Reloc	89,479	60,521						150,000
SR 20 Widening(Ozora-Plantation)	2,150,000							2,150,000
SR 120 at Singleton Crk Reloc	8,360							8,360
SR 120 (Sugarloaf/Riverside) Upg	3,650,000							3,650,000
SR 124 at Prospect Rd Intersection Improv	173,989							173,989
SR 124 Utility Relocations	3,207,808	272,595						3,480,403
Sugar Hill WTP Decommission	102,000	50,000						152,000
Tanglewood PS Upgrade and FM Extension	1,096,002							1,096,002
Tanks and Pump Stations	17,256,720							17,256,720
Upper Big Haynes Interceptor	866,801	2,658,169						3,524,970
Upper Chattahoochee Basin Study	48,387	100,000	100,000	100,000	100,000	104,572		552,959
Utility Relocation Program	4,367,424	273,976	2,806,501	2,000,000	2,000,000	2,000,000	556,000	14,003,901
Voice Technology Repl/Upgrd		720,000						720,000
WRF Rehab Imprvmnt Prgm	3,066,874	2,025,231	1,000,000	1,000,000	1,450,000	2,600,000		11,142,105
Wastewater Capacity Assurance Program	247,999	441,192	420,000	420,000	320,000	320,000	320,000	2,489,190
Wastewater Flow Metering		1,850,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	10,850,000
Water and Sewer Master Plan	800,593	350,000	150,000	100,000	200,000	200,000	200,000	2,000,593
Water and Sewer Modeling	984,162							984,162
Water and Sewer Planning	1,461,201	513,258	500,000	500,000	500,000	500,000	500,000	4,474,459
Water and Sewer Rate Study	188,492	188,298			150,000			526,790
Water Accountability Program	1,437,377	878,000	683,400	688,900	500,000	500,000		4,687,677
Water Meter – New Installations	1,346,590	1,968,945	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	15,815,534
Water Meter Replacement Prgm	3,721,501	1,000,000	1,000,000	1,000,000	525,000	1,000,000	1,000,000	9,246,501
Water Production Generators	172,496				3,150,000	6,750,000		10,072,496
Water Pumping Optimization		800,000						800,000
Water Service Line Replacemnt	3,162,685	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	9,162,685
Water Storage Facilities Rehab	2,152,581	1,072,073	500,000	500,000	500,000	500,000		5,224,654
Water Sys Instrumentation	962,134							962,134
Watershed Nonpoint Source	2,510,401							2,510,401
Watershed Protection Implementation	2,080,000	1,330,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	33,410,000
West Side Pump Station and Tank Site	2,229,005							2,229,005
Wholesale Water Backflow Preventers	125,000							125,000
Yellow River WRF Improvements	33,934,404	53,964,458	81,500,000	74,846,722	17,550,000	6,675,000		268,470,584
Closed Finalization	88,348,168							88,348,168
Total	1,116,627,066	219,872,035	203,523,625	176,779,414	161,586,074	174,748,746	178,480,324	2,231,617,284

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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 financial resources provided from a four-year, one-cent special purpose local option 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 financial resources provided from a four-year, one-cent special purpose local option 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 financial resources provided from a four-year, one-cent special purpose local option 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.

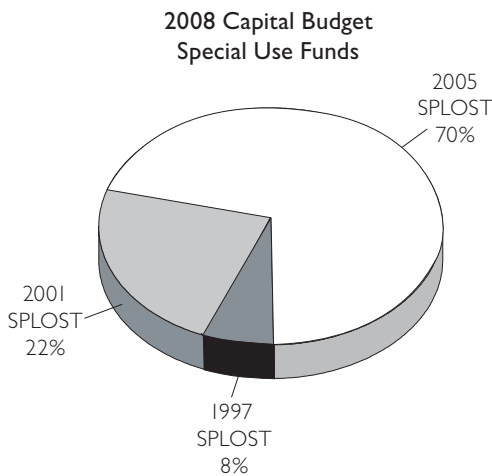
Revenue Source Definitions

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. Examples include contributions from the Georgia Department of Transportation, grants through the Community Greenspace Trust Program, and contributions from the Gwinnett Board of Education.

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.

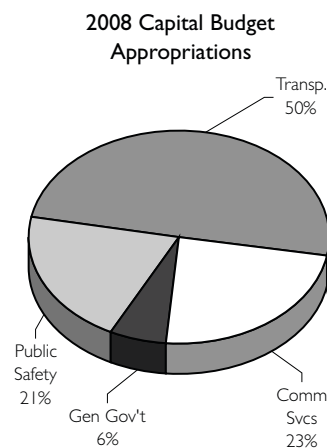
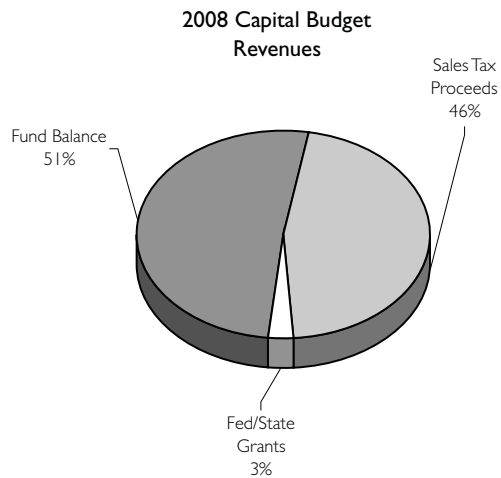
Other Revenues are funds received from private developers, citizens, and other sources that are applied to the cost of various specified projects. These revenues are projected based on known participation.



capital special use funds: revenue and appropriation FY 2008 – 2013

	Prior Years	2008 Budget	2009	2010	2011	2012	2013	Total Program
Revenues								
Sales Tax Proceeds	1,277,760,686	157,613,388	25,500,000					1,460,874,074
Interest Income	105,072,946							105,072,946
Fed/State Grants/Contrib	56,188,645	10,070,000	5,000,000	5,000,000				76,258,645
Public/Private Contrib	3,015,925							3,015,925
Other Contrib	1,566,647							1,566,647
Miscellaneous Revenues	3,145,833							3,145,833
Total Revenues	1,446,750,682	167,683,388	30,500,000	5,000,000				1,649,934,070
Funds Carried Forward	(251,006,862)	174,972,333	60,787,425	12,385,650	2,393,025	468,430		
Total	1,195,743,820	342,655,720	91,287,425	17,385,650	2,393,025	468,430		1,649,934,070

Appropriations								
Community Services	419,823,300	80,429,523	7,632,136	313,044	22,725			508,220,728
General Government	65,309,330	20,946,850	5,538,775					91,794,955
Public Safety	133,212,444	71,008,352	9,431,860	158,800				213,811,456
Water Resources	3,054,842							3,054,842
Transportation	574,343,903	170,270,995	68,684,654	16,913,806	2,370,300	468,430		833,052,088
Total	1,195,743,820	342,655,720	91,287,425	17,385,650	2,393,025	468,430		1,649,934,070



1997 special purpose local option sales tax fund: revenue and appropriations FY 2008 – 2013

Revenues	Prior Years	2008 Budget	2009	2010	2011	2012	2013	Total Program
SPLOST	414,800,497							414,800,497
IR – Dividend	64,232,900							64,232,900
State – Cap – Direct	31,615,620							31,615,620
O – Misc	2,688,631							2,688,631
Trans In – Capital	1,566,647							1,566,647
Contrib – Private Source	1,191,441							1,191,441
Fed – Cap – Direct	151,561							151,561
Total Revenues	516,247,297							516,247,297
Funds Carried Forward	(6,000,000)	6,000,000						
FCF Adjustment	(23,000,000)	23,000,000						
Total	487,247,297	29,000,000						516,247,297

Appropriations

Revenue Administration	1,313,095							1,313,095
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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	147,465							147,465
Mall of Georgia Precinct	1,929,665							1,929,665
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
Total Police Program	18,568,622							18,568,622

Fire Services Program

Ambulance Replacement	193,737							193,737
Ambulance Service Expansion	551,082							551,082
EMOS Vehicle	75,758							75,758
Fire Academy Improvements	1,935,181							1,935,181
Fire Admin Headquarters Comp	5,995,050							5,995,050
Fire Apparatus Program	8,475,042							8,475,042
Fire Apparatus Storage Facility	1,910,000							1,910,000
Fire Station 5 Relocation	4,148,300							4,148,300
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	2,593,041							2,593,041
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	320,520							320,520

1997 special purpose local option sales tax fund: revenue and appropriations FY 2008 – 2013

Appropriations	Prior Years	2008 Budget	2009	2010	2011	2012	2013	Total Program
Fire Station Renovations	695,156							695,156
SCBA Equipment	1,850,000							1,850,000
Vehicles	240,110							240,110
Fire Program Contingency	35,098							35,098
Total – Fire Program	42,414,444							42,414,444
Parks and Recreation Program								
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 Improvements	4,258,798							4,258,798
Program Contingency – Parks	14,082							14,082
Total Parks and Rec	69,176,220							69,176,220
Major Road Improvements								
Breckenridge Blvd Ext	10,400,156							10,400,156
Club Drive	3,874,896							3,874,896
I-85 Collector	2,810,313							2,810,313
McGinnis Ferry Rd Ext	2,828,518	6,000,000						8,828,518
Medlock Bridge Road	5,609,098							5,609,098
North Berkeley Lake Road	9,126,702							9,126,702
North Connector Road	4,799,362							4,799,362
Northmont/Commerce Conn	4,562,431							4,562,431
Satellite Blvd Extension	25,478,486							25,478,486
Satellite Blvd Widening	8,541,006							8,541,006
SR 120	320,000							320,000
SR 324	25,623,402							25,623,402
SR 324 Widening (NCross-Co)	10,679,668							10,679,668
Steve Reynolds Blvd	8,185,519							8,185,519

1997 special purpose local option sales tax fund: revenue and appropriations FY 2008 – 2013

Appropriations	Prior Years	2008 Budget	2009	2010	2011	2012	2013	Total Program
Sugarloaf Pkw Ext	8,477,711							8,477,711
Major Road Improve Contg	110,000							110,000
Sub-Total	131,427,269	6,000,000						137,427,269
School Safety Projects								
Atlantic Blvd.	34,233							34,233
Bogan Road	647,538							647,538
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	760,614							760,614
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
Queuing Lanes and Misc	2,107,500							2,107,500
River Road (North River Drive)	425,214							425,214
Rock Springs Road	409,385							409,385
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
School Safety Contingency	73,461							73,461
Sub-Total	16,910,900							16,910,900
Road Safety and Alignment Projects								
Alcovy Road	138,364							138,364
Alcovy Road	450,596							450,596
Alcovy Road	447,988							447,988
Atkinson Road	624,699							624,699
Bethesda School Road	308,140							308,140
Bold Springs Road	855,025							855,025
Bramlett Shoals Road	783,229							783,229
Bramlett Shoals Road	1,304,896							1,304,896
Bramlett Shoals Road	728,357							728,357
Bramlett Shoals Road	3,527							3,527
Brooks Road	268,270							268,270
Brooks Road	395,556							395,556
Brooks Road	27,613							27,613

1997 special purpose local option sales tax fund: revenue and appropriations FY 2008 – 2013

Appropriations	Prior Years	2008 Budget	2009	2010	2011	2012	2013	Total Program
Bunten Road	1,998,003							1,998,003
Cedars Road	500,099							500,099
Centerville-Rosebud Road	191,770							191,770
Centerville-Rosebud Road	827,418							827,418
Centerville-Rosebud Road	1,180,590							1,180,590
Centerville-Rosebud Road	617,451							617,451
Chandler Road	934,383							934,383
Cooper Road	76,125							76,125
Cooper Road	1,531,426							1,531,426
Ewing Chapel Road	297,678							297,678
Fence Road	696,150							696,150
Fence Road	951,731							951,731
Grayson-New Hope Road	19,732							19,732
Grayson-New Hope Road	313,228							313,228
Hamilton Mill Road	1,149,485							1,149,485
Hamilton Mill Road	434,518							434,518
Harbins Road	1,166,712							1,166,712
Harbins Road	421,547							421,547
Harbins Road	802,745							802,745
Herrington Road	671,000							671,000
Herrington Road	749,892							749,892
Hillcrest Drive	436,055							436,055
Hog Mountain	521,503							521,503
Hog Mountain Road	664,274							664,274
Hog Mountain Road	1,119,094							1,119,094
Lee Road	14,317							14,317
Martin Chapel Road	951,002							951,002
Mineral Springs Road	1,291,265							1,291,265
Mineral Springs Road	189,833							189,833
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
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	1,219,696							1,219,696
Old Suwanee Road	212,625							212,625
Ozora Road	422,187							422,187
Ozora Road	4,209,252							4,209,252
Pate Road	11,988							11,988
Pate Road	10,994							10,994
Pate Road	9,188							9,188

1997 special purpose local option sales tax fund: revenue and appropriations FY 2008 – 2013

Appropriations	Prior Years	2008 Budget	2009	2010	2011	2012	2013	Total Program
Pate Road	8,630							8,630
Pinehurst Road	66,845							66,845
Pleasant Hill Road	10,595,418							10,595,418
Riverside Road	2,837,803							2,837,803
Riverside Road	744,993							744,993
Rockbridge Road	1,239,276							1,239,276
Rosebud Road	471,085							471,085
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	572,697							572,697
Sardis Church Road	812,016							812,016
SR 124	1,469							1,469
Sycamore Road	772,584							772,584
Sycamore Road	1,588,469							1,588,469
Sycamore Road	1,414,798							1,414,798
Sycamore Road	115,578							115,578
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	418,615							418,615
Whitehead Road	327,918							327,918
Whitehead Road	289,419							289,419
Williams Road	2,103,576							2,103,576
Rd Safety and Align Contg	158,491							158,491
Sub-Total		68,496,463						68,496,463
Bridges/Culverts/Drainage Improvements								
Cedars Road	1,404,753							1,404,753
Five Forks Trickum Rd	993,829							993,829
Old Peachtree Road	1,986,770							1,986,770
Paved Road Bridges	10,227,278							10,227,278
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)	2,723,840							2,723,840
Stormwater Imprv – Paxton Lane	239,625							239,625
Sub-Total		23,461,470						23,461,470

1997 special purpose local option sales tax fund: revenue and appropriations FY 2008 – 2013

Appropriations	Prior Years	2008 Budget	2009	2010	2011	2012	2013	Total Program
Intersection Improvements								
Arnold Rd at US 29	1,915,005							1,915,005
Arnold Road and Five Forks	4,587,335							4,587,335
Beaver Ruin Road and US 23	601,856							601,856
Beaver Ruin Road and US 29	4,980,000							4,980,000
Beaver Ruin and Steve Reynolds	2,160,761							2,160,761
Buford Hwy at O P'tree/Rogers	2,796,268							2,796,268
Cedars Road at SR 8	1,122,347							1,122,347
Dacula Rd at Dacula Library	542,285							542,285
Five Fks Trickum at Oleander	823,714							823,714
Harbins Road at Williams Rd	1,710,615							1,710,615
Howell Ferry Rd	1,156,537							1,156,537
Indian Trail at Oakbrook Pkw	947,100							947,100
JCB at Dawson/Live Oak	2,233,534							2,233,534
JCB-Oakbrook Pkwy to I-85	2,804,411							2,804,411
Jimmy Carter Blvd and US 29	2,215,000							2,215,000
Jimmy Carter Blvd and US 23	2,373,559							2,373,559
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)	1,463,495							1,463,495
Pleasant Hill Rd and US 29	5,911,500							5,911,500
Ridge Road at Hamilton Mill	1,121,642							1,121,642
Rockbridge Road at US 29	1,690,716							1,690,716
Satellite Blvd at SR 120	21,605							21,605
Signal and Control Sys. Enhance	979,068							979,068
South Old P'tree Rd at PIB	1,350,963							1,350,963
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 @ PIB	178,615							178,615
Thompson Pkw at Singleton Rd	33,270							33,270
Turn Lane-Quick Resp Imprv	400,000							400,000
US 23 and SR 20	258,817							258,817
US 29 at Harbins Road	360,731							360,731
Intersection Contingency	64,632							64,632
Sub-Total		55,294,876						55,294,876
Sidewalk Projects								
Beaver Ruin Road	743,900							743,900
Bethesda School Road	528,352							528,352
Buford Highway	165,872							165,872
Bush Road	704,597							704,597
Camp Perrin Road	237,167							237,167
Church Street	88,364							88,364

1997 special purpose local option sales tax fund: revenue and appropriations FY 2008 – 2013

Appropriations	Prior Years	2008 Budget	2009	2010	2011	2012	2013	Total Program
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	525,880							525,880
Dogwood Road	233,377							233,377
East Jones Bridge Road	156,320							156,320
Five Forks Trickum	13,396							13,396
Five Forks/Lake Lucerne	1,673,801							1,673,801
Hill Street	9,085							9,085
Lebanon Road	680,351							680,351
Livable Centers Implementation	1,500							1,500
Lou Ivy Road	945,582							945,582
McGinnis Ferry at Chatt Rv	150,000							150,000
Mill Creek Multi-Use Path	1,064,231							1,064,231
Miller Road	215,662							215,662
Odum Street	77,803							77,803
Old Norcross Road	690,389							690,389
Plunketts Road	834,130							834,130
Rockbridge Road	3,144,909							3,144,909
Russell Road	1,138,676							1,138,676
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	520,644							520,644
Sidewalks-Misc. Project Contg	327,121							327,121
Sub-Total		19,335,853						19,335,853
Unpaved Road Improvements								
Bailey Road	105,219							105,219
Crawford Place	6,861							6,861
Givens Road	1,656,783							1,656,783
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	2,134,626							2,134,626
Sub-Total		5,643,252						5,643,252

**1997 special purpose local option sales tax fund:
revenue and appropriations FY 2008 – 2013**

Appropriations	Prior Years	2008 Budget	2009	2010	2011	2012	2013	Total Program
Capital Project Rehab/Resurfac	46,475,999							46,475,999
Neighborhood Speed Control	973,542							973,542
Transportation Planning	2,578,369							2,578,369
Program Management	8,141,618							8,141,618
Reserve for Utility Relocations	35,306							35,306
Total Rd Imprv Prog	378,774,917	6,000,000						384,774,917
FCF Adjustment	(23,000,000)	23,000,000						
Total	487,247,297	29,000,000						516,247,297

2001 special purpose local option sales tax fund: revenue and appropriations FY 2008 – 2013

Revenues	Prior Years	2008 Budget	2009	2010	2011	2012	2013	Total Program
SPLOST	496,072,036							496,072,036
IR – Dividend	31,324,431							31,324,431
State – Cap – Direct	16,622,030							16,622,030
O – Misc	239,899							239,899
Contrib – Private Source	1,166,384							1,166,384
Fed – Cap – Indirect	1,092,665							1,092,665
Total Revenues	546,517,445							546,517,445
Funds Carried Forward	(28,100,774)	18,079,090	9,953,685	68,000				
FCF Adjustment	(56,000,000)	56,000,000						
Total	462,416,671	74,079,090	9,953,685	68,000				546,517,445

Appropriations

Revenue Administration	1,209,460							1,209,460
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Fire and Emergency Services

Ambulance Replacements	953,087							953,087
Ambulance Service Expansion	198,725							198,725
Fire Apparatus Program	3,946,388							3,946,388
Fire Station 1 Relocation	4,080,985							4,080,985
Fire Station 7 Relocation	5,533,139							5,533,139
Fire Station 8 Relocation	3,530,957							3,530,957
Fire Station 12 Relocation	4,924,046							4,924,046
Fire Station 26 W Sugarhill	535,009							535,009
Fire Station 27 Hwy 324/Dacu	3,793,419							3,793,419
Fire Station 28 Rosebud/Loga	3,750,000							3,750,000
Land Management and Inspec		250,000						250,000
Pod Building for Station 20	75,000							75,000
Fire Program Contingency	474,698	(250,000)						224,698
Total Fire Program	31,795,453							31,795,453

Police Services

Animal Welfare and Enforce Ctr	282,137							282,137
Eastside Precinct 7	3,642,436							3,642,436
Land Management and Inspec		250,000						250,000
Police Training Center	24,434,687							24,434,687
Police Program Contingency	1,237,258	(250,000)						987,258
Total Police Program	29,596,518							29,596,518

Support Services

GA DMV Customer Serv Ctr	2,196,637							2,196,637
Total Support Svcs	2,196,637							2,196,637

Total – Public Safety	63,588,608							63,588,608
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2001 special purpose local option sales tax fund: revenue and appropriations FY 2008 – 2013

Appropriations	Prior Years	2008 Budget	2009	2010	2011	2012	2013	Total Program
Library Program								
Dacula Library	5,698,101							5,698,101
Grayson Library	1,444,772							1,444,772
Library Facilities Master Plan	80,000							80,000
Suwanee Library	5,175,596							5,175,596
Library Program Contingency	748,415							748,415
Total Library Program		13,146,884						13,146,884
Parks and Recreation Program								
Active Parks Land Acquisition	30,769,142							30,769,142
Alcovy/Harbins Passive Park	5,788,289							5,788,289
Alexander Park Site	50,000							50,000
Bay Creek Park	7,312,159							7,312,159
Best Friend Park Renovation	7,628,618							7,628,618
Bethesda Park Expansion	11,525,049							11,525,049
Bogan Park Renovations	2,317,406							2,317,406
Collins Hill Park Improvements	1,392,370							1,392,370
Dacula Park Activity Center	3,128,000							3,128,000
Deshong Area Park	4,208,163							4,208,163
Duncan Creek Park	6,119,561							6,119,561
Five Forks/R Reagan Park	2,091,434							2,091,434
George Pierce Park (Phase II)	6,998,180							6,998,180
Graves Park	3,502,248							3,502,248
Greenways Development	3,668,624							3,668,624
Gwt Co Environ & Heritage Ctr	18,797,042							18,797,042
Holcomb Bridge Park	1,109,875							1,109,875
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	5,369,517							5,369,517
McDaniel Farm Park Dev	2,466,408							2,466,408
Mtn Pk Aquatic Ctr & Act Bldg	9,656,299							9,656,299
Park Land/Open Space Acquisition	4,000,000							4,000,000
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	9,158,433							9,158,433
Spriggs Rd Park Site	39,999							39,999
Sweetwater Park	3,923,105							3,923,105
Tribble Mill Park	200,000							200,000
Yellow River Park Development	4,202,163							4,202,163
Cities Share/Contributions	11,023,823							11,023,823
Parks Program Contingency	20,611							20,611
Total Parks & Rec		226,133,125						226,133,125

2001 special purpose local option sales tax fund: revenue and appropriations FY 2008 – 2013

Appropriations	Prior Years	2008 Budget	2009	2010	2011	2012	2013	Total Program
Transportation Program								
Roadway Improvements								
Five Forks Trickum Road	300,000	705,000						1,005,000
Gwinnett University Improv	1,197,000	603,000						1,800,000
Hurricane Shoals Road	200,000							200,000
McGinnis Ferry Ext	4,679,749							4,679,749
Old Peachtree Road	1,869,988	12,704						1,882,693
Pleasant Hill Road	3,520,332	204,373						3,724,705
Rockbridge Road	6,190,678							6,190,678
SR 120 Realignment	1,456,800							1,456,800
Sugarloaf Parkway Extension	17,189,167							17,189,167
US 29 (Brand Bank-Victor St)	9,142,167	2,000,000						11,142,167
US 78 at SR 124	1,000,000							1,000,000
Zoar Church Road	250,000	250,000						500,000
Roadway Improvements Contg	484,070	339,920						823,990
Sub-Total	47,479,951	4,114,998						51,594,949
Intersection and Traffic Operations								
Arnold Road at Hutchins Road	952,000							952,000
Dickens Road at Harbins Road	2,318,857							2,318,857
Dogwd/Hollybk at Webb Gin	1,559,363							1,559,363
Lawville Hwy at Indian Trail	1,557,233	1,073,259	400,141					3,030,633
Lenora Church Rd at Lee Rd	1,435,471							1,435,471
Old Fountain Rd at Old P'tree	2,306,400							2,306,400
PIB at Holcomb Bridge Rd	1,523,531							1,523,531
PIB at SR 120	576,200							576,200
P'tree Plkw at Holcomb Bridge	1,281,617							1,281,617
Rogers Bridge at Main/Chatt Rv	1,005,359							1,005,359
SR 84 at Bennett Road	1,153,511							1,153,511
SR 120 at Albion Farms Road	1,391,842							1,391,842
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	248,107							248,107
Traffic Signal System Upgrades	18,797,272	1,519,400	1,000,000					21,316,672
Turn Lane Improv @ Various	1,600,000							1,600,000
US 29 at Gloster Road	474,610							474,610
Intersect and Traffic Oper Contg	206,551	115,017						321,568
Sub-Total	39,371,165	2,707,677	1,400,141					43,478,982
Road Safety and Alignment Improvements								
Braselton Hwy	1,550,500							1,550,500
Burns Road	2,036,073							2,036,073
Burns Road	1,925,885							1,925,885
Button Gwinnett Drive	616,490							616,490
Button Gwinnett Drive	813,612							813,612
Centerville-Rosebud Road	1,260,155							1,260,155
Dacula Road	560,394							560,394
Dogwood Road	87,088							87,088
Graves Road	643,225							643,225
Harbins Road	840,924							840,924
Hewatt Road	859,680	500,000						1,359,680
Holcomb Bridge Road	110,000	281,360						391,360
Lake Lucerne Road	2,148,398							2,148,398
Lenora Church Road I	1,356,095							1,356,095
Lester Road	816,224							816,224
Mount Moriah Road	15,395							15,395
New Hope @ Bowman	300,000	200,000						500,000
Oak Road	125,000	207,453						332,453

2001 special purpose local option sales tax fund: revenue and appropriations FY 2008 – 2013

Appropriations	Prior Years	2008 Budget	2009	2010	2011	2012	2013	Total Program
Old Norcross Road	2,980,800							2,980,800
Old Peachtree Road	341,360							341,360
Old Peachtree Road	140,000	396,960	250,000					786,960
Pounds Road	65,000	100,104						165,104
Rockbridge Road	273,706							273,706
S Old Peachtree Road	637,315							637,315
SR 124	2,316,963							2,316,963
South Old Peachtree Road	43,000	124,019						167,019
Springdale Road	1,080,972	10,000						1,090,972
Stone Drive		59,308						59,308
US 29 Winder Hwy	1,633,229							1,633,229
Webb Gin House Road	2,567,507							2,567,507
Williams Road	289,920	250,000						539,920
Road Safety and Align Contg	63,494							63,494
Sub-Total	28,498,405	2,129,204	250,000					30,877,610
Bridge/Culverts								
Cole Drive	742,120							742,120
Indian Trail Road	1,550,000	2,027,200	2,250,000					5,827,200
Killian Hill Road	599,606	150,000	650,000					1,399,606
Old Norcross Road	1,296,480	800,000						2,096,480
Paved Road Bridges	1,000,000							1,000,000
Rogers Bridge Rd	430,000							430,000
Russell Road	2,350,656							2,350,656
SR 20 Widening (Ozora-Planta)	1,500,000							1,500,000
W Liddell Rd-Club Dr Conn	981,531	145,269	350,000					1,476,800
Bridge/Culvert Contingency	135,807	710,000						845,807
Sub-Total	10,586,201	3,832,469	3,250,000					17,668,670
School Safety Projects								
Berry Road	227,248							227,248
Bethany Church Rd Sidewalk	2,686,480							2,686,480
Bogan Rd Sidewalk	657,664							657,664
Brownlee Rd Sidewalk	60,227							60,227
Buford City Schools (Various)	3,000,000							3,000,000
Cruse Rd Sidewalk	265,642							265,642
Dogwood Rd Sidewalk	389,247							389,247
Fence & Dacula Rd Turn Ln	1,703,704							1,703,704
Georgia Belle Ct Sidewalk	194,240							194,240
Hewatt Rd Sidewalk	4,245							4,245
Holly Brook Rd Sidewalk	650,417							650,417
Johnson Rd Sidewalk	16,973							16,973
New Hope Rd Turn Lane	588,084							588,084
New Hope/Simonton Turn Lane	999,780							999,780
Oak Rd Sidewalk	984,700							984,700
Old P'tree Rd Sidewalk(Richard)	152,889							152,889
Old P'tree Sidewalk (Sugarloaf)	233,769							233,769
Old P'tree Turn Ln (Sugarloaf)	631,798							631,798
Old Snelville Rd Sidewalk	881,290							881,290
Ridge Rd Sidewalk	507,720							507,720
Ridge Rd Turn Lane	1,593,542							1,593,542
Rock Springs Rd Turn Lane	576,880							576,880
Sever Rd Sidewalk	579,487							579,487
SR 124 Sidewalk	622,417							622,417
SR 124 Turn Ln	14,943							14,943
Sycamore Rd Sidewalk	853,773							853,773
Sycamore Rd Turn Lane	327,051							327,051
Tom Smith Rd Sidewalk	567,906							567,906

2001 special purpose local option sales tax fund: revenue and appropriations FY 2008 – 2013

Appropriations	Prior Years	2008 Budget	2009	2010	2011	2012	2013	Total Program
Various Schools	5,450,801							5,450,801
Webb Gin House Rd Sidewalk	57,344							57,344
West Price Rd Sidewalk	145,451	165,909						311,360
School Safety Program Contg	789,250							789,250
Sub-Total	26,414,963	165,909						26,580,872
Sidewalk and Multi-Use Trail Projects								
Brook Hollow Parkway	861,086							861,086
Camp Perrin Road	815,058							815,058
Civic Ctr Area Pedestrian Improveme	200,000	100,000						300,000
Five Forks Trickum Road	495,180							495,180
Garner Road	2,245,080							2,245,080
Grayson Pkw/G New Hope Rd	1,254,624							1,254,624
Hill Street	189,384							189,384
Holcomb Bridge Road	229,007	248,480						477,487
Holcomb Bridge Road	565,694	650,000	500,000					1,715,694
Holcomb Bridge Road	50,000							50,000
Lakeview Road	225,000							225,000
Lester Road	173,089	100,000	200,000					473,089
Mountain View Road	150,000							150,000
N Berkeley Lake Road	110,000	407,288	297,040					814,328
N Berkeley Lake Road	190,000	150,000	194,160					534,160
N Peachtree/Medlock Bridge Rd	18,806							18,806
Peachtree Corners Circle	60,417							60,417
Peachtree Industrial Blvd	250,000	225,000						475,000
Peachtree Parkway	1,820,714							1,820,714
Pharrs Road	1,280,992	199,300						1,480,292
Pine Grove Avenue	465,032							465,032
Richland Parkway	100,000							100,000
Ridgedale Drive	398,764							398,764
River Drive	641,458							641,458
Rockbridge Road	948,659							948,659
Rockbridge Road	29,682							29,682
Rosebud Road	601,001							601,001
S Berkeley Lake Road	42,072							42,072
South Old Peachtree Road	1,103,499							1,103,499
Sweetwater Road	759,960							759,960
Trail on new alignment	220,000	545,440	400,000					1,165,440
West Liddell Road	120,600	125,000						245,600
Sidewalk/Multi-Use Trail Contg	102,713	464,827						567,540
Sub-Total	16,717,568	3,215,335	1,591,200					21,524,103
Capital Rehabilitation and Resurfacing								
Non Major Road Resurfacing	15,664,766							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)	3,719,665							3,719,665
Resurf LAR07-S010-00 (076)	72,738							72,738
Capital Rehab/Resurf Contg	1,179,286							1,179,286
Sub-Total	24,592,119							24,592,119

2001 special purpose local option sales tax fund: revenue and appropriations FY 2008 – 2013

Appropriations	Prior Years	2008 Budget	2009	2010	2011	2012	2013	Total Program
Cities Allocation	11,023,823							11,023,823
Land Management and Inspec		250,000						250,000
Program Contingency	556,464							556,464
Program Management	1,497,083	1,413,498	3,362,344					6,272,925
Reserve for Utility Relocation	342,247	150,000						492,247
Residential Speed Control	408,350	100,000	100,000	68,000				676,350
TCC Equipment	730,400							730,400
Transportation Planning	1,546,237							1,546,237
Closed Finalization	4,573,618							4,573,618
Total Transportation	214,338,593	18,079,090	9,953,685	68,000				242,439,367
FCF Adjustment	(56,000,000)	56,000,000						
Total	462,416,671	74,079,090	9,953,685	68,000				546,517,445

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2005 special purpose local option sales tax fund: revenue and appropriations FY 2008 – 2013

Revenues	Prior Years	2008 Budget	2009	2010	2011	2012	2013	Total Program
SPLOST	366,888,153	157,613,388	25,500,000					550,001,541
State – Cap – Direct	5,156,769	10,070,000	5,000,000	5,000,000				25,226,769
IR – Dividend	9,515,615							9,515,615
Fed – Cap – Direct	1,550,000							1,550,000
Contrib-Private Srce	658,100							658,100
Other Misc	217,303							217,303
Total Revenues	383,985,939	167,683,388	30,500,000	5,000,000				587,169,327
Funds Carried Forward	(68,906,088)	2,893,243	50,833,740	12,317,650	2,393,025	468,430		
FCF Adjustment	(69,000,000)	69,000,000						
Total	246,079,851	239,576,631	81,333,740	17,317,650	2,393,025	468,430		587,169,327

Appropriations

Revenue/Administration	652,000							652,000
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Fire and Emergency Services

Ambulance Replacements	1,253,100	766,000	603,300					2,622,400
Ambulance Service Expansion	577,700	310,100	320,000					1,207,800
Fire Apparatus Replacements	1,640,000	3,102,500	2,712,600	158,800				7,613,900
Fire Station 10 Relocation		828,000						828,000
Fire Station 18 Relocation	3,601,000							3,601,000
Fire Station 29	623,000	5,535,842						6,158,842
Fire Station 30	700,613	3,133,500	2,431,500					6,265,613
Fire Station 32	10,000							10,000
Fire Program Contingency	1,331,999	(108,842)						1,223,156
Total Fire Program	9,737,411	13,567,100	6,067,400	158,800				29,530,711

Police Services

Grayson Police Precinct			3,200,000					3,200,000
Headquarters Improvements	1,072,892	427,108						1,500,000
Police Annex		3,000,000						3,000,000
Police Equipment		2,135,540	164,460					2,300,000
Police Program Contingency	831,071	1,378,000						2,209,071
Total Police Program	1,903,963	6,940,648	3,364,460					12,209,071

Public Safety

800 Mhz Radio System – Digital	28,499,396	11,500,604						40,000,000
Animal Welfare and Enforce Ctr	7,500,000							7,500,000
Total Public Safety Program	35,999,396	11,500,604						47,500,000

Total – All Public Safety	47,640,771	32,008,352	9,431,860	158,800				89,239,783
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2005 special purpose local option sales tax fund: revenue and appropriations FY 2008 – 2013

Appropriations	Prior Years	2008 Budget	2009	2010	2011	2012	2013	Total Program
Library Program								
Grayson Library	4,418,028							4,418,028
Hamilton Mill Library	834,067	4,535,340	2,037,808					7,407,215
Library Contingency	470,922	1,380,500						1,851,422
Peachtree Ridge Library	1,650,000		400,125	313,044	22,725			2,385,894
Total Library Program	7,373,017	5,915,840	2,437,933	313,044	22,725			16,062,559
Parks and Recreation Program								
Alexander Park	700,000	5,800,000						6,500,000
Bay Creek Park (Phase II)	300,000	1,700,000						2,000,000
Bethesda Park Improvements	63,000	500,000						563,000
Duncan Creek Park	3,051,316							3,051,316
Freeman's Mill Park	1,943,000	2,500,000						4,443,000
George Pierce Park Trails	1,200,000	1,000,000						2,200,000
Greenways Acquisition/Dev	5,344,696	8,210,101	4,545,203					18,100,000
Gwt Environment and Heritage	4,930,000	1,000,000						5,930,000
In-House Program Admin	508,252	290,871						799,123
Lucky Shoals Park Redevelop	6,572,500							6,572,500
Mountain Park Park Improv	1,216,154							1,216,154
New Park Development (BC)	1,500,000	4,500,000						6,000,000
Park Land/Open Space Acquis	62,403,127	5,147,031						67,550,158
Peachtree Ridge Park	17,870,464							17,870,464
Rabbit Hill Park	985,059	1,900,000	649,000					3,534,059
Rhodes Jordan Park Trails	180,000	1,479,680						1,659,680
Rock Springs Park	2,928,000	6,500,000						9,428,000
Settles Bridge Park	2,800,000	1,700,000						4,500,000
Tribble Mill Park	500,000							500,000
West Gwinnett Park	18,117,700							18,117,700
Yellow River Post Office Histor		136,000						136,000
Park Program Contingency	2,880,786	150,000						3,030,786
Total Parks and Rec	135,994,054	42,513,683	5,194,203					183,701,940
Transportation Program								
Roadway Improvements								
Club Drive Extension			486,350					486,350
Cruse Road		525,000	1,420,400					1,945,400
Five Forks Trickle Road	100,000	900,000	1,500,000	2,200,000				4,700,000
Grayson High School Access		411,350	75,000					486,350
Hillcrest Rd/Satellite Blvd Conn			486,350					486,350
Old Norcross Road	450,000	1,009,050						1,459,050
Old Peachtree Road	745,104	713,946						1,459,050
Pleasant Hill Road	890,800	6,350,000						7,240,800
SR 20 (PIB-Chattahoochee)	1,017,623	5,070,000	5,000,000	5,000,000				16,087,623
SR 20 (Ozora-SR 81)	1,686,338	4,495,015						6,181,353
Sugarloaf Extension	17,580,301	9,000,000	15,220,101					41,800,402
US 78	1,750,860							1,750,860
Webb Gin House Road	900,000	1,718,100	300,000					2,918,100
Major Roads Contingency	236,350							236,350
Sub-Total	25,357,375	30,192,461	24,488,201	7,200,000				87,238,037

2005 special purpose local option sales tax fund: revenue and appropriations FY 2008 – 2013

Appropriations	Prior Years	2008 Budget	2009	2010	2011	2012	2013	Total Program
Intersection and Traffic Operations								
Arcado Rd at Lilburn Ind Way	225,000	347,700	400,000					972,700
Arcado Rd at Luxomni Rd	300,000	372,700	300,000					972,700
Buford Hwy at Woodward Mill	171,210	300,000	911,780					1,382,990
Dacula Rd at SR 8/US 29		200,000	300,000					500,000
FF Trickum Rd at Catherine Dr	725,000	945,700						1,670,700
FF Trickum Rd at Deer Oaks Dr	1,628,396	638,000						2,266,396
FF Trickum Rd at Ashton Lane	325,000	647,700						972,700
Indian Trail Rd at I-85 NB Ramps	146,210	200,000	647,700					993,910
Jimmy Carter Blvd and US 29	182,358	1,175,000						1,357,358
Lenora Church Road at Lee Road	1,245,400							1,245,400
New Hope Rd at Chandler	400,000							400,000
North Road at Pinehurst Road	75,000	400,000	984,050					1,459,050
Peachtree Industrial at SR 120	81,136	418,864	500,000					1,000,000
Rosebud Rd at Cooper Rd	1,017,782	500,000						1,517,782
Satellite Blvd at Boggs Rd		200,000	400,000	1,345,400				1,945,400
SR 120 at Meadow Church Rd		60,000	100,000	229,080				389,080
SR 124 at Oak Road	75,000		100,000	311,350				486,350
SR 124 at Webb Gin House Rd	572,700	550,000						1,122,700
SR 20 at Old Peachtree Rd	175,000	200,000	840,875					1,215,875
US 78 at Rosebud Road	196,793	200,000	792,240					1,189,033
Intersections Contingency	248,884	1,875,350	505,000					2,629,234
Sub-Total	7,790,869	9,231,014	6,781,645	1,885,830				25,689,358
Road Safety and Alignment Improvements								
Brooks Road	3,000	530,000						533,000
Camp Creek Road at Joy Lane	65,000	110,000	359,985					534,985
C'ville-Rosebud Rd	4,000	300,000						304,000
C'ville-Rosebud Rd (SR 124)	85,000	150,000	494,525					729,525
C'ville-Rosebud Rd (W Hyns)	106,555	83,445	393,620					583,620
Dacula Road at Old P'Tree Rd	483,430	500,000						983,430
Fence Road	70,000	120,000	393,620					583,620
Grayson-New Hope Road	125,000	240,000	802,240					1,167,240
Hamilton Mill Rd at S Puckett	60,000	326,350	100,000					486,350
Hamilton Mill Rd at Camp Br		90,000	175,000	561,795				826,795
Herrington Road	272,800	800,000						1,072,800
Hewatt Road at Brownlee Lane	210,787	200,000	193,620					604,407
Hi Hope Rd/Hurricane Shoals	9,506							9,506
Hog Mountain Road	70,000	130,000	393,620					593,620
Hope Hollow Road	265,000	100,000	802,240					1,167,240
Johnson Drive	60,000	100,000	326,350					486,350
Kilcrease Road		60,000	100,000	326,350				486,350
Killian Hill Road at Sarann Dr	80,000	140,000	460,890					680,890
Lenora Chc R at C'ville Rosebud	80,000	140,000	460,890					680,890
Lilburn-Stone Mtn Rd at Loma		70,000	120,000	393,620				583,620
Live Oak Parkway	150,000	300,000	1,009,050					1,459,050
McKendree Church Road	85,000	160,000	533,160					778,160
Mineral Springs Road		60,000	100,000	326,350				486,350
New Hope Rd at Hiram Davis	80,000	140,000	460,890					680,890
New Hope Rd at Luke Edwards	85,000	150,000	494,525					729,525
Norris Lake Road at Amy Drive		235,000	494,525					729,525
Oak Road at Mountain View	60,000	426,350						486,350
Old Fountain Road	19,708		129,800					149,508
Pinehurst Road	60,000	426,350						486,350
Ridgedale Drive	100,000	100,000	675,430					875,430
Rock Springs Road	70,000	159,594	354,026					583,620

2005 special purpose local option sales tax fund: revenue and appropriations FY 2008 – 2013

Appropriations	Prior Years	2008 Budget	2009	2010	2011	2012	2013	Total Program
Rosebud Road at Knight Circle	85,000	150,000	494,525					729,525
Russell Road (West of SR 20)	85,000	175,000	518,160					778,160
Russell Road (E of Montrachet)	85,000	175,000	518,160					778,160
Sardis Church Road		65,000	110,000	359,985				534,985
S Rockbridge Rd at Manitou		75,000	125,000	432,255				632,255
Sycamore Road	415,704							415,704
Whitehead Road	211,346		200,000					411,346
Safety and Align Contingency	44,692	453,620	377,715					876,027
Sub-Total	3,686,528	7,440,709	12,171,566	2,400,355				25,699,158
Bridge/Culverts								
Arcado Road (Jackson Creek)	600,000	1,277,150	2,500,000					4,377,150
Herrington Rd (Fork Creek)	550,000	1,500,000	1,354,450					3,404,450
Lee Road (No Business Creek)	160,000	585,400	1,200,000					1,945,400
McGinnis Ferry at Chatt River	361,938	1,327,300						1,689,238
Old Loganville Road	200,000	550,000	750,000					1,500,000
Old Suwanee Rd		400,000						400,000
Pate Rd at Hurndon Road	219,896	380,104	600,000					1,200,000
Pate Rd at Old Loganville Rd	200,000	300,000	300,000					800,000
Patterson Road (Pew Creek)		150,000	250,000	815,875				1,215,875
Satellite-Hillcrst Conn at I-85	50,000	200,000	722,700					972,700
Smithtown-Old P'tree Conn	4,000	200,000	300,000					504,000
Temple Johnson (Carr. Dwms)	200,000	300,000						500,000
Temple Johnson (W-Big Hayns)	143,680	500,000	356,320					1,000,000
Unpaved Road Bridges		200,000	200,000					400,000
W Liddell-Club Connect at I-85			243,175					243,175
Bridge Contingency	555,050	400,000						955,050
Sub-Total	3,244,564	8,269,954	8,776,645	815,875				21,107,038
School Safety Projects								
Buford Dam Rd (Lanier MS Rep)	239,594	453,868						693,462
Cooper Road/Grayson Area	641,787							641,787
E Union Grove Cir (Dacula Elem)	1,032,630							1,032,630
Hurricane Shoals Road (Dyer ES)	150,000							150,000
Kilgore Rd (Patrick Elem)	1,167,656							1,167,656
Misc. School Safety Proj & Qu	319,813		100,000					419,813
New Hope Rd (Lovin Elem)	1,195,014							1,195,014
New Hope Road (Archer High)	150,000							150,000
Old Auburn Rd (Dacula MS)	62,467	100,000						162,467
Peachtree Ind Blvd (North Gw)	220,787	778,050						998,837
Rosebud Rd (Rosebud Elem)	175,000	1,001,967						1,176,967
Rosebud Rd (Bay Creek Mid)	641,982							641,982
Sever Road/Tab Roberts	100,000	100,000						200,000
South Puckett Rd (Pucketts)	210,000	431,982						641,982
SR 20 (Woodward Mill Elem)	150,000							150,000
SR 124 (Twin Rivers Middle)	150,000							150,000
Sunny Hill Road (Mtn View H)	150,000							150,000
Suwanee Dam Rd (White Oak)	173,095	513,868						686,963
Sub-Total	6,929,825	3,379,735	100,000					10,409,560
Sidewalk and Multi-Use Trail Projects								
Bethany Church Rd (SR 124)	125,000	110,581	100,000					335,581
Bethany Church Rd (US 78)	40,000	50,000	166,793					256,793
Cruse Road	30,000	40,000	148,857					218,857
Davis Circle	115,000	50,000	316,486					481,486

2005 special purpose local option sales tax fund: revenue and appropriations FY 2008 – 2013

Appropriations	Prior Years	2008 Budget	2009	2010	2011	2012	2013	Total Program
Hewatt Road		30,000	30,000	100,496				160,496
Holcomb Bridge Road			1,479,000					1,479,000
Hurricane Shoals Road		120,000	405,258					525,258
Indian Trail Rd (Hillcrest Rd)	199,127	300,000	629,955					1,129,082
Indian Trail Rd (Oakbrook Pkwy)	1,415,667							1,415,667
Indian Trail Rd (Beaver Ruin)	99,127	125,000	417,801					641,928
Jim Moore Road		50,000	65,000	205,991				320,991
JCB at Singleton	100,000							100,000
McCart Road	136,793	585,344						722,137
Meadow Church Road	233,448							233,448
Miller Road	42,958	325,000						367,958
North Berkeley Lake Road	175,000		443,400					618,400
Old Norcross Road	100,000							100,000
Old Snellville Highway	89,594	406,896						496,490
Patrick Rd/Pine Rd Multi-Use		100,000	200,000	692,154				992,154
Pharrs Road	393,007	210,743						603,750
Pinehurst Road			25,000	150,086				175,086
Pleasant Hill Rd (Satellite)	475,000	580,258						1,055,258
Pleasant Hill Rd (Burns Rd)	50,000							50,000
Rehab/Identified Revit Areas	2,475,000	225,000	800,000	390,800				3,890,800
Rockbridge Road		55,000	80,000	250,189				385,189
Ross Road	55,000	70,000	239,762					364,762
Sidewalk Conn(Disc Mills-Civic)	80,000							80,000
Webb Gin House Road		348,534						348,534
West Price Road	14,720	40,000	50,000	172,629				277,349
Sidewalk Contingency	5,975	54,010	50,000	143,448				253,433
Sub-Total	6,450,416	3,876,366	5,657,312	2,168,746				18,152,840
Capital Rehabilitation and Resurfacing								
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
Cap Project Rehab and Resurf	3,173,097	6,079,375						9,252,472
Sub-Total	5,642,539	6,079,375						11,721,914
Residential Speed Control						275,430		275,430
Transportation Planning	250,002	250,002	222,700					722,704
Major Update Comp Plan	1,275,440							1,275,440
Pleasant Hill at I-85 Interchange	150,000							150,000
Jimmy Carter at I-85 Interchange	150,000							150,000
Unpaved Roads	24,510	175,490						200,000
Program Management	105,000			2,200,000	2,195,300			4,500,300
Road Program Contingency	228,166	296,800	532,900	175,000	175,000	193,000		1,600,866
Total Transportation	61,285,235	69,191,906	58,730,969	16,845,806	2,370,300	468,430		208,892,646
Cities Share Allocation								
05 SPLOST – Cities Share	62,134,775	20,946,850	5,538,775					88,620,400
Sub-Total	62,134,775	20,946,850	5,538,775					88,620,400
FCF Adjustment	(69,000,000)	69,000,000						
Total	246,079,851	239,576,631	81,333,740	17,317,650	2,393,025	468,430		587,169,327

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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.

2007 Capital Achievements

As in previous years, Gwinnett County continues to place a high priority on the acquisition of parkland and greenspace preservation. In 2007, there were several land purchases for future parks. Of these purchases, 57.9 acres were acquired on Beaver Run Road at I-85, 66.6 acres in the Lanier School Cluster, and 90.5 acres in the Mountain View School Cluster. Several purchases were completed for park expansions; these include additional acreage for Tribble Mill Park, Rabbit Hill Park, Little Mulberry Park, and the Lion's Club Park.

Several grand openings took place in 2007. The new Bethesda Park Aquatic Center, which opened in February, boasts an indoor leisure pool, giant waterslide that exits and then re-enters the building, river channel, water play structure and a four-lane instructional pool and wet classroom. The 207-acre Deshong Park features 24 developed acres that include a two-acre open play area, 1.5 mile multi-purpose trail, two half-court basketball courts, and an 11,000 square-foot skate complex. Sweet Water Park, which opened in July, has a ¾-mile multi-purpose trail, playgrounds, two half-court basketball courts, two tennis courts, horseshoe pits, and a sand volleyball court.

Additional improvements made to the park system during the year include a new skate complex at Mountain Park Park and a new Community Center for Lucky Shoals Park. Athletic field lighting was added to soccer fields at both Rabbit Hill Park and Harmony Grove Park.

Groundbreaking took place on the new 113-acre Rock Springs Park in 2007. This active community park will feature a football field with bleachers, press box and concessions, six tennis courts, a picnic pavilion, large playground, and about two miles of multi-purpose trail. A groundbreaking was also held for Club Drive Park, which will provide recreational opportunities for an area in need of more parks. This 25-acre park will have a small lake, a multi-purpose trail, playground, open lawn, and two half-court basketball courts.

During 2007, an architect was selected for the new library for the Hamilton Mill area. This library will be a 20,000-square-foot facility. The County now operates a total of 14 branch libraries.

2008 – 2013 Capital Improvement Plan

The 2008 capital budget and the 2009 – 2013 plan for the Community Services Capital Improvement Program totals \$101.2 million. The plan consists of completion of few remaining projects approved in the 2001 SPLOST, but will mainly consist of the continuation of projects approved in the 2005 SPLOST Program. This includes the development of new parks, as well as renovations and expansions to existing parks and recreation facilities. It also includes the construction of one new library branch, along with land acquisition for an additional branch. There has been \$17.9 million identified for the acquisition of park land/greenspace. 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.

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Projects	Prior Years	2008 Budget	2009	2010	2011	2012	2013	Total Program
Libraries								
Hamilton Mill Library	834,067	4,535,340	2,037,808					7,407,215
Library Contingency	470,922	1,380,500						1,851,422
Peachtree Ridge Library	1,650,000		400,125	313,044	22,725			2,385,894
Closed Finalization	17,564,912							17,564,912
Sub-Total	20,519,901	5,915,840	2,437,933	313,044	22,725			29,209,443
Parks and Recreation								
Alexander Park	700,000	5,800,000						6,500,000
Bay Creek Park (Phase II)	300,000	1,700,000						2,000,000
Bethesda Park Improvements	63,000	500,000						563,000
Comfort Stations – Plan			200,000	200,000	200,000	200,000	200,000	1,000,000
Emergency Capital Repairs		25,000	50,000	50,000	50,000	50,000	50,000	275,000
Facility Furnishings and Equip	20,001	80,000	50,000	60,000	70,000	80,000	90,000	450,001
Field Utility and L'scape Improv		100,000	120,000	140,000	160,000	180,000	200,000	900,000
Freeman's Mill Park	1,943,000	2,500,000						4,443,000
George Pierce Park Trails	1,200,000	1,000,000						2,200,000
Greenways Acquisition/Dev	8,913,320	8,210,101	4,545,203					21,668,624
Gwt Environ & Heritage Center	23,752,042	1,025,000	25,000	25,000	25,000	25,000	25,000	24,902,042
In-House Program Admin	508,252	290,871						799,123
Maintenance Equipment		120,300	130,000	140,000	150,000	160,000	170,000	870,300
Minor Cap Projects – Unforseen		150,000						150,000
Misc Renov/Improvements		474,000	500,000	550,000	600,000	650,000	700,000	3,474,000
New Park Development (BC)	1,500,000	4,500,000						6,000,000
Park Land/Open Space Acquis	66,403,127	5,147,031						71,550,158
Park Partnerships		50,000	100,000	100,000	100,000	100,000	100,000	550,000
Park Program Contingency	2,880,786	150,000						3,030,786
Pinckneyville Hockey Roof		700,000	300,000					1,000,000
Playground Additions		250,000	50,000	75,000	100,000	125,000	150,000	750,000
POC Hosea Road Facility		140,000						140,000
Pool Renovations		290,500	100,000	150,000	200,000	250,000	300,000	1,290,500
Rabbit Hill Park	985,059	1,900,000	649,000					3,534,059
Recreation Set-Asides Repairs	109,830	5,000	10,000	10,000	10,000	10,000	10,000	164,830
Resurfacing and Paving		160,000	100,000	125,000	150,000	175,000	200,000	910,000
Rhodes Jordan Park Trails	180,000	1,479,680						1,659,680
Rock Springs Park	2,928,000	6,500,000						9,428,000
Settles Bridge Park	2,800,000	1,700,000						4,500,000
Yellow River Post Office		136,000						136,000
Closed Finalization	331,703,560							331,703,560
FCF Adjustment	(33,000,000)	33,000,000						
Sub-Total	413,889,976	78,083,483	6,929,203	1,625,000	1,815,000	2,005,000	2,195,000	506,542,662
Total	434,409,877	83,999,323	9,367,136	1,938,044	1,837,725	2,005,000	2,195,000	535,752,105

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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 and 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.

2007 Capital Achievements

The County moved forward with initiatives in Information Technology to complete a disaster recovery strategic plan for the County's data center. The County website continues to add enhanced e-government opportunities with Citizen Self Service and other features. There were many features added to help improve site navigation but the most significant changes are the architectural improvements that make secure online business transactions possible. The website also provided for live access to the Gwinnett County Board of Commissioners meetings (www.gwinnettcounty.com).

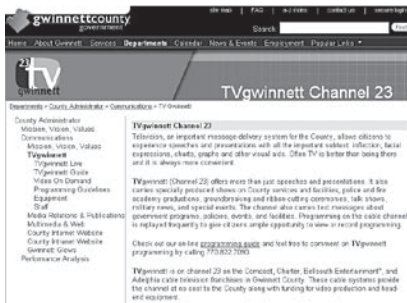
The County Health Department has moved into a new 21,000-square-foot facility. The space was renovated in a big box facility. Known as the Central Services Facility, the space also houses elections, records, and storage.

Support Services has continued space reconfigurations within the Gwinnett Justice and Administration Center to allow for expansion of office space for the Solicitor, a new Superior Court Judges Chamber, and relocation of the County data center.

2008 – 2013 Capital Improvement Plan

The 2008 Capital Budget and the 2009 – 2013 plan for the General Government and Computer Capital Improvement Program totals \$137 million. Several of the major projects currently under design and/or construction are described below:

- An expansion is scheduled for the newly constructed Gwinnett Judicial Annex building. The build out of the fourth floor is planned in order to provide space for representatives from the District Attorney's Office, relocate and increase the office space of the Guardian Ad Litem Division, as well as expanding the third floor juvenile courtroom waiting areas.
- A transition of employees from the Fire Marshal's Office and employees from Stormwater and Water and Sewer was completed in June 2007. In an effort to promote improved communication among staff and improved review and turnaround of projects, the reconfiguration of existing workspace at One Justice Square



will begin in 2008. Approximately 17,290 square feet of space on two separate floors will be renovated.

- Reconfigurations within the Gwinnett County Justice and Administration Center continue as we strive to meet the growing demands of our citizens. Scheduled 2008 reconfigurations include the Clerk of Court's Deed Room and a new Superior Court Courtroom.

Projects	Prior Years	2008 Budget	2009	2010	2011	2012	2013	Total Program
Computers and Computer Systems								
Accuvote Touch Screen Voting	351,495	1,436,265		392,390		402,200		2,582,350
Computer Equipment – New		196,061	120,000					316,061
Computer Equipment – Replace		211,585	8,000	8,000	8,000	8,000	8,000	251,585
Computerizing Fire Pre-Arrival	308,097	90,000						398,097
Criminal Justice Info System	2,018,834	3,400,000	1,425,000	505,000	325,000	745,000		8,418,834
Disaster Recovery	850,360		550,000	550,000				1,950,360
E-Government Plan	3,905,991	795,000	476,000	130,000	130,000	130,000	130,000	5,696,991
Electronic Document Mgt Growth	3,912,004	375,000	200,000					4,487,004
ERP Growth	4,615,403	612,890	1,470,000	2,000,000				8,698,293
E-Solutions	94,093	25,000						119,093
GIS Growth	2,076,392	338,318	200,000	200,000	200,000	200,000	50,000	3,264,710
IT Strategic Plan Implement	4,664,231		300,000	300,000	300,000	300,000	300,000	6,164,231
IT Hardware/Software Contg			1,397,524	1,314,874	1,381,674	1,261,037	1,261,037	6,616,146
Land Mgmt and Inspection Sys		1,500,000						1,500,000
Networking and Communications		1,235,000						1,235,000
Office Productivity/Software		471,578						471,578
Printer Replacements		133,800						133,800
Prosecutor Dialog	777,076		25,000					802,076
Registration System Upgrade		48,500	9,000	9,000	9,000	9,000		84,500
Video Conferencing		110,000						110,000
Voice Technology Repl/Upg	30,000	1,900,000	2,000,000	1,000,000				4,930,000
Closed Finalization	48,384,735							48,384,735
FCF Adjustment	(10,000,000)	10,000,000						
Sub-Total	61,988,710	22,878,997	8,180,524	6,409,264	2,353,674	3,055,237	1,749,037	106,615,443
Cities Share of SPLOST								
05 SPLOST – Cities Share	62,134,775	20,946,850	5,538,775					88,620,400
Sub-Total	62,134,775	20,946,850	5,538,775					88,620,400
Contingencies and Misc Projects								
Capital Contg – General Tax	3,983,891	528,794	5,521,629	6,474,845	7,999,240	6,520,330	6,326,008	37,354,737
Capital Contg – Other	288,572							288,572
Capital Contg – Rec Tax	1,463,981	507,261	1,369,525	1,567,525	1,465,525	1,366,525	1,276,525	9,016,867
Community Sector Plan Dev				220,000	220,000	220,000	220,000	880,000
Major Rewrite Zoning/Dev			405,000	380,000				785,000
P.E.G. Cable Access		95,000	50,000	50,000	50,000	50,000	50,000	345,000
Print Shop Equipment		172,000						172,000
Closed Finalization	18,128,497							18,128,497
FCF Adjustment	(1,000,000)	1,000,000						
Sub-Total	22,864,941	2,303,055	7,346,154	8,692,370	9,734,765	8,156,855	7,872,533	66,970,673

Projects	Prior Years	2008 Budget	2009	2010	2011	2012	2013	Total Program
General Government Facilities								
Capital Reserve HVAC Repl	1,075,674	59,492	59,492	59,492	59,492	59,492	42,634	1,415,768
GJAC Renovations and Upgrade		543,500	250,000					793,500
GJAC Renov and Upg – Plan				206,850	217,195	223,710	230,420	878,175
Juvenile Court Expansion		581,731	569,224					1,150,955
Misc. Facilities Renov and Upg		335,765						335,765
Misc. Fac Renov and Upg – Plan			451,000	464,200	478,470	492,775	507,560	2,394,005
One Justice Square Renovation		942,000						942,000
Recovered Materials Handling Fac	2,303,500	2,091,500						4,395,000
Recovered Materials Initiative	165,000	(165,000)						
Relocate Norcross Tag Branch				1,049,500				1,049,500
Solid Waste Contingency	1,166,960	(30,000)	52,500					1,189,460
Space Utilization Plan Implem	11,000,141	200,000						11,200,141
Closed Finalization	66,531,976							66,531,976
FCF Adjustment	(11,600,000)	11,600,000						
Sub-Total	70,643,252	16,158,988	1,382,216	1,780,042	755,157	775,977	780,614	92,276,246
Underground Storage Tank Prog								
UST Remediation/Closure	3,062,558	106,000	55,000	240,000	40,000	30,000	30,000	3,563,558
Closed Finalization	1,990,264							1,990,264
Sub-Total	5,052,822	106,000	55,000	240,000	40,000	30,000	30,000	5,553,822
Total	222,684,500	62,393,890	22,502,669	17,121,676	12,883,596	12,018,069	10,432,184	360,036,583

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.

2007 Capital Achievements

The Department of Police Services had an exciting year of accomplishments for 2007. The new state-of-the-art Police Training Center opened in June. This is a \$25-million, 50-acre facility that includes a driver training course, 44 indoor firing ranges, classrooms and special conditions simulators. The new Animal Welfare and Enforcement Center opened in September. The complex includes a 36,000-square-foot building, 1,200-square-foot barn, Police K9 operations building, and a small lake and pasture area for walking dogs. The replacement of the 800 MHz Radio System digital platform continued through 2007 and completion is scheduled by year-end 2008. The project includes the replacement of the radio system infrastructure for voice and data; replacement of microwave system; relocation of Prime/Master site to Police Headquarters; and construction of two new tower sites.

Construction of Fire Station 27 was completed and a dedication ceremony held on June 19, 2007. This two-bay facility will provide additional fire and EMS services to the citizens in the Dacula area. The station is located on Old Fountain Road in Dacula.

The relocation of Fire Station 8 was completed and a ribbon cutting ceremony was also held on June 19, 2007. This two-bay facility will provide additional fire and EMS services to the citizens in the Grayson area. The station is located on Brannan Boulevard. Construction of Fire Station 28 and relocations of Fire Stations 1, 7, and 18 are underway and will be completed in the coming year.

A new Fire Apparatus Building was completed in 2007. The facility will house all spare pumpers, ladders, and med units and equipment for the department. The building is conveniently located near the County Fleet Management building.

2008 – 2013 Capital Improvement Plan

The 2008 capital budget and the 2009 – 2013 plan for the Public Safety Capital Improvement Program totals \$113 million. Some of the highlights of planned improvements are listed below.

- Construction documents and a groundbreaking ceremony will be held in 2008 for a new Police Headquarters Annex. The annex will house the E-911 Communication Center and other support staff. Once completed, a renovation of the vacated space at Police Headquarters will begin.
- A future police precinct is scheduled to begin in 2009. The precinct will be located in Grayson next to Bay Creek Park. Other projects planned for Police Services includes replacing a helicopter and implementation and training for the Field Reporting application.

- Two new fire stations are also planned for this period. These will be Fire Station 29, in the Buford/Braselton area, and Fire Station 30 in the Tribble Mill Park area.
- Relocation of Fire Station 10 in the Lawrenceville area has been identified as a need, but currently funds are only available to purchase the land.

Projects	Prior Years	2008 Budget	2009	2010	2011	2012	2013	Total Program
Correctional/Detention Facilities								
Corrections Inmate Bus Repl			120,000	120,000	120,000	120,000		480,000
GCDC Fire Alarm System		700,000						700,000
Closed Finalization	17,028,403							17,028,403
Sub-Total	17,028,403	700,000	120,000	120,000	120,000	120,000		18,208,403
Emergency Comm & Other Equipment								
800 Mhz Radio System (Digital)	28,499,396	11,500,604						40,000,000
Digital Sys for CRIME SCENE		85,000						85,000
E-911 Wireless Phase II	1,500,000	1,500,000						3,000,000
Emerg Notification Sys Upg		115,000						115,000
Field Communication Equip		611,520						611,520
Forensic Video Analysis		20,000						20,000
FRED and FRED-C Support		61,000	20,000					81,000
Information System for SIS		250,000						250,000
Pro QA – Interface to CAD		115,000						115,000
Closed Finalization	12,643,122							12,643,122
Sub-Total	42,642,518	14,258,124	20,000					56,920,642
Public Safety Vehicles/Equipment								
Ambulance Replacements	2,399,924	766,000	603,300					3,769,224
Ambulance Replacements – Plan			27,378	673,746	962,752	1,030,144	980,588	3,674,608
Ambulance Service Expansion	1,327,507	310,100	320,000					1,957,607
Ambulance Service Expan – Plan				328,885	328,885	328,885	328,885	1,315,540
Fire Apparatus Replacements	14,916,585	3,102,500	2,712,600	158,800				20,890,485
Fire Apparatus Replace – Plan				496,970	330,750	1,182,338	1,264,705	3,274,763
Police Equipment – Aviation		2,135,540	164,460					2,300,000
Closed Finalization	2,763,395							2,763,395
Sub-Total	21,407,411	6,314,140	3,827,738	1,658,401	1,622,387	2,541,367	2,574,178	39,945,622
Fire Facilities								
Fire Program Contingency	1,841,795	(358,842)						1,482,952
Fire Station 10 Relocation		828,000						828,000
Fire Station 29	623,000	5,535,842						6,158,842
Fire Station 30	700,613	3,133,500	2,431,500					6,265,613
Major Repairs/Upgrades		120,000						120,000
Major Repairs/Upgrades – Plan			120,000	120,000	120,000	200,000	200,000	760,000
Stormwater Action Program	452,000	400,000						852,000
Closed Projects Finalization	61,837,308							61,837,308
FCF Adjustment	(17,000,000)	17,000,000						
Sub-Total	48,454,716	26,658,500	2,551,500	120,000	120,000	200,000	200,000	78,304,716

Projects	Prior Years	2008 Budget	2009	2010	2011	2012	2013	Total Program
Police Facilities								
Grayson Police Precinct			3,200,000					3,200,000
Major Repairs/Renovations		80,000	50,000	50,000	50,000	50,000	50,000	330,000
Police Annex	15,950,041	3,722,750	722,750					20,395,541
Police Contingency	2,068,329	1,128,000						3,196,329
Police Headquarters Improve	1,072,892	427,108						1,500,000
Closed Finalization	55,951,071							55,951,071
FCF Adjustment	(40,000,000)	40,000,000						
Sub-Total	35,042,333	45,357,858	3,972,750	50,000	50,000	50,000	50,000	84,572,941
Total	164,575,380	93,288,622	10,491,988	1,948,401	1,912,387	2,911,367	2,824,178	277,952,323

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 sub-categories), 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.

2007 Capital Achievements

Gwinnett Transit local bus service operates Monday through Saturday with a 2007 average daily boarding of 4,030. 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 2007 averaged 2,900.

The Airfield Electrical upgrades were completed in 2007. The upgrades included the installation of 56 new guidance signs that meet FAA standards, installation of a new windcone, and installation of supplemental windcones at both Runway 7 and Runway 25 approach ends. Also, a security fence was installed around the air traffic control tower and the electrical feed to the airfield lighting vault was upgraded.

The I-85 at SR 316 Interchange reached a major milestone in 2007 with the opening to traffic on the bridge from SR 316 to I-85 southbound and the access road from SR 316 to Pleasant Hill Road.

New DOT Central Maintenance Facility opened in mid-year, including a state-of-the-art Traffic Control Center.

Completed 23 quick fix projects aimed at reducing congestion by re-striping, adding new sidewalks, new turn lanes, and curb rehabilitation.

Operation and Maintenance resurfaced 85 center lane miles of roadway in 2007 at a total estimated cost of \$8.5 million, which included \$2.3 million in State LARP funding.

Traffic Engineering and Planning have the following ATMS currently under construction: Peachtree Industrial Boulevard from Holcomb Bridge Road to Rogers Bridge Road, SR 20 from the Traffic Control Center in Lawrenceville to the I-985 NB Ramp, Lawrenceville-Suwanee Road from SR 120 to SR 13, and SR 124 from SR 8 to US 78.

The completed improvements to Old Peachtree Road widening in the Duluth area, the widening of Rockbridge Road, and Satellite Boulevard widening in the Gwinnett Place area were among several significant road program achievements in 2007.

There were several intersection improvements also completed and opened to traffic in 2007: Bramlett Shoals Road at New Hope Road, Harbins Road at three locations in the Lilburn area, and Centerville Rosebud Road at Mink Livsey.

Road Safety and Alignment projects help improve sight distance and remove dangerous curves in different areas of the county. One major completion was Ozora Road safety improvements and turn lanes.

School safety is an important part of the road improvements completed in 2007. There were approximately five such projects completed last year, including Kilgore Road at Patrick Elementary, New Hope Road at Lovin Elementary, East Union Grove Road at Mulberry Elementary, Bushy Fork Road at Magill Elementary, and Lilburn School Road at Lilburn Elementary

2008 – 2013 Capital Improvement Plan

The 2008 capital budget and 2009 – 2013 plan for the Transportation Capital Improvement Program totals \$394 million. Some of the major projects are described in the following paragraphs.

- The SR 324 widening from SR 20 to SR 124, which is currently under construction, will be completed in the first half of 2008.
- The Sugarloaf Parkway Extension from New Hope Road to SR 316 is currently being engineered and land is being purchased. The Sugarloaf Parkway Extension from SR 20 to New Hope is under construction and is expected to be open to traffic in 2010.
- Another upcoming major road improvement is the McGinnis Ferry Road Extension. This project will extend McGinnis Ferry Road over I-85, south of the Lawrenceville-Suwanee Road interchange.

- Design for the widening of SR 20 in both the southern and northern parts of the county is currently underway. SR 20 will have at least four lanes throughout the county upon completion of these two projects.
- The Georgia Department of Transportation is currently constructing the I-85 at SR 316 Interchange and the Pleasant Hill Road at Buford Highway Interchange, projects for which the County provided engineering and land acquisition services. These projects are scheduled to open to traffic in late 2008.
- Several major county-state projects will open to traffic by the end of this year: I-85/SR316 Interchange, Pleasant Hill Road tunnel under Buford Highway and railroad tracks, and SR 20 and SR 120 widening projects.

Projects	Prior Years	2008 Budget	2009	2010	2011	2012	2013	Total Program
Airport Improvements								
Air Traffic Control Tower Equip Upgrad		60,000	400,000					460,000
Aircraft Washrack			50,000	125,000				175,000
Airport Beautification	80,000	(76,600)						3,400
Airport Master Plan Update	141,445	(17,240)						124,205
Airport Ramp Lighting			75,000	500,000				575,000
Briscoe Boulevard Streetlights	28,000	(28,000)						
Cedars Rd Animal/Sec Fencing			250,000					250,000
Central Basing Area			125,000	870,000				995,000
Computer Equipment New		300						300
Contingency	821,117	1,200,874						2,021,991
Electric Vault Upgrade/Reno	550,000	(550,000)						
Environ Doc – Txy Y/Cntl Basing		415,000						415,000
Environ Doc– NC Basin/Twy W				375,000				375,000
Equipment New and Replac		34,178						34,178
Fuel Storage Tank Barriers					75,000	150,000		225,000
Installation of CCTV System		75,000						75,000
New Airport Admin Building	465,655	(249)						465,406
North Apron Rehabilitation			75,000	1,148,000				1,223,000
North Central Basing Area Ac					4,000,000			4,000,000
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		375,000						375,000
Reimb – Cedars Land Acquis				3,450,000				3,450,000
Replace AWOS System		90,000						90,000
Runway 7L-25R	1,201,443			2,625,000	2,625,000	2,500,000		8,951,443
Runway/Taxiway Safe Area Stre			200,000	2,717,501				2,917,501
Taxiway B – Phase II	4,756,095	(4,149)						4,751,946
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	2,945,646							2,945,646
FCF Adjustment	(1,000,000)	1,000,000						
Sub-Total	9,989,401	2,574,115	1,570,000	12,560,501	9,875,000	4,001,000	1,500,000	42,070,017
Bridges/Roadway Drainage Improvements								
Arcado Road (Jackson Creek)	600,000	1,277,150	2,500,000					4,377,150
Bridge Contg – 2005 SPLOST	555,050	400,000						955,050
Bridge Contg – 2001 SPLOST	135,807	710,000						845,807
Herrington Rd (Fork Creek)	550,000	1,500,000	1,354,450					3,404,450
Indian Trail Road	1,550,000	2,027,200	2,250,000					5,827,200
Killian Hill Road	599,606	150,000	650,000					1,399,606
Lee Road (No Business Creek)	160,000	585,400	1,200,000					1,945,400
McGinnis Ferry at Chatt River	511,938	1,327,300						1,839,238
Old Loganville Road	236,043	550,000	750,000					1,536,043
Old Norcross Road	1,296,480	800,000						2,096,480
Old Suwanee Rd	212,625	400,000						612,625
Pate Rd at Hurndon Road	229,084	380,104	600,000					1,209,188
Pate Rd at Old Loganville Rd	208,629	300,000	300,000					808,629
Patterson Road (Pew Creek)		150,000	250,000	815,875				1,215,875
Satellite-Hillcrst Conn at I-85	50,000	200,000	722,700					972,700
Smithtown-Old P'tree Conn	4,000	200,000	300,000					504,000
Temple Johnson (Carr: Dwns)	263,575	300,000						563,575
Temple Johnson (W-Big Haynes)	165,122	500,000	356,320					1,021,442

Projects	Prior Years	2008 Budget	2009	2010	2011	2012	2013	Total Program
Unpaved Road Bridges		200,000	200,000					400,000
W Liddell Rd-Club Dr Conn	981,531	145,269	593,175					1,719,975
Closed Finalization	28,982,744							28,982,744
FCF Adjustment	(10,586,656)	10,586,656						
Sub-Total	26,705,579	22,689,079	12,026,645	815,875				62,237,178

Miscellaneous Projects and Contingencies

Guard Rail Installation	145,301	100,000	100,000	150,000	150,000	150,000	150,000	945,301
Heavy Equipment	486,829	317,800	300,000	300,000	300,000	300,000	300,000	2,304,629
Misc Road Improvements	167,553	150,000	150,000	200,000	200,000	200,000	200,000	1,267,553
Program Mgmt – 2001 SPLOST	1,497,083	1,413,498	3,362,344					6,272,925
Program Mgmt – 2005 SPLOST	105,000			2,200,000	2,195,300			4,500,300
Reserve for Utility Reloc (2001)	342,247	150,000						492,247
Residential Speed Control(2001)	408,350	100,000	100,000	68,000				676,350
Residential Speed Control (2005)						275,430		275,430
Road Prog Contg – 2005 SPLOST	228,166	296,800	532,900	175,000	175,000	193,000		1,600,866
Traffic Signal Optimization	369,705	250,000	275,000	275,000	275,000	275,000	275,000	1,994,705
Traffic Signals	368,229	600,000	500,000	500,000	600,000	600,000	600,000	3,768,229
Transportation Planning (2005)	250,002	250,002	222,700					722,704
Closed Projects Finalization	43,459,338							43,459,338
Sub-Total	47,827,803	3,628,100	5,542,944	3,868,000	3,895,300	1,993,430	1,525,000	68,280,577

Intersection Improvements

Arcado Rd at Lilburn Ind Way	225,000	347,700	400,000					972,700
Arcado Rd at Luxomni Rd	300,000	372,700	300,000					972,700
Buford Hwy at Woodward Mill	171,210	300,000	911,780					1,382,990
Dacula Rd at SR 8/US 29		200,000	300,000					500,000
FFTrickum Rd at Ashton Lane	325,000	647,700						972,700
FFTrickum Rd at Catherine Dr	725,000	945,700						1,670,700
FFTrickum Rd at Deer Oaks Dr	1,628,396	638,000						2,266,396
Indian Trl Rd at I-85 NB ramps	146,210	200,000	647,700					993,910
Inters Contg – 2001 SPLOST	206,551	115,017						321,568
Inters Contg – 2005 SPLOST	248,884	1,875,350	505,000					2,629,234
Jimmy Carter Blvd. and US 29	2,397,358	1,175,000						3,572,358
Lawville Hwy at Indian Trail	1,557,233	1,073,259	400,141					3,030,633
North Road at Pinehurst Road	75,000	400,000	984,050					1,459,050
Peachtree Industrial at SR 120	657,336	418,864	500,000					1,576,200
Rosebud Rd at Cooper Rd	1,017,782	500,000						1,517,782
Satellite Blvd @ Boggs Rd		200,000	400,000	1,345,400				1,945,400
SR 120 at Meadow Church Rd		60,000	100,000	229,080				389,080
SR 124 at Oak Road	75,000		100,000	311,350				486,350
SR 124 at Webb Gin House Rd	572,700	550,000						1,122,700
SR 20 at Old Peachtree Rd	175,000	200,000	840,875					1,215,875
Traffic Signal System Upgrades	18,797,272	1,519,400	1,000,000					21,316,672
US 78 at Rosebud Road	196,793	200,000	792,240					1,189,033
Closed Finalization	72,959,185							72,959,185
FCF Adjustment	(8,417,386)	8,417,386						
Sub-Total	94,039,524	20,356,077	8,181,786	1,885,830				124,463,216

Projects	Prior Years	2008 Budget	2009	2010	2011	2012	2013	Total Program
Major Road Improvements								
Club Drive Extension			486,350					486,350
Cruse Road		525,000	1,420,400					1,945,400
Five Forks Trickum Road	300,000	705,000						1,005,000
Five Forks Trickum Road	100,000	900,000	1,500,000	2,200,000				4,700,000
Grayson High School Access		411,350	75,000					486,350
Gwinnett University Improv	1,197,000	603,000						1,800,000
Hillcrest Rd/Satellite Blvd Conn			486,350					486,350
McGinnis Ferry Rd Ext	7,508,267	6,000,000						13,508,267
Old Norcross Road	450,000	1,009,050						1,459,050
Old Peachtree Road	1,869,988	12,704						1,882,693
Old Peachtree Road	745,104	713,946						1,459,050
Pleasant Hill Road	3,520,332	204,373						3,724,705
Pleasant Hill Road	890,800	6,350,000						7,240,800
Roadway Improv Contg (2001)	484,070	339,920						823,990
SR 20 (Ozora-SR 81)	2,509,558	4,495,015						7,004,573
SR 20 (PIB-Chattahooche)	5,029,960	5,070,000	5,000,000	5,000,000				20,099,960
Sugarloaf Extension	43,247,179	9,000,000	15,220,101					67,467,280
US 29 (Brand Bank-Victor St.)	9,142,167	2,000,000						11,142,167
Webb Gin House Road	900,000	1,718,100	300,000					2,918,100
Zoar Church Road	250,000	250,000						500,000
Closed Finalization	126,120,170							126,120,170
FCF Adjustment	(40,266,200)	40,266,200						
Sub-Total	163,998,394	80,573,660	24,488,201	7,200,000				276,260,254
Road Rehab and Resurfacing								
Capital Rehab and Resurf			5,000,000	6,000,000	6,000,000	6,000,000	6,000,000	29,000,000
Capital Rehab and Resurf (2005)	3,173,097	6,079,375						9,252,472
Closed Finalization	73,537,560							73,537,560
FCF Adjustment	(1,682,686)	1,682,686						
Sub-Total	75,027,971	7,762,061	5,000,000	6,000,000	6,000,000	6,000,000	6,000,000	111,790,032
Road & Safety Alignment Program								
Brooks Road	271,270	530,000						801,270
Camp Creek Road at Joy Lane	65,000	110,000	359,985					534,985
C'ville-Rosebud Rd	195,770	300,000						495,770
C'ville-Rosebud Rd (SR 124)	85,000	150,000	494,525					729,525
C'ville-Rosebud Rd (W Hyns)	106,555	83,445	393,620					583,620
Dacula Road at Old P'Tree Rd	483,430	500,000						983,430
Fence Road	70,000	120,000	393,620					583,620
Grayson-New Hope Road	125,000	240,000	802,240					1,167,240
Hamilton Mill Rd at Camp Br		90,000	175,000	561,795				826,795
Hamilton Mill Rd at S Puckett	60,000	326,350	100,000					486,350
Herrington Road	943,800	800,000						1,743,800
Hewatt Road	859,680	500,000						1,359,680
Hewatt Road at Brownlee Lane	210,787	200,000	193,620					604,407
Hog Mountain Road	70,000	130,000	393,620					593,620
Holcomb Bridge Road	110,000	281,360						391,360
Hope Hollow Road	265,000	100,000	802,240					1,167,240
Johnson Drive	60,000	100,000	326,350					486,350

budget document **08** gwinnettcountry

Projects	Prior Years	2008 Budget	2009	2010	2011	2012	2013	Total Program
Kilcrease Road		60,000	100,000	326,350				486,350
Killian Hill Road at Sarann Dr	80,000	140,000	460,890					680,890
Lenora Chc R at C'ville Rosebud	80,000	140,000	460,890					680,890
Lilburn-Stone Mtn Rd at Loma		70,000	120,000	393,620				583,620
Live Oak Parkway	150,000	300,000	1,009,050					1,459,050
McKendree Church Road	85,000	160,000	533,160					778,160
Mineral Springs Road		60,000	100,000	326,350				486,350
New Hope at Bowman	300,000	200,000						500,000
New Hope Rd at Hiram Davis	80,000	140,000	460,890					680,890
New Hope Rd at Luke Edwards	85,000	150,000	494,525					729,525
Norris Lake Road at Amy Drive		235,000	494,525					729,525
Oak Road	125,000	207,453						332,453
Oak Road at Mountain View	60,000	426,350						486,350
Old Fountain Road	3,954,827		129,800					4,084,627
Old Peachtree Road	140,000	396,960	250,000					786,960
Pinehurst Road	60,000	426,350						486,350
Pounds Road	65,000	100,104						165,104
Rd Safety Cntg – 2005 SPLOST	44,692	453,620	377,715					876,027
Ridgedale Drive	100,000	100,000	675,430					875,430
Rock Springs Road	70,000	159,594	354,026					583,620
Rosebud Road at Knight Circle	85,000	150,000	494,525					729,525
Russell Road (E of Montrachet)	85,000	175,000	518,160					778,160
Russell Road (West of SR 20)	85,000	175,000	518,160					778,160
S Rockbridge Rd at Manitou		75,000	125,000	432,255				632,255
Sardis Church Road		65,000	110,000	359,985				534,985
South Old Peachtree Road	43,000	124,019						167,019
Springdale Road	1,080,972	10,000						1,090,972
Stone Drive		59,308						59,308
Whitehead Road	500,765		200,000					700,765
Williams Road	289,920	250,000						539,920
Closed Finalization	89,050,927							89,050,927
FCF Adjustment	(6,669,407)	6,669,407						
Sub-Total	94,011,989	16,239,320	12,421,566	2,400,355				125,073,231
Sidewalk/Multi-Use Trail								
Bethany Church Rd (SR 124)	125,000	110,581	100,000					335,581
Bethany Church Rd (US 78)	40,000	50,000	166,793					256,793
Civic Ctr Area Pedestrian Improve	200,000	100,000						300,000
Cruse Road	30,000	40,000	148,857					218,857
Davis Circle	115,000	50,000	316,486					481,486
East Park Place Blvd South			10,000	62,953				72,953
Hewatt Road		30,000	30,000	100,496				160,496
Holcomb Bridge Road	229,007	248,480						477,487
Holcomb Bridge Road	565,694	650,000	1,979,000					3,194,694
Hurricane Shoals Road		120,000	405,258					525,258
Indian Trail Rd (Hillcrest Rd)	199,127	300,000	629,955					1,129,082
Indian Trail Rd (Beaver Ruin)	99,127	125,000	417,801					641,928
Jim Moore Road		50,000	65,000	205,991				320,991
Lester Road	173,089	100,000	200,000					473,089
McCart Road	136,793	585,344						722,137
Miller Road	258,620	325,000						583,620
N Berkeley Lake Road	285,000	407,288	740,440					1,432,728
N Berkeley Lake Road	190,000	150,000	194,160					534,160
Old Snellville Highway	89,594	406,896						496,490

Projects	Prior Years	2008 Budget	2009	2010	2011	2012	2013	Total Program
Patrick Rd/Pine Rd Multi-Use		100,000	200,000	692,154				992,154
Peachtree Industrial Blvd	250,000	225,000						475,000
Pharrs Road	1,280,992	199,300						1,480,292
Pharrs Road	393,007	210,743						603,750
Pinehurst Road			25,000	150,086				175,086
Pleasant Hill Rd (Satellite)	475,000	580,258						1,055,258
Rehab/Identified Revit Areas	2,475,000	225,000	800,000	390,800				3,890,800
Rockbridge Road		55,000	80,000	250,189				385,189
Ross Road	55,000	70,000	239,762					364,762
Sidewalk Contingency (2001)	102,713	464,827						567,540
Sidewalk Contingency (2005)	5,975	54,010	50,000	143,448				253,433
Trail on new alignment	220,000	545,440	400,000					1,165,440
Webb Gin House Road		348,534						348,534
West Liddell Road	120,600	125,000						245,600
West Price Road	14,720	40,000	50,000	172,629				277,349
Closed Finalization	34,374,779							34,374,779
FCF Adjustment	(8,034,421)	8,034,421						
Sub-Total	34,469,416	15,126,122	7,248,512	2,168,746				59,012,796
School Safety Program								
Buford Dam Rd (Lanier MS Rep	239,594	453,868						693,462
Misc. School Safety Proj and Qu	319,813		100,000					419,813
Old Auburn Rd (Dacula MS)	62,467	100,000						162,467
Peachtree Ind Blvd (N Gwinnett)	220,787	778,050						998,837
Rosebud Rd (Rosebud Elem)	175,000	1,001,967						1,176,967
Sever Road/Tab Roberts	100,000	100,000						200,000
South Puckett Rd (Pucketts)	210,000	431,982						641,982
Suwanee Dam Rd (White Oak)	173,095	513,868						686,963
West Price Rd Sidewalk	145,451	165,909						311,360
Closed Finalization	48,609,481							48,609,481
FCF Adjustment	(1,294,671)	1,294,671						
Sub-Total	48,961,017	4,840,315	100,000					53,901,332
Transit Program								
Comm/Local/ADA Bus/Equip	23,398,682	1,045,039	2,560,000	1,074,000	10,021,611	5,809,706	2,934,625	46,843,663
GJACTransit Center			500,000					500,000
I/85 Sugarloaf Park/Ride	1,425,339		30,311	58,752				1,514,402
Maint/Oper and CNG Facility	1,327,290	4,405,438	6,174,337	838,120	61,732			12,806,917
Misc Transit Tools and Equip	814,315	459,026	135,000	150,000			15,000	1,573,341
Norcross Area Transit Center				915,675				915,675
Regional Smartcard Fare	1,336,877				100,000			1,436,877
SR316/20 Area Park and Ride				249,791	185,456			435,247
Snville Area Park and Ride/Trsf				200,000	2,238,000			2,438,000
Temp Maint/Oper and CNG Fac	3,214,940	995,136						4,210,076
Transit Enhancements	148,219	193,759	221,958	250,875	188,905	281,250	101,375	1,386,340
Transit Revenue Contingency	924,172	3,789,047	2,690,000	2,723,168	2,707,057	2,940,000	2,250,000	18,023,443
Closed Finalization	2,796,204							2,796,204
FCF Adjustment	(6,500,000)	6,500,000						
Sub-Total	28,886,039	17,387,445	12,311,605	6,460,380	15,502,761	9,030,956	5,301,000	94,880,185

Projects	Prior Years	2008 Budget	2009	2010	2011	2012	2013	Total Program
Unpaved Road Program								
Unpaved Roads (2005 SPLOST)	24,510	175,490						200,000
Closed Finalization	5,643,252							5,643,252
FCF Adjustment	(48,573)	48,573						
Sub-Total	5,619,189	224,063						5,843,252
Total	629,536,322	191,400,357	88,891,259	43,359,687	35,273,061	21,025,386	14,326,000	1,023,812,070

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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.

Other project categories include Miscellaneous Projects and Contingencies and Stormwater Management.

2007 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. Design is underway, construction began in 2007, and the project should be complete in 2012. The final regulatory approval was received in 2007 to proceed with 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.

The completion of some major interceptor and pump station projects allowed for the shutting down of three small water reclamation facilities (Sugar Hill, Big Haynes, and No Business Creek), consolidating treatment at the larger County facilities. These projects also allowed for the County to discontinue sending wastewater to the water reclamation facility owned by the City of Buford and instead treat those flows at the F. Wayne Hill WRC.

The department completed construction of the new No Business Creek Pump Station and Force Main to Beaver Ruin Pump Station, which conveys wastewater from the southern portion of the county to be treated at the F. Wayne Hill WRC. The No Business Creek Tunnel design was completed in 2006, construction began in 2007, and expected completion date is 2010. These major components of the system are being built to improve sewage service in the southern portion of the county.

The department has continued its support of the Georgia Department of Transportation road projects. Of particular interest is the I-85/GA 316 Interchange project and the Buford Highway at Pleasant Hill Road Interchange, which required significant design and construction efforts to relocate water and sewer pipes within the area of disturbance. The first stage of this interchange opened in 2007.



Construction on the North Gwinnett Transmission Main and upgrades at the North Service Area High Service Pump Station at the Lanier Filter Plant were completed in 2007. All of these new facilities will serve many of the higher elevations in the northern part of the county and newly developed areas in this fast growing region. Upgrades to the Rockbridge Road Water Pump Station were also completed in 2007.

Design began for improvements on the Crooked Creek Water Reclamation Facility, which has several structures that are limited in their ability to accommodate design flows and meet permit limits due to age. Design is not complete, but improvements are expected to cost at least \$76 million.

Stormwater management is nearing completion of upgrades to dams in the Yellow River Basin that will bring these structures up to federal standards and prevent losses due to flooding. Stream erosion and other monitoring projects that were completed in 2007 identified stream banks and other wetland watershed areas that are in need of restoration to decrease run off pollution. Design began on some of these projects, and construction will begin in 2008. Construction should be completed in 2008 on improvements to the Lower Yellow River Watershed.

Stormwater infrastructure inventories were completed and drainage improvement projects totaling \$7 million were finished in 2007. Drainage improvement projects were almost completely funded by Stormwater utility fees that the county started collecting in 2006.

2008 – 2013 Capital Improvement Plan

The 2008 capital budget and 2009 – 2013 plan for the Water Resources Capital Improvement Program totals \$1.1 billion. Some of the major projects are described in the following paragraphs.

A new Water and Wastewater Master Plan effort began in 2006 with expected completion in 2008. This plan has an extensive public participation effort and is being closely coordinated with the ongoing County Unified Plan to ensure compatibility.

The department continued the formal implementation of an Advanced Asset Management program in 2007. The many aspects of this program will continue throughout the planning period. These activities are expected to 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. Several 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 in coming years.

The department will continue the Sewer Inflow and Infiltration Correction program throughout the planning period. The objective of this program is to reduce the amount of non-sewer water (I/I) 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 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.

During 2006, the department completed an Initial Distribution System Evaluation in compliance with EPA's *Stage 2 Disinfectants and Disinfection Byproducts Rule*. A new Lanier UV Disinfection Facility project began in 2007, and completion is expected by 2009. This \$18 million process enhancement will assure uniform water quality for pathogen inactivation.

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 \$10 million with a two year construction duration.

Construction continues on several major projects. The Shoal Creek Filter Plant 60" water transmission main is expected to be completed in 2008. Completion of this project will provide complete redundancy to supply finished water into the water transmission system from both water production facilities.

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 2008. Costs of this program, which replaces outdated systems and increases capacity, are estimated to be \$22 million between 2008 and 2013.

The County currently sends 5 mgd of wastewater to DeKalb County to be treated at its Pole Bridge facility. A business case evaluation has determined that a long-term solution for treating Gwinnett wastewater is to construct infrastructure to convey flows to a water reclamation facility in South Gwinnett. Initial costs are estimated at \$30 million, and completion is scheduled for 2012.

Other major sewer projects in this program include improvements to the Crooked Creek WRF and the Yellow River WRF, and several large pump stations, sewer interceptors, and force main and/or tunnel projects on Level Creek, Big Haynes Creek, No Business Creek, Alcovy River, Brushy Fork Creek, Yellow River, and the Mulberry River.

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.

The 2008 – 2013 capital budget program for the newly created Stormwater Utility totals \$135 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, expanded water quality efforts to protect water quality and aquatic ecosystems, as well as the continued efforts to upgrade watershed dams to meet federal standards, floodplain mapping, and storm drain inventory. The Stormwater Utility also supports watershed protection efforts required by NPDES permits.

Projects	Prior Years	2008 Budget	2009	2010	2011	2012	2013	Total Program
County and State DOT Utility Relocations								
DPU – Utility Relocation Coordination	1,747,597	1,038,016	600,000	600,000	600,000	600,000		5,185,613
Garner Rd (Miller-Five Forks)	685,710							685,710
I-85 Collector Distributor	10,358,579							10,358,579
I-85 SR 20 Relocation	17,128							17,128
Rockbridge (Jimmy Carter/US 29)	1,082,560							1,082,560
SR20 Chattahooch Util Relo	89,479	60,521						150,000
SR 20 Widening (Ozora-Plan)	2,150,000							2,150,000
SR 120 (Singleton Crk Reloc)	8,360							8,360
SR 120 (Sugarloaf/Riverside)	3,650,000							3,650,000
SR 124 at Prospect Rd Imprv	173,989							173,989
SR 124 Utility Relocations	3,207,808	272,595						3,480,403
Utility Relocation Program	4,367,424	273,976	2,806,501	2,000,000	2,000,000	2,000,000	556,000	14,003,901
Closed Projects Finalization	1,085,926							1,085,926
Sub-Total	28,624,560	1,645,108	3,406,501	2,600,000	2,600,000	2,600,000	556,000	42,032,169
Miscellaneous Projects and Contingencies								
ACF and ACT River Allocation	1,261,912	320,000	320,000	320,000	320,000	320,000	320,000	3,181,912
Administration (R & E – Bond)	8,693,477	102,272						8,795,749
Barcoding System	70,000							70,000
Biosolids Master Plan						8,000,000	40,000,000	48,000,000
Capital Needs – Business Eval		600,000	3,000,000	8,558,000	34,245,000	48,412,000	44,768,000	139,583,000
Computerized Lab Mgmt	375,000							375,000
Computerized Maint Mgt Prg	465,000							465,000
Developer Participation Agrmt	1,736,502							1,736,502
Digital Format Records	320,000	75,000	75,000	75,000	75,000	75,000		695,000
DPU Central Facility Upgrades	23,063	400,000	800,000					1,223,063
DPU Graphic Records System	1,641,801	62,030	162,000	162,000	162,000	162,000		2,351,831
DPU Internet Bill Presentation	100,000							100,000
Equipment – New/Replacement		2,062,764	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	9,562,764
Fire Hydrant Installation	50,000	10,000	10,000	10,000	10,000	10,000	10,000	110,000
Flow Management System	1,658,861							1,658,861
Flow/Pressure Monitor Stat	100,000	400,000						500,000
General Engineering/Planning	786,193	950,000	650,000	650,000	650,000	650,000	650,000	4,986,193
GPS Vehicle Tracking	110,500	69,000						179,500
Lab Expansion and Security		1,000,000	1,000,000	1,000,000				3,000,000
Misc R & E Contingency		2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	12,000,000
Mobile Arc-FM Viewer	570,890	68,000	92,000	96,000	96,000			922,890
Permanent Util Record Infill	48,427	325,000	325,000	325,000				1,023,427
Plumbing Retrofit Rebat Pgm	15,000	15,000	15,000	15,000	15,000	15,000		90,000
Program Management	10,784,281	2,000,000	2,500,000	2,000,000	1,500,000	500,000		19,284,281
Upper Chatt Basin Study	48,387	100,000	100,000	100,000	100,000	104,572		552,959
Wstwr Capacity Assurance	247,999	441,192	420,000	420,000	320,000	320,000	320,000	2,489,191
Water Accountability Program	1,437,377	878,000	683,400	688,900	500,000	500,000		4,687,677
Water and Sewer Master Plan	800,593	350,000	150,000	100,000	200,000	200,000	200,000	2,000,593
Water and Sewer Modeling	984,162							984,162

Projects	Prior Years	2008 Budget	2009	2010	2011	2012	2013	Total Program
Water and Sewer Planning Study	1,461,201	513,258	500,000	500,000	500,000	500,000	500,000	4,474,459
Water and Sewer Rate Study	188,492	188,298			150,000			526,790
Wtrshd Nonpoint Source Mgt	2,510,401							2,510,401
Wtrshd Improvement Impl – Plan			700,000	6,000,000	6,000,000	6,000,000	6,000,000	24,700,000
Wtrshd Protection Implem	1,330,000	770,000	5,300,000					7,400,000
Wtrshd Protection Implem – Plan	750,000	560,000						1,310,000
Closed Project Finalization	17,817,154							17,817,154
Sub-Total	56,386,673	14,259,814	20,302,400	24,519,900	48,343,000	69,268,572	96,268,000	329,348,359

Sewer Interceptors, Force Mains (FM), and Pump Stations (PS)

Alcovy Rvr PS/FM – Phase II	2,724,291	6,310,199						9,034,490
Alcovy Rvr PS/FM – Phase III		1,000,000						1,000,000
Brooks Rd PS Upgrade/FM	4,543,475	13,326,904						17,870,379
Generator Acquisition – PSs	1,739,866							1,739,866
Hog Mtn Rd PS/FM Upgrade	4,852,412	1,124,909						5,977,321
Ivy Creek Relief Interceptor	2,709,467							2,709,467
Jack's Creek PS Upgrade	1,143,840							1,143,840
Ken Villa PS Phaseout	306,795	464,000						770,795
Level Creek Regional PS/FM	34,472,688							34,472,688
Lower Big Haynes PS/FM/Int	35,090,361	31,762,435						66,852,796
Middle Big Haynes FM	899,999							899,999
Middle Mulberry Sewerage	370,507							370,507
N Chattahoochee PS Upgrade	821,050							821,050
No Business Crk PS Expan			554,000	5,740,000	6,000,000	10,500,000	10,500,000	33,294,000
No Business Crk PS/Tunnel	22,500,948	11,685,282	29,327,000	9,024,518				72,537,748
Old Norcross Rd PS	7,621,261	2,114,543						9,735,804
Patterson – Marathon PS Upgd	14,964,096	7,367,221						22,331,317
Petition Sewer Contingency	1,491,372	500,000	100,000	100,000	100,000	100,000		2,391,372
Reclaimed Water Reuse	2,405,646	455,357						2,861,003
Reuse Pipeline/Diffuser– Lanier	14,891,753	11,022,349	12,000,000	9,000,000				46,914,102
Rosemoore Lake PS Decom	267,284	845,210						1,112,494
Sewer Flow Mon/PS SCADA	5,474,785	5,268,000	845,000	150,000	150,000			11,887,785
Tanglewood PS Upgrd/FM Ext	1,096,002							1,096,002
Closed Finalization	62,786,355							62,786,355
Sub-Total	223,174,253	93,246,409	42,826,000	24,014,518	6,250,000	10,600,000	10,500,000	410,611,180

Sewer Rehabilitations

Collection System Rehab	2,620,578	2,000,000	1,500,000	1,500,000	2,000,000	2,000,000	2,000,000	13,620,578
Pump Station Rehab	5,255,398	683						5,256,081
Sanitary Sewer Collection	1,611,105	964,104	2,000,000	2,000,000	2,000,000	7,750,000	7,750,000	24,075,209
Sewer Inflow/Infiltration Corr	31,968,626	8,299,968	11,000,000	12,000,000	14,500,000	14,000,000	13,500,000	105,268,594
Upper Big Haynes Interce Repl	866,801	2,658,169						3,524,970
Wastewater Flow Metering		1,850,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	10,850,000
Closed Finalization	12,008,492							12,008,492
Sub-Total	54,331,000	15,772,924	16,300,000	17,300,000	20,300,000	25,550,000	25,050,000	174,603,924

Projects	Prior Years	2008 Budget	2009	2010	2011	2012	2013	Total Program
Stormwater Management Program								
Big Haynes Watershed Demo	1,422,165	1,368,926	150,000	150,000				3,091,091
Big Haynes Watershed Impv	352,085	993,779	325,863					1,671,727
Crooked Creek BMP Retro	772,900							772,900
DPU Mezzanine Build Out	109,491							109,491
Equipment – New/Replacement		260,800	550,000	250,000	250,000	250,000	250,000	1,810,800
Lower Yellow River Watershed	250,000	750,000						1,000,000
Mobile GIS-ArcFM Viewer	87,391	18,782	15,000	30,000				151,173
Natural Resource Wtrshd Plan	16,036,892	1,539,470	2,002,275	650,000				20,228,637
Program/Admin Contingency	621,322	111,613						732,935
Source ID – Stressed Septic Sys	427,846	300,000	300,000	300,000	300,000	300,000	300,000	2,227,846
Stream Restoration			1,189,500	1,384,000	1,148,500	1,333,500	1,095,000	6,150,500
Stmwtr Drainage Imp		8,604,785	12,611,461	13,221,328	14,655,136	15,021,175	15,633,721	79,747,606
Stmwtr Infrastructure Inv	5,456,162							5,456,162
Stmwtr Master Plan	3,972,568	500,000	500,000	500,000	500,000			5,972,568
Stmwtr Mitigation	711,683	1,021,856						1,733,539
Stmwtr Mitigation – Plan			300,000	300,000	300,000	300,000	300,000	1,500,000
Stmwtr Utility Feasibility Study	2,396,831							2,396,831
Wtrshd Impact Assmt/Monitor	382,370							382,370
Wtrshd Improvement Impl – Plan			1,630,000	3,856,000	4,114,000	4,500,000	4,500,000	18,600,000
Wtrshd Protection Implem	730,000							730,000
Wtrshd Protection Implem – Plan	599,244	275,000	1,500,000					2,374,244
Closed Finalization	41,474,534							41,474,534
FCF Adjustment	(11,000,000)	11,000,000						
Sub-Total	64,803,484	26,745,011	21,074,099	20,641,328	21,267,636	21,704,675	22,078,721	198,314,954
Water Production Facilities								
Facility Rehabilitations (WPD)	1,476,436	1,286,226						2,762,662
Facility Rehab (WPD) – Plan	1,214,311	2,069,905	400,000	400,000	400,000	400,000		4,884,216
Filter Backwash Equaliz Tank	7,522,465	5,522,540						13,045,005
Filter Bldg 2 Rehab – Lanier	3,719,887							3,719,887
Lanier Filter Plant UV Disinfect	9,496,922	2,528,050	6,500,000					18,524,972
Raw Water Pump Station Upgd	12,738,676							12,738,676
Repl N High Svc Pump – Lanier	3,698,417							3,698,417
Shoal Creek Filter Plant	111,453,270	10,606,689						122,059,959
Wtr Prod Emerg Generators	172,496				3,150,000	6,750,000		10,072,496
Closed Finalization	10,571,181							10,571,181
Sub-Total	162,064,061	22,013,410	6,900,000	400,000	3,550,000	7,150,000		202,077,471

Projects	Prior Years	2008 Budget	2009	2010	2011	2012	2013	Total Program
Water Reclamation Facilities								
Beaver Ruin-Jackson Ck Decom						1,600,000	3,400,000	5,000,000
Crooked Creek WRF Improv	753,724	3,518,000	17,546,000	15,643,000	26,023,000	12,710,100		76,193,824
Hill Wtr Resources Ctr Expan					4,500,000	4,500,000	35,000,000	44,000,000
Jackson Creek WRF Imprvmt	3,277,084							3,277,084
Land Purchase		2,000,000			15,000,000	15,000,000		32,000,000
NBC/Big Haynes Decomm	280,672							280,672
South Gwinnett Wastewater		1,562,400	4,426,350	7,988,750	7,988,750	7,988,750		29,955,000
Sugar Hill Decommissioning	102,000	50,000						152,000
WRF Rehab	3,066,874	2,025,231	1,000,000	1,000,000	1,450,000	2,600,000		11,142,105
Yellow River Improvements	33,934,404	53,964,458	81,500,000	74,846,722	17,550,000	6,675,000		268,470,584
Closed Finalization	419,852,533							419,852,533
Sub-Total	461,267,291	63,120,089	104,472,350	99,478,472	72,511,750	51,073,850	38,400,000	890,323,802
Water Storage								
Raw Water Storage/Transfer	1,833,094							1,833,094
Rockbridge Pump Station	2,519,652							2,519,652
Water Storage Fac Rehab	1,347,581	572,073						1,919,654
Water Storage Fac Rehab-Plan	805,000	500,000	500,000	500,000	500,000	500,000		3,305,000
West Side PS/Tank Site	2,229,005							2,229,005
Closed Finalization	17,256,720							17,256,720
Sub-Total	25,991,052	1,072,073	500,000	500,000	500,000	500,000		29,063,125
Water Transmission and Distribution								
Backflow Prevention Program	106,690	125,000	125,000	125,000	130,000	130,000		741,690
ChkValves/PRVs/Bst Pumps	100,869	20,000	20,000	20,000	20,000	20,000		200,869
Hammond – Lanier Imprvmts	1,037,575							1,037,575
Harbins Area Wtr Mains	236,276							236,276
Hurrican Shls-Rab Hill Wtr Mn	3,819,102							3,819,102
N Gwinnett Transmission Main	9,910,759							9,910,759
PCCP Replacement Program	2,903,644	281,274	1,001,000	1,001,000	1,000,000	1,000,000	1,000,000	8,186,918
Small Wtr Main Repl/Expan	4,241,890	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	16,241,890
Spout Springs WM	85,000	200,000	800,000					1,085,000
Water Meter – New Installations	1,346,590	1,968,945	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	15,815,535
Water Meter Replacement Prog	3,721,501	1,000,000	1,000,000	1,000,000	525,000	1,000,000	1,000,000	9,246,501
Water Pumping Optimization		800,000						800,000
Water Service Line Replacement	3,162,685	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	9,162,685
Wholesale Backflow Preventor	125,000							125,000
Closed Project Finalization	71,118,437							71,118,437
Sub-Total	101,916,018	7,395,219	8,446,000	7,646,000	7,175,000	7,650,000	7,500,000	147,728,237
Total	1,178,558,392	245,270,057	224,227,350	197,100,218	182,497,386	196,097,097	200,352,721	2,424,103,221

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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 Projects: 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 includes 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 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 them 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. Legal definitions of state and local government debt vary from state to state and are determined by constitutional provisions, statutes, and court decisions.

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.

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; distributes the cost of financing over the life of the improvement so that future users help to repay the cost.

GIS (Geographic Information System): Analysis that combines relational databases with spatial interpretation and outputs often in the form of maps. This system is 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 registering 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 Fund: 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. Vendor collects and reports the tax on behalf of the taxing jurisdiction.

Source of Revenue: Classifications 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."*

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 employer's with skilled workers.

Work Alternative Program (WAP): A program within Gwinnett County's Department of Corrections and at the direction of the courts, and as an alternative to probation or incarceration, allows an offender to do community service to work off the sentence.

Work Release Program (WRP): A program within Gwinnett County's Department of Corrections and at the directions of the courts and as an alternative to complete incarceration, allows an offender the opportunity to continue working at his or her job while incarcerated at night and on weekends.

Working Capital Reserve: The difference between budgeted revenues and budgeted appropriations when revenues exceed appropriations. Used to balance appropriations to revenues.

budget document **08** gwinnettcounty

This chart contains the pay scales for Merit/Non-Merit, Appointed, and Protective Service positions effective January 1, 2008.

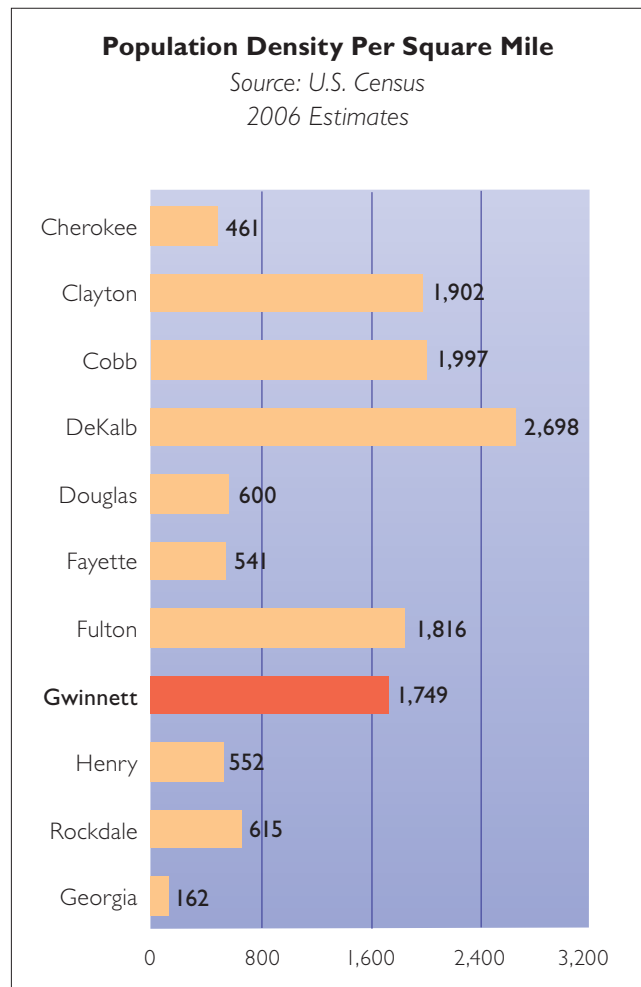
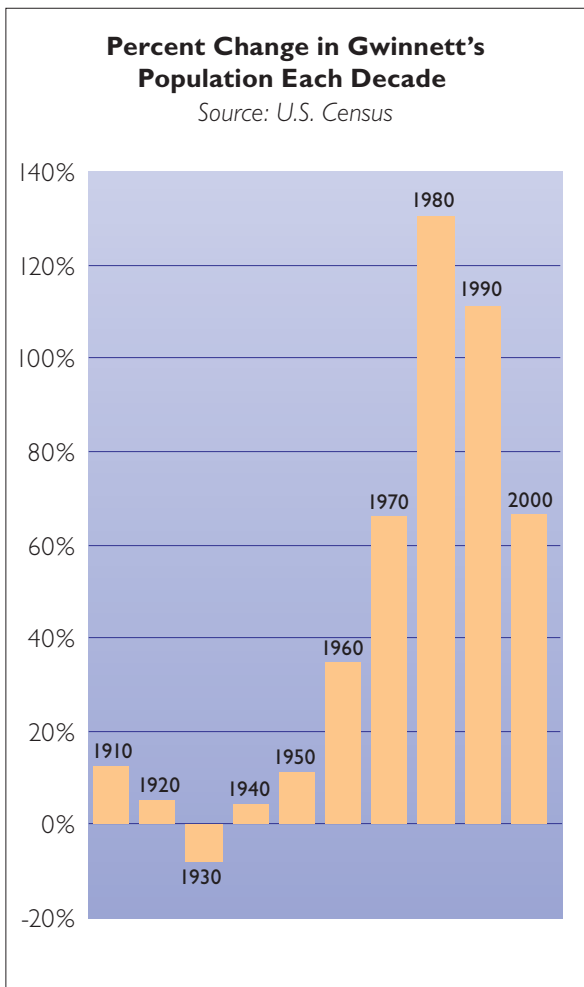
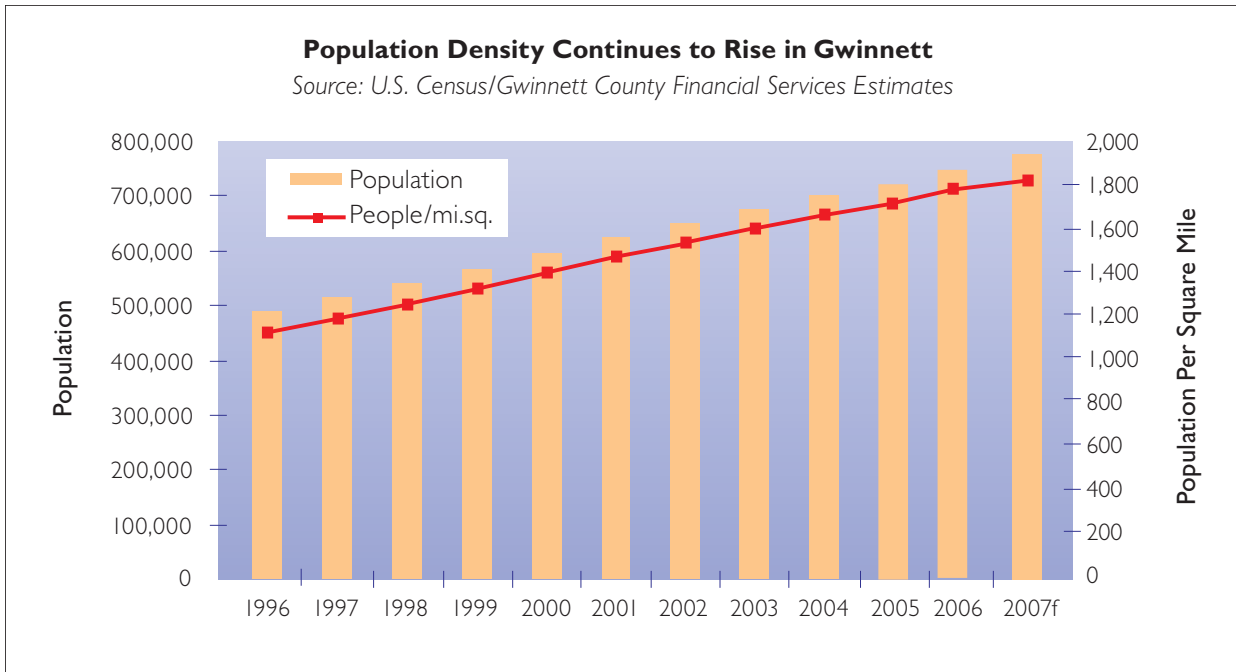
Merit and Non-Merit Pay Scale			Appointed Pay Scale			Job	Grade	Step 0	Step 12
DBM	MINIMUM	MAXIMUM	GRADE	MINIMUM	MAXIMUM				
A11(1)	\$20,775	\$32,201				Classification Ofcr	CR253	\$41,989	\$67,226
A11(2)	\$22,021	\$34,132				Corr Ofcr Crpl	CR243	\$38,613	\$61,820
A11(3)	\$23,342	\$36,180				Corr Ofcr Lt	CR423	\$49,660	\$79,508
A12(1)	\$22,593	\$35,019	100J	\$22,249	\$35,599	Corr Ofcr Sgt	CR323	\$41,989	\$67,226
A12(2)	\$23,948	\$37,120	100I	\$23,472	\$37,555	Corr Ofcr Sr	CR223	\$32,650	\$52,274
A12(3)	\$25,386	\$39,348				Corr Ofcr – 4125	CR213	\$30,000	\$48,031
A13(1)	\$24,569	\$38,082	100H	\$24,852	\$39,763	Deputy Sheriff	SH213	\$33,037	\$52,894
A13(2)	\$26,043	\$40,367	100G	\$26,445	\$42,312	Deputy Sheriff Sr	SH223	\$35,542	\$56,904
A13(3)	\$27,607	\$42,790				Deputy Sheriff Crpl	SH243	\$40,064	\$64,143
B21(1)	\$26,720	\$42,752	100F	\$28,164	\$45,062	Deputy Sheriff Sgt	SH323	\$43,139	\$69,067
B21(2)	\$28,342	\$45,347				Deputy Sheriff Lt – 4904	SH423	\$50,866	\$81,438
B21(3)	\$29,963	\$47,941				Deputy Sheriff Lt – Appointed	SH101	\$50,866	\$81,438
B22(1)	\$29,057	\$46,492	100E	\$29,964	\$47,942	Firefighter I	FF213	\$33,248	\$53,232
B22(2)	\$30,800	\$49,281				Firefighter II	FF223	\$35,765	\$57,260
B22(3)	\$32,649	\$52,239				Firefighter III	FF233	\$38,479	\$61,606
B23(1)	\$31,600	\$50,560	100D	\$32,058	\$51,293	Firemedic	FF233	\$38,479	\$61,606
B23(2)	\$33,496	\$53,594				FF Driver/Engineer	FF243	\$41,407	\$66,293
B23(3)	\$35,506	\$56,810				Firefighter Lt	FF323	\$44,563	\$71,347
B24(1)/B31(1)	\$34,365	\$54,984	100C	\$34,295	\$56,587	Firefighter Capt	FF423	\$50,866	\$81,438
B24(2)/B31(2)	\$36,427	\$58,284				Fire Inspector	FI242	\$37,311	\$59,736
B24(3)/B31(3)	\$38,613	\$61,780				Fire Inspector Sr	FI252	\$40,575	\$64,962
B25(1)/B32(1)	\$37,372	\$59,795	100B	\$36,652	\$60,475	Fire Inspections Captain	FI423	\$50,866	\$81,438
B25(2)/B32(2)	\$39,614	\$63,382	100A	\$39,206	\$64,689	Fire Investigator	FI243	\$39,550	\$63,321
B25(3)/B32(3)	\$41,989	\$67,183				Fire Investigator Sr	FI253	\$43,008	\$68,857
C41(1)	\$40,642	\$67,060	100	\$43,107	\$71,127	Fire Invest. Captain	FI423	\$50,866	\$81,438
C41(2)	\$43,081	\$71,083				Fire Planner I	FP411	\$41,629	\$66,650
C41(3)	\$45,665	\$75,348				Fire Planner II	FP421	\$45,270	\$72,479
C42(1)	\$44,198	\$72,926	101	\$46,098	\$76,062	Fire Planning Mgr	FP521	\$58,224	\$93,219
C42(2)	\$46,849	\$77,302				Police Ofcr	PL213	\$35,023	\$56,073
C42(3)	\$49,661	\$81,940				Police Ofcr Sr	PL223	\$37,648	\$60,275
C43(1)	\$48,066	\$79,309	102	\$49,293	\$81,334	Police Ofcr Crpl	PL243	\$42,404	\$67,890
C43(2)	\$50,950	\$84,067				Police Pilot	PL253	\$43,008	\$68,857
C43(3)	\$54,007	\$89,112				Police Ofcr Sgt	PL323	\$45,620	\$73,040
C44(1)/C51(1)	\$52,272	\$86,248	103	\$52,714	\$86,978	Police Ofcr Lt	PL423	\$51,426	\$82,335
C44(2)/C51(2)	\$55,408	\$91,423				Police Aviation Mgr	PL433	\$55,318	\$88,566
C44(3)/C51(3)	\$58,733	\$96,909							
C45(1)/C52(1)	\$56,845	\$93,794	104/200	\$56,409	\$95,895				
C45(2)/C52(2)	\$60,255	\$99,421							
C45(3)/C52(3)	\$63,871	\$105,388							
D61(1)	\$61,819	\$102,002	105/201	\$60,307	\$102,521				
D61(2)	\$65,529	\$108,122	106/202/300	\$64,492	\$109,637				
D61(3)	\$69,460	\$114,609	107/203/301	\$69,000	\$117,300				
			108/204/302	\$70,670	\$120,138				
			205/303	\$75,511	\$128,368				
			206/304	\$80,684	\$137,163				
			305/400	\$86,210	\$146,557				
			306/401	\$92,116	\$156,596				
			402	\$98,416	\$167,307				
			403	\$105,158	\$178,768				
			404	\$112,351	\$190,997				
			405	\$120,047	\$204,080				
			500	\$128,258	\$218,039				
			501	\$137,052	\$232,988				
			600	Based on Contractual Agreement					

authorities, boards, and committees

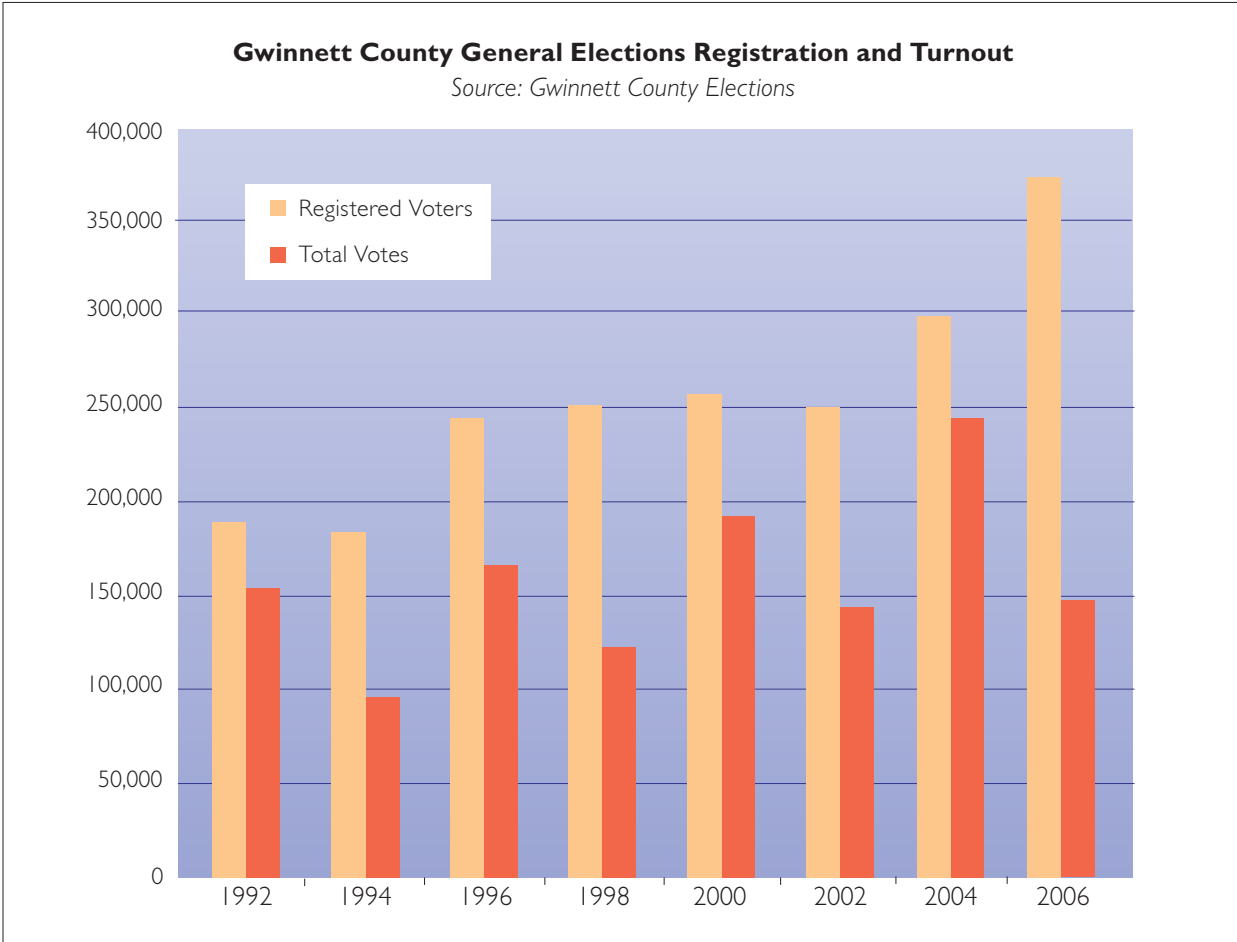
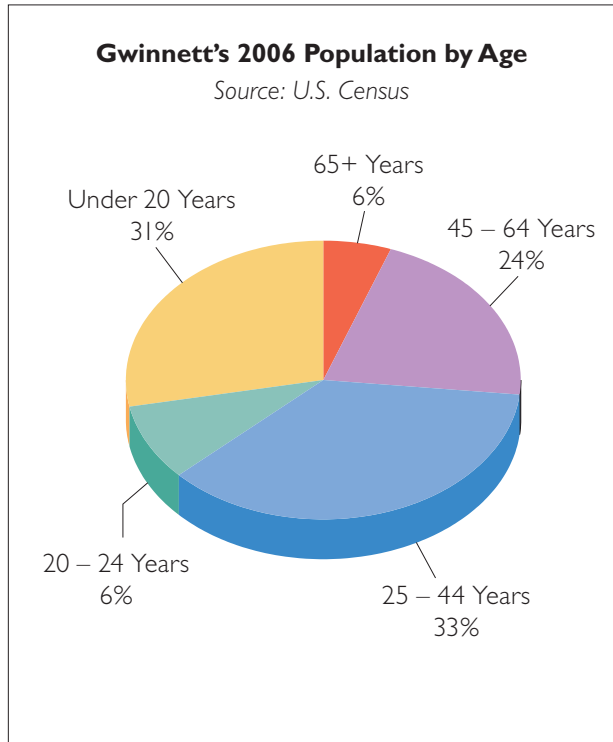
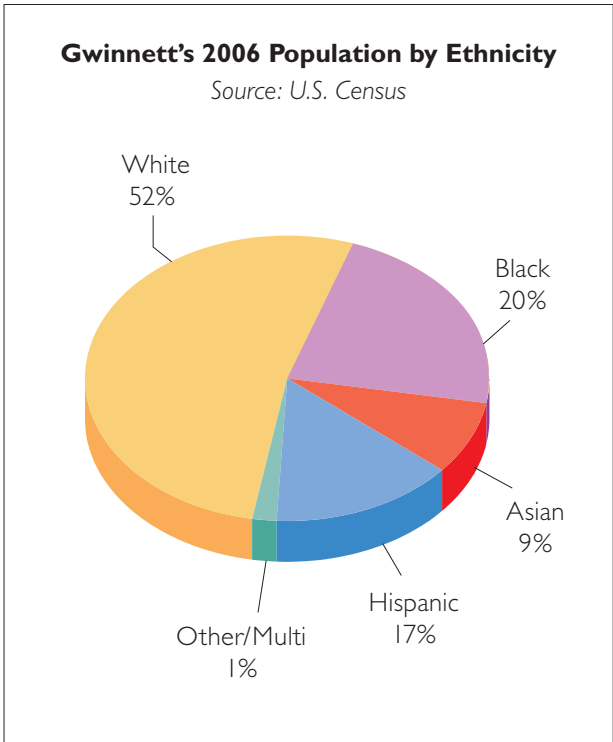
There are numerous Authorities, Boards, and Committees within Gwinnett County that serve as indicators of public opinion, and act in accordance with particular issues involving both the County's future and the taxpayers' dollars. Gwinnett County authorities also act as financing vehicles for the issuance 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 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 Clean and Beautiful 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

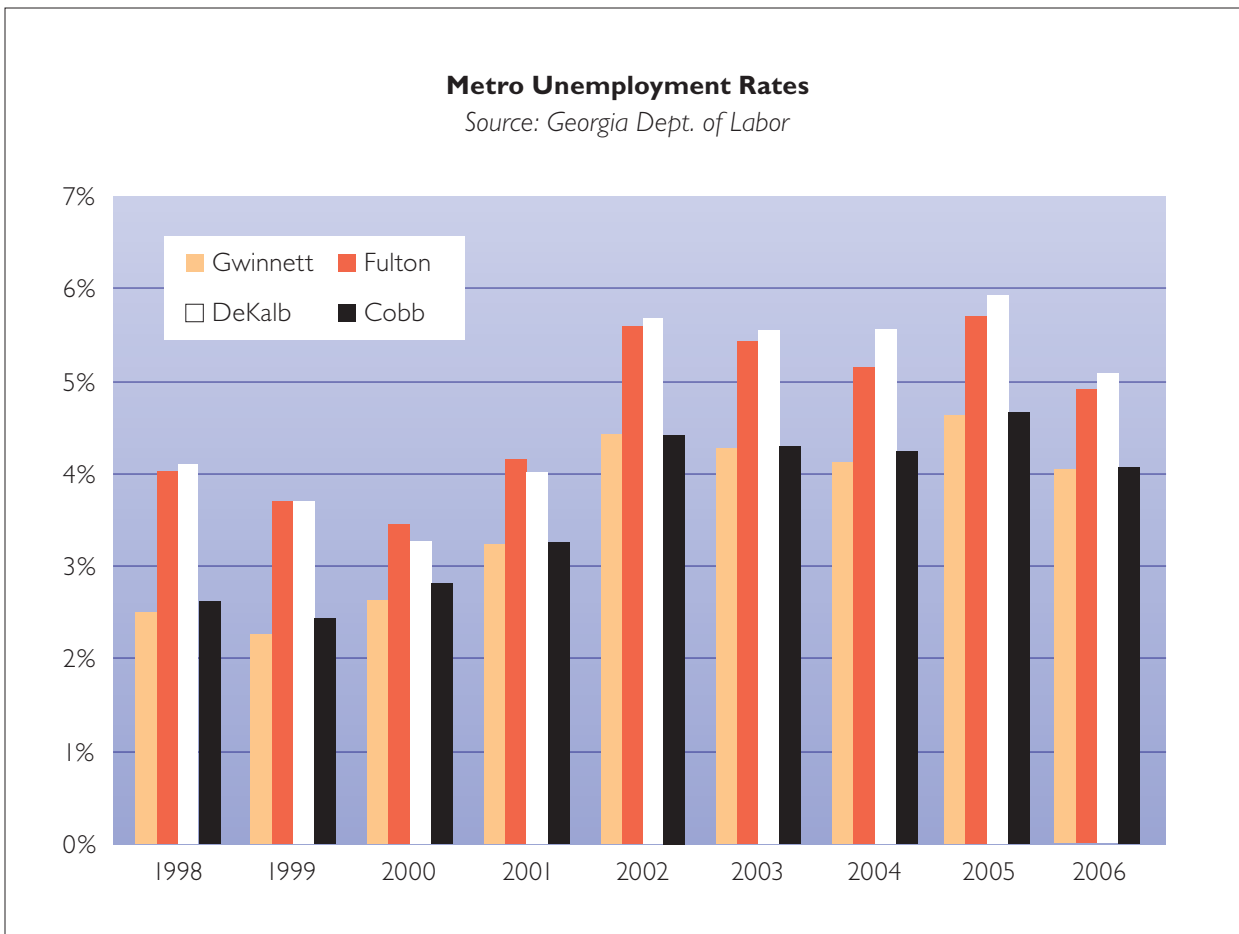
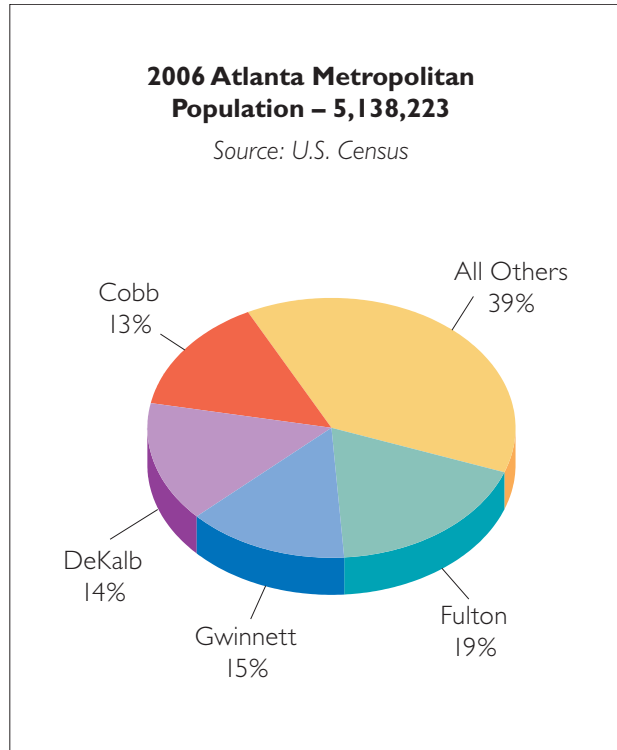
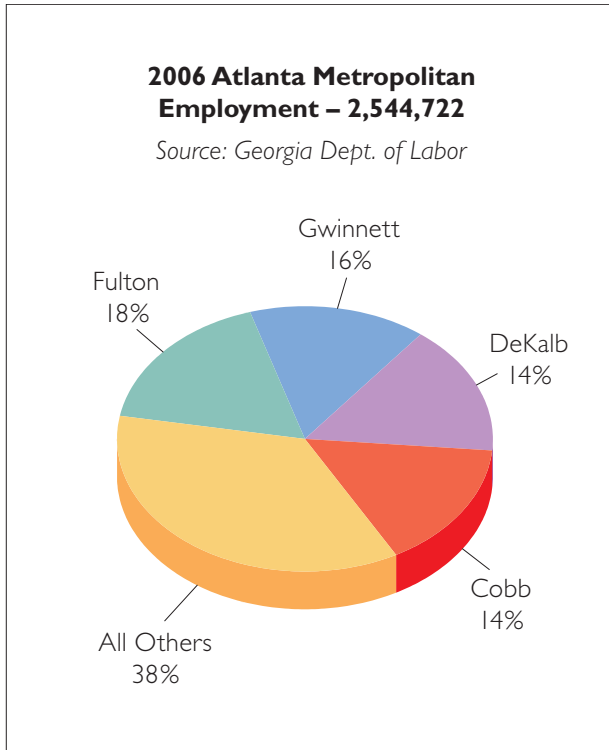
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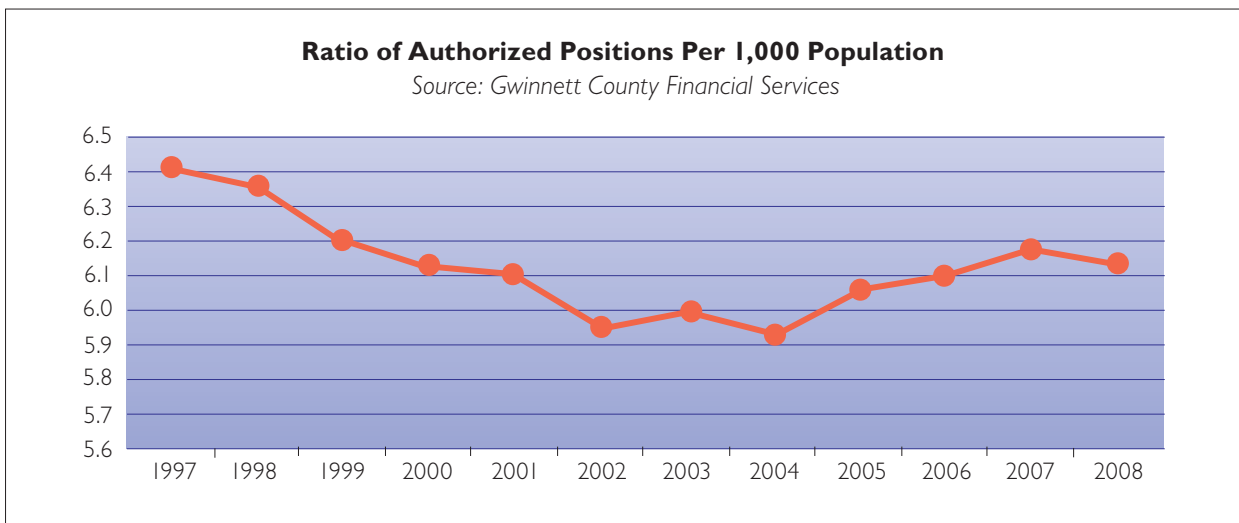
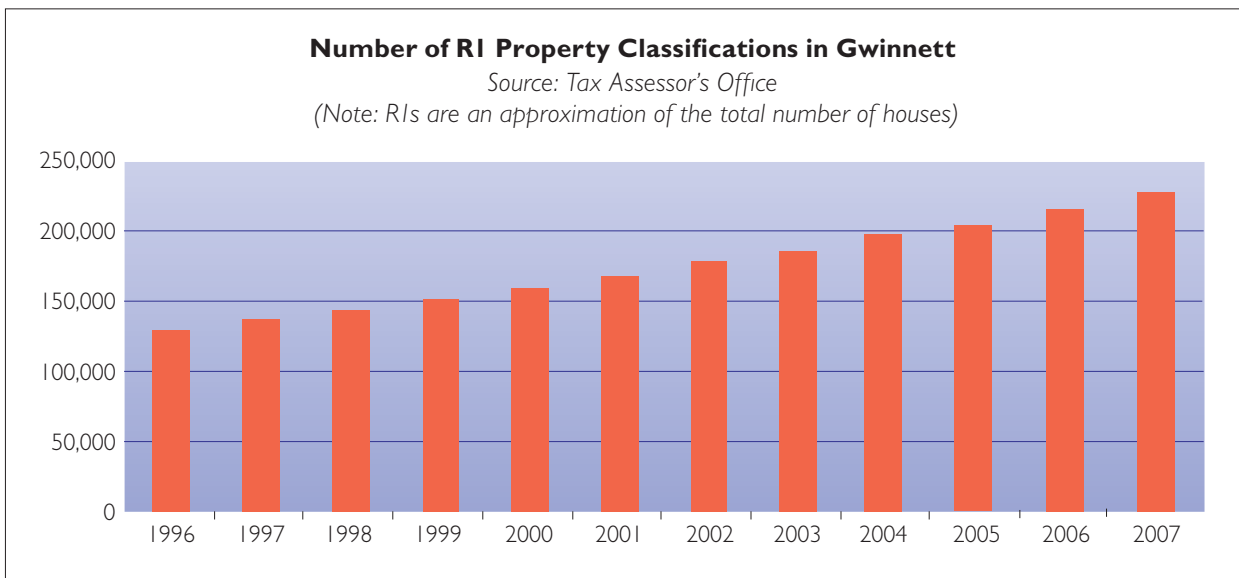
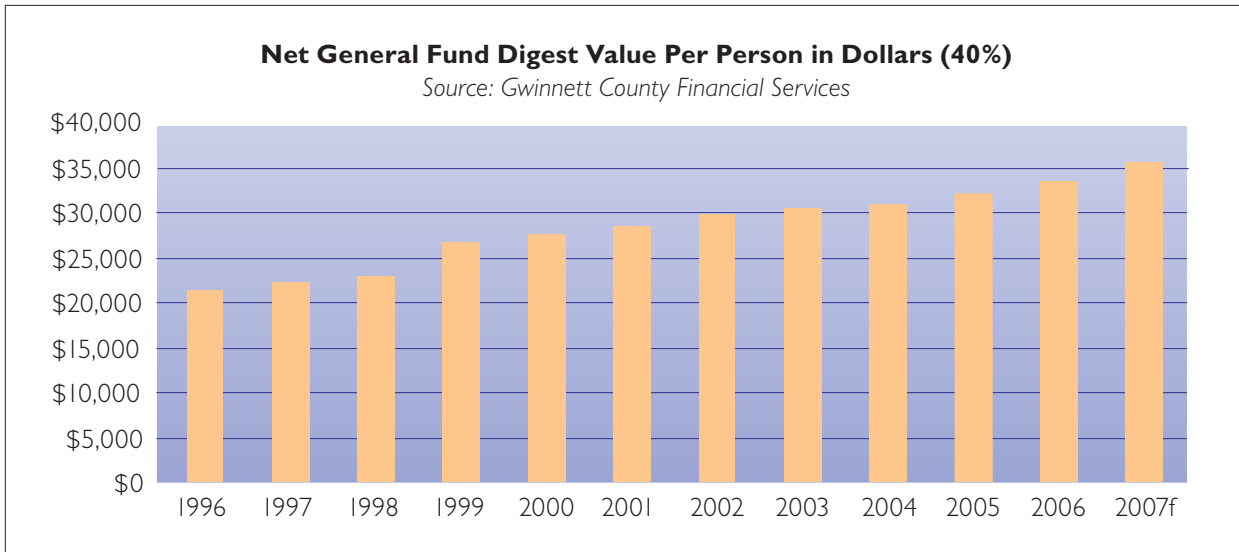
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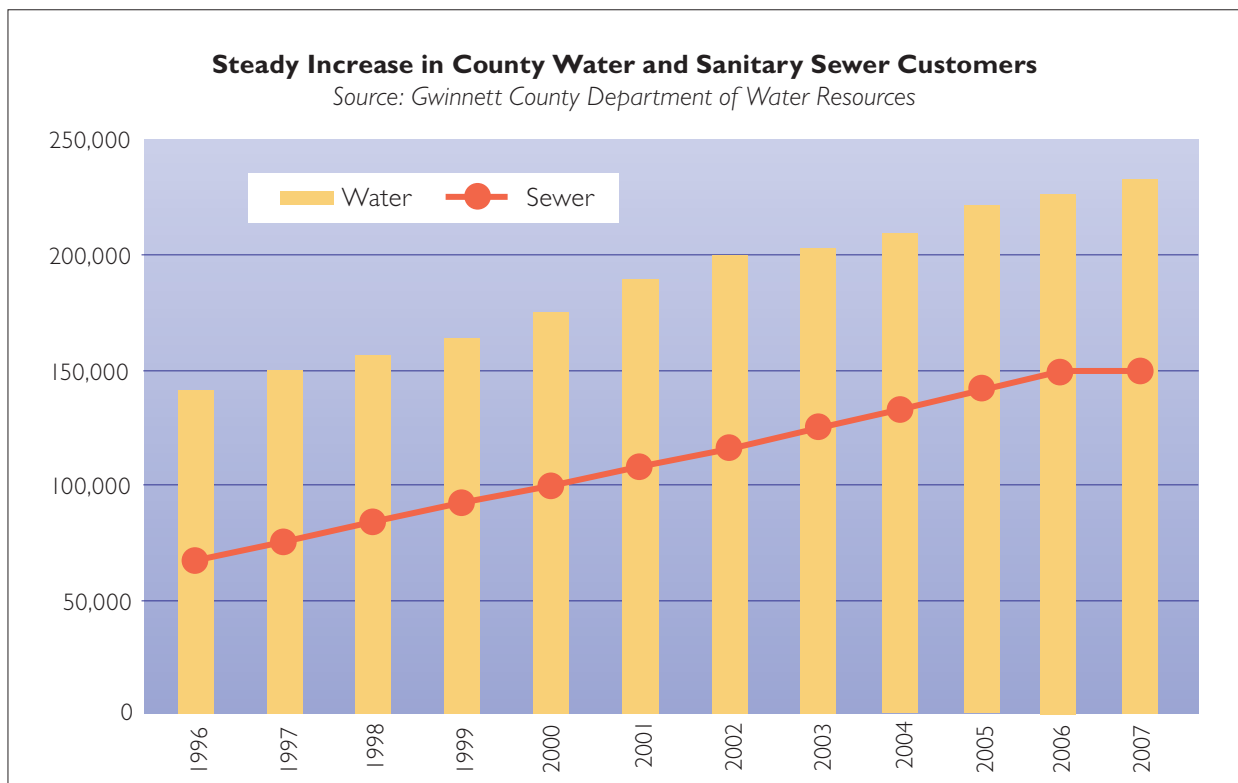
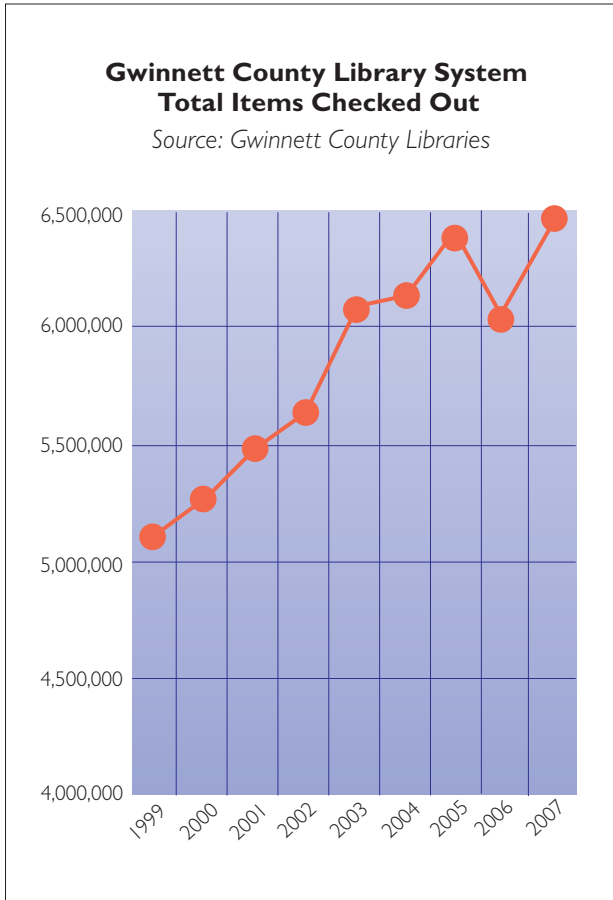
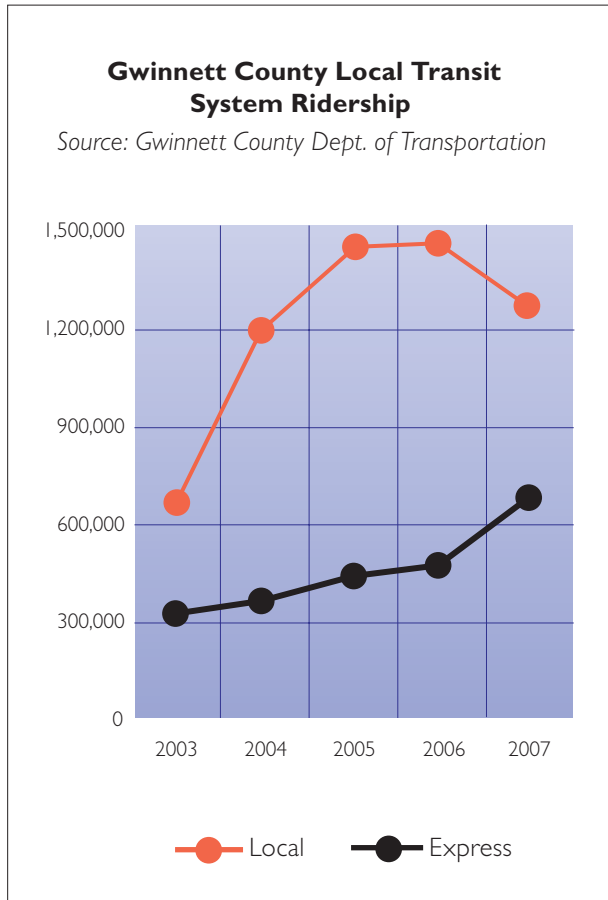
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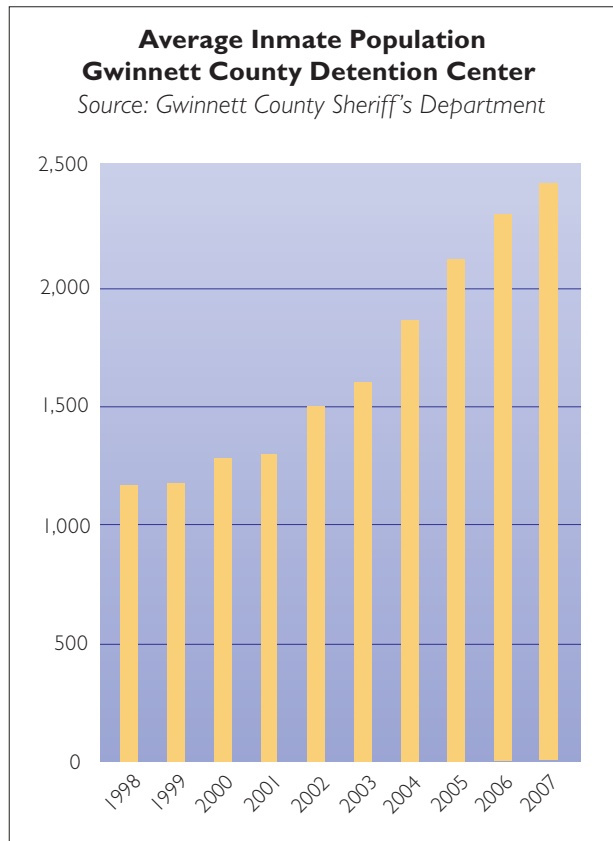
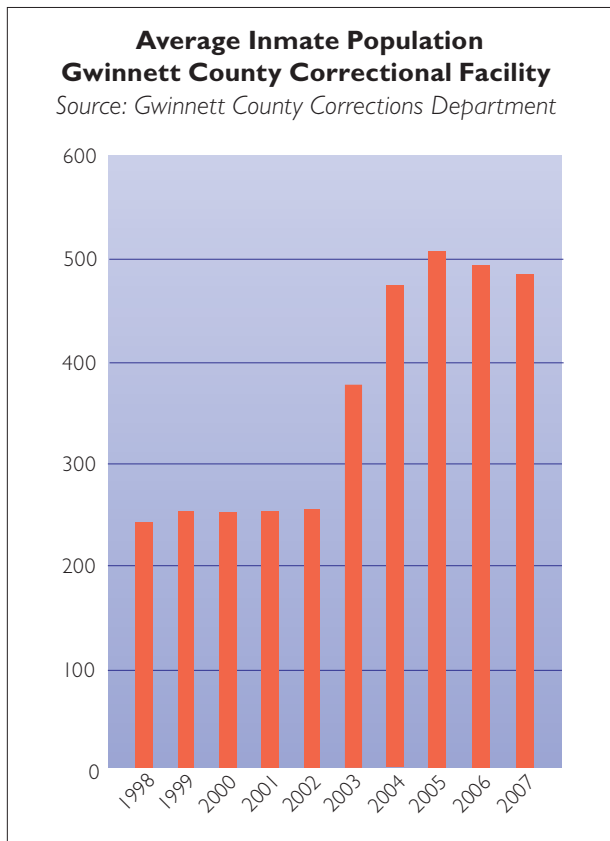
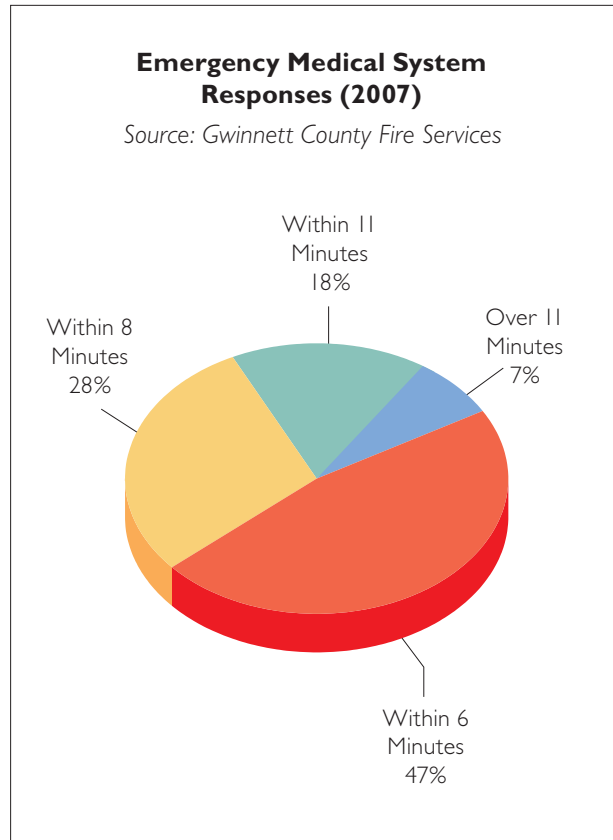
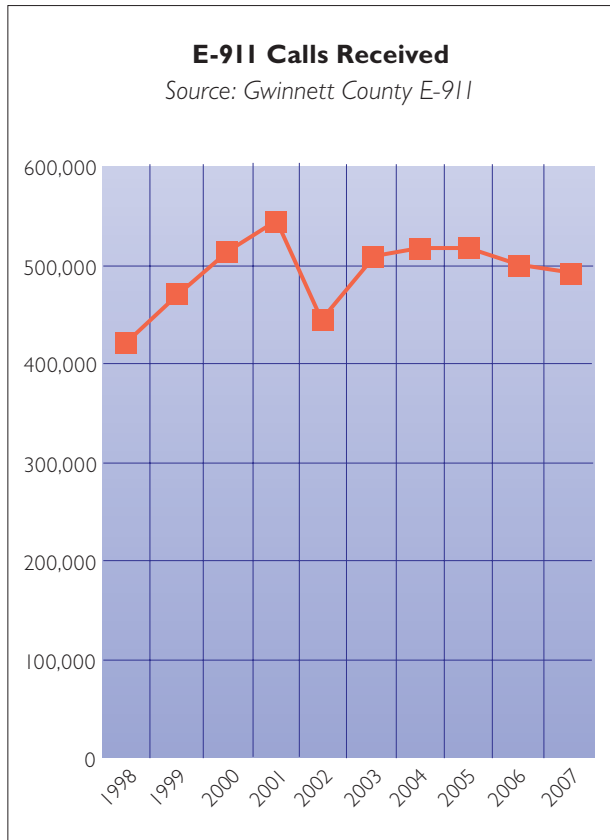
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statistical information



commission districts

