



budget document **2010**

• **gwinnett**county georgia

2010



2010 Budget Document

gwinnettcounty

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

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

75 Langley Drive
Lawrenceville, GA 30046

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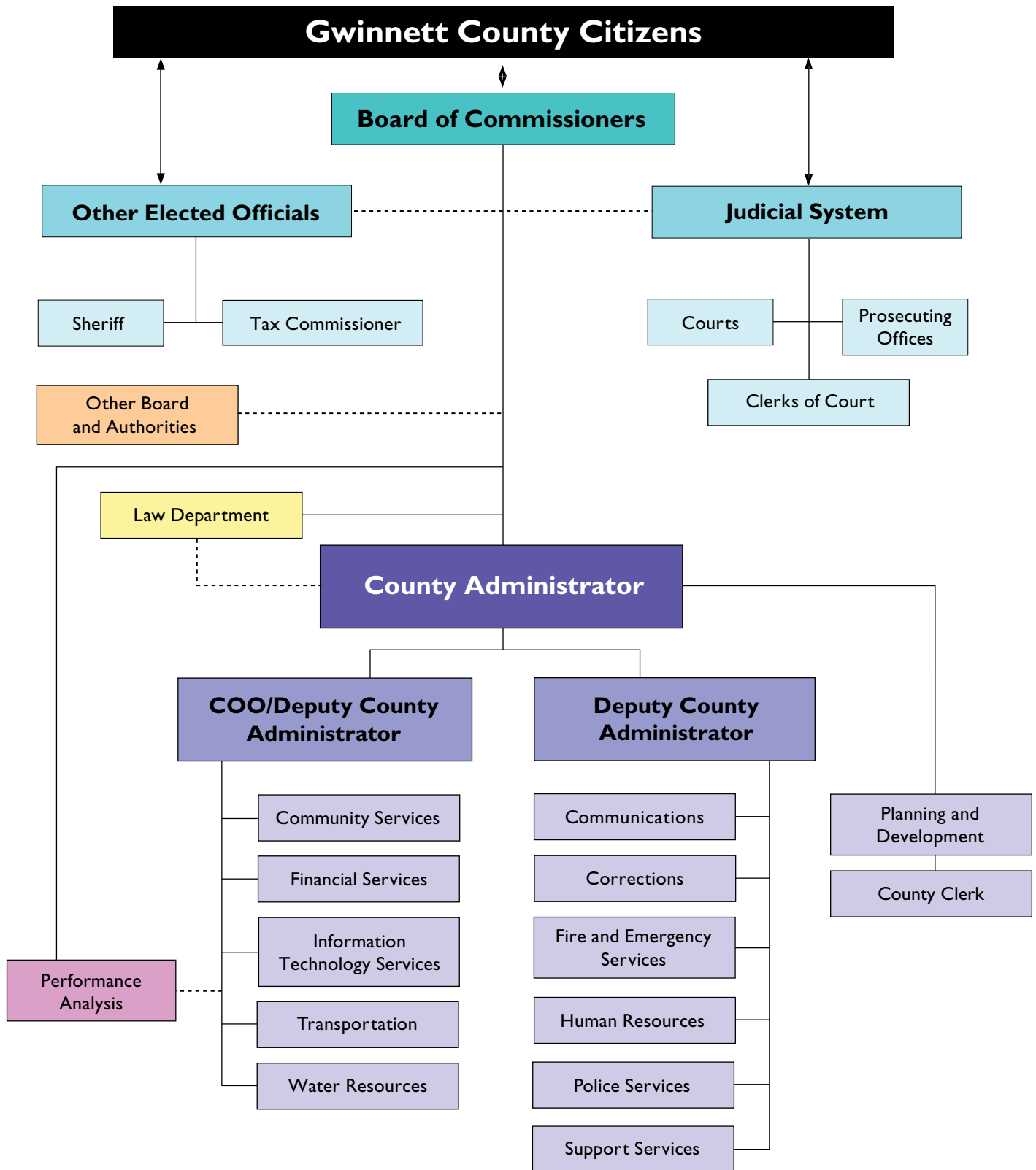
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- introduction section

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

GWINNETT COUNTY ORGANIZATIONAL CHART



Department Directors

County Administrator
Glenn **Stephens**

County Attorney
Karen **Thomas**

Community Services
Phil **Hoskins**, Director

Corrections
David **Peek**, Warden

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

Fire and Emergency Services
Chief Bill **Myers**

Human Resources
Kenneth **Poe**, Director

Information Technology Services
John **Matelski**, Director

Planning and Development
Bryan **Lackey**, *Acting Director*

Police Services
Chief Charles M. **Walters**

Support Services
Steve **North**, Director

Transportation
Brian **Allen**, Director

Water Resources
Lynn **Smarr**, *Acting Director*

Elected Officials

Clerk of Court
Tom **Lawler**

District Attorney
Daniel J. **Porter**

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

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

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

Solicitor
Rosanna **Szabo**

Tax Commissioner
Katherine **L. Meyer**

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

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

Judicially Appointed Officials

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

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

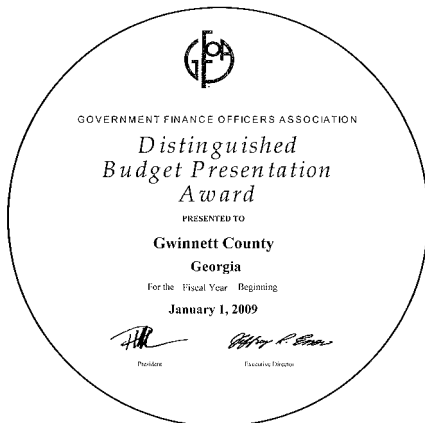
Clerk of Recorder's Court
Jeff C. **West**

Court Administrator
Philip M. **Boudewyns**

Department of Financial Services

accounting/gl division

Government Finance Officers Association Statement



Aaron J. **Bovos**
Director

Maria **Woods**
Deputy Director

Casey **Snyder**
Deputy Director

Randy **Colvin**, Director
Charles **Collins**, Budget Manager

Joe **Johnson**, Financial Analyst
Dana **Brunson**, Financial Analyst

Shirley **Roper**, Budget Assistant

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, 2009.

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 2009, Gwinnett's population was an estimated 808,167. 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 803 sworn officers, supported by 316 non-sworn officers providing law enforcement services to the county. The Police Annex/E-911 center opened in December 2009.



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 850 well-trained men and women who are proactive in their approach to the challenges and citizen-oriented in their focus. Fire Station 7 in Duluth opened in March 2009. Fire Station 18 in Hamilton Mill, Fire Station 29 near Braselton and Fire Station 30 in Loganville plan to open in late 2010.

transportation

Gwinnett County's infrastructure includes more than 2,750 miles of roads, which include more than 655 signalized intersections. The 2010 Capital Budget and 2011 – 2015 plan for the Transportation Capital Improvement Program (CIP) totals over \$400 million.

Construction continues on the Sugarloaf Parkway Extension from SR 20/Grayson Highway to SR 316/University Parkway, east of Lawrenceville. Construction of Section One



education

(Grayson Highway to New Hope Road) was completed and opened to traffic on February 2, 2010. Construction on Section Two (New Hope Road to Martins Chapel Road/Bramlett Shoals Road) began in 2009 and is anticipated to be open to traffic in 2011. The Board of Commissioners awarded construction of Section Three A in December, 2009.

Briscoe Field is the sixth 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.

Gwinnett County Transit operates local bus service Monday through Saturday. Fifty Express Buses operate weekdays during peak travel times. The six express routes allow individuals to park their cars at central locations and take transit to destinations in downtown and midtown Atlanta. In 2009, the Transit system transported more than 2.3 million people on express and local buses.

Gwinnett County Public Schools is the largest school system in Georgia and the 16th largest school system in the country with a growth rate of 1,600 new students each year. Total enrollment for 2009-2010 was approximately 158,900 including students in 72 elementary schools, 24 middle schools, 18 high schools, and 9 other educational facilities. The average cost to educate a student is \$8,244 per year. Gwinnett's school system serves over 180,000 meals daily and operates over 1,800 school buses that travel more than 24 million miles annually. An average of 120,880 students are transported twice daily. In fiscal year 2010, the total operating budget is \$2 billion dollars.

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

Gwinnett is also home to several universities, such as DeVry Institute of Technology, Shorter College, Gwinnett Technical College, Georgia Perimeter College, and Georgia Gwinnett 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 was held in June 2008. Currently, enrollment stands at 3,400 but is expected to increase to 5,000 by Fall 2010.

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

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



business environment

Gwinnett County Top 10 Major Employers

Company	Employees
Gwinnett County Public School System	20,662
Gwinnett County Government	4,871
Gwinnett Health Care System	4,365
Wal-Mart	3,368
Publix*	2,928
State of Georgia	2,037
United States Postal Service	1,969
Kroger*	1,880
Cisco (previously Scientific Atlanta)	1,750
Primerica	1,543

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

Source: Calls to individual companies – March 2010

recreation and arts



Gwinnett County has maintained its AAA rating from all three major credit rating agencies since 1997. The County's favorable rating indicates solid financial management and results in significant interest savings for our citizens.

Gwinnett County issued 22,951 occupation tax certificates (business licenses) in 2009. 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 130 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 200 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 14 anchors, including Bass Pro Shop's Outdoor World and Neiman Marcus Last Call. There are also more than 170 specialty retailers, as well as a variety of theme restaurants, casual dining, and cutting-edge entertainment venues such as Dave & Busters, Spaha Skatepark, an 18-screen movie theater, and the Medieval Times dinner theater.

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 24 youth athletic associations to offer sports like baseball/softball, basketball, cheerleading, football, soccer, roller hockey, flag football, lacrosse, and other youth sports. In 2009, the division offered over 6,660 classes, summer camps, and special events.

Gwinnett Parks and Recreation operates 44 parks and facilities that include 151 athletic fields, 51 tennis courts, 18 multi-purpose sports courts, 17 swimming pools, five dog park areas, trails, outdoor skate complexes, playgrounds, picnic areas, pavilions, fishing lakes, and more. In 2009, Alexander, Freeman's Mill, Harbins, Rocks Springs and Settles Bridge parks opened.

Gwinnett County continues to place a high priority on greenspace acquisition and its park construction program. As of 2009, the total parkland acreage grew to 8849 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.



healthcare



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 continues to be home to the Gwinnett Gladiators of the East Coast Hockey League. Included in the facility 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 was completed May 21, 2009, providing six tiers of parking and 950 spaces for Arena patrons.

The AAA Braves Baseball affiliate moved from Richmond, Virginia, and now calls Gwinnett County its home. Construction began in 2008 on a \$64 million state-of-the-art stadium. The stadium seats over 10,000 fans and opened in April, 2009.

Gwinnett Medical Center (GMC) is a 553-bed, not-for-profit healthcare network comprised of two hospitals, a nursing facility and a full spectrum of outpatient services.

The Hospital System employs more than 4,300 associates and approximately 800 affiliated physicians. GMC is comprised of the following licensed facilities: Gwinnett Medical Center in Lawrenceville with 353 acute care beds, Gwinnett Medical Center in Duluth with 81 acute medical /surgical beds and 30 acute physical rehabilitation beds and the Gwinnett Extended Care Center on the Lawrenceville campus with 89 nursing home beds. These facilities provide a continuum of inpatient and outpatient healthcare services, including general acute care, emergency services, physical rehabilitation services, skilled nursing services, along with diagnostic and ambulatory surgical services. Specialized services include a Level II Trauma Center, a Level III NICU supporting newborn care, a Chest Pain Center, the Center for Neuroscience, minimally invasive robotic surgery and comprehensive Sports Medicine and Orthopedic Care services. In 2009, Gwinnett Hospital System served approximately 400,000 inpatient, outpatients, emergency patients and newborns.

In September 2009 the new patient tower (North Tower) located on the Lawrenceville campus opened and added 129 acute beds to the system. The Duluth campus expanded its services by offering bariatric surgery starting in March 2010. The construction project for Open Heart Surgical Services is scheduled for completion during the winter of 2011.

Serving the area since 1980, the Emory Eastside Medical Center in Snellville is a 231-bed full-service hospital, which includes a pediatric urgent care unit, day surgery, obstetrics, breast health center, and an in-patient physical rehabilitation center. The hospital has over 400 physicians and employs 1500 clinical and support staff. The Eastside Heritage Center, located at the original hospital campus on Fountain Drive, specializes in the caring and treatment of many adult conditions. The center includes programs for senior mental health, wound care, sleep disorders, and pain management.

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

government

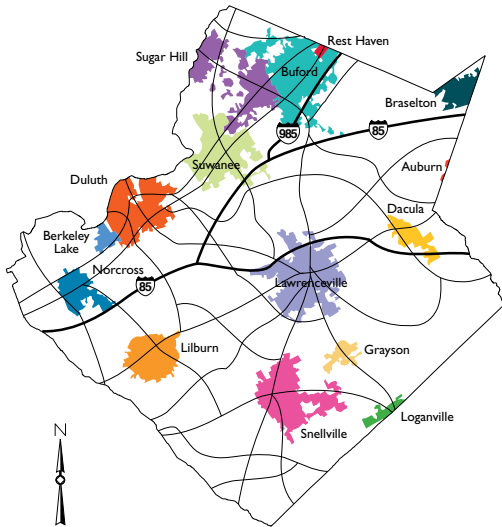


Built in 1885 and renovated in 1992, the Historic Courthouse is located on the square in downtown Lawrenceville and is open for tours Monday through Friday. County offices were housed in this facility until 1988. This building serves as a public museum and meeting facility for citizens and civic organizations.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

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

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

municipalities



Spanning 437 square miles, Gwinnett County has 15 municipalities within its boundaries. For 2009, there were an estimated 808,167 people calling Gwinnett home.

POPULATION – July 1, 2008 Estimate *(Source – U.S. Census Bureau)*

Auburn	307*
Berkeley Lake	2,096
Braselton	1,538*
Buford	11,378*
Dacula	4,662
Duluth	26,125
Grayson	1,507
Lawrenceville	29,258
Lilburn	11,599
Loganville	2,591*
Norcross	10,737
Rest Haven	106*
Snellville	20,112
Sugar Hill	17,204
Suwanee	16,277

* Population within Gwinnett County

Auburn – Located on US Highway 29 between Lawrenceville and Athens, Auburn became a part of Gwinnett County in 1988 annexing 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, a part of Cherokee Indian territory. In 1821, developed as the town of Howell Crossing and in 1873 the town 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 a railroad stop known as the town of McDaniel changing 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 at only a mile and a half wide.

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

Sugar Hill – This town's name came from a freight wagon traveling down a steep hill in the 1800s, and spilling its load of sugar all over that hill becoming "Sugar Hill." The city was chartered in 1939.

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

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• executive summary

This section provides an overview of the budget and County government financing. Included are the transmittal letter; an outline of policies and procedures; a statement of our mission, goals, and objectives for 2010; an explanation of the budget process; the overall financial status of the County, including a graph depicting a history of revenues and expenditures; debt management information; a discussion of short-range issues as well as long-range issues; the budget resolution; a schedule of graphs comparing source of revenues and use by category combined for all funds; history of authorized positions combined for all funds; and a history of millage rates and tax digest.



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gwinnettcounty

January 6, 2010

Dear Chairman, District Commissioners, and Stakeholders of Gwinnett County:

It is my pleasure to present the fiscal year 2010 budget and financial plan as adopted by the Gwinnett County Board of Commissioners on January 5, 2010. This budget is consistent with the long-term goals of the County, and it reflects the cost savings, revenue adjustments, millage rate considerations, and short-term goals stated by the Board. The outcomes of the funding appropriations detailed within this document provide the support necessary to meet the service needs of the citizens of Gwinnett County.

This budget has been developed within the framework of the County's five year financial plan. This year's total Budget, including all operating and capital funds, is \$1,329,920,931. The Operating Budget is \$974,605,552 with a Capital Budget of \$355,315,379. The 2011-2015 Capital Plan is \$1,235,775,488.

The focus of the 2010 budget includes maintaining the delivery of core services; maximizing efficient and effective operations; acknowledging the long-term need to promote financial stability; and validating the decisions of our organization with citizen and stakeholder feedback. It encompasses:

- 48 new positions for Fire and EMS related to opening stations 18, 29, and 30; along with the addition of two ladder trucks
- 58 new positions for Police including 10 positions for the E911 center and 10 positions (five sworn and five civilians) to re-establish the Quality of Life Unit
- Maintaining the funding levels for public safety, including the courts and judicial system, the Corrections Department, and the Sheriff's Office
- Postponement of various capital projects with significant operating costs
- Continuing the savings obtained from substantial 2009 cuts in support departments, including the County Administrator's Office; the County Attorney's Office; and the Departments of: Human Resources, Financial Services, Support Services, and Information Technology
- Substantial modifications to the employee compensation plans including: elimination of employee pay increases, increases in employee costs for health care and retirement, and benefit plan design changes reducing medical benefits
- Elimination of the operating deficits projected within the County's financial plan for years 2011-2015

Engage Gwinnett

Engage Gwinnett: Citizens Committee for the Future of Gwinnett County, a citizen-led initiative was kicked-off in September 2009 where committee members spent approximately six months looking at the community's needs for current and future government services. The mission included the prioritization of services, and proposing funding strategies to pay for those services over the next five years. **Engage Gwinnett** strategically involved the community in the process of making informed recommendations to the Board of Commissioners about future service levels, funding needs, and available resources. The committee is made up of representatives from 30 community stakeholder groups and 10 self-selected citizen leaders. The group sought common ground, workable solutions, and compromises when necessary. The Engage Gwinnett Committee presented its final recommendations to the Board of Commissioners in April 2010.

continued...

Business Planning Process

The process of preparing, recommending, and adopting a balanced budget for Gwinnett County always presents many opportunities and choices for staff, citizens, and elected officials. This year's process proved no different. In fact, the planning associated with delivering services was discussed in greater detail this year, as Gwinnett suffered the same economic downturn which has gripped the nation. Not only were revenue considerations made which included the impacts of declining property values, but an analysis of the total impact of a softening economy on all revenue sources occurred.

Revenues are only half of the equation. We also implemented a new methodology for how to allocate the limited resources we have to achieve the outcomes our citizens require. This methodology is the Business Planning Process (BPP).

The basic concept of BPP is to have departments develop cohesive business plans which focus on the outcomes of the activities we deploy. The annual process sets out to have each department examine the services they are providing to determine if they are:

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

This process provides the basis for all stakeholders to understand the expected results and for policymakers to make decisions in a more informed manner. In light of the economic downturn, the BPP process provided the concepts needed to appropriately plan cuts in costs and funding.

Triple AAA

Gwinnett continues to garner AAA debt ratings from all three rating agencies for the 12th straight year. This has enabled Gwinnett to incorporate a strong capital improvement program which encompasses both pay as you go financing and debt borrowings. The County acknowledges both the controllable and uncontrollable factors that influence the bond rating. Wherever possible, plans have been implemented to facilitate the maintenance of the AAA rating.

Budget at a Glance

The 2010 Adopted Budget totals \$1,329,920,931, a decrease of \$209,583,179 or 13.7 percent below the 2009 final budget level of \$1,540,417,307. This decrease is primarily due to a reduction of \$291,556,487 or 45.1 percent in capital spending, partially offset by an increase of \$81,973,308 or 9.2 percent in the operating 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.
2010	\$974,605,552	9.2%	\$355,315,379	-45.1%	\$1,329,920,931	-13.7%
2009	\$892,632,244	2.2%	\$647,785,063	-16.3%	\$1,540,417,307	-6.5%
2008	\$873,031,009	7.1%	\$774,152,958	-3.3%	\$1,647,183,967	2.0%
2007	\$815,169,167	6.6%	\$800,236,564	-10.6%	\$1,615,405,731	-2.7%
2006	\$764,452,067	1.7%	\$895,147,921	10.6%	\$1,659,599,988	6.4%

The 2010 Capital Budget of \$355,315,379 decreased \$291,556,487 or 45.1 percent from the 2009 final budget level of \$647,785,063. This change reflects the effort to slow capital spending and reduce pressure on operating costs. The capital spending decrease includes reductions of \$127,767,027 in Special Purpose Local Option Sales Tax (SPLOST) financed infrastructure, \$55,670,669 in tax-related capital projects and \$108,118,791 in user-fee financed projects, notably \$73,194,791 in water and sewer related projects.

The 2010 Operating Budget of \$974,605,552 increased \$81,973,308 or 9.2 percent from the 2009 final budget level of \$892,632,244. This change reflects the inclusion of operating costs associated with recently completed fire stations coming into service, maintenance of police officer staffing ratios, restoration of 2009 cuts to the Courts and judicial system, Sheriff and Corrections functions, and a one-time increase of \$54,913,774 from non-recurring revenue and expense attributable to the timing of the billing and collection of the December 1 millage rate increase. Excluding this one-time item, the 2010 Operating Budget increased \$27,059,543 or 3.0 percent.

The 2010 budget keeps infrastructure and basic core services as the County's priority. The continued emphasis on public safety, criminal justice, plus water and sewer services demonstrate the County's commitment to keeping Gwinnett County a preferred place to live, work, and play.

Detailed information on all facets of the budget can be found within this document. The *Executive Summary* brings the 2010 Budget, including the five-year CIP, together at a high level and it discusses the budget objectives, processes and issues. The two sections of the document titled *Operating Funds* and *Capital Funds* quantitatively reflect each operating and capital fund within the budget. There is more detailed information on departments within the *Departmental Information* section. The *Capital Funds* section includes the capital fund summaries, which list all capital projects by fund for each year of the six-year capital program. There is more detail on major capital projects in the *Capital Programs* section.

Your support and direction throughout the budget process are greatly appreciated. Your dedication to effectively address the many challenges that face the County is invaluable to the formulation of a functional, fiscally sound, balanced budget. I would like to take this opportunity to also thank all of those who have worked with us to arrive at an acceptable plan for 2010. Many professional staff members and citizens contributed to this budget process. I commend them for the work and continued efforts to improve this document. It is the goal of the Financial Services Department 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,



Aaron J. Bovos,
Director of Financial Services and CFO

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 2010

With our mission in mind and in pursuit of our goal, the following objectives were established for 2010:

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

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

policies and procedures

Under the *Official Code of Georgia (O.C.G.A.) 36-5-22.1*, amended by House Bill №. 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 contained in Section II of this document.

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 provides for the financial needs of the County, being responsible to the Commission through the County Administrator. The Financial Services Director also acts in a coordinating role for work performed in the Tax Assessor's Office.

Financial practice areas include Accounting, Budgeting, Grants; Debt Administration, Treasury, Investments, Risk Management and Purchasing. A brief summary of the significant policies and practices of these areas is shown on the following pages.

Accounting Practices

County management is responsible for establishing and maintaining an internal accounting control system. This system is designed to ensure that the assets of the County are protected from loss, theft, or misuse, and to ensure adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. Internal accounting controls are designed to provide reasonable, but not absolute, assurance that these objectives

are met. The concept of reasonable assurance recognizes that: 1) the cost of an accounting control should not exceed the benefits likely to be derived, and 2) the evaluation of costs and benefits require estimates and judgments by management.

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

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

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

Budgeting Practices

In conformance with *O.C.G.A. § 36-81-3*, and County Ordinance, the Board of Commissioners adopts an annual balanced budget by formal resolution for the General, Special Revenue, Grant, Internal Service, Enterprise and Capital Funds in use by the County. Further, in conformance with *O.C.G.A. § 36-81-2 (14)* and County Ordinance, the legal level of control is at the Department level within a Fund, and the annual budget resolution appropriates expenditures at this level.

The Adopted Budget Resolution includes annual operating and capital budgets, and a 5-Year Capital Improvement Plan (CIP). Not included in the annual resolution are fiduciary funds controlling the Gwinnett County Retirement System and related trust funds.

Balanced budget is defined as when the sum of estimated revenues and appropriated fund balances is equal to appropriations.

Long-range forecasting informs and guides annual budgetary development, review and monitoring as a 5-Year Pro Forma is updated to support the budgetary milestones described below, assuring that budgetary actions to balance the current year budget sustains conservative reserve policies into future periods.

Revenue estimates are developed on the basis of econometric analysis, however because the County's fiscal year begins on January 1, and property is assessed for tax purposes on January 1, revenue analysis occurs prior to certification of the annual property tax digest, which occurs in May, and adoption of a property tax rate, which typically occurs in June of each year. As a result, revenues are conservatively budgeted several percentage points below statistical forecasts and adjusted during a mid-year review known as the "Reconciliation" budget.

Operating expenditures are also conservatively estimated with salary and benefit costs based on the grade and step of current employees, operating expenses based on underlying workload measures, and new facility-related costs budgeted on the basis of the month when the facility is expected to open, except in cases when advance hiring is required for training purposes.

Salary, benefit and pension costs are governed by a **Balanced Compensation Policy** which assures that the total compensation package is reviewed in relation to revenues and all other costs. As part of this annual policy review, a market study is performed comparing salaries of key positions with competing organizations.

For attraction and retention purposes, the County offers a competitive package of employee benefits and retirement 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. Retirement benefits include a defined-benefit plan (closed to new enrollees since 2006), a defined-contribution plan (with several contribution levels matched by County contributions) and retiree health benefits.

Capital budgets include items 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.

Pay-as-you-go financing is utilized for as much of the capital improvement plan as affordable, and utilization of debt is focused on facilities with dedicated revenue streams such as user fees and assessment districts, so that users pay and benefit directly from debt-financed facilities.

Budgetary control of departmental budgets is accomplished through an automated system of preliminary checks of funds availability on an appropriation unit basis (group of accounts).

Budget amendments are considered and adopted by resolution of the Board of Commissioners at formal business meetings except for specific contingencies and allocations from defined reserves when limited authority is delegated to the County Administrator and Director of Financial Services as proscribed within the Adopted Budget Resolution.

The annual **Reconciliation budget review** consists of an analysis of revenue estimates based on the certified digest, the adopted property tax millage rate, collections to date, and anticipated economic conditions. Expenditure budgets are adjusted in line with revised revenue estimates. The Board of Commissioners formally considers and adopts a Budget Reconciliation Resolution which amends the budget.

Reserve policy consists of practices applied to governmental funds and funds with restricted revenue or debt obligations. Governmental funds maintain a fund balance 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. The County also sets aside two months of prior year's expenditures for the General Fund as a reserve.

Grant Administration Practices

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 Practices

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. See the Debt Summary in Section II for a additional detail on County practices regarding debt utilization.

Investment Policy

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

Risk Management

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.

Purchasing

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

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

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

economic environment

Current State

With affects of the global recession evident in all indicators, and historical evidence pointing to a very slow recovery period, the 2010 budget was constructed within the framework of a realistic multi-year view of the local economy.

This realistic view of the weak economy of 2009 provided the basis for substantial cuts leading into forming the 2010 budget. At all levels, the economy was rocked by a changing economic landscape that saw nearly four million jobs lost across the country. As a result, national unemployment peaked at over 10 percent and other measures of joblessness put the number closer to 18 percent.

Despite the relatively stable fiscal, social, and economic environment that Gwinnett has historically had, the County was not spared from the carnage. Consider:

- In the first three quarters of 2009, Gwinnett lost more than 18,000 jobs (the latest data available). Since the third quarter of 2008, the jobs loss exceeds 23,000, or 7.3 percent. That is higher than the 6.4 percent job loss rate for the State of Georgia
- The average unemployment rate for Gwinnett in rose to 8.9 percent in 2009 – significantly higher than the 5.6 percent rate in 2008. The average rate for Georgia was 9.6 percent
- As jobs decline, fewer people are choosing Gwinnett as a place to live. Population growth dropped to its lowest level since 1991 as only 17,648 more people moved into Gwinnett. That put the Gwinnett population at 808,167 in 2009

Outlook

The “official” start of this recession was December 2007, and 24 months into it, a solid bottom remains elusive. Since the Great Depression, only two other recessions (1973-75 and 1981-82) have lasted longer than 13 months. This will be the third, and could very easily turn into the longest downturn since the Great Depression.

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

Although Gwinnett County is expected to receive a fair share of Economic Recovery Act funding, currently at \$120 million, given the overall economic environment the effect is uncertain.

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

short-range issues

In 2010, the population of Gwinnett County, Georgia, is expected to continue rising above the 800,000 level, to anchor the northeast corner of the metropolitan Atlanta area.

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

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



Engage Gwinnett

Underscoring the essential value of community engagement in defining the character of Gwinnett County, the Citizens Committee for the Future of Gwinnett County is a citizen-led initiative where committee members spent approximately six months looking at the community's needs for current and future government services. Kicked off in September of 2009, the mission included the prioritization of services, and proposing funding strategies to pay for those services over the next five years. Engage Gwinnett strategically involved the community in the process of making informed recommendations to the Board of Commissioners about future service levels, funding needs, and available resources. The committee is made up of representatives from 30 community stakeholder groups and 10 self-selected citizen leaders. The group sought common ground, workable solutions, and compromises when necessary. The Engage Gwinnett Committee presented its final recommendations to the Board of Commissioners in April 2010.

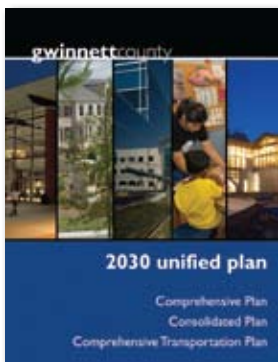


Public Safety

The Board of Commissioners continues to place an emphasis on public safety services. Keeping pace with community conditions and population growth, the 2010 budget includes 116 new positions for police and fire services, including five civilians for the Quality of Life Unit.

The addition of 63 police officer positions will increase the ratio of officers per thousand residents served to 1.07, moving closer toward the goal of 1.3 per thousand.

Further, the 2010 budget opens three new fire stations and adds two ladder trucks into the service capacity. These enhancements are expected to improve the County's response time toward the national standard of six minutes or less, 90 percent of the time, ultimately saving more lives and lowering property insurance premiums for many property owners.



Economic Development

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

For 2009, Partnership Gwinnett's initiatives resulted in company relocations or expansions of major new facilities, to account for more than 3,000 new jobs. Record setting corporate relocations within a year was achieved by Gwinnett, when "two" Fortune 500 companies, Asbury Automotive and NCR, moved their headquarters to Gwinnett.

Partnership Gwinnett launched the Gwinnett Global Business Council to promote global business initiatives in Gwinnett. In 2009, delegations were hosted from China and Korea. Gwinnett representatives traveled to Asia and secured capital investments of more than one million dollars from electronics manufacturer Hisense Corporation, with the planned relocation of its North American headquarters to Gwinnett.

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.

Business Planning Process

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

The year 2010 marks the 13th year goals and performance measures have been used to allocate resources and manage operations. In 2008, a centralized business intelligence database system called "Corporater" was implemented, enabling management throughout the County to report, monitor and manage organizational performance using a single system.

The next phase was the transformation of the County's budgeting process for 2010 into a strategic planning process, with the annual spending plan (budget) as the first-year "action plan" of a broader, performance-driven, strategic business plan. We refer to this process as the Business Planning Process, or BPP.

For the 2010 budget, the following sequence was implemented.

1. A strategic planning workshop was held with the Board of Commissioners to set broad strategic themes.
2. Next, a Departmental planning meeting was envisioned to coordinate strategies, analyze interdepartmental opportunities, and establish financial parameters.
3. Then, Departments developed multi-year business plans, updating and developing initiatives to support the strategic priorities set by the Board of Commissioners within financial parameters.
4. Once each Department's business plan was completed, Departments came together again to present their plans to each other, approving objectives and initiatives that will go forward in the budget.
5. Lastly, Departments prepared traditional budgets based on approved initiatives, while submitting those budgets to the Finance Department for consolidation and review against financial parameters. Based on the fiscal position of the consolidated budget, additional review was conducted to make final priority recommendations to the Chairman

Thereafter, in accord with State laws, the Chairman proposed a budget, with public hearings held and the Board of Commissioners adoption of a 2010 budget.

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

Solid Waste Management Plan

In early 2010, Gwinnett County will work to settle and approve an agreement for a new residential Solid Waste Management Plan in unincorporated Gwinnett. The original implementation of a new Solid Waste Ordinance was to be effective January 1, 2009, but was enjoined by a court order in December 2008. As directed by the court, the County is currently operating under an ordinance adopted in 2007.

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

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

The goal is to have the new plan in service by mid-year 2010.

Cost Saving Initiatives

In 2009 significant cuts were made to balance the budget, provide funding to Public Safety along with Elected and Constitutional Officers, and increase the millage rate at the amount necessary to provide this funding.

The items eliminated to accomplish this goal, and which carried forward the impact into 2010 include: non-core back office operations and more than 200 experienced staff accepting retirement, BOC Goals/Initiatives, Future Planned Service Enhancements, and services attributable to the 2030 Unified Plan.

The savings from retirements and position cuts are estimated to save \$55 million over the next three years. To mitigate the position cuts, efforts are being made to improve the use of technology, improve processes, and outsource operations where feasible.

long-range issues

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

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

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

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

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

Public Safety

The steady growth of the County's population continues to pressure the ability to deliver emergency fire and medical services to the citizens it serves. Identifying the number of additional fire stations needed and plotting the relocation of others are critical in formulating long range capital investment plans. The 2010 CIP includes funding for Fire Services capital needs through SPLOST programs that will bring the total number of fire stations in the County to 31 by 2011. Currently, the County is scheduled to have 30 stations in service by end of 2010. Due to the County's growth, a long-range issue exists in increasing the number of stations to 34 by 2014.

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

Economic Development

In 2005, the Gwinnett County Board of Commissioners (BoC) recognized the need for the County to be more proactive in the area of economic development. During the preceding two decades, rapid growth – both residential and commercial – was the norm and there was little need to proactively pursue development. However, the 2001 recession hit Gwinnett disproportionately hard and the County saw literally thousands of high-tech jobs leave due to rapid technological changes, jobs relocated overseas, and slowing consumer demand. In addition, population growth was slowing



and the future with an aging population was beginning to be recognized. Gwinnett could no longer sit back and let change happen. A more proactive stance to economic development was necessary.

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



Also in 2006, the Gwinnett County Chamber of Commerce commenced Partnership Gwinnett, a five-year community-wide strategic plan that was jointly funded by both the private and public sectors. In 2008, the Gwinnett County economic development ordinance was amended to bring it in line with the strategic goals of Partnership Gwinnett and to make it a more effective tool in targeting strategic industries for the County. Those changes have been successful and examples include the relocation of the NCR's world headquarters, bringing more than 1,200 highly paid executive jobs and millions more in capital investment to Gwinnett; and Hisense Corporation, with the planned relocation of its North American headquarters to Gwinnett.

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

Service, Value, and Responsibility

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

Under these conditions, in 2008 County management undertook a comprehensive services review and cost management study with both short and long-range implications on services. A total of 150 options were identified with approximately 100 immediately incorporated into the 2009 budget. Further study and implementation of many other concepts surfaced during the SVR projects are expected to continue over the next several fiscal years.

Workforce Health

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

While the *Gwinnett County Health Plan (GCHP)* for county employees and retirees has maintained a wellness program for many years, it now has the goal of enhancing the program to a true state-of-the-art program in support of benefits cost control and increased employee productivity. GCHP is facing some unique challenges in the area of medical cost management and is looking to provide wellness promotion/disease management services that can effectively manage their membership from a behavioral change perspective and help to lower the associated healthcare costs.

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

Technology Innovation

To further enhance the use of technology to achieve operational efficiencies in business units, Gwinnett County developed a comprehensive five-year information technology strategic plan last year, which included a one-year tactical plan and cost estimates for each recommendation. The plan, which addresses all facets of business systems and technology infrastructure, including software applications, hardware, networks, and telecommunications will be the basis by which technology improvements will be prioritized and implemented to support the most efficient and effective delivery of services to citizens and constituents.

The County workforce consists of approximately 4,900 employees that are distributed among over 40 remote locations. The Gwinnett Justice and Administration Center (GJAC) is the largest single location with approximately 1,400 employees. The Department of Information Technology Services has the largest concentration of technology related employees with approximately 120 including full time employees and contractors. Most of the technology related employees have been consolidated into one technology support organization to ensure consistent, standards based delivery of cost effective services.

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

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

Leadership and Succession

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

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





Environmental Sustainability Program

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

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

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

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

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

Leadership in Energy and Environmental Design (LEED) is an objective certification program and nationally accepted benchmark for the design, construction, and operation of high performance "green" buildings. The LEED certification rating system addresses six major areas of environmental concern: Sustainable Sites; Water Efficiency; Energy and Atmosphere; Materials and Resources; Indoor Environmental Quality; and Innovation and Design Process. LEED certification offers many benefits including environmental, economic, and occupant-oriented performance and health advantages. Studies show that LEED certified projects cost less to operate and maintain, are energy and water efficient, and contribute to occupant health and productivity.



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

Water and Wastewater

The Department of Water Resources works closely with various planning entities in the County, Region, and State to ensure that the long-term interests of the citizens of Gwinnett are fairly and accurately represented; to facilitate coordinated planning efforts; and to ensure the continued compliance with required regulations. The Department has been an active participant in both the Gwinnett County Unified Planning process as well as the Metropolitan North Georgia Water Planning District Plan updates. Now that both of those planning processes have been completed, the Department is moving forward with the development of the 2030 Gwinnett County Water and Wastewater Master Plan. This plan will lay the foundation for the direction of all future capital outlays based on new growth projections as outlined in both the Gwinnett County Unified Plan and the updated Metropolitan North Georgia Water Planning District plans. A Master Plan project team has been assembled; this team is working closely with an internal Technical Advisory Committee and an external Public Advisory Committee to develop plans and policies. Completion of the Plan is anticipated in early 2011.



Even in the economic downturn, 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 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 Water System is required to have a permit from EPD to withdraw water from Lake Lanier. The withdrawal permit was amended in 1999 to change the 150-mgd limit from "maximum day" to "average day for any month." This permit modification allowed the County to proceed with the new Shoal Creek Filter Plant construction to increase the water production capacity from 150 mgd to 225 mgd. Major construction of this plant was finished in 2004. The current withdrawal permit is sufficient to meet near-term demand projections. However, on July 17, 2009, the District Court Judge ruled that drinking water supply is not a Congressionally-authorized use of the storage in Lake Lanier. The County's withdrawals from Lake Lanier are therefore considered unauthorized by this District Court. The Judge gave the parties three years to obtain Congressional approval of the reallocation of the use of Lake Lanier and allowed the current water withdrawals to continue during this period.

The Governor of Georgia is working to resolve this issue and is taking the following steps:

- renewing negotiations with Alabama and Florida
- seeking Congressional authorization
- commencing contingency planning for alternate water sources and
- appealing the District Court's decision



A recent decision by a three-judge panel of the 11th Circuit Court has determined that the appeal of the July 17, 2009 Order may proceed.

An additional issue facing the Water System is the long term supply if the sustainable yield of the Chattahoochee basin is reached. The County may have to consider alternative means of meeting projected future demand. The costs of implementing alternative means to meet this demand cannot be determined at this time. However, return flows of high quality reclaimed water to Lake Lanier are expected to be advantageous to the County's future allocation.

Water reclamation, or the treatment of wastewater, is another area that requires extensive long-range planning. The County currently operates five water reclamation facilities. These facilities, along with the cooperative arrangements with DeKalb County, provide 71.62 mgd in permitted wastewater treatment capacity. A project is nearly complete that will allow the F. Wayne Hill facility to discharge highly treated reclaimed water to Lake Lanier. Once this project is completed Gwinnett County will have a total discharge capacity of 102.62 mgd. The Yellow River WRF is currently undergoing a major expansion which will bring the total treatment capacity at that location to 22 mgd. Once completed, the new facility will enable the decommissioning of several smaller water reclamation facilities, thus reducing the total number of facilities in the county to three. This will allow for greater efficiencies and economies of service.

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

Transportation

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

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

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

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

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

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



Community Services

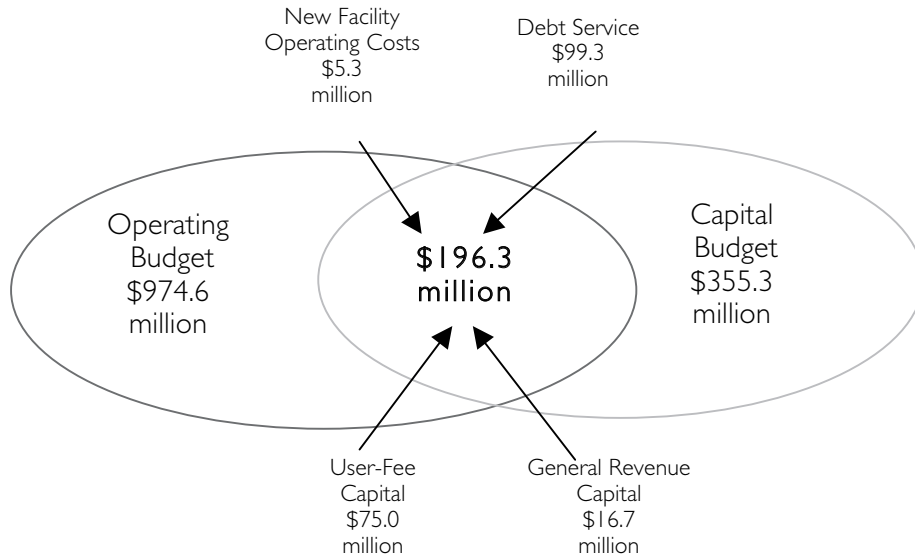
Gwinnett County's long range planning efforts were recognized in 2008 when Gwinnett County Parks and Recreation received the coveted Grand Gold Medal Award for Excellence in Park and Recreation Management from the National Recreation and Park Association (NRPA) and the American Academy for Park and Recreation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

Gwinnett County adopted the Open Space and Greenways Master Plan in May, 2002. This plan is a comprehensive document intended to inform and guide the County's ongoing greenspace preservation program. The primary goals of the plan are to increase recreation opportunities, protect and improve water quality, increase connectivity via a system of greenways trails, and reduce the environmental impacts of development. A few of the numerous secondary goals of the plan include enhancing aesthetics throughout the County, protecting plant and animal habitat, promoting biodiversity, enhancing air quality, and improving transportation opportunities. This County-wide Master Plan is scheduled to be updated in 2010-2011.

Consistent with these plans, Gwinnett County celebrated the grand opening of Gwinnett's largest park to date, Harbins Park, in 2009. Overall, Harbins Park totals over 1,900 acres, with the first phase encompassing the 1,289-acre passive portion of the park. A second future phase is in the master planning stage and will include more active elements of a community park to open in the future. In addition, Freeman's Mill Park opened to the public in 2010. Purchased with funds from the Georgia Greenspace Program, the park project preserves the historic Freeman's grist mill, constructed in the 1870s and which is listed on the National Register of Historic Places.

Relationship Between Operating and Capital Budgets

In 2010, total expenditures of \$1,329.9 include an impact of \$196.3 million or 14.7 percent resulting from capital infrastructure development including \$99.3 million in debt service, \$16.7 million in general revenue-financed capital expenditures, \$75.0 million of user fee-financed capital expenditures and \$5.3 million of initial operations and maintenance costs related to new facilities as reflected in the diagram and table below.



2010–2015 Initial Operating Impact of Capital Facilities on the General Fund

Below are the estimated initial operating costs associated with major projects. Although some start up costs are one-time, most continue to impact operating expenses in subsequent years.

(\$ in millions)

Description	2010	2011	2012	2013	2014	2015	Total
Fire Station 18	1.37						1.37
Fire Station 29	1.10						1.10
Fire Station 30	2.47						2.47
Parks	0.40						0.40
Fire Station 31		3.62					3.62
Criminal Justice System			0.39				0.39
Electronic Citation System			0.15	0.25	0.10		0.50
New Courthouse Wing				0.25			0.25
Fire Station 32					3.50		3.50
Fire Station 33					2.25		2.25
Fire Station 34					3.25		3.25
5 Ambulance Units					3.00		3.00
Grayson Precinct					6.63		6.63
Total	\$5.34	\$3.62	\$0.54	\$0.50	\$18.70	\$0.00	\$28.70

budget process

As economic conditions worsened during early to mid 2009, it became evident that a business-as-usual process to develop a 2010 budget would not be sufficient and immediate measures would be required to sustain a fiscally and programmatically balanced budget.

In developing the 2009 budget, County Administration had laid the groundwork for a new Business Planning Process (BPP) which directed departments to develop cohesive business plans that produce citizen-driven outcomes. The process required each department to examine the services they are providing and determine if they are:

- Aligned with the strategic direction of the County, as defined in Gwinnett's 2030 Unified Plan;
- Are considered "core" to the mission of government; and
- Achieve outcomes relative to the resources allocated.

Building on this process, in early June 2009, County Administration embarked on an aggressive effort to reshape the capital and operating programs for 2009 and beyond. The County Administrator held a series of business plan workshops with Department heads and quickly developed a plan for immediately reducing 2009 capital and operating expenses. One difference between this effort and an ordinary "cut" exercise was that the plan focused not only on adjustments that would have financially favorable effects in 2009 but also over the period from 2010-2014.

The first phase was adopted by the Board of Commissioners on June 16, 2009 and included immediate reductions to the 2009 budget with 5-Year impact totaling \$204.8 million including \$123.6 million in capital program and \$81.2 million in operating costs.

The second phase was adopted by the Board of Commissioners on July 21, 2009 and included guidance to staff to prepare a 2010 budget plan which was overall 9.0 percent below the 2009 Adopted Budget level. The plan also directed staff to initiate workforce reduction actions in line with adopted program adjustments through a retirement incentive program and reductions in force. Subject to feedback from the community, together, these resolutions established the framework for the 2010 budget plan.

County financial staff prepared target levels and began working with Departments on preparing 2010 budgets and staffing plans in line with new budget levels. Every County department was instructed to keep their operating budget request under this target operating base budget. Staff reviewed spending priorities to make the best use of taxpayer dollars and reprioritized in line with business plans and spending target.

Each area of the County carefully examined its needs based on workload history and projections for 2010. 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.

After much study, Departmental proposals were submitted to the Department of Financial Services, which compiled recommendations into a draft budget for review by the Chairman of the Board of Commissioners and his Budget Review Committee.

For several days in early October, the Chairman convened a Budget Review Committee which included a citizen representative, the County Administrator, the Financial Services Director and key department directors. During these workshops, each Department presented their 2010 and future business plan, enumerating adjustments to programs necessary to operate within the County's new fiscal realities.

Staff from the Department of Financial Services and Communications facilitated the review team workshops, which were videotaped for broadcast on the County's public access Channel 23, and also available on the County's website.

Following this review the Chairman of the Board met with senior County staff during October and November to finalize his proposed budget. While many high value adjustments made excellent business sense, the process informed policy-makers that reductions in some core service, such as public safety, would prove to be unpalatable to a broad cross-section of the County population.

As a result, on December 1, 2009, the Board of Commissioners approved a millage rate increase of 2.28 mills for 2009, restoring key services with a focus on Public Safety and providing sufficient resources to balance the 2010 budget.

On the same day, by County Ordinance, a 2010 proposed budget must be submitted to the Board of Commissioners and the Chairman's budget included these additional revenues. The Board of Commissioners reviewed the proposed budget during the month of December and in accord with state law, a public hearing was held on December 10, 2009, at least one week before the formal adoption of the budget.

County Ordinance also requires that a budget must be adopted at the first meeting of the new fiscal year. The final Adopted Budget was approved on January 5, 2010 and is presented in its' entirety with this document.

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

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

budget process – flow chart

The following chart summarizes the budget process and the various steps leading to the adoption of the 2010 Budget.

	Feb.	Mar.	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.
Strategic Planning:												
Board of Commissioner's Strategic Planning Workshop	→											
Departmental Strategic Planning Meetings			→									
Millage rate adoption for current year					→							
2009 Budget Reduction Resolution					→							
2010-2014 Budget Reduction Resolution						→						
Mid-Year Budget Reconciliation for current year					→							
Budget Development:												
Budget prep material prepared and sent out to departments						→						
Departments prepared draft budgets							→					
Budget staff compiled draft budget.								→				
Chairman convened Citizens' Budget Review Team									→			
Finalize and Adopt:												
Chairman finalized recommendations									→			
Chairman's proposed budget presented to the Board of Commissioners										→		
Budget availability advertised										→		
Public Hearing											→	
Board of Commissioner's review and input											→	
Adoption of the budget												→

budget document 2010 gwinnettcounty

FY 2010 Resolution Amounts

Operating Budget	FY 2010	Capital Budget	FY 2010	FY2011-2015
Tax Related Funds		Tax Related Funds		
General	\$ 510,994,921	Capital Project	16,733,247	70,323,272
G.O. Bond (1986)	8,712,734			
G.O. Bond Detention Cntr	7,664,117			
Recreation Fund	41,692,590			
Speed Humps	104,850			
Street Lighting	6,851,404			
Total Tax Related	576,020,616	Total Tax Related	16,733,247	70,323,272
Special Use Funds		Special Use Funds		
Corrections Inmate Welfare	149,258	SPLOST (2001)	14,911,025	850,000
Crime Victims Assistance	1,264,218	SPLOST (2005)	58,875,642	41,667,188
E-911	14,550,299	SPLOST (2009)	114,172,700	539,524,477
Police Special Investigation	1,291,212			
Sheriff Inmate Store	528,816			
Sheriff Special Operations	809,042			
Stadium Operating	2,201,466			
Tourism	6,145,428			
Tourism Sustainability Fund	1,189,373			
Tree Bank Fund	5,005			
Total Special Use	28,134,117	Total Special Use	187,959,366	582,041,665
Enterprise Funds		Enterprise Funds		
Airport	880,527	Airport R & E	616,639	18,332,751
Local Transit	8,373,680	Solid Waste R & E	-	-
Solid Waste	2,377,821	Stormwater R & E	25,149,247	97,547,932
Stormwater Operating	29,469,152	Transit R & E	(1,733,432)	4,096,505
Water and Sewer Operating	246,358,011	W & S R&E/Bond	126,590,313	463,433,363
Total Enterprise	287,459,191	Total Enterprise	150,622,766	583,410,551
Internal Service Funds				
Auto Liability	753,480			
Fleet Management	5,981,053			
Group Self Insurance	59,264,589			
Risk Management	7,488,500			
Vehicle Purchasing	4,823,500			
Workers' Comp.	4,680,506			
Total Internal Service	82,991,628			
Total Operating Funds	<u>\$ 974,605,552</u>	Total Capital Funds	<u>\$ 355,315,379</u>	<u>\$ 1,235,775,488</u>

R & E = Renewal & Extension

SPLOST = Special Purpose Local Option Sales Tax

budget resolution

A RESOLUTION ADOPTING A BUDGET FOR THE FISCAL YEAR 2010 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 2010 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, an appropriate advertised public hearing has been held on the 2010 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 2010 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 in accordance with the Official Code of Georgia Annotated Section 33-8-8.3(a)(1), the proceeds from the tax on insurance premiums in the amount of \$23,031,034 shall be used solely for the purposes of funding police protection to inhabitants of the unincorporated areas of the county, budgeted at \$85,469,747 and remaining funding of \$62,438,713 from a general tax levy.

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 so long as the total budget for each Department is not increased.

BE IT FURTHER RESOLVED that the 2010 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 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, reductions in force and retirement incentives as 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 Medical Reserve or fund balance to various funds/departments when required to cover medical expenses;
 - (e) allocate funds from the established Indigent Defense Reserve to appropriate departments for required indigent defense expenses;
 - (f) allocate funds from the established Court Reporter Reserve to appropriate departments for required expenses;
 - (g) allocate funds from the established Court Interpreter Reserve to appropriate departments for required expenses;
 - (h) allocate funds from the established Fuel/Parts Reserve as required;
 - (i) allocate funds from designated fund balance for Other Post Employment Benefits;
 - (j) transfer funds resulting from salary savings or transfer balances resulting from under expenditures in operating accounts into pension and health related reserves, or compensation reserves;
 - (k) transfer funds from the established Pension Reserve to the Pension System for accrued liabilities of the defined-benefit plan;
 - (l) authorize preparation and submission of applications for grant funding; however acceptance of all grant awards is subject to approval of the Board of Commissioners;
 - (m) adjust revenue and appropriation budgets between capital projects as necessary to incorporate grant awards previously approved by the Board of Commissioners;
 - (n) 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;

- (o) adjust revenue and appropriation budgets to incorporate collected revenue at the capital fund contingency project, and project-specific contingency levels.
- 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 Inmate Housing Reserve to the Sheriff's Department for costs incurred to maintain the 287(g) Program;
 - (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 are intended to be used only when necessary to facilitate the orderly management of projects and/or program; transfers approved under these authorities may not be used to change the approved scope or the objective of any capital project:

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

BE IT FURTHER RESOLVED that 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 from reimbursing those members for actual expenses incurred in the performance of duty.

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

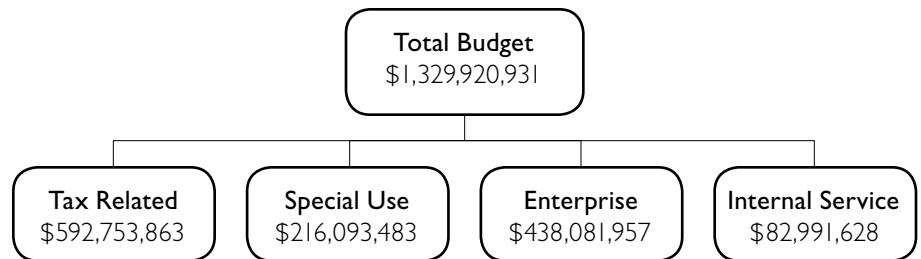
fund structure and financial status

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

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

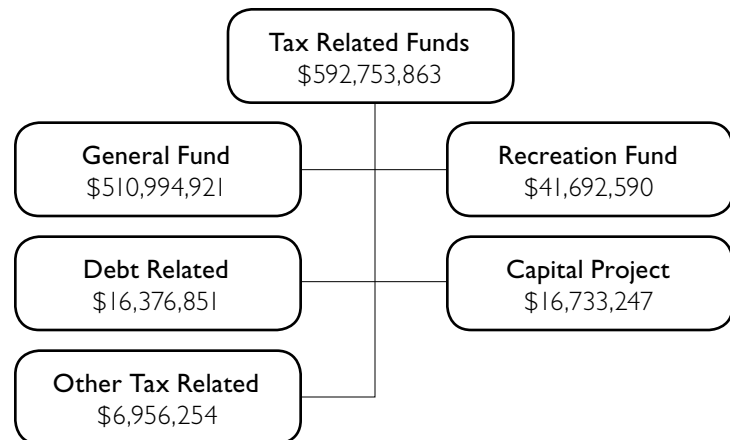
Fund Groups

The 2010 Adopted Budget contains 36 separate funds that are categorized into four fund groups: **Tax-Related Funds**, **Special Use Funds**, **Enterprise Funds**, and **Internal Service Funds**. These groups and some of the funds are all highlighted in the following sections.



Tax-Related Funds

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



General Fund

The General Fund is the largest operating fund within the 2010 Operating Budget, encompassing operational funding for most County services including public safety, courts and sheriff, public works, community services and general government.

The financial status of the General Fund remains solid.

In 2010, expenditures of the General Fund are expected to total \$510.2 million, an increase of \$89.2 million or 21.2 percent above the 2009 actual level of \$421 million primarily due to budgetary additions of \$54.0 million associated with the increased funding of personal services. Also contributing to the increase for 2010 is a 108 percent increase in Contributions totaling \$16.8 million.

In 2010, revenues of the General Fund are expected to total \$510.9 million, an increase of \$85.7 million or 20.2 percent primarily due to an increase in property tax revenue resulting from an increase in the property tax millage rate. As a result of the vote by the Board of Commissioners in December of 2009 to increase the 2009 millage rate, an additional 2009 billing will occur in March, 2010 with collection in May, 2010. This revenue has been budgeted as one-time revenue in 2010 and will not recur in 2011. The millage rate is typically set in June of each year after the value of the property digest becomes clear.

Recreation Fund

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

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

In 2010, expenditures of the Recreation Fund are expected to total \$41.5 million, an increase of \$11.7 million or 39.3 percent above the 2009 actual level of \$29.8 primarily due to an increase of \$6.5 million for a one-time "catch up" payment for other post-employment benefits. This payment is expected to satisfy the previously accrued liability associated with retirees. Going forward, incremental payments for retiree health insurance are built into personnel services costs and this payment is not anticipated in future years.

In 2010, revenues of the Recreation Fund are expected to total \$41.7 million, an increase of \$11.7 million or 39.3 percent primarily due to growth in property tax revenue resulting from an increase in the property tax millage rate.

Since 1998, the County property tax rate for Recreation declined by .21 mills or 21.0 percent from 1.00 mills to .79 mills in 2008. Then in December of 2009 the millage rate was set back to 1.00 mills. The net tax digest expected to decrease in 2010. This rate is typically set in June of each year after the value of the property digest becomes clear.

Debt Service Funds

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

The financial status of these funds remains secure.

In 2010, expenditures of the Debt Service Funds are expected to total \$15.0 million, an increase of \$0.7 million or five percent from the 2009 level.

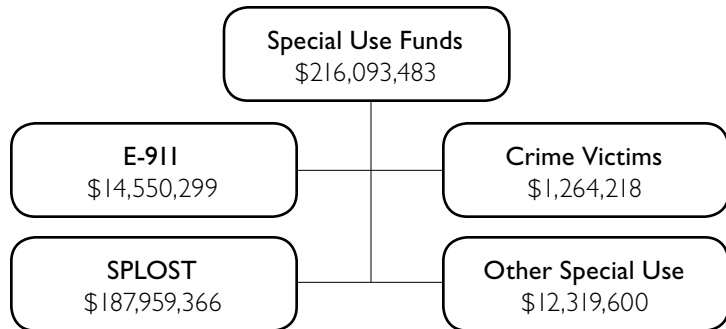
Revenues totaling \$15.0 million are estimated to cover debt service requirements of both bond issues in 2010.

Capital Project Fund

This capital project fund, which is primarily supported by contributions from the operating tax funds, General and Recreation, is budgeted at \$16.7 million in 2010. The General Fund is contributing \$16 million towards funding of the capital program. The Recreation Fund will contribute a total of \$3.6 million, or 8.6 percent of the Operating Fund revenue. Some of the highlights of projects supported in this fund include park improvements, social services facilities, and other County projects.

Special Use Funds

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



E-911 Fund

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

The E-911 Fund continues to be financially strong, providing financial backing for a vital service expected to field 457,000 telephone calls in 2010.

In 2010, expenditures of the E-911 Fund are expected to total \$14.6 million, an increase of \$5.7 million or 63.6 percent above the 2009 actual level of \$8.9 million, primarily due to a major contribution to benefit claims associated with unfunded retiree health benefit liabilities. This expense is expected to fully satisfy past accumulated liabilities.

In 2010, revenues of the E-911 Fund are expected to total \$13.9 million, an increase of \$1.1 million or 8.5 percent primarily due to increased revenues from charges for services.

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

Crime Victims Assistance Fund

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

Projected 2010 revenues of \$1.0 million enable the District Attorney and Solicitor General to finance the **Crime Victims Assistance Program**. Additionally, two certified non-profit agencies, Gwinnett Sexual Assault Center, and the Partnership Against Domestic Violence are funded from this source.

SPLOST Programs

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

various capital infrastructure improvements. The passage of SPLOST programs has had a profound impact on County operations by shifting the burden of funding these projects from property taxes.

2001 SPLOST Fund

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

2005 SPLOST Fund

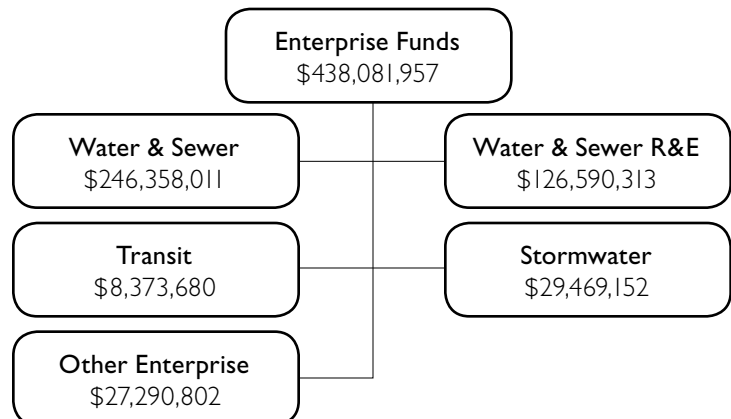
On November 2, 2004, the voters of Gwinnett County approved a four-year extension of the SPLOST to be designated for capital improvements within the County and its municipalities. Updated projections of sales tax collections for the 2005 Program are \$587.5 million. The entire Cities' Share Allocation of the initial projection, or \$94.7 million, is included in the initial budget for the program. This is the first SPLOST program since the enactment of new state legislation that brought dramatic changes to the SPLOST law. The most significant change was the provision of required funding to municipalities. Previously, the SPLOST had been exclusively a County tax. Revenue generation for the 2005 Program will be monitored monthly and any proceeds received above the initial allocation will be budgeted at a later time. In addition to the funding for the cities, funds from the 2005 SPLOST will be used for projects in the areas of libraries, parks and recreation, public safety, and transportation.

2009 SPLOST Fund

In November 2008, the citizens of Gwinnett County approved a referendum authorizing the County to extend a one-cent Special Purpose Local Option Sales Tax (SPLOST) for five years beginning in April 2009. Estimated projections of sales tax collection for the 2009 Program are \$719 million. Collections from the sales tax designated for the County will be used solely for capital projects in the areas, parks and recreation, transportation, public safety, court facilities and libraries. The remaining sales tax collections, approximately 16 percent of the 2009 SPLOST Program, will go to cities.

Enterprise Funds

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



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

Water and Sewer Operating Fund

The Water and Sewer Operating Fund is the County's second largest operating fund within the 2010 Operating Budget, encompassing operational funding for the County's water and wastewater systems.

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

In 2010, expenditures of the Water and Sewer Operating Fund are expected to total \$246.4 million, an increase of \$14.0 million or six percent above the 2009 actual level of \$232.3 million primarily due to increases totaling \$16 million in debt related costs mainly associated with Interest expense. A total of \$51.5 million or 21 percent of the 2010 Adopted Budget is appropriated for a transfer to the Water and Sewer Renewal and Extension Fund for funding of water and sewer capital improvements.

Excluding infrastructure-related costs, the 2010 base operating budget totals \$105.3 million, an increase of \$10.3 million or 11 percent from the 2009 actual level of \$94.0 million.

In 2010, revenues of the Water and Sewer Operating Fund are expected to total \$246.4 million, an increase of \$9.3 million or 3.9 percent. Water and sewer revenues are analyzed very closely to ensure that rate structures are in place to adequately fund the public utility system operations and debt service requirements. Based on these analyses, the Board of Commissioners has approved a water and sewer rate resolution that sets rates through 2011.

County financial staff uses 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.

Water and Sewer Capital Funds

The 2010 budget for the combined water and sewer capital funds is \$127 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 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 2010 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 \$1.2 billion 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. 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 \$56 million budgeted in 2010, and development fees continue to support these funds.

Stormwater Operating Fund

Beginning in 2006, a stormwater utility was established to generate revenues to fund operating and capital needs. In November 2005, the Board of Commissioners approved a rate schedule for the stormwater utility, with increases established through 2011.

The financial status of the Stormwater Operating Fund remains solid.

In 2010, expenditures of the Stormwater Operating Fund are expected to total \$29.2 million, an increase of \$6.1 million or 26.4 percent above the 2009 actual level of \$23.1 million primarily due to increases totaling \$5.2 million in pay-as-you-go financing of planned infrastructure.

A total of \$18.7 million or 64 percent of the 2010 Adopted Budget is appropriated for a transfer to the Stormwater Renewal and Extension Fund for funding of stormwater facility improvements.

In 2010, revenues of the Stormwater Fund are expected to total \$29.5 million, a decrease of \$0.06 million or 0.2 percent. Beginning in FY 2006, property owners in unincorporated Gwinnett County were charged \$0.77 per 100 square feet of impervious surface to help defray the cost to maintain, repair, and replace stormwater infrastructure in the unincorporated areas of the county. In FY 2007, this rate increased to \$1.41 per 100 square feet, to \$2.01 in FY 2008 and again to \$2.46 in FY 2009.

Local Transit Operating Fund

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

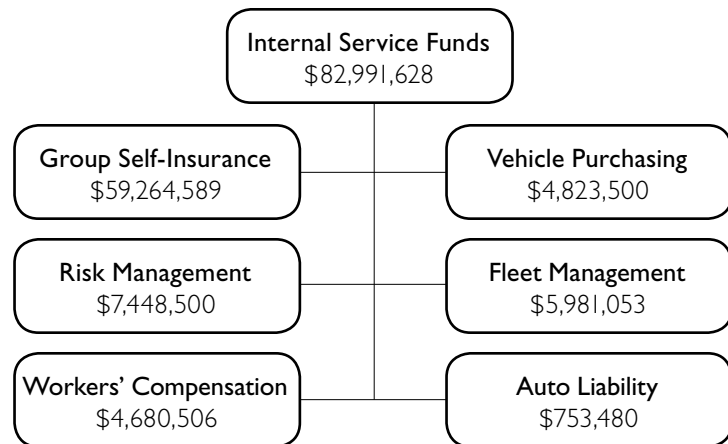
The financial status of the Local Transit Operating Fund remains strong.

In 2010, expenditures of the Local Transit Operating Fund are expected to total \$8.4 million, an increase of \$1.4 million or 19.4 percent above the 2009 actual level of \$7 million.

In 2010, revenues of the Local Transit Operating Fund are expected to total \$8.4 million, an increase of \$1.3 million or 19 percent. In 2010, the General Fund operating subsidy is expected to total 54.8 percent of fund expenditures budget, not taking into account any Grant revenues designated for operation of the Transit system.

Internal Service Funds

Internal service funds account for goods or services provided by one department or agency within the County to another. Other funds or departments pay the internal service funds on a pay-as-you-go status or an actuarial assessment of future costs. The County operates six (6) services on an internal service basis including health, life and disability insurance, risk management, automobile liability, workers compensation, fleet management and vehicle purchasing.



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

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

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

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

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

Group Self-Insurance (Healthcare) Fund

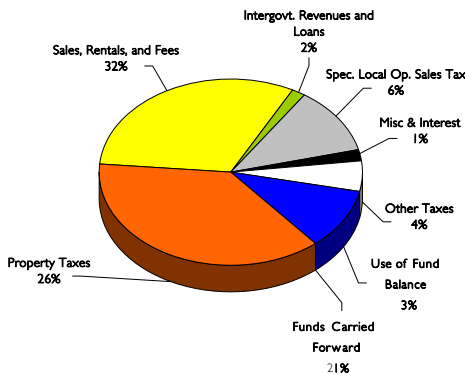
In the face of increasing healthcare costs, the financial status of the Group Self-Insurance Fund remains positive.

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

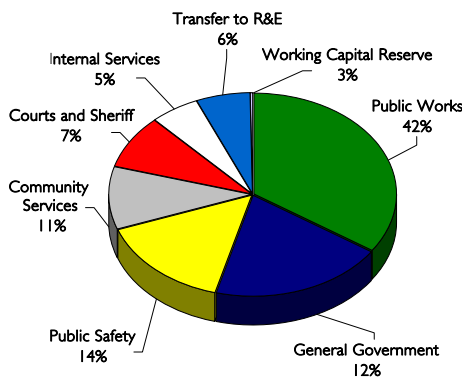
In 2010, expenditures of the Group Self-Insurance Fund are expected to total \$59.3 million, an increase of \$1.4 million or 2.4 percent above the 2009 actual level of \$57.9 million based on growth in actual claims expenses in previous years.

In 2010, revenues of the Group Self-Insurance Fund are expected to total \$56.1 million, an increase of \$1.3 million or 2.4 percent above the 2009 actual level of \$54.8 million. The percentage of salaries contributed to the Fund was decreased from 20 percent in 2004 to 19 percent in 2005, to 18 percent in 2007 and was further reduced to 16.5 percent for 2009 and 2010.

operating and capital funds combined FY 2010 revenue and appropriations



FY 2010 Revenues



FY 2010 Appropriations

FY 2010 Revenues

Property Taxes	435,037,264
Sales, Rentals, and Fees	367,038,762
Intergovt. Revenues and Loans	19,555,144
Special Purpose Local Option Sales Tax	133,722,833
Miscellaneous/Interest	24,591,836
Other Taxes	58,932,037
	1,038,877,876
Use of Fund Balance	123,578,886
Funds Carried Forward	-
	123,578,886
Total FY 2010 Revenues	1,162,456,762

FY 2010 Appropriations*

Public Works	401,178,831
General Government	228,118,287
Public Safety	178,839,372
Community Services	115,138,901
Courts and Sheriff	100,663,742
Internal Services	64,648,610
	1,088,587,743
Transfer to R & E	70,329,821
Working Capital Reserve	3,539,198
	73,869,019
Total FY 2010 Appropriations	1,162,456,762

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

debt summary

Overview and Debt Financing Principles

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

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

The county government achieved an upgrade in its bond rating from Aa1/AA+/AA+ to the highest quality Aaa/AAA/AAA in June 1997 by the three primary rating agencies. Gwinnett is one of only 22 counties in the United States with this prestigious rating. The County has maintained those ratings to date. Over the last 12 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 0.4 percent of the \$1.6 billion **2010 – 2015 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 2010 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. Since 1985, 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. Nearly \$2 billion has been collected since 1985 for capital improvements across the County.

In November 2008, Gwinnett voters approved the current SPLOST program. The 2009 SPLOST program started on April 1, 2009, following the expiration of the 2005 SPLOST program on March 31, 2009. The new five-year program is expected to raise about \$730 million to be shared between County and city governments. The County's portion will be used for transportation, parks and recreation, public safety, court facilities, and libraries. By using sales tax to fund these projects, the County has been able to minimize long-term debt.

Types of Debt

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

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

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

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

The constitutional debt limit for General Obligation Bonds for Georgia counties is 10 percent of the assessed value of taxable property within the county. The statutory debt limit as of December 31, 2009, for Gwinnett County was \$2,900,097,000 providing a debt margin of \$2,849,204,000 (unaudited). At December 31, 2009, there is a total par amount outstanding of \$74,845,000 in General Obligation Bonds. As the information in the previous graph reveals, Gwinnett has used approximately three percent of its debt limit.

The following table reflects the outstanding amounts of General Obligation Debt as of December 31, 2009, for the County's Series 2002 and Series 2003 bond issues (unaudited):

(\$ in thousands)

Year	Principal	Interest	Total
2010	\$11,380	\$2,490	\$13,870
2011	11,870	2,101	13,971
2012	3,380	1,845	5,225
2013	3,510	1,742	5,252
2014	3,650	1,631	5,281
2015-2019	20,735	6,090	26,825
2020-2024	20,320	1,674	21,994
Total	\$74,845	\$17,573	\$92,418

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, 2009 (unaudited).

Recreation Authority Revenue Bonds

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

(\$ in thousands)

Year	Principal	Interest	Total
2010	\$2,465	\$74	\$2,539
Total	\$2,465	\$74	\$2,539

Combined Water and Sewerage Authority Revenue Bonds

\$ 63,128,000	Series 1994 Refunding	Issued 2/1/94
\$120,000,000	Series 2002	Issued 5/1/02
\$218,075,000	Series 2003	Issued 6/5/03
\$259,600,000	Series 2005	Issued 3/17/05
\$121,375,000	Series 2006	Issued 3/9/06
\$190,000,000	Series 2008	Issued 8/21/08
\$259,530,000	Series 2009	Issued 10/22/09

(\$ in thousands)

Year	Principal	Interest	Total
2010	\$38,516	\$42,516	\$81,032
2011	45,312	43,636	\$88,948
2012	47,250	41,879	\$89,129
2013	57,035	39,921	\$96,956
2014	59,310	37,705	\$97,015
2015-2019	316,185	148,719	\$464,904
2020-2024	308,540	82,067	\$390,607
2025-2029	187,939	18,929	\$206,868
Total	\$1,060,087	\$455,372	\$1,515,459

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 March 2009 increased water and sewer rates over a period of six years beginning in January 2010. The monthly bill for the average water and sewer residential customer increased slightly more than six percent between 2008 and 2009. Over the six-year time period, the average monthly water and sewer residential bill will increase slightly more than 26 percent, from \$69.44 in 2010 to \$94.22 in 2015.

These rate increases will help to offset the debt service cost of existing Water and Sewerage Authority revenue bonds. While the County does not anticipate issuing any additional Water and Sewer debt over the next six-years, if favorable market conditions exist, the Water and Sewerage Authority may refund outstanding bonds for debt service savings.

In addition, the County has received approval for a \$54 million loan from the Georgia Environmental Facilities Authority (GEFA) for improvements and construction of the No Business Creek Pump Station and Tunnel. Repayment will begin once the project is completed in 2010.

Other outstanding debt amounts as of December 31, 2009, are as follows (unaudited):

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

(\$ in thousands)

Year	Principal	Interest	Total
2010	\$1,183	\$644	\$1,827
2011	1,156	609	1,765
2012	988	578	1,566
2013	933	549	1,482
2014	961	521	1,482
2015-2019	5,265	2,149	7,414
2020-2024	6,114	1,298	7,412
2025-2029	5,469	334	5,803
Total	\$22,069	\$6,682	\$28,751

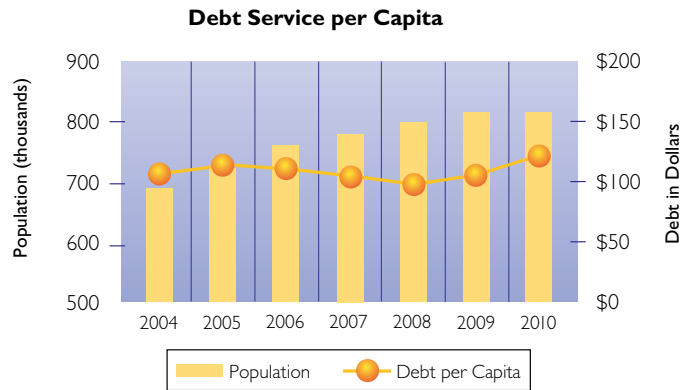
The total annual requirements on all outstanding debt as of December 31, 2009, including interest, are as follows (unaudited, rounded to the nearest thousand):

(\$ in thousands)

Year	G.O.	W & S	Rec	Other	Total
2010	\$13,870	\$81,032	\$2,539	\$1,827	\$99,268
2011	13,971	88,948		1,765	104,684
2012	5,225	89,129		1,566	95,920
2013	5,252	96,956		1,482	103,690
2014	5,281	97,015		1,482	103,778
2015-2019	26,825	464,904		7,414	499,143
2020-2024	21,994	390,607		7,412	420,013
2025-2029		206,868		5,803	212,671
Total	\$92,418	\$1,515,459	\$2,539	\$28,751	\$1,639,167

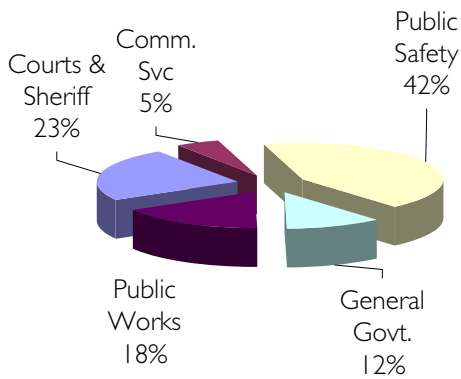
The total annual debt requirement for 2010 is approximately 10.1 percent of the total operating budget of \$974.6 million, resulting in total operating appropriations less annual debt of \$875.3 million.

Debt per capita is based on total annual debt service payments as compared to estimated county population. Total annual debt requirement for fiscal year 2010 (all debt categories) is approximately \$99.3 million. Current estimated debt service per capita averages \$120 per person. This is a slight increase from last year's average of approximately \$104 per person. This increase is attributed to the issuance of the Series 2009 Water and Sewer bonds as well as GEFA loans.



Recently, Gwinnett County has taken advantage of historically low interest rates to re-fund some debt and assume new debt as planned. As the graph indicates, reversing the trend since 2004, overall annual debt obligations have grown at a slightly faster rate than population. Consistent with historic practice, Gwinnett County strives to fund the expansion of major capital facilities and infrastructure at the lowest possible cost.

gwinnett county authorized position history FY 2006 – 2010



Agency (*)	Group (**)	2006 (***)	2007 (***)	2008 (***)	2009 (***)	2010 Adopted
Clerk of Court	Courts & Sheriff	93	97	99	106	106
Clerk of Recorder's Court	Courts & Sheriff	16	17	17	17	17
Community Services	Comm. Services	241	251	269	229	238
Corrections	Public Safety	142	142	142	125	125
County Administration	General Govt.	19	34	34	38	36
District Attorney	Courts & Sheriff	87	89	97	103	103
Financial Services	General Govt.	177	176	172	124	117
Fire Services	Public Safety	713	757	766	784	850
Human Resources	General Govt.	32	32	32	25	32
Information Technology	General Govt.	0	0	78	109	109
Judiciary	Courts & Sheriff	83	88	92	94	94
Juvenile Court	Courts & Sheriff	59	61	61	61	61
Law	General Govt.	20	18	18	10	10
Planning and Develop.	Public Works	143	153	154	66	66
Police Services	Public Safety	951	1013	1048	1041	1119
Probate Court	Courts & Sheriff	20	22	22	22	22
Water Resources****	Public Works	606	608	623	608	608
Recorder's Ct. Judges	Courts & Sheriff	9	9	9	9	9
Sheriff	Courts & Sheriff	621	686	688	701	701
Solicitor	Courts & Sheriff	48	53	54	54	54
Support Services	General Govt.	211	195	112	103	103
Tax Commissioner	General Govt.	118	118	118	118	118
Transportation	Public Works	175	177	177	156	156
Unallocated	General Govt.	2	2	11	11	11
Total		4,586	4,798	4,893	4,714	4,865

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.

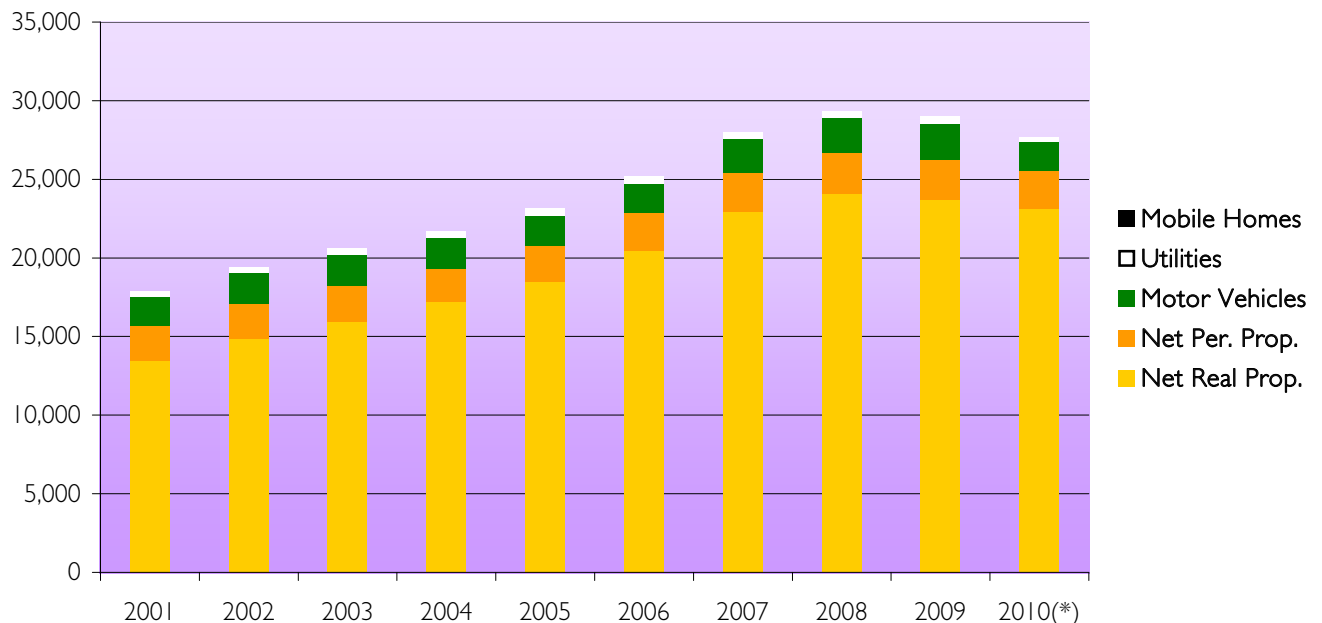
(****) Formerly Public Utilities

general fund tax digest values FY 2001 – 2010 (millions)

Year	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010(*)
Real Property	15,422	17,432	18,955	20,560	21,846	24,268	27,443	28,671	27,887	27,222
Exemptions	(1,975)	(2,573)	(2,987)	(3,396)	(3,378)	(3,833)	(4,527)	(4,566)	(4,182)	(4,082)
Net Real Prop.	13,448	14,859	15,968	17,164	18,468	20,435	22,916	24,105	23,705	23,140
Personal Prop.	3,341	3,139	3,064	2,949	3,157	3,343	3,563	3,664	3,681	3,425
Exemptions	(1,082)	(871)	(798)	(788)	(880)	(940)	(1,018)	(1,082)	(1,103)	(1,026)
Net Per. Prop.	2,259	2,268	2,266	2,161	2,277	2,403	2,545	2,582	2,578	2,399
Utilities	360	362	380	400	442	419	415	441	452	257
Motor Vehicles	1,785	1,918	1,958	1,961	1,935	1,895	2,100	2,204	2,245	1,847
Mobile Homes	20	21	21	20	20	21	22	21	21	21
Total Digest	17,872	19,428	20,593	21,706	23,142	25,173	27,998	29,353	29,001	27,664

Information on FY 2001 through FY 2009 are from the "Final Digests"
 (*) This tax digest is a forecast

Tax Digest Value FY 2001-2010 (millions)



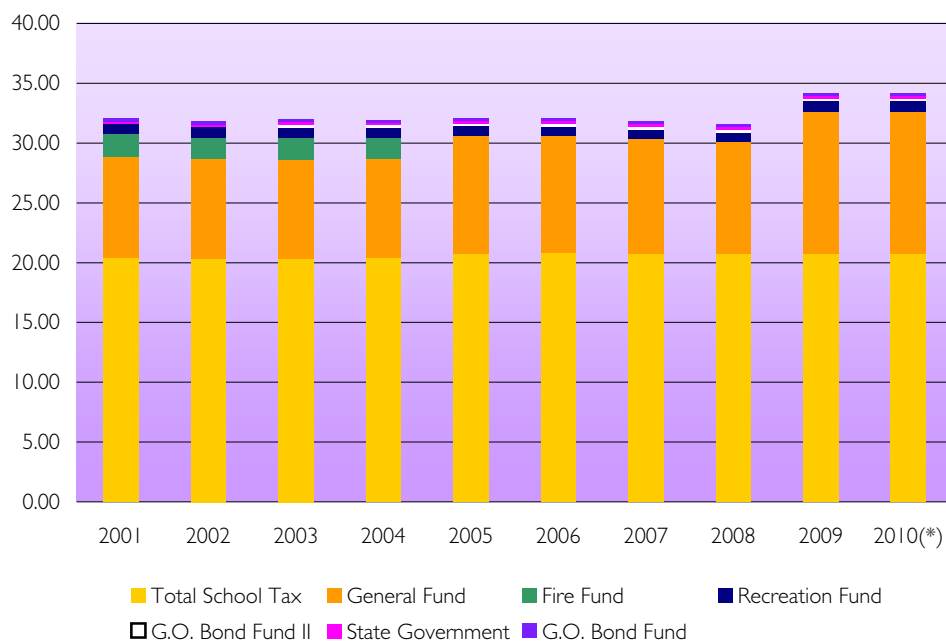
Note: **Mobile Homes** value is too small to appear on this chart
 (*) Forecasted

tax-related funds real and personal property tax rates FY 2001 – 2010 (mills)

Year	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010(*)
General Fund	8.43	8.30	8.29	8.27	10.14	10.00	9.81	9.72	11.78	11.78
Fire Fund	1.90	1.87	1.87	1.87	–	–	–	–	–	–
Recreation Fund	0.86	0.85	0.85	0.84	0.84	0.82	0.80	0.79	1.00	1.00
G.O. Bond Fund	0.30	0.30	0.24	0.24	0.24	0.23	0.23	0.22	0.23	0.23
G.O. Bond Fund II	–	–	0.25	0.25	0.25	0.25	0.24	0.24	0.24	0.24
Total County Tax	11.49	11.32	11.50	11.47	11.47	11.30	11.08	10.97	13.25	13.25
School M&O	18.62	18.62	18.87	18.87	19.25	19.25	19.25	19.25	19.25	19.25
School Bonds	1.80	1.68	1.43	1.43	1.30	1.30	1.30	1.30	1.30	1.30
Total School Tax	20.42	20.30	20.30	20.30	20.55	20.55	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	32.16	31.87	32.05	32.02	32.27	32.10	31.88	31.77	34.05	34.05

(*) This millage rate is an estimate. The actual rate may be different upon adoption due to possible changes in property tax values that occur in 2010.

Total Property Tax Rate FY 2001-2010 (mills)



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• operating funds

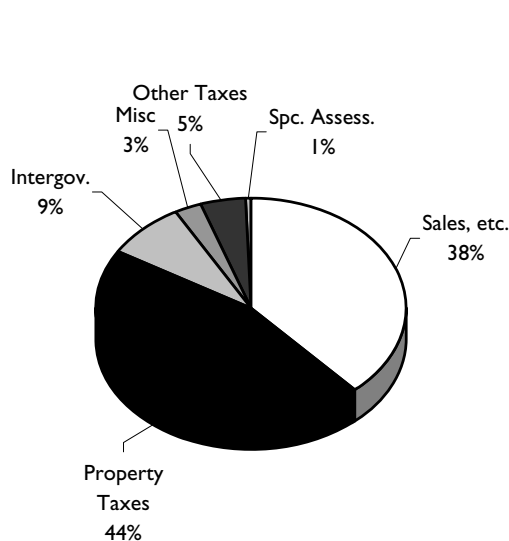
This section provides information for all the various funds including definitions and assumptions concerning each fund's revenue; a history of the revenue and expenditures of each fund; and the 2010 budget.

operating funds revenue and expenditures by category FY 2007 – 2010

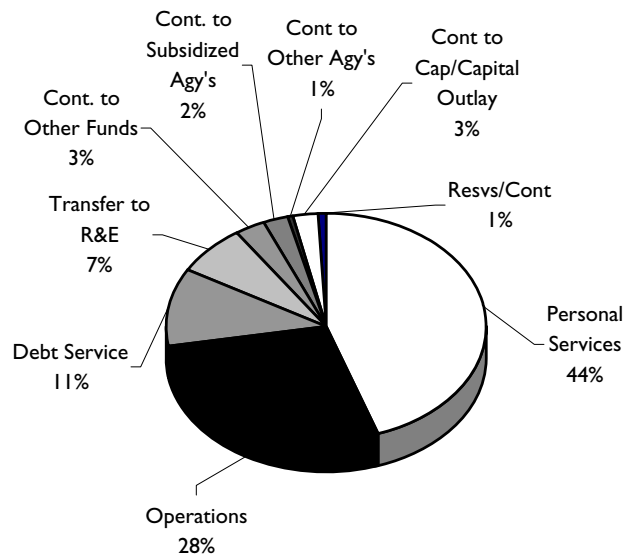
	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget (*)	% Chg. 09-10
Revenues					
Sales, Charges, Fees, etc.	314,820,925	332,943,146	327,365,063	367,038,762	12.1%
Property Taxes	316,945,490	313,155,514	336,273,328	435,037,264	29.4%
Intergovernmental	83,125,606	82,235,461	78,562,707	82,484,484	5.0%
Miscellaneous & Interest	34,430,461	21,729,669	15,695,406	24,591,836	56.7%
Other Taxes	51,368,139	47,076,384	47,321,893	45,346,242	-4.2%
Special Assessments	6,029,570	6,015,482	6,234,765	6,174,050	-1.0%
Total Revenues	806,720,191	803,155,656	811,453,162	960,672,638	18.4%
Use of Fund Balance		-		13,932,914	
Total	806,720,191	803,155,656	811,453,162	974,605,552	20.1%
Expenditures					
Personal Services	337,756,206	352,361,313	367,566,016	433,299,775	17.9%
Operations	214,960,264	237,791,568	223,991,146	267,890,546	19.6%
Debt Service	76,674,965	79,136,872	90,378,665	107,645,553	19.1%
Transfer to R&E	53,502,476	39,878,381	78,387,438	70,629,683	-9.9%
Cont. to Other Funds	43,611,892	35,204,212	30,759,434	29,251,445	-4.9%
Cont. to Subsidized Agy's	22,416,743	23,658,837	23,498,139	23,491,553	0.0%
Cont to Other Agencies	860,567	6,440,250	6,010,000	6,010,000	0.0%
Cont to Cap/Capital Outlay	24,971,956	54,819,320	15,362,770	24,339,423	58.4%
Reserves/Contingencies			43,973	8,508,376	19249.1%
Total Expenditures	774,755,069	829,290,753	835,997,581	971,066,354	16.2%
Working Capital Reserve		-		3,539,198	
Total	774,755,069	829,290,753	835,997,581	974,605,552	16.6%

(*) 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 2010 Revenues



FY 2010 Expenditures



operating funds revenue and expenditures by fund FY 2007 – 2010

	2007 Actual		2008 Actual	
	Revenue	Expend.	Revenue	Expend.
Tax Related Funds				
General	422,756,230	418,942,591	413,401,594	451,421,069
Recreation	28,865,241	29,088,577	28,856,424	43,652,159
G.O. Bond	7,291,224	8,561,758	6,972,060	8,592,358
G.O. Bond - Detention Center	7,521,155	5,246,031	7,678,493	5,197,481
Street Lighting	6,199,261	5,894,779	5,993,101	6,404,440
Speed Humps	105,570	20,544	110,609	22,267
Total Tax Related	472,738,681	467,754,280	463,012,281	515,289,774
Enterprise Funds				
Water & Sewer	207,948,017	196,792,804	195,026,449	183,254,120
Local Transit	7,740,868	8,741,637	8,314,545	7,901,236
Airport	861,706	906,351	893,283	760,410
Stormwater	15,900,344	15,633,153	24,005,074	21,955,770
Solid Waste	928,527	758,500	2,996,550	2,576,817
Total Enterprise	233,379,462	222,832,445	231,235,901	216,448,353
Internal Service Funds				
Group Self-Insurance	47,963,670	47,552,853	50,138,652	52,187,654
Fleet Management	7,599,266	7,328,423	7,384,479	6,293,289
Risk Management	7,066,234	4,287,481	6,326,208	5,411,863
Vehicle Purchasing	7,533,477	5,464,690	8,221,694	4,756,905
Workers' Comp.	4,886,034	1,649,055	3,855,617	3,416,752
Auto Liability	773,399	630,124	762,888	220,033
Total Internal Service	75,822,080	66,912,626	76,689,538	72,286,496
Special Use Funds				
E-911	12,867,829	8,566,008	13,290,064	9,026,914
Tourism	7,672,443	6,260,776	7,273,880	13,378,569
Crime Victims	994,148	819,525	975,091	971,331
Police Special Investigation	2,617,165	1,007,289	1,221,461	1,227,052
Sheriff Inmate Store	288,961	440,763	347,816	144,858
Corrections Inmate Welfare	89,854	110,917	89,104	118,411
Sheriff Spec. Ops.	249,568	50,440	862,775	398,995
District Attorney Spec. Ops.			19,255	-
Stadium Operating			2,126,821	-
Tree Bank				
Tourism Sustainability			6,011,669	-
Total Special Use	24,779,968	17,255,718	32,217,936	25,266,130
Total - All Funds	806,720,191	774,755,069	803,155,656	829,290,753

operating funds revenue and expenditure by fund FY 2007 – 2010

	2009 Unaudited		2010 Budget (*)	
	Revenue	Approp.	Revenue	Approp.
Tax Related Funds				
General	425,266,692	421,010,864	510,994,921	510,274,079
Recreation	29,920,379	29,745,723	41,692,590	41,446,148
G.O. Bond-1986 Issue	6,802,316	8,644,133	7,288,987	8,712,734
G.O. Bond - Detention Center	7,438,208	5,162,631	7,664,117	5,160,538
Street Lighting	6,132,289	6,313,784	6,090,000	6,851,404
Speed Humps	111,322	16,703	104,850	45,000
Total Tax Related	475,671,206	470,893,838	573,835,465	572,489,903
Enterprise Funds				
Water & Sewer	199,747,556	232,425,630	246,354,250	246,358,011
Local Transit	7,039,690	7,011,952	8,373,680	8,373,680
Airport	863,103	919,977	866,927	880,527
Stormwater	29,530,770	23,083,089	29,469,152	29,469,152
Solid Waste	2,300,754	1,212,020	1,628,449	2,377,821
Total Enterprise	239,481,873	264,652,668	286,692,458	287,459,191
Internal Service Funds				
Group Self-Insurance	54,781,951	57,858,753	56,083,576	59,264,589
Fleet Management	5,497,950	4,865,604	5,222,260	5,981,053
Risk Management	6,562,745	3,977,794	6,757,191	7,488,500
Vehicle Purchasing	1,086,296	5,318,700	3,401,823	4,823,500
Workers' Comp.	4,535,833	1,973,767	4,057,526	4,680,506
Auto Liability	723,692	846,953	753,480	750,000
Total Internal Service	73,188,467	74,841,571	76,275,856	82,988,148
Special Use Funds				
E-911	12,774,603	8,891,915	13,863,000	14,550,299
Tourism	5,618,935	10,997,730	5,349,929	6,145,428
Crime Victims	946,630	946,356	971,050	1,264,218
Police Special Investigation	685,550	1,271,090	1,007,000	1,291,212
Sheriff Inmate Store	341,819	219,891	351,000	528,816
Corrections Inmate Welfare	85,944	119,789	78,650	149,258
Sheriff Spec. Ops.	393,147	440,537	250,850	809,042
District Attorney Spec. Ops.	285,660	75,483	-	-
Stadium Operating	1,947,231	2,646,713	1,984,875	2,201,466
Tree Bank	20,805	-	5,005	-
Tourism Sustainability	11,292	-	7,500	1,189,373
Total Special Use	23,111,616	25,609,504	23,868,859	28,129,112
Total - All Funds	811,453,162	835,997,581	960,672,638	971,066,354

(*) Where applicable, revenues in the 2010 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 2007 – 2010

	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget
General Fund (*)				
Balance January 1	148,035,776	151,849,415	113,829,940	118,085,768
Sources	422,756,230	413,401,594	425,266,692	510,994,921
Uses	(418,942,591)	(451,421,069)	(421,010,864)	(510,274,079)
Ending Fund Balance	151,849,415	113,829,940	118,085,768	118,806,610
Required Reserve (**)	63,846,122	69,823,765	75,236,845	70,168,477
Recreation Fund (*)				
Balance January 1	25,837,729	25,614,393	10,818,658	10,993,314
Sources	28,865,241	28,856,424	29,920,379	41,692,590
Uses	(29,088,577)	(43,652,159)	(29,745,723)	(41,446,148)
Ending Fund Balance	25,614,393	10,818,658	10,993,314	11,239,756
Required Reserve (**)	4,848,096	7,275,360	4,957,621	6,907,691
General Obligation Debt Service Fund (*)				
Balance January 1	12,906,505	11,635,971	10,015,673	8,173,856
Sources	7,291,224	6,972,060	6,802,316	7,288,987
Uses	(8,561,758)	(8,592,358)	(8,644,133)	(8,712,734)
Ending Fund Balance	11,635,971	10,015,673	8,173,856	6,750,109
Required Reserve (**)	538,004	423,554	304,829	160,873
General Obligation Debt Service Fund - Detention Center (*)				
Balance January 1	8,746,555	11,021,679	13,502,691	15,778,268
Sources	7,521,155	7,678,493	7,438,208	7,664,117
Uses	(5,246,031)	(5,197,481)	(5,162,631)	(5,160,538)
Ending Fund Balance	11,021,679	13,502,691	15,778,268	18,281,847
Required Reserve (**)	1,165,953	1,100,028	1,031,853	992,665
Street Lighting Fund (*)				
Balance January 1	4,442,379	4,746,861	4,335,522	4,154,027
Sources	6,199,261	5,993,101	6,132,289	6,090,000
Uses	(5,894,779)	(6,404,440)	(6,313,784)	(6,851,404)
Ending Fund Balance	4,746,861	4,335,522	4,154,027	3,392,623
Required Reserve (**)	491,232	533,703	526,149	570,950
Speed Hump Fund (*)				
Balance January 1	683,842	768,868	857,210	951,829
Sources	105,570	110,609	111,322	104,850
Uses	(20,544)	(22,267)	(16,703)	(45,000)
Ending Fund Balance	768,868	857,210	951,829	1,011,679
Required Reserve (**)	1,712	1,856	1,392	3,750

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

(**) Required reserve is defined as 3 months of annual use for the General Fund in 2006 and 2 months of annual use for 2007 thru 2010; 2 months annual use for the Recreation Fund; and the first interest payment of the following year for the General Obligation Debt Service Funds; and 1 month of annual use for the Street Lighting and Speed Hump Funds.

operating funds fund balance summaries FY 2007 – 2010

	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget
E-911 Fund (*)				
Balance January 1	20,377,984	24,679,805	28,942,955	32,825,643
Sources	12,867,829	13,290,064	12,774,603	13,863,000
Uses	(8,566,008)	(9,026,914)	(8,891,915)	(14,550,299)
Ending Fund Balance	24,679,805	28,942,955	32,825,643	32,138,344
Required Reserve (**)	-	-	-	-
Tourism Fund (*)				
Balance January 1	12,839,480	14,251,147	8,146,458	2,767,663
Sources	7,672,443	7,273,880	5,618,935	5,349,929
Uses	(6,260,776)	(13,378,569)	(10,997,730)	(6,145,428)
Ending Fund Balance	14,251,147	8,146,458	2,767,663	1,972,164
Required Reserve (**)	-	-	-	-
Crime Victims Assistance Fund (*)				
Balance January 1	1,504,778	1,679,401	1,683,161	1,683,435
Sources	994,148	975,091	946,630	971,050
Uses	(819,525)	(971,331)	(946,356)	(1,264,218)
Ending Fund Balance	1,679,401	1,683,161	1,683,435	1,390,267
Required Reserve (**)	-	-	-	-
Police Special Investigations Fund (*)				
Balance January 1	2,979,526	4,589,402	4,583,811	3,998,271
Sources	2,617,165	1,221,461	685,550	1,007,000
Uses	(1,007,289)	(1,227,052)	(1,271,090)	(1,291,212)
Ending Fund Balance	4,589,402	4,583,811	3,998,271	3,714,059
Required Reserve (**)	-	-	-	-
Sheriff Inmate Store Fund (*)				
Balance January 1	1,196,321	1,044,519	1,247,477	1,369,405
Sources	288,961	347,816	341,819	351,000
Uses	(440,763)	(144,858)	(219,891)	(528,816)
Ending Fund Balance	1,044,519	1,247,477	1,369,405	1,191,589
Required Reserve (**)	-	-	-	-
Corrections Inmate Welfare Fund (*)				
Balance January 1	225,530	204,467	175,160	141,315
Sources	89,854	89,104	85,944	78,650
Uses	(110,917)	(118,411)	(119,789)	(149,258)
Ending Fund Balance	204,467	175,160	141,315	70,707
Required Reserve (**)	-	-	-	-

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

(**) Reserve is not required.

operating funds fund balance summaries FY 2007 – 2010

	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget
Sheriff Special Operations Fund (*)				
Balance January 1	243,619	442,747	906,527	859,137
Sources	249,568	862,775	393,147	250,850
Uses	(50,440)	(398,995)	(440,537)	(809,042)
Ending Fund Balance	442,747	906,527	859,137	300,945
Required Reserve (**)	-	-	-	-
District Attorney Special Operations Fund (*)				
Balance January 1	-	-	19,255	229,432
Sources	-	19,255	285,660	-
Uses	-	-	(75,483)	-
Ending Fund Balance	-	19,255	229,432	229,432
Required Reserve (**)	-	-	-	-
Stadium Operating Fund (*)				
Balance January 1	-	-	2,126,821	1,427,339
Sources	-	2,126,821	1,947,231	1,984,875
Uses	-	-	(2,646,713)	(2,201,466)
Ending Fund Balance	-	2,126,821	1,427,339	1,210,748
Required Reserve (**)	-	-	-	-
Tree Bank Fund (*)				
Balance January 1	-	-	-	20,805
Sources	-	-	20,805	5,005
Uses	-	-	-	-
Ending Fund Balance	-	-	20,805	25,810
Required Reserve (**)	-	-	-	-
Tourism Sustainability Fund (*)				
Balance January 1	-	-	6,011,669	6,022,961
Sources	-	6,011,669	11,292	7,500
Uses	-	-	-	(1,189,373)
Ending Fund Balance	-	6,011,669	6,022,961	4,841,088
Required Reserve (**)	-	-	-	-

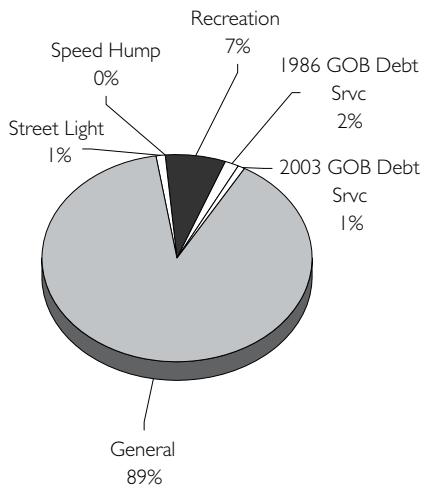
(*) Details on sources and uses can be found in the fund's revenue and expenditures schedule.

(**) Reserve is not required.

operating tax-related funds

operating tax related funds definitions

Individual Funds as a Percentage of all Operating Tax Related Funds



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

Budget Basis

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

Operating Tax-Related Funds

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

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.

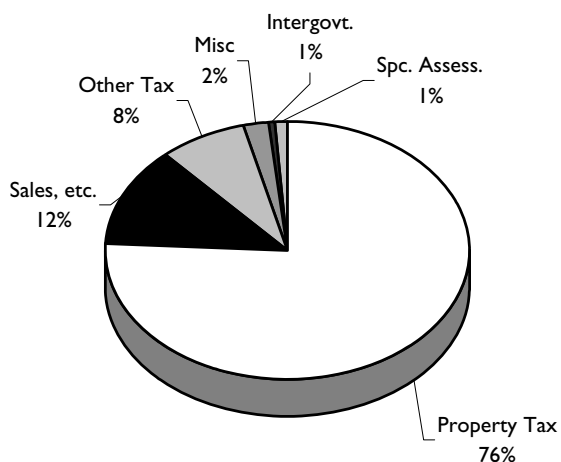
The **Speed Hump Fund** is used to account for revenues derived from special assessments against properties benefiting from speed humps. The fund supports the County's speed hump program that provides residential and commercial property owners a method of reducing speed within their neighborhoods and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

operating tax-related funds revenue and expenditures FY 2007 – 2010

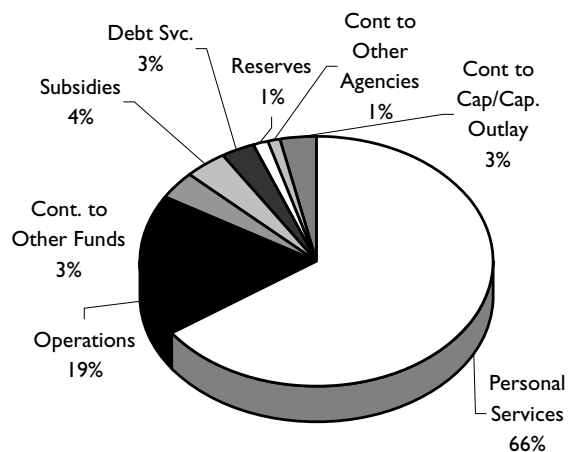
	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget (*)	% Chg. 09-10
Revenues					
Property Taxes	316,945,490	313,155,514	336,273,328	435,037,264	29.4%
Sales, Charges, Fees, etc.	65,810,973	77,619,730	69,756,583	71,399,432	2.4%
Other Taxes	51,368,139	47,076,384	47,321,893	45,346,242	-4.2%
Miscellaneous & Interest	26,934,942	14,391,449	11,915,726	11,963,949	0.4%
Intergovernmental	5,649,567	4,753,722	4,168,911	3,914,528	-6.1%
Special Assessments	6,029,570	6,015,482	6,234,765	6,174,050	-1.0%
Total Revenues	472,738,681	463,012,281	475,671,206	573,835,465	20.6%
Use of Fund Balance		-		2,185,151	
Total	472,738,681	463,012,281	475,671,206	576,020,616	21.1%
Expenditures					
Personal Services	285,909,003	296,585,502	310,585,646	374,219,393	20.5%
Operations	98,535,015	104,429,863	95,553,817	104,909,827	9.8%
Cont. to Other Funds	25,338,642	19,645,701	14,380,496	19,802,587	37.7%
Cont. to Subsidized Agy's	22,353,322	23,595,416	23,434,718	23,428,132	0.0%
Debt Service	16,330,480	16,311,439	16,333,964	16,412,222	0.5%
Reserves/Contingencies	-	-	43,973	8,008,376	
Cont to Other Agencies	860,567	6,440,250	6,010,000	6,010,000	0.0%
Cont to Cap/Capital Outlay	18,427,251	48,281,603	4,551,224	19,699,366	332.8%
Total Expenditures	467,754,280	515,289,774	470,893,838	572,489,903	21.6%
Working Capital Reserve		-		3,530,713	
Total	467,754,280	515,289,774	470,893,838	576,020,616	22.3%

(*) 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 2010 Revenues



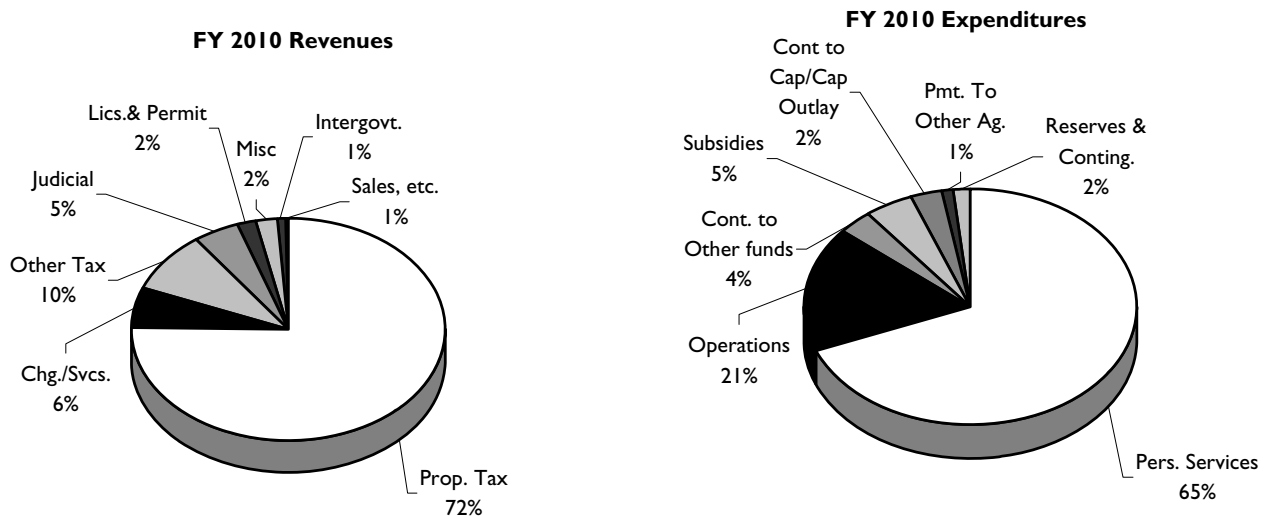
FY 2010 Expenditures



general fund revenue and expenditures FY 2007 – 2010

	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget	% Chg. 09-10
Balance January 1 (*)	148,035,776	151,849,415	113,829,940	118,085,768	
Revenues					
Property Taxes	280,649,077	276,382,198	298,097,161	384,693,898	29.0%
Charges for Services	23,803,468	34,834,536	29,256,614	30,023,691	2.6%
Other Taxes	50,386,957	46,494,214	46,811,861	44,821,217	-4.3%
Judicial Revenues	24,405,293	24,883,155	25,339,118	23,898,268	-5.7%
Licenses & Permits	11,521,530	10,662,396	8,552,323	10,187,025	19.1%
Miscellaneous & Interest	24,999,396	13,530,572	11,624,083	11,721,013	0.8%
Intergovernmental	5,338,718	4,604,495	4,075,675	3,841,028	-5.8%
Sales, Rentals, & Fees	1,651,791	2,010,028	1,509,857	1,808,781	19.8%
Total Revenues	422,756,230	413,401,594	425,266,692	510,994,921	20.2%
Use of Fund Balance		-	-		
Total	422,756,230	413,401,594	425,266,692	510,994,921	20.2%
Expenditures					
Personal Services	273,729,996	282,032,327	295,578,520	351,993,444	19.1%
Operations	84,835,754	88,097,876	80,389,782	87,490,331	8.8%
Cont. to Other Funds	21,537,701	18,084,158	11,868,387	17,264,392	45.5%
Cont. to Subsidized Agy's	22,353,322	23,595,416	23,434,718	23,428,132	0.0%
Cont. to Cap/Capital Outlay	15,625,251	33,171,042	3,685,484	16,079,404	336.3%
Payments to Other Agencies	860,567	6,440,250	6,010,000	6,010,000	0.0%
Reserve/Contingencies	-	-	43,973	8,008,376	18112.0%
Total Expenditures	418,942,591	451,421,069	421,010,864	510,274,079	21.2%
Working Capital Reserve				720,842	
Total	418,942,591	451,421,069	421,010,864	510,994,921	21.4%
Balance December 31	151,849,415	113,829,940	118,085,768	118,806,610	

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

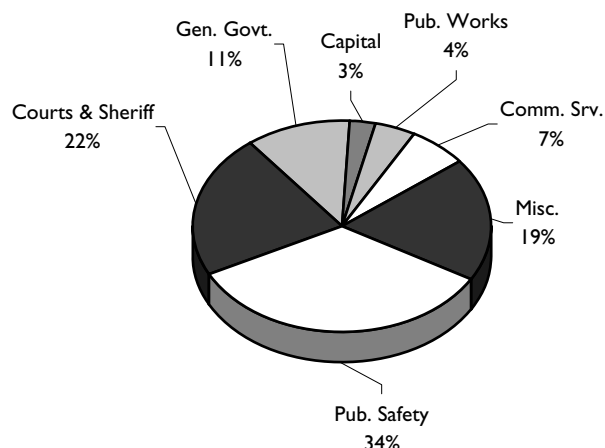


general fund expenditures FY 2007 – 2010

Agency	Group (*)	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget (**)
Clerk of Courts	Courts & Sheriff	8,290,502	8,385,433	8,684,884	9,075,962
Clerk of Recorder's Court	Courts & Sheriff	1,049,049	1,121,602	1,160,408	1,192,972
Community Services	Comm. Services	4,843,411	10,065,119	6,179,852	9,469,112
Contribution to Capital (***)	Cont. to Capital	14,728,000	32,415,440	5,592,104	14,737,348
Corrections	Public Safety	12,606,160	13,282,413	12,844,580	12,720,997
County Administration	General Govt.	3,686,296	5,129,767	6,263,532	5,182,459
District Attorney	Courts & Sheriff	6,476,924	7,539,936	7,703,078	7,839,973
Financial Services	General Govt.	12,981,122	12,866,625	12,224,234	11,062,890
Fire and Emergency Srv.	Public Safety	64,193,380	68,871,819	72,161,719	75,957,552
Human Resources	General Govt.	3,344,531	3,144,001	2,855,960	2,828,820
Information Technology	General Govt.	-	20,887,890	22,617,359	21,019,410
Judiciary	Courts & Sheriff	17,312,981	18,335,371	19,099,116	12,478,479
Juvenile Court	Courts & Sheriff	6,216,463	6,356,206	6,477,608	5,847,327
Law	General Govt.	1,322,126	1,442,055	1,090,491	948,921
Medical Examiner	Public Safety	814,235	854,946	897,694	901,271
Miscellaneous (***)	Miscellaneous	24,864,020	16,483,171	19,830,762	95,843,532
Planning and Develop.	Public Works	10,264,728	10,478,309	7,530,602	6,833,943
Police Services	Public Safety	75,408,063	80,462,232	78,175,619	85,469,747
Probate Court	Courts & Sheriff	1,498,812	1,513,980	1,658,500	1,670,044
Probation	Courts & Sheriff	105,340	90,260	56,735	10,730
Recorder's Court Judges	Courts & Sheriff	1,180,317	1,276,693	1,300,791	1,371,254
Sheriff	Courts & Sheriff	63,503,351	68,502,575	66,856,808	67,128,697
Solicitor	Courts & Sheriff	3,846,994	3,794,240	3,872,069	4,270,971
Subsidized Agencies	Comm. Services	23,297,056	24,327,739	24,137,236	24,262,953
Support Services	General Govt.	31,395,740	8,714,186	8,334,106	8,266,394
Tax Commissioner	General Govt.	8,766,467	8,546,565	8,707,493	9,311,409
Transportation	Public Works	16,946,523	16,532,496	14,697,524	14,570,912
Total		418,942,591	451,421,069	421,010,864	510,274,079

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

FY 2010 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 75 percent of the total FY 2010 General Fund revenues. Beginning in FY 2005, the Fire Fund was combined with the General Fund. This move generated a 19 percent growth in property tax revenues in this fund due to the combined millage rate of 10.14. Follow up efforts in collecting delinquent taxes did not occur for FY 2005 until early FY 2006, so they were not recognized until FY 2006, which resulted in an extraordinary increase in revenues in 2006. In FY 2006, the millage rate was decreased an additional 0.14 to 10.00 and another 0.19 to 9.81 in FY 2007 to offset the property value update. In FY 2008, the millage rate was decreased an additional 0.09 to 9.72 to offset the property value update. In December 2009, the millage rate was increased 2.06 to 11.78. Additional revenues from this increase will be reflected in FY2010. 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
05 Actual	221,930,239	19.1%
06 Actual	263,700,252	18.8%
07 Actual	280,649,077	6.4%
08 Actual	276,382,198	-1.5%
09 Unaudited	298,097,161	7.9%
10 Budgeted	384,693,898	29.0%

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 6 percent of the total FY 2010 General Fund revenues. The revenue projections are based on historical trends in conjunction with current economic indicators along with pertinent fee increases which went into effect July 1, 2006. The decrease in FY 2007 is primarily due to the downturn in building and development permits, which decreased 36 percent from FY 2006, and ambulance fees by 14 percent due to collection problems. The correction of the collection problems for ambulance fees resulted in a huge increase in revenues for FY 2008 and a corresponding decrease in FY 2009.

Charges for Services

Fiscal Year	Revenue in Dollars	% Change from Prior FY
05 Actual	25,870,788	1.9%
06 Actual	27,691,341	7.0%
07 Actual	23,803,468	-14.0%
08 Actual	34,834,536	46.3%
09 Unaudited	29,256,614	-16.0%
10 Budgeted	30,023,691	2.6%

general fund revenue definitions and assumptions

Other Taxes

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

Assumptions: This category represents 9 percent of the total FY 2010 General Fund revenues. These taxes are calculated on a percentage of sales, which enables these revenue sources to keep up with inflation. Beginning In 2002, an exorbitant amount of refinancing instigated by lower interest rates caused an increase in Intangible Recording Taxes. Refinancing leveled off in FY 2004 causing a slight decrease in annual revenues. These revenue projections are based on historical trends of growth in conjunction with current economic indicators. Beginning in FY 2007, occupation taxes of approximately \$13,500,000 were recorded in this category instead of being grouped with Licenses and Permits; therefore, a larger than normal increase is reported, with the offsetting decrease being reported in the Licenses and Permits category. A decrease was recognized in 2008 primarily due to the economic conditions. The increase in projections for 2009 is based on a rate increase for occupation taxes.

Other Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
05 Actual	35,432,454	9.1%
06 Actual	36,414,132	2.8%
07 Actual	50,386,957	38.4%
08 Actual	46,494,214	-7.7%
09 Unaudited	46,811,861	0.7%
10 Budgeted	44,821,217	-4.3%

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 5 percent of the total FY 2010 General Fund revenues. There has been no increase in the rate structure of these revenue sources. In FY 2005, a lag in the collection of property taxes resulted in the charges for the Tax Commissioner not being fully recognized in the time frame anticipated. Changes were recognized in FY 2006. The revenue projections in this category are based on historical growth trends.

Judicial History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
05 Actual	21,264,630	-8.6%
06 Actual	22,016,356	3.5%
07 Actual	24,405,293	10.8%
08 Actual	24,883,155	2.0%
09 Unaudited	25,339,118	1.8%
10 Budgeted	23,898,268	-5.7%

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 2 percent of the total FY 2010 General Fund revenues. FY 2005 recognized a 9.5 percent growth in Business License over the previous year, thus the larger than normal overall increase in this category. The revenue projections are typically based on historical trends in conjunction with current economic indicators along with pertinent fee increases which went into effect July 1, 2006. Beginning in FY 2007, occupation taxes of approximately \$13,500,000 was recorded in the Other Taxes category instead of being grouped in this category. Therefore, a larger than normal decrease is reported, with the offsetting increase being reported in the Other Taxes category. The decrease in revenue for 2008 is the result of the current economic conditions. The increase projected for FY 2009 is from a fee increase which went into effect April 1, 2009.

Licenses and Permits History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
05 Actual	18,146,863	9.5%
06 Actual	20,150,195	11.0%
07 Actual	11,521,530	-42.8%
08 Actual	10,662,396	-7.5%
09 Unaudited	8,552,323	-19.8%
10 Budgeted	10,187,025	19.1%

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: This category represents 2 percent of the total FY 2010 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
05 Actual	17,066,863	18.3%
06 Actual	19,787,689	15.9%
07 Actual	24,999,396	26.3%
08 Actual	13,530,572	-45.9%
09 Unaudited	11,624,083	14.1%
10 Budgeted	11,721,013	0.8%

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 less than one percent of the total FY 2010 General Fund revenues. These revenue projections are based on historical growth trends in conjunction with current economic indicators. The decrease since FY 2006 is due to a decline in the housing market; therefore, the State Real Estate Transfer Taxes decreased by 22 percent.

Intergovernmental History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
05 Actual	6,644,175	15.1%
06 Actual	6,288,141	-5.4%
07 Actual	5,338,718	-15.1%
08 Actual	4,604,495	-13.7%
09 Unaudited	4,075,675	-11.5%
10 Budgeted	3,841,028	-5.8%

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 2010 General Fund revenues. 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

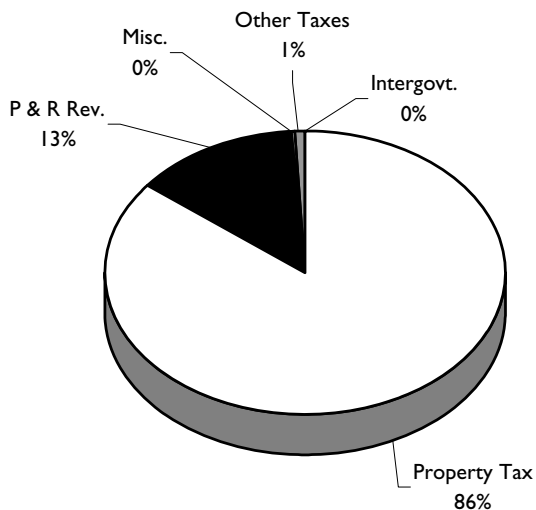
Fiscal Year	Revenue in Dollars	% Change from Prior FY
05 Actual	1,766,455	1.2%
06 Actual	2,121,932	20.1%
07 Actual	1,651,791	-22.2%
08 Actual	2,010,028	21.7%
09 Unaudited	1,509,857	-24.9%
10 Budgeted	1,808,781	19.8%

recreation funds revenue and expenditures FY 2007 – 2010

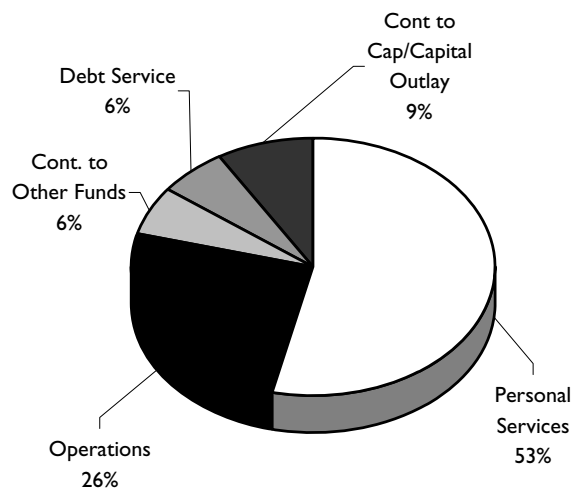
	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget (*)	% Chg. 09-10
Balance January 1	25,837,729	25,614,393	10,818,658	10,993,314	
Revenues					
Property Taxes	22,376,041	22,632,053	24,191,161	35,696,762	47.6%
Parks/Recreation Revenue	4,428,891	5,229,615	5,098,671	5,481,667	7.5%
Miscellaneous & Interest	1,231,465	525,444	241,569	132,136	-45.3%
Other Taxes	632,783	375,309	330,038	337,025	2.1%
Intergovernmental	196,061	94,003	58,940	45,000	-23.7%
Total Revenues	28,865,241	28,856,424	29,920,379	41,692,590	39.3%
Use of Fund Balance					
Total	28,865,241	28,856,424	29,920,379	41,692,590	39.3%
Expenditures					
Personal Services	12,124,912	14,495,468	14,968,334	22,186,577	48.2%
Operations	7,859,033	9,063,741	8,896,457	10,573,890	18.9%
Cont. to Other Funds	3,779,941	2,460,789	2,487,992	2,526,769	1.6%
Debt Service	2,522,691	2,521,600	2,527,200	2,538,950	0.5%
Cont to Cap/Capital Outlay	2,802,000	15,110,561	865,740	3,619,962	318.1%
Total Expenditures	29,088,577	43,652,159	29,745,723	41,446,148	39.3%
Working Capital Reserve	-	-	-	246,442	
Total	29,088,577	43,652,159	29,745,723	41,692,590	40.2%
Balance December 31 (*)	25,614,393	10,818,658	10,993,314	11,239,756	

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

FY 2010 Revenues



FY 2010 Expenditures



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 86 percent of the total FY 2010 Recreation Fund revenues. The millage rate was reduced to offset the property tax value update by 0.01 FY 2004, 0.02 in FY 2006 and another 0.02 in FY 2007. In FY 2008, the millage rate was decreased an additional 0.01 to 0.79 to offset the property value update. In December 2009, the millage rate was increased 0.21 to 1.00. Additional revenues from this increase will be reflected in FY2010. 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
05 Actual	18,557,855	-1.2%
06 Actual	21,765,470	17.3%
07 Actual	22,376,041	2.8%
08 Actual	22,632,053	1.1%
09 Unaudited	24,191,161	6.9%
10 Budgeted	35,696,762	47.6%

Parks and Recreation Revenues

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

Assumptions: This category represents 13 percent of the total FY 2010 Recreation Fund revenues. There has been no major increase to the rate structure of these revenue sources. These revenue projections are based on historical growth trends in conjunction with current economic indicators and citizen demand. The opening of several new parks and aquatic centers impacted the 2007 and 2008 revenues.

Parks and Recreation Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
05 Actual	3,771,837	6.7%
06 Actual	3,841,480	1.9%
07 Actual	4,428,891	15.3%
08 Actual	5,229,615	18.1%
09 Unaudited	5,098,671	-2.5%
10 Budgeted	5,481,667	7.5%

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 less than one percent of the total FY 2010 Recreation Fund revenues. The interest dividends are projected based on current total projected revenues in conjunction with current economic indicators. The decrease of actual revenues in 2008 was primarily due to the current economic conditions and the decline in interest rates.

Miscellaneous/Interest History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
05 Actual	895,659	52.0%
06 Actual	1,622,071	81.1%
07 Actual	1,231,465	-24.1%
08 Actual	525,444	-57.3%
09 Unaudited	241,569	-54.0%
10 Budgeted	132,136	-45.3%

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 less than one percent of the total FY 2010 Recreation Fund revenues. These taxes are calculated on a percentage of sales, which enables these revenue sources to keep up with inflation. Beginning in FY 2002 revenues increased due to intangible recording taxes, which is a result of an exorbitant amount of refinancing instigated by lower interest rates. In FY 2004, refinancing leveled off; therefore a decrease in collections of the intangible recording tax was recognized. These revenue projections are based on historical trends of growth in conjunction with current economic indicators. A steady decline in refinancing since 2004 has decreased the collections of intangible recording taxes.

Other Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
05 Actual	784,455	8.3%
06 Actual	745,673	-4.9%
07 Actual	632,783	-15.1%
08 Actual	375,309	-40.7%
09 Unaudited	330,038	-12.1%
10 Budgeted	337,025	2.1%

recreation fund
revenue definitions
and assumptions

Intergovernmental

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

Assumptions: This category represents less than one percent of the total FY 2010 Recreation Fund revenues. The projections for this revenue are based on historical trends. The millage rate and the number of real estate sales within the county affect these revenues. A steady decline in refinancing since 2004 has decreased the collections of the State Transfer Real Estate tax.

Intergovernmental History and Projections

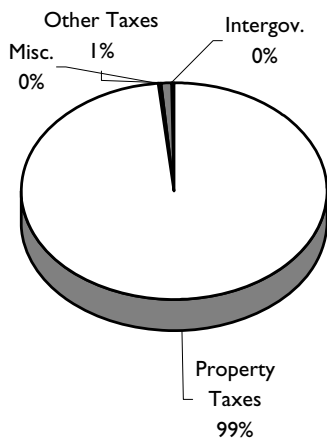
Fiscal Year	Revenue in Dollars	% Change from Prior FY
05 Actual	258,511	20.7%
06 Actual	254,139	-1.7%
07 Actual	196,061	-22.8%
08 Actual	94,003	-52.1%
09 Unaudited	58,940	-37.3%
10 Budgeted	45,000	-23.7%

general obligation debt service fund (1986 issue) revenue and expenditures FY 2007 – 2010

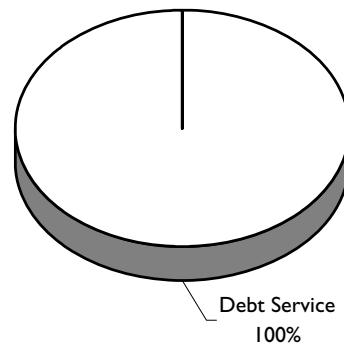
	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget (*)	% Chg. 09-10
Balance January 1	12,906,505	11,635,971	10,015,673	8,173,856	
Revenues					
Property Taxes	6,824,910	6,757,924	6,692,325	7,167,487	7.1%
Miscellaneous & Interest	244,330	85,932	7,512	15,000	99.7%
Other Taxes	166,971	101,189	86,078	93,000	8.0%
Intergovernmental	55,013	27,015	16,401	13,500	-17.7%
Total Revenues	7,291,224	6,972,060	6,802,316	7,288,987	7.2%
Use of Fund Balance		-		1,423,747	
Total	7,291,224	6,972,060	6,802,316	8,712,734	28.1%
Expenditures					
Debt Service	8,561,758	8,592,358	8,644,133	8,712,734	0.8%
Total Expenditures	8,561,758	8,592,358	8,644,133	8,712,734	0.8%
Working Capital Reserve					
Total	8,561,758	8,592,358	8,644,133	8,712,734	0.8%
Balance December 31	11,635,971	10,015,673	8,173,856	6,750,109	

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

FY 2010 Revenues



FY 2010 Expenditures



**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 98 percent of the total FY 2010 G.O. Bond Fund revenues. In an effort to offset the property tax value update, the millage rate decreased by 0.06 in FY 2003 and another 0.01 in FY 2006, bringing the total millage rate to 0.23. In FY 2008, the millage rate was decreased an additional 0.01 to 0.22 to offset the property value update. In December 2009, the millage rate was increased 0.01 to 0.23. Additional revenues from this increase will be reflected in FY2010. Revenues for real and personal property taxes are calculated at a 98.5 percent collection rate; all other revenues in this category are based as on a 100 percent collection rate. Revenue projections for penalties and interest are based on anticipated delinquent tax collections as well as historical trends. Follow up efforts in collecting delinquent taxes did not occur for FY 2005 until FY 2006, so they were recognized in the following year.

Property Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
05 Actual	5,541,746	-1.7%
06 Actual	6,412,486	15.7%
07 Actual	6,824,910	6.4%
08 Actual	6,757,924	-1.0%
09 Unaudited	6,692,325	-1.0%
10 Budgeted	7,167,487	7.1%

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: This category represents less than one percent of the total FY 2010 G.O. Bond Fund revenues. The interest dividends are projected based on current total projected revenues in conjunction with current economic indicators. Due to current economic conditions and to lower interest rates, the revenues in this category decreased since FY 2006. Due to a declining fund balance beginning in FY 2006, interest earnings for this fund are steadily decreasing.

Miscellaneous/Interest History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
05 Actual	377,724	76.9%
06 Actual	420,265	11.3%
07 Actual	244,330	-41.9%
08 Actual	85,932	-64.8%
09 Unaudited	7,512	-91.3%
10 Budgeted	15,000	99.7%

**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 1 percent of the total FY 2010 G.O. Bond Fund revenues. These taxes are calculated on a percentage of sales in the housing market. These revenue projections are based on historical trends of growth in conjunction with current economic indicators. A steady decline in refinancing since 2004 has decreased the collections of intangible recording taxes.

Other Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
05 Actual	229,265	19.1%
06 Actual	200,530	-12.5%
07 Actual	166,971	-16.7%
08 Actual	101,189	-39.4%
09 Unaudited	86,078	-14.9%
10 Budgeted	93,000	8.0%

Intergovernmental

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

Assumptions: This category represents less than one percent of the total FY 2010 G.O. Bond Fund revenues. The projections for this revenue are based on historical trends. The millage rate and the number of real estate sales within the county affect these revenues. A steady decline in refinancing since 2004 has decreased the collections of state transfer real estate taxes.

Intergovernmental History and Projections

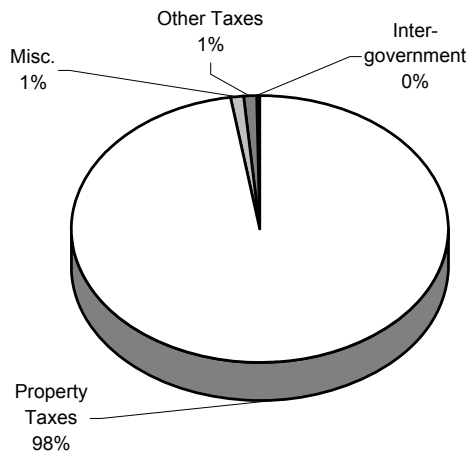
Fiscal Year	Revenue in Dollars	% Change from Prior FY
05 Actual	73,858	22.2%
06 Actual	72,637	-1.7%
07 Actual	55,013	-24.3%
08 Actual	27,015	-50.9%
09 Unaudited	16,401	-39.3%
10 Budgeted	13,500	-17.7%

general obligation debt service fund (detention center) revenue and expenditures FY 2007 – 2010

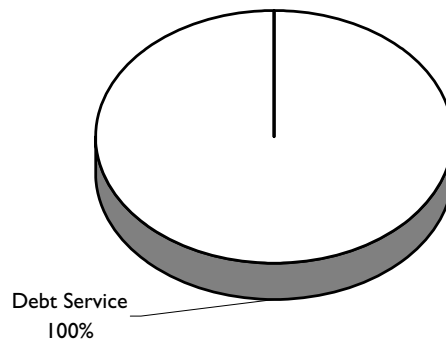
	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget (*)	% Chg. 09-10
Balance January 1	8,746,555	11,021,679	13,502,691	15,778,268	
Revenues					
Property Taxes	7,095,462	7,383,339	7,292,681	7,479,117	2.6%
Miscellaneous & Interest	184,490	161,273	33,716	75,000	122.4%
Other Taxes	181,428	105,672	93,916	95,000	1.2%
Intergovernmental	59,775	28,209	17,895	15,000	-16.2%
Total Revenues	7,521,155	7,678,493	7,438,208	7,664,117	3.0%
Use of Fund Balance	-	-	-	-	
Total	7,521,155	7,678,493	7,438,208	7,664,117	3.0%
Expenditures					
Debt Service	5,246,031	5,197,481	5,162,631	5,160,538	0.0%
Total Expenditures	5,246,031	5,197,481	5,162,631	5,160,538	0.0%
Working Capital Reserve	-	-	-	2,503,579	
Total	5,246,031	5,197,481	5,162,631	7,664,117	48.5%
Balance December 31	11,021,679	13,502,691	15,778,268	18,281,847	

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

FY 2010 Revenues



FY 2010 Expenditures



**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 98 percent of the total FY 2010 G.O. Bond (Detention Center) Fund revenues. The initial FY 2003 millage rate was 0.25. In FY 2007, the millage rate decreased by 0.1 to offset the property tax value update bringing the millage rate to 0.24. 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
05 Actual	5,803,914	-0.4%
06 Actual	6,920,621	19.2%
07 Actual	7,095,462	2.5%
08 Actual	7,383,339	4.1%
09 Unaudited	7,292,681	-1.2%
10 Budgeted	7,479,117	2.6%

Miscellaneous/Interest

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

Assumptions: This category represents one percent of the total FY 2010 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.

Miscellaneous/Interest History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
05 Actual	125,845	205.7%
06 Actual	129,804	3.2%
07 Actual	184,490	42.1%
08 Actual	161,273	-12.6%
09 Unaudited	33,716	-79.1%
10 Budgeted	75,000	122.4%

**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 one percent of the total FY 2010 G.O. Bond Fund (Detention Center) revenues. These taxes are calculated on a percentage of sales in the housing market. These revenue projections are based on historical trends of growth in conjunction with current economic indicators. A steady decline in refinancing transactions since 2004 has decreased the collection of intangible taxes.

Other Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
05 Actual	202,637	1.1%
06 Actual	208,888	3.1%
07 Actual	181,428	-11.7%
08 Actual	105,672	-41.8%
09 Unaudited	93,916	-11.1%
10 Budgeted	95,000	1.2%

Intergovernmental

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

Assumptions: This category represents less than one percent of the total FY 2010 G.O. Bond Fund (Detention Center) revenues. These revenue projections are based on historical trends of growth in conjunction with current economic indicators. The steady decline in refinancing transactions since 2004 has decreased the collection of state transfer real estate taxes.

Intergovernmental History and Projections

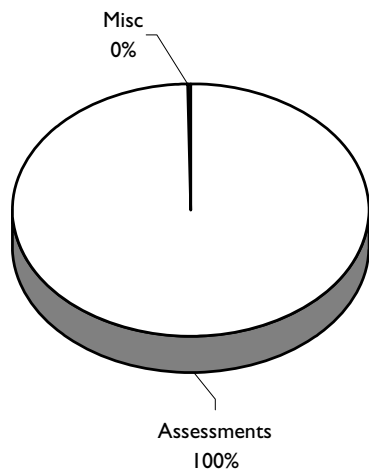
Fiscal Year	Revenue in Dollars	% Change from Prior FY
05 Actual	76,935	22.2%
06 Actual	75,659	-1.7%
07 Actual	59,775	-21.0%
08 Actual	28,209	-52.8%
09 Unaudited	17,895	-36.6%
10 Budgeted	15,000	-16.2%

street lighting fund revenue and expenditures FY 2007 – 2010

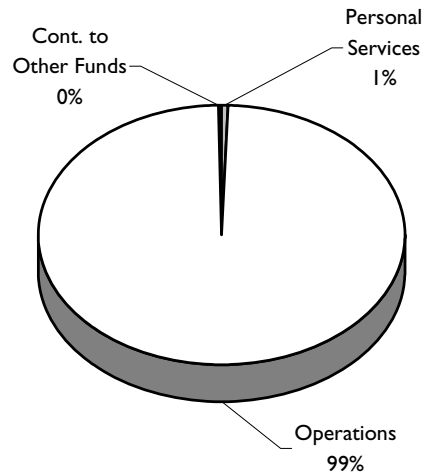
	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget (*)	% Chg. 09-10
Balance January 1 (**)	4,442,379	4,746,861	4,335,522	4,154,027	
Revenues					
Street Light Assessments	5,933,398	5,913,476	6,123,740	6,070,000	-0.9%
Miscellaneous & Interest	265,863	79,625	8,549	20,000	133.9%
Total Revenues	6,199,261	5,993,101	6,132,289	6,090,000	-0.7%
Use of Fund Balance				761,404	
Total	6,199,261	5,993,101	6,132,289	6,851,404	11.7%
Expenditures					
Personal Services	54,095	57,707	38,792	39,372	1.5%
Operations	5,819,684	6,325,337	6,250,875	6,800,606	8.8%
Cont. to Other Funds	21,000	21,396	24,117	11,426	-52.6%
Total Expenditures	5,894,779	6,404,440	6,313,784	6,851,404	8.5%
Working Capital Reserve		-	-		
Total	5,894,779	6,404,440	6,313,784	6,851,404	8.5%
Balance December 31	4,746,861	4,335,522	4,154,027	3,392,623	

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

FY 2010 Revenues



FY 2010 Expenditures



street lighting fund revenue definitions and assumptions

Street Lighting Assessments:

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

Assumptions: This category represents 99 percent of the total FY 2010 Street Lighting Fund revenues. These revenues are collected at a 98.5 percent collection rate. The Board of Commissioners approved a rate increase effective January 1, 2001. The growth trends in building permits indicate that this revenue will increase by approximately 6.8% percent in 2009. Follow up efforts in collecting delinquent tax bills 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
05 Actual	5,337,361	-0.4%
06 Actual	5,897,858	10.5%
07 Actual	5,933,398	0.6%
08 Actual	5,913,476	-0.3%
09 Unaudited	6,123,740	3.6%
10 Budgeted	6,070,000	-0.9%

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, and commissions, donations, and contributions.

Assumptions: This category represents less than one percent of the total FY 2010 Street Lighting Fund revenues. These interest dividends are projected based on current total projected revenues in conjunction with current economic indicators. Due to one-time utility rebates, FY 2005 and FY 2006 collections were much higher than normal.

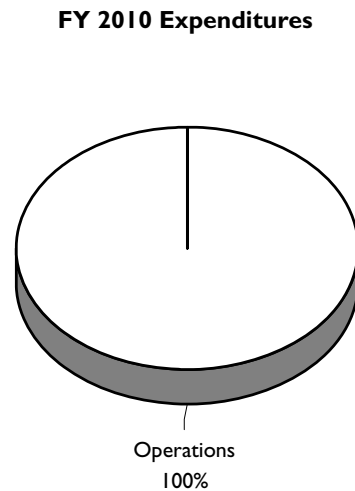
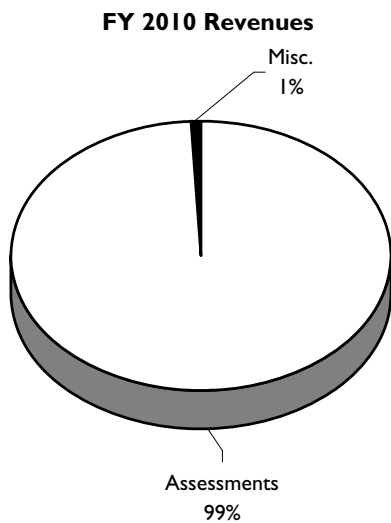
Miscellaneous/Interest History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
05 Actual	115,958	706.1%
06 Actual	303,307	161.6%
07 Actual	265,863	-12.4%
08 Actual	79,625	-70.0%
09 Unaudited	8,549	-89.3%
10 Budgeted	20,000	133.9%

speed hump fund revenue and expenditures FY 2007 – 2010

	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget (*)	% Chg. 09-10
Balance January 1 (*)	683,842	768,868	857,210	951,829	
Revenues					
Speed Hump Assessments	96,172	102,006	111,025	104,050	-6.3%
Miscellaneous & Interest	9,398	8,603	297	800	169.4%
Total	105,570	110,609	111,322	104,850	-5.8%
Expenditures					
Operations	20,544	22,267	16,703	45,000	169.4%
Total Expenditures	20,544	22,267	16,703	45,000	169.4%
Working Capital Reserve	-	-	-	59,850	
Total	20,544	22,267	16,703	104,850	527.7%
Balance December 31	768,868	857,210	951,829	1,011,679	

(*) 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 99 percent of the total FY 2010 Speed Hump Fund revenues. These revenues were calculated at a 98.5 percent collection rate.

Speed Hump Assessments History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
05 Actual	85,624	4.9%
06 Actual	93,677	9.4%
07 Actual	96,172	2.7%
08 Actual	102,006	6.1%
09 Unaudited	111,025	8.8%
10 Budgeted	104,050	-6.3%

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 less than one percent of the total FY 2010 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
05 Actual	13,492	3.9%
06 Actual	17,281	28.1%
07 Actual	9,398	-45.6%
08 Actual	8,603	-8.5%
09 Unaudited	297	-96.5%
10 Budgeted	800	169.4%

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operating enterprise funds

operating enterprise funds definitions

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

Budget Basis

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

Operating Enterprise Funds

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

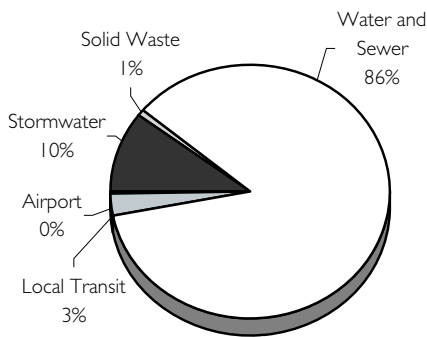
The Stormwater Operating Fund is used to account for the financial transactions related to stormwater management. This fund supports the operations of the stormwater division of the Department of Water Resources, which attempts to meet the mandated stormwater requirements of federal and state agencies.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

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

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

The Solid Waste Operating Fund is used to account for the financial transactions related to solid waste management. Proceeds from the fund are used to ensure the County is in compliance with the *Comprehensive Solid Waste Management Act* 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.

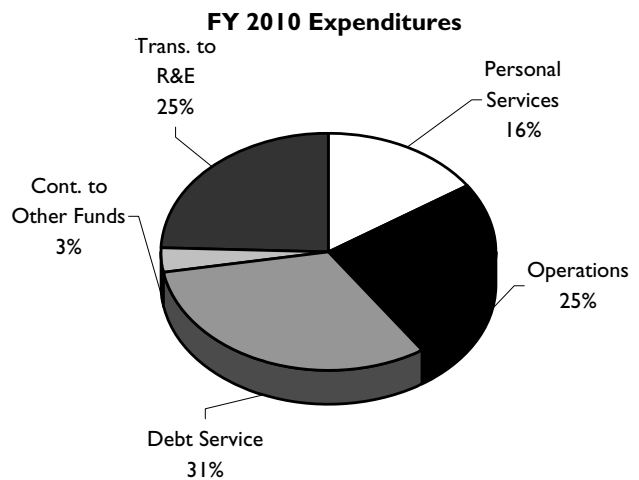
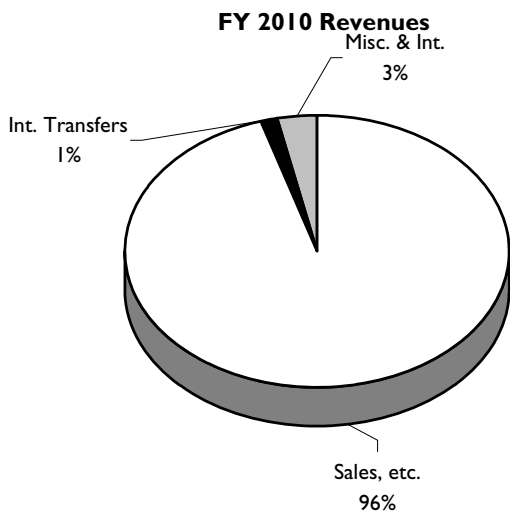
Individual Funds as a Percentage of all Operating Enterprise Funds



operating enterprise funds revenue and expenditures FY 2007 – 2010

	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget (*)	% Chg. 09-10
Revenues					
Sales, Rentals, Fees, etc.	225,447,113	224,170,303	234,904,452	273,202,599	16.3%
Internal Transfers	4,636,572	3,524,493	2,362,201	3,602,190	52.5%
Miscellaneous & Interest	3,295,777	3,541,105	2,215,220	9,887,669	346.4%
Total Revenues	233,379,462	231,235,901	239,481,873	286,692,458	19.7%
Use of Retained Earnings		-		766,733	
Total	233,379,462	231,235,901	239,481,873	287,459,191	20.0%
Expenditures					
Personal Services	40,765,261	43,669,604	44,243,201	44,871,301	1.4%
Operations	58,595,208	60,980,741	57,916,314	71,431,813	23.3%
Debt Service	60,344,485	62,825,433	74,044,701	91,233,331	23.2%
Cont. to Other Funds	9,625,015	9,094,194	10,061,014	9,293,063	-7.6%
Trans. to R&E	53,502,476	39,878,381	78,387,438	70,629,683	-9.9%
Total	222,832,445	216,448,353	264,652,668	287,459,191	8.6%

(*) 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.

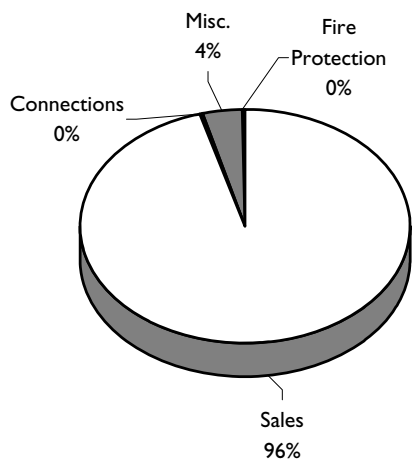


water and sewer operating fund revenue and expenditures FY 2007 – 2010

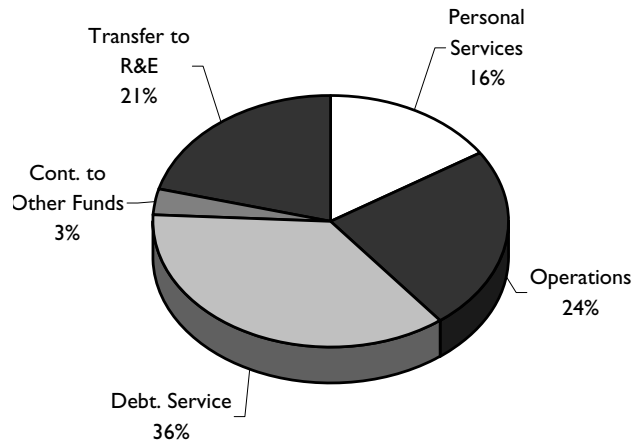
	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget (*)	% Chg. 09-10
Revenues					
Sales & Other Fees	202,565,259	191,954,033	197,174,777	235,448,000	19.4%
Connection Charges	1,873,074	1,302,321	1,424,933	750,000	-47.4%
Miscellaneous & Interest	3,067,441	1,305,803	630,793	9,408,250	1391.5%
Fire Protection	442,243	464,292	517,053	748,000	44.7%
Total	207,948,017	195,026,449	199,747,556	246,354,250	23.3%
Use of Retained Earnings				3,761	
Total	207,948,017	195,026,449	199,747,556	246,358,011	23.3%
Expenditures					
Personal Services	35,628,741	37,918,420	38,136,030	38,802,431	1.7%
Operations	47,450,198	48,414,947	46,953,732	58,181,871	23.9%
Debt Service	60,344,485	62,825,433	73,584,547	89,657,481	21.8%
Cont.to Other Funds	8,369,380	8,296,085	9,022,321	8,250,228	-8.6%
Trans. To Renewal & Ext.	45,000,000	25,799,235	64,729,000	51,466,000	-20.5%
Total	196,792,804	183,254,120	232,425,630	246,358,011	6.0%

(*) 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 2010 Revenues



FY 2010 Expenditures



**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 96 percent of the total FY 2010 projected revenues for this fund. The revenue projections are based on the anticipated water and sewer sale levels. The Board of Commissioners enacted a rate resolution in December 2000, which increased water and sewer rates for 2001 on average of 5.1 percent, and again in 2003 by the same amount. A December 2001 rate resolution added a water volumetric increase of 5.2 percent and a sewer volumetric increase of 5.4 percent effective January 2005. A July 2005 rate resolution established water and sewer rate increases effective 2006 through 2011. FY 2009 had been budgeted conservatively due to the previous drought and ongoing watering ban.

Sales and Other Fees History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
05 Actual	176,155,786	8.9%
06 Actual	184,711,668	4.9%
07 Actual	202,565,259	9.7%
08 Actual	191,954,033	5.3%
09 Unaudited	197,174,777	2.7%
10 Budgeted	235,448,000	19.4%

Connection Charges

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

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

Connection Charges History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
05 Actual	3,097,824	-13.1%
06 Actual	2,683,501	-13.4%
07 Actual	1,873,074	-30.2%
08 Actual	1,302,321	-30.4%
09 Unaudited	1,424,933	9.4%
10 Budgeted	750,000	-47.4%

**water and sewer
operating fund**
revenue definitions
and assumptions

Miscellaneous/Interest Revenues

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

Assumptions: The revenues in this category represent four percent of the total FY 2010 projections. The interest dividends are projected based on current total projected revenues in conjunction with current economic indicators. There was an extraordinary refund received of 4.7 million from the State for sales tax paid in FY 2006 which represents the large increase shown. For 2009 and 2010, Contributions from Developers for SDC's are received in this fund, therefore a large increase in expected revenues is shown.

Miscellaneous/Interest Revenue History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
05 Actual	1,313,071	17.0%
06 Actual	6,963,533	430.3%
07 Actual	3,067,441	-56.0%
08 Actual	1,305,803	-57.4%
09 Unaudited	630,793	-51.7%
10 Budgeted	9,408,250	1391.5%

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 2010 projected revenues for this fund. Currently, the rate of private fire service pipe is calculated at \$1.45 per inch.

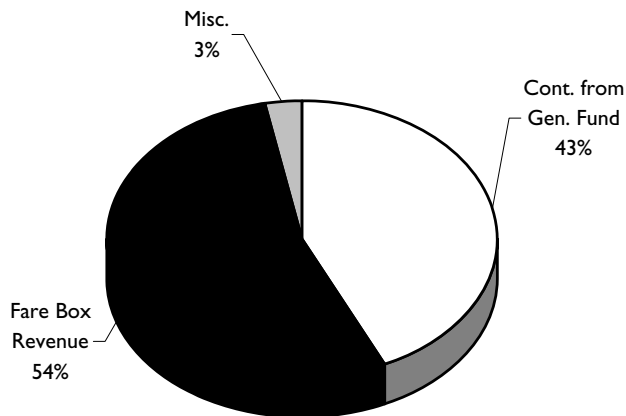
Fire Protection History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
05 Actual	411,802	5.1%
06 Actual	485,133	17.8%
07 Actual	442,243	-8.9%
08 Actual	464,292	5.0%
09 Unaudited	517,053	11.4%
10 Budgeted	748,000	44.7%

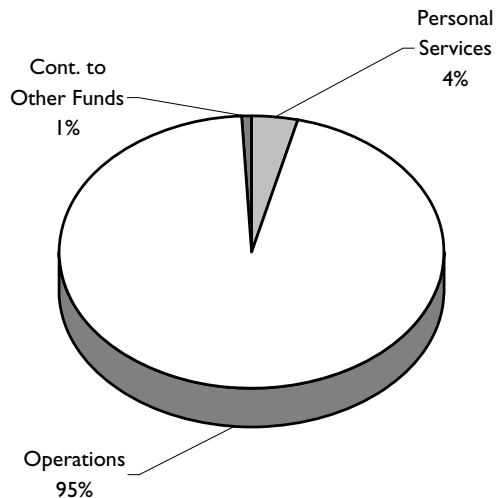
local transit operating fund revenue and expenditures FY 2007 – 2010

	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget	% Chg. 09-10
Revenues					
Cont. From General Fund	4,636,572	3,524,493	2,362,201	3,602,190	52.5%
Fare Box Revenues	3,039,808	4,336,833	4,318,767	4,522,770	4.7%
Miscellaneous/Interest	64,488	453,219	358,722	248,720	-30.7%
Total Revenues	7,740,868	8,314,545	7,039,690	8,373,680	18.9%
Use of Retained Earnings					
Total	7,740,868	8,314,545	7,039,690	8,373,680	18.9%
Expenditures					
Personal Services	296,958	282,038	313,058	317,906	1.5%
Operations	8,387,803	7,571,022	6,645,057	7,992,191	20.3%
Cont to Other Funds	56,876	48,176	53,837	63,583	18.1%
Total	8,741,637	7,901,236	7,011,952	8,373,680	19.4%

FY 2010 Revenues



FY 2010 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 43 percent of the total FY 2010 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
05 Actual	5,936,724	-26.7%
06 Actual	4,977,506	-16.2%
07 Actual	4,636,572	-6.2%
08 Actual	3,524,493	-24.0%
09 Unaudited	2,362,201	-33.0%
10 Budgeted	3,602,190	52.5%

Fare Box Revenues

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

Assumptions: The revenues in this category are 54 percent of the total FY 2010 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
05 Actual	2,551,420	36.4%
06 Actual	2,899,494	13.6%
07 Actual	3,039,808	4.8%
08 Actual	4,336,833	42.7%
09 Unaudited	4,318,767	-0.4%
10 Budgeted	4,522,770	4.7%

**local transit
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 FY 2010 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

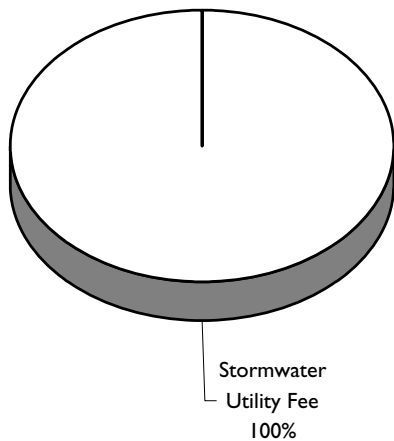
Fiscal Year	Revenue in Dollars	% Change from Prior FY
05 Actual	104,203	1,136.9%
06 Actual	166,313	59.6%
07 Actual	64,488	-61.2%
08 Actual	453,219	602.8%
09 Unaudited	358,722	-20.9%
10 Budgeted	248,720	-30.7%

stormwater management operating fund revenue and expenditures FY 2007 – 2010

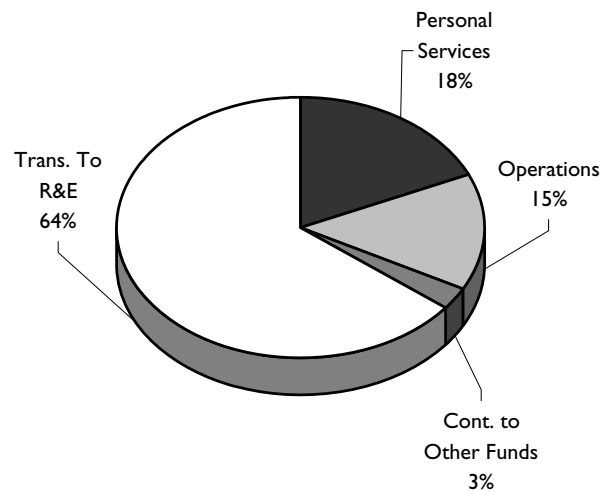
	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget (*)	% Chg. 09-10
Revenues					
Miscellaneous/Interest	158,916	82,763	37,876	250	-99.3%
Stormwater Utility Fees	15,741,428	23,922,311	29,492,894	29,468,902	-0.1%
Total	15,900,344	24,005,074	29,530,770	29,469,152	-0.2%
Expenditures					
Personal Services	4,552,616	4,932,352	5,343,760	5,417,767	1.4%
Operations	2,000,510	2,495,229	3,470,533	4,273,543	23.1%
Cont. to Other Funds	823,027	582,492	725,393	786,548	8.4%
Trans. To R&E	8,257,000	13,945,697	13,543,403	18,991,294	40.2%
Total Expenditures	15,633,153	21,955,770	23,083,089	29,469,152	27.7%

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

FY 2010 Revenues



FY 2010 Expenditures



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

Miscellaneous/Interest Revenues

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

Assumptions: The revenues in this fund represent less than one percent of the total projections for FY 2010 in this fund. The interest dividends are projected based on current total revenues in conjunction with current economic indicators. Due to increasing interest rates along with the actual growth in revenues beginning in FY 2005, collections in this category were higher than in previous years. Beginning in 2007, interest rates declined, therefore, the revenues in this category dropped.

Miscellaneous/Interest Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
05 Actual	91,190	457.5%
06 Actual	149,733	64.2%
07 Actual	158,916	6.1%
08 Actual	82,763	-47.9%
09 Unaudited	37,876	-54.2%
10 Budgeted	250	-99.3%

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 100 percent of the total FY 2010 projected revenue for this fund. From FY 1999 through FY 2005, this revenue was a reimbursement to the County from each municipality for their portion of stormwater drainage within the incorporated areas of Gwinnett County. In FY 2003, the amount charged to the municipalities decreased due to a procedural change in calculating the amount owed to the County. The decrease shown in FY 2005 was an accounting adjustment made in error. The correction was included in the FY 2006 revenue. Beginning in FY 2006, property owners in unincorporated Gwinnett County were charged \$0.77 per 100 square feet of impervious surface to help defray the cost to maintain, repair, and replace stormwater infrastructure in the unincorporated areas of the county. In FY 2007, this rate increased to \$1.41 per 100 square feet, to \$2.01 in FY 2008 and again to \$2.46 in FY 2009.

Municipality Agreements History and Projections

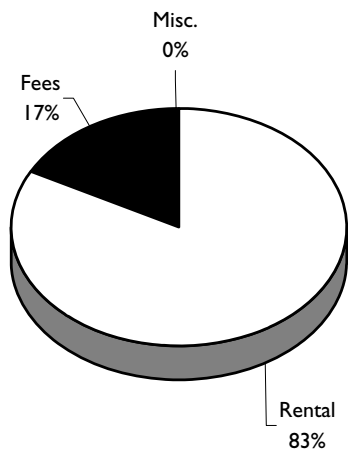
Fiscal Year	Revenue in Dollars	% Change from Prior FY
05 Actual	-329,495	-1,439.1%
06 Actual	8,413,945	2,653.6%
07 Actual	15,741,428	87.1%
08 Actual	23,922,311	52.0%
09 Unaudited	29,492,894	23.3%
10 Budgeted	29,468,902	-0.1%

airport operating fund revenue and expenditures FY 2007 – 2010

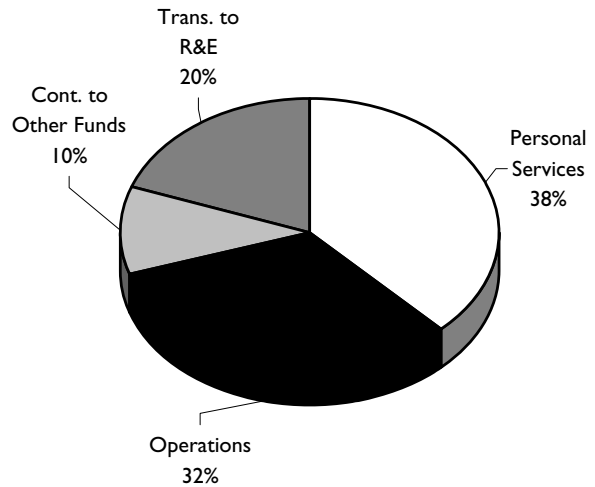
	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget (*)	% Chg. 09-10
Revenues					
Rental	651,117	672,026	715,758	716,877	0.2%
Fees and Charges	207,053	178,452	147,252	148,050	0.5%
Miscellaneous/Interest	3,536	42,805	93	2,000	2050.5%
Total	861,706	893,283	863,103	866,927	0.4%
Use of Retained Earnings				13,600	
Total	861,706	893,283	863,103	880,527	2.0%
Expenditures					
Personal Services	286,946	275,099	339,684	333,197	-1.9%
Operations	274,049	213,241	264,853	284,208	7.3%
Cont. To Other Funds	187,356	138,621	200,405	90,733	-54.7%
Transfer to R & E	158,000	133,449	115,035	172,389	49.9%
Total	906,351	760,410	919,977	880,527	-4.3%

(*) 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 2010 Revenues



FY 2010 Expenditures



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 83 percent of the total FY 2010 projected revenues in this fund.

Rental History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
05 Actual	606,663	8.9%
06 Actual	628,476	3.6%
07 Actual	651,117	3.6%
08 Actual	672,026	3.2%
09 Unaudited	715,758	6.5%
10 Budgeted	716,877	0.2%

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 17 percent of the total FY 2010 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.

Fees and Charges History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
05 Actual	193,750	6.5%
06 Actual	185,938	-4.0%
07 Actual	207,053	11.4%
08 Actual	178,452	-13.8%
09 Unaudited	147,252	-17.5%
10 Budgeted	148,050	0.5%

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 less than one percent of the total revenue projected for FY 2010 in this fund. The interest dividends are projected based on current total projected revenues in conjunction with current economic indicators.

Miscellaneous/Interest History and Projections

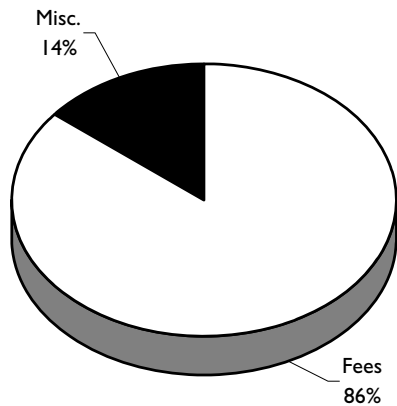
Fiscal Year	Revenue in Dollars	% Change from Prior FY
05 Actual	22,171	33.2%
06 Actual	28,208	27.2%
07 Actual	3,536	-87.5%
08 Actual	42,805	1,110.5%
09 Unaudited	93	-99.8%
10 Budgeted	2,000	2050.5%

solid waste operating fund revenue and expenditures FY 2007 – 2010

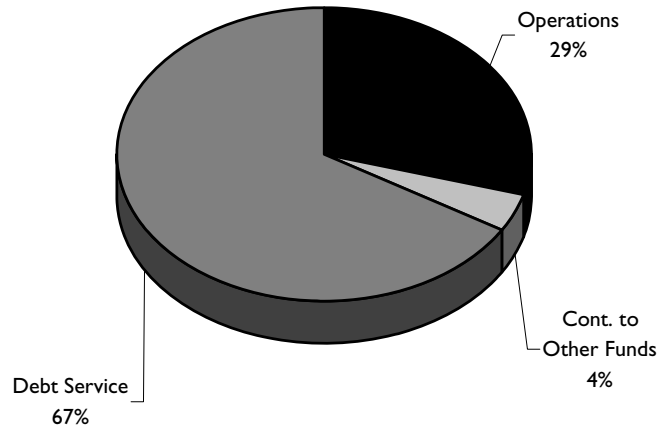
	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget (*)	% Chg. 09-10
Revenues					
Fees and Charges	927,131	1,340,035	1,113,018	1,400,000	25.8%
Miscellaneous/Interest	1,396	1,656,515	1,187,736	228,449	-80.8%
Total Revenues	928,527	2,996,550	2,300,754	1,628,449	-29.2%
Use of Retained Earnings		-		749,372	
Total	928,527	2,996,550	2,300,754	2,377,821	3.3%
Expenditures					
Personal Services		261,695	110,669	-	-100.0%
Operations	482,648	2,286,302	582,139	700,000	20.2%
Cont. to Other Funds	188,376	28,820	59,058	101,971	72.7%
Debt Service			460,154	1,575,850	242.5%
Total	671,024	2,576,817	1,212,020	2,377,821	96.2%

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

FY 2010 Revenues



FY 2010 Expenditures



**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 86 percent of the total FY 2010 revenue projections for this fund. In 2003 the rate increased from \$0.75 to \$1.20 per quarter for residential customers and \$1.50 to \$2.40 per quarter for commercial customers. FY 2005 and FY 2007 collections included a one-time accounting adjustment.

Fees and Charges History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
05 Actual	946,292	31.0%
06 Actual	745,562	-21.2%
07 Actual	927,131	24.4%
08 Actual	1,340,035	44.5%
09 Unaudited	1,113,018	-16.9%
10 Budgeted	1,400,000	25.8%

Miscellaneous/Interest Revenues

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

Assumptions: This category represents 14 percent of the total FY 2010 revenue projections for this fund. The interest dividends are projected based on current total revenues in conjunction with current economic indicators. FY 2008 includes a one-time transfer from Capital.

Miscellaneous/Interest Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
04 Actual	11,048	-42.3%
05 Actual	5,490	-50.3%
06 Actual	6,011	9.5%
07 Actual	1,396	-76.8%
08 Actual	1,656,515	118,561.5%
09 Unaudited	1,187,736	-28.3%
10 Budgeted	228,449	-80.8%

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operating internal service funds

operating internal service funds definitions

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 Human Resources 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.

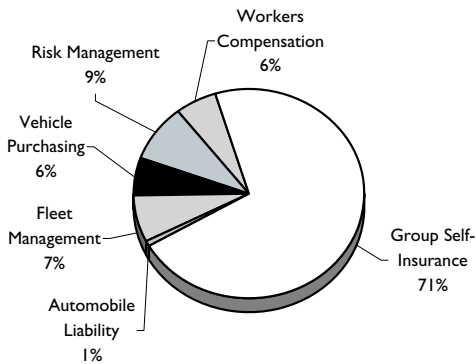
The **Risk Management Fund** is used to account for all financial transactions related to the County's property liability and casualty insurance coverage. Revenues are derived from charges to the user departments based on the number of employees, prior department claims, and property liability coverage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

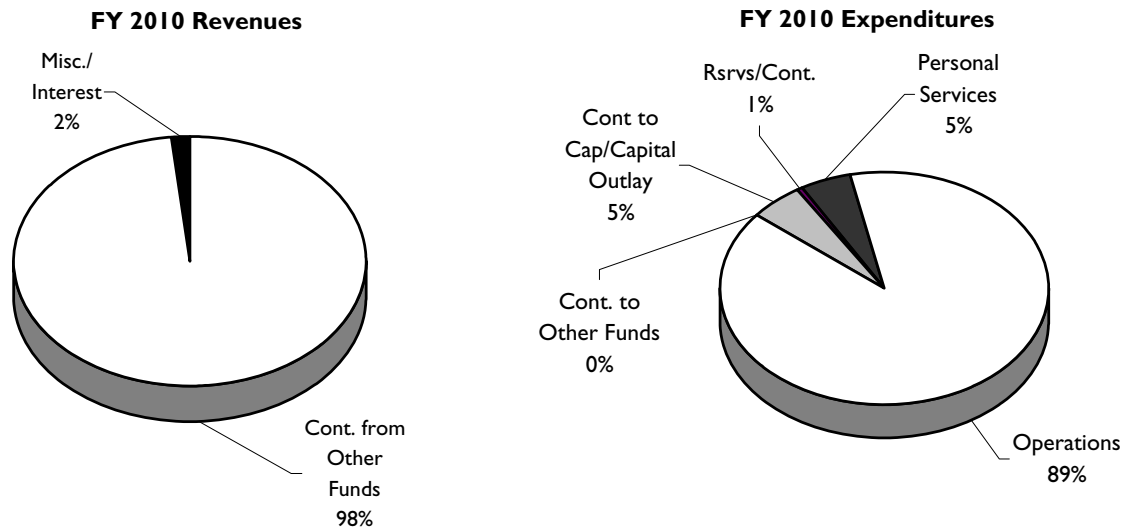
**Individual Funds as a Percentage of all
Operating Internal Service Funds**



operating internal service funds revenue and expenditures FY 2007 – 2010

	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget (*)	% Chg. 09-10
Revenues					
Cont. fm. Other Funds & Fees	72,839,467	73,957,246	72,031,595	74,967,766	4.1%
Miscellaneous/Interest	2,982,613	2,732,292	1,156,872	1,308,090	13.1%
Total Revenues	75,822,080	76,689,538	73,188,467	76,275,856	4.2%
Use of Fund Balance				6,715,772	
Total	75,822,080	76,689,538	73,188,467	82,991,628	13.4%
Expenditures					
Personal Services	3,838,573	4,141,902	4,383,100	4,104,897	-6.3%
Operations	49,116,458	62,964,685	59,004,010	73,962,589	25.4%
Cont. to Other Funds	8,492,905	423,004	6,135,761	97,162	-98.4%
Cont to Cap/Capital Outlay	5,464,690	4,756,905	5,318,700	4,323,500	-18.7%
Reserves/Contingency				500,000	
Total Expenditures	66,912,626	72,286,496	74,841,571	82,988,148	10.9%
Working Capital Reserve				3,480	
Total	66,912,626	72,286,496	74,841,571	82,991,628	10.9%

(*) 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.

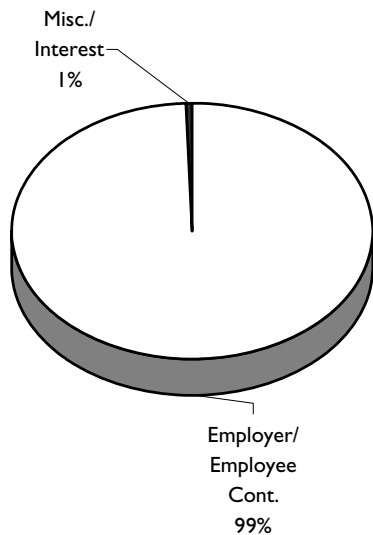


group self-insurance fund revenue and expenditures FY 2007 – 2010

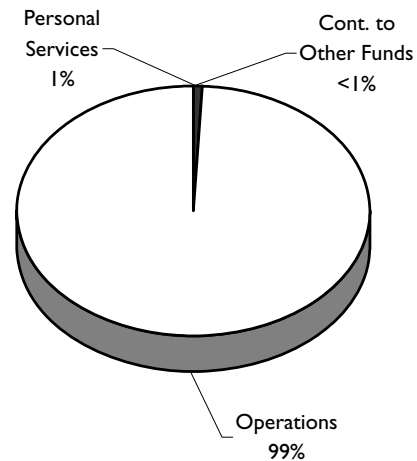
	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget (*)	% Chg. 09-10
Revenues					
Employer/Employee Cont.	47,121,914	49,321,749	54,518,793	55,783,486	2.3%
Miscellaneous/Interest	841,756	816,903	263,158	300,090	14.0%
Total Revenues	47,963,670	50,138,652	54,781,951	56,083,576	2.4%
Use of Fund Balance				3,181,013	
Total	47,963,670	50,138,652	54,781,951	59,264,589	8.2%
Expenditures					
Personal Services	352,797	389,708	610,119	426,554	-30.1%
Operations	38,827,572	51,793,334	51,260,681	58,838,035	14.8%
Cont. to Other Funds	8,372,484	4,612	5,987,953	-	-100.0%
Total Expenditures	47,552,853	52,187,654	57,858,753	59,264,589	2.4%
Working Capital Reserve	-	-	-		
Total	47,552,853	52,187,654	57,858,753	59,264,589	2.4%

(*) Expenditures in this column are technically appropriated amounts. Excess revenue is budgeted as a working capital reserve. FY 2007 and 2009 include a one-time transfer to OPEB Trust Fund.

FY 2010 Revenues



FY 2010 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 99 percent of the total FY 2010 revenues in this fund. These projections are based on employees' salaries. The premiums paid by employees vary according to type of coverage. In FY 2005 the rate for the employer's portion decreased to 19 percent 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. The employer's contribution for FY 2009 decreased from 18 percent to 16.5 percent.

Employer/Employees Contributions History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
05 Actual	41,965,208	9.5%
06 Actual	46,549,395	10.9%
07 Actual	47,121,914	1.2%
08 Actual	49,321,749	4.7%
09 Unaudited	54,518,793	10.5%
10 Budgeted	55,783,486	2.3%

Miscellaneous/Interest Revenues

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

Assumptions: in this category represent less than one percent of the total FY 2010 projections for this category. The interest dividends are projected based on current total projected revenues in conjunction with current economic indicators 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

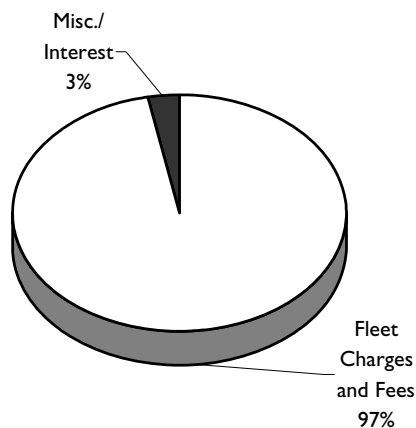
Fiscal Year	Revenue in Dollars	% Change from Prior FY
05 Actual	809,401	29.0%
06 Actual	966,408	19.4%
07 Actual	841,756	-12.9%
08 Actual	816,903	-3.0%
09 Unaudited	263,158	-67.8%
10 Budgeted	300,090	14.0%

fleet management fund revenue and expenditures FY 2007 – 2010

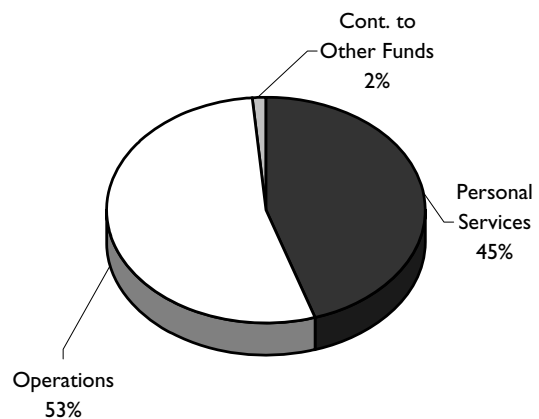
	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget (*)	% Chg. 09-10
Revenues					
Fleet Charges and Fees	7,609,923	7,307,675	5,371,309	5,065,310	-5.7%
Miscellaneous/Interest	(10,657)	76,804	126,641	156,950	23.9%
Total Revenues	7,599,266	7,384,479	5,497,950	5,222,260	-5.0%
Use of Fund Balance	-	-	-	758,793	
Total	7,599,266	7,384,479	5,497,950	5,981,053	8.8%
Expenditures					
Personal Services	2,573,568	2,783,321	2,797,953	2,696,910	-3.6%
Operations	4,647,714	3,337,804	1,926,851	3,194,048	65.8%
Cont. to Other Funds	107,141	160,814	140,800	90,095	-36.0%
Cont to Cap/Capital Outlay	-	11,350	-	-	
Total Expenditures	7,328,423	6,293,289	4,865,604	5,981,053	22.9%
Working Capital Reserve	-	-	-	-	
Total	7,328,423	6,293,289	4,865,604	5,981,053	22.9%

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

FY 2010 Revenues



FY 2010 Expenditures



fleet management fund
revenue definitions
and assumptions

Fleet Rental

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

Assumptions: This category represents 73 percent of the total FY 2010 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
05 Actual	5,513,514	6.5%
06 Actual	5,689,383	3.2%
07 Actual	6,194,532	8.9%
08 Actual	5,431,850	-12.3%
09 Unaudited	3,931,315	-27.6%
10 Budgeted	3,800,000	-3.3%

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 24 percent of the total FY 2010 projections for this fund. Revenue projections for fuel and parts surcharges are based on prior year history of revenues recognized on a cost reimbursement basis. The projections for the fixed charge are based on \$30 per vehicle per month and \$10 off-road vehicle per month, which is contributed over to the Fleet Management Fund from each Gwinnett County department that has vehicles.

Surcharges/Fixed Charges History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
04 Actual	1,168,098	20.3%
05 Actual	1,255,780	7.5%
06 Actual	1,377,394	9.7%
07 Actual	1,415,391	2.8%
08 Actual	1,875,825	32.5%
09 Unaudited	1,439,995	-23.2%
10 Budgeted	1,265,310	13.8%

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 three percent of the total FY 2010 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

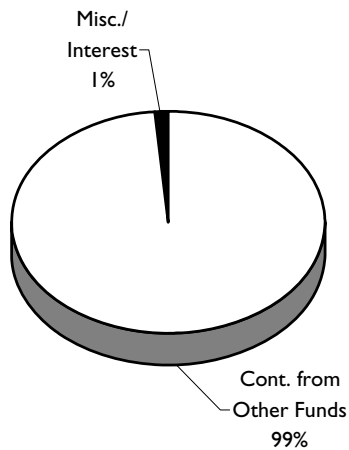
Fiscal Year	Revenue in Dollars	% Change from Prior FY
05 Actual	537	-86.7%
06 Actual	53,158	9,799.1%
07 Actual	-10,657	-120.5%
08 Actual	76,804	620.7%
09 Unaudited	126,641	64.9%
10 Budgeted	156,950	23.9%

risk management fund revenue and expenditures FY 2007 – 2010

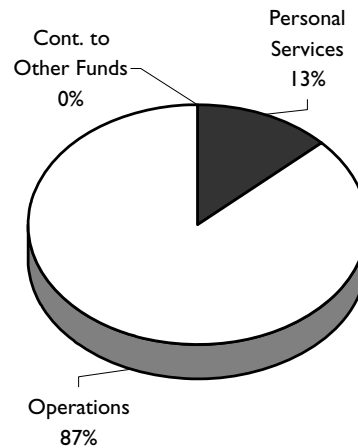
	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget (*)	% Chg. 09-10
Revenues					
Cont. from Other Funds	6,637,320	6,000,546	6,506,189	6,657,141	2.3%
Miscellaneous/Interest	428,914	325,662	56,556	100,050	76.9%
Total Revenues	7,066,234	6,326,208	6,562,745	6,757,191	3.0%
Use of Fund Balance				731,309	
Total	7,066,234	6,326,208	6,562,745	7,488,500	14.1%
Expenditures					
Personal Services	909,849	968,873	975,028	981,433	0.7%
Operations	3,364,352	4,185,412	2,995,758	6,500,000	117.0%
Cont. to Other Funds	13,280	257,578	7,008	7,067	0.8%
Total Expenditures	4,287,481	5,411,863	3,977,794	7,488,500	88.3%
Working Capital Reserve					
Total	4,287,481	5,411,863	3,977,794	7,488,500	88.3%

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

FY 2010 Revenues



FY 2010 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 99 percent of the total FY 2010 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
05 Actual	4,263,971	-12.1%
06 Actual	8,829,924	107.1%
07 Actual	6,637,320	-24.8%
08 Actual	6,000,546	-9.6%
09 Unaudited	6,506,189	8.4%
10 Budgeted	6,657,141	2.3%

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 one percent of the total FY 2010 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.

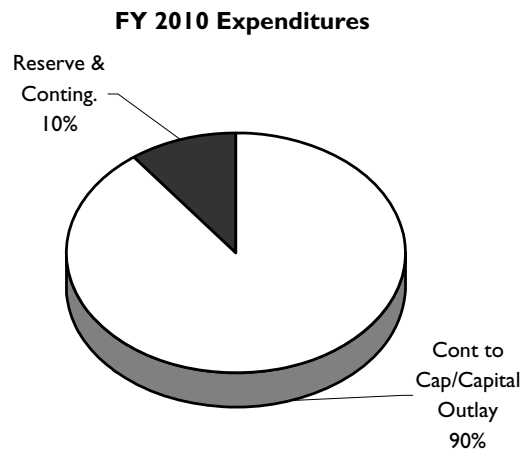
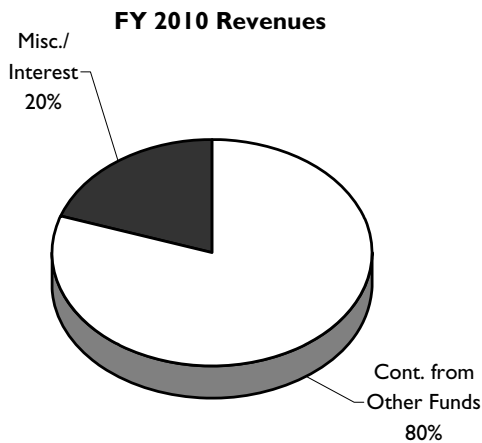
Miscellaneous/Interest Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
05 Actual	248,646	38.4%
06 Actual	424,881	70.9%
07 Actual	428,914	0.9%
08 Actual	325,662	-24.1%
09 Unaudited	56,556	-82.6%
10 Budgeted	100,050	76.9%

vehicle purchasing fund revenue and expenditures FY 2007 – 2010

	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget (*)	% Chg. 09-10
Revenues					
Cont. from Other Funds	6,304,717	7,022,414	419,439	2,726,823	550.1%
Miscellaneous/Interest	1,228,760	1,199,280	666,857	675,000	1.2%
Total Revenues	7,533,477	8,221,694	1,086,296	3,401,823	213.2%
Use of Fund Balance				1,421,677	
Total	7,533,477	8,221,694	1,086,296	4,823,500	344.0%
Expenditures					
Cont to Cap/Capital Outlay	5,464,690	4,756,905	5,318,700	4,323,500	-18.7%
Reserve/Contingency		-	-	500,000	
Total Expenditures	5,464,690	4,756,905	5,318,700	4,823,500	-9.3%
Working Capital Reserve	-	-	-		
Total	5,464,690	4,756,905	5,318,700	4,823,500	-9.3%

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



vehicle purchasing fund
revenue definitions
and assumptions

Contributions from Other Funds

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

Assumptions: This category represents 80 percent of the total FY 2010 revenue projections in this fund. The contributions are accounted for through vehicle depreciation using a straight-line depreciation calculation method. The decrease in FY 2006 and again in FY 2009 is due to the county utilizing the fund's balance to pay for current year purchases.

Contributions from Other Funds History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
05 Actual	5,854,816	12.5%
06 Actual	1,451,271	-75.2%
07 Actual	6,304,717	343.5%
08 Actual	7,022,414	11.4%
09 Unaudited	419,439	-94.0%
10 Budgeted	2,726,823	550.1%

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 20 percent of the total FY 2010 projections for this fund. The interest dividends are projected based on current total projected revenues in conjunction with current economic indicators. The decrease in FY 2006 is due to the use and therefore a reduction of fund's balance on which interest is earned.

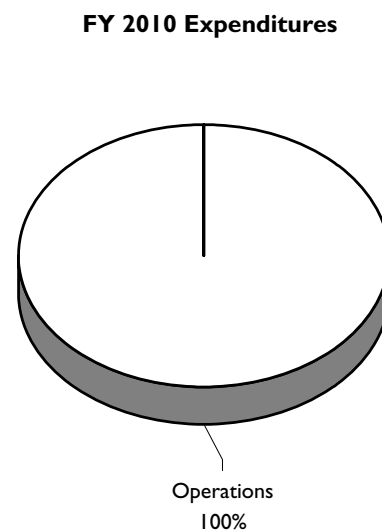
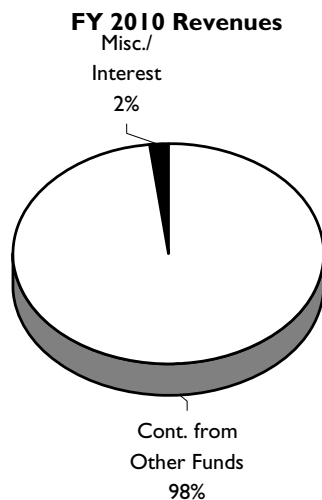
Miscellaneous/Interest Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
05 Actual	899,183	43.0%
06 Actual	328,808	-63.4%
07 Actual	1,228,760	273.7%
08 Actual	1,199,280	-2.4%
09 Unaudited	666,857	-44.4%
10 Budgeted	675,000	1.2%

worker's compensation fund revenue and expenditures FY 2007 – 2010

	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget (*)	% Chg. 09-10
Revenues					
Cont. from Other Funds	4,406,971	3,559,318	4,492,740	3,982,526	-11.4%
Miscellaneous/Interest	479,063	296,299	43,093	75,000	74.0%
Total Revenues	4,886,034	3,855,617	4,535,833	4,057,526	-10.5%
Use of Fund Balance	-	-	-	622,980	
Total	4,886,034	3,855,617	4,535,833	4,680,506	3.2%
Expenditures					
Personal Services	2,359	-	-	-	
Operations	1,646,696	3,416,752	1,973,767	4,680,506	137.1%
Total Expenditures	1,649,055	3,416,752	1,973,767	4,680,506	137.1%
Working Capital Reserve					
Total	1,649,055	3,416,752	1,973,767	4,680,506	137.1%

(*) 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 98 percent of the total FY 2010 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
05 Actual	2,784,925	19.0%
06 Actual	3,471,833	24.7%
07 Actual	4,406,971	26.9%
08 Actual	3,559,318	-19.2%
09 Unaudited	4,492,740	26.2%
10 Budgeted	3,982,526	-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 two percent of the total FY 2010 projections for this fund. The interest dividends are projected based on current total projected revenues in conjunction with current economic indicators. Due to lower interest rates in FY 2008, the collections for interest dividends decreased.

Miscellaneous/Interest Revenues History and Projections

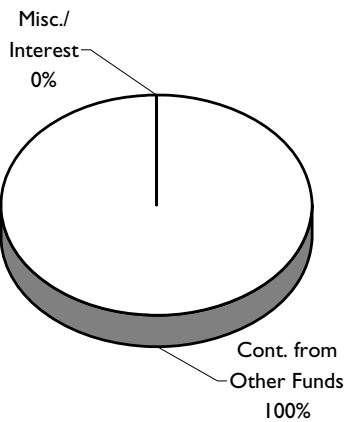
Fiscal Year	Revenue in Dollars	% Change from Prior FY
05 Actual	277,022	10.5%
06 Actual	532,089	92.1%
07 Actual	479,063	10.0%
08 Actual	296,299	-59.0%
09 Unaudited	43,093	-85.5%
10 Budgeted	75,000	74.0%

auto liability fund revenue and expenditures FY 2007 – 2010

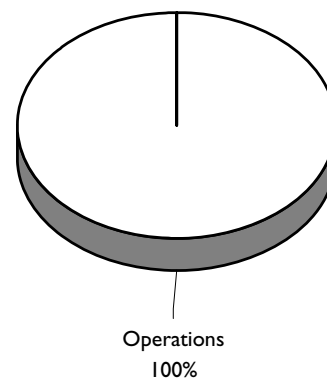
	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget (*)	% Chg. 09-10
Revenues					
Cont. from Other Funds	758,622	745,544	723,125	752,480	4.1%
Miscellaneous/Interest	14,777	17,344	567	1,000	76.4%
Total	773,399	762,888	723,692	753,480	4.1%
Expenditures					
Cont to Cap/Capital Outlay	-	-	-	-	
Operations	630,124	220,033	846,953	750,000	-11.4%
Total Expenditures	630,124	220,033	846,953	750,000	-11.4%
Working Capital Reserve		-		3,480	
Total	630,124	220,033	846,953	753,480	-11.0%

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

FY 2010 Revenues



FY 2010 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 2010 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
05 Actual	724,433	100.0%
06 Actual	752,539	3.9%
07 Actual	758,622	0.8%
08 Actual	745,544	-5.8%
09 Unaudited	723,125	-3.0%
10 Budgeted	752,480	4.1%

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 2010 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
05 Actual	6,373	100.0%
06 Actual	20,278	68.6%
07 Actual	14,777	-27.1%
08 Unaudited	17,344	-13.5%
09 Budgeted	567	-96.7%
10 Budgeted	1,000	76.4%

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.

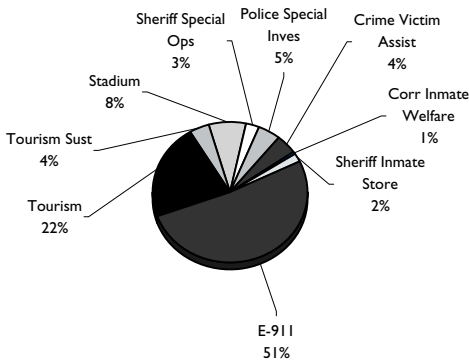
The **Sheriff Inmate Store Fund** is used to account for revenues derived from the sale of items to inmates at the County's Pre-Trial Detention Center. Proceeds are used to provide recreational materials, equipment, and educational programs for the benefit of the detainees.

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 for other law enforcement purposes.

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

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



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

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

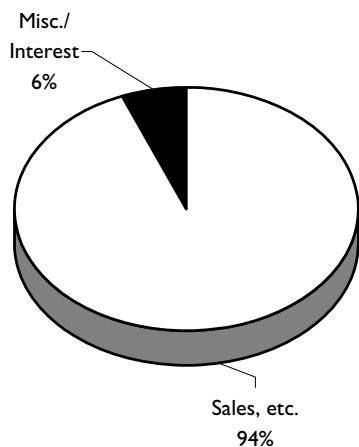
The **Tree Bank Fund** is used to account for all financial transactions relating to the tree preservation and replacement plan in accordance with the Gwinnett County *Buffer, Landscape, and Tree Ordinance*.

operating special use funds revenue and expenditures FY 2007 – 2010

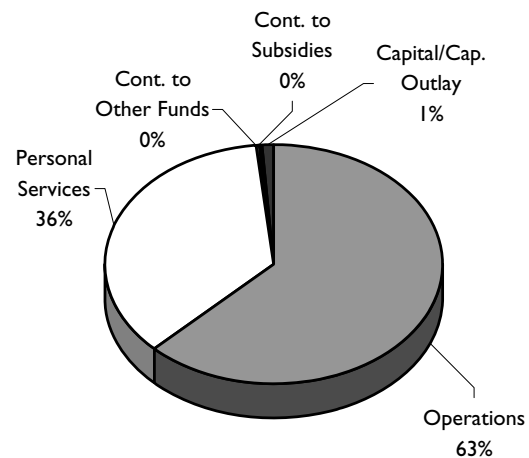
	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget (*)	% Chg. 09-10
Revenues					
Sales, Rentals, Fees, etc.	23,562,839	31,153,113	22,704,028	22,436,731	-1.2%
Miscellaneous/Interest	1,217,129	1,064,823	407,588	1,432,128	251.4%
Total Revenues	24,779,968	32,217,936	23,111,616	23,868,859	3.3%
Use of Fund Balance		-		4,265,258	
Total	24,779,968	32,217,936	23,111,616	28,134,117	21.7%
Expenditures					
Operations	8,713,583	9,416,279	11,517,005	17,586,317	52.7%
Personal Services	7,243,369	7,964,305	8,354,069	10,104,184	20.9%
Cont. to Other Funds	155,330	6,041,313	182,163	58,633	-67.8%
Cont. to Subsidies	63,421	63,421	63,421	63,421	0.0%
Cont. to Cap./Capital Outlay	1,080,015	1,780,812	5,492,846	316,557	-94.2%
Total Expenditures	17,255,718	25,266,130	25,609,504	28,129,112	9.8%
Working Capital Reserve		-		5,005	
Total	17,255,718	25,266,130	25,609,504	28,134,117	9.9%

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

FY 2010 Revenues



FY 2010 Expenditures

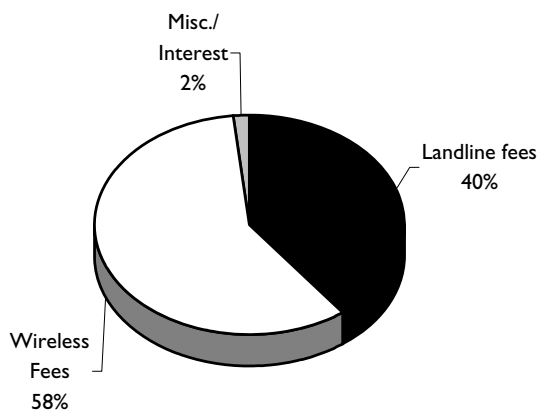


E-911 fund revenue and expenditures FY 2007 – 2010

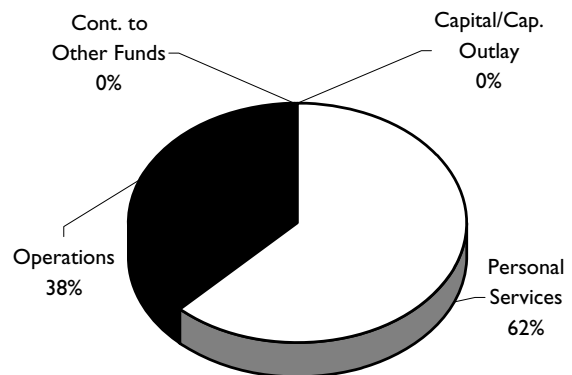
	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget (*)	% Chg. 09-10
Balance January 1	20,377,984	24,679,805	28,942,955	32,825,643	
Revenues					
Land Line Phone Fees	6,085,861	4,942,143	5,083,236	5,500,000	8.2%
Wireless Phone Fees	6,219,336	7,765,954	7,508,825	8,150,000	8.5%
Miscellaneous/Interest	562,632	581,967	182,542	213,000	16.7%
Total Revenues	12,867,829	13,290,064	12,774,603	13,863,000	8.5%
Use of Fund Balance				687,299	
Total	12,867,829	13,290,064	12,774,603	14,550,299	13.9%
Expenditures					
Personal Services	6,447,019	7,017,895	7,366,989	9,040,660	22.7%
Operations	1,792,857	1,721,156	1,485,674	5,463,889	267.8%
Cont. to Other Funds	144,922	33,340	39,252	45,750	16.6%
Cont to Cap./Capital Outlay	181,210	254,523	-		
Total Expenditures	8,566,008	9,026,914	8,891,915	14,550,299	63.6%
Working Capital Reserve					
Total	8,566,008	9,026,914	8,891,915	14,550,299	63.6%
Balance December 31	24,679,805	28,942,955	32,825,643	32,138,344	

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

FY 2010 Revenues



FY 2010 Expenditures



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 40 percent of the total FY 2010 E-911 Fund revenues. These revenue projections are based on the number of subscribers at \$1.30 per month for regular telephone lines. The decrease beginning in FY 2002 represents a trend toward more wireless phones. The increase for FY 2007 is based on a rate increase from \$1.10 per phone line to \$1.30 per phone line and a one-time posting error of wireless phone fee revenue to the land line account.

Subscriber Fees History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
05 Actual	4,253,112	-7.8%
06 Actual	3,620,420	-14.9%
07 Actual	6,085,861	68.1%
08 Actual	4,942,143	-18.8%
09 Unaudited	5,083,236	2.9%
10 Budgeted	5,500,000	8.2%

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 59 percent of the FY 2010 projections in this fund. This revenue began in FY 1999 and has steadily surpassed the collections for regular phone lines. The ordinance for the collection of the \$0.80 E-911 wireless phone fee was passed in 1998. Effective 7.01.06, the rate increased to \$1.00 per wireless phone. Decreased collections in 2007 are attributable to a one-time posting error of revenue to the land line account and mask an actual increase from 2006 to 2007 actuals.

Wireless Phone Fees History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
05 Actual	5,622,551	40.2%
06 Actual	6,870,303	22.2%
07 Actual	6,219,336	-9.5%
08 Actual	7,765,954	24.9%
09 Unaudited	7,508,825	-3.3%
10 Budgeted	8,150,000	8.5%

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 one percent of the total FY 2010 projected revenues in this fund. The interest dividends are projected based on current total projected revenues in conjunction with current economic indicators. In FY 2005, there was a \$3.5 million use of fund balance for a capital project; therefore the interest earned decreased from the previous year. Increased revenue in FY 2006 is attributable to a one-time refund.

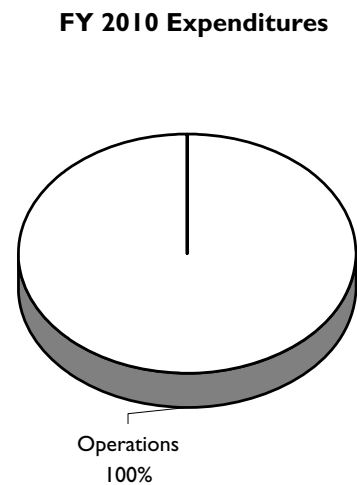
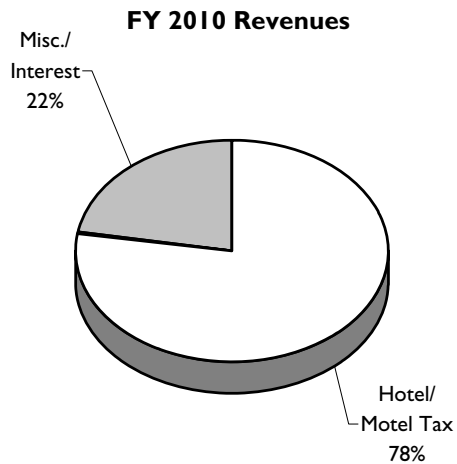
Miscellaneous/Interest Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
05 Actual	272,049	-27.6%
06 Actual	1,147,213	321.7%
07 Actual	562,632	-51.0%
08 Actual	581,967	3.4%
09 Unaudited	182,542	-68.6%
10 Budgeted	213,000	16.7%

tourism fund revenue and expenditures FY 2007 – 2010

	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget (*)	% Chg. 09-10
Balance January 1	12,839,480	14,251,147	8,146,458	2,767,663	
Revenues					
Hotel/Motel Tax	7,336,606	7,000,473	5,606,899	4,145,932	-26.1%
Tax Penalties/Interest	4,852	13,624	11,551	13,624	17.9%
Miscellaneous/Interest	330,985	259,783	485	1,190,373	245337.7%
Total	7,672,443	7,273,880	5,618,935	5,349,929	-4.8%
Use of Fund Balance				795,499	
Total	7,672,443	7,273,880	5,618,935	6,145,428	9.4%
Expenditures					
Operations	6,260,776	6,803,744	6,453,273	6,145,428	-4.8%
Cont. to Tourism Sustain.		6,000,000	-		
Cont. to Capital		574,825	4,544,457		-100.0%
Total Expenditures	6,260,776	13,378,569	10,997,730	6,145,428	-44.1%
Working Capital Reserve					
Total	6,260,776	13,378,569	10,997,730	6,145,428	-44.1%
Balance December 31	14,251,147	8,146,458	2,767,663	1,972,164	

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



tourism fund
revenue definitions
and assumptions

Hotel/Motel Tax

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

Assumptions: This category represents 78 percent of the total FY 2010 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.

Hotel/Motel Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
05 Actual	6,380,457	11.6%
06 Actual	7,028,947	10.2%
07 Actual	7,336,606	4.4%
08 Actual	7,000,473	-4.6%
09 Unaudited	5,606,899	-19.9%
10 Budgeted	4,145,932	-26.1%

Miscellaneous/Interest Revenues

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

Assumptions: This category represents 22 percent of the total FY 2010 Tourism Fund revenues. The interest dividends are based on current totals in conjunction with current economic indicators. FY 2004 includes a one-time transfer from the Tourism Authority.

Miscellaneous/Interest Revenues History and Projections

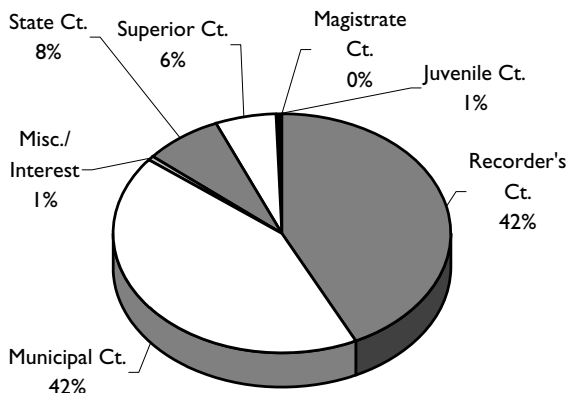
Fiscal Year	Revenue in Dollars	% Change from Prior FY
05 Actual	267,212	-80.9%
06 Actual	378,081	41.5%
07 Actual	335,837	-44.4%
08 Actual	273,407	-18.6%
09 Unaudited	12,036	-95.6%
10 Budgeted	1,203,997	9,903.3%

crime victims assistance fund revenue and expenditures FY 2007 – 2010

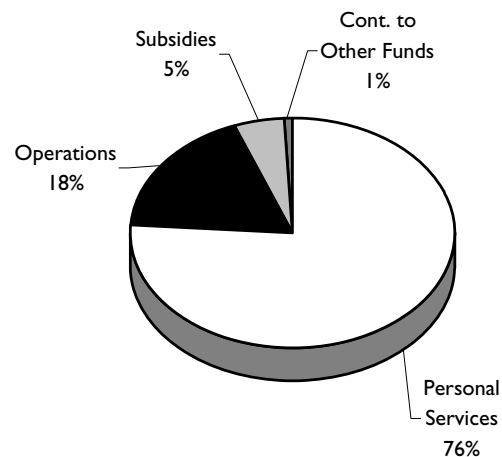
	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget (*)	% Chg. 09-10
Balance January 1	1,504,778	1,679,401	1,683,161	1,683,435	
Revenues					
Fines - Recorder's Court	388,221	401,644	417,621	415,000	-0.6%
Fines - Municipal Court	415,878	408,398	376,655	415,000	10.2%
Miscellaneous/Interest	60,438	30,643	2,947	5,000	69.7%
Fines - State Court	66,457	68,993	87,959	75,000	-14.7%
Fines - Superior Court	56,572	60,694	57,395	56,000	-2.4%
Fines - Juvenile Court	6,507	4,705	4,042	5,000	23.7%
Fines - Magistrate Court	75	14	11	50	354.5%
Total Revenues	994,148	975,091	946,630	971,050	2.6%
Use of Fund Balance		-		293,168	
Total	994,148	975,091	946,630	1,264,218	33.5%
Expenditures					
Personal Services	721,475	875,144	848,074	960,489	13.3%
Operations	25,088	24,257	23,608	229,713	873.0%
Cont. to Subsidies	63,421	63,421	63,421	63,421	0.0%
Cont. to Other Funds	9,541	7,309	11,253	10,595	-5.8%
Cont. to Cap./Capital Outlay		1,200	-	-	
Total Expenditures	819,525	971,331	946,356	1,264,218	33.6%
Working Capital Reserve					
Total	819,525	971,331	946,356	1,264,218	33.6%
Balance December 31	1,679,401	1,683,161	1,683,435	1,390,267	

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

FY 2010 Revenues



FY 2010 Expenditures



**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 that governs these funds went into effect July 1, 1995.

Assumptions: This category represents 99 percent of the total FY 2010 revenues for this fund. This revenue is derived from five percent of the court fines collected.

Fines – Various Courts History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
05 Actual	790,874	8.5%
06 Actual	896,304	13.3%
07 Actual	933,710	4.2%
08 Actual	944,448	1.2%
09 Unaudited	943,683	0.1%
10 Budgeted	966,050	2.4%

Miscellaneous/Interest Revenues

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

Assumptions: This category represents less than one percent of the total FY 2010 revenues for this fund. The interest dividends are based on current totals in conjunction with current economic indicators. Due to a healthy fund balance and increasing interest rates, FY 2006 revenues had a large increase.

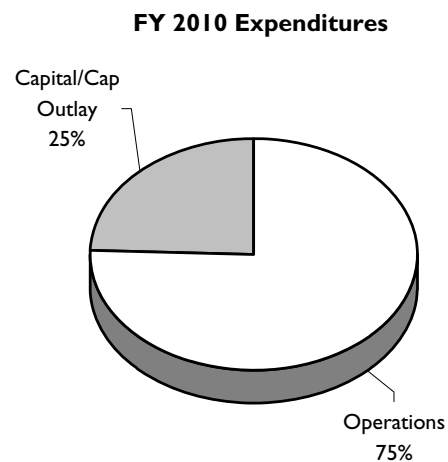
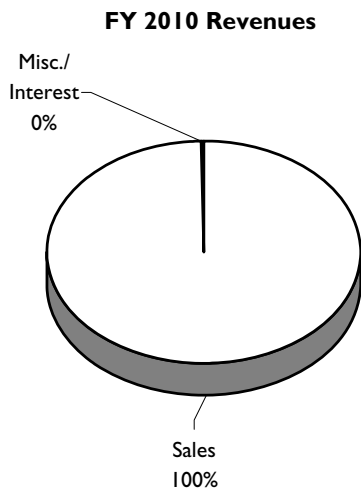
Miscellaneous/Interest Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
05 Actual	34,675	63.7%
06 Actual	62,694	80.8%
07 Actual	60,438	-3.6%
08 Actual	30,643	-49.3%
09 Unaudited	2,947	-90.4%
10 Budgeted	5,000	69.7%

police special investigation fund revenue and expenditures FY 2007 – 2010

	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget (*)	% Chg. 09-10
Balance January 1	2,979,526	4,589,402	4,583,811	3,998,271	
Revenues					
Sale of Confiscated Items	2,403,383	1,092,203	617,107	1,003,000	62.5%
Miscellaneous/Interest	213,782	129,258	68,443	4,000	-94.2%
Total Revenues	2,617,165	1,221,461	685,550	1,007,000	46.9%
Use of Fund Balance				284,212	
Total	2,617,165	1,221,461	685,550	1,291,212	88.3%
Expenditures					
Operations	397,879	626,786	504,413	974,655	93.2%
Contributions to Other Funds	-	15,535	131,000	-	-100.0%
Cont. to Cap/Capital Outlay	609,410	584,731	635,677	316,557	-50.2%
Total Expenditures	1,007,289	1,227,052	1,271,090	1,291,212	1.6%
Working Capital Reserve					
Total	1,007,289	1,227,052	1,271,090	1,291,212	1.6%
Balance December 31	4,589,402	4,583,811	3,998,271	3,714,059	

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



police special investigation fund
revenue definitions
and assumptions

Sale of Confiscated/Unclaimed

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

Assumptions: This category represents 99 percent of the total FY 2010 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
05 Actual	630,507	-11.9%
06 Actual	999,856	58.6%
07 Actual	2,403,383	140.4%
08 Actual	1,092,203	9.2%
09 Unaudited	617,107	-43.5%
10 Budgeted	1,003,000	62.5%

Miscellaneous/Interest Revenue

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

Assumptions: This category represents less than one percent of the total FY 2010 Police Special Investigations Fund revenues. The interest dividends are based on current total in conjunction with current economic indicators.

Miscellaneous/Interest Revenues History and Projections

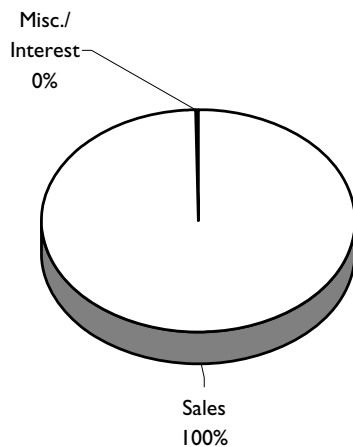
Fiscal Year	Revenue in Dollars	% Change from Prior FY
05 Actual	123,805	141.9%
06 Actual	183,654	48.5%
07 Actual	213,782	16.4%
08 Actual	129,258	-39.5%
09 Unaudited	68,443	-47.0%
10 Budgeted	4,000	-94.2%

sheriff inmate store fund revenue and expenditures FY 2007 – 2010

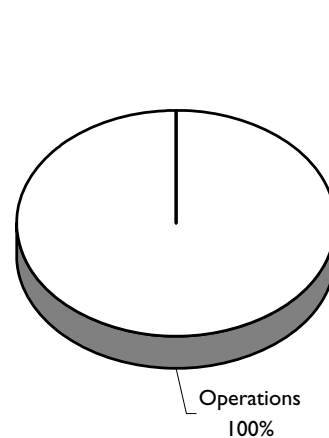
	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget (*)	% Chg. 09-10
Balance January 1	1,196,321	1,044,519	1,247,477	1,369,405	
Revenues					
Sales	254,742	332,109	341,367	350,000	2.5%
Miscellaneous/Interest	34,219	15,707	452	1,000	121.2%
Total Revenues	288,961	347,816	341,819	351,000	2.7%
Use of Fund Balance		-		177,816	
Total	288,961	347,816	341,819	528,816	54.7%
Expenditures					
Operations	153,763	144,858	205,901	528,816	156.8%
Cont. to Cap/Capital Outlay	287,000		13,990		-100.0%
Total Expenditures	440,763	144,858	219,891	528,816	140.5%
Working Capital Reserve					
Total	440,763	144,858	219,891	528,816	140.5%
Balance December 31	1,044,519	1,247,477	1,369,405	1,191,589	

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

FY 2010 Revenues



FY 2010 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 99 percent of the total FY 2010 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
05 Actual	197,123	17.4%
06 Actual	187,123	-5.1%
07 Actual	254,742	36.1%
08 Actual	322,109	20.9%
09 Unaudited	341,367	2.8%
10 Budgeted	350,000	2.5%

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 less than one percent of the total FY 2010 projections for this fund. The interest dividends are projected based on current total projected revenue in conjunction with current economic indicators. Interest earnings decreased in FY 2007 and FY 2008 due to a use of fund balance.

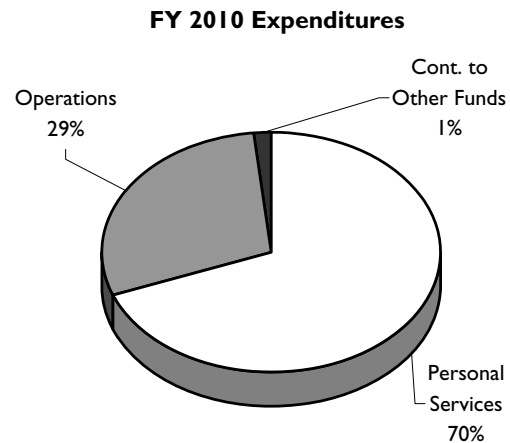
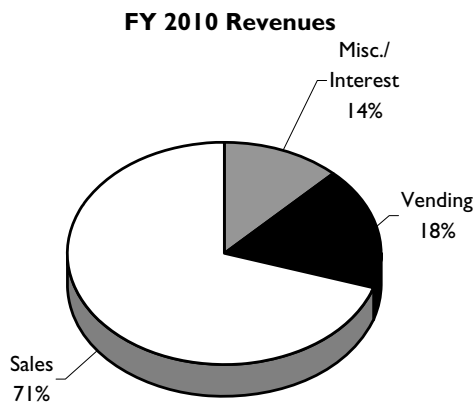
Miscellaneous/Interest Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
05 Actual	29,002	78.1%
06 Actual	43,242	49.1%
07 Actual	34,219	-20.9%
08 Actual	15,707	-56.9%
09 Unaudited	452	-97.1%
10 Budgeted	1,000	121.2%

corrections inmate welfare fund revenue and expenditures FY 2007 – 2010

	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget (*)	% Chg. 09-10
Balance January 1	225,530	204,467	175,160	141,315	
Revenues					
Miscellaneous/Interest	12,427	16,126	9,031	9,650	6.9%
Vending Sales	12,315	15,611	18,322	14,000	-23.6%
Merchandise Sales	65,112	57,367	58,591	55,000	-6.1%
Total Revenues	89,854	89,104	85,944	78,650	-8.5%
Use of Fund Balance		-		70,608	
Total	89,854	89,104	85,944	149,258	73.7%
Expenditures					
Personal Services	74,875	71,266	66,756	103,035	54.3%
Operations	35,175	46,481	52,375	43,935	-16.1%
Cont. to Other Funds	867	664	658	2,288	247.7%
Total Expenditures	110,917	118,411	119,789	149,258	24.6%
Working Capital Reserve					
Total	110,917	118,411	119,789	149,258	24.6%
Balance December 31	204,467	175,160	141,315	70,707	-50.0%

(*) 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 88 percent of the total FY 2010 projections for this fund.

Sales History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
05 Actual	52,439	-36.4%
06 Actual	86,875	65.7%
07 Actual	77,427	-10.9%
08 Actual	72,978	-5.7%
09 Unaudited	76,913	5.4%
10 Budgeted	69,000	-10.3%

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 12 percent of the total FY 2010 revenues for the Corrections Inmate Welfare Fund. The interest dividends are projected based on current total projected revenue in conjunction with current economic indicators.

Miscellaneous/Interest Revenues History and Projections

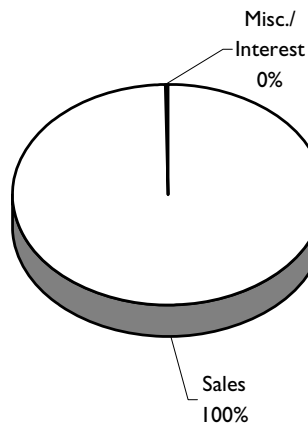
Fiscal Year	Revenue in Dollars	% Change from Prior FY
05 Actual	15,166	-14.9%
06 Actual	15,371	1.4%
07 Actual	12,427	-19.1%
08 Actual	16,126	29.8%
09 Unaudited	9,031	-44.0%
10 Budgeted	9,650	6.9%

sheriff special operations fund revenue and expenditures FY 2007 – 2010

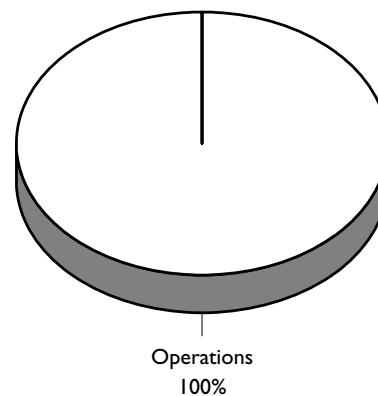
	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget (*)	% Chg. 09-10
Balance January 1	243,619	442,747	906,527	859,137	
Revenues					
Sale of Confiscated/Unclaimed	246,922	860,306	392,113	250,000	-36.2%
Miscellaneous/Interest	2,646	2,469	1,034	850	-17.8%
Total Revenues	249,568	862,775	393,147	250,850	-36.2%
Use of Fund Balance	-	-	-	558,192	
Total	249,568	862,775	393,147	809,042	105.8%
Expenditures					
Operations	48,045	48,997	141,815	809,042	470.5%
Cont. to Cap./Capital Outlay	2,395	349,998	298,722	-	
Total Expenditures	50,440	398,995	440,537	809,042	83.6%
Working Capital Reserve	-	-	-	-	
Total	50,440	398,995	440,537	809,042	83.6%
Balance December 31	442,747	906,527	859,137	300,945	

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

FY 2010 Revenues



FY 2010 Expenditures



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

Sales of Confiscated/Unclaimed

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

Assumptions: Revenues in this category are extremely unpredictable due to the nature of their collection and are, therefore, conservatively projected. This revenue type represents 99 percent of the total FY 2010 projections for this fund.

Sales of Confiscated/Unclaimed History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
05 Actual	14,394	100.0%
06 Actual	201,194	1,297.8%
07 Actual	246,922	22.7%
08 Actual	860,306	248.4%
09 Unaudited	392,113	-54.4%
10 Budgeted	250,000	-36.2%

Miscellaneous/Interest Revenues

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

Assumptions: Revenues in this category represents less than one percent of the total FY 2010 projections for this fund. The interest dividends are projected based on current total projected revenues in conjunction with current economic indicators. The various miscellaneous revenues are unpredictable and are, therefore, conservatively projected.

Miscellaneous/Interest Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
05 Actual	3,813	1,928.2%
06 Actual	38,424	907.7%
07 Actual	2,646	-93.1%
08 Actual	2,469	-6.7%
09 Unaudited	1,034	-58.1%
10 Budgeted	850	-17.8%

district attorney special operations fund revenue and expenditures FY 2007 – 2010

	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget (*)	% Chg. 09-10
Balance January 1	-	-	19,255	229,432	10.92
Revenues					
Sale of Confiscated/Unclaimed		19,255	154,513		-100.0%
Miscellaneous/Interest		-	131,147	-	-100.0%
Total Revenues	-	19,255	285,660	-	-100.0%
Use of Fund Balance	-	-	-		
Total	-	19,255	285,660	-	-100.0%
Expenditures					
Personal Services			72,250	-	-100.0%
Operations		-	3,233	-	-100.0%
Cont. to Other Funds		-	-	-	
Cont. to Cap./Capital Outlay		-	-	-	
Total Expenditures	-	-	75,483	-	-100.0%
Working Capital Reserve	-	-	-		
Total	-	-	75,483	-	-100.0%
Balance December 31	-	19,255	229,432	229,432	0.0%

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

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

Sales of Confiscated/Unclaimed

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

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

Sales of Confiscated/Unclaimed History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	19,255	0%
09 Unaudited	154,513	702.5%
10 Budgeted	0	0%

Miscellaneous/Interest Revenues

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

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

Miscellaneous/Interest Revenues History and Projections

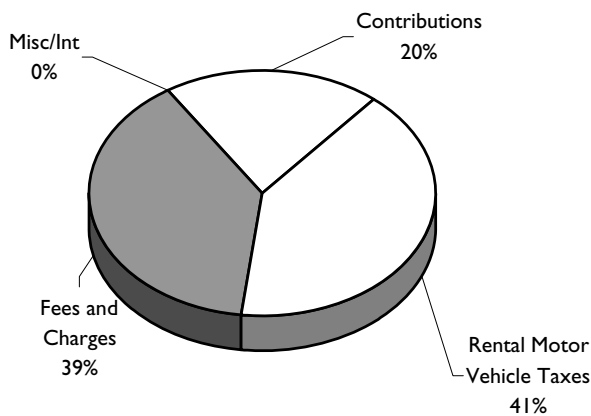
Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	0	0%
09 Unaudited	131,147	0%
10 Budgeted	0	0%

stadium operating fund revenue and expenditures FY 2007 – 2010

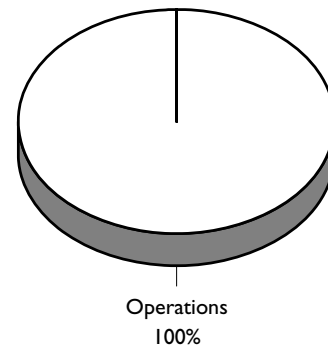
	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget (*)	% Chg. 09-10
Balance January 1	-	-	2,126,821	1,427,339	
Revenues					
Rental Motor Vehicle Taxes		571,655	865,501	810,125	-6.4%
Fees and Charges		-	681,520	774,000	13.6%
Miscellaneous/Interest		17,201	210	750	257.1%
Contributions		1,537,965	400,000	400,000	0.0%
Total Revenues	-	2,126,821	1,947,231	1,984,875	1.9%
Use of Fund Balance	-	-		216,591	
Total	-	2,126,821	1,947,231	2,201,466	13.1%
Expenditures					
Operations		-	2,646,713	2,201,466	-16.8%
Total Expenditures	-	-	2,646,713	2,201,466	-16.8%
Working Capital Reserve	-	-	-		
Total	-	-	2,646,713	2,201,466	-16.8%
Balance December 31	-	2,126,821	1,427,339	1,210,748	

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

FY 2010 Revenues



FY 2010 Expenditures



stadium operating fund revenue definitions and assumptions

Rental Motor Vehicle Taxes

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

Assumptions: Revenues in this category represents 41 percent of the total FY 2010 projections for this fund. This tax became effective April 1, 2008, as part of the repayment plan for the Gwinnett County Baseball Stadium.

Rental Motor Vehicle Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	571,655	0%
09 Unaudited	865,501	51.4%
10 Budgeted	810,125	-6.4%

Fees and Charges

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

Assumptions: Revenues in this category represents 39 percent of the total FY 2010 projections for this fund. Fees/rates include: ticket surcharge at \$1.00 each; stadium rental fees at \$250,00 annually; parking fees at 50 percent of \$3.00 per car and \$10.00 per bus; naming rights at anything over \$350,000 (the first \$350,000 goes to the Braves organization).

Fees and Charges History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	0	0%
09 Unaudited	681,520	100.0%
10 Budgeted	774,000	13.6%

Miscellaneous/Interest Revenues

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

Assumptions: Revenues in this category represents less than one percent of the total FY 2010 projections for this fund. The interest dividends are projected based on current total projected revenues in conjunction with current economic indicators. The various miscellaneous revenues are unpredictable and are, therefore, conservatively projected.

Miscellaneous/Interest Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	0	0%
09 Unaudited	210	100.0%
10 Budgeted	750	257.1%

Contributions

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

Assumptions: This revenue type represents 20 percent of the total FY 2010 projections for this fund. The O&M agreement is based on an annual contribution from GCVB of \$400,000.

Contributions History and Projections

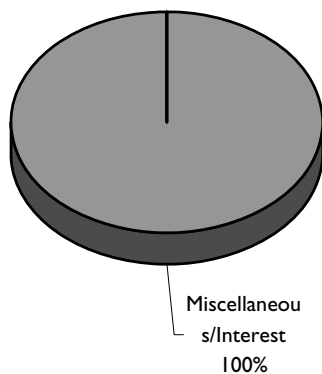
Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	0	0%
09 Unaudited	400,000	100.0%
10 Budgeted	400,000	0%

tourism sustainability fund revenue and expenditures FY 2007 – 2010

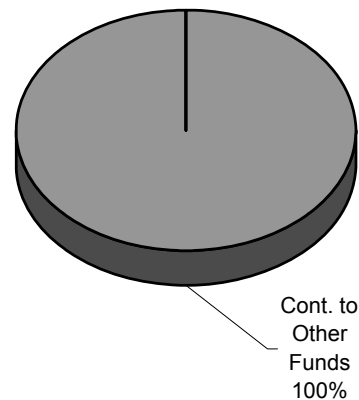
	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget (*)	% Chg. 09-10
Balance January 1	-	-	6,011,669	6,022,961	
Revenues					
Transfer from Tourism Fund		6,000,000			
Miscellaneous/Interest		11,669	11,292	7,500	-33.6%
Total Revenues	-	6,011,669	11,292	7,500	-33.6%
Use of Fund Balance	-	-	-	1,181,873	
Total	-	6,011,669	11,292	1,189,373	10432.9%
Expenditures					
Operations		-			
Cont. to Other Funds		-	-	1,189,373	
Cont. to Cap./Capital Outlay		-	-	-	
Total Expenditures	-	-	-	1,189,373	
Working Capital Reserve	-	6,011,669			
Total	-	6,011,669	-	1,189,373	
Balance December 31	-	6,011,669	6,022,961	4,841,088	

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

FY 2010 Revenues



FY 2010 Expenditures



**tourism sustainability
fund**
revenue definitions
and assumptions

Transfer from Other Funds

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

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

Transfer from Other Funds History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	6,000,000	-
09 Unaudited	0	-
10 Budgeted	0	-

Miscellaneous/Interest Revenues

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

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

Miscellaneous/Interest Revenues History and Projections

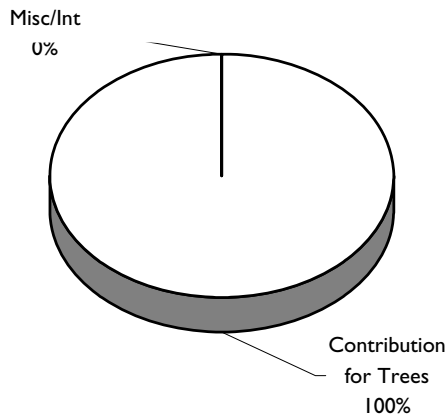
Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	11,669	
09 Unaudited	11,292	-3.2
10 Budgeted	7,500	-33.6%

tree bank fund revenue and expenditures FY 2007 – 2010

	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget (*)	% Chg. 09-10
Balance January 1	-	-	-	20,805	
Revenues					
Contribution for Trees		-	20,800	5,000	-76.0%
Miscellaneous/Interest		-	5	5	0.0%
Total Revenues	-	-	20,805	5,005	-75.9%
Use of Fund Balance	-	-	-		
Total	-	-	20,805	5,005	-75.9%
Total Expenditures	-	-	-		
Working Capital Reserve	-	-		5,005	
Total	-	-	-	5,005	
Balance December 31	-	-	20,805	25,810	

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

FY 2010 Revenues



tree bank fund
revenue definitions
and assumptions

Contributions for Trees

Definition: Revenues in this category are received through a contribution, in accordance with the Gwinnett County *Buffer, Landscape, and Tree Ordinance*, from developers or builders for tree preservation and replacement when trees are removed for developing or building purposes.

Assumptions: The revenues in this category are new and are therefore conservatively projected.

Contributions for Trees History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	0	-
09 Unaudited	20,800	0%
10 Budgeted	5,000	-76.0%

Miscellaneous/Interest Revenues

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

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

Miscellaneous/Interest Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	0	-
09 Unaudited	5	0%
10 Budgeted	5	0%

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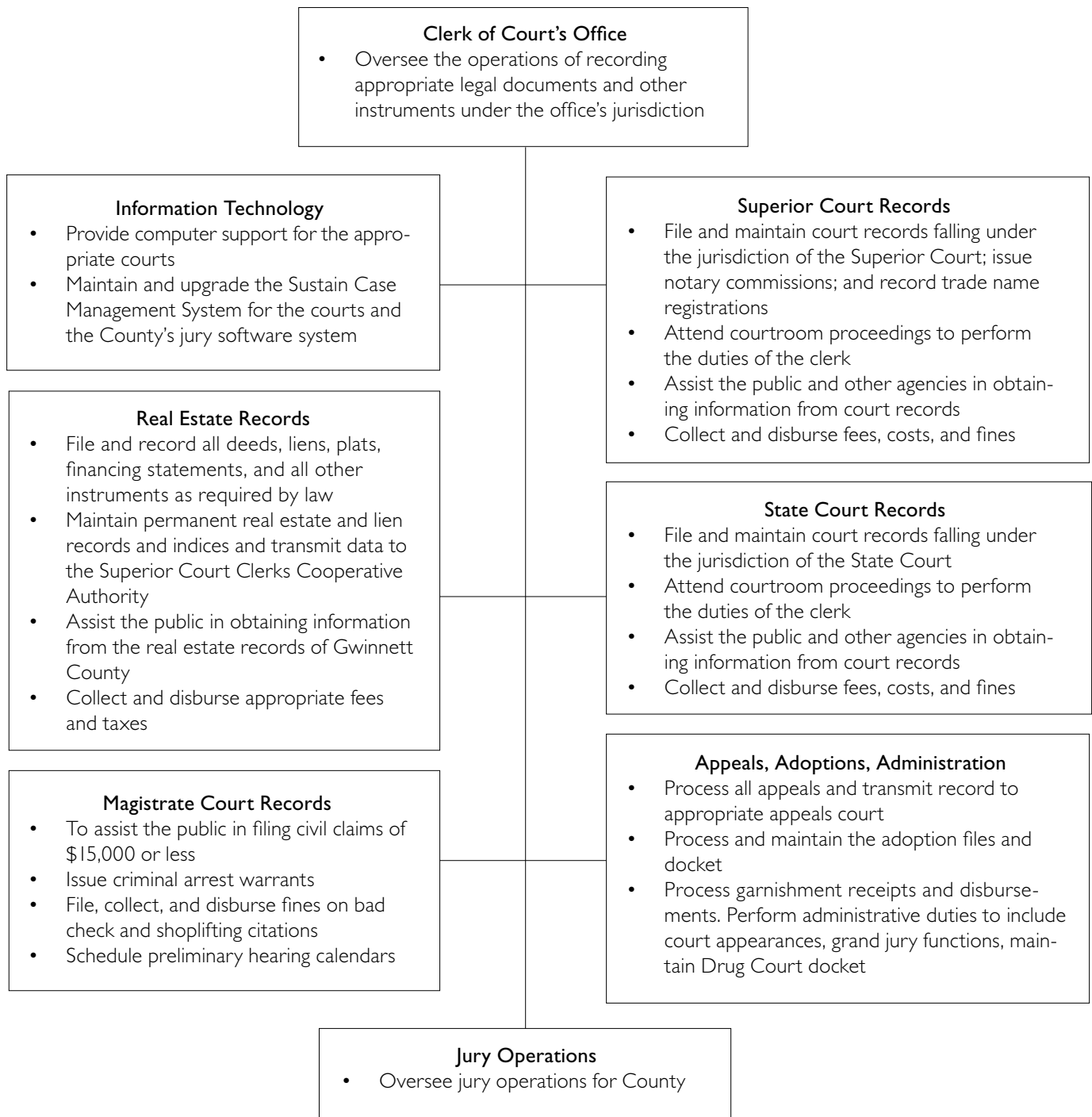


• departmental information

This section includes organizational charts that reflect the structure of the agency, mission, issues, goals and performance measures, personnel summaries, and a historical summary of expenditures and appropriations.

clerk of court: mission and organization chart

To enter and record all orders, decrees, judgments, and other proceedings of the Superior, State, and Magistrate Courts of Gwinnett County, as well as other duties required by law.



clerk of court: goals, performance measures, issues, and budgets

Clerk of Court (Goals, Performance Measurements, and Budgets)

Departmental Goals

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

	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
Judicial cases filed	121,140	134,893	133,491	142,952
Property records recorded	254,163	214,211	218,252	182,500
Notary commissions/trade names issued	6,609	5,945	5,428	5,832

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

	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
Number of Deputy Clerks	81	83	91	91
Filings per clerk	4,718	4,278	3,925	3,640
Jurors drawn	39,989	43,145	45,455	46,000
Jury trials	291	293	363	375
Number of Jury Clerks	4	4	4	4

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

	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
Civil costs and recording fees	\$ 9,814,210	\$ 10,401,278	\$ 10,423,188	\$ 6,727,036
Criminal fines	\$ 5,235,415	\$ 5,713,376	\$ 6,267,444	\$ 5,828,505
Transfer taxes collected	\$ 7,789,236	\$ 3,813,046	\$ 2,424,445	\$ 1,699,781
Intangible taxes collected	\$ 25,091,085	\$ 15,121,803	\$ 13,402,370	\$ 9,179,668

4. To reconcile and disburse court trust funds.

	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
Criminal cash bonds	\$ 6,110,066	\$ 6,047,355	\$ 4,309,756	\$ 4,300,187
Garnishments	\$ 15,894,055	\$ 19,634,258	\$ 19,535,308	\$ 22,589,780
Special registry	\$ 20,129,022	\$ 29,676,356	\$ 27,720,432	\$ 24,375,160

Departmental Issues for FY 2010

1. Implementation of new case management system
2. Close out department renovation project
3. Training & replacement of personnel due to retirement

Departmental Issues for FY 2011 and Beyond

1. Provide quality and timely service while maintaining budget expense at lowest levels possible
2. Establish accounting division to reconcile and manage revenue collections & trust funds

Clerk of Court (General Fund)

	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget
Expenditures/Appropriations (\$)				
Personal Services	5,756,830	5,873,637	6,178,771	6,364,373
Operations	2,418,027	2,431,493	2,433,704	2,621,209
Contributions to Other Funds	96,561	79,103	67,609	90,380
Contribution to Capital/Capital Outlay	19,084	1,200	4,800	-
Total	8,290,502	8,385,433	8,684,884	9,075,962

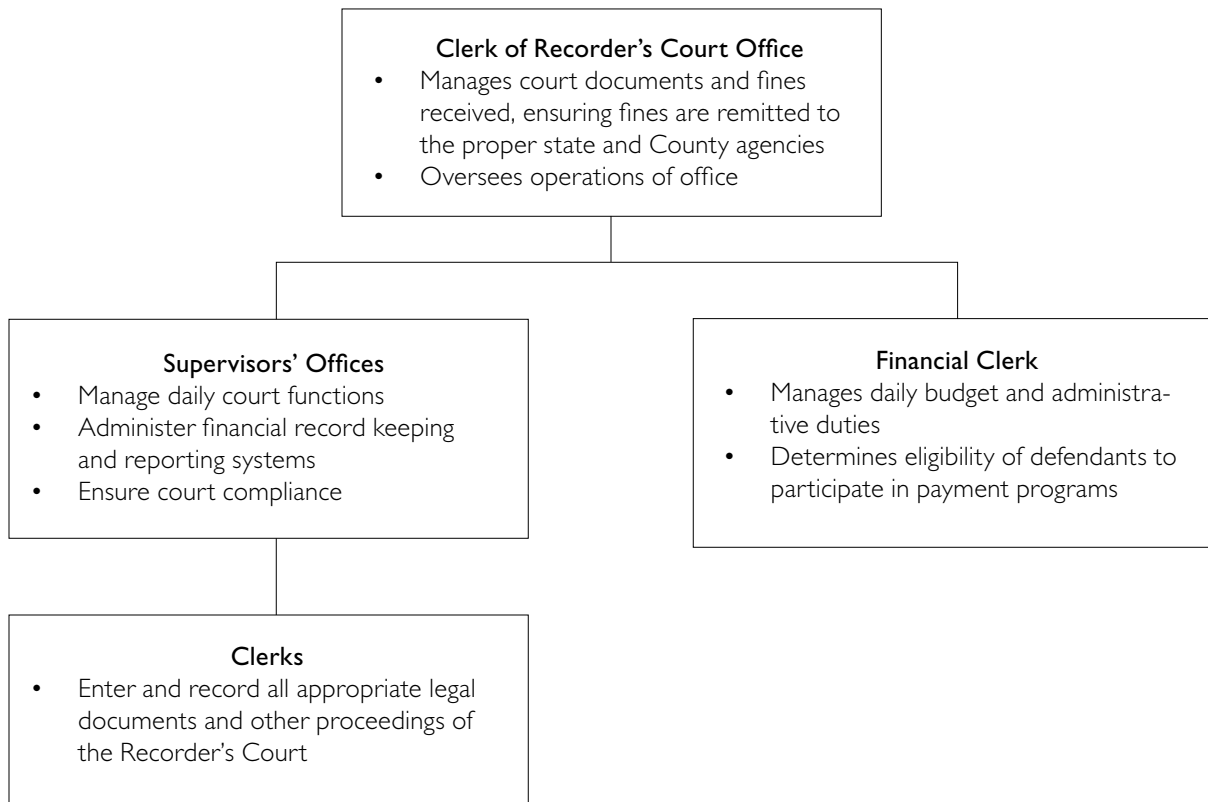
Authorized Positions - Clerk of Court	97	99	106	106
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FY 2010 Program Modifications (\$)

1. Restore to the March 3, 2009 level of service		2010 Budget	2011 Est.
		971,208	0

clerk of recorder's court: mission and organization chart

To effectively handle all court documentation for all traffic and code ordinance citations, violations, and accusations filed in accordance with the laws of the State of Georgia and Gwinnett County.



clerk of recorder's court: goals, performance measures, issues, and budgets

Clerk of Recorder's Court (Goals, Performance Measures, Issues, and Budgets)

Departmental Goals

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

	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
Cases handled without court appearance	68,284	61,707	64,792	65,500
Money received without court appearance	\$ 10,788,470	\$ 10,860,492	\$ 11,403,516	\$12,600,000
Total number of citations processed	106,970	128,364	134,782	141,000

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

	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
Court appearance - money received	\$ 954,265	\$ 888,690	\$ 933,124	\$989,000
Probation - money received	\$ 1,042,677	\$ 1,200,252	\$ 1,260,264	\$1,350,000
Credit card program - money received	\$ 2,241,632	\$ 2,471,131	\$ 2,594,687	\$3,000,000

Departmental Issues for FY 2010

- 1 We are converting to a new Case Management System in 2010 that will improve the operations of our office in many areas.
- 2 Phone wait times for defendants with questions regarding their cases or fine amounts are often extensive.
- 3 Develop a written policies and procedures in the Clerk of the Recorder's Court.
- 4 The Recorder's Courts General Ledger is maintained in Quicken and doesn't interface with SAP.
- 5 Implement a formal training program for new Court Associates.
- 6 Process Bench Warrants more carefully and efficiently.

Departmental Issues for FY 2011 and Beyond

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

Clerk of Recorder's Court (General Fund)

	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget
Expenditures/Appropriations (\$)				
Personal Services	893,915	991,259	1,030,625	1,059,177
Operations	141,155	118,977	111,084	122,272
Contributions to Other Funds	13,979	11,366	18,699	11,523
Total	1,049,049	1,121,602	1,160,408	1,192,972

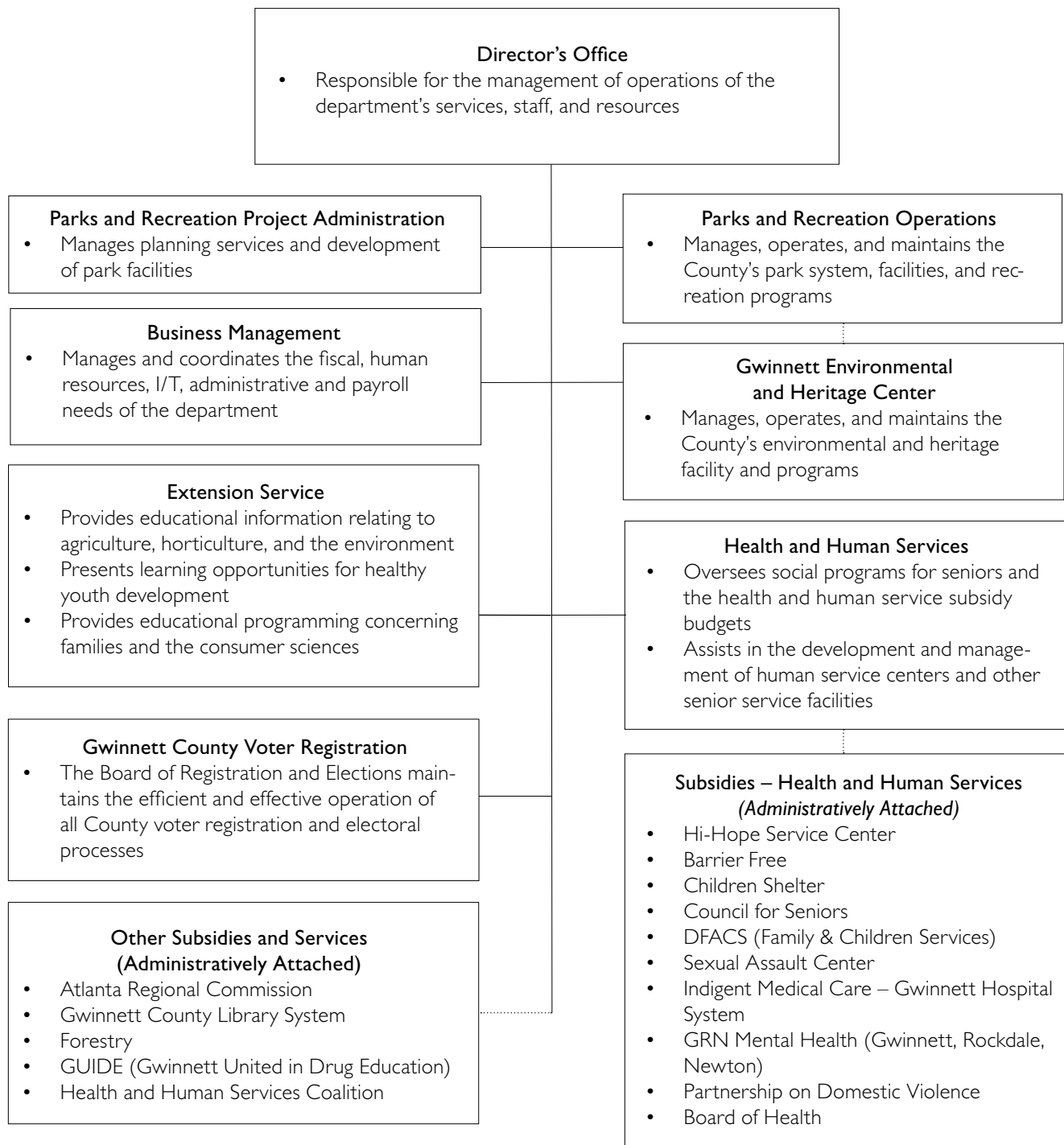
Authorized Positions - Clerk of Recorder's Court	17	17	17	17
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FY 2010 Program Modifications (\$)

	2010 Budget	2011 Est.
1. Restore to the March 3, 2009 level of service	21,086	-
2. Two additional employees		80,000

community services: mission and organization chart

The Department of Community Services provides high quality social, recreational, educational and other human services in partnership with the Gwinnett community. We envision a diverse, vibrant, and safe Gwinnett community where residents are healthy and successful. We will partner with others to enhance the quality of life of families and individuals residing in Gwinnett County. We believe in honesty, integrity, and ethical conduct. We are customer-oriented and both accountable and responsive to our citizens. We believe in teamwork and collaboration with our community partners. We promote safety, cost efficiency, innovation, and service excellence.



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

Community Services (Goals, Performance Measures, and Issues)

Departmental Goals

1.	To plan and construct quality parks, greenways, and other facilities that are easily maintained and well accepted by the citizens of Gwinnett.	<u>2007 Actual</u>	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Proj.</u>
	Master plans or feasibility studies	5	4	4	3
	In-house construction projects completed	16	15	9	0*
	*In-house construction crew has been dissolved				
2.	To effectively and efficiently offer camps, programs, classes, and events at new and existing recreation facilities on a year round basis.	<u>2007 Actual</u>	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Proj.</u>
	Classes, programs, camps and events offered	5,616	6,259	6,660	6,693
3.	To generate grant funding, sponsorships, and donations to help offset expenses of recreation programs and events.	<u>2007 Actual</u>	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Proj.</u>
	Grant funding/donations received	\$74,087	\$18,218	\$27,327	\$120,327*
	*New scoreboard donation/installation program in '10.				
4.	To provide quality health and human services to the citizens of Gwinnett County.	<u>2007 Actual</u>	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Proj.</u>
	Percentage seniors satisfied with programs	100%	100%	100%	100%
5.	To provide educational assistance to youth and adult citizens and businesses through telephone calls, office visits, site visits, and the phone tree system for Extension Services.	<u>2007 Actual</u>	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Proj.</u>
	Citizens assisted through phone calls	69,086	57,889	73,742	67,500
	Citizens assisted through office visits	4,077	2,992	2,883	2,500

Departmental Issues for FY 2010

1. Evaluation of SVR implementation/Mid Year -Budget Reduction/Increases of 2009 and service delivery for Parks & Recreation.
2. Continuation of the 2009 SPLOST capital program schedule and program management services. Begin implementation.
3. Implementation of revised non-resident rates and fees for programs/services in the Recreation Fund (includes Parks & Recreation and the Environmental & Heritage Center).
4. Evaluation of strategic initiatives associated with the provision of Senior Services, including reduction of senior clients on waiting lists, increased volunteers, and increased revenue generation.
5. Management of the programming/construction of the Senior Services Center – CDBG Project.
6. Evaluation and implementation of Voter Registration and Elections operational analysis.

Departmental Issues for FY 2011 and Beyond

1. Implementation of the 2009 SPLOST program for Parks & Recreation.
2. Management of the Recreation Fund to provide for expansion of services due to the implementation of the 2009 SPLOST program for Parks & Recreation.
3. Development of long-range strategies to address the increasing Senior Services needs for a growing senior citizen population.
4. Continued development of a succession plan with each division within Community Services for key management positions.
5. Continued evaluation of Voter Registration and Elections operations and adherence to all federal/state/local elections' laws.
6. Enhancement of tax-supported services to Gwinnett County citizens through greater utilization of volunteers and other means of community support; increased revenue generation for services; and operational efficiencies through technology and training.

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Community Services (Recreation Fund)

Expenditures/Appropriations (\$'s)	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget
Personal Services	12,124,912	14,495,468	14,968,334	22,186,577
Operations	7,859,033	9,063,740	8,896,457	10,573,890
Debt Service	2,522,691	2,521,600	2,527,200	2,538,950
Contribution to Capital/Cap Outlay	2,802,000	15,110,561	865,740	2,526,769
Contributions to Other Funds	3,779,941	2,460,789	2,487,992	3,619,962
Total	29,088,577	43,652,158	29,745,723	41,446,148

Authorized Positions - Community Services	189	197	166	176
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FY 2010 Program Modifications (\$'s)	2010 Budget	2011 Est.
1. Contribution to capital	3,619,962	3,701,464
2. Ground Maintenance – Add 5 positions	210,000	210,000
3. Support Services – Add one Trade Tech	50,000	50,000
4. Recycling	16,000	16,000
5. Turf management – irrigation, other	100,000	100,000
6. Additional utilities – new facilities, other	424,381	424,381
7. Annual contracts: boilers/pool packs	30,000	30,000
8. Contractual mowing/trimming	100,000	100,000
9. New parks supplies: (Freeman's Mill, Rabbit Hill, Bay Creek, other)	28,000	28,000
10. Aquatics – restore expenses to 3/09 level	317,313	317,313
11. Aquatics – Add one Rec Leader	42,000	42,000
12. Aquatics – Add one Fac. Prog. Asst (Bogan)	42,000	42,000
13. Recreation – Add one Rec Supv (RJCC)	50,000	50,000
14. Recreation – Add one Rec. Leader (P-ville)	42,000	42,000
15. Special event – Lighting of the Tree	35,000	35,000
16. General printing (addn. cost – print shop)	10,000	10,000
17. Decrease projected revenues:		
- not charging YAAs for lights	155,000	
- not charging YAAs for water	22,000	
- not increase instructors' fees	7,000	
- not addn pools' weekend fees	100,000	
18. Partial restoration of 9% reduction at Environmental & Heritage Center	80,000	80,000
19. Shift admin. Costs from general to rec fund	116,420	53,630
20. Fleet costs	19,498	
21. Restore administrative costs	23,220	

Community Services (General Fund)

Expenditures/Appropriations (\$'s)	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget
Personal Services	3,209,491	3,186,002	3,256,081	2,732,466
Operations	1,437,840	1,574,601	1,534,330	713,084
Contributions to Other Funds	196,080	202,857	210,390	195,812
Total	4,843,411	4,963,460	5,000,801	3,641,362

Authorized Positions - Community Services	50	50	44	45
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FY 2010 Program Modifications (\$'s)	2010 Budget	2011 Est.
1. Senior Services Case Manager	59,528	59,528

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Community Services (General Fund-Elections*)

Expenditures/Appropriations (\$'s)	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget
Personal Services	N/A	1,938,552	681,195	2,063,313
Operations	N/A	3,152,556	489,176	3,753,653
Contributions to Other Funds	N/A	10,552	8,681	10,784
Total	-	5,101,660	1,179,052	5,827,750

Authorized Pos - Comm Srvc (Elections Only) N/A 11 8 10

FY 2010 Program Modifications (\$'s)	2010 Budget	2011 Est.
I. Elections	93,451	93,451

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

Community Services (Subsidized Agencies-General Fund)

Expenditures/Appropriations (\$'s)	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget
Personal Services	80,383	101,716	104,254	103,795
Operations	844,065	629,006	596,456	728,752
Contributions to Other Funds	19,287	1,601	1,808	2,274
Contribution - Subsidized Agencies	22,353,321	23,595,416	23,434,718	23,428,132
Total	23,297,056	24,327,739	24,137,236	24,262,953

Authorized Positions - Support Services (*) 2 2 2 2

FY 2010 Program Modifications (\$'s)	2010 Budget	2011 Est.
1 Restore funding for the Association of Retarded Citizens	123,466	123,466
2 Restore funding for Barrier Free	3,372	3,372
3 Restore funding for the Board of Health	148,990	148,990
4 Restore funding for the Children Shelter	66,150	66,150
5 Restore funding for the Council for Seniors	2,790	2,790
6 Restore funding for DFACS (Family & Children's Srvc)	74,354	74,354
7 Restore funding for the Human Services Coalition	5,797	5,797
8 Restore funding for Indigent Medical Care	45,000	45,000
9 Restore funding for the Library Subsidy	1,867,000	1,867,000
10 Restore funding for Mental Health	76,830	76,830

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

Community Services (Crime Victims Assistance Fund)

Expenditures/Appropriations (\$'s)(**)	2007 Actual	2008 Actual	2009 Unaudited	2010 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

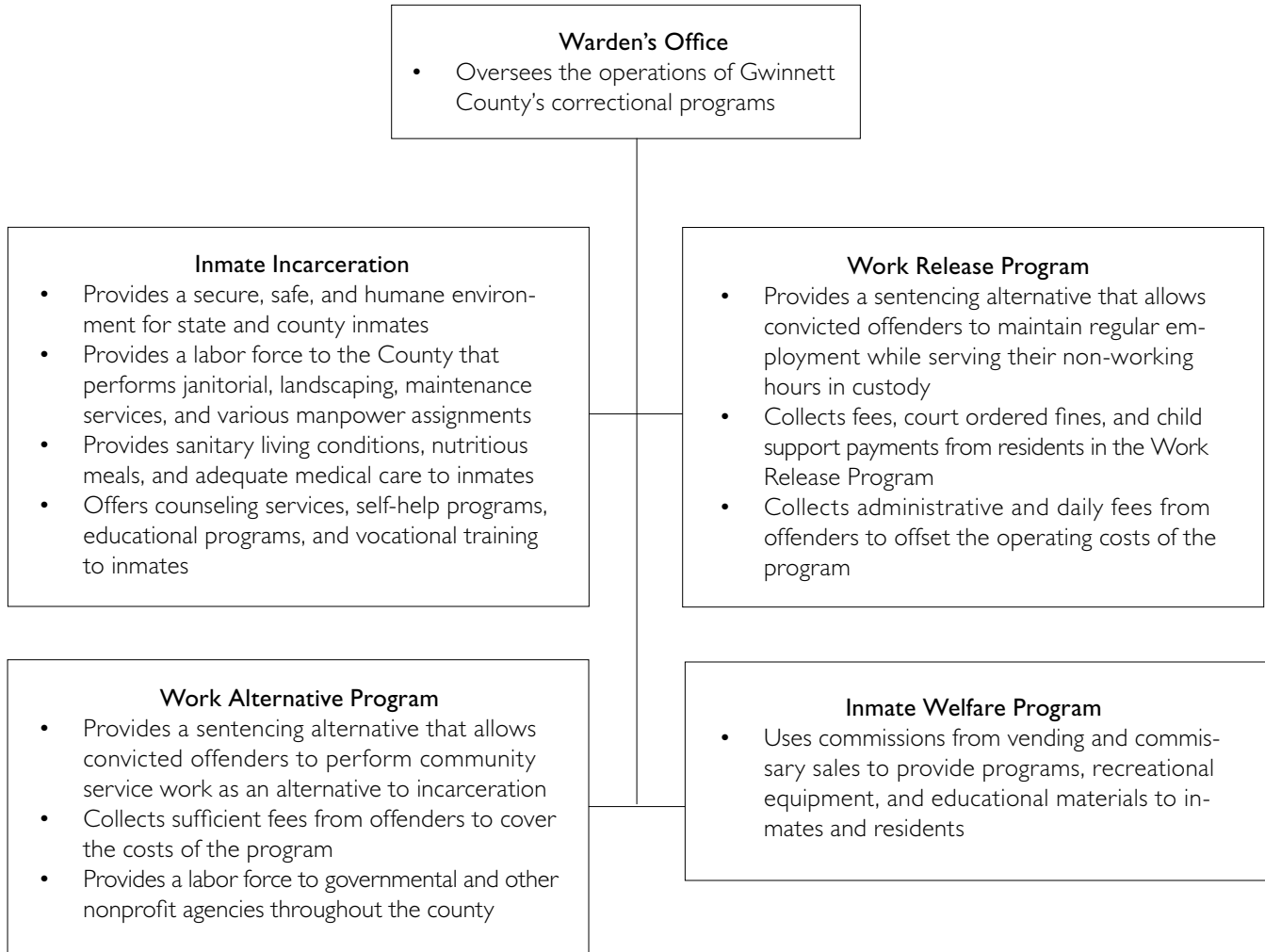
Authorized Positions - Community Services - - - -

FY 2010 Program Modifications (\$'s)	2010 Budget	2011 Est.
None.	-	-

(**) The Solicitor and District Attorney also use this fund.

correctional services: mission and organization chart

The mission of the Department of Corrections is to promote community safety by maintaining a safe and secure environment that encourages positive change and provides quality services that make a difference. Our vision is to be a model of excellence in the field of Corrections. The values that best represent the core principles of the Gwinnett County Department of Corrections are Integrity, Professionalism, and Respect.



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

Correctional Services (Goals, Performance Measures, and Issues)

Departmental Goals

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

	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
Avg. inmate population - County Sentenced	274	290	343	320
Avg. inmate population - State Sentenced	209	227	124	128

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

	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
Working inmates on external details	280	320	229	100
External detail hours actually worked	255,090	303,474	221,172	156,000
Value of work performed by inmates	\$ 2,969,248	\$ 3,532,437	\$ 2,574,442	1,815,840

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

	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
Average work release population	183	164	123	96
Work Alternative Program community service hours performed	60,240	52,848	53,286	50,000
Value of community service labor	\$ 328,387	\$ 328,015	\$ 366,849	362,500

4. To train inmates under the Workforce Investment Act (WIA) to provide vocational and educational training to the offender population.

	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
Inmates graduating from WIA training	44	33	61	40
Inmates earning their GED	50	63	32	20

Departmental Issues for FY 2010

1. Staffing - Seventeen FT and three PT positions were delimited in 2009 and other positions vacated due to retirements and resignations.
2. Funding - 2009 budget failed to fund a CPI increase in the department's medical contract, and the department may not be able to absorb the additional cost
3. Revenue - Work Release Program revenue affected by declining population and economic downturn; reduction in the number of state inmates housed on behalf of the Georgia Department of Corrections has produced a corresponding decrease in per-diem revenue.

Departmental Issues for FY 2011 and Beyond

1. Outcome of the County Administrator's study of departmental operations and services will determine the department's business plan.

Correctional Services (General Fund)

Expenditures/Appropriations (\$'s)	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget
Personal Services	8,952,687	9,189,179	9,274,601	9,397,253
Operations	3,251,406	3,779,917	3,414,163	3,088,065
Contributions to Other Funds	402,067	313,317	155,815	235,679
Total	12,606,160	13,282,413	12,844,579	12,720,997

Authorized Positions - Correctional Services 141 141 124 138

FY 2010 Program Modifications (\$)	2010 Budget	2011 Est.
I. Restore to the March 3, 2009 level of service	1,635,726	-

Correctional Services (Inmate Welfare Fund)

Expenditures/Appropriations (\$'s)	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget
Personal Services	74,875	71,266	66,756	103,035
Operations	35,175	46,484	52,375	43,935
Contributions to Other Funds	867	662	658	2,288
Total	110,917	118,412	119,789	149,258

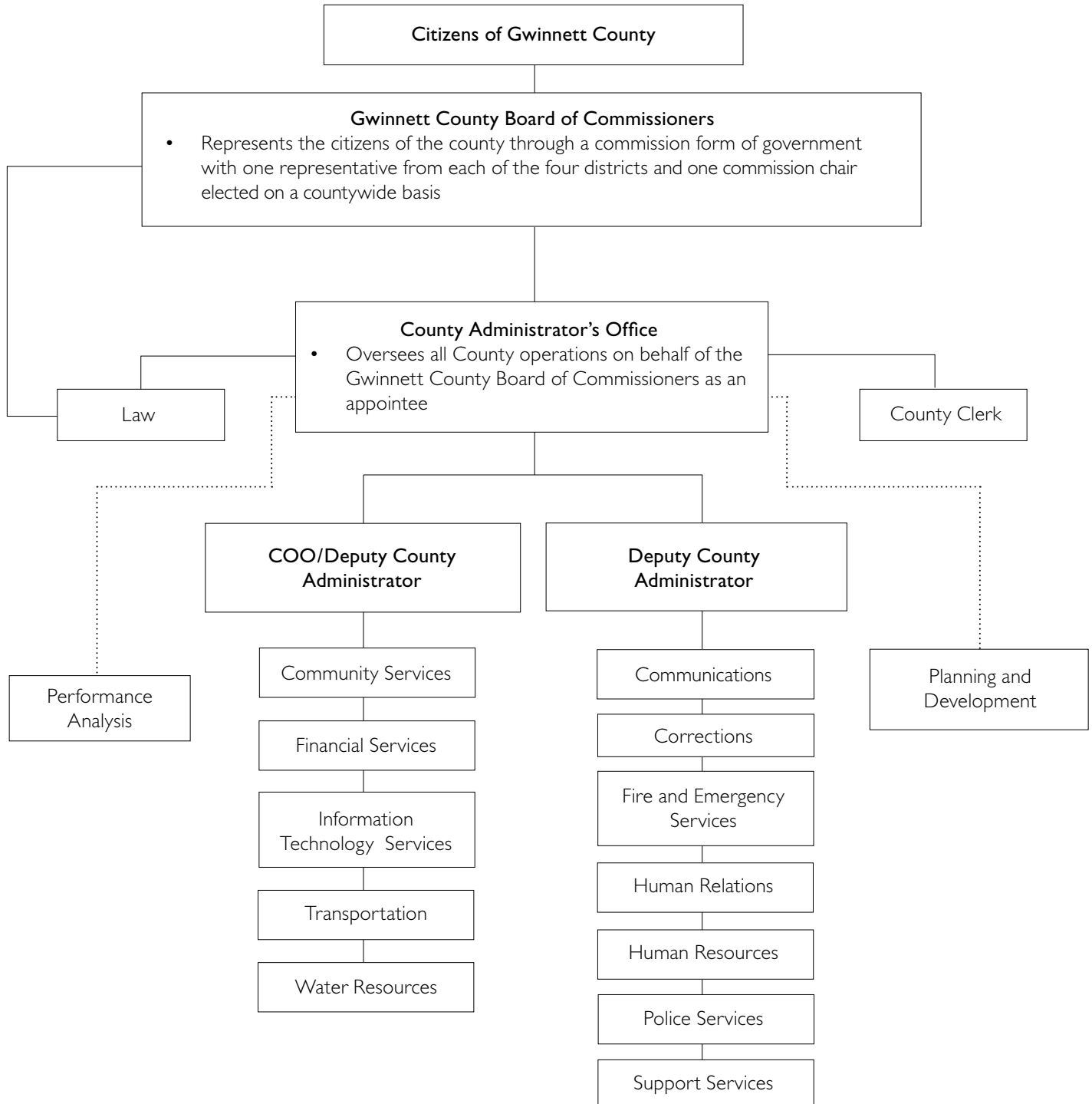
Authorized Positions - Correctional Services | | | |

FY 2010 Program Modifications (\$)	2010 Budget	2011 Est.
None.	-	-

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county administrator: mission, vision, values, and organization chart

The Gwinnett County Government will deliver Superior Services in Partnership with Our Community. Gwinnett County sets the standard as a dynamic, vibrant community where all people can enjoy essential economic opportunities, safe neighborhoods, plentiful green space, and recreational facilities. We are committed to partnering with others in our community who share a dedication to making life better for our citizens. We believe in honesty, fairness, and respect for all. We believe in stewardship of public resources, protection of the environment, and that all citizens should expect to live and work in a clean and secure community. We value excellence, creativity, innovation, and new technologies and ideas. We believe that our government must be customer-focused, fiscally responsible, and deliver services that are among the best in the nation.



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

County Administration (Goals, Performance Measures, and Issues)

Departmental Goals

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

	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
Agenda Items Processed	1135	1100	941	1,000
Board of Commissioners Meetings	36	34	41	34

- 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.

	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
Program Modifications Requested	\$ 35,052,939	\$ 36,540,164	\$ 40,667,547	\$ (25,474,923)
Program Modifications Approved	\$ 13,053,018	\$ 8,577,280	\$ (11,525,393)	\$ 36,551,738

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

	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
Percent of General Fund Budget Expended	95%	95%	98%	95%
Percent of Operating Budget Expended	95%	92%	95%	95%

Departmental Issues for FY 2010

- Monitor economic conditions that impact both state government and the metro economy.
- Develop Unified Plan implementation program.
- Continue the realignment of business planning/strategy with budget process.
- Conclude service delivery plan.
- Continued emphasis on Service, Value, Responsibility (SVR) Project, LEAN Program, and other cost management initiatives.
- Recruit and develop senior managers.
- Increase capital program delivery and infrastructure investment.
- Ensure Gwinnett participates in federal stimulus programs.
- Increase economic development, in conjunction with Partnership Gwinnett.
- Mitigate employee benefits cost increases.
- Finalize implementation of solid waste plan.
- Improve the effectiveness of external communications through the implementation of a communications policy.

Departmental Issues for FY 2011 and Beyond

- Implement Unified Plan objectives
- Revitalization
- Economic development
- Strengthen senior management team
- Focus on transportation infrastructure

County Administration (General Fund)

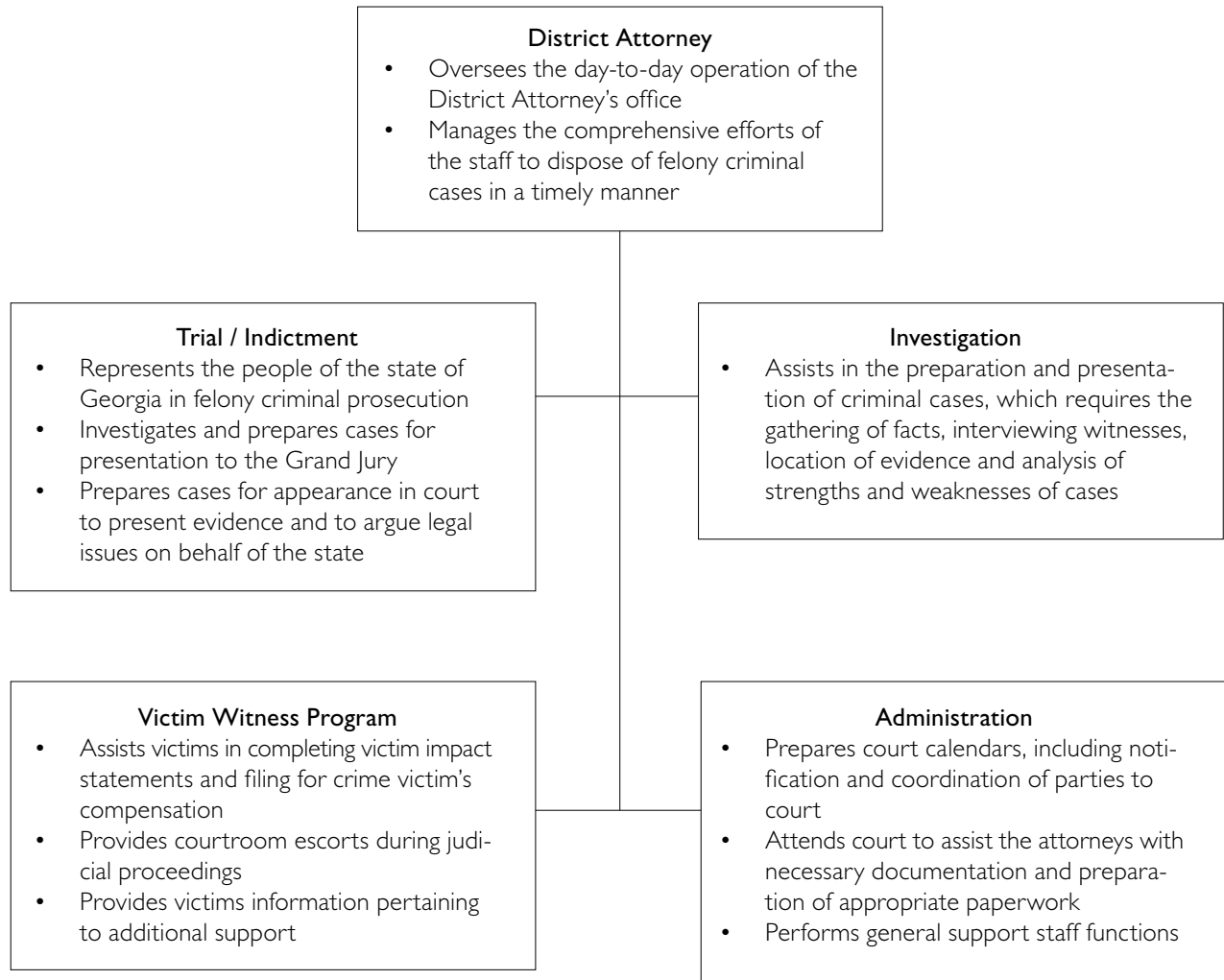
	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget
Expenditures/Appropriations (\$'s)				
Personal Services	2,786,201	3,525,234	4,615,157	3,576,050
Operations	848,133	1,538,768	1,581,612	1,530,771
Contributions to Other Funds	40,602	65,765	66,764	75,638
Contribution to Capital/Capital Outlay	11,360	-	-	-
Total	3,686,296	5,129,767	6,263,533	5,182,459

Authorized Positions - County Administration

	34	36	38	35
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district attorney: mission and organization chart

To represent the State of Georgia in the Gwinnett Judicial Circuit as mandated by the Constitution of the State and numerous statutes of the *Official Code of Georgia* including both criminal and civil court appearances.



District Attorney (Goals, Performance Measurements, and Budgets)

Departmental Goals

1. To represent the people of the State of Georgia in the prosecution of felony warrants.

	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
Felony cases received	6,658	6,492	6,816	6,985
Cases disposed	6,307	6,680	6,880	7,000

2. To assist all persons who fall victim to felony crimes that occur in Gwinnett County.

	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
Contacts per Advocate	6,124	6,250	6,375	6,525
Victim Contacts	48,992	50,000	51,000	52,200

3. To prosecute delinquent cases in Juvenile Court.

	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
Juvenile Court hearings attended	6,930	7,000	6,782	6,950

Departmental Issues for FY 2010

1. Increased trial costs including expert witnesses, travel and interpreter costs
2. Continued need for service with shrinking State budget
3. Increased complexity of cases due to the extensive multi-defendant cases, particularly the drug trafficking cases

Departmental Issues for FY 2011 and Beyond

1. Lack of space until courthouse addition is built
2. Caseload projected to increase based on population and increase in number of police officers added to GCPD

District Attorney (General Fund)

Expenditures/Appropriations (\$'s)	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget
Personal Services	6,018,897	6,959,890	7,222,486	7,323,123
Operations	315,360	393,837	369,268	403,189
Contributions to Other Funds	142,622	177,691	106,888	112,911
Contribution to Capital/Capital Outlay	45	8,518	3,791	750
Total	6,476,924	7,539,936	7,702,433	7,839,973

Authorized Positions - District Attorney	82	90	98	96
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FY 2010 Program Modifications (\$'s)

	2010 Budget	2011 Est.
1. Restore to the March 3, 2009 level of service	264,624	
2. Contribution to the Vehicle replacement fund for vehicles replaced		85,000

District Attorney (Crime Victims Fund)

Expenditures/Appropriations (\$'s) (**)	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget
Personal Services	363,519	396,639	412,192	384,811
Operations	13,924	16,792	19,430	39,000
Contributions to Other Funds	4,322	3,296	6,642	5,942
Total	381,765	416,727	438,264	429,753

Authorized Positions - District Attorney 5 5 5 5

FY 2010 Program Modifications (\$'s)	2010 Budget	2011 Est.
None.	-	-

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

District Attorney (Special Ops Fund)

Expenditures/Appropriations (\$'s) (**)	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget
Personal Services	-	-	72,250	-
Operations	-	-	3,233	-
Total	-	-	75,483	-

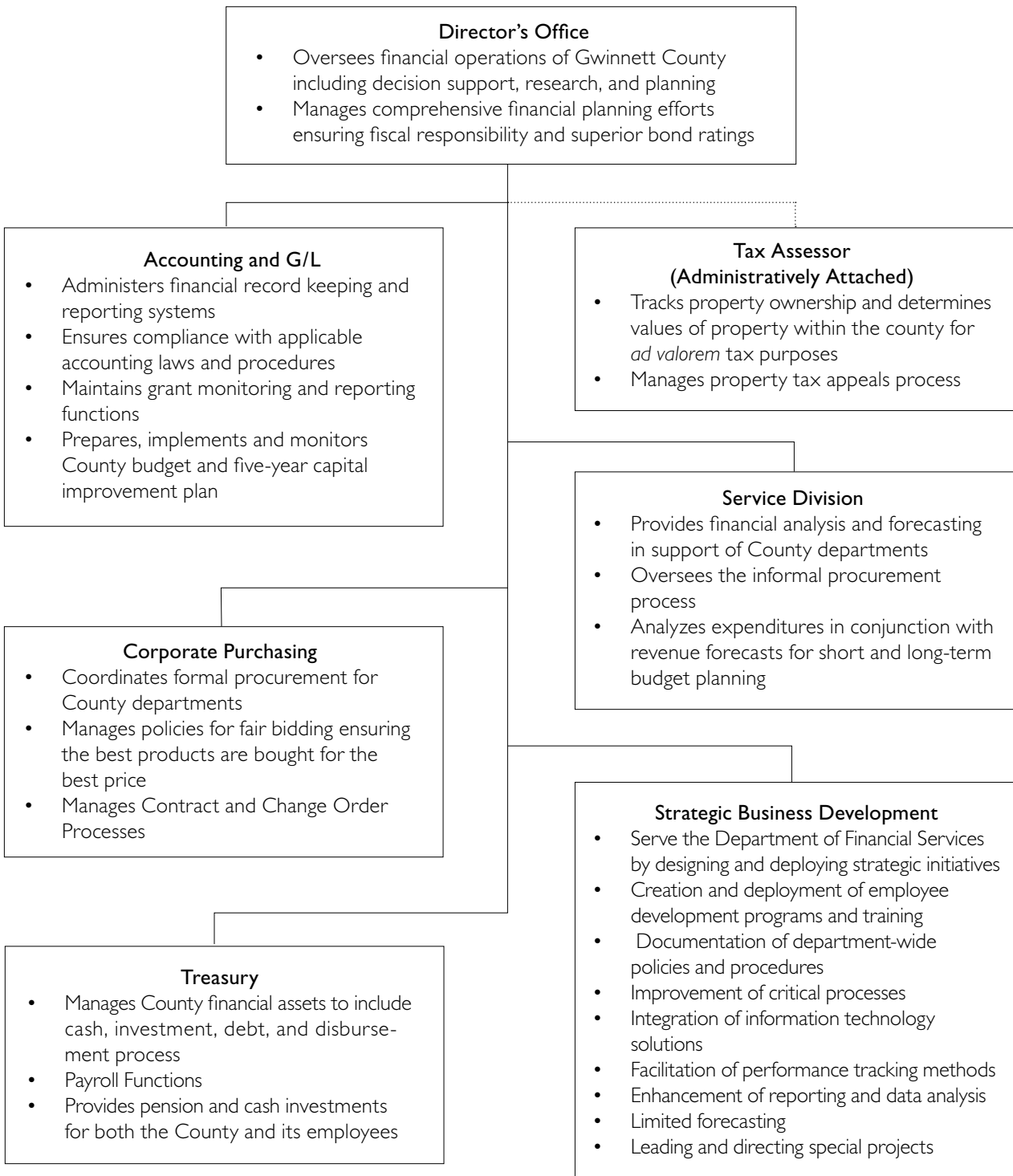
Authorized Positions - District Attorney - - 1 -

FY 2010 Program Modifications (\$'s)	2010 Budget	2011 Est.
None.	-	-

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financial services: mission and organization chart

To provide superior financial services for Gwinnett County that ensures financial integrity, promote accountability in government, and maintain the public trust. The Department of Financial Services is the benchmark of superior innovative services while maintaining accountability and public trust. Values are beliefs that do not change over time. They are what we believe in, what we do, and what govern our decisions on a day-to-day basis. They are the principles and standards for the framework upon which the Department of Financial Services is built. These core values maintain the public trust.



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

Financial Services (Goals, Performance Measures, Issues, and Budgets)

Departmental Goals

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

	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
Agenda items processed	1,364	812	754	790
County Administrator forms processed	271	115	73	77
Variance of estimated revenue and actual	101%	100%	90%	100%
Received GFOA Distinguished Budget Document Award	Yes	Yes	Yes	Yes

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

	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
Fixed assets maintained	23,472	27,676	34,592	37,478
Contract compliance reviews	613	568	524	508
Total dollars of grants maintained	\$ 80,932,897	\$ 88,796,973	\$ 109,814,655	\$ 87,328,312
Receive GFOA Certificate of achievement for Excellence in Financial Reporting	Yes	Yes	Yes	Yes

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

	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
Bids with no formal protest	99%	98%	98%	97%
Procedures training sessions held	36	7	32	10
Number of prebid/preproposal conferences held	140	92	75	90

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

	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
Workers' compensation claims handled	564	607	601	580
General liability claims handled	1,062	1,022	1,282	1,200
Workplace injuries in current year	500	454	455	450

7. To ensure accuracy and timeliness in creation of the county's tax digest.

	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
Parcels updated	66,000	55,000	77,500	150,000
Digest ratio (Percentage of Sales Prices)	96%	95%	97%	95%

8. To improve overall investment performance of county assets by expanding market access and strategies.

	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
Investment maintained by the county (billions)	\$ 0.948	\$ 0.838	\$ 0.858	\$ 0.80
Exceed benchmarks for investments (variance in basis points)	13 bps	21 bps	10 bps	10 bps
Exceed established benchmark for investments (frequency)	N/A	95%	100%	100%

9. Development and launch of 5-year Comprehensive Systems Plan which includes significant enhancements to our ERP system, deployment of new system solutions, and advancing reporting.

	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
Systems Solutions Evaluated	N/A	N/A	N/A	38
Existing System Enhancements	N/A	N/A	N/A	10
New System Solutions Implemented	N/A	N/A	N/A	3
New Reports Developed	N/A	N/A	N/A	40

budget document 2010 gwinnettcounty

Departmental Issues for FY 2010

1. Maximize American Recovery and Reinvestment Act of 2009 funding
2. Increase Federal Funding of Grants.
3. Review and determine approach to Solid Waste Management Plan.
4. Implement operational aspects of Solid Waste Magement Plan.
5. Increase utilization of internet-based functions for payment processing.
6. Streamlining processes and need of technology improvements
7. Growing workloads with fewer resources
8. Expand proforma forecasting
9. Attempt to maintain Tax Digest approval and billing schedule
10. Implement "Buy Gwinnett" purchasing program.
11. Expand transparency in the purchasing process.

Departmental Issues for FY 2011 and Beyond

1. Maintain quality staff while allowing for a robust assimilation and develop plan to support succession planning and staff movement.
2. Initiate expansion of BPP process and budgeting tools
3. Develop long term financial forecast.
4. Maximize negotiated cost savings opportunities.
5. Upgrade of Supplier Management and Contract Management Systems.
6. Revision of the Defined Benefit pension portfolio investment allocation policy.
7. Implement 3% withholding on vendors effective January 1, 2012 (IRS Code Section 3402(t) - 2006 Tax Increase Prevention and Reconciliation Act as amended by the 2009 American Recovery and Reinvestment Act.
8. Funding Defined Benefit and OPEB liability
9. Adopt legislative changes adopted through the Property Tax Reform Act for 2011

Financial Services (General Fund)

Expenditures/Appropriations (\$'s)	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget
Personal Services	11,114,537	10,776,783	10,649,689	10,369,080
Operations	1,548,614	1,765,900	1,352,967	553,688
Contributions to Other Funds	317,971	323,942	219,943	140,122
Contribution to Capital/Capital Outlay	-	-	1,635	-
Total	12,981,122	12,866,625	12,224,234	11,062,890
Authorized Positions - Financial Services	159	150	95	97

FY 2010 Program Modifications (\$'s)

1. None

	2010 Budget	2011 Est.
	-	-

Financial Services (Group Self-Insurance Fund)

Expenditures/Appropriations (\$'s)	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget
Personal Services	352,797	389,708	6,470,702	426,554
Operations	38,827,572	51,793,334	51,260,681	58,838,035
Contributions to Other Funds	8,372,484	4,612	3,953	-
Total	47,552,853	52,187,654	57,735,336	59,264,589
Authorized Positions - Financial Services	6	6	7	4

FY 2010 Program Modifications (\$'s)

- None

	2010 Budget	2011 Est.
	-	-

budget document **2010** gwinnettcounty

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

Expenditures/Appropriations (\$'s)	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget
Debt Services	8,561,758	8,592,358	8,644,133	8,712,734
Total	8,561,758	8,592,358	8,644,133	8,712,734
 Authorized Positions	 -	 -	 -	 -
 FY 2010 Program Modifications (\$'s)			<u>2010 Budget</u>	<u>2011 Est.</u>
None			-	-

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

Expenditures/Appropriations (\$'s)	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget
Debt Services	5,246,031	5,197,481	5,162,631	5,160,538
Total	5,246,031	5,197,481	5,162,631	5,160,538
 Authorized Positions	 -	 -	 -	 -
 FY 2010 Program Modifications (\$'s)			<u>2010 Budget</u>	<u>2011 Est.</u>
None			-	-

Financial Services (Tourism Fund)

Expenditures/Appropriations (\$'s)	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget
Tourism Operations	6,260,776	2,040,297	1,634,722	1,145,710
Contributions to Other Funds	-	10,763,447	4,818,551	4,999,718
Contribution to Capital/Capital Outlay	-	574,825	4,544,457	-
Total	6,260,776	13,378,569	10,997,730	6,145,428
 Authorized Positions	 -	 -	 -	 -
 FY 2010 Program Modifications (\$'s)			<u>2010 Budget</u>	<u>2011 Est.</u>
None			-	-

Financial Services (Tourism Sustainability Fund)

Expenditures/Appropriations (\$'s)	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget
Contributions to Other Funds	N/A	N/A	-	1,189,373
Reserve/Contingencies				
Total	-	-	-	1,189,373
 Authorized Positions	 -	 -	 -	 -
 FY 2010 Program Modifications (\$'s)			<u>2010 Budget</u>	<u>2011 Est.</u>
None			-	-

budget document **2010** gwinnettcountry

Financial Services (Risk Fund)

Expenditures/Appropriations (\$'s)	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget
Personal Services	909,849	968,873	975,028	981,433
Operations	3,364,352	4,185,412	136,616	6,500,000
Contributions to Other Funds	13,280	257,578	2,866,151	7,067
Total	4,287,481	5,411,863	3,977,795	7,488,500
Authorized Positions - Financial Services	8	8	7	4
Authorized Positions - Law	2	2	1	-
FY 2010 Program Modifications (\$'s)			<u>2010 Budget</u>	<u>2011 Est.</u>
None			-	-

Financial Services (Worker's Compensation Fund)

Expenditures/Appropriations (\$'s)	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget
Personal Services	2,359	-	-	-
Operations	1,646,696	3,416,752	1,973,767	4,680,506
Total	1,649,055	3,416,752	1,973,767	4,680,506
Authorized Positions - Financial Services	-	-	-	-
FY 2010 Program Modifications (\$'s)			<u>2010 Budget</u>	<u>2011 Est.</u>
None			-	-

Financial Services (Solid Waste Fund)

Expenditures/Appropriations (\$'s)	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget
Personal Services	-	261,695	110,669	-
Operations	482,648	2,286,302	582,139	700,000
Debt Services	-	-	460,154	1,575,850
Contributions to Other Funds	188,376	28,820	59,058	101,971
Transfer to Renewal and Extension	87,476	-	-	-
Total	758,500	2,576,817	1,212,020	2,377,821
Authorized Positions	-	-	-	-
FY 2010 Program Modifications (\$'s)			<u>2010 Budget</u>	<u>2011 Est.</u>
None			-	-

budget document 2010 gwinnettcounty

Financial Services (Auto Liability)

Expenditures/Appropriations (\$'s)	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget
Insurance Premiums and Claims	630,124	220,033	846,953	750,000
Total	630,124	220,033	846,953	750,000

Authorized Positions - - - -

FY 2010 Program Modifications (\$'s)	2010 Budget	2011 Est.
None	-	-

Financial Services (Stadium Operating Fund)

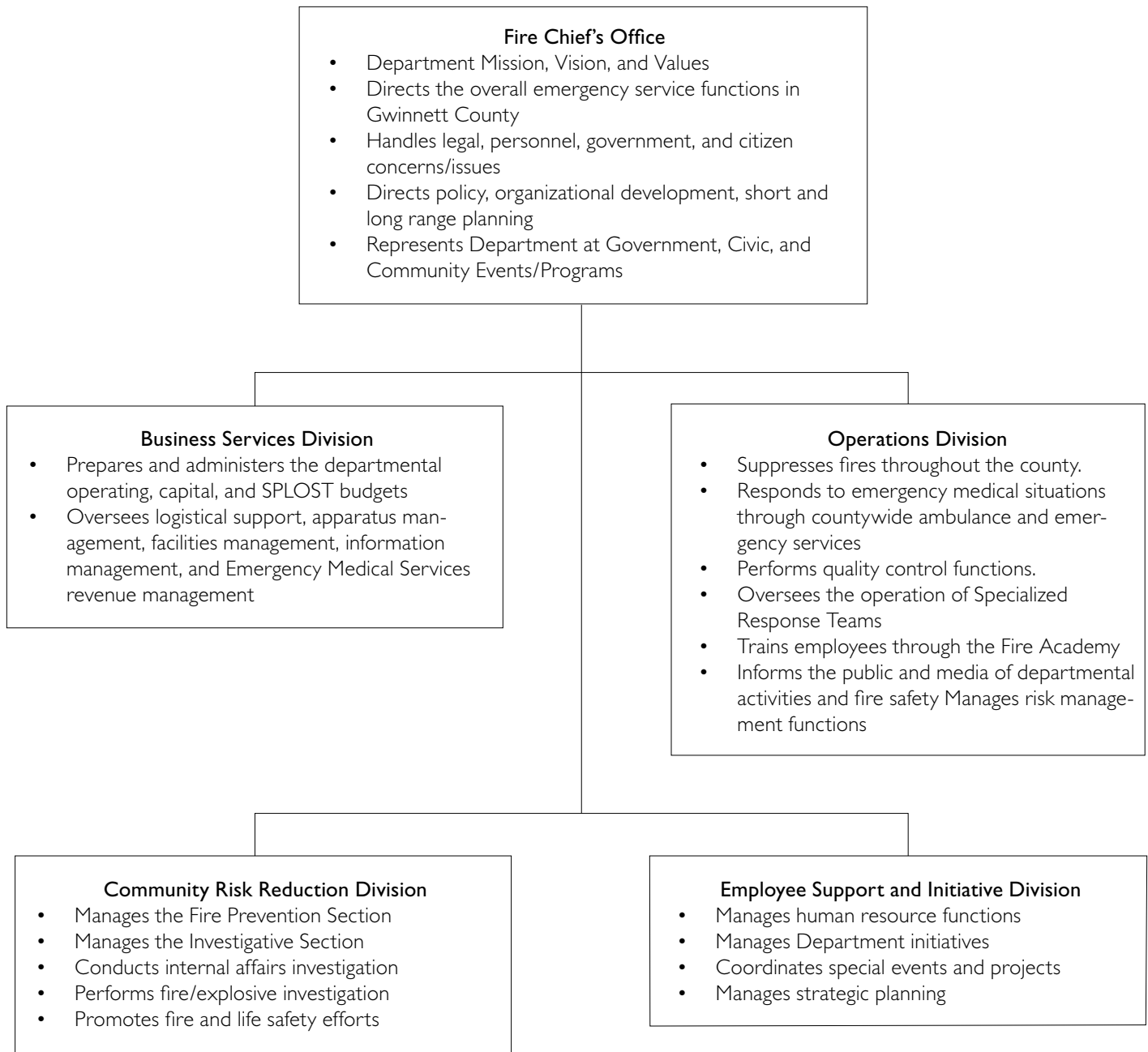
Expenditures/Appropriations (\$'s)	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget
Operations	N/A	N/A	2,645,113	2,133,606
Debt Services	-	-	1,600	100
Contributions to Other Funds				67,760
Total	-	-	2,646,713	2,201,466

Authorized Positions - - - -

FY 2010 Program Modifications (\$'s)	2010 Budget	2011 Est.
None	-	-

fire and emergency services: mission, vision, values, and organization chart

To provide fire and emergency service education, prevention, and response services to Gwinnett County citizens and visitors in order to save lives and property. Serving this area with fire protection and emergency medical services is the mission of the Department of Fire and Emergency Services. We will deliver the highest quality of assistance to all customers. **Values:** Truth, Trust, Respect, and Unity.



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

Fire and Emergency Services (Goals, Performance Measures, and Issues)

Departmental Goals

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

	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
Percentage of responses within six minutes	47%	48%	49%	50%
Percentage of responses within eight minutes	28%	28%	28%	28%
Percentage of responses within 11 minutes	18%	17%	17%	17%
Percentage of responses greater than 11 minutes	7%	7%	6%	6%

2. Evaluate emergency medical service delivery capabilities to maximize effectiveness.

	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
Emergency Medical Services responses	108,547	101,976	88,018	88,199
Emergency Medical Services incidents	42,705	43,849	43,901	44,681
Patients transported	28,740	29,302	30,256	31,000

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

	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
Fire Inspections per unit employee	1,089	1,105	1,287	1,544
Plans reviewed per unit employee	1,657	1,301	2,213	2,656
Field inspections conducted	11,981	12,158	14,158	16,989
Plans reviewed	11,601	7,811	6,640	7,968

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

	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
Fire responses	22,534	23,624	18,377	17,355
Fire incidents	6,675	5,614	4,673	3,652
Hazardous materials responses	278	622	265	375
Hazardous materials incidents	46	34	41	35
Other responses (false alarms, etc.)	13,222	20,121	13,729	16,198
Other incidents (false alarms, etc.)	11,005	10,870	11,205	11,227

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

	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
Community training opportunities offered	1,796	1,489	1,800	2,160

Departmental Issues for FY 2010

1. Achieving strategic deployment of department facilities through the use of a station location model.
2. Monitoring the operations and maintenance costs associated with the expansion of new and renovated facilities.
3. Monitoring the quality of services through a quality improvement and assurance program.
4. Providing adequate deployment forces to mitigate overtime escalation.
5. Consolidation of department warehouses as well as consolidating Police and Corrections warehouses.

Departmental Issues for FY 2011 and Beyond

1. Meeting the demands for medical service will necessitate the systematic expansion of the EMS delivery system.
2. Expanding the training efforts to prepare new leaders will require expanded efforts through the Fire Academy.
3. The growth of the department as it prepares to meet the demands for service will require an enhanced recruiting effort to fill position vacancies.

Fire and Emergency Services (General Fund)

Expenditures/Appropriations (\$'s)	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget
Personal Services	56,806,438	60,064,945	63,562,181	64,838,908
Operations	5,224,469	6,611,654	6,417,812	9,036,425
Contributions to Other Funds	2,029,635	1,516,038	1,698,179	1,695,497
Contribution to Capital/Capital Outlay	132,838	17,622	83,430	
Total	64,193,380	68,210,259	71,761,602	75,570,830

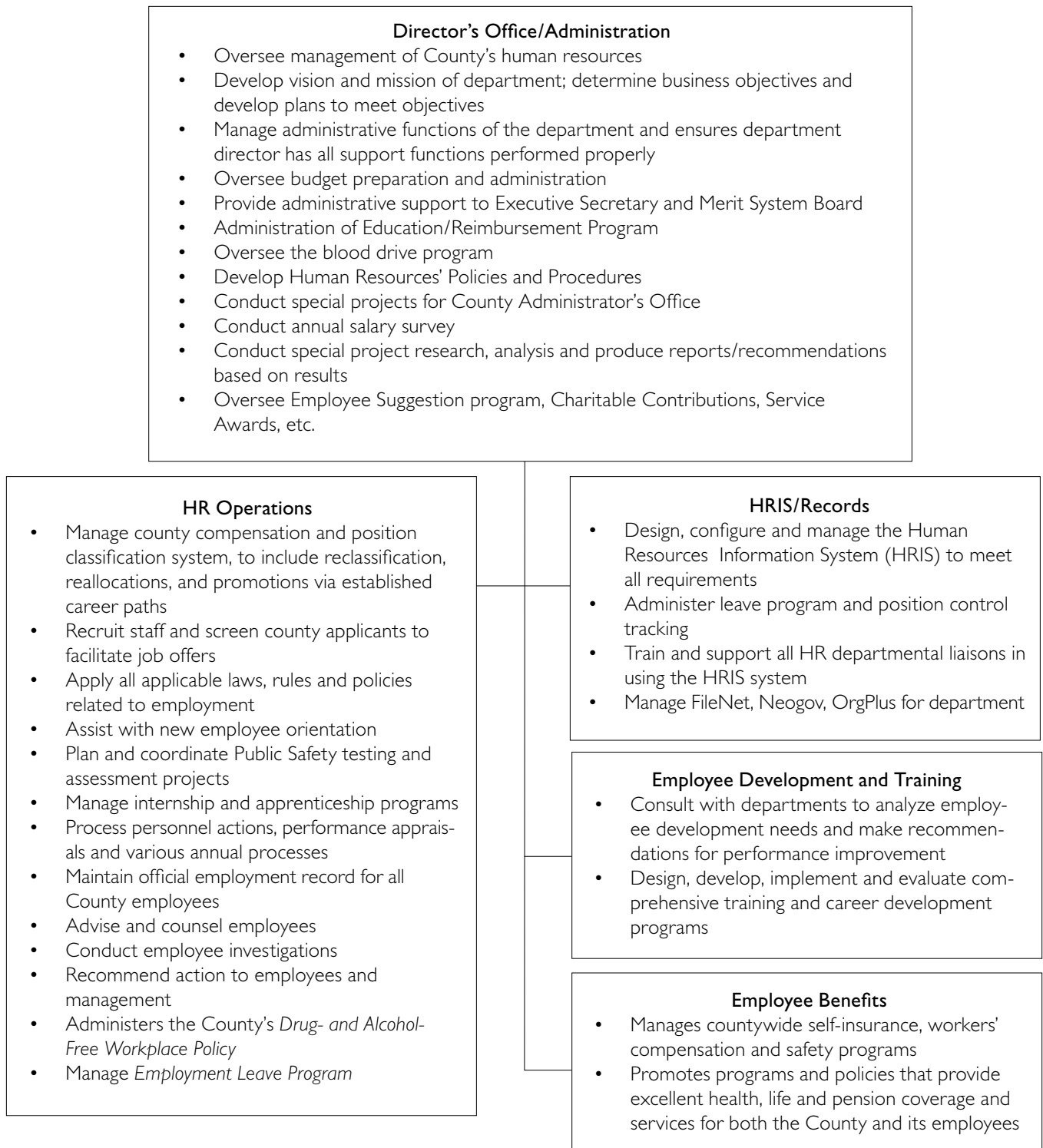
Authorized Positions: Fire and Emergency Srv	757	757	782	848
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FY 2010 Program Modifications (\$'s)	2010 Budget	2011 Est.
1. Relocation plus ladder for Station 18	1,373,575	1,440,417
2. Station 29 and engine	1,111,064	1,163,971
3. Station 30 plus engine and ladder	2,473,385	2,588,967
4. Firefighter gear	280,000	560,000
5. Station 31 plus engine, ladder, and med unit		3,541,131

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human resources: mission, vision, values, and organization chart

Human Resources mission is to provide quality Human Resources services to attract, develop, motivate and retain a strategically aligned workforce within a supportive work environment. Through collaborative efforts and excellent customer service, we will continue to build a culturally diverse and high-caliber workforce that contributes to the overall success of Gwinnett County Government. We commit to acting truthfully, ethically, and professionally. We will treat everyone with dignity, courtesy and respect. We will be personally responsible and accountable for the services we deliver to our customers and develop their trust in us as competent, professional service providers.



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

Human Resources (Goals, Issues, Performance Measurements, and Budgets)

Departmental Goals

1. Reduce cost in medical plan 3%				
Annual % cost reduction to medical plan.	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
	n/a	n/a	n/a	3%
2. Maintain voluntary turnover rate for departments reporting to the CA (voluntary terminations) at or below 5%.				
Percent of voluntary termination	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
	9.25%	8.15%	4.73%	5%
3. Reduce Sworn Police vacancy rate at or below 5%.				
Percent of Sworn Police vacancies per year	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
	4.54%	5.19%	7%	5%

Departmental Issues for FY 2010

1. Audit departmental succession plans and coordinate annual update
2. Reduce employee turnover
3. Scan employee benefit files into FILENET
4. Develop COOP Plan
5. Reduce vacancy rate for sworn police department positions and other departments
6. Reduce time to fill positions
7. Ensure continuous retraining opportunities for managers and supervisors
8. Monitor monthly departmental spending
9. Ensure continuous skill development for HR staff
10. Increase safety awareness and reduce OJIs through training and inspections
11. Enhance employee health cost control through Wellness and the CDHP and Kaiser plans
12. Provide competitive and cost effective compensation and benefits program

Departmental Issues for FY 2011 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.
3. Control Benefit cost.

Human Resources (General Fund)

Expenditures/Appropriations (\$'s)				
Personal Services	2,613,310	2,535,516	2,422,629	2,165,537
Operations	704,385	587,351	409,562	639,095
Contributions to Other Funds	26,836	21,134	23,769	24,188
Total	3,344,531	3,144,001	2,855,960	2,828,820
Authorized Positions - Human Resources	32	32	25	32
FY 2010 Program Modifications (\$'s)			2010 Budget	2011 Est.
1. None			-	-

Human Resources (Risk Management Fund)

Expenditures/Appropriations (\$'s)	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget
Personal Services				96,052
Operations				12,982
Contributions to Other Funds				420
Total	-	-	-	109,454

Authorized Positions - Human Resources

FY 2010 Program Modifications (\$'s)	2010 Budget	2011 Est.
I. None	-	-

Human Resources (Workers Compensation Fund)

Expenditures/Appropriations (\$'s)	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget
Operations				4,680,506
Total	-	-	-	4,680,506

Authorized Positions - Human Resources

FY 2010 Program Modifications (\$'s)	2010 Budget	2011 Est.
I. None	-	-

Human Resources (Group Self-Insurance Fund)

Expenditures/Appropriations (\$'s)	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget
Personal Services				426,554
Operations				58,838,035
Total	-	-	-	59,264,589

Authorized Positions - Human Resources 3

FY 2010 Program Modifications (\$'s)	2010 Budget	2011 Est.
I. None	-	-

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information technology: mission, vision, values, and organization chart

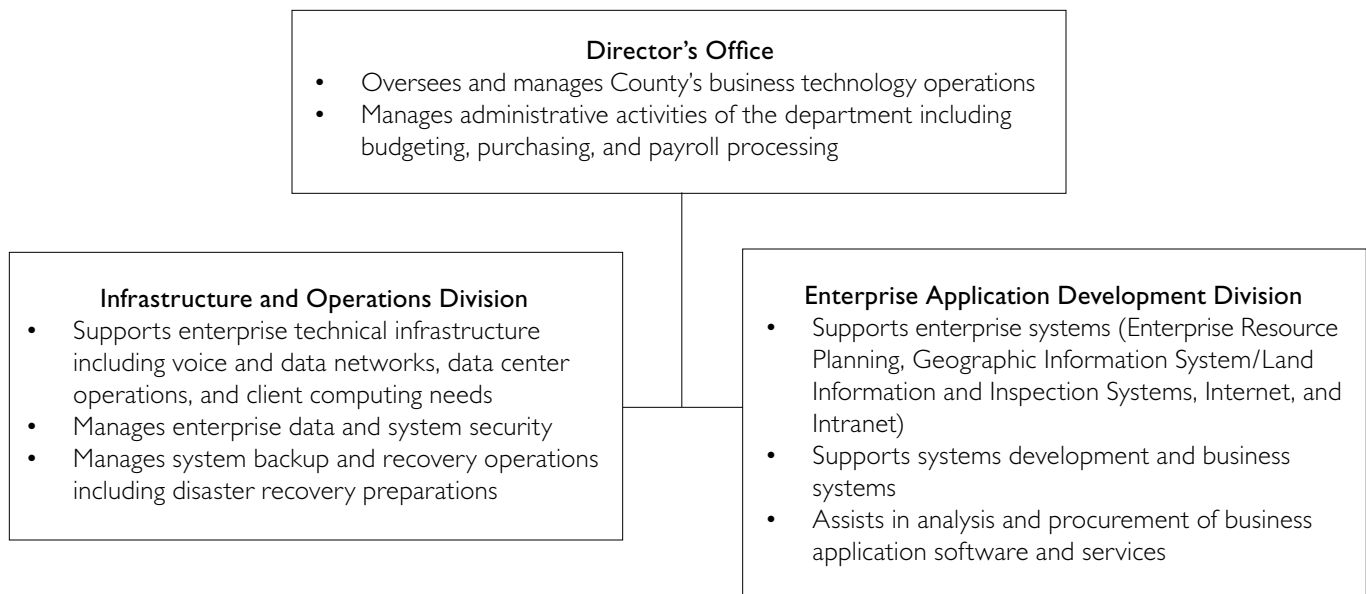
Gwinnett County will be a leader as a model of excellence and innovation in the use of technology which enables business practices that foster better government.

Vision Statement

- Provide collaborative solutions for all facets of County government in order to ensure their business problems and goals are being met
- Consider all of the opportunities for consolidation, convergence, and connectivity offered by technology and sound business practices
- Satisfy customers' demands for technology services that will enhance the lives of the citizens and constituents of Gwinnett County

Values Statement

- Solution Delivery. Enhance constituent interaction by providing solutions that will improve the quality and efficiency of services using technology, where appropriate
- Enterprise Architecture. Provide and support a current, stable, secure, flexible and supportable standards-based technology infrastructure
- Centralized Technology Funding. Maintain a centralized IT funding model, enabling timely strategic investments
- Governance. Provide enabling IT policies and procedures that encourage collaboration and guide County organizations in planning, deployment and maintenance of IT solutions
- Privacy and Security. Provide centralized technology security oversight and direction
- Information Technology Workforce Management. Implement strategies to recruit, retain and invest in a highly skilled technology workforce that is available, trained and effectively employed to efficiently achieve countywide objectives



Information Technology (Goals, Performance Measurements, Issues, and Budgets)

Departmental Goals

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

	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
Percent service requests completed on schedule	N/A	94%	96%	98%
Percent help desk calls resolved to logged	N/A	96%	98%	99%
Percent network and servers available	N/A	99%	99%	99%

Departmental Issues for FY 2011

1. Develop an SAP Upgrade Plan for completion in 2012
2. Enhance Disaster Recovery capabilities at the 911 Data Center
3. Continuation of the Criminal Justice Information System (CJIS)
4. Complete upgrade of GJAC and DWR telephone system to Voice of Internet Protocol (VOIP).
5. Enhance system security capabilities
6. Consolidate external data center infrastructure from DWR HDQTRS to 911 Data Center
7. Enhance Intranet Site
8. Assist in redesign of the official County Internet site.

Departmental Issues for FY 2012 and Beyond

1. Complete implementation of VOIP telephone system.
2. Continuation of the Criminal Justice Information System (CJIS)
3. Complete upgrade of SAP R3, Plant Maintenance, Project Systems, and SEM.
4. Complete Disaster Recovery program by installing systems in secondary data center and developing formal Disaster Recovery operational procedures including conducting simulated test.

Information Technology (General Fund)*

	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget
Expenditures/Appropriations (\$'s)				
Personal Services	-	7,147,502	10,166,374	10,486,239
Operations	-	13,693,291	12,397,848	10,452,655
Contributions to Other Funds	-	47,097	53,136	80,516
Total	-	20,887,890	22,617,358	21,019,410

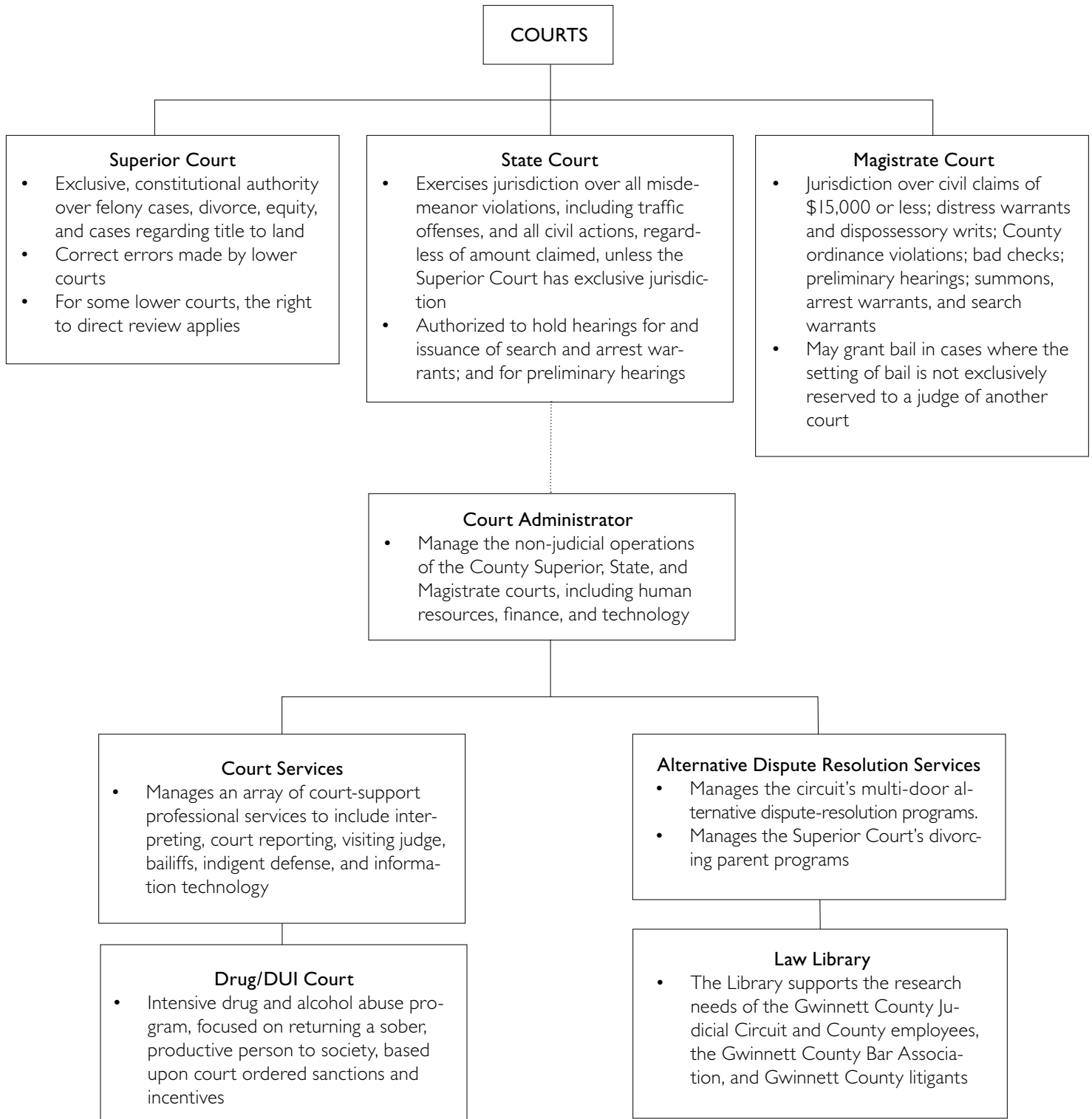
Authorized Positions	-	79	109	109
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	2010 Budget	2011 Est.
FY 2011 Program Modifications (\$'s)		
1. None		

(*) In 2008, Information Technology moved from Support Services and became it's own department.

judiciary: mission and organization chart

To apply the law to specific controversies brought before the courts; to resolve disputes between people, legal entities, and government units; to uphold government limitations; to protect the people against possible abuses of the law-making and law enforcement branches of government; to protect minorities of all types; and to protect the rights of people who cannot protect themselves.



judiciary: goals, performance measures, issues, and budgets

Judiciary (Goals, Performance Measures, Issues, and Budgets)

Departmental Performance Measures

1. Felony cases filed and disposed

	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
Felony cases filed	5,546	5,883	5,255	5,623
Felony cases disposed	6,060	6,472	6,131	5,623
Percent of felony filings disposed	109.3%	110.0%	116.7%	100.0%

2. Misdemeanor cases filed and disposed

	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
Misdemeanor cases filed	7,768	10,517	8,738	9,175
Misdemeanor cases disposed	8,148	8,892	10,532	9,175
Percent of misdemeanor filings disposed	104.9%	84.5%	120.5%	100.0%

3. Civil cases filed and disposed in the trial courts

	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
Civil cases filed	36,288	38,335	40,690	42,725
Civil cases disposed	33,426	34,766	37,443	38,879
Percent of civil filings disposed	92.1%	90.7%	92.0%	91.0%

4. Domestic cases filed and disposed

	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
Domestic cases filed	10,201	10,001	10,947	11,385
Domestic cases disposed	9,742	10,489	10,764	10,929
Percent of domestic filings disposed	95.5%	104.9%	98.3%	96.0%

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

	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
Civil cases filed	41,584	47,111	45,069	47,322
Civil cases disposed	40,523	45,630	44,461	46,376
Percent of civil filings disposed	97.4%	96.9%	98.7%	98.0%

Departmental Issues for FY 2010

1. Space remains a priority issue with the Courts. With the passage of the SPLOST a new courthouse addition is in the planning stages. There is currently no office space available for additional judgeships and not enough criminal capable courtrooms for the current judges.
2. In 2008, the court added a drug testing lab. With projected growth in clients and revenue, additional space for the lab will be needed in the future.

Departmental Issues for FY 2011 and Beyond

1. As the caseload for the superior, state and magistrate courts increase, additional judges will be needed to support these courts.
2. The Superior Court's drug court program has been in place four years and the State Court DUI court three 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. The multi-million dollar CJIS project began in 2008 with parts of the project going *live* in 2009. As the implementation of this project continues, dedicated staff will be needed to manage the integrated criminal justice systems throughout the county.
4. The enormous change in the diversity of the population that the county has experienced over the last decade has a direct impact on the daily operations of the court system. The use of interpreters has increased tenfold

5. Gwinnett County's ADR program was created to offer litigants, with cases filed in the Gwinnett County Courts, a variety of ways to resolve their disputes which may be preferable to trial. This process saves both the litigants and court, time and money. As more litigants and attorneys take advantage of this program, additional staffing will be required.
6. The Administrative Office of the Courts provides administrative and support services to the superior, state and magistrate courts. Due to the additional judgeships added over the past few years, the AOC needs an additional employee to cover these services.
7. 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.
8. 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 will be needed.
9. 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.

Judiciary (General Fund)

Expenditures/Appropriations (\$'s)	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget
Personal Services	9,613,354	10,261,482	10,434,645	10,725,579
Operations	7,617,654	7,998,139	8,589,762	1,677,635
Contributions to Other Funds	76,373	58,852	63,710	75,265
Contribution to Capital/Capital Outlay	5,600	16,898	11,000	-
Total	17,312,981	18,335,371	19,099,117	12,478,479

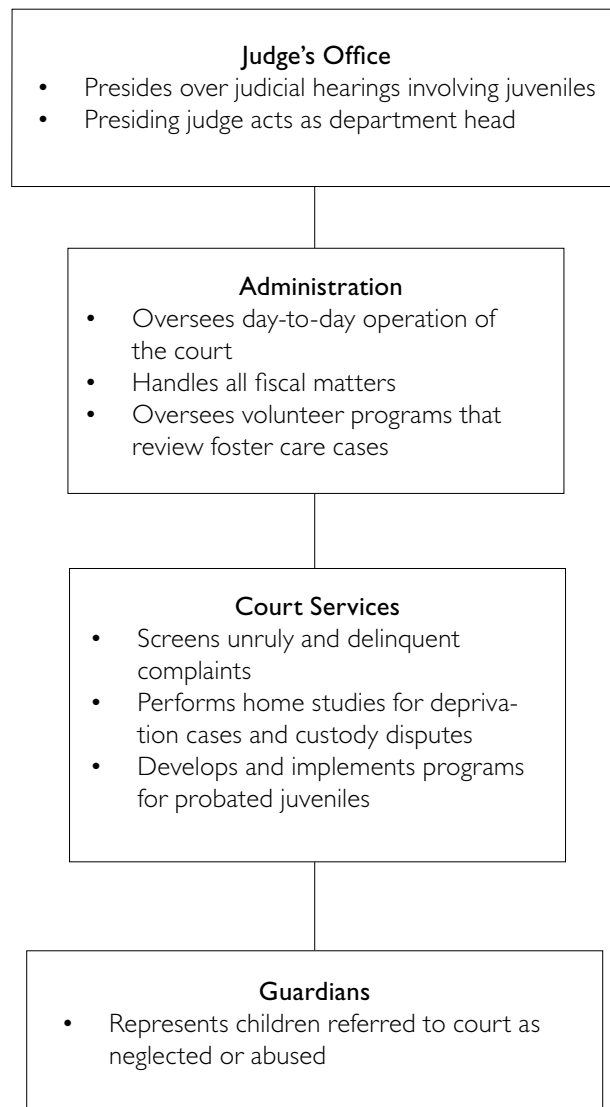
Authorized Positions - Judiciary	88	88	94	93
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FY 2010 Program Modifications (\$'s)	2010 Budget	2011 Est.
1. Return to the March 3, 2009 level of service	1,687,413	-

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juvenile court: mission and organization chart

To enhance the likelihood of rehabilitation and behavior reform of delinquent children so that they shall be restored, if possible, as secure law-abiding members of society. To provide the forum, personnel and facilities required for the fair, impartial and efficient administration of justice. That each child coming before the court shall receive the care, guidance, and control that is in the best interest of the child and the safety of the citizens of Gwinnett County and the State of Georgia. To promote the healing and recovery of abused and neglected children and to promote permanency for those that have been removed from their home.



juvenile court: goals, performance measures, issues, and budgets

Juvenile Court (Goals, Performance Measures, Issues, and Budgets)

Departmental Goals

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

	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
Delinquent filings	7,573	7,219	6,899	7519
Delinquent filings disposed	9,538	8,755	7,546	8225
Percent of delinquent filings disposed	125%	121%	109%	109%

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

	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
Deprivation filings	2,075	713	614	670
Deprivation filings disposed	3,757	1,653	834	910
Percent of delinquent filings disposed	136%	231%	135%	135%

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

	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
Special proceeding filings	157	189	388	423
Special proceeding filings disposed	241	161	392	427
Percent of delinquent filings disposed	153%	85%	100%	100%

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

	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
Traffic violation filings	1,288	1,032	1,049	1143
Traffic violation filings disposed	1,607	1,141	1,117	1217
Percent of violation filings disposed	125%	110%	106%	106%

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

	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
Total charges/filings handled by the Court	11,348	9,301	8,950	9755
Total charges/filings disposed by the Court	15,893	11,874	9,889	1078
Percentage of total charges/filings disposed	140%	126%	110%	110%

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

	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
Program referrals	3,477	3,630	2,857	3110
Programs completed	3,405	3,583	2,829	3084
Percent of programs completed	98%	99%	97%	97%

Departmental Issues for FY 2010

1. With 8 positions short we are concentrating on managing cases and workflow.
2. Address concerns with drop in deprived cases
3. Implementation of Indigent Defense electronic invoicing.

Departmental Issues for FY 2011 and Beyond

1. Depending on the state of the economy, we will need to fill positions
2. Work on returning classes back to the Annex

Juvenile Court (General Fund)

Expenditures/Appropriations (\$'s)	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget
Personal Services	4,975,479	5,146,110	5,189,405	5,311,788
Operations	1,161,818	1,127,415	1,233,679	481,380
Contributions to Other Funds	79,166	82,681	54,524	54,159
Total	6,216,463	6,356,206	6,477,608	5,847,327

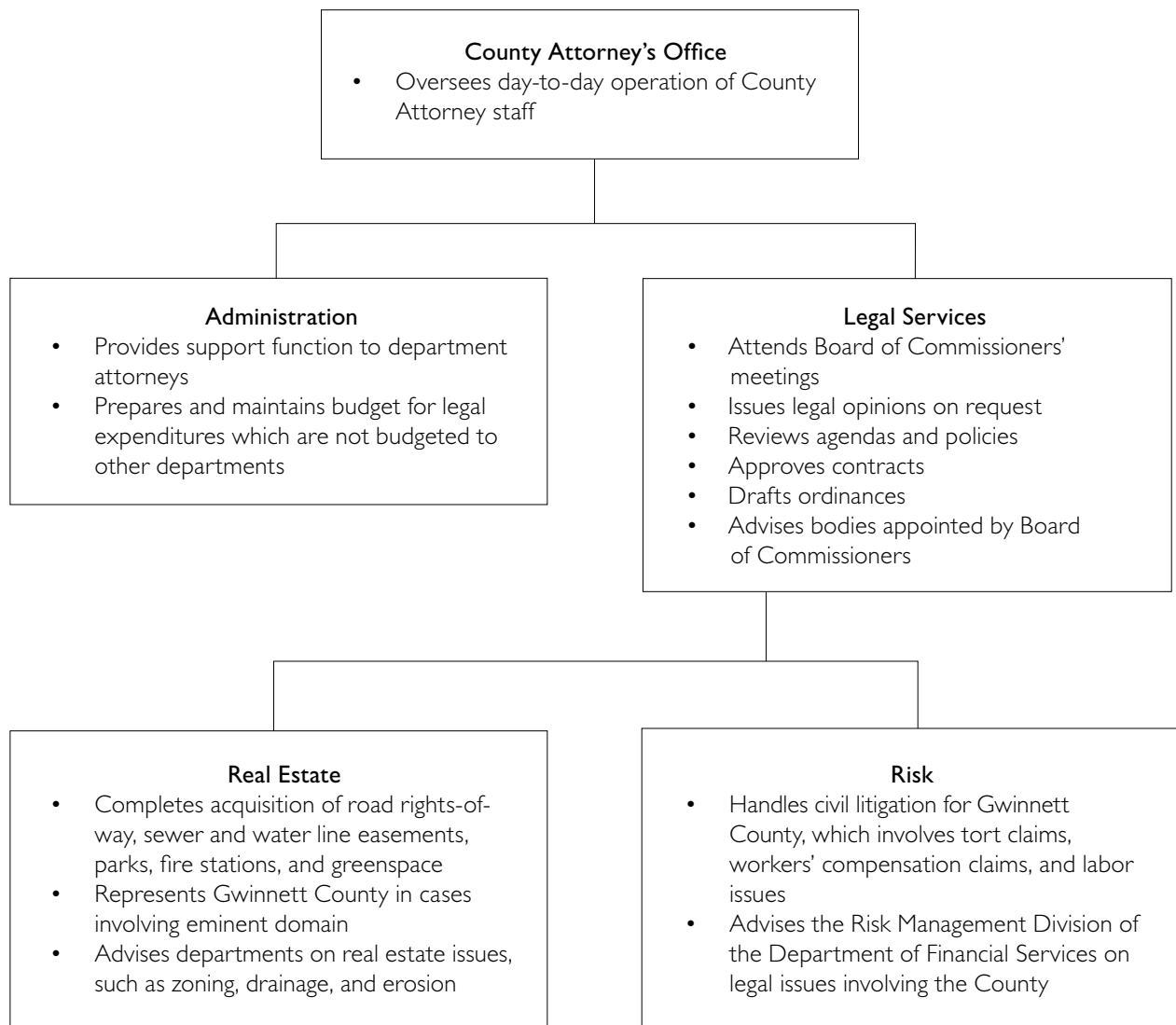
Authorized Positions - Juvenile Court	61	61	61	61
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FY 2010 Program Modifications (\$'s)	2010 Budget	2011 Est.
1. Return to the March 3, 2009 level of service	624,962	-

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law department: mission, vision, values, and organization chart

The mission of the Law Department is to deliver high-quality legal services at a reasonable cost to Gwinnett County and its citizens, elected officials, managers, and staff, authorities, and related organizations. The Law Department will rank among the best local government law departments in the State of Georgia. It will be known for measures to improve the quality of life for all, superior preventive advice, and efficient defense of litigation, consistent with the County's goals. It will operate in a cost-effective manner by maintaining a seasoned team of lawyers and staff with continuously improved technology. We will observe the highest standards of ethics and professionalism. We value accountability. We consider effective and efficient use of taxpayer dollars as a sacred trust between Gwinnett County, its citizens, elected officials, managers, and staff, authorities, and related organizations while maintaining an excellent staff with continued improvements in office technology. We strive to provide prompt delivery of our services while maintaining a proper balance between efficiency and excellence.



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

Law Department (Goals, Performance Measures, Issues, and Budgets)

Departmental Goals

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

	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
Assignments received	825	950	998	1025
Legal opinions requested	35	22	12	15
Contracts submitted for review	1025	788	682	700

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

	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
Assignments or legal opinions completed	775	910	729	750
Lawsuits completed	90	173	315	320
Contracts processed	980	787	674	690

Departmental Issues for FY 2010 and Beyond

1. While growth in the county has decreased given the current economic environment, service-related and land development-related issues continue to require legal supervision.
2. 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.
3. The current economic environment will continue to result in an increased volume of tax appeals.
4. Demands for immediate information and services continue the need for thorough record keeping. Client Profiles, a case management software program implemented in 2006 and upgraded in 2009, has increased our ability to rapidly manage cases, store documents electronically, as well as track incoming requests and outgoing responses.
5. With the passage of the 2009 SPLOST, acquisitions and condemnations for roads and other purposes will continue to increase.
6. Implementation of the 2010 Solid Waste Collection and Disposal Ordinance will require the development of new policies and extensive legal guidance.
7. The ongoing Service Delivery Strategy litigation will require legal support as the trial approaches, with the continuing need for legal direction to various departments following resolution.

Departmental Issues for FY 2011 and Beyond

1. The Special Purpose Local Option Sales Tax (SPLOST) will continue to result in acquisitions and condemnations for parks, libraries, roads, and public safety facilities.
2. The litigation caseload being handled in-house continues to be of increased volume and complexity.
3. Achieving the goal of maintaining a positive quality of life for Gwinnett County residents will continue to require new and revised ordinances.

Law Department (General Fund)

Expenditures/Appropriations (\$'s)	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget
Personal Services	1,228,543	1,342,799	999,959	832,045
Operations	81,495	91,348	90,532	108,900
Contributions to Other Funds	12,088	7,908		7,976
Total	1,322,126	1,442,055	1,090,491	948,921

Authorized Positions - Law(*)	12	12	7	7
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FY 2010 Program Modifications (\$'s)		2010 Budget	2011 Est.
None		-	-

(*)Law Department has two additional positions in the Risk Fund in each year and one additional position in Water

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The following 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.

Miscellaneous Expenses (General Fund)

Expenditures/Appropriations (\$'s)	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget
Personal Services	64,401	61,567	55,897	67,913,774
Operations	1,163,047	897,111	865,508	11,108,516
Contributions to Other Funds	17,636,572	9,524,493	15,271,559	3,714,137
Contribution to Capital Projects	14,728,000	32,415,440	3,229,903	14,737,348
Payment to Agencies	6,000,000	6,000,000	6,000,000	6,000,000
Reserve/Contingencies	-	-	-	8,008,376
Total	39,592,020	48,898,611	25,422,867	111,482,151

Authorized Positions - - - -

FY 2010 Program Modifications (\$'s)	2010 Budget	2011 Est.
I. None	-	-

Medical Examiner Contract (General Fund)

Expenditures/Appropriations (\$'s)	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget
Operations	814,235	854,946	897,694	901,271
Total	814,235	854,946	897,694	901,271

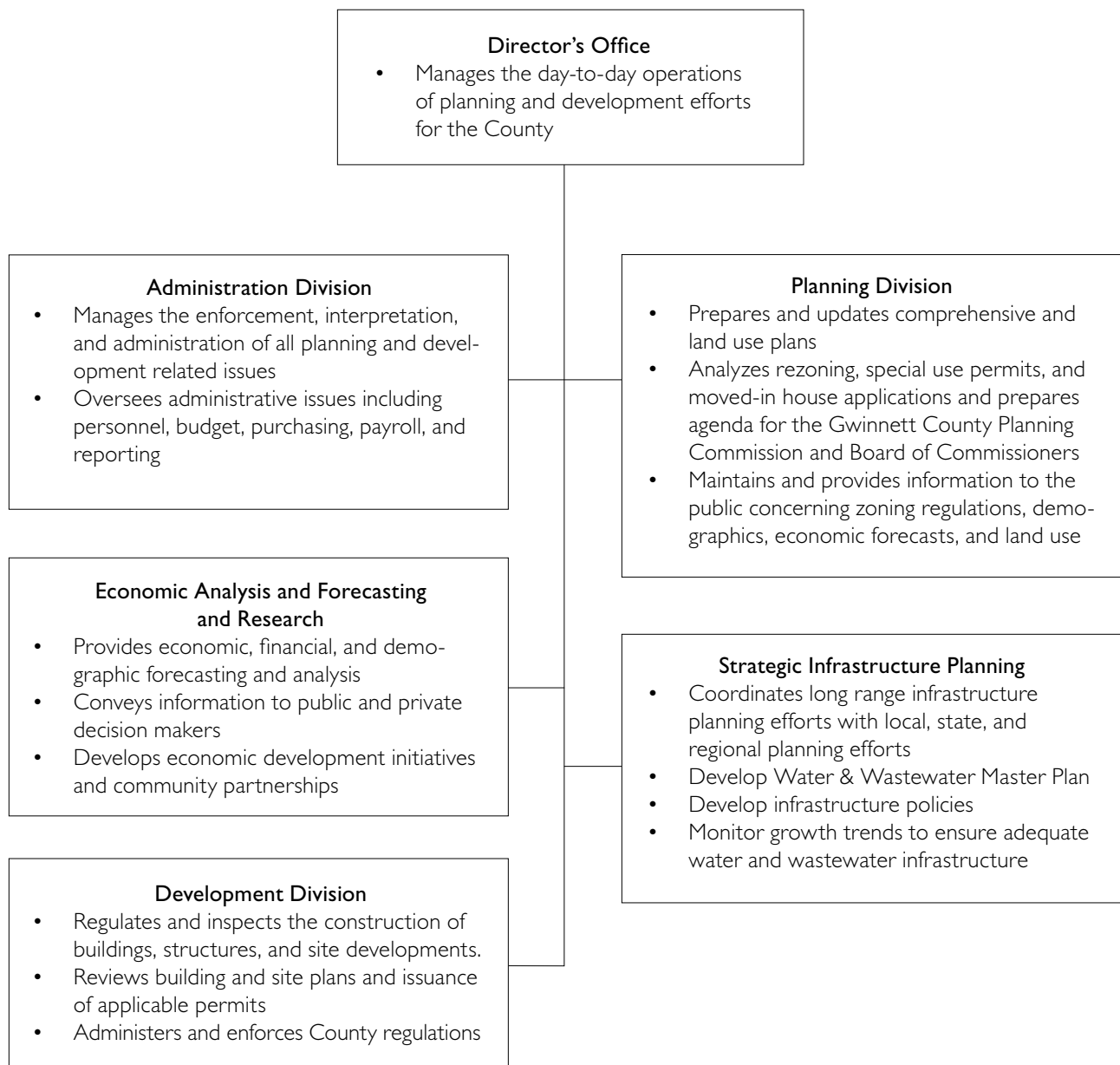
Authorized Positions - - - -

FY 2010 Program Modifications (\$'s)	2010 Budget	2011 Est.
None.	-	-

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planning and development: mission, vision, values, and organization chart

To enhance the quality of life and property values in Gwinnett County by planning for growth and enforcing construction and environmental standards for development in new and revitalizing residential and non-residential neighborhoods. To protect the natural environment and facilitate the creation of a built environment desired by the citizens of Gwinnett County through planning and development review. We are committed to conducting business responsibly with integrity through planning, reviewing, and monitoring of development. We will endeavor to provide quality service to our customers in a timely manner. We will strive to maintain an excellent standard of service to our customers while committing ourselves to act with courtesy and professionalism. We will encourage and support an environment where team members bring individual strengths and talents to work together to meet our unified goal of superior customer service.



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

Planning and Development (Goals, Performance Measures, and Issues)

Departmental Goals

1. To process rezoning and special use permits within 90 days to ensure that property is developed in accordance with the comprehensive plan.

	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
Rezoning applications processed	195	91	69	70
Special use applications processed	115	93	91	52
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.

	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
Development plans accepted by committee	587	294	81	74
Development permits issued	359	225	105	100
Percent of development plans reviewed within fourteen 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.

	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
Code violation cases received	Moved to Police	N/A	N/A	N/A
Percent code violation inspections conducted within two weeks of request	02/01/2007	N/A	N/A	N/A

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

	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
Building permits issued - residential	4,928	2,257	1,592	2,000
Building permits issued - non-residential	7,183	5,531	4,520	4,500
Percent processed within one day of request	100%	100%	100%	100%

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

	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
Building inspections conducted	250,676	165,905	84,701	87,000
Building inspections conducted within two business days of request	100%	100%	100%	100%

Departmental Issues for FY 2010

1. To streamline departmental operations for improved efficiency and effectiveness.
2. To revise County's Development Regulations and Zoning Ordinance.
3. To implement the Unified Plan through sector planning initiatives.
4. To study Stormwater Management Regulations in regard to development and redevelopment.
5. To review the County's Sign Ordinance.

Departmental Issues for FY 2011 and Beyond

1. To continue to implement the Unified Plan through sector planning initiatives.
2. To assist in implementation of Tax Allocation Districts (TAD).
3. To establish Transfer Development Rights Policy (TDR).
4. To finalize revision of the County's Development Regulations and Zoning Ordinance.

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Planning and Development (General Fund)

Expenditures/Appropriations (\$'s)	2007 Budget	2008 Audited	2009 Unaudited	2010 Budget
Personal Services	9,128,985	9,583,059	7,032,400	5,830,449
Operations	610,105	528,203	306,421	775,252
Contributions to Other Funds	525,638	367,047	191,782	228,242
Total	10,264,728	10,478,309	7,530,603	6,833,943

Authorized Positions - Planning and Development (*)	143	131	66	66
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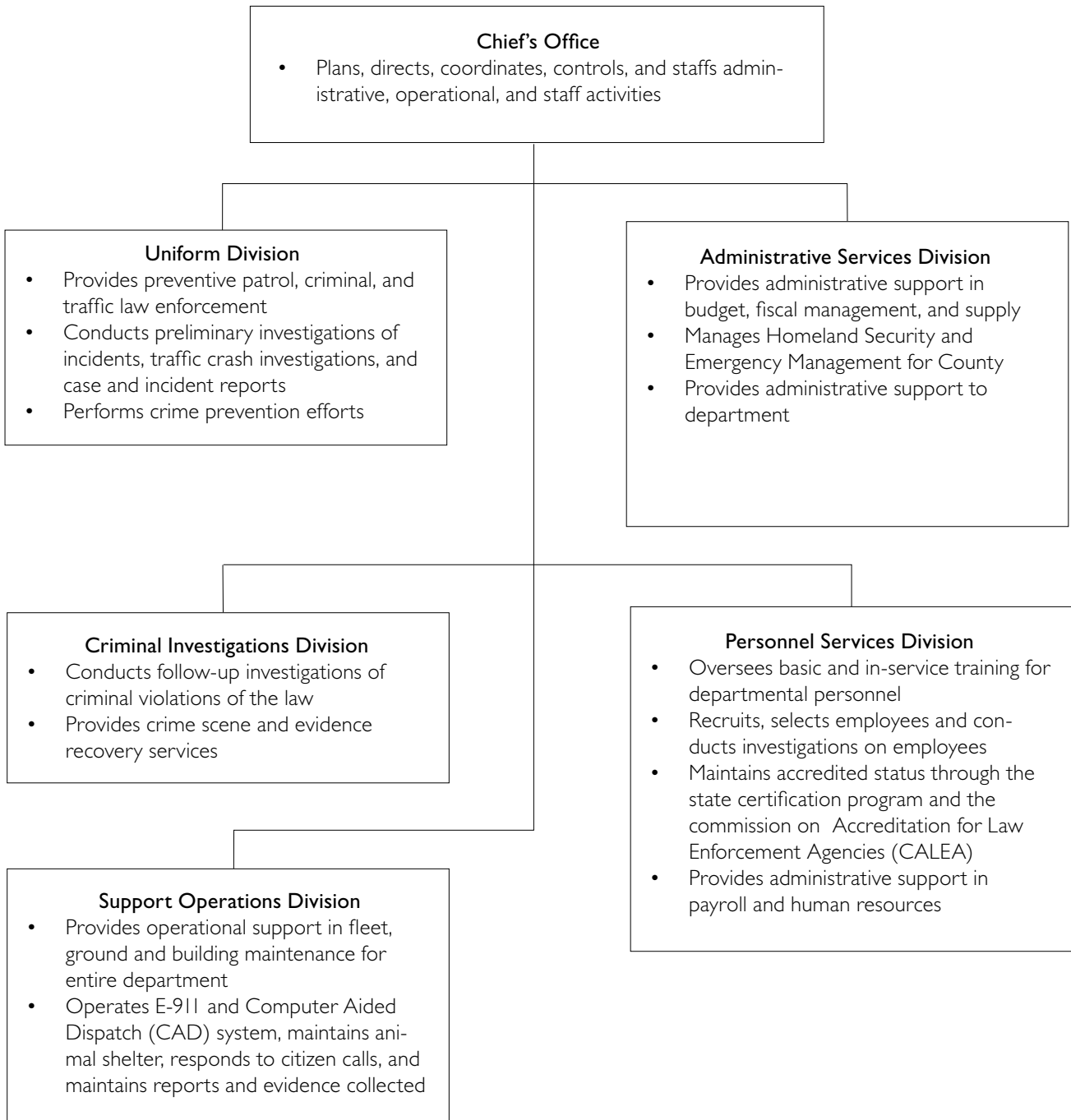
FY 2010 Program Modifications (\$'s)	2010 Budget	2011 Est.
I. None.	-	-

(*)Planning and Development has 12 additional positions in Water and Sewer Operating Fund and Stormwater Management Fund for a total of 78 positions.

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police services: mission, vision, values, and organization chart

The Gwinnett County Police Department is committed to serving the community through the delivery of professional law enforcement services in an unbiased and compassionate manner in order to protect the lives and property of the citizens and improve the quality of life in our community. The vision of the Gwinnett County Police Department is to be regarded by the community we serve and our law enforcement peers as the leader of innovative policing and professional excellence. We are committed to achieving the public's trust by holding ourselves accountable to the highest standards of professionalism and ethics. We will conduct ourselves in a manner that promotes mutual respect with the community and our peers. We are committed to conducting ourselves in a manner that brings honor to ourselves, our department and the community we serve. We are committed to developing future leaders through training and education.



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

Police Services (Goals, Performance Measures, and Issues)

Departmental Goals

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

	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
Officers per 1,000 service populations.	1.07	1.06	1.00	1.07
Criminal Investigation cases assigned.	5,742	6,392	5,841	5,800
E-911 calls received.	492,401	468,480	423,536	456,780
Traffic calls answered.	184,076	192,095	211,345	229,309
General calls answered.	466,762	532,440	528,813	557,898

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

	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
Department staff trained.	6,528	7,214	9,301	10,120

Departmental Issues for FY 2010

- 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 the renovation of Police Headquarters.
- Prepare for re-accreditation in 2010.

Departmental Issues for FY 2011 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 the renovation of Police Headquarters and building of the Grayson precinct.
- Meet Emergency Management Accreditation Program Emergency Management Standards.

Police Services (General Fund)

Expenditures/Appropriations (\$'s)	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget
Personal Services	58,324,113	61,315,017	64,836,470	65,320,718
Operations	10,545,294	11,797,135	10,347,234	11,703,171
Contributions to Other Funds	6,115,058	6,655,793	2,791,665	7,105,202
Contribution to Capital/Capital Outlay	423,598	694,287	60,917	1,340,656
Total	75,408,063	80,462,232	78,036,286	85,469,747

Authorized Positions - Police Services	895	927	919	988
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FY 2010 Program Modifications (\$'s)	2010 Budget	2011 Est.
1. Increased police staffing by adding 29 officers	3,363,791	2,089,148
2. Increased police staffing by adding 29 officers	3,363,791	2,089,148
3. Quality of Life Personnel (10)	1,148,737	745,842
4. Fleet Contribution	2,114,600	2,114,600
5. Radio System Maintenance	400,000	400,000
6. 911 Annex Utilities (55%)	97,600	97,600

Police Services (E911 Fund)

Expenditures/Appropriations (\$'s)	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget
Personal Services	6,447,019	7,017,895	7,366,989	9,040,660
Operations	1,792,857	1,721,156	1,485,674	5,463,889
Contributions to Other Funds	144,922	33,340	39,252	45,750
Contribution to Capital/Capital Outlay	181,210	254,523		
Total	8,566,008	9,026,914	8,891,915	14,550,299

Authorized Positions - Police Services	118	118	121	131
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FY 2010 Program Modifications (\$'s)	2010 Budget	2011 Est.
1. 10 Positions added (911 operators)	479,047	497,346
2. 911 Annex Utilities (45%)	84,400	84,400

Police Services (Police Special Investigation Fund)

Expenditures/Appropriations (\$'s)	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget
Operations	397,879	626,787	504,413	974,655
Contributions to Other Funds	-	15,535	131,000	-
Contribution to Capital/Capital Outlay	609,410	584,731	615,721	316,557
Total	1,007,289	1,227,053	1,251,134	1,291,212

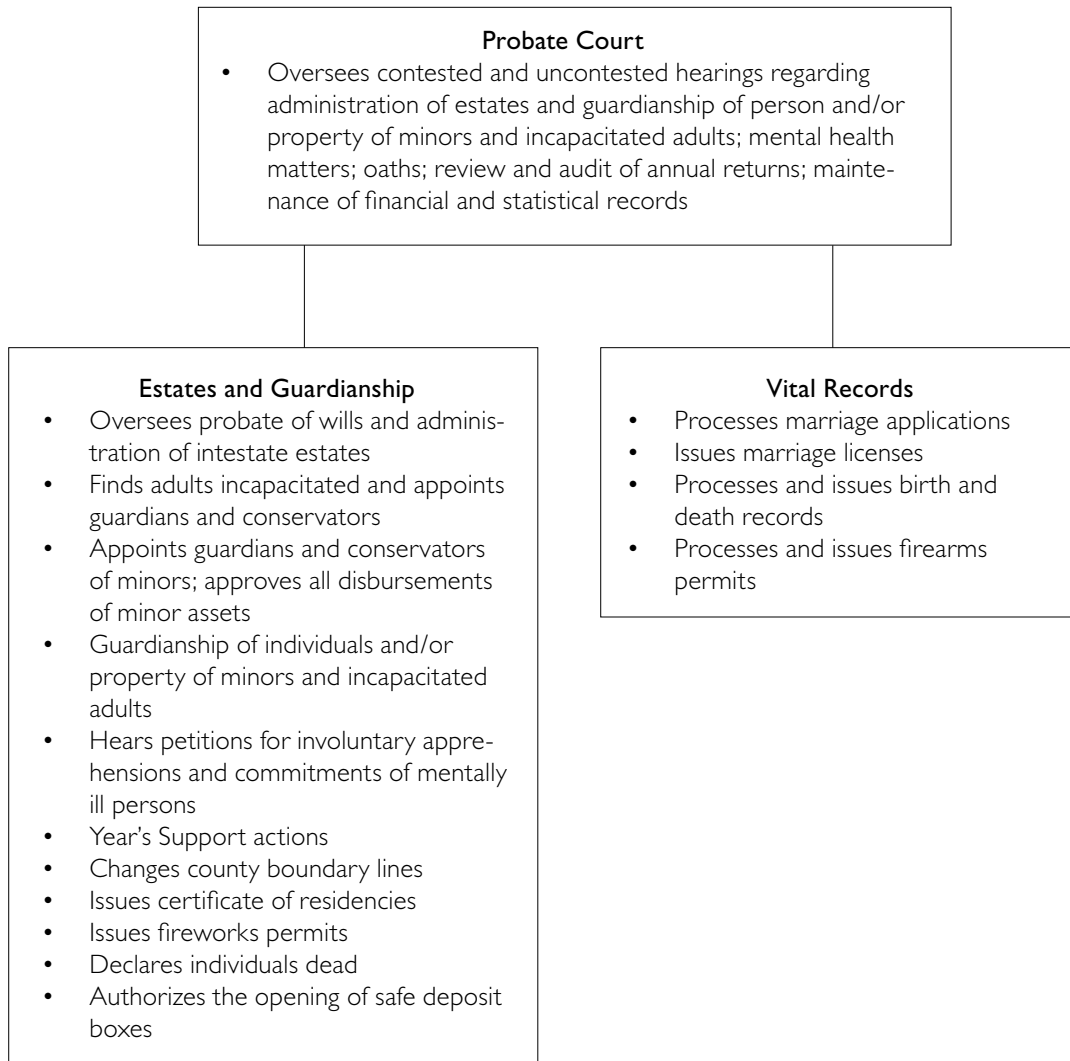
Authorized Positions	-	-	-	
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FY 2010 Program Modifications (\$'s)	2010 Budget	2011 Est.
Undercover equipment	360,700	-

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probate court: mission and organization chart

To apply the law to specific controversies focusing on those regarding the administration of estates and guardianships of person and property; to provide minors and incapacitated adults with oversight of their financial resources; to maintain the integrity of the County's vital records; to provide quality service to the public; and to provide fiscal accountability and effective use of resources to the County.



probate court: goals, performance measures, issues, and budgets

Probate Court (Goals, Performance Measures, Issues, and Budgets)

Departmental Goals

- To protect the property of minors and incapacitated adults.

	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
Total Guardianships Combined	1,081	945	906	1250
Total Estates, General, and Mental Health Filed	1,808	1,892	1,712	2350

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

	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
Births	9,237	8,679	8,743	9091
Deaths	3,469	3,757	3,818	3970
Marriage licenses issued	5,798	5,333	5,218	5426
Firearm Permits applied for	3,953	7,346	7,777	8239

Departmental Issues for FY 2010

- Need for additional staff to handle function Switchboard Operator to handle Vital Record telephone calls.
- Need for additional staff for increased issuance of birth and death records for state-wide births and deaths due to new Vital Event Information System (VEIS).
- Provide adequate information on legal issues to firearms customers.
- Address 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.
- Need for additional staff to provide cross training of position, extensive time requirements for training Estate staff.
- Need of additional staff for scanning of documents into new Icon System.

Departmental Issues for FY 2011 and Beyond

- Additional staff is needed due to increased caseload with accompanying need for resources.
- Prepare for growth of county with regards to births, deaths, marriages and firearms as well as Estate needs.
- Special issues for growth - Probate Court split between two offices. Vital Records has already outgrown their office space. Customer lines often get quite long and need "direction" by security.
- Need for additional staff to provide coverage in all division of the court due to growth of county.
- Additional staff needed to prepare for increased issuance of Vital Records with VEIS system.
- Need for full-time hearing officer/associate judge and support staff.
- Need for a full time receptionist due to increased customers coming in person for forms and information.
- Need for full-time court clerk due to increased workload.

Probate Court (General Fund)

	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget
Expenditures/Appropriations (\$'s)				
Personal Services	1,347,139	1,349,802	1,477,416	1,592,620
Operations	129,865	149,437	165,589	62,802
Contributions to Other Funds	19,408	14,741	15,494	14,622
Contribution to Capital/Capital Outlay	2,400	-	-	
Total	1,498,812	1,513,980	1,658,499	1,670,044

Authorized Positions - Probate Court	22	22	22	21
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FY 2010 Program Modifications (\$'s)

	2010 Budget	2011 Est.
1. Restore to the March 3, 2009 level of service	179,492	
2. Program Mod for Full-Time Temporary for switchboard duties in Vital Records		32,000
3. Scanning for new Icon system		68,000

probation: mission and organization chart

The Georgia Department of Corrections protects and serves the public as a professional organization by effectively managing offenders while helping to provide a safe and secure environment for the citizens of Georgia.

Probation

- Protect the public by ensuring appropriate levels of supervision based on offender risk
- Ensure probationer's accountability to the community and victims
- Service to the courts is the core of our existence
- Collaboration and partnering with stakeholders is essential to our effectiveness

probation: goals, performance measures, issues, and budgets

Probation (Goals, Performance Measures, Issues, and Budgets)

Departmental Goals

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

	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
Active probationers	11,400	12,250	12,656	13,062
Pre-sentence investigations/record checks	3,600	5,025	5,100	5,175
Court hours	6,800	7,020	7,100	7,180

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

	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
Fines and restitution collected/disbursed	\$ 4,275,000	\$ 4,849,909	\$ 5,000,000	5,150,091
Community service hours completed	44,000	47,608	48,000	48,392

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

	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
Average caseload size	275	275	250	225
Counseling referrals	1,850	2,009	2,300	2,591
Alcohol/Drug test conducted	2,600	2,690	2,800	2,910

Departmental Issues for FY 2010

1. Reduce case sizes at the same time increase referrals.
2. Supervise more in the field.

Departmental Issues for FY 2011 and Beyond

1. The re-entry of inmates from prison to the community.
2. The supervision of higher risk offenders.

Probation (General Fund)

Expenditures/Appropriations (\$'s)	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget
Operations	93,390	87,740	54,215	8,210
Contributions to Other Funds	11,950	2,520	2,520	2,520
Total	105,340	90,260	56,735	10,730

Authorized Positions

- - - -

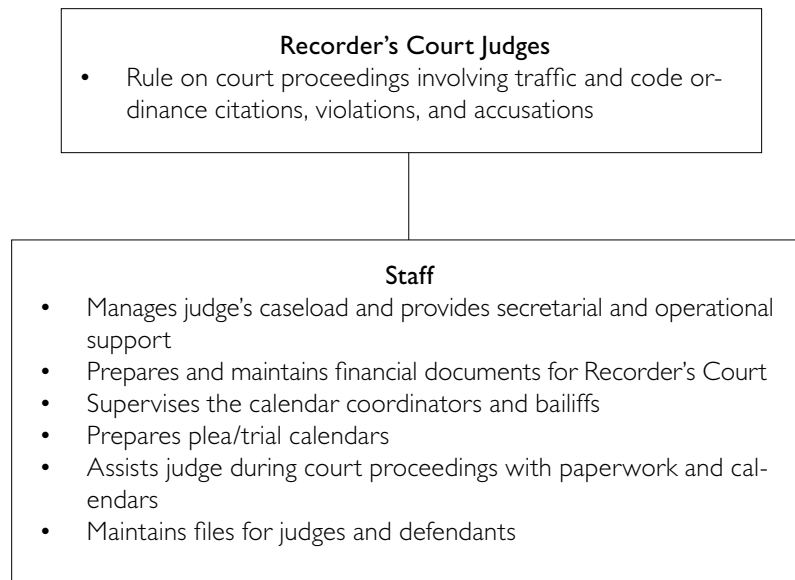
FY 2009 Program Modifications (\$'s)

2009 Budget 2010 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

Recorder's Court Judges (Goals, Performance Measurements, Issues, and Budgets)

Departmental Goals

- To adjudicate traffic and code ordinance cases.

	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
Number of traffic citations issued	150,644	150,802	151,000	155,000
Number of environmental citation issued	6,210	5,031	5,500	5,500
Red light citations issued	8,624	5,562	5,000	3,000

- To ensure compliance on cases in a timely fashion.

	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
Cases with guilty judgments	19,039	19,176	19,500	20,000
Number of bench warrants issued	8,574	10,043	12,000	13,000
Number of cases handled through the court	51,699	51,274	37,274	40,000
Red light citations handled through the court	92	24	120	75

Departmental Issues for FY 2010

- 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 2011 and Beyond

- Assist the Recorder's Court Clerks office in better serving the public efficiently.

Recorder's Court Judges (General Fund)

Expenditures/Appropriations (\$'s)	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget
Personal Services	1,051,586	1,104,981	1,097,090	1,253,954
Operations	120,957	165,781	197,772	111,318
Contributions to Other Funds	7,774	5,931	5,929	5,982
Total	1,180,317	1,276,693	1,300,791	1,371,254

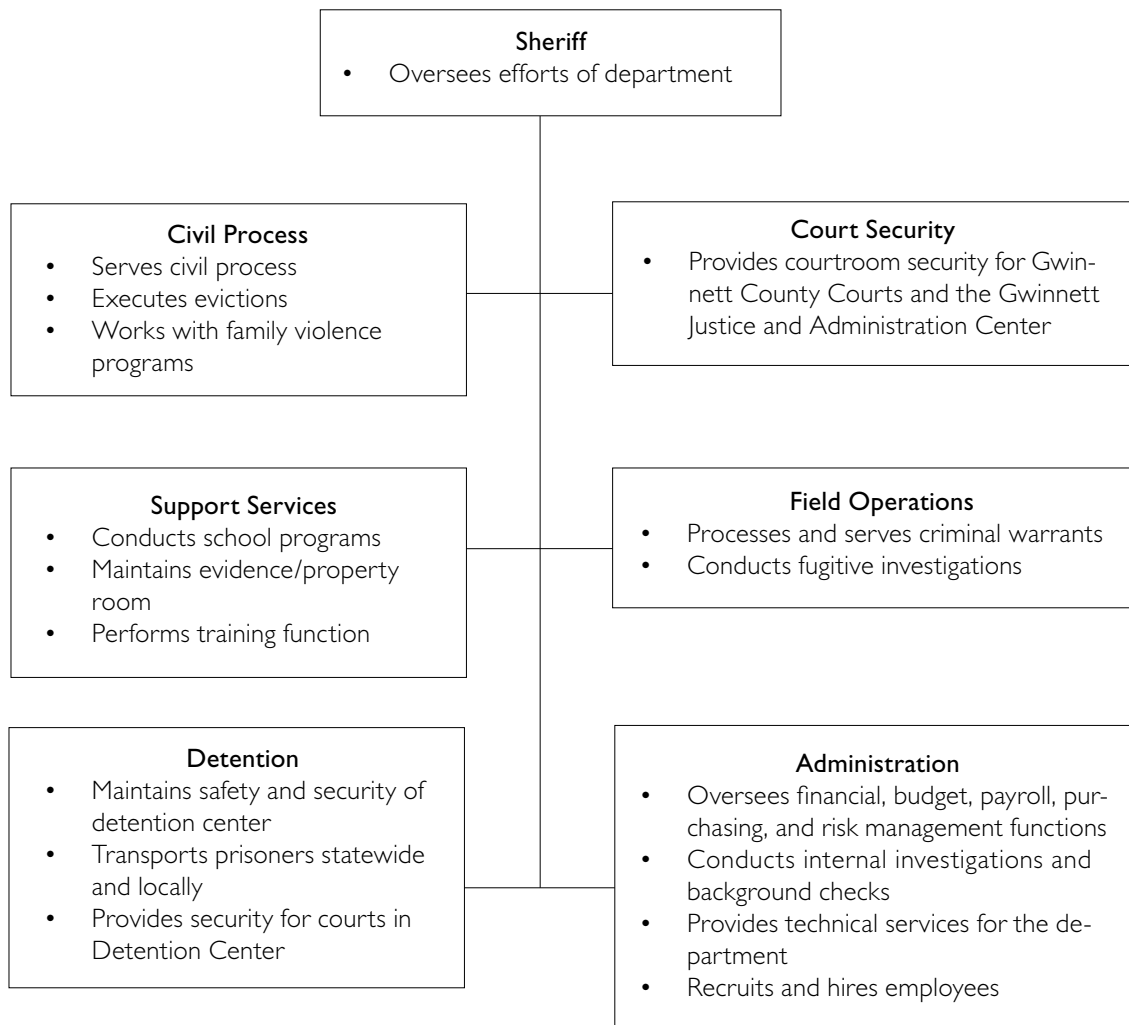
Authorized Positions - Recorder's Court Judges	9	9	9	9
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FY 2010 Program Modifications (\$'s)

1. Restore to the March 3, 2009 level of service	2010 Budget	2011 Est.
	140,500	-

sheriff: mission and organization chart

The Gwinnett County Sheriff's Department is committed to provide our community with professional, efficient law enforcement through well-trained employees and up-to-date technology. This department will continually strive to maintain the highest law enforcement standards possible.



sheriff: goals, performance measures, issues, and budgets

Sheriff (Goals, Performance Measures, and Issues)

Departmental Goals

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

	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
Detention Center admissions.	36,000	38,000	40,000	42,000
Average daily inmate population in Detention Center.	2,400	2,650	2,725	2,770

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.

	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
3. Courts in session.	9,500	9,953	27,959	28,000

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

	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
Warrants received for service.	19,277	25,418	23,450	24,050
Civil papers received for service.	77,465	88,569	81,819	86,842
Family violence orders received for service.	3,113	3,237	4,396	4,550
Warrants served.	13,543	14,860	14,812	15,173
Civil papers served.	58,099	61,802	57,411	60,544
Family violence orders served.	2,884	3,011	3,217	3,520

5. To provide security and protection for the Gwinnett County Justice and Administration Center, and other county court facilities to ensure the safety of staff and the public.

	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
People through security at GJAC.	450,000	433,185	476,503	488,232
People through Juvenile/Recorder's Court.	125,000	126,000	138,600	141,360

Departmental Issues for FY 2010

1. Continued implementation of the 287g program.
2. Retain and attract sworn and civilian personnel.
3. Meet demands of increasing workloads within budget constraints.

Departmental Issues for FY 2011 and Beyond

1. Prepare for construction of second jail tower.
2. Recruitment and retention of personnel.
3. Increase staffing to meet workload demands.

Sheriff (General Fund)

Expenditures/Appropriations (\$'s)	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget
Personal Services	44,396,432	48,505,731	47,614,844	49,591,143
Operations	16,584,190	17,708,347	15,255,441	15,611,928
Contributions to Other Funds	2,295,129	2,260,122	3,839,323	1,925,626
Contribution to Capital/Capital Outlay	227,600	28,375	147,200	
Total	63,503,351	68,502,575	66,856,808	67,128,697

Authorized Positions - Sheriff	684	688	701	701
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budget document **2010** gwinnettcounty

FY 2010 Program Modifications (\$'s)	2010 Budget	2011 Est.
I. Restore to the March 3, 2009 level of service (includes funding for 287g)	5,423,086	-

Sheriff (Inmate Store Fund)

Expenditures/Appropriations (\$'s)	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget
Operations	153,763	144,858	219,891	528,816
Contribution to Capital/Capital Outlay	287,000	-	-	-
Total	440,763	144,858	219,891	528,816

Authorized Positions - Sheriff - - - -

FY 2010 Program Modifications (\$'s)	2010 Budget	2011 Est.
None	-	-

Sheriff (Special Operations Fund)

Expenditures/Appropriations (\$'s)	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget
Operations	48,045	48,997	141,815	809,042
Contributions to Other Funds	-	-	-	-
Contribution to Capital/Capital Outlay	2,395	349,998	307,122	-
Total	50,440	398,995	448,937	809,042

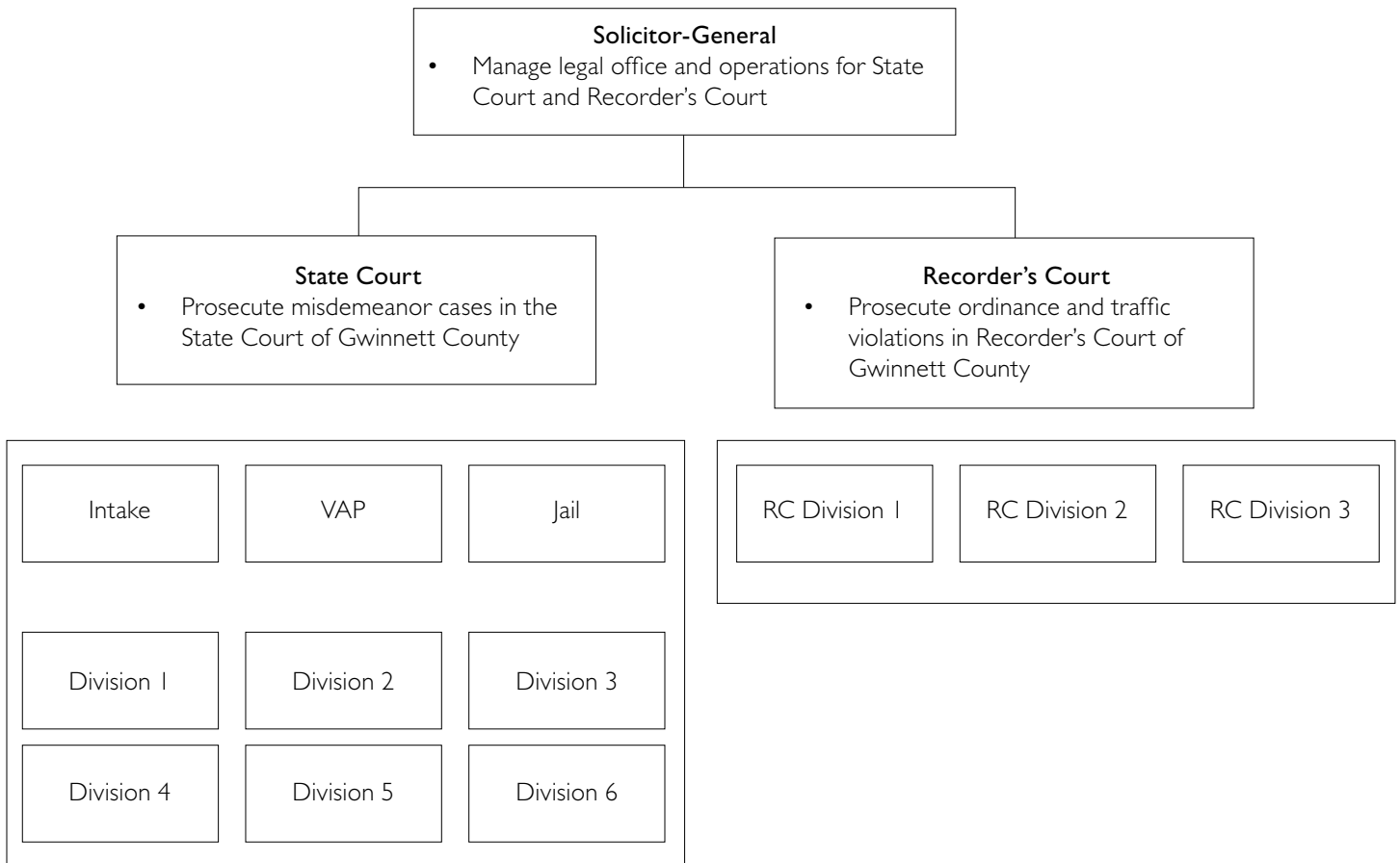
Authorized Positions - Sheriff - - - -

FY 2010 Program Modifications (\$'s)	2010 Budget	2011 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

Solicitor (Goals, Performance Measurements, 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.

	2007 Actual	2008 Actual	*2009 Actual	2010 Proj.
Misdemeanor cases received in State Court	8,908	9,708	10,400	11,128
Cases disposed in State Court	7,839	10,469	9,947	10,643

*This number includes 41 cases that were transferred to other courts

- 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.

	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
Traffic citations received in Recorder's Court	150,644	150,802	157,410	173,151
Number of citations disposed in Recorder's Court	122,800	118,977	120,048	132,052
Red Light Camera Citations received in Recorder's Court	8,624	5,562	6,159	6,774
Teen Victim Impact Panel Attendance	882	1,256	1,485	1,707
DUI Court graduates	44	95	33	57

- 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.

	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
Environment citations received in Recorder's Court	4,132	5,031	3,926	3,101

Departmental Issues for FY 2010

- Minimize impact of staff reductions combined with a increases in incoming cases.
- 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.
- Implementation and training of comprehensive policies and procedures manual.
- Increase the number of employees certified to operate GCIC terminals to assure quick access to criminal history information including: jail, Recorder's Court, GJAC, and GJAC courtside.
- 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 2011 and beyond:

- Maintain quality and efficiency despite staff reductions combined with continued increases in workload.
- Maintain CJCC certification of VAP program and work toward state accreditation of Investigation Unit.
- 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 for teen drivers.
- Training staff to improve performance including: legal updates and refreshers, litigation and trial techniques, quality of life crimes and community prosecution, updating office policies and procedures.
- Improve courtroom technology and efficiency by use of laptops and related peripherals for legal research and document preparation in court.

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Solicitor (General Fund)

Expenditures/Appropriations (\$'s)	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
Personal Services	3,525,373	3,533,825	3,620,159	3,906,658
Operations	235,111	197,294	184,599	287,904
Contributions to Other Funds	78,276	63,121	67,311	75,759
Contribution to Capital/Capital Outlay	8,234	-	650	650
Total	3,846,994	3,794,240	3,872,719	4,270,971

Authorized Positions - Solicitor 47 47 46 46

FY 2010 Program Modifications (\$'s) 2010 Budget 2011 Est.
 Restore to the March 3, 2009 level of service 458,811

Solicitor (Crime Victims Fund)

Expenditures/Appropriations (\$'s)	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
Personal Services	357,956	478,506	435,882	575,678
Operations	11,164	7,464	4,177	190,713
Contributions to Other Funds	5,219	4,013	4,611	4,653
Contribution to Capital/Capital Outlay	-	1,200	-	-
Total	374,339	491,183	444,670	771,044

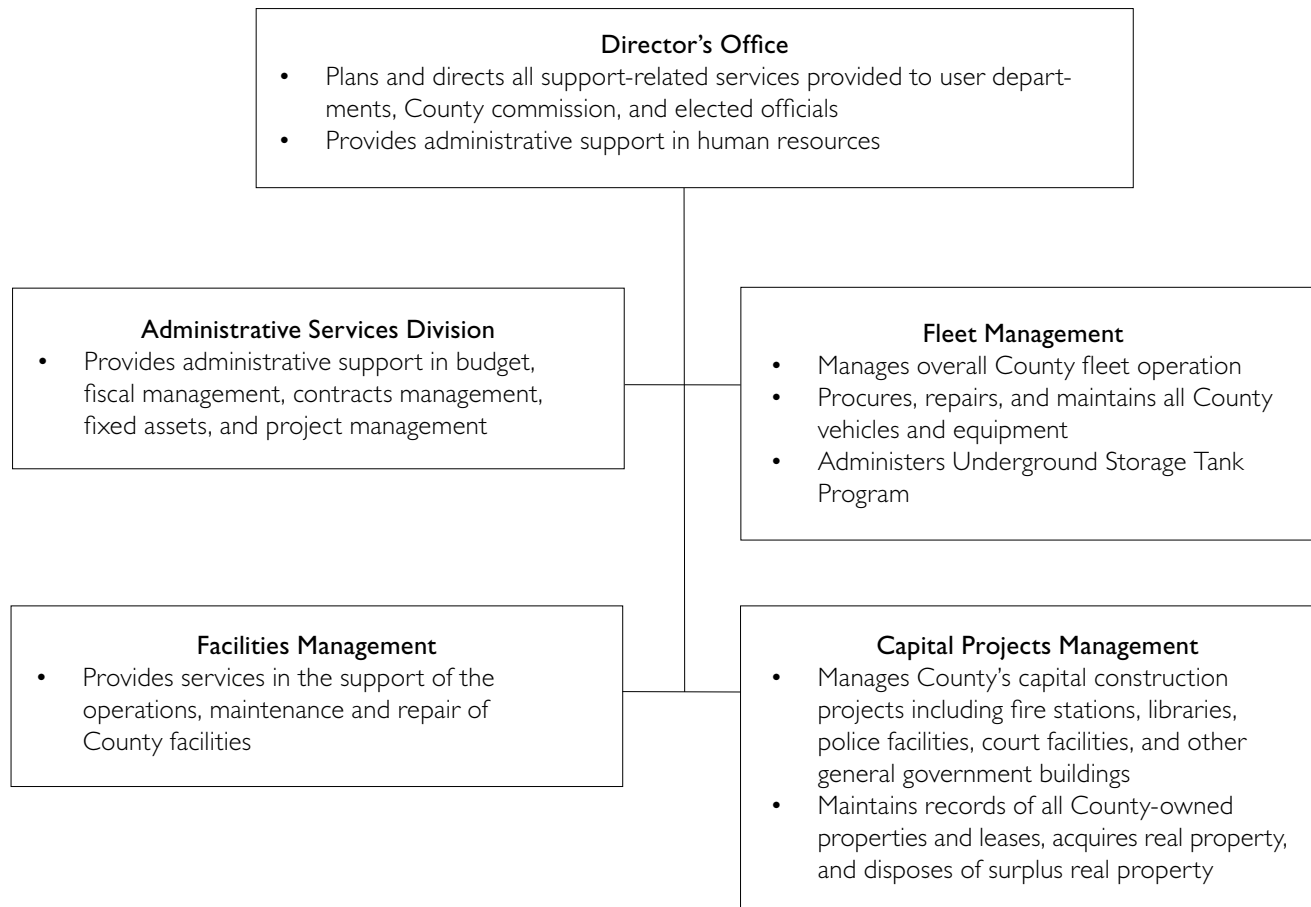
Authorized Positions - Solicitor 6 7 8 8

FY 2010 Program Modifications (\$'s) 2010 Budget 2011 Est.
 None - -

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support services: mission, vision, values, and organization chart

Support Services is an internal service organization that provides responsive, high-quality services in the areas of Facilities Management, Fleet Management, Construction Management, and Property Management. Our vision is to remain the best example of an internal service organization where services are provided and sustained by the highest quality staff at all levels. Our values of teamwork, accountability, innovation, responsiveness, efficiency, and reliability are the core beliefs that motivate and enable us to provide the highest level of customer service.



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

Support Services (Goals, Performance Measurements, Issues, and Budgets)

Departmental Goals

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

	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
Average cost per preventative maintenance job	\$ 119	\$ 128	\$ 130	125
Average cost per repair job	\$ 419	\$ 470	\$ 457	425
Percent work orders that have to be reworked	1%	0.40%	0.14%	1%
Percent work orders completed within two working days	57%	82%	68%	80%

2. To provide comprehensive, cost-efficient, and effective construction services and maintenance services (building and grounds) in a timely manner for facilities housing county departments so they can perform their missions.

	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
Buildings maintained	49	49	49	50
Cost per square foot/buildings maintained	\$ 1.77	\$ 1.93	\$ 1.95	\$1.86
Percent routine maintenance work orders completed within ten days of request	N/A	70%	77%	78%

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.

	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
4. Pieces of property managed	639	666	676	690
Total value of property managed	\$616,625,561	\$639,029,112	\$654,029,112	\$667,574,094
Average length of time to sell property	8 mos.	12 mos.	12 mos.	12 mos.

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

	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
Construction projects completed	9	6	6	4

Departmental Issues for FY 2010

1. Initiate construction of Fire Station 10 and Fire Station 31
2. Complete construction of Senior Services Center (Phase 1) and Clerk of Court old deed room renovation
3. Initiate design of Lilburn Library and library renovation projects
4. Complete all construction of Police Headquarters Annex and Hamilton Mill Branch Library
5. Complete energy audits for all County facilities and initiate energy retrofits
6. Initiate design for Senior Service Center (Phase 2)
7. Initiate construction of Courthouse Addition Parking Deck
8. Continue oversight and coordination of Gwinnett Environmental Sustainability Program. Obtain Certification from ARC's Green Governments/Green Communities Program
9. Complete 2nd and 3rd Phase of GJAC HVAC building controls replacement
10. Complete installation of new HVAC boiler system for GJAC
11. Complete 5-year Fuel Site Master Plan.
12. Complete a Green Fleet plan and reduce overall County Fleet.

Departmental Issues for FY 2011 and Beyond

1. Complete construction of Fire Station 10 and Fire Station 31
2. Complete construction of Senior Service Center (Phase 2)
3. Complete energy retrofits.
4. Complete construction of Lilburn Library and library renovation projects.
5. Continue oversight and coordination of Greater Gwinnett Environmental Sustainability Program
6. Completion of Building Controls Replacement
7. Initiate the implementation of the 5-year Fuel Site Master Plan

Support Services (General Fund - Excluding Elections)

Expenditures/Appropriations (\$'s)	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget
Personal Services	11,635,032	4,383,887	4,105,658	4,072,220
Operations	18,219,527	3,805,106	3,821,957	3,771,514
Contributions to Other Funds	416,821	525,743	406,491	422,660
Contribution to Capital/Capital Outlay	7,897	-	-	-
Total	30,279,277	8,714,736	8,334,106	8,266,394

Authorized Pos - Supt Srvc (Excluding Elections)	148	63*	56	57
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(*)In 2008, Information Technology moved from Support Services and became it's own department.

FY 2010 Program Modifications (\$'s)	2010 Budget	2011 Est.
1. Hamilton Mill Library	92,000	-
2. Utility cost increases	75,000	n/a

Support Services (General Fund - Elections)*

Expenditures/Appropriations (\$'s)	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget
Personal Services	639,152	N/A	N/A	N/A
Operations	461,905	N/A	N/A	N/A
Contributions to Other Funds	15,406	N/A	N/A	N/A
Contribution to Capital/Capital Outlay	-	N/A	N/A	N/A
Total	1,116,463	-	-	-

Authorized Pos - Supt Srvc (Elections Only)	11	-	-	-
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FY 2010 Program Modifications (\$'s)	2010 Budget	2011 Est.
None	-	-

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

budget document **2010** gwinnettcounty

Support Services (Fleet Management Fund)

Expenditures/Appropriations (\$'s)	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget
Personal Services	2,573,568	2,783,321	2,797,953	2,696,910
Operations	4,647,714	3,337,804	1,926,851	3,194,048
Contributions to Other Funds	107,141	160,814	140,800	90,095
Contribution to Capital/Capital Outlay	-	11,350		
Total	7,328,423	6,293,289	4,865,604	5,981,053

Authorized Positions - Support Srvc (Fleet)	47	49	41	41
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FY 2010 Program Modifications (\$'s)		<u>2010 Budget</u>	<u>2011 Est.</u>
None			

Support Services (Vehicle Purchasing Fund)

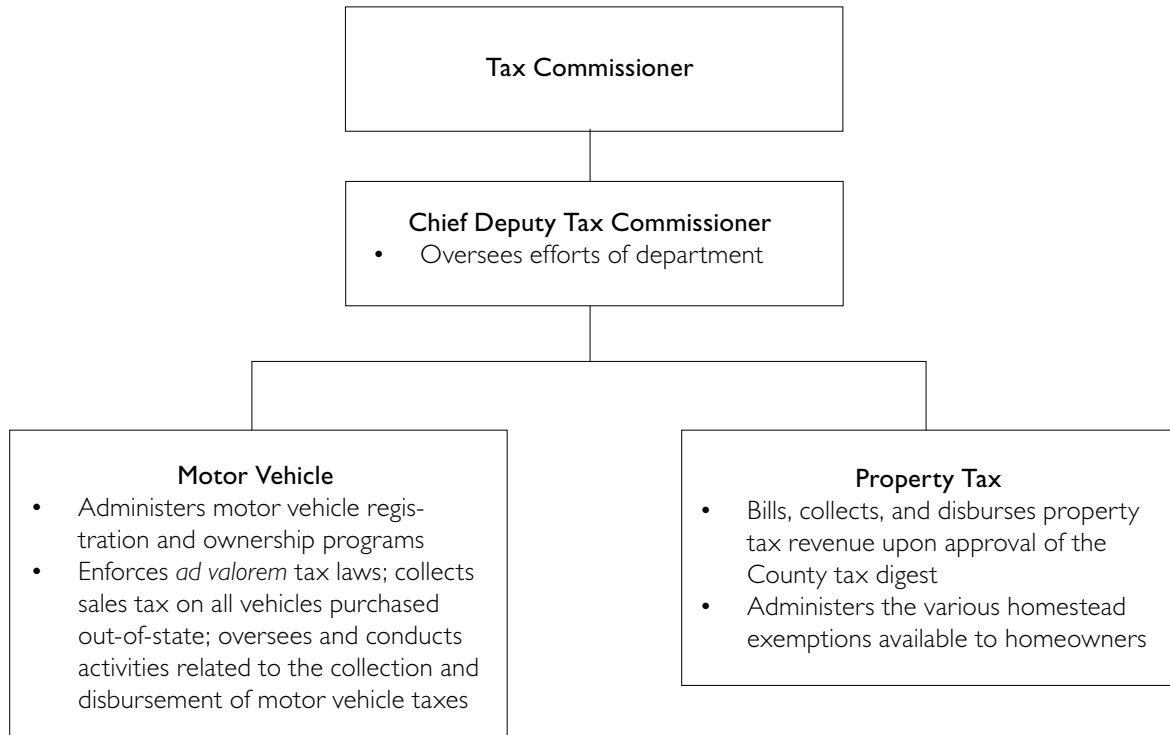
Expenditures/Appropriations (\$'s)	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget
Capital Outlay	5,464,690	4,756,905	5,292,889	4,323,500
Reserves/Contingency	-	-	-	500,000
Total	5,464,690	4,756,905	5,292,889	4,823,500

Authorized Positions	-	-	-	-
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FY 2010 Program Modifications (\$'s)		<u>2010 Budget</u>	<u>2011 Est.</u>
None			-

tax commissioner: mission and organization chart

To provide tag and tax services that are accessible and responsive to the needs of citizens through innovation, technology, and a professional workforce.



tax commissioner: goals, performance measures, issues, and budgets

Tax Commissioner - (Goals, Performance Measures and Issues)

Departmental Goals

1. To improve the overall response rate to citizens.

	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
Motor Vehicle Division:				
Customer surveys within one week.	100%	100%	100.00%	100.00%
E-mail responses within one business day.	100%	100%	100.00%	100.00%
Phone calls returned within one business day.	100%	100%	100.00%	100.00%
Property Tax Division:				
Customer surveys within one week.	100%	100%	100.00%	100.00%
E-mail response within one business day.	98%	97%	96.42%	97.00%

2. To improve processing time.

	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
Motor Vehicle Division:				
Regular mail within five business days.	100%	100%	100.00%	100.00%
Fleet mail within five business days.	100%	100%	100.00%	100.00%
Dealer mail within five business days.	100%	100%	100.00%	100.00%
Internet/IVR renewals within one business day.	99%	100%	100.00%	100.00%
Property Tax Division:				
Regular mail (peak season) within five business days.	100%	100%	100.00%	100.00%
Regular mail (non-peak) within two business days.	100%	100%	100.00%	100.00%
Mortgage co. mail within five business days.	100%	100%	100.00%	100.00%
Mortgage co. bulk payments within six business days.	100%	100%	100.00%	100.00%
Interactive voice recognition/Web payments within two business days.	85%	98%	100.00%	100.00%

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

	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
Motor Vehicle Division:				
Customer surveys saying satisfied.	89%	87%	95.70%	90.00%
Walk-in wait time under 10 minutes.	61%	77%	90.50%	90.00%
Property Tax Division:				
Customer surveys saying satisfied.	60%	64%	66.70%	75.00%
Walk-in wait time under five minutes (non-peak).	100%	100%	100.00%	100.00%
Walk-in wait time under 15 minutes (peak-season).	99%	100%	100.00%	100.00%
Interactive Voice Recognition availability.	100%	99%	99.00%	99.00%

4. Improve collection rates for taxes and returned checks.

	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
Percentage of property taxes collected for billing (as of December 31st of billing year).	95%	94%	94.31%	95.00%
Percentage of motor vehicle returned checks collected.	84%	84%	85.10%	85.00%

Departmental Issues for FY 2010

1. Continuing the implementation of the property tax billing and collection system.
2. Implementing billing for solid waste fees.
3. Prepare for the issuance of digital license plates.
4. Assist the Georgia DOR with the development of an electronic vehicle titling system.
5. Dealing with frequent unplanned failures of the state motor vehicle registration/title system that needs to be replaced.
6. Handling new license plates that were introduced.
7. During the last eight years, the County has experienced a 30 percent growth in population, 20 percent increase in the number of registered vehicles, 8 percent increase in walk-in customers, and a 21 percent increase in transactions while the number of full-time equivalents employed by the Office of the Tax Commissioner has decreased.
8. Adding responsibilities due to the creation of new Tax Allocation Districts for CIDs and other cities.

Departmental Issues for FY 2011 and Beyond

1. Complying with legislative mandates requiring additional staff and resources.
2. Continuing technology advancements will require additional technical support and resources.
2. Continuing to work with stormwater fees and credits.
3. Implementing Check 21.
4. Implementing a new remittance system.
5. Relocating the Norcross Branch Tag Office and Lawrenceville Branch Tag Office.
6. Initiate the issuance of digital license plates.
7. Continue to assist the Georgia DOR with the development of an electronic vehicle titling system.

Tax Commissioner (General Fund)

Expenditures/Appropriations (\$'s)	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget
Personal Services	6,576,389	6,400,529	6,644,044	6,900,886
Operations	2,089,213	2,056,185	1,972,996	2,318,926
Contributions to Other Funds	100,865	89,851	90,452	91,597
Total	8,766,467	8,546,565	8,707,492	9,311,409

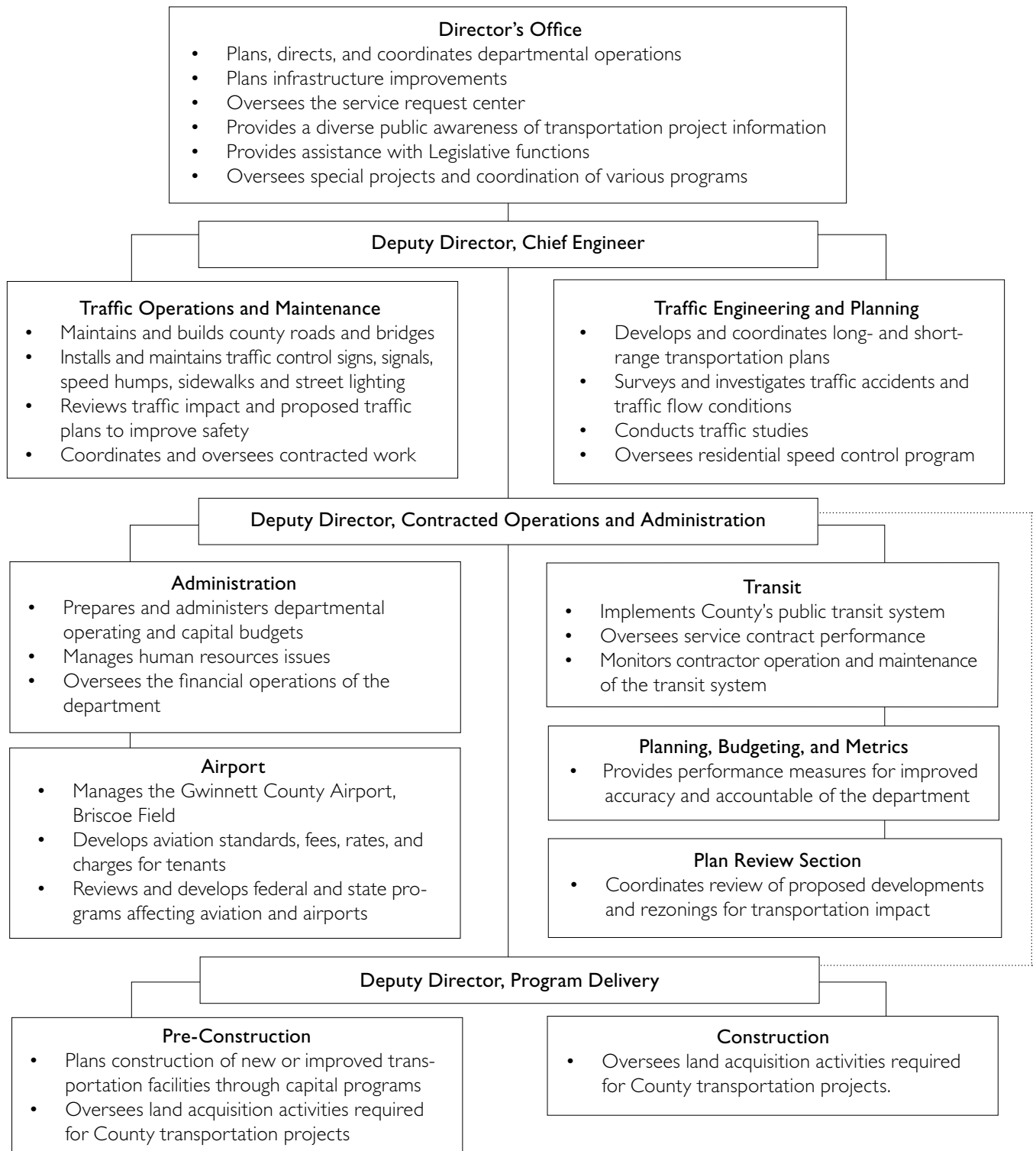
Authorized Positions - Tax Commissioner	118	118	118	118
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FY 2010 Program Modifications (\$'s)	2010 Budget	2011 Est.
1. Restore to the March 3, 2009 level of service	816,424	
2. Production of second tax billing	240,034	
3. 6 Delinquent Tax Collectors B23(2)		309,408

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transportation: mission, vision, values, and organization chart

The mission of the Gwinnett County Department of Transportation is to enhance quality of life by facilitating the mobility of people and goods safely and efficiently. This mission is accomplished by planning, constructing, operating and maintaining the aviation, transit, and surface transportation systems. The Gwinnett County Department of Transportation will, in a fiscally responsible manner, provide for the mobility and accessibility needs of the wide variety of citizens. We believe in treating each other and the public in an honest and ethical manner. We take our duties of safety and fiscal management to be two of our prime responsibilities.



transportation: goals, performance measures, issues, and budgets

Transportation (Goals, Performance Measures, and Issues)

Departmental Goals

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

	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
Traffic studies completed.	460	351	215	200
Miles of roads maintained.	2,750	2,750	2750	2750
Traffic signals maintained.	626	650	652	665

- 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.

	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
Transit riders carried.	1,948,532	2,103,565	2,319,495	2,125,000
Transit vehicles in service.	87	94	96	96

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

	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
Airport take-off and landings.	87,707	79,330	51,887	55,000
Aircraft based in Gwinnett.	433	432	386	360

- 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.

	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
Street lights added to system.	1,500	425	85	75

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

	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
Speed hump requests processed.	182	135	105	95
Speed humps installed.	70	61	65	45

Departmental Issues for FY 2010

- Implementation of the 2009 SPLOST, new Demand Professional Services and Core Services
- Continue construction on nine stimulus projects in Gwinnett in association with the Georgia Department of Transportation
- Implement the new Advanced Traveler Information System (ATIS)
- Complete and submit a Pre-application for Privatization of the Airport to FAA
- Complete feasibility study of the proposed Ronald Reagan Parkway extension
- Complete and update the Transit Development Plan
- Complete design of Sugarloaf Parkway Extension and have final plans let to construction

Departmental Issues for FY 2011 and Beyond

- Continued implementation of the 2009 SPLOST Program
- Close out the 2005 SPLOST Program
- Program and continue with construction of Economic Stimulus Projects
- Completion of Sugarloaf Parkway Extension Phase I

budget document **2010** gwinnettcountry

Transportation (General Fund)

Expenditures/Appropriations (\$'s)	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget
Personal Services	9,991,329	10,114,503	10,004,573	7,893,843
Operations	4,948,695	4,776,373	3,270,625	5,811,748
Contributions to Other Funds	1,947,904	1,641,620	1,422,326	865,321
Contribution to Capital/Capital Outlay	58,595	-	-	-
Total	16,946,523	16,532,496	14,697,524	14,570,912

Authorized Positions - Transportation 159 152 125 125

FY 2010 Program Modifications (\$'s)	2010 Budget	2011 Est.
I. Mowing of right of way	350,000	-

Transportation (Local Transit Fund)

Expenditures/Appropriations (\$'s)	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget
Personal Services	296,958	282,038	313,166	245,891
Operations	8,387,803	7,570,086	6,644,930	7,992,191
Contributions to Other Funds	56,876	49,113	53,312	62,919
Total	8,741,637	7,901,237	7,011,408	8,301,001

Authorized Positions - Transportation 3 3 3 3
 Authorized Positions - Financial Services 1 1 1 1

FY 2010 Program Modifications (\$'s)	2010 Budget	2011 Est.
None.	-	-

Transportation (Street Lighting Fund)

Expenditures/Appropriations (\$'s)	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget
Personal Services	54,095	57,707	38,792	39,372
Operations	5,819,684	6,325,337	6,250,875	6,800,606
Contributions to Other Funds	21,000	21,396	24,117	11,426
Total	5,894,779	6,404,440	6,313,784	6,851,404

Authorized Positions - Transportation 1 1 1 1

FY 2010 Program Modifications (\$'s)	2010 Budget	2011 Est.
None.	-	-

Transportation (Airport Operating Fund)

Expenditures/Appropriations (\$'s)	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget
Personal Services	286,946	275,099	339,684	333,197
Operations	274,049	213,196	264,736	284,208
Contributions to Other Funds	187,356	138,666	200,522	90,733
Transfer to Renewal and Extension	158,000	133,449	115,035	172,389
Total	906,351	760,410	919,977	880,527

Authorized Positions - Transportation 5 5 5 5

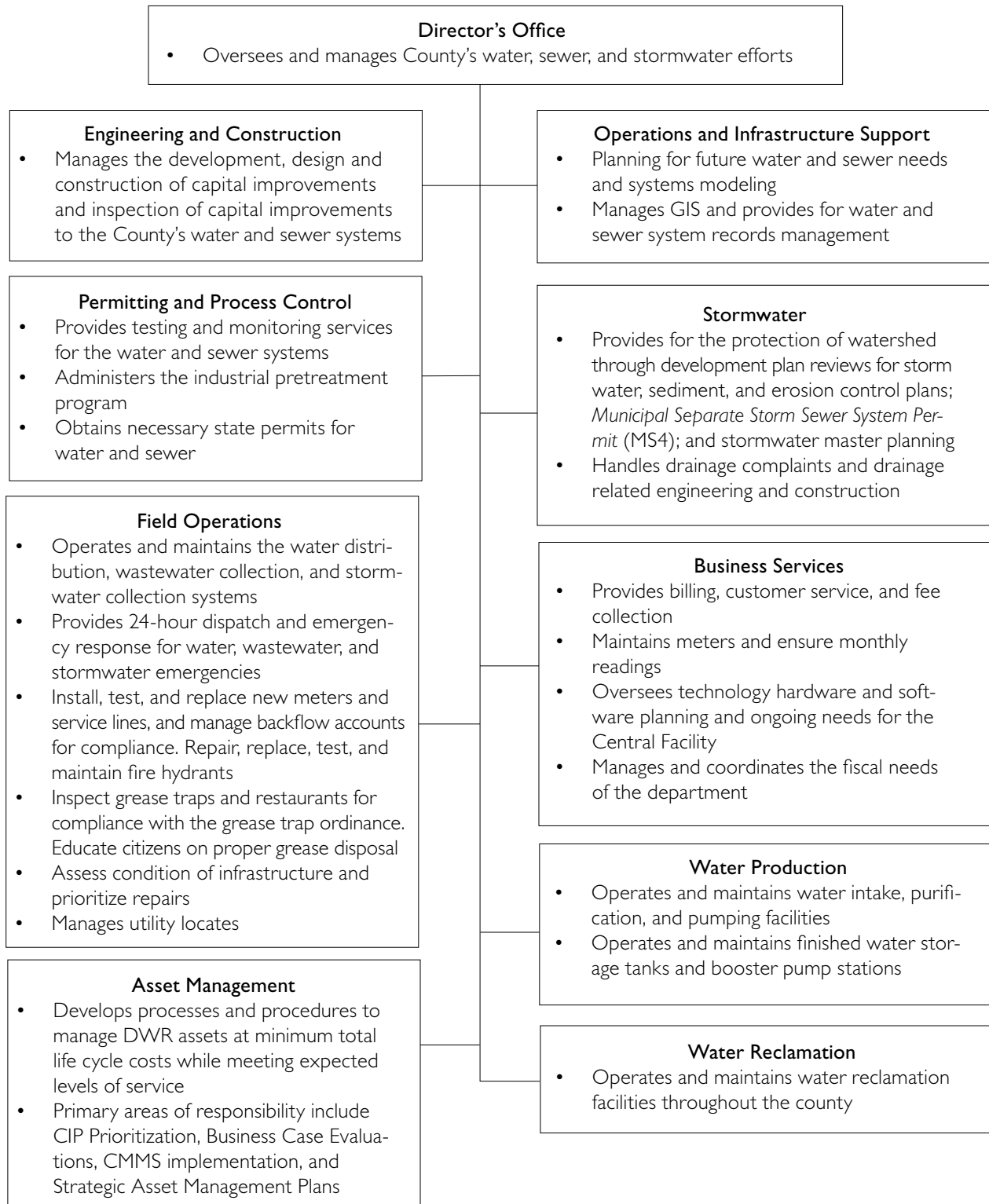
FY 2010 Program Modifications (\$'s)	2010 Budget	2011 Est.
None.	-	-

Transportation (Speed Hump Fund)

Expenditures/Appropriations (\$'s)	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget
Operations	20,544	22,267	16,404	45,000
Contributions to Other Funds			299	
Total	20,544	22,267	16,703	45,000
 Authorized Positions	 -	 -	 -	 -
 FY 2010 Program Modifications (\$'s)			 <u>2010 Budget</u>	 <u>2011 Est.</u>
None.			-	-

water resources: mission, vision, values, and organization chart

The mission of the Gwinnett County Department of Water Resources is to enhance quality of life by providing excellent water, wastewater, and stormwater services at the best possible value to our customers while preserving natural water resources. The Gwinnett County Department of Water Resources will be widely recognized as a publicly-owned utility of the highest caliber in all aspects of its services and operations, through a commitment to and demonstration of service excellence to our customers. We will provide water, wastewater, and stormwater services that are timely and serve the needs of our customers.



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

Water Resources (Goals, Performance Measures, and Issues)

Departmental Goals

1. To emphasize customer service, cost effectiveness, communication and teamwork to meet the public utility needs of Gwinnett County and its citizens. (Water and Sewer Unit)

	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
Service requests	28,539	27,360	17,261	22,000
Customer service inquires	241,684	386,218	376,171	390,000
Collection rate	98%	98%	98%	98%

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

	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
Service requests completed	2,305	2,543	3,206	3,500
Facilities projects completed	1,187	1,000	1,167	1,000

3. To maintain an equitable system of rates, charges and expenditures which conserve the utilities' bonding capacity and afford maximum funding flexibility. (Water and Sewer Unit)

	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
Operating expense per customer	\$ 659	\$ 683	\$ 727	\$ 715
Drinking water cost per million gallons treated	\$ 403	\$ 523	\$ 569	\$ 560
Wastewater cost per million gallons treated	\$ 1,302	\$ 1,350	\$ 1,345	\$ 1,345

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

	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
Drinking water permit violations	1	0	0	0
Water reclamation permit violations	0	0	1	5

5. To emphasize infrastructure maintenance.

	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
Service line breaks per 1,000 customers	11.0	6.3	6.1	5.7
Sanitary sewer overflows per mile of line	0.017	0.1	0.0108	0.01
Water leaks repaired	12,878	3,704	1,497	1,350

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

	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
Plans reviewed (Water and Sewer)	8,128	4,992	3,422	616
Permits issued for water taps (meters)	3,608	1,225	563	658
Permits issued for sewer taps	3,510	1,314	549	631
Development permits	359	225	160	100
Percentage plans reviewed within 14 days	100%	100%	100%	100%

7. To provide leadership and support the control of non-point source pollution entering waters of the state within the boundaries of the county. (Stormwater Unit)

	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
Drainage designs completed	42	47	61	50

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

	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
Miles of drainage system inventoried	334	50	18	15
Sub-basins inventoried	2.5	0	0	0

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

	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
Sub-basins with master plan	0	2	2	2

Departmental Issues for FY 2010

1. Continue to participate in the updates, as required by state law, of the Metropolitan North Georgia Water Planning District Plans and coordinate the update of the Department's Water and Sewer Master Plan with the revision of the County's Comprehensive Plan.
2. Continue the replacement and upgrading construction of the Yellow River Water Reclamation Facility that will consolidate the treatment capacity in the Ocmulgee Basin at one plant, improve operating efficiency and reduce pollutants loads to the Yellow River.
3. Continue the construction of the Reclaimed Water Pipeline to Lake Lanier that will allow the recycle up to 40 mgd of reclaimed water to Lake Lanier in the future for the protection of Gwinnett's raw water source.
4. Update the County's Drought Contingency Plan so as to provide increased reliability of the raw water supply to ensure that the citizens of Gwinnett will be guaranteed a safe reliable drinking water supply.
5. Continue to fund, develop and implement the capacity assurance program for wastewater infrastructure so as to maintain the assets, reduce sanitary sewer overflows and protect ambient water quality.
6. Continue watershed protection efforts by implementing watershed improvement plans in sub basins to return stream segments that do not meet water quality standards to compliance and meet the designated use as required by NPDES permit conditions.
7. Continue to improve stormwater management by repairing and replacing aging stormwater infrastructure, establishing the 100-year floodplain elevations, maintaining the GIS stormwater infrastructure inventory and designing and implementing flood control structure upgrades, as required by state criteria.
8. Revise and expand the County's water conservation program and update the fiscal proforma in conformity with conservative demands.

Departmental Issues for FY 2011 and Beyond

1. Plan, propose and implement fair and equitable water, sewer and stormwater rate and system development fee structures that will ensure and maintain the economic stability of the enterprise funds for which the Department is responsible.
2. Plan and implement a long range capital improvement program that provides infrastructure and capacity for wastewater, water supply and stormwater, as needed by an increasing county population, and/or for re-development.
3. Continue watershed protection efforts with best management practices installation, maintenance and operation to return steam segments to compliance with water quality standards and maintain compliance with NPDES permit conditions.
4. Continue to properly maintain installed assets to reduce sanitary sewer overflows, protect ambient water quality and provide safe and reliable drinking water service to the ratepayers and citizens.
5. Operate and maintain wastewater reclamation and water filtration plants in compliance with permits with energy and chemical cost optimization.

Water Resources (Water and Sewer Operating Fund)

Expenditures/Appropriations (\$'s)	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget
Personal Services	35,628,741	37,918,420	38,136,084	38,429,424
Operations	47,450,198	48,755,240	46,541,105	58,157,647
Debt Services	60,344,485	62,825,433	73,583,918	89,657,481
Contribution to Other Funds	8,369,380	8,296,085	9,012,162	8,242,177
Transfer to Renewal and Extension	45,000,000	25,799,235	64,729,000	51,466,000
Total	196,792,804	183,594,413	232,002,269	245,952,729
Authorized Positions - Water Resources	553	563	541	541
Authorized Positions - Planning & Development	11	12	3	3
FY 2010 Program Modifications (\$'s)			<u>2010 Budget</u>	<u>2011 Est.</u>
None			-	-

Water Resources (Stormwater Management Fund)

Expenditures/Appropriations (\$'s)	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget
Personal Services	4,552,616	4,932,352	5,343,760	5,050,607
Operations	2,000,510	2,495,229	3,469,973	3,873,153
Debt Services				344,110
Contribution to Other Funds	823,027	668,515	724,833	781,266
Transfer to Renewal and Extension	8,257,000	13,945,697	13,543,403	18,691,432
Total	15,633,153	22,041,793	23,081,969	28,740,568
Authorized Positions - Water Resources	55	60	63	63
Authorized Positions - Planning & Development	11	11	1	1
FY 2010 Program Modifications (\$'s)			2010 Budget	2011 Est.
None			-	-



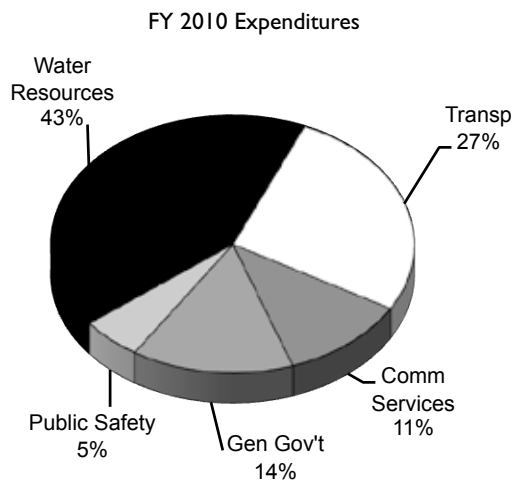
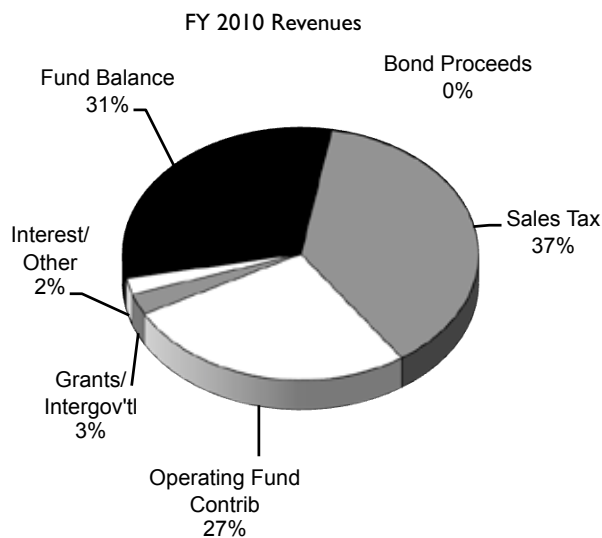
• capital funds

This section provides financial summaries of revenues and appropriations for the 2010 budget and the 2011 – 2015 plan for all capital funds. These financial summaries are divided into their respective fund groups with definitions of the fund groups, capital funds, and major revenue sources. Also provided are schedules providing historical comparisons of revenues and expenditures of capital funds.

capital funds: revenue and expenditures by category FY 2007 – 2010 (dollars)

	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget (*)
Revenues				
Bond/Loan Proceeds	8,794,551	214,544,807	171,913,328	
Sales Tax Proceeds	152,527,849	138,755,825	120,887,781	133,722,833
Operating Fund Contributions	73,980,823	173,585,825	46,562,511	94,786,945
System Development Charges	20,744,597	8,737,781	(4,725,122)	
Grants/Intergov'tl Contributions	11,150,483	47,817,520	41,477,527	9,747,885
Interest Income	25,109,568	42,937,576	8,159,309	
Other Revenues	2,802,530	7,988,997	1,547,817	7,411,745
Total Revenues	295,110,401	634,368,331	385,823,151	245,669,408
Use of Fund Balance				109,645,972
Total	295,110,401	634,368,331	385,823,151	355,315,380
Expenditures				
Community Services	94,613,027	56,109,831	50,148,690	40,282,325
General Government	44,005,270	42,055,806	36,438,017	51,187,216
Public Safety	25,394,455	47,690,721	33,289,498	19,108,296
Water Resources	227,957,438	252,378,785	136,894,147	149,209,897
Transportation	148,838,870	140,372,453	165,521,511	95,527,646
Total Expenditures	540,809,060	538,607,597	422,291,863	355,315,380

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



capital funds: revenue and expenditures by fund FY 2007 – 2010

	2007 Actual		2008 Actual		2009 Unaudited		2010 Budget (*)	
	Revenue	Expend.	Revenue	Expend.	Revenue	Expend.	Revenue	Approp.
Tax Related Funds								
Capital Projects	21,897,797	23,978,893	88,434,531	31,107,364	11,210,048	48,154,522	19,927,618	16,733,247
G.O. Bond Const (200	16,471	302,840	-	-				
Total Tax Related	21,914,268	24,281,734	88,434,531	31,107,364	11,210,048	48,154,522	19,927,618	16,733,247
Enterprise Funds								
Airport R & E	454,111	313,586	332,600	201,358	181,244	134,590	294,264	616,639
Solid Waste R & E	290,373	-	4,541,063	4,203,211	12,544	3,053,421	-	-
Stormwater R & E	13,813,399	19,998,435	16,629,628	15,880,002	15,862,597	22,186,371	23,637,444	25,149,247
Transit R & E	540,385	37,178	4,834,334	5,247,390	15,671,250	17,448,330	(772,869)	(1,733,432)
W & S (Combined)	76,324,107	209,952,392	332,538,541	237,620,221	189,305,870	144,770,368	63,107,251	126,590,313
Total Enterprise	91,422,374	230,301,591	358,876,166	263,152,182	221,033,505	187,593,080	86,266,090	150,622,767
Special Use Funds								
SPLOST (1992)	34,512	-	-	-	-	-	-	-
SPLOST (1997)	7,494,670	63,216,329	2,507,071	44,886,930	7,774,808	5,902	-	-
SPLOST (2001)	11,312,652	79,819,090	4,877,791	42,857,736	4,897,351	35,226,990	-	14,911,025
SPLOST (2005)	162,931,925	143,190,317	179,672,772	156,603,386	52,702,567	105,444,417	3,936,651	58,875,642
SPLOST (2009)					88,204,870	45,866,952	135,539,049	114,172,700
Total Special Use	181,773,758	286,225,736	187,057,633	244,348,052	153,579,596	186,544,261	139,475,699	187,959,367
Total All Funds	295,110,401	540,809,060	634,368,330	538,607,597	385,823,149	422,291,863	245,669,407	355,315,381

(*) Revenues in the 2010 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 2007 – 2010

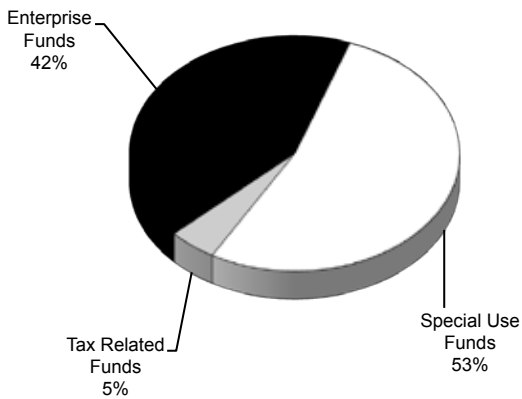
	2007 Actual	2008 Actual	2009 Unaudited	2010 Budget
2003 G.O. Bond Construction Fund				
Balance January 1	286,369			
Sources	16,471	-		
Uses	(302,840)	-		
Balance December 31		-		
Capital Project Fund				
Balance January 1	64,526,611	62,445,515	119,772,682	82,828,208
Sources	21,897,797	88,434,531	11,210,048	19,927,618
Uses	(23,978,893)	(31,107,364)	(48,154,522)	(16,733,247)
Balance December 31	62,445,515	119,772,682	82,828,208	86,022,579
1992 Sales Tax Fund				
Balance January 1	(34,512)			
Sources	34,512			
Uses				
Balance December 31				
1997 Sales Tax Fund				
Balance January 1	91,295,613	35,573,954	(6,805,905)	963,001
Sources	7,494,670	2,507,071	7,774,808	
Uses	(63,216,329)	(44,886,930)	(5,902)	
Balance December 31	35,573,954	(6,805,905)	963,001	963,001
2001 Sales Tax Fund				
Balance January 1	170,940,459	102,434,021	64,454,076	34,124,437
Sources	11,312,652	4,877,791	4,897,351	
Uses	(79,819,090)	(42,857,736)	(35,226,990)	(14,911,025)
Balance December 31	102,434,021	64,454,076	34,124,437	19,213,412
2005 Sales Tax Fund				
Balance January 1	176,029,217	195,770,825	218,840,211	166,098,361
Sources	162,931,925	179,672,772	52,702,567	3,936,651
Uses	(143,190,317)	(156,603,386)	(105,444,417)	(58,875,642)
Balance December 31	195,770,825	218,840,211	166,098,361	111,159,370
2009 Sales Tax Fund				
Balance January 1				42,337,919
Sources			88,204,870	135,539,049
Uses			(45,866,951)	(114,172,700)
Balance December 31			42,337,919	63,704,268

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

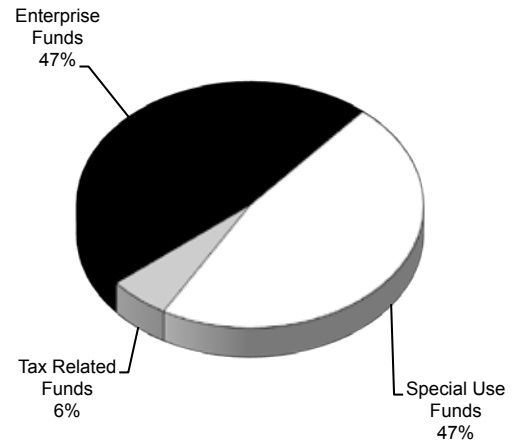
capital funds: revenue and appropriations by fund FY 2010 – 2015

	Prior Years	2010 Budget	2011	2012	2013	2014	2015	Total Program
Tax Related Funds								
Capital Project	304,269,801	16,733,247	22,854,977	13,758,209	11,916,676	11,656,732	10,136,678	391,326,320
Sub-Total	304,269,801	16,733,247	22,854,977	13,758,209	11,916,676	11,656,732	10,136,678	391,326,320
Enterprise Funds								
Airport R & E	11,340,791	616,639	1,885,000	5,988,501	3,359,250	650,000	6,450,000	30,290,181
Solid Waste R & E	10,201,021							10,201,021
Stormwater R & E	111,372,126	25,149,247	18,935,709	19,082,605	19,246,737	20,036,535	20,246,346	234,069,305
Transit R & E	56,280,516	(1,733,432)	1,915,700	17,500	2,131,056	32,250		58,643,590
W&S R&E/Bonds Comb.	1,533,617,337	126,590,313	84,560,738	78,174,635	87,714,065	97,983,601	115,000,324	2,123,641,013
Sub-Total	1,722,811,791	150,622,767	107,297,147	103,263,241	112,451,108	118,702,386	141,696,670	2,456,845,110
Special Use Funds								
1997 SPLOST	511,386,362							511,386,362
2001 SPLOST	538,889,339	14,911,025	850,000					554,650,364
2005 SPLOST	586,485,138	58,875,642	32,895,108	5,282,130	3,489,950			687,027,968
2009 SPLOST	67,563,659	114,172,700	185,401,349	141,339,265	114,750,705	89,417,188	8,615,970	721,260,836
Sub-Total	1,704,324,498	187,959,367	219,146,457	146,621,395	118,240,655	89,417,188	8,615,970	2,474,325,530
Total CIP	3,731,406,090	355,315,381	349,298,581	263,642,845	242,608,439	219,776,306	160,449,318	5,322,496,960

2010 Capital Budget



2011 - 2015 Capital Plan



capital tax-related funds

capital tax-related funds definitions

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.

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.

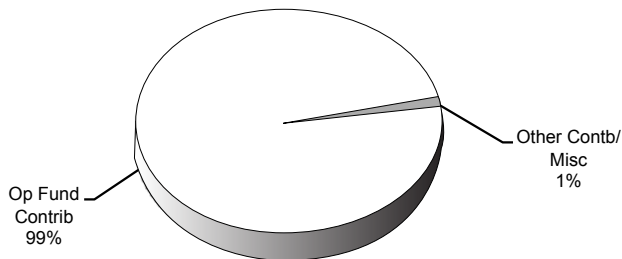
Other Revenues include funds received from private developers, citizens, and other sources, and applied to the cost of various specified projects. These revenues are projected based on known participation at the time of budget preparation.

capital tax-related funds: revenue and appropriations FY 2010 – 2015

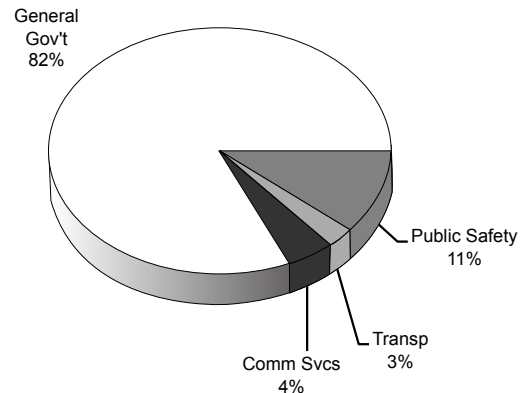
	Prior Years	2010 Budget	2011	2012	2013	2014	2015	Total Program
Revenues								
Operating Fund Contrib	312,208,779	19,775,123	7,877,512	8,487,605	8,780,400	9,016,309	6,557,678	372,703,406
Federal and State Grant	8,729,259							8,729,259
Public/Private Contrib.	4,741,198	152,495	136,200	126,500	90,000	343,523	79,000	5,668,916
Miscellaneous Revenue	3,017,350							3,017,350
Capital Fund Contrib.	1,207,389							1,207,389
Total Revenues	329,903,975	19,927,618	8,013,712	8,614,105	8,870,400	9,359,832	6,636,678	391,326,320
Funds Carried Forward	(25,634,174)	(3,194,371)	14,841,265	5,144,104	3,046,276	2,296,900	3,500,000	
Total	304,269,801	16,733,247	22,854,977	13,758,209	11,916,676	11,656,732	10,136,678	391,326,320

Appropriations								
Community Services	57,486,151	728,609	720,000	720,000	720,000	1,020,000	720,000	62,114,760
General Government	190,696,027	13,688,322	21,442,977	12,346,209	10,474,676	9,987,532	8,716,678	267,352,420
Public Safety	42,349,311	1,866,316	242,000	242,000	272,000	199,200	250,000	45,420,827
Transportation	13,553,514	450,000	450,000	450,000	450,000	450,000	450,000	16,253,514
Water Resources	184,799							184,799
Total	304,269,801	16,733,247	22,854,977	13,758,209	11,916,676	11,656,732	10,136,678	391,326,320

2010 Capital Budget
Revenues



2010 Capital Budget
Appropriations



capital project fund: revenue and appropriations FY 2010 – 2015

Revenues	Prior Years	2010 Budget	2011	2012	2013	2014	2015	Total Program
Asset Disp - Govt	31,601							31,601
Civ/Sup Fee	2,421,184							2,421,184
Contrib-Private Srce	2,367,929	50,000	50,000	50,000	50,000	50,000	50,000	2,667,929
Federal Cap Direct	24,503							24,503
Forfeiture-Bond	310,763							310,763
O-Misc	214,585							214,585
O-Repay Advance	6,871,890							6,871,890
O-Sale Other	14,092							14,092
Public Source	2,373,269	102,495	86,200	76,500	40,000	293,523	29,000	3,000,987
Reimb Damaged Prop	39,217							39,217
State Cap Direct	8,704,756							8,704,756
Trans In - Airport	255,732							255,732
Trans In - Capital	764,083							764,083
Trans in - Crime	7,258							7,258
Trans In - Fleet	255							255
Trans In-E911	9,538,029							9,538,029
Trans In-Fire	12,111,670							12,111,670
Trans In-Gen Fund	243,614,492	16,033,904	4,176,048	4,652,981	4,830,538	4,952,027	2,375,365	280,635,354
Trans In-GOB	174,253							174,253
Trans In-Grants	269,053							269,053
Trans In-GSI	72,722							72,722
Trans In-Inmate	560							560
Trans In-Inmate Stor	287,000							287,000
Trans In-PD Fed LEA	1,165,965	121,257						1,287,222
Trans In-PD Spec Inv	457,510							457,510
Trans In-Rec	31,285,102	3,619,962	3,701,464	3,834,624	3,949,862	4,064,282	4,182,313	54,637,609
Trans In-Risk	1,855							1,855
Trans In-R&E	522,942							522,942
Trans In-Storm	1,705							1,705
Trans In-Tourism Fnd	6,000,000							6,000,000
Total Revenues	329,903,975	19,927,618	8,013,712	8,614,105	8,870,400	9,359,832	6,636,678	391,326,320
Funds Carried Forward	(25,634,174)	(3,194,371)	14,841,265	5,144,104	3,046,276	2,296,900	3,500,000	(0)
Total	304,269,801	16,733,247	22,854,977	13,758,209	11,916,676	11,656,732	10,136,678	391,326,320

capital project fund: revenue and appropriations FY 2010 – 2015

Appropriations		Prior Years	2010 Budget	2011	2012	2013	2014	2015	Total Program
Clerk Of Court									
Deed Book Recreation	T-0032	3,668,698							3,668,698
Total - Clerk of Court		3,668,698							3,668,698
Community Services									
AAA Stadium	F-0754	31,450,000							31,450,000
Arena Parking Deck	F-0759	6,000,000							6,000,000
Emergency Capital Repairs(2009)	M-0656	50,000							50,000
Emergency Capital Repairs(2010)	M-0717-N		50,000	50,000	50,000	50,000	50,000	50,000	300,000
Facility Furnishings & Equipment(2009)	E-0646	52,000							52,000
Field Utility and Landscape Impv (2009)	M-0655	100,000							100,000
Field Utility and Landscape Impv (2010)	M-0718-N		150,000	150,000	150,000	150,000	150,000	150,000	900,000
Greenways Development	F-0358	148,008							148,008
Isaac Adair House (Health Department S	F-0751	442,302							442,302
L'ville Human Svc Ctr/Mental Health	F-0001	346,398							346,398
Maintenance Equipment-All Parks(2009)	E-0645	117,933							117,933
Maintenance/Renovation (2009)	M-0653	577,250							577,250
Maintenance/Renovation (2010)	M-0719-N		291,309	290,000	290,000	290,000	290,000	290,000	1,741,309
Minor Capital Projects - Unforseen	O-0115	18,109							18,109
POC Hosea Road Facility	F-0687	100,150							100,150
Pinckneyvill Hockey Rink Roof Structure	F-0709	1,775,000							1,775,000
Pool Renovations (2009)	M-0657	94,000							94,000
Pool Renovations (2010)	M-0720-N		165,000	150,000	150,000	150,000	150,000	150,000	915,000
Recreation Set-Asides Repairs	M-0001	137,422		10,000	10,000	10,000	10,000	10,000	187,422
Resurfacing & Paving (2009)	M-0652	220,000							220,000
Resurfacing & Paving (2010)	M-0721-N		72,300	70,000	70,000	70,000	70,000	70,000	422,300
South Gwinnett Park Renovations & Upg	F-0658	247,343							247,343
Tennis Facility	F-0764						300,000		300,000
Tribble Mill Park Improvements	F-0755	84,996							84,996
Vines Botanical Garden Pk Impv	M-0510	541,704							541,704
Closed Finalization		14,983,536							14,983,536
Total - Community Services		57,486,151	728,609	720,000	720,000	720,000	1,020,000	720,000	62,114,760

capital project fund: revenue and appropriations FY 2010 – 2015

Appropriations		Prior Years	2010 Budget	2011	2012	2013	2014	2015	Total Program
Corrections									
Closed Finalization		16,119,681							16,119,681
Total - Corrections		16,119,681							16,119,681
County Administrator									
P.E.G. Cable Access (2009)	E-0650	663,395	(250,000)						413,395
P.E.G. Cable Access (2010)	E-0655-N		300,000	50,000	50,000	50,000	50,000	50,000	550,000
Public Information & Signage	M-0640	133,300							133,300
Closed Finalization		887,738							887,738
Total County Administrator		1,684,433	50,000	50,000	50,000	50,000	50,000	50,000	1,984,433
Financial Services									
Closed Finalization		7,643,391							7,643,391
Total - Finance		7,643,391							7,643,391
Fire Services									
Major Repairs/Upgrades (2007)	M-0606	170,784							170,784
Major Repairs/Upgrades (2008)	M-0641	90,628							90,628
Major Repairs/Upgrades (2009)	M-0651	80,095							80,095
Major Repairs/Upgrades (2010)	M-0707-N		155,000						155,000
Major Repairs/Upgrades (Plan)	M-0027			120,000	120,000	150,000	130,000	200,000	720,000
Storm Water Action Program	M-0034	355,134							355,134
Closed Finalization		1,338,406							1,338,406
Total - Fire		2,035,046	155,000	120,000	120,000	150,000	130,000	200,000	2,910,046
Human Resources									
Closed Finalization		638,363							638,363
Total Human Resources		638,363							638,363

capital project fund: revenue and appropriations FY 2010 – 2015

Appropriations		Prior Years	2010 Budget	2011	2012	2013	2014	2015	Total Program
Juvenile Court									
Juvenile Court Expansion	M-0638	63,692							63,692
Total Juvenile Court		63,692							63,692
Planning & Development									
Community Sector Plan Development	R-0043		220,000	220,000	220,000	220,000			880,000
Development Forfeiture	F-0719	310,763							310,763
Major Rewrite Zoning Resolution/Dev Re	R-0042	405,000	380,000						785,000
Nuisance Abatement	M-0727		500,000	500,000	500,000	500,000	500,000	500,000	3,000,000
Closed Finalization		1,020,890							1,020,890
Total - Planning & Development		1,736,653	1,100,000	720,000	720,000	720,000	500,000	500,000	5,996,653
Police Services									
CAD/TI Site License (E-911)	E-0124	180,000							180,000
FRED and FRED-C Support	E-0110	111,000	121,257						232,257
Field Communication Equipment (2009)	E-0127	399,114							399,114
Field Communication Equipment (2010)	E-0653-N		1,368,556	72,000	72,000	72,000	19,200		1,603,756
Field Reporting-Wireless Mobile Interface	E-0040	1,541,979							1,541,979
GangNet Project	E-0095	171,842							171,842
Hazard Mitigation Plan	R-0052	103,158							103,158
Information System for SIS	E-0109	250,000							250,000
Major Repairs & Renovations (2009)	M-0660	79,300							79,300
Major Repairs & Renovations (2010)	M-0722-N		50,000	50,000	50,000	50,000	50,000	50,000	300,000
Police Annex	F-0031	8,306,209							8,306,209
Pro QA - Interface to CAD	E-0113	150,000							150,000
SWAT Equipment Vehicle	E-0119	300,000							300,000
WireTap Room Upgrade	E-0123	175,000							175,000
Closed Finalization		11,301,463							11,301,463
Total - Police		23,069,065	1,539,813	122,000	122,000	122,000	69,200	50,000	25,094,078

capital project fund: revenue and appropriations FY 2010 – 2015

Appropriations		Prior Years	2010 Budget	2011	2012	2013	2014	2015	Total Program
Sheriff									
GCDC Fire Alarm System	M-0618	355,000							355,000
Security System Improvements	M-0024	598,947	171,503						770,450
Sheriff's Building Sprinkler System	M-0020	59,418							59,418
Closed Finalization		112,153							112,153
Total - Sheriff		1,125,519	171,503						1,297,022
Information Technology									
Accuvote Touch Screen Voting	T-0063	1,602,035	278,465		402,200				2,282,700
Business System Application	T-0013	702,087	60,000	60,000					822,087
Computer Equipment New (2008)	T-0106	200,525							200,525
Computer Equipment New (2009)	T-0120	193,289							193,289
Computer Equipment New (2010)	T-0133-N		27,400						27,400
Computer Equipment Replacement (2008)	T-0107	146,003							146,003
Computer Equipment Replacement (2009)	T-0121	169,633							169,633
Computer Equipment Replacement (2010)	T-0134-N		31,000						31,000
Computerizing Fire Pre-Arrival	T-0016	226,655							226,655
Criminal Justice Information System	T-0021	5,152,156	750,000	2,250,000					8,152,156
Customer Relationships Mgmt	T-0014	5,305,000							5,305,000
Data Center Re-Location	T-0086	454,860							454,860
Disaster Recovery	T-0076	1,100,360	550,000	550,000	550,000				2,750,360
E-Government Plan	T-0017	5,687,658		30,000		30,000			5,747,658
E-Solutions	T-0022	94,093							94,093
EMS Records Management	T-0007	727,836							727,836
ERP Growth	T-0068	3,557,066	584,378	231,541					4,372,985
Electronic Document Mgt Growth	T-0084	2,236,696	195,000	601,472					3,033,168
Enterprise Resource Planning	T-0034	17,168,836							17,168,836
GCIC Upgrade	T-0033	100,832							100,832
GIS Growth (2007)	T-0061	740,796							740,796
GTA Wireless	T-0105	12,000							12,000
I/T Strategic Plan Implem.	T-0018	4,793,564	100,000	250,000	250,000	250,000			5,643,564
IT Hardware/Software Conting.	T-0001		2,907,500	4,128,112	507,475	507,475	507,475	507,475	9,065,512
Information Security System	T-0037	73,011							73,011
Internet-Intranet Expansion/Migration	T-0132	698,000	332,000						1,030,000
Kiosks - Public & Court	T-0043	280,000							280,000
Land Management & Inspection Sys	T-0112	250,000							250,000

capital project fund: revenue and appropriations FY 2010 – 2015

Appropriations		Prior Years	2010 Budget	2011	2012	2013	2014	2015	Total Program
NCR Itran 3000	T-0044	252,253							252,253
Networking and Communications (2007)	T-0101	1,308,431							1,308,431
Networking and Communications (2009)	T-0124	1,518,000							1,518,000
Networking and Communications (2010)	T-0137-N		1,350,000						1,350,000
OTC-Tax Bill Template Revisions	T-0138-N		120,000						120,000
Office Productivity and Software (2008)	T-0108	394,030							394,030
Office Productivity and Software (2009)	T-0122	215,708							215,708
Office Productivity and Software (2010)	T-0135-N		336,613						336,613
Printer Replacements (2009)	T-0123	10,000							10,000
Project Management System	T-0088	491,000							491,000
Prosecutor Dialog	T-0031	852,076							852,076
Registration System Upgrade	T-0115	101,624	53,463	53,500	25,000	25,000	25,000		283,587
SAP Upgrades	T-0127		620,800	490,000	1,600,000				2,710,800
Sustain eCourt	T-0048	1,996,918							1,996,918
Upgrade EMS Management System	T-0125	403,260							403,260
Video Conferencing	T-0040	110,000							110,000
Voice Technology Upgrade	E-0099	101,213	1,133,354	2,712,570					3,947,137
Closed Finalization		19,915,977							19,915,977
Total - Information Technology		79,343,479	9,429,973	11,357,196	3,334,675	812,475	532,475	507,475	105,317,747
Support Services									
311 Call Center	E-0086	2,018				97,982			100,000
Capital HVAC Replacement/Reserve	M-0007	1,329,360	55,000	476,200	503,120	976,975	425,895	332,740	4,099,290
Clerk of Court Renovation	M-0647	1,891,184							1,891,184
Fuel Site Renovs/Upgrades (2009)	M-0620	175,668							175,668
Misc. Facilities Renov & Upgrades (Plan)	F-0017			415,560	730,450	752,310	774,880	813,625	3,486,825
Space Utilization Plan Implementation	M-0009	11,369,032							11,369,032
UST New Facilities	F-0015	1,305,458	(50,011)				529,047		1,784,494
UST Remediation/Closure	M-0008	3,272,378	255,000	172,400	153,000	80,000	58,000	58,000	4,048,778
Closed Finalization		66,205,544	0						66,205,544
Total - Support Services		85,550,643	259,989	1,064,160	1,386,570	1,907,267	1,787,822	1,204,365	93,160,816

capital project fund: revenue and appropriations FY 2010 – 2015

Appropriations		Prior Years	2010 Budget	2011	2012	2013	2014	2015	Total Program
Tax Commissioner									
Relocate Norcross Tag Branch	F-0527								
Total Tax Commissioner									
Transportation									
Guard Rail Installation (2009)	M-0648	150,000							150,000
Guard Rail Installation (2010)	M-0715-N		120,000						120,000
Guard Rail Installation (plan)	E-0008			120,000	120,000	120,000	120,000	120,000	600,000
SR 20 (PIB-Chattahoochee)	F-0019	3,465,595							3,465,595
SR 20 (Ozora Rd - SR. 81)	F-0021	785,313							785,313
Traffic Signals (2009)	E-0643	159,393							159,393
Traffic Signals (2010)	E-0128-N		250,000						250,000
Traffic Signals (plan)	E-0001			250,000	250,000	250,000	250,000	250,000	1,250,000
Traffic Signal Optimization (2009)	M-0649	142,375							142,375
Traffic Signal Optimization (2010)	M-0716-N		80,000						80,000
Traffic Signal Optimization (plan)	E-0058			80,000	80,000	80,000	80,000	80,000	400,000
Closed Finalization		8,850,838							8,850,838
Total - Transportation		13,553,514	450,000	450,000	450,000	450,000	450,000	450,000	16,253,514
Water Resources									
Closed Finalization	F-0009	184,799							184,799
Total - Water Resources		184,799							184,799
Contingencies									
Capital Contingency - General Tax	O-0002	8,851,838	30,646						8,882,484
Planned Contingency - General Tax	O-0007	1,000,000		5,331,133	3,772,815	3,787,547	3,805,428	3,000,000	20,696,922
Capital Contingency - Recreation Tax	O-0004	226,265	2,817,713						3,043,978
Planned Contingency - Recreation Tax	O-0007			2,920,489	3,082,149	3,197,387	3,311,807	3,454,838	15,966,670
Capital Contingency - Crime Victim	O-0005	3,059							3,059
Capital Contingency - Fleet Fund	O-0005	255							255
Capital Contingency - GSI	O-0005	24,722							24,722
Capital Contingency - Risk Mgt	O-0005	1,855							1,855
Capital Contingency - SDoT	O-0005	2,390							2,390
Capital Contingency - Airport R&E	O-0005	255,732							255,732
Capital Contingency - Trsf from Oper	O-0005	560							560
Total - Contingencies		10,366,674	2,848,359	8,251,621	6,854,964	6,984,934	7,117,236	6,454,838	48,878,627
Total Appropriations		304,269,801	16,733,247	22,854,977	13,758,209	11,916,676	11,656,732	10,136,678	391,326,320

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 net revenues from the Stormwater Operating Fund, grants from the Federal Environmental Protection Division, and fees paid for stream mitigation buffer fees. These resources will be used for major repairs (not anticipated in the operating budget), renovations, expansions and future development of the stormwater drainage system, watershed protection and improvements, and the acquisition of new and replacement equipment.

The **Transit Renewal and Extension Fund** accounts for financial resources provided primarily from contributions from the general fund, Federal Transit Administration grants and contributions from the Georgia Department of Transportation. These resources are used for the development and expansion of the County's mass transit system as well as the acquisition of new and replacement equipment.

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

The **2008 Water and Sewer Bond Construction Fund** accounts for the financial resources provided from the existing Water and Sewerage Authority Revenue bond issue. These resources are used to fund renovations, expansions, and future developments of the water and wastewater system infrastructure.

Revenue Source Definitions

Revenue Bonds are bonds repaid by user fees generated by the operation of the system. This type of bond is typically issued for the capital funding of enterprise projects such as water and wastewater system infrastructure, airport facilities, and other revenue-producing facilities. Issuance of future revenue bonds is dependent upon the projected net revenues of the operation when compared to the system's outstanding debt

service. The capital budgeting process follows the legal and financial requirements stated in the County's lease agreement with the Water and Sewerage Authority when planning future bond issuance.

Transfers from **Water and Sewer and Stormwater Operations** are the net revenues of the County's water and sewer system or stormwater operations (less a reserve equal to one and a half months of the operating budget) that are contributed to a capital renewal and extension fund. The water and sewer transfer amount is projected based on rates set by the Board of Commissioners, existing and/or anticipated debt requirements, estimated operating costs, historic growth trends, and economic indicators. The stormwater transfer is based on revenues from stormwater utility fees.

Water and Sewer System Development Charges are fees imposed on developers to pay for a proportionate share of the capital costs of water and wastewater system improvements needed to serve the new development.

Federal and State Grants Contributions consist of funds received from federal, state, and/or other local governments or agencies. These revenues are identified for specific capital improvements, and these projections are based on project eligibility, established standards, and available dollars. Examples include grants from the Federal Aviation Administration (FAA) and the Federal Transit Administration (FTA), which are used to fund airport improvements and transit system improvements respectively.

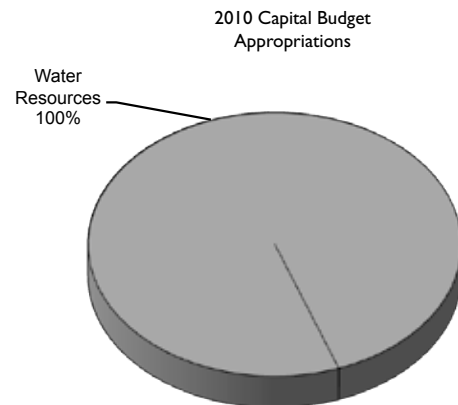
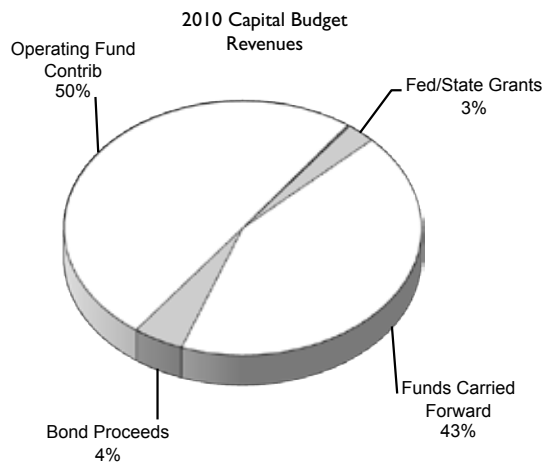
Interest Earnings are revenues earned from the investment of fund reserves. These revenues are based on projected rates of return of invested fund equity.

Other Revenues include funds received from private developers, citizens, and other sources that are applied to the cost of specific projects. These revenues are projected based on known participation.

capital enterprise funds: revenue and appropriations FY 2010 – 2015

	Prior Years	2010 Budget	2011	2012	2013	2014	2015	Total Program
Revenues								
Bond/Loan Proceeds	859,487,224	6,959,250						866,446,474
Operating Fund Contrib	652,765,597	75,011,821	81,862,606	96,223,340	103,085,647	116,179,459	134,721,670	1,259,850,140
Sys Develop Charges	146,091,664	300,000	600,000	600,000	600,000	600,000	600,000	149,391,664
Fed/State Grant	64,598,196	3,995,017	1,183,678	5,643,788	3,232,081	633,750	6,288,750	85,575,260
Interest Income	60,870,028							60,870,028
Miscellaneous Revenue	2,835,243							2,835,243
Capital Fund Contrib	1,358,081							1,358,081
Public/Private Contrib	30,518,216							30,518,216
Total Revenues	1,818,524,249	86,266,088	83,646,284	102,467,128	106,917,728	117,413,209	141,610,420	2,456,845,106
Funds Carried Forward	(95,712,460)	64,356,677	23,650,862	796,114	5,533,381	1,289,177	86,250	(0)
Total	1,722,811,789	150,622,765	107,297,146	103,263,242	112,451,108	118,702,386	141,696,670	2,456,845,106

Appropriations								
Water Resources	1,644,989,463	151,739,560	103,496,447	97,257,240	106,960,802	118,020,136	135,246,670	2,357,710,319
Transportation	67,621,307	(1,116,793)	3,800,700	6,006,001	5,490,306	682,250	6,450,000	88,933,770
General Government	10,201,021							10,201,021
Total	1,722,811,792	150,622,767	107,297,146	103,263,241	112,451,108	118,702,386	141,696,670	2,456,845,110



airport renewal and extension fund: revenue and appropriations FY 2010 – 2015

Revenues	Prior Years	2010 Budget	2011	2012	2013	2014	2015	Total Program
Asset Disp - Govt	61,883							61,883
Fed-Cap-Direct	7,954,710	118,750	874,000	5,499,075	2,943,100	617,500	6,127,500	24,134,635
IR-Dividend	439,146							439,146
O-Misc	13,343							13,343
State-Cap-Direct	127,159	3,125	23,000	144,713	77,450	16,250	161,250	552,947
Trans In-Airport	3,015,622	172,389	89,063	94,900	78,075	71,250	75,000	3,596,299
Trans In-Capital	1,062,853							1,062,853
Trans In-Gen Fund	429,074							429,074
Total Revenues	13,103,791	294,264	986,063	5,738,688	3,098,625	705,000	6,363,750	30,290,181
Funds Carried Forward	(1,763,000)	322,375	898,937	249,813	260,625	(55,000)	86,250	
Funds Carried Forward Adjustment								
Total	11,340,791	616,639	1,885,000	5,988,501	3,359,250	650,000	6,450,000	30,290,181

Appropriations

Air Traffic Control Tower Equip Upgrade	M-0623		460,000					460,000
Aircraft Washrack	F-0699	50,000	125,000					175,000
Airport Ramp Lighting	F-0700				75,000	500,000		575,000
Airport Security Fencing	F-0749	231,131						231,131
Cedars Rd Animal/Security Fencing	F-0695		250,000					250,000
Central Basing Area	F-0702		125,000	870,000				995,000
Controller Replacement (new)	F-0837		190,000					190,000
Environ Doc-TxyY/Cntl Basing/Rwy/Txy	R-0044		415,000					415,000
Environ Doc-NC Basing//TwyW Storm H2	R-0045				375,000			375,000
Equipment New & Replacement (2008)	E-0637	82,200						82,200
Equipment New & Replacement (2009)	E-0647	21,000						21,000
Fuel Storage Tank Barriers	F-0705			75,000	150,000			225,000
Installation of CCTV System	F-0694	75,000						75,000
North Apron Rehabilitation	F-0701			75,000	1,148,000			1,223,000

Appropriations

North Central Basing Area Development	F-0747					150,000	1,500,000	1,650,000
NW Stormwater Area Land Acquisition	F-0706						1,500,000	1,500,000
Obstruction Removal for Airport Approach	M-0631	140,162						140,162
Reimbursement - Cedars Land Acquisition	F-0703						3,450,000	3,450,000
Replace AWOS System	F-0693		90,000					90,000
Runway 7L-25R	M-0299	1,146,740						1,146,740
Runway/Taxiway Safety Area Strengthening	F-0697		200,000	2,717,501				2,917,501
Taxiway D, E, F & G Strengthening	F-0698			175,000	900,000			1,075,000
Taxiway "W" Strengthening/Rehab	F-0704		125,000	1,201,000				1,326,000
Taxiway "Y" - Yankee	F-0696		220,000	750,000	650,000			1,620,000
Airport Feasibility Study	R-0054		250,000					250,000
Contingency	O-0054	1,624,755	51,639	125,000	61,250			1,862,644
Closed Finalization		7,969,802						7,969,802
Funds Carried Forward Adjustment								
Total		11,340,791	616,639	1,885,000	5,988,501	3,359,250	650,000	30,290,181

solid waste renewal and extension fund: revenue and appropriations FY 2010 – 2015

Revenues	Prior Years	2010 Budget	2011	2012	2013	2014	2015	Total Program
Asset Disp - Govt	1,814							1,814
IR-Dividend	2,103,084							2,103,084
Trans In-SW	3,664,399							3,664,399
Trans In-Risk	4,431,725							4,431,725
Total Revenues	10,201,021							10,201,021
Funds Carried Forward								
Funds Carried Forward								
Total	10,201,021							10,201,021
Appropriations								
Contingency	O-0049	3,020,546						3,020,546
Recovered Materials Handling Facility	F-0243	2,748,750						2,748,750
Recycling Bank Reconstruction	F-0756	4,431,725						4,431,725
Funds Carried Forward Adjustment								
Total		10,201,021						10,201,021

stormwater renewal and extension fund: revenue and appropriations FY 2010 – 2015

Revenues		Prior Years	2010 Budget	2011	2012	2013	2014	2015	Total Program
Federal-Capital-Direct/Indirect-Trans In Grants		8,520,733	4,646,011						13,166,744
State-Capital-Direct		485,721							485,721
IR-Dividends		2,721,135							2,721,135
Loan Proceeds (GEFA)		5,000,000							5,000,000
Miscellaneous Revenue		69,138							69,138
Stormwater Mitigation Buffer Fees		877,783		300,000	300,000	300,000	300,000	300,000	2,377,783
Stormwater Stream Mitigation Credits		184,044	300,000	300,000	300,000	300,000	300,000	300,000	1,984,044
Trans In-Gen Fund		42,386,972							42,386,972
Trans In-Stormwater		52,791,066	18,691,432	18,297,543	18,444,440	18,608,572	19,398,369	19,646,346	165,877,768
Total Revenues		113,036,593	23,637,444	18,897,543	19,044,440	19,208,572	19,998,369	20,246,346	234,069,306
Funds Carried Forward		(1,664,467)	1,511,804	38,166	38,166	38,166	38,166		
Total		111,372,126	25,149,247	18,935,709	19,082,605	19,246,737	20,036,535	20,246,346	234,069,306
Appropriations									
Water Resources									
Asset Management	R-0051	449,886	500,000	250,000	250,000	250,000	250,000	250,000	2,199,886
Big Haynes Watershed S/W Demo Project	F-0236	1,173,008							1,173,008
Big Haynes Watershed Improvements	F-0160	988,172	2,600,249						3,588,421
Crooked Creek BMP Retrofit Implemen.	F-0238	772,878							772,878
DWR Data Management	T-0129	230,000							230,000
DWR Mezzanine Build Out	F-0163	107,692							107,692
Equipment New & Replacements (2007)	E-0092	729,593							729,593
Equipment New & Replacements (2008)	E-0116	557,057							557,057
Equipment New & Replacements (2009)	E-0648	441,639							441,639
Equipment New & Replacements (2010)	E-0652		403,500	250,000	250,000	250,000	250,000	250,000	1,653,500
Lower Yellow Rvr Watershed Imprvmnts	F-0665	1,000,000							1,000,000
Mobile GIS - Arc-FM Viewer	T-0056	57,868							57,868
Natural Resources Wtrshd Struc Mgt Plan	F-0234	16,681,666	4,750,373	45,000	45,000	45,000	45,000	45,000	21,657,039
Source ID - Stressed Septic Systems	R-0027	557,909	65,000	150,000	150,000	150,000	150,000	150,000	1,372,909
Stabilization	O-0128	4,000,000	1,962,011	2,500,000	2,500,000				10,962,011
Stormwater Drainage Imprv (2007)	M-0604	7,844,790							7,844,790
Stormwater Drainage Imprv (2008)	M-0632	9,003,917							9,003,917
Stormwater Drainage Imprv (2009)	M-0659	12,624,625							12,624,625
Stormwater Drainage Imprv (2010)	M-0714		14,083,537	14,844,889	15,094,786	17,846,334	18,649,465	18,904,108	99,423,117
Stormwater Infrastructure Inventory	R-0029	5,511,275							5,511,275
Stormwater Master Plan	R-0026	5,023,870							5,023,870
Stormwater Mitigation-Stream Buffer-PY	M-0152	1,745,446							1,745,446
Stormwater Mitigation-Stream Buffer	M-0605			300,000	300,000	300,000	300,000	300,000	1,500,000
Stormwater Utility	R-0024	2,396,831							2,396,831
Stream Restoration (206 Federal cost share)	F-0239								
Appropriations									
Watershed Impact Assessment/Monitoring	R-0028	382,364							382,364
Watershed Improvement Implementation	F-0240	5,100,000							5,100,000
Watershed Protection Implementation	F-0533	2,163,790							2,163,790
Watershed Imprvmt Implementation	F-0657	2,091,000	300,000	300,000	300,000	300,000	300,000	300,000	3,891,000
Wetland / Stream Mitigation Bank	R-0032	298,828							298,828
Program Administration / Contingency	O-0044	383,317							383,317
Total Appropriations - Water Resources		82,317,420	24,664,670	18,639,889	18,889,786	19,141,334	19,944,465	20,199,108	203,796,670
Financial Services									
Capital Salary Project	O-0124	11,353	146,409	76,916	50,999	58,166	44,832		388,674
Total Appropriation - Financial Services		11,353	146,409	76,916	50,999	58,166	44,832		388,674
Information Technology (IT)									
Business Sys.Application Upgrd	T-0013		10,000	10,000					20,000
Computer Equipment-New (08)	T-0106	11,125							11,125
Computer Equipment-Repl (08)	T-0107	7,588							7,588
Computer Equipment-New (09)	T-0120	11,295							11,295
Computer Equipment-Repl (09)	T-0121	8,000							8,000
Computer Equipment-New (10)	T-0133		32,000						32,000
Electronic Document Mgmt Sys Growth	T-0084	167,427							167,427
ERP Growth	T-0068	39,216	10,784						50,000
GIS Growth	T-0061	706,380							706,380
I/T Hardware/Software Upgrd Contingency	T-0001			47,238	47,238	47,238	47,238	47,238	236,190
Land Management Inspection System	T-0112	250,000							250,000
Office Productivity Software (2008)	T-0108	3,666							3,666
Office Productivity Software (2009)	T-0122	2,004							2,004
Office Productivity Software (2010)	T-0135		1,918						1,918
Printer Replacements (2008)	T-0110	6,200							6,200
Printer Replacements (2009)	T-0123	14,400							14,400
SAP Upgrades	T-0127		103,467	61,667	94,583				259,716
Voice Technology Repl / Upgrd	E-0099		180,000	100,000					280,000
Total Appropriations - IT		1,227,300	338,169	218,905	141,821	47,238	47,238	47,238	2,067,909
Closed Projects		27,816,053							27,816,053
Total		111,372,126	25,149,247	18,935,709	19,082,605	19,246,737	20,036,535	20,246,346	234,069,306

transit renewal and extension fund: revenue and appropriations FY 2010 – 2015

Revenues	Prior Years	2010 Budget	2011	2012	2013	2014	2015	Total Program
Contrib - Private Source	200,000							200,000
Fed - Cap Direct	40,760,813	(132,413)	246,000					40,874,400
IR - Dividend	1,612,862							1,612,862
O - Ref. Rebates Comm	118,473							118,473
State - Cap Direct	6,300,060	(640,456)	40,678		211,531			5,911,813
Trans In - Gen Fund	9,716,041							9,716,041
Damaged Property Reimbursement	210,000							210,000
Total Revenues	58,918,249	(772,869)	286,678		211,531			58,643,589
Funds Carried Forward	(2,637,733)	(960,564)	1,629,022	17,500	1,919,525	32,250		
Total	56,280,516	(1,733,432)	1,915,700	17,500	2,131,056	32,250		58,643,589

Appropriations

Cedars Road Transit Facility	F-0232	2,963,958	(1,636,668)					1,327,290
Commuter, Local, ADA Buses/Equip	E-0084	21,980,525	1			2,026,700		24,007,226
Discover Mills Park & Ride Expansion	F-0757	518,837	675,695					1,194,532
I/985 @ SR20 Park/Ride Expansion	F-0758							
Regional Smartcard Fare Collection Equip	E-0094	1,336,877		99,280				1,436,157
Transit Enhancements	E-0078	871,288	319,933	1,816,420	17,500	104,356	32,250	3,161,745
Transit Revenue Contingency	O-0041	1,092,566	(1,092,392)					174
Closed Finalization		27,516,466						27,516,466
Total Appropriations		56,280,516	(1,733,432)	1,915,700	17,500	2,131,056	32,250	58,643,589

water and sewer renewal and extension/bond funds combined: revenue and appropriations FY 2010 – 2015

Revenues	Prior Budget	2010 Budget	2011	2012	2013	2014	2015	Total Program
Asset Disposal - Govt	2,183,281							2,183,281
Contrib-Developers	29,603,216							29,603,216
Contrib-Private Srce	715,000							715,000
Fed-Cap-Direct	115,000							115,000
IR-Dividends / Int on Inv	53,993,801							53,993,801
Loan Proceeds (GEFA)	52,947,744	6,959,250						59,906,994
O-Misc	26,347							26,347
O-Refunds-Rebates	103,375							103,375
O-Sale Other	10							10
Real G/L-Bond	(84,084)							(84,084)
Revenue Bond Proceeds	801,623,564							801,623,564
Reimb-Damaged Property	39,580							39,580
State-Cap-Direct	334,000							334,000
Trans In-Capital	295,228							295,228
Trans In-Const Funds	127,844							127,844
Trans In-DPU Op	478,753,599	56,148,000	63,476,000	77,684,000	84,399,000	96,709,840	115,000,324	972,170,763
Trans In-Fire	1,050,000							1,050,000
Trans In-Gen Fund	907,000							907,000
Trans In-R&E	50,685,454							50,685,454
Trans In-SDC	145,029,837							145,029,837
Trans In-Sinking	4,806,801							4,806,801
W/S-Misc Sewer Rev	8,000							8,000
Total Revenues	1,623,264,598	63,107,250	63,476,000	77,684,000	84,399,000	96,709,840	115,000,324	2,123,641,012
Funds Carried Forward - W&S	(13,461,670)	(12,702,529)	21,084,738	490,635	3,315,065	1,273,761		(0)
Funds Carried Forward - 2008 W&S Bonds								
Funds Carried Forward - 2009 W&S Bonds	(52,960,591)	52,960,591						
Funds Carried Forward - Recovery Zone Bonds	(23,225,000)	23,225,000						
Total	1,533,617,337	126,590,313	84,560,738	78,174,635	87,714,065	97,983,601	115,000,324	2,123,641,012

Appropriations

Water Resources

Administration / Contingency (W&S R&E-504)	O-0033	1,928,349	1,380,997	309,344	1,000,000			4,618,691
ACF & SeFPC Water Allocation	R-0011	2,511,969						2,511,969
Alcovy Rvr & Ezzard Rd PS \ FM	F-0132	16,785,338						16,785,338

Appropriations

Alcovy Rvr PS & FM - Phase II	F-0139	2,428,590						2,428,590
Backflow Prevention Program	M-0158	83,586						83,586
Biosolids Master Plan	F-0689				1,500,000	25,000,000	25,000,000	28,500,000
Brooks Rd PS & FM	F-0133	11,214,705						11,214,705
Brooks Rd PS Upgrade & FM	F-0151	3,977,869						3,977,869
Capital Needs - Business Evaluation	R-0040	198,296	4,000,000	16,858,029	16,324,741	7,142,040	5,260,000	49,783,106
Computerized Lab Management Sys.	T-0053	375,000						375,000
Crooked Creek WRF Improvements	M-0120	1,125,936	14,642,562	50,000				15,818,498
DWR Data Management	T-0129	885,000	1,038,500	969,500	955,000	815,000	975,000	525,000
DWR Central - Upgrades	F-0541	110,938	50,000					160,938
DWR Graphic Records System - Growth	T-0058	1,619,564						1,619,564
DWR Internet Bill Presentation	T-0099	150,000	100,000					250,000
DWR Utility Relocation Coordination	O-0038	2,284,244						2,284,244
Developer Participation Agreements	F-0134	2,158,724						2,158,724
Digital Format Records Sys / Software	T-0055	191,607						191,607
Distribution System Rehab	M-0138	9,005,631	5,750,000	6,000,000	6,000,000	6,000,000	6,000,000	44,755,631
Equipment - New & Replacement (2007)	E-0092	2,961,207						2,961,207
Equipment - New & Replacement (2008)	E-0116	3,581,954						3,581,954
Equipment - New & Replacement (2010)	E-0652		1,000,000	1,500,000	1,500,000	1,500,000	1,500,000	8,500,000
Facility Rehab-Water Production (2004-05)	F-0168	1,507,969						1,507,969
Facility Rehab-Water Production	M-0157	4,719,216	900,000	2,000,000	1,250,000	1,000,000	1,000,000	11,869,216
Filter Backwash Equalization Tank	F-0215	10,115,401						10,115,401
Fire Hydrant Installation	E-0047	43,000						43,000
Flow & Pressure Monitoring Stations	F-0216	431,167	390,000	360,000	370,000	385,000		1,936,167
Gas to Energy - Hill WRC	F-0838	1,000,551	4,696,000					5,696,551
General Engineering & Planning	R-0019	1,331,250	359,884	650,000	650,000	650,000	650,000	4,941,134
Generator Acquisition - Pump Stations	E-0043	1,739,866						1,739,866
Harbins Area Water Mains	F-0122	225,982						225,982
Lanier Filter Plant UV Disinfection	F-0184	10,155,334						10,155,334
Level Creek PS & FM	F-0174	7,436,492						7,436,492
Lower Big Haynes PS \ FM \ Interceptors	F-0187	37,806,219						37,806,219
Misc. R & E Contingency	O-0035	30,462	1,000,000	1,123,000	733,000	1,000,000	1,000,000	5,886,462
Mobile Arc-Fm Viewer	T-0056	929,074						929,074
No Business Creek PS / Tunnel	F-0138	73,296,259	1,220,526					74,516,785
N. Chattahoochee Interceptor PS Upgrade	F-0218	816,053						816,053
Old Norcross Rd PS	F-0153	9,325,790	5,000					9,330,790

water and sewer renewal and extension/bond funds combined: revenue and appropriations FY 2010 – 2015

Appropriations		Prior Budget	2010 Budget	2011	2012	2013	2014	2015	Total Program
Patterson-Marathon PS Upgrade & FM	F-0192	6,077,675							6,077,675
PCCP Replacement Program	M-0128	2,934,850							2,934,850
Petition Sewer	F-0144	1,315,483	950,000	100,000	100,000	100,000	100,000	100,000	2,765,483
Program Management	O-0036	11,892,876							11,892,876
Pump Station Rehab	M-0143	5,507,082	2,954,245	3,402,310	7,760,000	2,200,000	2,000,000	2,000,000	25,823,637
Raw Water Pump Station Upgrade	F-0173	12,491,232							12,491,232
Reclaimed Water Reuse	F-0141	5,919,924	350,000	100,000	100,000	100,000	100,000	100,000	6,769,924
Reuse Pipeline & Diffuser to Lanier	F-0137	12,837,760							12,837,760
Rockbridge Pump Station	M-0137	2,330,198							2,330,198
Rosemoore Lake PS Decommission	F-0172	266,048							266,048
Sanitary Sewer Sys Renewal	M-0161	4,880,178	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	16,880,178
Sewage Flow Monitoring/ SCADA Conv	T-0050	11,587,786	150,000						11,737,786
Sewer Assessment Program	M-0154	9,249,273	2,100,000	2,700,000	2,900,000	3,000,000	3,000,000	3,000,000	25,949,273
Shoal Creek Filter Plant	F-0149	8,583,929							8,583,929
South Gwinnett Wastewater	F-0540	1,605,218	500,000	3,000,000	2,200,000	4,200,000	13,000,000	1,200,000	25,705,218
SR 20 Widening (Ozora-Plantation)	M-0162	2,150,000							2,150,000
SR 120 (Sugarloaf/Riverside) Util Upgr	M-0163	3,440,433							3,440,433
Stabilization	O-0128		500,000	1,152,587	5,071,000	272,000	15,064,237	44,919,000	66,978,824
Tanglewood PS Upgrade & FM Extension	F-0221	1,050,056							1,050,056
Tanks & Pump Stations	F-0162	17,256,720							17,256,720
Upper Big Haynes Interceptor Repl	T-0208	3,538,725							3,538,725
Upper Chattahoochee Basin Study	R-0012	104,893	11,000	11,000	11,000	11,000	11,000	11,000	170,893
Utility Relocation Program	F-0647	10,526,202	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	40,526,202
WRF Demolition Program	F-0691				1,600,000	3,400,000			5,000,000
WRF Rehab Imprvmt Prgm	M-0142	5,750,298	1,600,000	1,600,000	1,200,000	1,200,000	1,200,000	1,200,000	13,750,298
Wastewater Capacity Assurance Program	F-0152	573,377							573,377
Wastewater Flow Metering	R-0046	2,650,000	325,000	700,000	725,000	750,000	3,200,000	925,000	9,275,000
Water & Sewer Master Plan Review	R-0016	1,114,080	100,000	50,000	50,000	50,000	200,000	300,000	1,864,080
Water & Sewer Planning Studies	R-0018	2,261,640	350,000	350,000	350,000	350,000	385,000	404,000	4,450,640
Water & Sewer Rate Study	R-0014	231,790							231,790
Water Accountability Program	R-0021	2,452,754	50,000	50,000	50,000	1,000,000	50,000		3,652,754
Water Meter - New Installations	F-0662	4,210,975		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	9,210,975
Water Meter Replacement Program	M-0156	5,721,506	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	11,721,506
Water Production Emergency Generators	E-0050	172,496		2,000,000	4,000,000	2,000,000			8,172,496
Water Pumping Optimization	F-0748	200,000							200,000
Water Service Line Replacement	M-0155	4,901,538	300,000	300,000					5,501,538
Appropriations									
Water Storage Facilities Rehab - Phase I	M-0146	901,286							901,286
Water Storage Facilities Rehab - Phase II	M-0153	1,559,362	200,000	800,000	200,000	200,000	200,000	200,000	3,359,362
Watershed Protection Implementation-PY	F-0533	1,448,099							1,448,099
Watershed Protection Implementation	F-0657	6,652,199	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	42,652,199
West Side Pump Station & Tank Site	F-0167	2,229,005							2,229,005
Wholesale Water Backflow Preventers	F-0179	18,100							18,100
Yellow River WRF Improvements	M-0141	54,532,526	6,028,484	19,940,777	4,518,615				85,020,402
Total DWR		457,616,160	48,359,636	82,811,080	76,701,644	86,507,741	96,777,277	113,794,000	962,567,538
DOT									
Garner Rd (Miller-Five Forks)	F-0087	637,921							637,921
I-85 Collector Distributor (I-85 @ 316)	F-0253	9,820,071							9,820,071
North Berkeley Lake Road Reloc	F-0385	250,000							250,000
SR 124 @ Prospect Rd Intersection Imprv	M-0067	174,061							174,061
Sugarloaf Parkway Extension	F-0270	348,000							348,000
Total DOT		11,230,054							11,230,054
Financial Services									
Capital Salary project	O-0123	603,753	505,695	500,000	500,000	500,000	500,000	500,000	3,609,448
Total Financial Services		603,753	505,695	500,000	500,000	500,000	500,000	500,000	3,609,448
IT									
Business Sys. Application Upgrade	T-0013		100,000	20,000					120,000
Computer Eqt - New (08)	T-0106	9,121							9,121
Computer Eqt - Repl (08)	T-0107	5,692							5,692
Computer Eqt - Repl (09)	T-0121	115,200							115,200
Computer Eqt - New (10)	T-0133		32,000						32,000
Computer Eqt - Repl (10)	T-0134		20,500						20,500
Computerized Maintenance Mgt Sys.	T-0060	464,988							464,988
Customer Relationship Management	T-0014	720,000							720,000
Electronic Document Mgt System Growth	T-0084	198,487							198,487
ERP Growth	T-0068	1,707,683	465,210						2,172,893
GIS Growth	T-0061	1,021,882							1,021,882
I/T Hardware/Software Upgrd Contingency	T-0001			706,324	706,324	706,324	706,324	706,324	3,531,620
Land Management Inspection System	T-0112	250,000							250,000

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water and sewer renewal and extension/bond funds combined: revenue and appropriations FY 2010 – 2015

Appropriations		Prior Budget	2010 Budget	2011	2012	2013	2014	2015	Total Program
Office Productivity Software (08)	T-0108	20,780							20,780
Office Productivity Software (09)	T-0122	43,943							43,943
Office Productivity Software (10)	T-0135		17,881						17,881
Printer Replacements (08)	T-0110	11,247							11,247
Project Management System-PLATO	T-0088	55,000							55,000
SAP upgrades	T-0127		206,933	123,333	266,667				596,934
Voice Technology Repl / Upgrd	E-0099	23,134	696,866	400,000					1,120,000
Total IT		4,647,157	1,539,391	1,249,657	972,991	706,324	706,324	706,324	10,528,168
Closed Projects in SAP		789,897,977							789,897,977
		(0)							(0)
Total PY Bonds and W&S R&E		1,263,995,100	50,404,721	84,560,738	78,174,635	87,714,065	97,983,601	115,000,324	1,777,833,184
2008 W&S Bond Fund									
Alcovy River PS & FM-Phase II	F-0139	7,818,538.92							7,818,538.92
Brooks Rd PS Upgrade & FM	F-0151	13,887,988.59							13,887,988.59
Crooked Creek WRF Improvements	M-0120	2,240,653.31							2,240,653.31
Lower Big Haynes PS / FM	F-0187	28,196,471.51							28,196,471.51
Patterson-Marathon PS Upgrade & FM	F-0192	14,367,044.98							14,367,044.98
Reuse Pipeline and Diffuser to Lanier	F-0137	44,234,564.85							44,234,564.85
Shoal Creek Filter Plant	F-0149	6,806,225.22							6,806,225.22
Yellow River WRF Improvements	M-0141	78,032,762.75							78,032,762.75
Admin / Contingency Fund 518	O-0116	223,577.77							223,577.77
Total 2008 W&S Bond Fund		195,807,827.90							195,807,827.90
2009 W&S Bond Fund									
Crooked Creek WRF Improvements	M-0120	20,520.19							20,520.19
Reuse Pipeline and Diffuser to Lanier	F-0137	12,127,439.93							12,127,439.93
Yellow River WRF Improvements	M-0141	61,191,448.64	52,960,591.24						114,152,039.88
Admin / Contingency	O-0130								
Total 2009 W&S Bond Fund		73,339,408.76	52,960,591.24						126,300,000.00
Recovery Zone Bond Funds									
Crooked Creek WRF Improvements	M-0120	475,000.00	23,225,000.00						23,700,000.00
Appropriations									
Admin / Contingency	O-0130								
Total Recovery Zone Bond Fund		475,000.00	23,225,000.00						23,700,000.00
Total W&S Funds Combined		1,533,617,337	126,590,313	84,560,738	78,174,635	87,714,065	97,983,601	115,000,324	2,123,641,012

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capital special use funds

capital special use funds definitions

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

Budget Basis

Budgets for special use fund types are adopted on the modified accrual basis. Under this basis of accounting, revenues are recognized when they become both measurable and available. Measurable is defined as the amount of the transaction that can be determined. Available means collectible within the current period, or soon thereafter, for payment of current period liabilities. Expenditures are recognized when a transaction is expected to draw upon current resources.

Fund Definitions

The **1997 Special Purpose Local Option Sales Tax Fund** accounts for the proceeds from a four-year, one-cent sales tax approved by voters in 1996 for the purpose of resurfacing, paving, widening, and extending certain roads and bridges; expansions, renovations and development of parks and recreation facilities; and construction and renovations of fire and police facilities and equipment.

The **2001 Special Purpose Local Option Sales Tax Fund** accounts for the proceeds from a four-year, one-cent sales tax approved by voters in 2000 for the purpose of resurfacing, paving, widening, and extending certain roads and bridges; acquisition of greenspace and park land, expansions, renovations, and development of parks and recreation facilities; construction of libraries; and construction and renovations of fire and police facilities and equipment.

The **2005 Special Purpose Local Option Sales Tax Fund** accounts for the proceeds from a four-year, one-cent sales tax approved by voters in 2004 for the purpose of resurfacing, paving, widening, and extending certain roads and bridges; acquisition of greenspace and park land; expansions, renovations, and development of parks and recreation facilities; construction of libraries; and construction and renovations of fire and police facilities and equipment. In addition, funds have been provided to Gwinnett County cities for capital purposes.

The **2009 Special Purpose Local Option Sales Tax Fund** accounts for the proceeds from a four-year, one-cent sales tax approved by voters in 2008 for the purpose of resurfacing, paving, widening, and extending certain roads and bridges; acquisition of greenspace and park land; expansions, renovations, and development of parks and recreation facilities; courthouse addition; construction of libraries; and construction and renovations of fire and police facilities and equipment. In addition, \$123 million is anticipated to be provided to Gwinnett County cities.

Revenue Source Definitions

Special Purpose Local Option Sales Tax Revenues are revenues of a one percent of sales tax collected by the State on behalf of the County for specific capital improvements for a specified time period as approved by referendum. The forecasted collections of these revenues are based on historical and economic growth trends over the time frame authorized in the referendum. These funds may be used only for capital improvements as specified in the authorized referendum.

Federal and State Grants and Contributions consist of funds received from federal, state, and/or other local governments or agencies. These revenues are identified for specific capital improvements and their projections are based on project eligibility, established standards and available dollars.

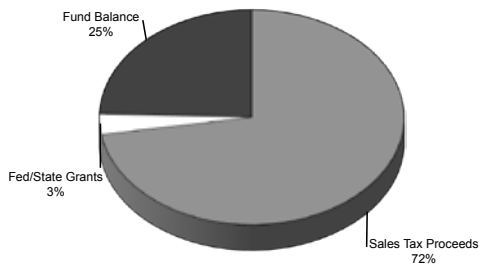
Interest Earnings are revenues earned from the investment of fund reserves. These revenues are based on the projected rates of return of invested fund equity.

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

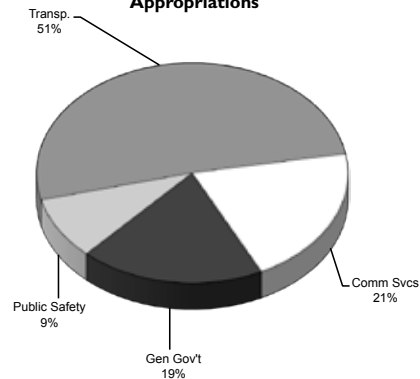
capital special use funds: revenue and appropriation FY 2010 – 2015

	Prior Years	2010 Budget	2011	2012	2013	2014	2015	Total Program
Revenues								
Sales Tax Proceeds	1,595,183,482	136,132,071	147,203,292	150,423,301	152,018,377	36,193,962		2,217,154,485
Interest Income	133,859,453							133,859,453
Fed/State Grants/Cont	75,443,739	5,752,867	1,390,663					82,587,269
Public/Private Contrib	3,608,444							3,608,444
Other Contrib	31,611,128							31,611,128
Miscellaneous Revenue	5,504,750							5,504,750
Total Revenues	1,845,210,996	141,884,938	148,593,955	150,423,301	152,018,377	36,193,962		2,474,325,529
Funds Carried Forward	(140,886,498)	46,074,428	70,552,502	(3,801,906)	(33,777,722)	53,223,226	8,615,970	
Total	1,704,324,498	187,959,366	219,146,457	146,621,395	118,240,655	89,417,188	8,615,970	2,474,325,529
Appropriations								
Community Services	512,038,447	38,453,716	34,193,900	31,040,370	27,555,688	26,790,330	5,881,320	675,953,770
General Government	118,889,478	36,069,231	84,940,142	34,509,960	26,431,006	6,171,763		307,011,580
Public Safety	212,383,475	17,241,980	5,202,740	8,991,594	7,217,328	23,424,756	2,734,650	277,196,523
Water Resources								
Transportation	861,013,100	96,194,439	94,809,675	72,079,471	57,036,633	33,030,339		1,214,163,657
Total	1,704,324,499	187,959,366	219,146,457	146,621,395	118,240,655	89,417,188	8,615,970	2,474,325,529

2010 Capital Budget Revenues



2010 Capital Budget Appropriations



1997 special purpose local option sales tax fund: revenue and appropriations FY 2010 – 2015

Revenues	Prior Years	2010 Budget	2011	2012	2013	2014	2015	Total Program
SPLOST	414,800,497							414,800,497
IR-Dividend	68,332,910							68,332,910
State-Cap-Direct	23,105,994							23,105,994
O-Misc	2,294,843							2,294,843
Trans In - Capital	1,566,647							1,566,647
Contrib-Private Srce	1,133,910							1,133,910
Fed-Cap-Direct	151,561							151,561
Total	511,386,362							511,386,362

Appropriations

Administration	1,798,200							1,798,200
Police Program	18,568,622							18,568,622
Fire Program	42,414,440							42,414,440
Parks & Recreation	69,176,220							69,176,220
Road Improvement Program	379,428,881							379,428,881
Total	511,386,362							511,386,362

2001 special purpose local option sales tax fund: revenue and appropriations FY 2010 – 2015

Revenues		Prior Years	2010 Budget	2011	2012	2013	2014	2015	Total Program
SPLOST		496,072,036							496,072,036
IR-Dividend		40,357,917							40,357,917
State-Cap-Direct		14,752,132							14,752,132
Fed-Cap-Indirect		1,452,665							1,452,665
O-Misc		495,040							495,040
O-Ref.Rebates Comm		99,062							99,062
Asset Disp - Govt		473,100							473,100
Contrib-Private Srce		747,622							747,622
Public Source		200,790							200,790
Total Revenues		554,650,364							554,650,364
Funds Carried Forward		(15,761,025)	14,911,025	850,000					
Funds Carried Forward Adjustment									
Total		538,889,339	14,911,025	850,000					554,650,364
Appropriations									
Revenue Administration	O-0017	1,425,005							1,425,005
In House Program Admin-Capital Salaries	O-0118	1,090,000							1,090,000
Fire & Emergency Services									
Ambulance Replacements	E-0066	953,087							953,087
Ambulance Service Expansion	E-0067	198,725							198,725
Fire Apparatus Program	E-0065	5,323,896	171,028						5,494,924
Fire Apparatus Storage Facility	F-0464	25,847	630,000						655,847
Fire Program Contingency	O-0067	456,900							456,900
Fire Station #1 Relocation	F-0460	3,709,114							3,709,114
Fire Station #7 Relocation	F-0461	4,583,139							4,583,139
Fire Station #8 Relocation	F-0552	2,997,480							2,997,480
Fire Station #10 Relocation	F-0708	750,000							750,000
Fire Station #12 Relocation	F-0462	4,922,433							4,922,433
Fire Station #26 W Sugarhill/Buford	F-0453	512,856							512,856
Fire Station #27 Hwy 324/Dacula Area	F-0459	2,893,637							2,893,637
Fire Station #28 Rosebud/Loganville	F-0458	2,801,644							2,801,644
Fire Station #31 Gwinnett College	F-0556	1,355,886							1,355,886
Land Management & Inspection Sys	T-0112	250,000							250,000
Pod Building for Station #20	F-0655	150,000							150,000
Total - Fire Services		31,884,645	801,028						32,685,673
Police Services									
Animal Control Shelter	F-0457	284,825							284,825
Eastside Precinct #7	F-0446	3,641,686							3,641,686
Grayson Precinct	F-0445	750							750
Land Management & Inspection Sys	T-0112	250,000							250,000
Police Annex	F-0031	1,277,218							1,277,218
Police Headquarters Improvements	M-0519		171,028						171,028
Police Program Contingency	O-0066	171,028	(171,028)						
Police Training Center	F-0443	24,434,687							24,434,687
Total - Police Services		30,060,194							30,060,194
Support Services									
Ga DMV Customer Services Center	F-0550	2,196,637							2,196,637
Total - Support Services		2,196,637							2,196,637
Total - Public Safety		64,141,477	801,028						64,942,505
Library Program									
Dacula Library	F-0504	5,588,150							5,588,150
Grayson Library	F-0505	1,429,255							1,429,255
Hamilton Mill Library	F-0562	1,073,570							1,073,570
Library Facilities Master Plan	R-0049	84,268							84,268
Library Program Contingency	O-0087								

2001 special purpose local option sales tax fund: revenue and appropriations FY 2010 – 2015

Appropriations		Prior Years	2010 Budget	2011	2012	2013	2014	2015	Total Program
Suwanee Library	F-0578	5,164,840							5,164,840
Total - Library Program		13,340,083							13,340,083
Parks & Recreation Program									
Active Parks Land Acquisition	F-0480	30,769,142							30,769,142
Alcovy/Harbins Passive Park Develop	F-0499	6,327,895							6,327,895
Alexander Park Site	F-0564	48,398							48,398
Bay Creek Park	F-0481	7,312,159							7,312,159
Best Friend Park Renovation	F-0482	7,619,995							7,619,995
Bethesda Park Expansion	F-0483	11,521,204							11,521,204
Bogan Park Renovations	M-0456	2,317,406							2,317,406
Collins Hill Park Improvements	F-0484	1,391,870							1,391,870
Dacula Park Activity Center	F-0485	3,097,119							3,097,119
Deshong Area Park	F-0506	4,089,114							4,089,114
Duncan Creek Park	F-0488	6,119,561							6,119,561
Five Forks/R Reagan Park	F-0502	2,055,315							2,055,315
Freeman's Mill Park	F-0565	918,575							918,575
George Pierce Park (Phase II)	F-0486	7,016,358							7,016,358
Graves Park	F-0494	3,511,029							3,511,029
Greenways Development	F-0487	3,768,562							3,768,562
Gwt Co Environmental & Heritage Ctr	F-0498	18,797,019							18,797,019
Holcomb Bridge Park	F-0489	1,125,549							1,125,549
In House Program Administration	O-0071	812,539							812,539
Jones Bridge Park (Phase II)	F-0490	637,779							637,779
Lenora Park Expansion	F-0492	8,136,264							8,136,264
Little Mulberry Park Development	F-0500	5,377,063							5,377,063
McDaniel Farm Park Development	F-0501	2,465,339							2,465,339
Mountain Park Aquatic Ctr & Actv Bldg	F-0493	9,656,299							9,656,299
Park Land/Open Space Acquisition	F-0576	6,085,119							6,085,119
Park Maintenance Facility	M-0457	433,889							433,889
Parks Program Contingency	O-0072	0							0
Passive Parks Land Acquisition	F-0495	49,081,550							49,081,550
P'tree Ind Blvd Aquatic Center	F-0510	42,979							42,979
Rhodes Jordan Park Expansion	F-0496	461,606							461,606
Settles Bridge	F-0509	60,000							60,000
Shorty Howell Park Renovations	F-0497	9,162,169							9,162,169
Spriggs Rd Park Site	F-0511	39,999							39,999
Sweetwater Park	F-0507	3,950,836							3,950,836
Tribble Mill Park	F-0491	200,000							200,000
Yellow River Park Development	F-0503	4,203,298							4,203,298
Cities Share/Contributions	various	11,023,823							11,023,823
Total - Parks & Recreation		229,636,820							229,636,820
Roadway Improvements									
Five Forks Trickum Road	F-0649	410,000	595,000						1,005,000
Gwinnett University Improvements	F-0651	2,300,000							2,300,000
Roadway Improvements Contingency	F-0033	68,422							68,422
Hurricane Shoals Road	F-0648	50,000	150,000						200,000
McGinnis Ferry Ext.	F-0034	5,479,749							5,479,749
Old Peachtree Road	F-0036	1,648,928							1,648,928
Pleasant Hill Road	F-0035	3,724,705							3,724,705
Rockbridge Road	F-0040	5,364,994							5,364,994
S. R. 120 Realignment	F-0038	1,456,800							1,456,800
SR 324 Widening (NCross-County Conn)	F-0382	4,000,000							4,000,000
Sugarloaf Parkway Extension	F-0270	19,539,601							19,539,601
US 29 (Brand Bank-Victor St)	F-0039	16,745,878							16,745,878
US 78 @ SR 124	F-0547	1,000,000							1,000,000
Zoar Church Road	F-0650	100,000	200,000						300,000
Total		61,889,078	945,000						62,834,078
Intersection & Traffic Operations									
Intersection & Traffic Oper Contingency	M-0035	141,357							141,357
Arnold Road @ Hutchins Road	M-0598	849,968							849,968

2001 special purpose local option sales tax fund: revenue and appropriations FY 2010 – 2015

Appropriations		Prior Years	2010 Budget	2011	2012	2013	2014	2015	Total Program
Dacula Road @ SR 8 / US 29	M-0054								
Dickens Road @ Harbins Road	M-0043	2,151,054							2,151,054
Dogwood/Hollybrook@Webb Gin Hse	M-0047	1,526,331							1,526,331
Lawrenceville Hwy @ Indian Trail Road	M-0037	2,864,471	1,500,000						4,364,471
Lenora Church Road @ Lee Road	M-0050	1,116,188							1,116,188
Old Fountain Road @ Old P'tree Rd	M-0053	2,431,400							2,431,400
P'tree Ind Blvd @ Holcomb Bridge Rd	M-0042	1,214,384							1,214,384
P'tree Industrial Boulevard @ SR 120	M-0040	599,200							599,200
P'tree Parkway @ Holcomb Bridge Rd	M-0041	1,196,706							1,196,706
Rogers Bridge Rd @ Main/Chatt River	M-0046	894,567							894,567
SR 84 @ Bennett Road	M-0596	1,231,511							1,231,511
SR 120 @ Albion Farms Road	M-0052	1,069,047							1,069,047
SR 120 @ Lawrenceville-Suwanee Road	M-0039	12,040							12,040
SR 124 @ Jackson Street	M-0045	971,200							971,200
SR 317 @ Satellite Boulevard	M-0044	168,278							168,278
Traffic Signal System Upgrades	M-0036	15,366,122	4,056,196						19,422,318
Turn Lane Improvements @ Various Inter	M-0595	900,000							900,000
US 29 @ Gloster Road	M-0049	474,610							474,610
Total		35,178,432	5,556,196						40,734,628
Road Safety & Alignment Improvements									
Road Safety & Align Contingency	M-0055	27,604							27,604
Braselton Hwy.	M-0089	1,417,672							1,417,672
Burns Road	M-0061	2,036,073							2,036,073
Burns Road	M-0078	1,863,654							1,863,654
Button Gwinnett Drive	M-0070	586,819							586,819
Button Gwinnett Drive	M-0077	459,744							459,744
Centerville-Rosebud Road	M-0068	1,105,135							1,105,135
Dacula Road	M-0085	560,394							560,394
Dogwood Road	M-0075	87,088							87,088
Graves Road	M-0058	548,754							548,754
Harbins Road	M-0083	663,927							663,927
Hewatt Road	M-0084	893,670							893,670
High Point Road	M-0087								
Holcomb Bridge Road	M-0062	141,360							141,360
Lake Lucerne Road	M-0082	2,041,571							2,041,571
Lenora Church Road #1	M-0066	1,252,690							1,252,690
Lester Road	M-0074	800,451							800,451
Mount Moriah Road	M-0057	15,395							15,395
New Hope Rd @ Bowman	M-0600	500,000	150,000						650,000
Oak Road	M-0065		82,453						82,453
Oak Road	M-0080								
Old Norcross Road	M-0071	2,209,425							2,209,425
Old Peachtree Road	M-0056	3,074,360	100,000						3,174,360
Old Peachtree Road	M-0060	250,000	150,000						400,000
Pounds Road	M-0091	65,000	100,104						165,104
Rockbridge Road	M-0079	236,733							236,733
S Old Peachtree Road	M-0076	621,003							621,003
S.R. 124	M-0067	2,077,219							2,077,219
Simonton Road	M-0073								
South Old Peachtree Road	M-0081								
Springdale Road	M-0090	843,013							843,013
Stone Drive	M-0086	59,308							59,308
US-29 Winder Hwy.	M-0088	1,478,355							1,478,355
Webb Gin House Road	M-0064	2,488,242							2,488,242
Williams Road	M-0069	1,187,356							1,187,356
Total		29,592,019	582,557						30,174,576
Bridge/Culverts									
Bridge/Culvert Contingency	F-0041	76,862							76,862
Cole Drive	F-0044	655,356							655,356
Indian Trail Road	F-0043	2,815,689	2,300,000						5,115,689
Killian Hill Road	F-0042	494,883	949,695						1,444,578
Old Norcross Road	F-0045	2,362,521							2,362,521

2001 special purpose local option sales tax fund: revenue and appropriations FY 2010 – 2015

Appropriations		Prior Years	2010 Budget	2011	2012	2013	2014	2015	Total Program
Paved Road Bridges	F-0372	509,597							509,597
Rogers Bridge Rd	F-0345	240,000	150,000	200,000					590,000
Russell Road	F-0046	2,342,535							2,342,535
Satellite - Hillcrest Connector	F-0048								
Smithtown Rd/Old Peachtree Rd	F-0583								
SR 20 Widening (Ozora-Plantation)	M-0162	1,100,000							1,100,000
West Liddell Rd - Club Drive Connector	F-0047	601,512	380,019	200,000					1,181,531
Total		11,198,956	3,779,714	400,000					15,378,670
School Safety Projects									
School Safety Program Contingency	F-0050	27,685	100,000						127,685
Berry Road (Grayson Area ES)	F-0056	227,248							227,248
Bethany Church Rd Sidewalk(Shiloh HS)	F-0075	1,876,040							1,876,040
Bogan Rd Sidewalk (Harmony ES)	F-0066	629,690							629,690
Brownlee Rd Sidewalk (Mtn Park ES)	F-0067	60,227							60,227
Buford City Schools (Various Imprvmts)	F-0086	3,000,000							3,000,000
Cooper Road / Grayson Area Elem I	F-0617	577,000							577,000
Cruse Rd Sidewalk (JW Benefield ES)	F-0070	215,795							215,795
Dogwood Rd Sidewalk (Brookwood HS)	F-0073	335,790							335,790
Fence & Dacula Rd Turn Ln (Dacula ES)	F-0058	1,703,704							1,703,704
Georgia Belle Ct S'walk(Meadowcreek)	F-0077	138,016							138,016
Hewatt Rd Sidewalk (Head ES)	F-0079	4,245							4,245
Holly Brook Rd S'walk (Brookwood ES)	F-0074	640,783							640,783
Johnson Rd Sidewalk (Riverside ES)	F-0068	16,973							16,973
New Hope Rd Turn Lane (Harbins ES)	F-0060	549,585							549,585
New Hope/Simonton Turn Ln	F-0057	999,780							999,780
Oak Rd Sidewalk (Gwin Oaks ES)	F-0065	834,496							834,496
Old P'tree Rd Sidewalk(Richard Hull MS)	F-0064	147,771							147,771
Old P'tree Sidewalk (Sugarloaf ES/HS)	F-0082	233,769							233,769
Old P'tree Turn Ln (Sugarloaf ES/HS)	F-0054	631,798							631,798
Old Snellville Rd Sidewalk (Crews MS)	F-0076	718,238							718,238
Ridge Rd S'walk (Harmony Area ES/MS)	F-0083	354,446							354,446
Ridge Rd Turn Ln (Harmony ES/MS)	F-0061	1,593,542							1,593,542
Rock Springs Rd Turn Ln (Rock Springs)	F-0059	576,856							576,856
Sever Rd Sidewalk (Jackson ES)	F-0072	574,237							574,237
SR 124/Lena Carter (Sugar Hill Area HS)	F-0679	200,000							200,000
SR 124 Sidewalk (Hamilton Mill HS/MS)	F-0080	597,952							597,952
SR 124 Turn Ln (Hamilton Mill HS/MS)	F-0052	14,943							14,943
Sycamore Rd Sidewalk (Sugar Hill ES)	F-0081	679,548							679,548
Sycamore Rd Turn Ln(Sugar Hill ES)	F-0053	273,900							273,900
Tom Smith Rd S'walk (St. John Neuman)	F-0071	486,704							486,704
Various Schools	F-0051	4,952,297							4,952,297
Webb Gin House Rd S'walk(Brookwood)	F-0084	57,344							57,344
West Price Rd Sidewalk (North Gwinnett)	F-0069	780,469							780,469
Total		24,710,872	100,000						24,810,872
Sidewalk and Multi-Use Trail Projects									
Sidewalk & Multi-Use Trail Contingency	O-0016	265,794							265,794
Brook Hollow Parkway	F-0099	823,617							823,617
Camp Perrin Road	F-0091	815,058							815,058
Civic Ctr Area Pedestrian Improvements	F-0674	510,000							510,000
Five Forks Trickum Road	F-0097	364,825							364,825
Garner Road	F-0087	1,996,222							1,996,222
Grayson Prkwy/G New Hope Rd	F-0088	1,178,013							1,178,013
Hill Street	F-0103	189,384							189,384
Holcomb Bridge Road	F-0098	1,125,438	50,000						1,175,438
Holcomb Bridge Road	F-0104	410,694	795,000						1,205,694
Holcomb Bridge Road	F-0669	10,921							10,921
Ivy Creek Trail on new alignment	F-0110	455,000	410,440	300,000					1,165,440
Lakeview Road	F-0668	567,467							567,467
Lester Road	F-0670		123,089	150,000					273,089
Mountain View Road	F-0672	300,000							300,000
N Berkeley Lake Road	F-0094	464,328	350,000						814,328
N Berkeley Lake Road	F-0105	284,160	250,000						534,160
N Peachtree/Medlock Bridge Road	F-0089	18,806							18,806

2001 special purpose local option sales tax fund: revenue and appropriations FY 2010 – 2015

Appropriations		Prior Years	2010 Budget	2011	2012	2013	2014	2015	Total Program
Peachtree Corners Circle	F-0102	60,417							60,417
Peachtree Industrial Blvd	F-0671	512,000							512,000
Peachtree Parkway	F-0108	1,669,842							1,669,842
Pharrs Road	F-0115	1,378,160							1,378,160
Pine Grove Avenue	F-0109	423,377							423,377
Pleasant Hill Road	F-0116								
Richland Parkway	F-0673		100,000						100,000
Ridge Road	F-0107								
Ridgedale Drive	F-0093	398,764							398,764
River Drive	F-0113	442,521							442,521
Rockbridge Road	F-0101	945,252							945,252
Rockbridge Road	F-0112	29,682							29,682
Rosebud Road	F-0106	484,999							484,999
S Berkeley Lake Road	F-0090	42,072							42,072
South Old Peachtree Road	F-0096	1,023,816							1,023,816
Steve Reynolds Boulevard	F-0092								
Sweetwater Road	F-0100	656,831							656,831
West Liddell Road	F-0095								
Total		17,847,458	2,078,529	450,000					20,375,988
Capital Rehabilitation & Resurfacing									
Cap Project Rehab & Resurf Contg	M-0093	1,212,243							1,212,243
Non Major Road Resurfacing	M-0103	15,664,766							15,664,766
Resurfacing LAR32-59-1 (135)	M-0107	1,740,805							1,740,805
Resurfacing LAR00-S05-00(072)	M-0110	549,573							549,573
Resurfacing LAR00-S05-00(165)	M-0111	260,888							260,888
Resurfacing LAR00-S05-00(179)	M-0112	264,465							264,465
Resurfacing LAR04-S006-00(593)	M-0113	276,990							276,990
Resurfacing LAR04-S006-00(597)	M-0114	129,427							129,427
Resurfacing LAR04-S006-00(585)	M-0115	733,517							733,517
Resurfacing LAR07-S010-00(079)	M-0621	3,719,665							3,719,665
Resurfacing LAR07-S010-00(076)	M-0622	72,738							72,738
Total		24,625,077							24,625,077
Cities Allocation	Various	11,023,823							11,023,823
Land Management & Inspection System	T-0112	250,000							250,000
Program Contingency	O-0114	11,464							11,464
Program Management	O-0015	5,440,925	1,000,000						6,440,925
Reserve For Utility Relocation	O-0102	2,247							2,247
Residential Speed Control	M-0092	608,350	68,000						676,350
TCC Equipment	R-0038	757,400							757,400
Transportation Planning	R-0009	1,546,237							1,546,237
Closed Finalization		4,573,618							4,573,618
Total - Transportation Program		229,255,954	14,109,997	850,000					244,215,951
Funds Carried Forward Adjustment									
Total		538,889,339	14,911,025	850,000					554,650,364

2005 special purpose local option sales tax fund: revenue and appropriations FY 2010 – 2015

Revenues	Prior Years	2010 Budget	2011	2012	2013	2014	2015	Total Program
SPLOST	587,522,136							587,522,136
State-Cap-Direct	33,402,917	5,000,000						38,402,917
IR-Dividend	25,167,606							25,167,606
Fed-Cap-Direct	2,221,999							2,221,999
Contribution-Private Source	1,067,471							1,067,471
Contribution-Public Source	458,652							458,652
Other Misc	223,446							223,446
Asset Disposal	1,919,258							1,919,258
Trans In-1997 SPLOST	29,999,481							29,999,481
Trans-In E-911	45,000							45,000
Total Revenues	682,027,967	5,000,000						687,027,967
Funds Carried Forward	(95,542,829)	53,875,642	32,895,108	5,282,130	3,489,950			(0)
Funds Carried Forward Adjustment								
Total	586,485,138	58,875,642	32,895,108	5,282,130	3,489,950			687,027,967

Appropriations

Revenue/Administration	I-0095/011	734,504						734,504
Capital Salaries Project	O-0118		1,039,021	1,214,000	1,287,000			3,540,021

Fire & Emergency Services

Ambulance Replacements	E-0066	2,868,562						2,868,562
Ambulance Service Expansion	E-0067	1,207,800						1,207,800
Automated Vehicle Locator System (AVL)	E-0654-N		109,400					109,400
Fire Apparatus Replacements	E-0065	7,873,520	158,800					8,032,320
Fire Program Contingency	O-0101	1,130,330	2,805,545					3,935,875
Fire Station #10 Relocation	F-0708	300,336						300,336
Fire Station #18 Relocation	F-0554	5,406,000						5,406,000
Fire Station #29	F-0463	4,053,842						4,053,842
Fire Station #30	F-0555	5,465,613						5,465,613
Fire Station #31	F-0556	826,762						826,762
Fire Station #32	F-0557	115,000	400,000					515,000
Fire Station #33	F-0760			795,562				795,562
Fire Station #34	F-0761			267,787				267,787
In-House Program Admin-Fire	O-0131	375,000	71,735					446,735
Total - Fire Services		29,622,765	3,545,480	1,063,349				34,231,594

Police Services

Evidence Storage Facility	M-0644	75,000						75,000
Grayson Police Precinct	F-0445	110,050			3,089,950			3,200,000
Headquarters Improvements	M-0519	1,043,782	2,828,972					3,872,754
Police Annex	F-0031	9,187,944						9,187,944
Police Equipment	E-0074	507,000						507,000
Police Program Contingency	O-0112	1,937,038	(1,677,754)					259,284
In-House Program Admin-Police	O-0132	140,000	34,244					174,244
Total - Police Services		13,000,814	1,185,462		3,089,950			17,276,226

Public Safety

800 Mhz Radio System-Digital	E-0073	40,000,000						40,000,000
Animal Control Facility	F-0457	6,831,995						6,831,995
Total - Public Safety		46,831,995						46,831,995

Total - All Public Safety

		89,455,573	4,730,942	1,063,349	3,089,950			98,339,814
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Library Program

Grayson Library	F-0505	4,105,170						4,105,170
Hamilton Mill Library	F-0562	6,333,645						6,333,645
Library Contingency	O-0093	3,541,720	(1,820,034)					1,721,686
Library Renovations	M-0713-N		3,125,000	1,200,000				4,325,000

2005 special purpose local option sales tax fund: revenue and appropriations FY 2010 – 2015

Appropriations		Prior Years	2010 Budget	2011	2012	2013	2014	2015	Total Program
Peachtree Ridge Library	F-0563	2,050,125	(1,222,891)						827,234
In-House Program Admin-Libraries	O-0133	70,000							70,000
Total - Library Program		16,100,660	82,075	1,200,000					17,382,734
Parks & Recreation Program									
Alcovy/Harbins Passive Park	F-0499	250,000							250,000
Alexander Park	F-0564	4,688,000							4,688,000
Artificial Turf Fields	M-0726		2,000,000						2,000,000
Asset Management Plan	R-0053				200,000				200,000
Bay Creek Park (Phase II)	F-0566	3,625,000							3,625,000
Bethesda Park Improvements	F-0567	422,259							422,259
Bogan Park Aquatic Center Impvs	F-0839			120,000	2,000,000				2,120,000
Bryson Park	F-0734		1,900,000						1,900,000
Club Drive Park	F-0753	3,087,653							3,087,653
Duncan Creek Park	F-0488	3,256,922							3,256,922
Freeman's Mill Park	F-0565	3,270,170							3,270,170
George Pierce Park Trails	F-0568	232,954	5,000,000	1,063,817					6,296,770
Greenways Acquisition/Development	F-0487	7,793,152	4,589,000	1,717,848					14,100,000
Gwt Co Environment & Heritage Ctr	F-0498	6,759,025		1,000,000					7,759,025
Gwt Senior Center Efficiency Upgrade	M-0724		800,000						800,000
Improvements & Betterments Program	M-0661	2,500,000	2,500,000						5,000,000
In House Program Admin	O-0092	900,382							900,382
Landscape Improvements	M-0723		500,000						500,000
Lucky Shoals Park Redevelopment	F-0569	6,503,500							6,503,500
Mountain Park Park Improvements	F-0570	1,016,154							1,016,154
New Park Development (Area B/C)	F-0571	807,270							807,270
Park Land/Open Space Acquisition	F-0576	67,550,158							67,550,158
Park Program Contingency	O-0098	2,559,141	3,403,958						5,963,099
Peachtree Ridge Park	F-0508	17,854,164							17,854,164
Rabbit Hill Park	F-0572	3,134,059				400,000			3,534,059
Rhodes Jordan Park	F-0573	626,096	5,594,584						6,220,680
Rock Springs Park	F-0511	6,928,000							6,928,000
Settles Bridge Park	F-0509	4,500,000							4,500,000
Tribble Mill Park	F-0574	586,000							586,000
Vines Garden Trail & B'walk Impvs	M-0510			500,000					500,000
West Gwinnett Park	F-0510	18,034,700							18,034,700
Yellow River Park	F-0503	12,066							12,066
Yellow River Post Office Historic Site	F-0575	286,000	490,000						776,000
Total - Parks & Recreation		167,182,824	26,777,543	4,401,665	2,200,000	400,000			200,962,031
Transportation Program									
Major Roadway Improvements									
Club Dr Ext (Steve Rynlds-West Liddell)	F-0548								
Cruise Road (Club Dr-Bethesda Schl Rd)	F-0581	155,516	200,000	300,000					655,516
Five Forks Trickum Rd (Oak-Killian Hill)	F-0549	150,000	450,000	400,000					1,000,000
Grayson High School Access Road	F-0560	486,350							486,350
Gwinnett University Improvements	F-0651	1,480,000	20,000						1,500,000
Hillcrest Rd / Satellite Blvd Connector	F-0551	100,000	50,000	100,000					250,000
I-85 Collector	F-0253	335,077	90,000						425,077
McGinnis Ferry Road Extension	F-0034	7,567,232	191,000						7,758,232
Medlock Bridge Road	F-0383	31,000							31,000
North Berkeley Lake Road	F-0385	245,508							245,508
Old Norcr Rd (Steve Rynlds-Landington)	F-0559	1,359,050							1,359,050
Old Peachtree Rd (Bunten-Meadow Ch)	F-0582	2,864,050							2,864,050
Pleasant Hill Rd (Old Norcr-Buford Hwy)	F-0546	8,012,160	3,550,000	400,000					11,962,160
Satellite Blvd. Widening	F-0380	48,362							48,362
SR 20 (PIB-Chattahooche)	F-0019	2,705,440	6,928,965	7,000,000					16,634,405
SR 20 (Ozora-SR 81)	F-0021	7,945,346	450,000	2,000,000					10,395,346
SR 20 to Collins Hill Connector	F-0710	650,000	300,000	1,200,000					2,150,000
SR 120	F-0278	13,286							13,286
SR 324	F-0381	4,886,295							4,886,295

2005 special purpose local option sales tax fund: revenue and appropriations FY 2010 – 2015

Appropriations		Prior Years	2010 Budget	2011	2012	2013	2014	2015	Total Program
SR 324 Widening (NCross-County Conn)	F-0382	4,473,608							4,473,608
Sugarloaf Ext (Hwy 20-316)	F-0270	57,039,729							57,039,729
US 78 (East Park Place Blvd - SR 124)	F-0558	1,398,276	376,584						1,774,860
Webb Gin House Rd (SR 124-Dogwood)	F-0580	3,505,050							3,505,050
Major Roads Contingency	O-0103	41,641	100,000	400,000					541,641
Total		105,492,978	12,706,549	11,800,000					129,999,527

Intersection & Traffic Operations

Arcado Road @ Lilburn Industrial Way	M-0518	872,700	150,000	150,000					1,172,700
Arcado Road @ Luxomni Road	M-0517	1,822,700		200,000					2,022,700
Arnold Road & Five Forks	M-0440	1,902,912	100,000						2,002,912
Beaver Ruin Road & US 29	M-0432	1,654,748							1,654,748
Buford Hwy @ Old P'tree/Rogers Bridge	M-0450	67,364							67,364
Buford Hwy @ Woodward Mill Road	M-0531	982,990	400,000						1,382,990
Dacula Rd @ SR 8/US 29	M-0054	125,000	75,000						200,000
Five Forks Trickum Rd @ Catherine Dr	M-0537	1,670,700							1,670,700
Five Forks Trickum Rd @ Deer Oaks Dr	M-0539	2,361,382							2,361,382
Five Forks Trickum Road @ Ashton Lane	M-0536	325,000							325,000
Harbins Road @ Williams Road	M-0442	12,974							12,974
Indian Trail @ Oakbrook Parkway	M-0439	529,015	50,000						579,015
Indian Trail Road @ I-85 NB ramps	M-0535	396,210	100,000						496,210
JCB -Oakbrook Pkwy to I-85	M-0431	1,909,082							1,909,082
Jimmy Carter Blvd. & U.S. 29	M-0436	1,752,708	486,890	1,500,000					3,739,598
Lenora Church Road @ Lee Road	M-0050	1,141,989							1,141,989
New Hope Rd @ Chandler	M-0599	843,287							843,287
North Road @ Pinehurst Road	M-0530	859,050	600,000						1,459,050
Old Peachtree Rd @ Rock Springs Rd	M-0642	100,000							100,000
Peachtree Industrial @ McGinnis Ferry Rd	M-0529								
Peachtree Industrial @ Pleasant Hill Rd	M-0532								
Peachtree Industrial @ SR 120	M-0040	828,000	572,000						1,400,000
PIB (Holcomb Bridge-Rogers Bridge)	M-0444	16,968							16,968
Pleasant Hill Rd. & US 29	M-0513	1,927,585							1,927,585
Rosebud Road @ Cooper Road	M-0527	1,962,782							1,962,782
Satellite Boulevard @ Boggs Road	M-0538	100,000	100,000						200,000
SR 120 @ Meadow Church Rd/Boggs Rd	M-0542	60,000	100,000						160,000
SR 124 @ Oak Road	M-0534	1,701							1,701
SR 124 @ Webb Gin House Road	M-0528	2,850,807							2,850,807
SR 20 @ Old Peachtree Road	M-0533	3,538,125							3,538,125
SR 316 @ Airport Rd / Progress Ctr Ave	M-0508								
US 29 @ Harbins Road	M-0515	32,328							32,328
US 78 @ Rosebud Road	M-0541	1,177,793							1,177,793
Intersections Contingency	O-0104	88,328							88,328
Total		31,914,227	2,733,890	1,850,000					36,498,117

Road Safety & Alignment Improvements

Bramlett Shoals Road	M-0386	124,757.77							124,758
Brooks Road	M-0355								
Camp Creek Road @ Joy Lane	M-0571								
Centerville-Rosebud Road	M-0364	54,000.00	50,000	200,000					304,000
Centerville-Rosebud Rd (1400' E SR 124)	M-0578	391,025.00	338,500						729,525
Centerville-Rosebud Rd (600' W Hyns Cir)	M-0573	130,000.00	60,000	393,620					583,620
Dacula Road @ Old Peachtree Road	M-0551	301,596	281,834	400,000					983,430
Fence Road (800' East of Wiley Lane)	M-0549	318,500	265,120						583,620
Grayson-New Hope Rd (2000'S Myers Dr)	M-0561								
Hamilton Mill Rd @ South Puckett Rd	M-0564								
Hamilton Mill Road @ Camp Branch Rd	M-0588	265,000							265,000
Herrington Road	M-0354	2,849,591							2,849,591
Hewatt Road @ Brownlee Lane	M-0557	1,487,917	43,240						1,531,157
Hi Hope Road / Hurricane Shoals Road	M-0550	9,506							9,506
Hog Mountain Road	M-0400	227,416							227,416
Hog Mountain Road	M-0403	77,278							77,278
Hope Hollow Rd (Cooper Rd-Oak Grv Rd)	M-0559	1,794,240							1,794,240

2005 special purpose local option sales tax fund: revenue and appropriations FY 2010 – 2015

Appropriations		Prior Years	2010 Budget	2011	2012	2013	2014	2015	Total Program
Hopkins Mill Road @ Hopkins Run Dr	M-0554								
Johnson Dr (500' SW of Annistown Rd)	M-0563	85,000	75,000	326,350					486,350
Kilcrease Rd (600' W of Apalachee Rvr)	M-0582	60,000	100,000						160,000
Killian Hill Road @ Sarann Drive	M-0568								
Lenora Church Rd @ C'ville Rosebud #2	M-0575	146,500	234,390	300,000					680,890
Lilburn-Stone Mountain Rd @ Loma Ct	M-0584								
Live Oak Parkway (Thompson Pkwy-JCB)	M-0544	133,271							133,271
McKendree Church Rd (400'N Rivrsd Pky)	M-0543								
Mineral Springs Road	M-0388	176,729							176,729
Mineral Springs (2000' S Lt Mulberry Rvr)	M-0587	60,000	100,000						160,000
Moon Road (500' West of SR 124)	M-0581								
New Hope Road @ Hiram Davis Road	M-0586	330,890	350,000						680,890
New Hope Road @ Luke Edwards Road	M-0577	406,051	350,000						756,051
Norris Lake Road @ Amy Drive	M-0579	160,000	75,000	494,525					729,525
Oak Road @ Mountain View Road	M-0546								
Old Fountain Road	M-0348								
Old Loganvill (Carlton-Harrison)	M-0373	100,000	490,000	500,000					1,090,000
Old Suwanee (Align @ Secret Cove)	M-0394	1,184,311							1,184,311
Ozora Road	M-0362	250,111							250,111
Pate Rd @ Hurndon Road	M-0338	600,000	600,000						1,200,000
Pate Rd @ Old Loganville Road	M-0359	741,760	487,000						1,228,760
Pinehurst Road (800' W of Ridgedale Dr)	M-0547								
Pleasant Hill Road	M-0330								
Ridgedale Dr (1100' W of Pinehurst Rd)	M-0580	475,430	400,000						875,430
Riverside Road	M-0380	106,459							106,459
Riverside Road	M-0407	17,618							17,618
Rock Springs Rd (N Winslow Ridge Dr)	M-0556	229,594	354,026						583,620
Rosebud Road @ Knight Circle	M-0576	258,579	494,525						753,104
Russell Road (950' West of SR 20)	M-0552	656,320	700,000	200,000					1,556,320
Russell Road (East of Montrachet Drive)	M-0562								
Sardis Church Road	M-0385	24,000							24,000
Sardis Church Road	M-0399	14,261							14,261
Sardis Church Rd (400' S Wyndham Pk Dr)	M-0583	951,057							951,057
South Rockbridge Rd @ Manitou/Carole	M-0585	259,000							259,000
SR 124 (Hamilton Mill Rd/Pine Rd)	M-0566	2,945,724							2,945,724
Sycamore Road	M-0414	165,704	100,000	150,000					415,704
Sycamore Road	M-0351	497,230							497,230
Temple Johnson (Carr. Dwns-Pate)	M-0509								
Temple Johnson (W-Big Hayns Crk)	M-0360	435,000	400,000						835,000
Whitehead Road	M-0387	75,000							75,000
Safety & Align. Contingency	O-0106	91,009	10,355						101,364
Total		19,667,434	6,358,990	2,964,495					28,990,919
Bridge/Culverts/Drainage									
Arcado Road (Jackson Creek)	F-0585	1,965,365	1,161,785	500,000					3,627,150
Herrington Road (Fork Creek Tributary)	F-0586	3,883,450							3,883,450
Lee Road (No Business Creek)	F-0584	423,106	200,000						623,106
McGinnis Ferry @ Chattahoochee River	F-0206	2,179,238							2,179,238
Patterson Road (Pew Creek)	F-0587	356,000	44,000						400,000
Paved Road Bridges	F-0372	1,104,217							1,104,217
Satellite-Hillcrst Conn @ I-85	F-0048	50,000	200,000						250,000
Smithtown-Old Peachtree Connector (I-85)	F-0583	4,000		200,000					204,000
Thompson Mill (Hosch Val-Talley)	M-0345								
Unpaved Road Bridges	F-0374								
W Liddell-Club Connect @ I-85	F-0047		43,175	200,000					243,175
Bridge Contingency	O-0105	145,044	371,875						516,919
Total		10,110,420	2,020,835	900,000					13,031,255
School Safety Projects									
Azalea Drive (Woodward Mill Elem Schl)	F-0680	748,750							748,750
Berkmar Area Elementary	F-0635								

2005 special purpose local option sales tax fund: revenue and appropriations FY 2010 – 2015

Appropriations		Prior Years	2010 Budget	2011	2012	2013	2014	2015	Total Program
Brushy Fork Rd (S Gwt Middle School)	F-0625	100,000							100,000
Buford Dam Rd (Lanier MS Replacement)	F-0622	1,477,462	100,000						1,577,462
Central Gwinnett Area Elementary	F-0633								
Central Gwt/Dacula/Grayson Area Elem 1	F-0641								
Central Gwt/Dacula/Grayson Area Elem 2	F-0642								
Central Gwt/Dacula/Grayson Area Middle	F-0638								
Central Gwt/Dacula/Grayson Area Middle	F-0640								
Cooper Road / Grayson Area Elem 1	F-0617	130,271							130,271
E Union Grove Cir (Dacula Elem)	F-0620	739,132							739,132
Grayson / Dacula Area High School	F-0631								
Grayson Area Elementary	F-0629								
Grayson Area Middle School	F-0627								
Hope Hollow Rd & Oakgrove Rd	F-0411	86,409							86,409
Hurricane Shoals Road (Dyer ES Repl)	F-0681	771,843							771,843
Kilgore Rd (Patrick Elementary School)	F-0615	913,192							913,192
Mill Crk/Collins Hill/Dacula Area High	F-0637								
Mill Crk/Collins Hill/Dacula Area Middle	F-0626								
Misc. School Safety Proj & Queuing Lanes	F-0614	148,554	100,000	200,000					448,554
New Hope Rd (Lovin Elementary School)	F-0616	1,022,371							1,022,371
New Hope Road (Archer High School)	F-0677	2,098,000							2,098,000
North Mill Creek Area High School	F-0639								
Northern North Gwinnett Area Elementary	F-0636								
Old Auburn Rd (Dacula MS-Comm Ctr)	F-0667	87,467	25,000	50,000					162,467
Peachtree Ind Blvd (North Gwinnett MS)	F-0623	798,837							798,837
Peachtree Ridge Area Elementary 1	F-0634								
Peachtree Ridge Elementary 2	F-0643								
Rosebud Rd (Rosebud Elementary School)	F-0624	876,967							876,967
Rosebud Rd (Bay Creek Middle School)	F-0619	1,038,769							1,038,769
Sever Road/Tab Roberts	F-0666	400,000							400,000
South Dacula / East Grayson Area High	F-0632								
South Dacula / East Grayson Area Middle	F-0628								
South Puckett Rd (Pucketts Mill ES)	F-0618	1,132,982							1,132,982
SR 124 (Twin Rivers Middle School)	F-0679	312,518							312,518
Sunny Hill Road (Mtn View High School)	F-0678								
Suwanee Dam Rd (White Oak ES)	F-0621	1,501,963							1,501,963
Total		14,385,488	225,000	250,000					14,860,488
Sidewalks/Pedestrian Safety/Bikeways									
Bethany Church Rd (SR 124-Cntrl Lbr)	F-0592	522,581							522,581
Bethany Church Rd (US 78 / Overland Trl)	F-0600		90,000						90,000
Cruse Road (Herrington Rd to Club Dr)	F-0589								
Davis Circle (Old Norcross to W Liddell)	F-0597	499,180							499,180
E Park Pl Blvd South (Rockbridge-US 78)	F-0610	10,000	10,000						20,000
Hewatt Rd (RD Head Elem to Corral Way)	F-0604	60,000	50,000		100,000				210,000
Holcomb Bridge Rd (Thrasher-JCB)	F-0104	179,000		1,300,000					1,479,000
Hurricane Shls Rd (SR 120-Hillcrst Green)	F-0613	125,000	50,000						175,000
Indian Trail Rd (Hillcrest Rd to US 29)	F-0598	929,082							929,082
Indian Trl Rd (Hillcrest-Oakbrook Pkwy)	F-0596	1,469,667							1,469,667
Indian Trl Rd (Okbrk Pkwy - Beaver Ruin)	F-0608	224,127							224,127
Jim Moore Rd (SR 324-Hamilton Mill Pky)	F-0607	162,058	150,000						312,058
JCB @ Singleton	F-0205	500,000							500,000
McCart Rd (Simonton Rd-Paper Mill Rd)	F-0594	911,137							911,137
Meadow Ch Rd (Old P'tree/Premir Pky N)	F-0593	375,816							375,816
Mill Creek Multi-Use Path	F-0344	55,114							55,114
Miller Road	F-0421	164,845	233,500						398,345
North Berkeley Lake Rd (Bush to Lkshre)	F-0094	568,400	50,000						618,400
Old Norcross (Plsnt Hill to McDaniel Rd)	F-0590	100,000							100,000
Old Snellville Hwy (Crews MS-Webb Gin)	F-0595	631,490							631,490
Patrick Rd / Pine Rd Multi-Use Path	F-0603	274,000	26,000						300,000
Pharrs Road (SR 124 to North Road)	F-0599	458,775							458,775
Pinehurst Road (SR 124 to North Road)	F-0611	25,000	60,000	75,000					160,000
Pleasant Hill Rd (Satellite-Breckinridge)	F-0609	530,258	325,000	200,000					1,055,258

2005 special purpose local option sales tax fund: revenue and appropriations FY 2010 – 2015

Appropriations		Prior Years	2010 Budget	2011	2012	2013	2014	2015	Total Program
Pleasant Hill Rd (US 29 to Burns Rd)	F-0591			600,000					600,000
Rehab / Identified Revit Areas (Various)	F-0588	2,900,000	190,800						3,090,800
Rockbridge Road	F-0425	671,737							671,737
Rockbridge Rd (US 78 to E Park Pl Blvd)	F-0612	55,000	80,000						135,000
Ross Road (Vecoma Ln to Shiloh HS)	F-0601	125,000							125,000
Sidewalk Conn(Disc Mills to Civic Ctr)	F-0524	80,000							80,000
SR 124 (Kings Cross Way-Mill Creek HS)	F-0606								
Webb Gin House Rd (Dogwood-R R Pkwy)	F-0602								
West Price Rd (Level Crk-Suwanee Dam)	F-0605	131,278							131,278
Western Gwinnett Bikeway (Summer-How)	F-0339	52,458							52,458
Western Gwinnett Bikeway (Howell-Rogei)	F-0341	52,631							52,631
Rogers Bridge Trail	F-0342	381,336							381,336
Sidewalk Contingency	O-0109	156,885	207,946	100,000					464,831
Total		13,381,855	1,523,246	2,375,000					17,280,101
Capital Rehabilitation & Resurfacing									
LARP 05-S007-00 (764)	M-0309	1,239,376							1,239,376
LARP 05-S007-00 (766)	M-0313	276,189							276,189
LARP 05-S007-00 (768)	M-0316	947,657							947,657
LARP 05-S007-00 (762)	M-0325	6,220							6,220
LARP 06-S008-00 (717)	M-0608	404,304							404,304
LAR08-S011-00 (323)	M-0645	591,691							591,691
LAR08-S011-00 (324)	M-0646	4,671,864							4,671,864
Cap Project Rehab & Resurfacing	M-0526	7,547,497							7,547,497
Total		15,684,799							15,684,799
Residential Speed Control	M-0589		32,000	100,000	143,430				275,430
Transportation Planning	O-0107	572,704	75,000	75,000					722,704
Major Update Comprehensive Plan	R-0007	1,275,439							1,275,439
Pleasant Hill @ I-85 Interchange Mod Rpt	R-0047	150,000							150,000
Jimmy Carter @ I-85 Interchange Mod Rpt	R-0048	150,000							150,000
Reserve for Utility Relocation	O-0057	773	146,664	600,000					747,437
Unpaved Roads	O-0108	8,325							8,325
Program Management	O-0110	1,284,000	423,887	2,043,600	1,651,700				5,403,187
Capital Salaries Project	O-0118								
Road Program Contingency	O-0113	4,266,868		2,057,999					6,324,867
Total - Transportation Program		218,345,309	26,246,062	25,016,094	1,795,130				271,402,595
Cities Share Allocation									
Cities Share	O-0096	94,666,267							94,666,267
Total		94,666,267							94,666,267
Funds Carried Forward Adjustment									
Total		586,485,138	58,875,642	32,895,108	5,282,130	3,489,950			687,027,967

2009 special purpose local option sales tax fund: revenue and appropriations FY 2010 – 2015

Revenues	Prior Years	2010 Budget	2011	2012	2013	2014	2015	Total Program
SPLOST	96,788,813	136,132,071	147,203,292	150,423,301	152,018,377	36,193,962		718,759,816
State-Cap-Direct	356,470	752,867	1,390,663					2,500,000
IR-Dividend	1,020							1,020
Fed-Cap-Direct								
Contrib-Private Srce								
Other Misc								
Trans-In E-911								
Total Revenues	97,146,303	136,884,938	148,593,955	150,423,301	152,018,377	36,193,962		721,260,836
Funds Carried Forward	(29,582,644)	(22,712,238)	36,807,394	(9,084,036)	(37,267,672)	53,223,226	8,615,970	
Total	67,563,659	114,172,700	185,401,349	141,339,265	114,750,705	89,417,188	8,615,970	721,260,836

Appropriations								
Revenue/Administration	O-0122	1,020						1,020
Fire & Emergency Services								
Ambulance Replacements	E-0066	897,968	962,752	1,000,000	1,587,660	1,188,005		5,636,385
Ambulance Service Expansion	E-0067					1,107,267		1,107,267
Fire Academy Improvements	M-0662		1,000,000	3,500,000				4,500,000
Fire Apparatus Replacements	E-0065	1,772,204	330,750	1,391,594	509,474	2,613,969		6,617,991
Fire Program Contingency	O-0120				891,536			891,536
Fire Station #10-Relocation	F-0708	2,791,356						2,791,356
Fire Station #31	F-0556	4,791,356						4,791,356
Fire Station #32	F-0557					5,409,000		5,409,000
Fire Station #33	F-0760					3,636,305		3,636,305
Fire Station #34	F-0761					5,321,305		5,321,305
Total - Fire Services		10,252,883	2,293,502	5,891,594	2,988,670	19,275,851		40,702,500
Police Services								
Electronic Citation	E-0121	957,127	1,845,889	3,100,000	1,138,708			7,041,724
Evidence Storage Renovations	M-0644	150,000						150,000
Helicopter Replacement	E-0120	240,000						240,000
New Precinct #7	F-0712						2,734,650	2,734,650
Aviation Fuel Truck	E-0131	110,000						110,000
Police Program Contingency	O-0134					4,148,905		4,148,905
Total - Police Services		1,457,127	1,845,889	3,100,000	1,138,708	4,148,905	2,734,650	14,425,279
Support Services								
Courthouse Addition	F-0720	473,500	12,558,122	58,866,199	7,063,944			78,961,765
Total - Support Services		473,500	12,558,122	58,866,199	7,063,944			78,961,765
Library Program								
Library Relocation	F-0762	5,402,647						5,402,647
Library Relocation	F-0763					5,402,647		5,402,647
Total - Library Program		5,402,647				5,402,647		10,805,294
Parks & Recreation Program								
Bryson Park (Phase I-II)	F-0734	5,000,000	3,800,000					8,800,000
George Pierce Park Expansion	F-0737		200,000	850,000	450,000			1,500,000
Greenways Acquisition	F-0722					1,500,000		1,500,000
Greenways Development	F-0487		400,000	2,400,000	2,600,000			5,400,000
Greenways Master Plan Update	F-0721	80,000	49,780					129,780
Gwinnett Environmental & Heritage Ctr	F-0498			1,000,000	500,000			1,500,000
Harbins Community Park (Phase II)	F-0725	312,440			1,200,000	7,700,000	3,031,320	12,243,760
Improvements & Betterments Program	M-0661				750,000	1,000,000		2,500,000
In-House Program Administration	O-0119	300,150	450,000	450,000	450,000	149,850		2,250,000
Issac Adair House	F-0751		200,000	1,400,000				1,600,000
J. B. Williams Park	F-0728				400,000	3,700,000	600,000	4,700,000
Lanier Park	F-0727		400,000	5,478,907	6,364,853			12,243,760
Lions Club Park	F-0733		1,600,000	3,100,000	436,000			5,136,000

2009 special purpose local option sales tax fund: revenue and appropriations FY 2010 – 2015

Appropriations		Prior Years	2010 Budget	2011	2012	2013	2014	2015	Total Program
Little Mulberry Park	F-0729					1,200,000	800,000		2,000,000
McDaniel Farm Park	F-0730					1,462,167	537,833		2,000,000
Mountain View Park	F-0726		1,200,000	8,000,000	3,043,760				12,243,760
Open Space Parks Master Plans	F-0723		55,000			110,000			165,000
Park Land/Open Space Acquisition	F-0576	15,909,250	(2,763,328)	2,763,328	13,125,757	13,848,521	2,000,000		44,883,528
Rhodes Jordan Park	F-0735			3,000,000					3,000,000
Rock Springs Park Expansion	F-0736				420,000	3,480,000			3,900,000
South Gwinnett Park	F-0732					650,000	4,000,000	1,250,000	5,900,000
Tribble Mill Park	F-0731							1,000,000	1,000,000
Unstructured Parks Sites Master Plans	F-0724					55,000			55,000
Total - Parks & Recreation		16,601,840	6,191,452	28,592,235	28,840,370	27,155,688	21,387,683	5,881,320	134,650,588
Transportation Program									
Major Roadway Improvements									
Bennett Rd Ext (SR84-SR20)	F-0832		144,375		336,875				481,250
Cruse Rd (Club Dr-Herrington/Beth Sch)	F-0581		288,750	673,750					962,500
Evermore CID (various locations)	F-0831		641,666	641,667	641,667				1,925,000
Five Forks Trickum Rd (Oak-Killian Hill)	F-0549				750,000	2,031,250	2,031,250		4,812,500
Hamilton Mill Rd (Sardis Church-Ridge Rd)	F-0836		76,655	306,097	206,098				588,850
Jimmy Carter Blvd @ I-85	F-0828					962,500			962,500
Nash St Extension (current end-Gwt Dr)	F-0833			144,375	336,875				481,250
Pleasant Hill Rd (Buford Hwy-Hwl Ferry)	F-0830	213,000	287,000	2,366,519	2,667,856				5,534,375
Pleasant Hill Rd @ I-85	F-0829					962,500			962,500
Sugarloaf Pkwy Extension Phase I	F-0270	18,360,248	25,455,098	14,914,979	2,482,175				61,212,500
Right of Way Reserve for Major Rds	O-0125	287,000	448,000	4,765,000	2,125,000	2,000,000			9,625,000
SR120 (Satellite Blvd to Chattahoochee)	F-0827		92,500	285,000	847,500	700,000			1,925,000
SR124 (Pine Rd-Mill Creek HS)	F-0835		138,750	150,000	336,875	336,875			962,500
SR20 (Buford Hwy-Old P'tree Rd)	F-0834		138,750	150,000	336,875	336,875			962,500
Total		18,860,248	27,711,544	24,397,387	11,067,796	7,330,000	2,031,250		91,398,225
Intersection & Traffic Operations									
ATMS / ITS (various locations)	M-0685		250,000	1,050,000	4,010,417	3,710,417	3,010,416		12,031,250
Beaver Ruin Rd @ Rockborough Trail/Nor	M-0666		48,125	96,250	336,875				481,250
Buford Dr/SR20 @ Satellite Blvd	M-0682			72,572	145,145	508,008			725,725
Cruse Rd @ Club Dr/Herrington Rd	M-0680		288,750	673,750					962,500
Dacula Rd @ SR8/US29	M-0054				481,250	481,250			962,500
Five Forks Trickum Rd @ Ashton Ln	M-0536		288,750						288,750
Five Forks Trickum Rd @ RRP/Oak Rd	M-0669		150,000		406,250	406,250			962,500
Graves Rd @ McDonough Dr	M-0683				288,750	673,750			962,500
Grayson New Hope Rd @ Chandler Rd	M-0664		144,375	288,750	1,010,625				1,443,750
Intersection Queing Lanes Contingency	M-0686		200,000	200,000	200,000	257,316			857,316
Jimmy Carter Blvd @ Buford Hwy	M-0672		96,250	192,500	673,750				962,500
Jimmy Carter Blvd @ I-85	M-0670				962,500				962,500
Jimmy Carter Blvd @ N Norcross Tucker I	M-0675		770,000						770,000
Jimmy Carter Blvd @ Singleton Rd	M-0671		962,500						962,500
Killian Hill Rd @ Arcado Rd	M-0681		72,188	144,375	505,312				721,875
L'ville Hwy/US29@Sugarloaf/L'ville Suw	M-0673				96,250	192,500	673,750		962,500
Peachtree Ind Blvd @ SR120	M-0040		962,500						962,500
Pleasant Hill Rd @ Howell Ferry	M-0677		225,000	401,250	817,500				1,443,750
Pleasant Hill Rd @ I-85	M-0674				962,500				962,500
Pleasant Hill Rd @ Venture Dr	M-0676		288,750	673,750					962,500
Rosebud Rd @ Temple Johnson Rd	M-0665			144,375	288,750	1,010,625			1,443,750
SR316 @ Drowning Creek Rd	M-0667		48,125	96,250	336,875				481,250
SR316 @ Harbins Rd/Alcovy Rd	M-0679		96,250	192,500	673,750				962,500
Stone Mtn Hwy/US78 @ Walton Ct	M-0684	144,375							144,375
Sugarloaf Pkwy @ Five Forks Trickum	M-0678			144,375	288,750	1,010,625			1,443,750
Webb Ginn House Rd @ Bennett Rd	M-0668		136,625		123,250	606,375			866,250
Intersection/Traffic Signals-Contingency	O-0104		200,000	200,000	200,000	266,250			866,250
Total		144,375	5,228,188	4,570,697	12,808,499	9,123,366	3,684,166		35,559,291
Road Safety & Alignment Improvements									
Bennett Rd (Web Gin House Rd-SR84)	M-0695				96,250	192,500	673,750		962,500
Braselton Hwy/SR 124 (at Hog Mtn Rd)	M-0696				72,188	144,375	505,312		721,875

2009 special purpose local option sales tax fund: revenue and appropriations FY 2010 – 2015

Appropriations		Prior Years	2010 Budget	2011	2012	2013	2014	2015	Total Program
Centerville Rosebud Rd (1400' E SR124)	M-0578		577,500						577,500
Fence Rd (at Hebron Church Rd)	M-0697				38,500	77,000	269,500		385,000
Five Forks Trickum (at Chesapeake Dr)	M-0687		77,000	154,000	539,000				770,000
Grayson New Hope Rd (near Meyers Dr)	M-0698				86,625	173,250	606,375		866,250
Grayson Pkwy/SR 84 (at Pinehurst Rd)	M-0688		96,250	192,500	673,750				962,500
Grayson Pkwy/SR84 (at Ridgedale Dr)	M-0699				96,250	192,500	673,750		962,500
Hamilton Mill Rd (at Camp Branch Rd)	M-0588	100,000	670,000						770,000
Hamilton Mill Rd (at Pucketts Mill Rd)	M-0690			192,500	433,125	336,875			962,500
Hurricane Shoals Rd (SR 120 to SR20)	M-0689		105,875	211,750	741,125				1,058,750
North Berkeley Lake Rd (various locations)	M-0705	100,000	92,500						192,500
Old Norcross Rd (at Ingram Rd)	M-0702				96,250	192,500	673,750		962,500
Old Norcross Tucker Rd (SN Tucker-DeK)	M-0700		96,250	100,000	92,500	673,750			962,500
Old Peachtree @ Whitehead Place Dr	M-0060		131,000	639,000					770,000
Old Peachtree Rd (at Cedar Dr)	M-0691	135,000	211,500	808,500					1,155,000
Rockbridge Rd (at Summer Cove Dr)	M-0703	100,000	116,562	505,313					721,875
Rosebud Rd (at Summit Chase)	M-0704	100,000	92,500						192,500
Simonton Rd (at McCart Rd)	M-0701				77,000	154,000	539,000		770,000
South Bogan Rd (Kilgore Rd-Ham Mill Rd)	M-0692			115,500	231,000	808,500			1,155,000
SR316 (I-85 to Sugarloaf Parkway)	M-0694	385,000							385,000
Sugarloaf Pkwy (Woodhaven Dr-Isham Dr)	M-0693	125,125	250,250	437,937	437,938				1,251,250
Road Safety & Align Contingency	O-0106		50,000	50,000	100,000	62,145			262,145
Total		1,045,125	2,567,187	3,407,000	3,811,501	3,007,395	3,941,437		17,779,645
Bridge/Culverts/Drainage									
Cruse Rd (Sweetwater Creek)	F-0786		435,250	1,482,250	200,000				2,117,500
Garner Rd (Garner Creek)	F-0787			211,750	423,500	1,482,250			2,117,500
Gravel Springs Rd/SR324 (I-85 Interchange)	F-0782		200,000	200,000	200,000	762,500	562,500		1,925,000
Jimmy Carter Blvd (I-85 Interchange)	F-0780	100,000	400,000	400,000	2,875,000	1,000,000	1,000,000		5,775,000
Killian Hill @ Yellow River	F-0042		500,000	2,500,000	3,256,250				6,256,250
Lee Rd (No Business Creek)	F-0584		1,500,000	617,500					2,117,500
McGinnis Ferry Rd (I-85 Interchange)	F-0783		100,000	100,000	200,000	962,500	562,500		1,925,000
Old Fountain Rd (Alcovy River)	F-0778	309,000	326,250	1,482,250					2,117,500
Patterson Rd (Pew Creek)	F-0587	200,000	1,300,000	617,500					2,117,500
Pleasant Hill Rd (Chattahoochee Rvr)	F-0785		100,000	200,000		662,500			962,500
Pleasant Hill Rd (I-85 Interchange)	F-0781	100,000	400,000	400,000	2,875,000	1,000,000	1,000,000		5,775,000
Rehabilitation of Existing Bridges	F-0779	962,500							962,500
Satellite-Hillcrest Connect @ I-85	F-0048				962,500	962,500			1,925,000
Smithtown-Old Peachtree Connector (I-85)	F-0583			100,000	675,137	475,137			1,250,274
Sugarloaf Pkwy @ University Pkwy/SR316)	F-0784			4,812,500	4,812,500				9,625,000
W Liddell Rd-Club Connect @ I-85	F-0047			200,000	712,500	1,012,500			1,925,000
Total		1,671,500	5,261,500	13,323,750	17,192,387	8,319,887	3,125,000		48,894,024
School Safety Projects									
2012-2014 New School Openings (various)	F-0777		100,000	221,875	921,875	821,875	821,875		2,887,500
Brushy Fork Rd (Midway MS)	F-0625	80,000	690,000						770,000
Crooked Creek Rd (Peachtree Tree ES)	F-0772			96,000	192,000	636,000			924,000
Cruse Rd (Sweetwater MS)	F-0768	80,000		467,181					547,181
Dacula Rd @ Broad St (Dacula Cluster)	F-0767			100,000	200,000	662,500			962,500
Fence Rd (Dacula ES)	F-0769		75,000	75,000	210,938				360,938
Grayson High School Access Rd	F-0776		866,250						866,250
Gwt University Area Improvements	F-0775		943,750	500,000					1,443,750
Johnson Rd (Moore MS)	F-0743		180,000	301,250					481,250
Killian Hill Rd (Trickum MS)	F-0773			25,000	45,000	146,562			216,562
Old P'Tree Rd/Sunny Hill Rd (Mtn View HS)	F-0746	150,000	410,000	1,172,500					1,732,500
Old Suwanee Rd (Lanier MS)	F-0774			28,400	56,800	188,535			273,735
Peachtree Ind Blvd/Tench Rd(Level Creek E)	F-0745		80,000		100,000	301,250			481,250
Queing Lanes @ Existing Schools (various)	F-0740			373,750	873,750	723,750	723,750		2,695,000
S Berkeley Lake Rd (Berkeley Lake ES)	F-0770	30,000	131,556						161,556
Sever Rd/Tab Roberts (Lk Wash-Chad Lk)	F-0666	90,000	198,750						288,750
Sidewalks @ Existing Schools (various)	F-0739		61,712	61,712	123,424	61,712	61,712		370,272
Simonton Rd (Simonton ES)	F-0771			82,500	165,000	546,562			794,062
SR 124/Lena Carter (Twin Rivers MS)	F-0679	1,925,000							1,925,000
SR 20 @ Azalea Dr (Woodward Mill MS)	F-0766	150,000	690,000	315,000					1,155,000
Street Lighting @ Schools (various)	F-0741	50,000	22,500	322,500	222,500	172,500	172,500		962,500

2009 special purpose local option sales tax fund: revenue and appropriations FY 2010 – 2015

Appropriations		Prior Years	2010 Budget	2011	2012	2013	2014	2015	Total Program
Traffic Signals @ Schools (various)	F-0742	100,000	22,500	322,500	172,500	172,500	172,500		962,500
Tree Creek Rd Ext (Georgia Gwt College)	F-0744	660,000	102,500	200,000					962,500
Total		3,315,000	4,574,518	4,665,168	3,283,787	4,433,746	1,952,337		22,224,556
Sidewalks/Pedestrian Safety/Bikeways									
Beaver Ruin Rd (I-85 to Satellite Blvd)	F-0806		121,275	242,550			848,925		1,212,750
Bethany Church Rd (US78/Overland Trl)	F-0600				32,484	64,969	227,391		324,844
Bethesda Sch/Cruise Rd (exist-Swtr Pk)	F-0796		196,350	98,175	687,225				981,750
Boggs Rd (Autum Village Apts-Old Norc Rc)	F-0807				33,567	67,134	234,970		335,671
Buford Hwy (Gravitt Trl to Simpson Cir)	F-0803				96,250	192,500	673,750		962,500
Bush Rd (Lou Ivy Rd to Summertree Ct)	F-0808	151,500	36,909	439,622					628,031
Club Drive (Club Dr Pk-Pleasant Hill Rd)	F-0793		121,275	60,638	424,462				606,375
Cruise Rd (James Rd to Club Dr)	F-0809	43,854	219,269	613,955					877,078
Davenport Rd/Hill Dr (S Hwll-McDaniel Pk)	F-0800			40,906	81,813	286,344			409,063
East Park Pl Blvd (Rockbridge-US78)	F-0811				52,697	105,394	368,878		526,969
Graves Rd (Old Mill Ln-Graves Ln)	F-0812				59,555	119,109	416,883		595,547
Hamilton Mill Rd (Ridge Rd-Sardis Ch)	F-0813		90,956	90,956	409,303	318,348			909,563
Harbins Rd (Singleton Rd-Pirkle Rd)	F-0814				36,816	73,631	257,709		368,156
Harbins Rd (Williams Rd-US29)	F-0815				94,325	188,650	660,275		943,250
Hog Mtn Rd (exist to Little Mulberry Park)	F-0818				70,383	140,765	492,680		703,828
Hurricane Shoals Rd (SR120-Hillcrest Grn)	F-0797			64,969	129,938	454,781			649,688
Indian Trail Rd (Oakbrook -Beaver Ruin)	F-0608		500,000	200,000	243,250				943,250
Jim Moore Rd (existing to Greenside Ct)	F-0798			10,106	20,213	70,744			101,063
Johnson Rd (Riverside ES-Suwanee Dam Rd)	F-0794		58,472	29,235	204,652				292,359
Killian Hill Rd (US78-Longhorn Rest)	F-0816				18,769	37,538	131,381		187,688
Lenora Church Rd (Briscoe-Lenora Parks)	F-0817				223,661	447,322	1,565,626		2,236,609
L'ville Hwy/US29 (exist-Sterling Dr)	F-0799			18,528	37,056	129,697			185,281
L'ville Hwy/US29 (Johnson Rd to L'ville Suw)	F-0795		33,688	67,375	235,812				336,875
L'ville Hwy/US29 Bryson-Lions Club Pk	F-0792		110,446	55,223	386,564				552,233
Multi-Use Path Upgrades	F-0789			401,042	401,042	401,041			1,203,125
N Berkeley Lake Rd (PIB to Bush Rd)	F-0819		281,250	200,000					481,250
North Rd (Pharrs Rd-Wisteria Drive)	F-0820				112,612	225,225	788,288		1,126,125
Old Ncross Tucker(SN Tucker to cty line)	F-0804		171,084	100,000	242,169	1,197,591			1,710,844
Patrick Rd/Pine Rd Multi-Use Path	F-0603		436,333	872,667					1,309,000
Peachtree Ind Blvd (Medlock-Pville Park)	F-0671		794,063						794,063
Peachtree Ind Blvd (P'tree Crns Cir-JCB)	F-0821				63,885	127,772	447,202		638,859
Rehabilitation/Revitalization Sidewalks	F-0788		300,000	700,000	1,184,375	1,184,375			3,368,750
Rockbridge Rd (FFT-E Park Pl Blvd)	F-0822				103,950	207,900	727,650		1,039,500
Rockbridge Rd (Lilburn Stn Mtn-FFT)	F-0823	122,358	244,716	856,504					1,223,578
Rogers Bridge Rd (PIB-Old Towne Pkwy)	F-0824				23,100	46,200	161,700		231,000
Rogers Bridge Trail Bridge	F-0345				48,125	96,250	336,875		481,250
Ross Rd (existing to Ross Circle)	F-0805				51,734	103,469	362,141		517,344
SR120 (L'ville Suw-exist to Riverside Pkw)	F-0810				86,625	173,250	606,375		866,250
Street Lighting for Sidewalks	F-0790		115,625	115,625	265,625	265,625	200,000		962,500
Suwanee Dam Rd (PIB to Buford Hwy)	F-0801			80,128	160,256	560,897			801,281
Unallocated Sidewalks	F-0791					1,925,000			1,925,000
Walton Court (US78 to end)	F-0825				18,769	37,538	131,381		187,688
West Price Rd (exist s/w to Suwanee Dam)	F-0605	221,625	250,000						471,625
Westbrook Drive (existing to US23)	F-0826				23,461	46,922	164,226		234,609
Sidewalks Contingency	O-0109	115,228							115,228
Total		654,565	4,081,711	5,358,204	6,364,523	9,295,981	9,804,306		35,559,290
Capital Rehabilitation & Resurfacing									
Rehab/Resurfacing	M-0663	8,192,142	5,863,733	10,821,375	10,208,053	9,808,722	4,000,000		48,894,025
Total		8,192,142	5,863,733	10,821,375	10,208,053	9,808,722	4,000,000		48,894,025
Program Management	O-0129			1,000,000	3,272,795	3,719,657	3,880,657		11,873,109
Residential Speed Control	M-0706		50,000	150,000	150,000	150,000	211,186		711,186
Road Program Contingency	TBD								
Transportation Planning	O-0127	100,000	500,000	1,000,000	2,000,000	1,778,390	400,000		5,778,390
Unpaved Roads Contingency	O-0126			250,000	125,000	69,489			444,489
Total - Transportation Program		33,982,955	55,838,381	68,943,581	70,284,341	57,036,633	33,030,339		319,116,230

2009 special purpose local option sales tax fund: revenue and appropriations FY 2010 – 2015

Appropriations		Prior Years	2010 Budget	2011	2012	2013	2014	2015	Total Program
Cities Share Allocation									
Cities Share	O-0121	16,504,344	22,472,088	24,859,943	26,159,016	26,431,006	6,171,763		122,598,160
Total		16,504,344	22,472,088	24,859,943	26,159,016	26,431,006	6,171,763		122,598,160
Total		67,563,659	114,172,700	185,401,349	141,339,265	114,750,705	89,417,188	8,615,970	721,260,836



• capital program

This section includes a description of the major capital achievements of fiscal year 2009 and the programs that make up the 2010 – 2015 Capital Improvement Program. Included are program descriptions, impact on County operation, and a listing of the projects that make up each program.

community services capital improvement programs



The Community Services Program is made up of projects that help provide a comprehensive and coordinated system of community, health, and social services to Gwinnett County residents. Projects in this program include the construction of and/or renovations to senior centers, 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.

2009 Capital Achievements

Several grand openings took place in 2009. The new Rock Springs Park opened in May. The 114-acre park features a large playground, tennis center with six lighted courts, a football field with a lighted walking track, a two-mile paved multi-purpose trail, soft surface trails, a suspension bridge, and pavilion.

Alexander Park opened in June. This 91-acre park included a plaza area with a small informal amphitheater with adjoining playground, pavilion and small shelter. There are both paved and unpaved trails that circle the park as well as the County's second disc golf course.

Settles Bridge Park opened in September. The 268-acre park features a 1.8-mile paved trail and 3.2 miles of natural surface trails, 2.4-acre dog park area, playground, 3,500-square-foot pavilion with grill area, two half court basketball courts, and 10,000-square-foot skate complex with bowls.

Other accomplishments include a new 20,000-square-foot skate complex, four lighted tennis courts, two lighted basketball courts, a sand volleyball court, a third playground, and a pavilion at Bay Creek park.

2010 – 2015 Capital Improvement Plan

The 2010 capital budget and the 2011 – 2015 plan for the Community Services Capital Improvement Program totals \$156 million. The plan consists of completion of the remaining projects approved in the 2005 SPLOST program, but will also consist of projects in the 2009 SPLOST program, which was approved by the voters in 2008. This includes the development of new parks, as well as renovations and expansions to existing parks and recreation facilities.

There has been \$40.7 million identified for park land and greenway acquisition. Other projects outside of the SPLOST program include renovations and upgrades to existing parks and recreation facilities such as tennis and multi-purpose court resurfacing, playground additions, pool renovations, and equipment replacements.

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Projects	Prior Years	2010	2011	2012	2013	2014	2015	Total
Community Service Facilities								
Gwt Co Environ & Heritage Ctr	24,110,450		1,000,000	1,000,000	500,000			26,610,450
Parks and Recreation								
Bryson Park (Phas I & II - Soccer)		1,900,000						1,900,000
Greenways Development-Pilot	8,266,005	4,589,000	1,717,848					14,572,853
Rabbit Hill Park	1,373,860				400,000			1,773,860
Yellow River Post Office Park	35,832	490,000						525,832
Bryson Park (Phas I & II - Soccer)		5,000,000	3,800,000					8,800,000
Greenways Acquisition						1,500,000		1,500,000
Greenways Development-Pilot	8,266,005		400,000	2,400,000	2,600,000			13,666,005
Harbins Community Park (Phase II)					1,200,000	7,700,000	3,031,320	11,931,320
Isaac Adair House	410,191	200,000	1,400,000					2,010,191
J.B. Williams Park					400,000	3,700,000	600,000	4,700,000
Lanier Park		400,000	5,478,907	6,364,853		1		12,243,761
Mountain View Park		1,200,000	8,000,000	3,043,760				12,243,760
Park Land/Open Space Acquisition	75,534,102	(2,763,328)	2,763,328	13,125,757	13,848,521	2,000,000		104,508,380
Recreation Set Aside Repairs	118,301		10,000	10,000	10,000	10,000	10,000	168,301
George Pierce Park	218,668	5,000,000	1,063,817					6,282,485
Improvements & Betterments Program	356,022	2,500,000						2,856,022
Rhodes Jordan Park	448,635	5,594,584						6,043,219
Vines Botanical Garden Imprv	541,704		500,000					1,041,704
George Pierce Park (Gym Expansion)			200,000	850,000	450,000			1,500,000
Improvements & Betterments Program	356,022			750,000	750,000	1,000,000		2,856,022
Lion's Club Park		1,600,000	3,100,000	436,000				5,136,000
Little Mulberry Park					1,200,000	800,000		2,000,000
McDaniel Farm Park					1,462,167	537,833		2,000,000
Rhodes Jordan Park			3,000,000					3,000,000
Rock Springs Park (Soccer Expansion)				420,000	3,480,000			3,900,000
South Gwinnett Park					650,000	4,000,000	1,250,000	5,900,000
Tribble Mill Park							1,000,000	1,000,000
Park Program Contingency		3,403,958						3,403,958
Greenways Master Plan Update		49,780						49,780
In-House Program Admin - 2009 SPLOST	361,201	450,000	450,000	450,000	450,000	149,850		2,311,051
Open Space Parks Master Plans		55,000			110,000			165,000
Unstructured Park Sites Master Plans					55,000			55,000
Resurfacing/Paving (10)		72,300	70,000	70,000	70,000	70,000	70,000	422,300
Tennis Facility						300,000		300,000
Artificial Turf Fields		2,000,000						2,000,000
Asset Management Plan				200,000				200,000
Bogan Park Aquatic Center Improvements			120,000	2,000,000				2,120,000
Gwinnett Sr Ctr Efficiency Upgrade		800,000						800,000
Landscaping Renovations		500,000						500,000
Emergency Capital Repairs (10)		50,000	50,000	50,000	50,000	50,000	50,000	300,000
Field, Utility & Landscape (10)		150,000	150,000	150,000	150,000	150,000	150,000	900,000
Maintenance / Renovations (10)		291,309	290,000	290,000	290,000	290,000	290,000	1,741,309
Pool Renovations (10)		165,000	150,000	150,000	150,000	150,000	150,000	915,000
Sub-Total	96,286,548	33,697,603	32,713,900	30,760,370	27,775,688	22,407,684	6,601,320	250,243,113
Total	120,396,999	33,697,603	33,713,900	31,760,370	28,275,688	22,407,684	6,601,320	276,853,564

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, net-working 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
- Miscellaneous projects including studies and budgeted capital contingencies

2009 Capital Achievements

The County continued to make progress in the development and implementation of data exchanges relating to the Criminal Justice Information System (CJIS) program. The purpose of this project is to establish a means through which the various County justice and public safety agencies can share data using their existing criminal justice information systems.

The County completed the build-out of the secondary data center located in the new Police Annex building. Information Technology also completed the installation of key network and telecommunications networks located in the new data center. The secondary data center will also be utilized as a Disaster Recovery (DR) processing center that will serve a dual role being a secondary processing center in addition to providing DR functionality. Completion of the secondary data center also provides the County with a secure and reliable center and will help to meet the current and future expansion needs.

The County is also upgrading the obsolete telephone system in the Gwinnett Justice and Administration Center along with the Department of Water Resources headquarters building. The new telephone systems will provide enhanced capabilities along with improving the overall reliability of the telephone systems. This upgrade will also include advanced capabilities that are not currently available with the older telephone systems.

The County migrated our Internet and Intranet sites from older proprietary technology based systems to a more robust and capable system. The new Internet site is based on JBoss / Alfresco for both site design and content management capabilities. The resulting site is much less expensive to maintain and support. The Intranet site was upgraded to industry standard Microsoft SharePoint technologies.

Support Services has completed the relocation of the Peachtree Corners Tag Office from its previous location of 5270 Peachtree Parkway, Norcross to a new location at the Market Place Shopping Center, 6135 Peachtree Parkway, Norcross. Work included a customer lobby with counter space and raised flooring for workers, restrooms, management offices, training room, vault room, employee break room, security cameras and an alarm system.



Design is underway for an expansion for the judicial side of GJAC which will consist of a multi-story judicial system expansion. Although the addition has not been completely programmed, this project is expected to include a building addition of approximately 200,000 square feet plus a basement for prisoner movement, a parking structure for general parking and accommodations for secure parking. This project will be designed and constructed with a goal of obtaining a LEED Certified rating.

Additionally, Support Services has completed installation of additional emergency generator and UPS at GJAC and Phase I of GJAC HVAC building controls replacement.

2010 – 2015 Capital Improvement Plan

The 2010 Capital Budget and the 2011–2015 plan for the General Government and Computer Capital Improvement Program totals \$274.8 million. Several of the major projects currently under design and/or construction are described below:

- Continuation of the Criminal Justice information System upgrade. Once fully implemented, Gwinnett County will have an enterprise-wide, integrated criminal justice system
- Replacement and/or upgrade of the countywide telecommunication system to a Voice of Internet Protocol (VOIP). This project will replace the existing, older PBX systems with a single vendor solution for long-term standardization of voice services. It will also establish a core system at GJAC with a second location at the Department of Water Resources as a redundant site
- The expansion of the judicial side of GJAC which will consist of a multi-story judicial system will continue
- A Clerk of Court Renovation project will involve the renovation of approximately 17, 240 square feet of office space, filing areas, and customer service counters. The walk-up counters support the Magistrate, State and Superior Court functions. The Magistrate counter and filing area, currently located in the atrium area, will be relocated into the Clerk of Court office area. The current plan calls for the new counter to move forward pushing the outside wall aligning the exterior walls
- Installation of an additional emergency generator and UPS at GJAC and complete first and second phases of GJAC HVAC building controls replacement

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Project Definition	Prior Years	2010	2011	2012	2013	2014	2015	Total Project Budget
Cities Share of SPLOST								
09 SPLOST Cities Share	14,580,673	22,472,088	24,859,943	26,159,016	26,431,006	6,171,763		120,674,489
Community Sector Plan Development		220,000	220,000	220,000	220,000			880,000
Closed Finalization	94,666,267							94,666,267
Sub-Total	109,246,940	22,692,088	25,079,943	26,379,016	26,651,006	6,171,763	-	216,220,756
Computers and Computer Systems								
Computer Equipment Replacements (2010)		51,500						51,500
Registration System Upgrade	44,620	53,463	53,500	25,000	25,000	25,000		226,583
Capital HVAC Replacement	709,904	55,000	476,200	503,120	976,975	425,895	332,740	3,479,834
Computer Equipment New (2010)		91,400						91,400
OTC-Tax Bill Template Revisions		120,000						120,000
Electronic Document Mgt Growth	2,574,469	195,000	601,472					3,370,942
UST Remediation/Closure	2,841,621	255,000	172,400	153,000	80,000	58,000	58,000	3,618,021
Accuvote Touch Screen Voting	1,602,035	278,465		402,200				2,282,700
Internet-Intranet Expansion/Migration	473,262	332,000						805,262
Office Productivity & Software (2010)		356,412						356,412
Disaster Recovery	1,087,942	550,000	550,000	550,000				2,737,942
SAP Upgrades	-	931,200	675,000	1,961,250				3,567,450
ERP Growth	5,147,740	1,060,372	231,541					6,439,653
Networking & Communications (2010)		1,350,000						1,350,000
Voice Technology Repl/Upgrade	110,143	2,010,220	3,212,570					5,332,933
Courthouse Addition	106,823	12,558,122	58,866,199	7,063,944				78,595,088
Closed Finalization	45,559,116	-	-	-	-	-	-	45,559,116
Sub-Total	60,257,674	20,248,155	64,838,883	10,658,514	1,081,975	508,895	390,740	157,984,835
Contingencies and Misc Projects								
P.E.G. Cable Access (2009)	18,944	(250,000)						(231,056)
P.E.G. Cable Access (2010)		300,000	50,000	50,000	50,000	50,000	50,000	550,000
UST New Facilities	1,255,448	(50,011)				529,047		1,734,484
Misc Facilities Renov & Upgr (Plan)	-		415,560	730,450	752,310	774,880	813,625	3,486,825
Nuisance Abatement		500,000	500,000	500,000	500,000	500,000	500,000	3,000,000
General Tax Contingency	-	30,646						30,646
Recreation Tax Contingency	-	2,817,713						2,817,713
Contingencies (Planned)	-		8,251,621	6,854,964	6,984,934	7,117,236	6,454,838	35,663,593
Major Rewrite Zoning Resolution/Dev Regs	-	380,000						380,000
IT Hardware/Software Conting.	-	2,907,500	4,881,674	1,261,037	1,261,037	1,261,037	1,261,037	12,833,322
Business System Applic Upgrades	569,975	170,000	90,000					829,975
E-Government Plan	5,132,506		30,000		30,000			5,192,506
I/T Strategic Plan Implementation	4,076,427	100,000	250,000	250,000	250,000			4,926,427
Criminal Justice Information System	3,474,213	750,000	2,250,000					6,474,213
Capital Salary Project	882,358	1,039,021	1,214,000	1,287,000				4,422,379
Capital Salary Project - W&S R&E	741,040	505,695	500,000	500,000	500,000	500,000	500,000	3,746,735
Capital Salary Project - Stormwater R&E	11,736	146,409	76,916	50,999	58,166	44,832		389,057
Closed Finalization	27,472,324	-	-	-	-	-	-	27,472,324
Sub-Total	43,634,969	9,346,974	18,509,771	11,484,450	10,386,447	10,777,031	9,579,500	113,719,141
General Government Facilities								
311 Call Center	2,018				97,982			100,000
Closed Finalization	1,896,040	-	-	-	-	-	-	1,896,040
Sub-Total	1,898,058	-	-	-	97,982	-	-	1,996,040
Total	215,037,641	52,287,216	108,428,597	48,521,980	38,217,410	17,457,689	9,970,240	489,920,772

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.

2009 Capital Achievements

The Department of Police Services opened a new Police Headquarters Annex and E-911 Center in 2009. Construction began in September 2008 and was completed ahead of schedule. The 45,000-square-foot one-story building accommodates 180 employees along with a new, fully-equipped, state-of-the-art E-911 Communications Center, Emergency Operations Center (Homeland Security), and backup data center. The annex building design meets Federal Emergency Management Agency (FEMA) standards for "hardened first responder facilities."

The radio system coverage throughout Gwinnett County was improved when the construction of an additional tower located in Forsyth County was completed in 2009.

The project for the 800 MHz Rebanding is in the final stages. The FCC's Rebanding Order was designed to protect public safety communications within the 800 MHz spectrum from interference by FCC-licensed commercial mobile-telephone services. The FCC's Rebanding Order requires Sprint Nextel to pay each affected Licensee those actual costs associated with its Rebanding Order, inclusive of equipment, vendor, internal, technical consultant and legal costs. The Rebanding is expected to be completed in 2010.

Achievements in 2009 pertaining to the Department of Fire and Emergency services include the following:

- The relocation of Fire Station 18, located in Dacula, is scheduled to be completed in 2010.
- The construction of Fire Station 29 in Buford was completed. The station is scheduled to open in 2010. Fire Station 29 is a two-bay facility.
- The construction of Fire Station 30 in the Tribble Mill Park area began. The station is scheduled to open in Fall 2010. Fire Station 30 is a three-bay facility.

2010 – 2015 Capital Improvement Plan

The 2010 capital budget and the 2011 – 2015 plan for the Public Safety Capital Improvement Program totals \$67.8 million. Some of the highlights of planned improvements are listed below.

Renovation of the current Police Headquarters is scheduled to begin late in 2010. Various units and operations of the Police Department relocated to the new Police Headquarters Annex and E-911 Center last year and the remaining operation will be moved throughout the existing building. The renovation will refurbish approximately 35,000 square feet of vacated space within the Police Headquarters giving the current staff more working room and office space.

The Grayson Police Precinct is planned for construction in 2013. This project will be a one-story building, approximately 13,000 square feet with 100 parking spaces located at Bay Creek Park in Grayson. The additional precinct will assist in provision of adequate police services for the Grayson area.



Construction of a 7th precinct is scheduled for 2015 in the northeast portion of Gwinnett County. Exact location of this precinct has not been determined.

Ground breaking for Fire Station 31 is scheduled for Fall 2010. This facility is located at the Gwinnett College. Construction on the 12,800 square foot facility is expected to be completed by the end of 2011.

Ground breaking for relocated Fire Station 10 is slated to begin late 2010. This new 12,800 square foot facility is located near the Gwinnett Braves Stadium. Construction is expected to be completed by the end of 2011.

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Projects	Prior Years	2010 Budget	2011	2012	2013	2014	2015	Total Program
Correctional/Detention Facilities								
GCDC Fire Alarm System	347,377	-	-	-	-	-	-	347,377
Security System	537,137	171,503	-	-	-	-	-	708,640
Closed Finalization	16,291,253	-	-	-	-	-	-	16,291,253
Sub-Total	17,175,767	171,503	-	-	-	-	-	17,347,270
Contingencies and Miscellaneous								
Capital Salaries Project	483,193	105,979	-	-	-	-	-	589,172
Fire Program Contingency ('05)	-	2,805,545	-	-	-	-	-	2,805,545
Fire Program Contingency ('09)	-	-	-	-	891,536	-	-	891,536
Police Program Contingency ('01)	-	(171,028)	-	-	-	-	-	(171,028)
Police Program Contingency ('05)	-	(1,677,754)	-	-	-	-	-	(1,677,754)
Police Program Contingency ('09)	-	-	-	-	-	4,148,905	-	4,148,905
Stormwater Action Program	29,141	-	-	-	-	-	-	29,141
Sub-Total	512,334	1,062,742	-	-	891,536	4,148,905	-	6,615,516
Emergency Comm & Other Equipment								
800 Mhz Radio System (Digital)	36,968,216	-	-	-	-	-	-	36,968,216
CAD/TI Site License (E-911)	160,000	-	-	-	-	-	-	160,000
Digital Sys for CRIME SCENE	84,722	-	-	-	-	-	-	84,722
FRED and FRED-C Support	92,969	121,257	-	-	-	-	-	214,226
Field Communication Equip	369,217	1,368,556	72,000	72,000	72,000	19,200	-	1,972,973
Field Reporting-Wireless Mobile Interface	1,506,894	-	-	-	-	-	-	1,506,894
GangNet Project	144,785	-	-	-	-	-	-	144,785
Hazard Mitigation Plan	89,056	-	-	-	-	-	-	89,056
Information System for SIS	31,980	-	-	-	-	-	-	31,980
Pro QA – Interface to CAD	100,996	-	-	-	-	-	-	100,996
WireTap Room Upgrade	16,490	-	-	-	-	-	-	16,490
Closed Finalization	12,905,068	-	-	-	-	-	-	12,905,068
Sub-Total	52,470,393	1,489,813	72,000	72,000	72,000	19,200	-	54,195,406
Public Safety Vehicles/Equipment								
Ambulance Replacements	3,855,565	897,969	962,752	1,000,000	1,587,660	1,188,005	-	9,491,951
Ambulance Service Expansion	1,761,072	-	-	-	-	1,107,267	-	2,868,339
Electronic Citation	-	957,127	1,845,889	3,100,000	1,138,708	-	-	7,041,724
Fire Apparatus Replacements	20,232,167	2,102,032	330,750	1,391,594	509,474	2,613,969	-	27,179,986
Fire Automated Vehicle Locator System	-	109,400	-	-	-	-	-	109,400
Helicopter Replacement	-	240,000	-	-	-	-	-	240,000
Police Equipment - Aviation	255,357	110,000	-	-	-	-	-	365,357
Closed Finalization	1,160,159	-	-	-	-	-	-	1,160,159
Sub-Total	27,264,320	4,416,528	3,139,391	5,491,594	3,235,842	4,909,241	-	48,456,916

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Projects	Prior Years	2010 Budget	2011	2012	2013	2014	2015	Total Program
Fire Facilities								
Fire Academy Improvements	-	-	1,000,000	3,500,000	-	-	-	4,500,000
Fire Apparatus Storage Facility	1,937,466	630,000	-	-	-	-	-	2,567,466
Fire Station 07 Relocation	4,507,394	-	-	-	-	-	-	4,507,394
Fire Station 08 Relocation	2,989,843	-	-	-	-	-	-	2,989,843
Fire Station 10 Relocation	83,076	2,791,356	-	-	-	-	-	2,874,432
Fire Station 18 Relocation	4,512,036	-	-	-	-	-	-	4,512,036
Fire Station 29	3,462,832	-	-	-	-	-	-	3,462,832
Fire Station 30	4,158,250	-	-	-	-	-	-	4,158,250
Fire Station 31	1,310,026	4,791,356	-	-	-	-	-	6,101,382
Fire Station 32	10,736	400,000	-	-	-	5,409,000	-	5,819,736
Fire Station 33	-	-	795,562	-	-	3,636,305	-	4,431,867
Fire Station 34	-	-	267,787	-	-	5,321,305	-	5,589,092
Major Repairs/Upgrades (2007)	167,808	-	-	-	-	-	-	167,808
Major Repairs/Upgrades (2008)	89,776	-	-	-	-	-	-	89,776
Major Repairs/Upgrades (2009)	54,595	-	-	-	-	-	-	54,595
Major Repairs/Upgrades (2010)	-	155,000	-	-	-	-	-	155,000
Major Repairs/Upgrades (Plan)	-	-	120,000	120,000	150,000	130,000	200,000	720,000
Pod Building for Station 20	30,628	-	-	-	-	-	-	30,628
Closed Finalization	44,565,352	-	-	-	-	-	-	44,565,352
Sub-Total	67,879,818	8,767,711	2,183,349	3,620,000	150,000	14,496,610	200,000	97,297,488
Police Facilities								
Animal Welfare & Enforcement Ctr	8,120,784	-	-	-	-	-	-	8,120,784
Evidence Storage Renovation	11,358	150,000	-	-	-	-	-	161,358
Grayson Police Precinct	241,412	-	-	-	3,089,950	-	-	3,331,362
Major Repairs/Renovations (2009)	888	-	-	-	-	-	-	888
Major Repairs/Renovations (2010)	-	50,000	50,000	50,000	50,000	50,000	50,000	300,000
Police Annex	17,917,636	-	-	-	-	-	-	17,917,636
Police Headquarters Improvements	314,802	3,000,000	-	-	-	-	-	3,314,802
Police Training Center	28,228,723	-	-	-	-	-	-	28,228,723
Precinct #7	-	-	-	-	-	-	2,734,650	2,734,650
Closed Finalization	15,858,371	-	-	-	-	-	-	15,858,371
Sub-Total	70,693,974	3,200,000	50,000	50,000	3,139,950	50,000	2,784,650	79,968,574
Total	235,996,605	19,108,297	5,444,740	9,233,594	7,489,328	23,623,956	2,984,650	303,881,170

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 sixth 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

2009 Capital Achievements

- Assisted with the coordinated efforts of the emergency personnel and all Gwinnett County agencies during the flood activities of September 2009. In these efforts, Transportation responded to many flooded roadways and bridges. Also, Transportation handled other right-of-way issues
- Initiated the feasibility study for the proposed Ronald Reagan Parkway Extension
- Successfully completed five ATMS/ITS Projects that installed approximately 35 miles of fiber optic cable, 50 CCTV cameras, and interconnected 75 traffic signals. Additionally, let to construction 6 additional projects on major corridors
- Purchased 35 new MCI buses and began the mid-life overhaul of 28 local buses

- The County spent over \$110 million on SPLOST transportation improvement projects in 2009
- Expedited the completion of 34 projects, for a total of 178 over the last five years
- The County will enter fiscal year 2010 with approximately \$57 million committed to contracts
- Major joint County-State projects that began construction utilizing approximately \$70 million in *American Recovery and Reinvestment Act* (ARRA) federal stimulus dollars in 2009 for new capital projects and Transit funding. The capital projects included are SR 324 Bridge over I-85, McGinnis Ferry Road Extension (Satellite Boulevard to Lawrenceville Suwanee Road), SR 20 (Ozora Road to Brand Road), Pleasant Hill Road at US 29, and Beaver Ruin Road at US 29
- 15 "Quick Fix" projects were completed to improve traffic flow at various locations with the original goal of 12 projects
- Completed approximately 100 miles of resurfacing for a total cost of approximately \$10 million
- BOC awarded the construction contract for the third section of the Sugarloaf Parkway Extension (Martin's Chapel Road to Campbell Road) at approximately \$15.5 Million
- Developed and prioritized the 2009 SPLOST Transportation Program with the assistance of the Citizens Project Selection Committee (CPSC) including the prioritization of \$316.6 million in Tier I projects

2010 – 2015 Capital Improvement Plan

The 2010 capital budget and 2011 – 2015 plan for the Transportation Capital Improvement Program totals \$377.2 million. Some of the major projects are described below.

- Continued construction of Sugarloaf Parkway Extension from SR 20 to New Hope. Construction has been awarded for the section from New Hope to Martin's Chapel Road and design is underway from Martins Chapel to SR 316
- Complete and continue the growth of the Advanced Traveler Information System (ATIS) in the new Traffic Control Center
- Development and update the five-year Transit Development Plan
- Development and design for improvements to both Interchanges at I-85 and Pleasant Hill Road and Jimmy Carter Boulevard
- Continuation of State Route 20 widening to Brand Road which is near the Walton County line and widening from Peachtree Industrial Boulevard to the Chattahoochee River which reached the Forsyth County line. State Route 20 will have at least four lanes throughout the county upon completion of these two projects

Based on efforts of 2009 and previous years, Gwinnett County will receive approximately \$70 million in Federal stimulus money associated with the *American Recovery and Reinvestment Act*. Phase I projects include the following:

- SR 324 over I-85 Bridge, widening and replacement, approximately \$11.2 million
- McGinnis Ferry Road extension, approximately \$20.4 million
- SR 20 from Ozora/Cooper Roads to Brand Road, widening, approximately \$11 million
- US 29 at Beaver Ruin Road, intersection improvement, approximately \$5.8 million
- US 29 at Pleasant Hill Road, intersection improvement, approximately \$8.8 million
- Sugarloaf Parkway ATMS, approximately \$1.4 million
- Buford Highway / US 23 ATMS, approximately \$1.2 million
- Transit Capital Assistance and operating expenses, approximately \$9.4 million

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Project Definition	Prior Year	2010	2011	2012	2013	2014	2015	Total
Airport Improvements								
Air Traffic Control Tower Eqpmnt Upgrade	-		13,000					13,000
Aircraft Washrack	-	3,125						3,125
Airport Ramp Lighting	-				1,875	12,500		14,375
Cedars Rd Animal/Security Fencing	-		6,250					6,250
Central Basing Area	-		3,125	21,750				24,875
Contingency - Airport Fund 523	-	51,639	-	125,000	61,250			237,889
Controller Replacement	-	190,000						190,000
Environ Doc - NC Basing,Twy W, Storm H2O	-				58,125			58,125
Environ Doc-TxyY,Cntl Basing,Rwy/Txy etc	-		10,375					10,375
Fuel Storage Tank Barriers	-			75,000	150,000			225,000
NW Stormwater Area Land Acquisition	-						37,500	37,500
North Apron Rehabilitation	-			1,875	28,700			30,575
North Central Basing Area Development	-					3,750	37,500	41,250
Reimbursement - Cedars Land Acquisition	-						86,250	86,250
Replace AWOS System	-		2,250					2,250
Runway/Taxiway Safety Area Strengthening	-		5,000	67,938				72,938
Taxiway "W" Strengthening/Rehab	-		3,125	30,025				33,150
Taxiway "Y" - Yankee	-		5,500	18,750	16,250			40,500
Taxiway D, E, F & G Strengthening	-			4,375	22,500			26,875
Airport Feasibility Study	-	250,000						250,000
Air Traffic Control Tower Eqpmnt Upgrade	-		447,000					447,000
Aircraft Washrack	-	121,875						121,875
Airport Ramp Lighting	-				73,125	487,500		560,625
Cedars Rd Animal/Security Fencing	-		243,750					243,750
Central Basing Area	-		121,875	848,250				970,125
Environ Doc - NC Basing,Twy W, Storm H2O	-				316,875			316,875
Environ Doc-TxyY,Cntl Basing,Rwy/Txy etc	-		404,625					404,625
NW Stormwater Area Land Acquisition	-						1,462,500	1,462,500
North Apron Rehabilitation	-			73,125	1,119,300			1,192,425
North Central Basing Area Development	-					146,250	1,462,500	1,608,750
Reimbursement - Cedars Land Acquisition	-						3,363,750	3,363,750
Replace AWOS System	-		87,750					87,750
Runway/Taxiway Safety Area Strengthening	-		195,000	2,649,563				2,844,563
Taxiway "W" Strengthening/Rehab	-		121,875	1,170,975				1,292,850
Taxiway "Y" - Yankee	-		214,500	731,250	633,750			1,579,500
Taxiway D, E, F & G Strengthening	-			170,625	877,500			1,048,125
Sub-Total	-	616,639	1,885,000	5,988,501	3,359,250	650,000	6,450,000	18,949,390
Bridges/Roadway Drainage Improvements								
Indian Trail @ Jackson Creek	-	2,300,000						2,300,000
Killian Hill @ Yellow River	-	949,695						949,695
Rogers Bridge Trail Bridge	-	150,000	200,000					350,000
W Liddell-Club Connect @ I-85	-	380,019	200,000					580,019
05 / 09 SPLOST Bridge Contingency	-	315,875						315,875
Arcado Road (Jackson Creek)	-	1,161,785	500,000					1,661,785
Lee Road (No Business Creek)	-	200,000						200,000
Patterson Road (Pew Creek)	-	100,000						100,000
Satellite-Hillcrest Conn @ I-85	-	200,000						200,000
Smithtown-Old Peachtree Connector (I-85)	-		200,000					200,000
W Liddell-Club Connect @ I-85	-	43,175	200,000					243,175
Cruse Rd (Sweetwater Creek)	-	435,250	1,482,250	200,000	-	-	-	2,117,500
Garner Rd (Garner Creek)	-	-	211,750	423,500	1,482,250	-	-	2,117,500
Gravel Springs Rd/SR324 (I-85 Interchange)	-	200,000	200,000	200,000	762,500	562,500	-	1,925,000
Jimmy Carter Blvd (I-85 Interchange)	100,000	400,000	400,000	2,875,000	1,000,000	1,000,000	-	5,775,000
Killian Hill @ Yellow River	-	500,000	2,500,000	3,256,250	-	-	-	6,256,250
Lee Rd (No Business Creek)	-	1,500,000	617,500	-	-	-	-	2,117,500
McGinnis Ferry Rd (I-85 Interchange)	-	100,000	100,000	200,000	962,500	562,500	-	1,925,000
Old Fountain Rd (Alcovy River)	309,000	326,250	1,482,250	-	-	-	-	2,117,500
Patterson Rd (Pew Creek)	200,000	1,300,000	617,500	-	-	-	-	2,117,500
Pleasant Hill Rd (Chattahoochee Rvr)	-	100,000	200,000	-	662,500	-	-	962,500
Pleasant Hill Rd (I-85 Interchange)	100,000	400,000	400,000	2,875,000	1,000,000	1,000,000	-	5,775,000
Rehabilitation of Existing Bridges	962,500	-	-	-	-	-	-	962,500
Rogers Bridge Trail Bridge	-	-	-	48,125	96,250	336,875	-	481,250
Satellite-Hillcrest Connect @ I-85	-	-	-	962,500	962,500	-	-	1,925,000
Smithtown-Old Peachtree Connector (I-85)	-	-	100,000	675,137	475,137	-	-	1,250,274
Sugarloaf Pkwy @ University Pkwy/SR316	-	-	4,812,500	4,812,500	-	-	-	9,625,000
W Liddell Rd-Club Connect @ I-85	-	-	200,000	712,500	1,012,500	-	-	1,925,000
Sub-Total	1,671,500	11,062,049	14,623,750	17,240,512	8,416,137	3,461,875	-	56,475,823

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Project Definition	Prior Year	2010	2011	2012	2013	2014	2015	Total
Intersection Improvements								
Guard Rail Installation (2010)	-	120,000						120,000
Traffic Signal Optimization (2010)	-	80,000						80,000
Traffic Signal Optimization (Plan)	-		80,000	80,000	80,000	80,000	80,000	400,000
Traffic Signals Equipment (Plan)	-		250,000	250,000	250,000	250,000	250,000	1,250,000
Lawrenceville Hwy @ Indian Trail	-	1,500,000						1,500,000
Traffic Signal System Upgrades	-	1,296,091						1,296,091
Traffic Signal System Upgrades	-	2,760,105						2,760,105
Arcado Road @ Lilburn Industrial Way	-	150,000	150,000					300,000
Arcado Road @ Luxomni Road	-		200,000					200,000
Arnold Rd & Five Forks Trickum	-	100,000						100,000
Buford Hwy @ Woodward Mill Road	-	400,000						400,000
Dacula Road @ SR 8/US 29	-	75,000						75,000
Indian Trail @ Oakbrook Pkwy	-	50,000						50,000
Indian Trail Road @ I-85 NB ramps	-	100,000						100,000
Jimmy Carter Blvd @ Us 29	-	486,890	1,500,000					1,986,890
North Road @ Pinehurst Road	-	600,000						600,000
Peachtree Ind Blvd @ SR 120	-	572,000						572,000
SR 120 @ Meadow Church Road/Boggs Road	-	100,000						100,000
Satellite Boulevard @ Boggs Road	-	100,000						100,000
05 / 09 SPLIT Intersections Contingency	-	200,000	200,000	200,000	266,250	-	-	866,250
ATMS / ITS (various locations)	-	250,000	1,050,000	4,010,417	3,710,417	3,010,416	-	12,031,250
Beaver Run Rd @ Rockborough Trail/Norc Pkw	-	48,125	96,250	336,875	-	-	-	481,250
Buford Dr/SR20 @ Satellite Blvd	-	-	72,572	145,145	508,008	-	-	725,725
Cruse Rd @ Club Dr/Herrington Rd	-	288,750	673,750	-	-	-	-	962,500
Dacula Rd @ SR8/US29	-	-	-	481,250	481,250	-	-	962,500
Five Forks Trickum Rd @ Ashton Ln	-	288,750	-	-	-	-	-	288,750
Five Forks Trickum Rd @ RRP/Oak Rd	-	150,000	-	406,250	406,250	-	-	962,500
Graves Rd @ McDonough Dr	-	-	-	288,750	673,750	-	-	962,500
Grayson New Hope Rd @ Chandler Rd	-	144,375	288,750	1,010,625	-	-	-	1,443,750
Intersection Queing Lanes Contingency	-	200,000	200,000	200,000	257,316	-	-	857,316
Jimmy Carter Blvd @ Buford Hwy	-	96,250	192,500	673,750	-	-	-	962,500
Jimmy Carter Blvd @ I-85	-	-	-	962,500	-	-	-	962,500
Jimmy Carter Blvd @ N Norcross Tucker Rd	-	770,000	-	-	-	-	-	770,000
Jimmy Carter Blvd @ Singleton Rd	-	962,500	-	-	-	-	-	962,500
Killian Hill Rd @ Arcado Rd	-	72,188	144,375	505,312	-	-	-	721,875
L'ville Hwy/US29@Sugarloaf/L'ville Suw	-	-	-	96,250	192,500	673,750	-	962,500
Peachtree Ind Blvd @ SR120	-	962,500	-	-	-	-	-	962,500
Pleasant Hill Rd @ Howell Ferry	-	225,000	401,250	817,500	-	-	-	1,443,750
Pleasant Hill Rd @ I-85	-	-	-	962,500	-	-	-	962,500
Pleasant Hill Rd @ Venture Dr	-	288,750	673,750	-	-	-	-	962,500
Rosebud Rd @ Temple Johnson Rd	-	-	144,375	288,750	1,010,625	-	-	1,443,750
SR316 @ Drowning Creek Rd	-	48,125	96,250	336,875	-	-	-	481,250
SR316 @ Harbins Rd/Alcovy Rd	-	96,250	192,500	673,750	-	-	-	962,500
Sugarloaf Pkwy @ Five Forks Trickum	-	-	144,375	288,750	1,010,625	-	-	1,443,750
Webb Ginn House Rd @ Bennett Rd	-	136,625	-	123,250	606,375	-	-	866,250
Sub-Total	-	13,718,274	6,750,697	13,138,499	9,453,366	4,014,166	330,000	47,405,002
Major Road Improvements								
Five Forks Trickum Rd (Cole Dr-Garner Rd)	-	595,000						595,000
Hurricane Shoals Road (SR 120 to SR 20)	-	150,000						150,000
Zoar Church Road	-	200,000						200,000
05 / 09 SPLIT Major Rds Contingency	-	100,000	400,000					500,000
Cruse Road (Club Dr-Herrington/Beth Sch)	-	200,000	300,000					500,000
Five Forks Trickum Rd (Oak-Killian Hill)	-	450,000	400,000					850,000
Hillcrest Rd / Satellite Blvd Connector	-	50,000	100,000					150,000
I-85 Collect. (I-85/Lwr-Swn)	-	90,000						90,000
McGinnis Ferry Ext(Sat-L Suw)	-	191,000						191,000
Pleasant Hill Rd (Old Ncross-Buford Hwy)	-	3,550,000	400,000					3,950,000
SR 20 (Ozora Road - Brand Road)	-	450,000	2,000,000					2,450,000
SR 20 (PIB-Chattahoochee)	-	6,928,965	7,000,000					13,928,965
SR 20 to Collins Hill Road Connector - M	-	300,000	1,200,000					1,500,000
US 78 (East Park Place Blvd - SR 124)	-	376,584						376,584
Bennett Rd Ext (SR84-SR20)	-	144,375	-	336,875	-	-	-	481,250
Cruse Rd (Club Dr-Herrington/Beth Sch)	-	288,750	673,750	-	-	-	-	962,500
Evermore CID (various locations)	-	641,666	641,667	641,667	-	-	-	1,925,000
Five Forks Trickum Rd (Oak-Killian Hill)	-	-	-	750,000	2,031,250	2,031,250	-	4,812,500
Hamilton Mill Rd (Sardis Church-Ridge Rd)	-	76,655	306,097	206,098	-	-	-	588,850
Jimmy Carter Blvd @ I-85	-	-	-	-	962,500	-	-	962,500
Nash St Extension (current end-Gwt Dr)	-	-	144,375	336,875	-	-	-	481,250
Pleasant Hill Rd (Buford Hwy-Hwl Ferry)	213,000	287,000	2,366,519	2,667,856	-	-	-	5,534,375
Pleasant Hill Rd @ I-85	-	-	-	-	962,500	-	-	962,500
Right of Way Reserve for Major Rds	287,000	448,000	4,765,000	2,125,000	2,000,000	-	-	9,625,000
SR120 (Satellite Blvd to Chattahoochee)	-	92,500	285,000	847,500	700,000	-	-	1,925,000
SR124 (Pine Rd-Mill Creek HS)	-	138,750	150,000	336,875	336,875	-	-	962,500
SR20 (Buford Hwy-Old P'tree Rd)	-	138,750	150,000	336,875	336,875	-	-	962,500
Sugarloaf Pkwy Extension Phase I	18,360,248	25,455,098	14,914,979	2,482,175	-	-	-	61,212,500
Sub-Total	18,860,248	41,343,093	36,197,387	11,067,796	7,330,000	2,031,250	-	116,829,774

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Project Definition	Prior Year	2010	2011	2012	2013	2014	2015	Total
Miscellaneous Projects and Contingencies								
Traffic Signal Equipment (2010)	-	250,000						250,000
Program Management-2001 SPLOST	-	1,000,000						1,000,000
2005 SPLOST Program Management	-	423,887	2,043,600	1,651,700				4,119,187
Reserve For Utility Relocation	-	146,664	600,000					746,664
Road Program Contingency-2005 SPLOST	-		2,057,999					2,057,999
2009 SPLOST Neighborhood Speed Control	-	50,000	150,000	150,000	150,000	211,186	-	711,186
2009 SPLOST Program Management	-	-	1,000,000	3,272,795	3,719,657	3,880,657	-	11,873,109
2009 SPLOST Transportation Planning	100,000	500,000	1,000,000	2,000,000	1,778,390	400,000	-	5,778,390
Sub-Total	100,000	2,370,551	6,851,599	7,074,495	5,648,047	4,491,843	-	26,536,535
Road and Safety Alignment								
Guard Rail Installation (Plan)	-		120,000	120,000	120,000	120,000	120,000	600,000
Holcomb Bridge (Ptree Cnrs-Station Mill)	-	50,000						50,000
Holcomb Bridge (Thrasher-Jcb)	-	795,000						795,000
Ivy Creek Trail On New Alignment	-	410,440	300,000					710,440
Lester Road (Cutler Drive to River Drive	-	123,089	150,000					273,089
N Berkeley Lake (Bush-Lakeshore)	-	350,000						350,000
N Berkeley Lake (Lakeshore-Pib)	-	250,000						250,000
New Hope Road @ Bowman Road	-	150,000						150,000
Oak Rd @ Highpoint Rd	-	82,453						82,453
Old Peachtree @ Whitehead Place Drive	-	150,000						150,000
Old Peachtree Rd @ Hurr Shoals	-	100,000						100,000
Pounds Rd @ Brenda Rd	-	100,104						100,104
Residential Speed Control	-	68,000						68,000
Richland Pkwy (Shore Dr to Law-Suw Rd)	-	100,000						100,000
05 / 09 SPLOST Saf & Align. Contingency	-	10,355						10,355
05 / 09 SPLOST Sidewalk Contingency	-	132,946	100,000					232,946
2005 SPLOST Neighborhood Speed Control	-	32,000	100,000	143,430				275,430
Bethany Church Rd (US 78 / Overland Trl)	-	90,000						90,000
Centerville Rosebud @ Cannon Rd	-	50,000	200,000					250,000
Centerville Rosebud Rd (1400' E SR 124)	-	200,000						200,000
Centerville Rosebud Rd (600' W Hyns Cir)	-	60,000	393,620					453,620
Dacula Road (at Old Peachtree Road)	-	281,834	400,000					681,834
E Park Pl Blvd South (Rockbridge-US 78)	-	10,000						10,000
Fence Road (800' East of Wiley Lane)	-	265,120						265,120
Hewatt Rd (RD Head Elem to Corral Way)	-	50,000	100,000					150,000
Hewatt Road (at Brownlee Lane)	-	43,240						43,240
Holcomb Bridge (Thrasher-Jcb)	-		1,300,000					1,300,000
Hurricane Shoals (SR 120-Hillcrst Green	-	50,000						50,000
Jim Moore Rd (SR 324-Hamilton Mill Pkwy)	-	150,000						150,000
Johnson Dr (500' SW of Annistown Rd)	-	75,000	326,350					401,350
Kilcrease Rd (600' W of Apalachee Rvr)	-	100,000						100,000
Lenora Church Rd @ C'ville Rosebud #2	-	260,890	300,000					560,890
Miller Rd (Cole Rd-Hambrick Dr)	-	253,500						253,500
Mineral Springs (2000' S Lt Mulberry Rvr	-	100,000						100,000
N Berkeley Lake (Bush-Lakeshore)	-	50,000						50,000
New Hope Road (at Hiram Davis Road)	-	350,000						350,000
New Hope Road (at Luke Edwards Road)	-	350,000						350,000
Norris Lake Road (at Amy Drive)	-	75,000	494,525					569,525
Old Loganville Road (Carlton and Tuck)	-	490,000	500,000					990,000
Pate Rd @ Old Loganville Road	-	500,000						500,000
Pate Rd @ Temple Johnson Rd / Hurndon Rd	-	600,000						600,000
Patrick Rd / Pine Rd Multi-Use Path	-	125,000						125,000
Pinehurst Road (SR 124 to North Road)	-	60,000	75,000					135,000
Pleasant Hill Rd (Satellite-Breckinridge	-	200,000	100,000					300,000
Rehab / Identified Revit Areas (Various)	-	190,800	600,000					790,800
Ridgedale Dr (1100' W of Pinehurst Rd)	-	400,000						400,000
Rock Springs Rd (North Winslow Ridge Dr)	-	354,026						354,026
Rockbridge Rd (US 78 to E Park Pl Blvd)	-	80,000						80,000
Rosebud Road (at Knight Circle)	-	494,525						494,525
Russell Road (Calvin Davis - SR 20)	-	700,000	200,000					900,000
Sycamore (Align@Riverside/Snich	-	100,000	150,000					250,000
Temple Johnson (W-Big Hyn Crk-W Summit Pl	-	400,000						400,000
Pleasant Hill Rd (Satellite-Breckinridge	-	200,000	100,000					300,000
05 / 09 SPLOST Saf & Align. Contingency	-	50,000	50,000	100,000	62,145	-	-	262,145
Bennett Rd (Web Gin House Rd-SR84)	-	-	-	96,250	192,500	673,750	-	962,500
Bethany Church Rd (US78/Overland Trl)	-	-	-	32,484	64,969	227,391	-	324,844
Braselton Hwy/SR 124 (at Hog Mtn Rd)	-	-	-	72,188	144,375	505,312	-	721,875
Centerville Rosebud Rd (1400' E SR124)	-	577,500	-	-	-	-	-	577,500
Fence Rd (at Hebron Church Rd)	-	-	-	38,500	77,000	269,500	-	385,000
Five Forks Trickum (at Chesapeake Dr)	-	77,000	154,000	539,000	-	-	-	770,000
Grayson New Hope Rd (near Meyers Dr)	-	-	-	86,625	173,250	606,375	-	866,250
Grayson Pkwy/SR 84 (at Pinehurst Rd)	-	96,250	192,500	673,750	-	-	-	962,500
Grayson Pkwy/SR84 (at Ridgedale Dr)	-	-	-	96,250	192,500	673,750	-	962,500
Hamilton Mill Rd (at Camp Branch Rd)	100,000	670,000	-	-	-	-	-	770,000
Hamilton Mill Rd (at Pucketts Mill Rd)	-	-	192,500	433,125	336,875	-	-	962,500
Hurricane Shoals Rd (SR120 to SR20)	-	105,875	211,750	741,125	-	-	-	1,058,750
Indian Trail Rd (Oakbrook -Beaver Ruin)	-	500,000	200,000	243,250	-	-	-	943,250

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Project Definition	Prior Year	2010	2011	2012	2013	2014	2015	Total
Road and Safety Alignment								
North Berkeley Lake Rd (various locations)	100,000	92,500	-	-	-	-	-	192,500
Old Norcross Rd (at Ingram Rd)	-	-	-	96,250	192,500	673,750	-	962,500
Old Norcross Tucker Rd (SN Tucker-DeKalb)	-	96,250	100,000	92,500	673,750	-	-	962,500
Old Peachtree @ Whitehead Place Dr	-	131,000	639,000	-	-	-	-	770,000
Old Peachtree Rd (at Cedar Dr)	135,000	211,500	808,500	-	-	-	-	1,155,000
Patrick Rd/Pine Rd Multi-Use Path	-	436,333	872,667	-	-	-	-	1,309,000
Peachtree Ind Blvd (Medlock-Pville Park)	-	794,063	-	-	-	-	-	794,063
Rockbridge Rd (at Summer Cove Dr)	100,000	116,562	505,313	-	-	-	-	721,875
Rosebud Rd (at Summit Chase)	100,000	92,500	-	-	-	-	-	192,500
Simonton Rd (at McCart Rd)	-	-	-	77,000	154,000	539,000	-	770,000
South Bogan Rd (Kilgore Rd-Ham Mill Rd)	-	-	115,500	231,000	808,500	-	-	1,155,000
Sugarloaf Pkwy (Woodhaven Dr-Isham Dr)	125,125	250,250	437,937	437,938	-	-	-	1,251,250
West Price Rd (exist s/w to Suwanee Dam)	221,625	250,000	-	-	-	-	-	471,625
Sub-Total	881,750	15,210,906	10,489,162	4,350,665	3,192,364	4,288,828	120,000	38,533,675
Road Rehabilitation and Resurfacing								
2009 SPLOST Rehab/Resurfacing	8,192,142	5,863,733	10,821,375	10,208,053	9,808,722	4,000,000	-	48,894,025
School Safety Program								
School Safety Contingency (2001 SPLOST)	-	100,000	-	-	-	-	-	100,000
Buford Dam Rd (Lanier MS replacement) 08	-	100,000	-	-	-	-	-	100,000
Misc. School Safety Proj & Queuing Lanes	-	100,000	200,000	-	-	-	-	300,000
Old Auburn Road (Dacula MS-Community Ctr)	-	25,000	50,000	-	-	-	-	75,000
2012-2014 New School Openings (various)	-	100,000	221,875	921,875	821,875	821,875	-	2,887,500
Brushy Fork Rd (Midway MS)	80,000	690,000	-	-	-	-	-	770,000
Crooked Creek Rd (Peachtree Tree ES)	-	-	96,000	192,000	636,000	-	-	924,000
Cruse Rd (Sweetwater MS)	80,000	-	467,181	-	-	-	-	547,181
Dacula Rd @ Broad St (Dacula Cluster)	-	-	100,000	200,000	662,500	-	-	962,500
Fence Rd (Dacula ES)	-	75,000	75,000	210,938	-	-	-	360,938
Grayson High School Access Rd	-	866,250	-	-	-	-	-	866,250
Gwt University Area Improvements	-	943,750	500,000	-	-	-	-	1,443,750
Johnson Rd (Moore MS)	-	180,000	301,250	-	-	-	-	481,250
Killian Hill Rd (Trickum MS)	-	-	25,000	45,000	146,562	-	-	216,562
Old P'Tree Rd/Sunny Hill Rd (Mtn View HS)	150,000	410,000	1,172,500	-	-	-	-	1,732,500
Old Suwanee Rd (Lanier MS)	-	-	28,400	56,800	188,535	-	-	273,735
Peachtree Ind Blvd/Tench Rd (Level Creek ES)	-	80,000	-	100,000	301,250	-	-	481,250
Queing Lanes @ Existing Schools (various)	-	-	373,750	873,750	723,750	723,750	-	2,695,000
S Berkeley Lake Rd (Berkeley Lake ES)	30,000	131,556	-	-	-	-	-	161,556
Sever Rd/Tab Roberts (Lk Wash-Chad Lk)	90,000	198,750	-	-	-	-	-	288,750
Sidewalks @ Existing Schools (various)	-	61,712	61,712	123,424	61,712	61,712	-	370,272
Simonton Rd (Simonton ES)	-	-	82,500	165,000	546,562	-	-	794,062
SR 20 @ Azalea Dr (Woodward Mill MS)	150,000	690,000	315,000	-	-	-	-	1,155,000
Street Lighting @ Schools (various)	50,000	22,500	322,500	222,500	172,500	172,500	-	962,500
Traffic Signals @ Schools (various)	100,000	22,500	322,500	172,500	172,500	172,500	-	962,500
Tree Creek Rd Ext (Georgia Gwt College)	660,000	102,500	200,000	-	-	-	-	962,500
Sub-Total	1,390,000	4,899,518	4,915,168	3,283,787	4,433,746	1,952,337	-	20,874,556
Sidewalk/Multi use trail								
Beaver Ruin Rd (I-85 to Satellite Blvd)	-	121,275	242,550	-	-	848,925	-	1,212,750
Bethesda Sch/Cruse Rd (exist-Swtr Pk)	-	196,350	98,175	687,225	-	-	-	981,750
Boggs Rd (Autum Village Apts-Old Norc Rd)	-	-	-	33,567	67,134	234,970	-	335,671
Buford Hwy (Gravitt Trl to Simpson Cir)	-	-	-	96,250	192,500	673,750	-	962,500
Bush Rd (Lou Ivy Rd to Summertree Ct)	151,500	36,909	439,622	-	-	-	-	628,031
Club Drive (Club Dr Pk-Pleasant Hill Rd)	-	121,275	60,638	424,462	-	-	-	606,375
Cruse Rd (James Rd to Club Dr)	43,854	219,269	613,955	-	-	-	-	877,078
Davenport Rd/Hill Dr (S Hwll-McDaniel Pk)	-	-	40,906	81,813	286,344	-	-	409,063
East Park Pl Blvd (Rockbridge-US78)	-	-	-	52,697	105,394	368,878	-	526,969
Graves Rd (Old Mill Ln-Graves Ln)	-	-	-	59,555	119,109	416,883	-	595,547
Hamilton Mill Rd (Ridge Rd-Sardis Ch)	-	90,956	90,956	409,303	318,348	-	-	909,563
Harbins Rd (Singleton Rd-Pirkle Rd)	-	-	-	36,816	73,631	257,709	-	368,156
Harbins Rd (Williams Rd-US29)	-	-	-	94,325	188,650	660,275	-	943,250
Hog Mtn Rd (exist to Little Mulberry Park)	-	-	-	70,383	140,765	492,680	-	703,828
Hurrican Shoals Rd (SR120-Hillcrest Grn)	-	-	64,969	129,938	454,781	-	-	649,688
Jim Moore Rd (existing to Greenside Ct)	-	-	10,106	20,213	70,744	-	-	101,063
Johnson Rd (Riverside ES-Suwanee Dam Rd)	-	58,472	29,235	204,652	-	-	-	292,359
Killian Hill Rd (US78-Longhorn Rest)	-	-	-	18,769	37,538	131,381	-	187,688
Lenora Church Rd (Briscoe-Lenora Parks)	-	-	-	223,661	447,322	1,565,626	-	2,236,609
L'ville Hwy/US29 (exist-Sterling Dr)	-	-	18,528	37,056	129,697	-	-	185,281
L'ville Hwy/US29 (Johnson Rd to L'ville Suwanee)	-	33,688	67,375	235,812	-	-	-	336,875
L'ville Hwy/US29 Bryson-Lions Club Pk	-	110,446	55,223	386,564	-	-	-	552,233

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Project Definition	Prior Year	2010	2011	2012	2013	2014	2015	Total
Transit Program								
2005 SPLOST Transportation Planning	-	75,000	75,000					150,000
Cedars Road Transit Facility	-	(307)						(307)
Commuter/Local & ADA Bus/Equipment	-				1,824,030			1,824,030
Discover Mills Park & Ride Expansion	-	66,924						66,924
Regional Smartcard Fare/ Media Equipment	-		89,352					89,352
Transit Enhancements	-	65,211	1,539,670	17,500	95,495	32,250		1,750,126
Transit Revenue/Contingency	-	(1,092,392)						(1,092,392)
Cedars Road Transit Facility	-	(1,636,361)						(1,636,361)
Commuter/Local & ADA Bus/Equipment	-	1			202,670			202,671
Discover Mills Park & Ride Expansion	-	608,771						608,771
Regional Smartcard Fare/ Media Equipment	-		9,928					9,928
Transit Enhancements	-	254,721	276,750		8,861			540,332
Sub-Total	-	(1,658,432)	1,990,700	17,500	2,131,056	32,250	-	2,513,073
Unpaved Road Program								
2009 SPLOST Unpaved Roads Contingency	-	-	250,000	125,000	69,489	-	-	444,489
Total	31,413,352	95,527,646	99,060,375	78,535,472	62,976,939	34,162,589	6,900,000	408,576,372

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 storm water; 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. The Water Reclamation Facilities category includes projects funded for expansions and improvements to the County's water reclamation facilities. Other projects include sewer rehabilitations and the relocation of sewer lines that conflict with road improvements.

Projects related to drinking water are included in several categories. The Water Production and Facilities projects provide the county with clean, potable water through the construction of new or improvements to existing water treatment plants. Water Storage consists of various improvements and construction of water storage facilities. In addition, the Water Transmission and Distribution category includes improvements to the infrastructure that transport finished, or drinking, water from the treatment plant to the customer. Finally, the relocation of water lines in conflict with road improvements is one more category.

Projects related to Stormwater management are also included in several areas. These are pipe replacement, pipe lining, flood studies, dam rehabilitation, watershed master planning, stream improvement and BMP projects. Stormwater infrastructure maintenance and rehabilitation ensures the proper conveyance of runoff and protects public safety. In addition, these efforts keep the County compliant with EPD MS4 permit requirements.

Other project categories include Miscellaneous Projects and Contingencies.

In all categories the need for improvements or new facilities may be driven by increased demand, changes in regulatory requirements, service level alignment or a combination of these and other influences.



2009 Capital Achievements

As part of the process of expanding and improving the Yellow River Water Reclamation Facility, the process of selecting a design consultant and a firm to provide at-risk Construction Management was completed in 2006. Construction began in 2007, and is on schedule to complete in 2012. Regulatory approval was received in 2007, and construction began in 2008 on the installation of a 72-inch 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 2010.

Design was completed in 2009 on improvements to the Crooked Creek Water Reclamation Facility. Improvements are needed at this aging facility because some of the original components are nearing the end of their useful life. Construction began in early 2010. A smaller construction project was completed at Crooked Creek to provide additional aeration capacity to treat higher influent loading.

Improvements were made to the Water Filtration Plants resulting in operational and conservation efficiencies. The award-winning equalization backwash tank was completed in 2009, making much more efficient use of plant process water. Investments were made in an energy management system to more efficiently manage the

plant and transmission system.

The completion of some major interceptor and pump station projects allowed for the shutting down of several smaller outdated pump stations. This was in support of a continuing effort to consolidate treatment at the larger County facilities, using fewer pump stations for conveyance. These projects also allowed the County to reduce the wastewater flow sent to the water reclamation facility owned by DeKalb County, and instead treat those flows at the F. Wayne Hill WRC. Construction of the No Business Creek Tunnel began in 2007, with progress continuing on track in 2009, and the expected completion date remains in 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 are the Highway 78 and Sugarloaf relocation projects. Both required significant design and construction efforts to relocate water and sewer pipes within the area of disturbance.

Construction of a 16-inch non-potable reuse water line from F. Wayne Hill WRC to the planned location of the Gwinnett Braves Stadium was completed prior to the 2009 opening season. The line provides reuse water to the Gwinnett Braves for irrigation of the playing field, as well as washing down of the stadium. The use of non-potable water in this instance supports on-going sustainability efforts.

The Stormwater Management Division completed a total of \$17 million in drainage improvement projects involving the lining and replacement of aging infrastructure. Approximately \$8 million was in response to the September 21st, 2009 flood event. As part of the Watershed Improvement Program, \$3 million in stream restoration and Best Management Practice (BMP) construction projects were completed. In addition, the floodplain model database was upgraded and the County continues to be 100% compliant with floodplain mapping requirements mandated by the Metropolitan North Georgia Water Planning District (MNGWPD).

2010 – 2015 Capital Improvement Plan

The 2010 capital budget and 2011– 2015 plan for the Water Resources Capital Improvement Program totals \$702.6 million. Some of the major projects are described in the following paragraphs.

The Water Resources Department will prepare a new Water and Wastewater Master Plan. This plan will lay the foundation for the direction of all future capital outlays based on new growth projections outlined in the Gwinnett County Unified Plan. The formal implementation of an Asset Management program is on-going. The many aspects of this program will continue throughout the planning period. These activities bring a more business-like approach to the department, incorporating business case decision making, unified strategies, cost effectiveness, a more proactive approach, and improved customer service. Business case evaluations are ongoing in the department and it is expected that solutions to identified problems will be increasingly determined by the use of these analyses.

The department will continue the Sewer Assessment Program throughout the planning period. The objective of this program is to reduce the amount of non-sewer water entering the gravity sewer system. This objective is being achieved by improving the overall integrity of the system through monitoring, locating, quantifying, and eliminating sources of inflow/infiltration (I/I). This reduction in I/I

should manifest itself in increased usable capacity in the system, decreased surcharging, reduced risk of sewer overflows, and decreased transport/treatment costs.

The department has performed a business case evaluation to assess the need for emergency generators at the water production facilities. Current back-up power consists of dual sources of feed from the power transmission grid. Installation of these generators will ensure water production capability in the event of a regional power failure affecting both sources. Implementation is expected to begin in 2011, and costs will approach \$8 million with a construction duration of two to three years.

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 2010. Costs of this program, which replaces outdated systems and increases capacity, are estimated to be \$12.8 million between 2010 and 2015.

The County currently contracts with DeKalb County for treatment of up to 5 mgd of wastewater at their Pole Bridge facility. A business case evaluation has determined that a long-term solution for treating Gwinnett wastewater is to construct infrastructure to convey South Gwinnett flows to a water reclamation facility in Gwinnett County. Initial costs are being estimated, and the timing of this project could change based on negotiations with DeKalb County.

The County has been the beneficiary of several Federal stimulus funding programs. These allowed for low cost funding of the No Business Creek (NBC) Tunnel and Crooked Creek Improvements projects as well as development of two efficiency projects at the F. Wayne Hill Water Resources Center (WRC) (A Gas to Energy facility and a Fats, Oils and Grease receiving station).

The 2010 – 2015 capital budget program for the Stormwater Utility totals \$199.8 million. The scope of the Stormwater Utility encompasses maintenance to the drainage system, stream bank restoration projects, stormwater management facility upgrades, and expanded efforts to protect water quality and aquatic ecosystems through the Watershed Improvement Program (WIP). Efforts continue to upgrade watershed dams to meet Federal standards, and to inventory the current storm drain system. The Stormwater Utility also supports watershed protection efforts required by NPDES permits.



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Project Definition	Prior Year	2010	2011	2012	2013	2014	2015	Total
County and State DOT Utility Relocations								
DWR Central Facility Upgrades	50,804	50,000						100,804
Stabilization	7,292,722	500,000	1,152,587	5,071,000	272,000	15,064,237	44,919,000	74,271,546
Utility Relocation Program	7,673,909	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	37,673,909
Sub-Total	15,017,434	5,550,000	6,152,587	10,071,000	5,272,000	20,064,237	49,919,000	112,046,258
Miscellaneous Projects & Contingencies								
Admin / Revenues - Fund 504	1,298,655	1,380,997	309,344	1,000,000				3,988,997
Capital Needs Pending Business Eval	-		4,000,000	16,858,029	16,324,741	7,142,040	5,260,000	49,584,810
DWR Internet Bill Presentation & Payment	107,565	100,000						207,565
Distribution System Rehab	6,559,000	5,750,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	42,309,000
Equipment - New & Repl (2010)	-	1,000,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	8,500,000
Flow & Pressure Monitoring Stations	86,881	390,000	360,000	370,000	385,000			1,591,881
General Engineering	1,226,041	359,884	650,000	650,000	650,000	650,000	650,000	4,835,925
Miscellaneous R&E Contingency	-	1,000,000	1,123,000	733,000	1,000,000	1,000,000	1,000,000	5,856,000
Upper Chattahoochee Basin Study	73,790	11,000	11,000	11,000	11,000	11,000	11,000	139,790
WRF Demolition Program	-			1,600,000	3,400,000			5,000,000
Water & Sewer Master Plan Review	670,372	100,000	50,000	50,000	50,000	200,000	300,000	1,420,372
Water & Sewer Planning Studies	1,598,475	350,000	350,000	350,000	350,000	385,000	404,000	3,787,475
Water Accountability Program	2,102,123	50,000	50,000	50,000	1,000,000	50,000		3,302,123
Watershed Protection Impl - 2007-2009	4,714,838	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	40,714,838
Gas to Energy	451,546	4,696,000						5,147,546
Stabilization	7,292,722	1,962,011	2,500,000	2,500,000				14,254,733
Sub-Total	26,182,008	23,149,892	22,903,344	37,672,029	36,670,741	22,938,040	21,125,000	190,641,054
Sewer Interceptors, Force Mains & Pump Stations								
No Business Creek Ps/Fm	71,283,739	133,332						71,417,071
Old Norcross Rd Ps	12,023,722	5,000						12,028,722
Reclaimed Water Reuse	4,803,521	350,000	100,000	100,000	100,000	100,000	100,000	5,653,521
No Business Creek Ps/Fm	71,283,739	1,087,194						72,370,933
Sub-Total	159,394,719	1,575,526	100,000	100,000	100,000	100,000	100,000	161,470,245
Sewer Rehabilitations								
Pump Station Rehab	4,799,519	2,954,245	3,402,310	7,760,000	2,200,000	2,000,000	2,000,000	25,116,074
Sanitary Sewer Collection System	4,078,313	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	16,078,313
Sewer Assessment Program	36,369,239	2,100,000	2,700,000	2,900,000	3,000,000	3,000,000	3,000,000	53,069,239
Sewer PS Scada Conversion	10,878,641	150,000						11,028,641
Wastewater Flow Metering	1,820,113	325,000	700,000	725,000	750,000	3,200,000	925,000	8,445,113
Sub-Total	57,945,825	7,529,245	8,802,310	13,385,000	7,950,000	10,200,000	7,925,000	113,737,380
Stormwater Management Program								
Biosolids Master Plan	-			1,500,000	25,000,000	25,000,000	28,500,000	80,000,000
DWR Data Management	654,136	1,038,500	969,500	955,000	815,000	975,000	525,000	5,932,136
Asset Management	52,955	500,000	250,000	250,000	250,000	250,000	250,000	1,802,955
Big Haynes Storm Water Demo & Reuse Proj	518,790	1,154,610						1,673,400
Drainage Improvements (2010)	-	14,083,537	14,844,889	15,094,786	17,846,334	18,649,465	18,904,108	99,423,117
Equipment - New & Repl (2010)	-	403,500	250,000	250,000	250,000	250,000	250,000	1,653,500
Natural Resources Watershed	14,924,465	1,550,000	45,000	45,000	45,000	45,000	45,000	16,699,465
Stormwater Mitigation (Plan)	-		300,000	300,000	300,000	300,000	300,000	1,500,000
TMDL Implementation	469,670	65,000	150,000	150,000	150,000	150,000	150,000	1,284,670
Watershed Protection Impl - 2007-2009	4,714,838	300,000	300,000	300,000	300,000	300,000	300,000	6,514,838
Big Haynes Storm Water Demo & Reuse Proj	518,790	1,445,638						1,964,428
Natural Resources Watershed	14,924,465	3,200,373						18,124,838
Sub-Total	36,778,109	23,741,159	17,109,389	18,844,786	44,956,334	45,919,465	49,224,108	236,573,348
Water Production Facilities								
Facility Rehab (Water)	4,673,085	900,000	2,000,000	1,250,000	1,000,000	1,000,000	1,000,000	11,823,085
Water Reclamation Facilities								
Crooked Creek Wrf Improvements	3,856,727		14,642,562	50,000				18,549,288
South Gwinnett Wastewater	375,486	500,000	3,000,000	2,200,000	4,200,000	13,000,000	1,200,000	24,475,486
WRF Rehab/Improvements Program	4,548,983	1,600,000	1,600,000	1,200,000	1,200,000	1,200,000	1,200,000	12,548,983
Yellow Rvr Wrf Improvements	170,852,912	6,028,484	19,940,777	4,518,615				201,340,787
Crooked Creek Wrf Improvements	3,856,727	23,225,000						27,081,727
Yellow Rvr Wrf Improvements	170,852,912	52,960,591						223,813,503
Sub-Total	354,343,745	84,314,075	39,183,339	7,968,615	5,400,000	14,200,000	2,400,000	507,809,774

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Project Definition	Prior Year	2010	2011	2012	2013	2014	2015	Total
Water Storage								
Water Storage Facility Rehab - Phase II	979,750	200,000	800,000	200,000	200,000	200,000	200,000	2,779,750
Water Transmission and Distribution								
Petition Sewer	1,224,763	950,000	100,000	100,000	100,000	100,000	100,000	2,674,763
Water Meter - New Installations	2,375,036		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	7,375,036
Water Meter Replacements	5,669,812	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	11,669,812
Water Production Emerg Generat	73,063		2,000,000	4,000,000	2,000,000			8,073,063
Water Service Line Repl	4,651,000	300,000	300,000					5,251,000
Sub-Total	13,993,673	2,250,000	4,400,000	6,100,000	4,100,000	2,100,000	2,100,000	35,043,673
Total	669,308,350	149,209,897	101,450,969	95,591,430	105,649,075	116,721,742	133,993,108	1,371,924,569



• appendix

This section contains a glossary of terms and acronyms; salary structure for County personnel; listing of appointed authorities, boards, and committees; and statistical information.

glossary and acronyms

A

ACCG (Association County Commissioners of Georgia): A nonprofit of instrumentality of Georgia's county governments.

Account: A separate financial reporting unit. All budgetary transactions are recorded in accounts.

Accounting Period: A period of time (e.g., one month, one year) in which the County determines its financial position and results of operations.

Accounting System: The total set of records and procedures used to record, classify, and report information on the financial status and operations of an entity.

Accrual Basis of Accounting: The method of accounting under which revenues are recorded when they are earned (whether or not cash is received at that time) and expenditures are recorded when goods and services are received (whether cash disbursements are made at that time or not).

Accrual Basis of Budgeting: The method of budgeting under which revenues are budgeted when they are expected to be earned (whether or not actual cash is received at that time) and expenditures are budgeted according to when goods and services are to be received (whether or not cash disbursements are recorded for those goods and services at that time).

Activity: A specific and distinguishable unit of work or service performed.

Ad Valorem Tax: Tax imposed on property according to the value of the property being taxed.

ADR (Alternative Dispute Resolution): Any method used by the superior, state, magistrate, and probate courts other than litigation for resolution of disputes which includes mediation, arbitration, early case evaluation, or early neutral evaluation, summary jury trial, and mini-trial.

AIX (Advanced Interactive eXecutive): A proprietary operating system developed by IBM based on UNIX system which allows one to run the applications you want on the hardware you want.

American Reinvestment and Recovery Act of 2009 (ARRA): Also known as the "Stimulus" act, the ARRA was enacted In February of 2009 to sustain employment, spur economic activity, and invest in long-term growth. The Act includes federal tax cuts, expansion of unemployment benefits, education spending, health care spending, and public infrastructure development and enhancement.

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.

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.

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 is based on a set of long-term capital improvement programs.

Capital Improvement Project: An item for which the purchase, construction, or other acquisition will represent a public betterment to the community and add to the total capital assets of the County. The project should have an anticipated life of more than 10 years and a total project cost of \$250,000 or more on a six-year forecast basis or \$100,000 on an annual basis during the immediate future budget year. The annual budget will incorporate smaller capital projects that should be completed in the first year of the CIP.

Capital Outlay: Expenditures for acquisition of capital assets.

Cash Basis: The method of accounting that allows revenues to be recorded when cash is received and expenditures to be recorded when paid.

Charges for Service: Charges are voluntary payments that are used to finance services such as water, sewerage, transit, and recreational activities such as swimming.

CJIS (Criminal Justice Information Services): State-of-the-art technologies and statistical services that serve the FBI and the entire criminal justice community, which include annual crime stats, automated fingerprint systems, secure communications channel for law enforcement, and gun background checks, etc.

Commitment Item: Expenditure classification. Typical examples are *Personal Services* (salaries and benefits); *Supplies and Materials*; *Contracted Services* (utilities, maintenance, and travel); and *Capital Outlay* (property expenditure).

Comprehensive Plan: The long-term, extensive plan produced by the Planning and Development Department which the Commission depends upon to make strategic decisions regarding water and sewer lines, roads, and infrastructure maintenance and repair.

CompStat: The process that requires all Police Majors to review crime statistics in their area of responsibility and make a presentation to Command Staff.

Connection Charge: Levy used to recover some costs of off-site improvements by requiring developers to buy into the existing capacity of public facilities, effectively shifting to new development some of the cost of building these facilities.

Consumer Price Index (CPI): CPI is a measure of the price level of a fixed "market basket" of goods and services relative to the value of that same basket in a designated base period. Measures for two population groups are currently published by the Bureau of Labor Statistics, CPI-U and CPI-W. CPI-U is based on a market basket determined by expenditure patterns of all urban households including professionals, self-employed, the poor, the unemployed, retired persons, and urban wage-earners and clerical workers. The CPI-W represents expenditure patterns of only urban wage-earner and clerical-worker families including sales workers, craft workers, service workers, and laborers. The CPI is used as appropriate to adjust for inflation.

Contingency: Funding set aside for future appropriations of an emergency nature. Transfers from contingency accounts take specific Board of Commissioners' approval.

Cost Center: The reporting and budget level within a fund center in which expenditures are captured.

CRM (Customer Relationship Management): Entails all aspects of interaction a company has with its customers, whether it is sales- or service-related. CRM is an information industry term for methodologies, software, and usually Internet capabilities that help an enterprise manage customer relationship in an organized way.

Current Service Level: That funding amount which allows an organization to continue at the existing level of service.

D

DB (Defined Benefit): An employer-sponsored (funded) retirement plan, which guarantees the employee a specific benefit amount at retirement, usually through a formula that includes factors such as the employee's salary, age, and the number of years of employment with the company.

DC (Defined Contribution): An employee and/or employer-sponsored (funded) retirement plan, which does not guarantee a specific benefit amount at retirement. Contributions are made to the employee's individual account in the plan, which are then invested. The value of the employee's account depends upon how much is contributed and how well the investments perform. At retirement, the employee receives the balance in his or her account, reflecting the contributions, investment gains or losses, and any fees charged against the account.

Debt: An obligation resulting from the borrowing of money or from the purchase over a period of time of goods or services. 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.

Fair Market Value (FMV): Price a given property or asset would sell for in the marketplace.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

Fund Balance: Excess of assets over liabilities; negative fund balances may be referred to as a deficit.

Fund Center: The reporting and budget level within a fund at which budget control is maintained.

Future General Obligation Bonds: Anticipated method of raising revenues for financing capital budgets. Future bonds include authorized bonds that have not yet been sold as well as anticipated bonds that have not yet been authorized. The fact that existing bonded debt has been created and monies are available for capital projects distinguishes existing general obligation bonds from future general obligation bonds.

G

GAAP: Generally Accepted Accounting Principles

GASB: This refers to the Governmental Accounting Standards Board, which is currently the source of generally accepted accounting principles (GAAP) used by state and local governments in the United States. It is a private, non-governmental organization. The GASB has issued Statements, Interpretations, Technical Bulletins, and Concept Statements defining GAAP for state and local governments since 1984.

GASB 34: In June 1999, GASB *Statement N^o. 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 N^o. 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): A System that combines relational databases with spatial interpretation and outputs often in the form of maps; generally used for storage, retrieval, mapping, and analysis of geographic data.

GJAC (Gwinnett Justice and Administration Center): The building that houses the majority of the government's judicial and administrative operations.

Goal: A statement of anticipated achievement, usually time-limited and quantifiable. Within the goal, specific statements with regard to targets and/or standards often are included, e.g., *“To reduce the average full-time vacancy rate to five percent.”*

Grant: A contribution of assets (usually cash) from one governmental unit or organization to another. Typically, these contributions are made to local governments from the state or federal governments to be used for specific purposes and require distinctive reporting.

GRATIS (Georgia Registration and Title information System): The State of Georgia's vehicle registration and title database which allows information to be shared statewide, aiding the fight against registration of stolen vehicles. The system also provides consistent name information, making sure registrations and titles match owners' names on their drivers licenses.

Group Self-Insurance: This internal service fund is used to centrally manage the employees' health, disability and life insurance benefit packages.

H

Homestead Exemption: A tax relief measure whereby state law permits local governments to exempt a fixed dollar amount of the appraised value of qualifying residential property.

I

Inflation: A rise in price levels caused by an increase in available money and credit beyond the proportion of available goods. Also known as too many dollars chasing too few goods.

Infrastructure: Public domain fixed-assets including roads, curbs, gutters, sidewalks, drainage systems, lighting systems, and other similar items that have value only to the users.

Input Measures: A type of performance measurement that determines the resources used to carry out a program or function over a given period of time (e.g., *number of authorized employees, amount of materials used*).

Intangible Property: A category of personal property that includes stocks, taxable bonds, and cash.

Internal Control: Plan of organization for all financial operations that ensures responsible accounting for all functions.

Internal Service Funds: Funds used to account for the financing of goods or services provided by one department or agency to another department or agency of a government on a cost-reimbursement basis.

Investment: Commitment of funds in order to gain interest or profit; at Gwinnett, all investments are secured.

Investment Instrument: The specific type of security that a government holds.

Issues: Also known as **Departmental Issues**. Issues may be legislation, events, demographic trends, or community conditions that are impacting or are anticipated to impact services. The Departmental Information section includes a description of anticipated budget year and future year issues.

ITS (Information Technology Services): A department within the county government which manages and supports desktop computers and printers, Countywide network connectivity, electronic business processes, telecommunications, and geographical information systems (GIS).

L

Lease Purchase: Method of acquiring high-cost equipment or property and spreading payments over a specified period of time.

Liability: Debt or legal obligation arising out of past transactions which eventually needs to be liquidated; an example would be the pension plan.

Line Item Budget: Listing of each category of expenditures and revenues by fund, agency, and division.

Liquidity (of Investments): Ability to convert investments to cash promptly without penalty.

M

Mandated: Ordered by the State to fulfill their instructions; an example would be how the State determines salaries of judges; the County is obligated to fulfill the State's mandate.

Measurement: A variety of methods used to assess the results achieved and improvements still required in a process or system. Measurement gives the basis for continuous improvement by helping evaluate what is working and what is not working.

Mill: *Ad valorem* tax rate expressed in terms of the levy per thousand dollars of taxable assessed value.

Mission: A general statement of purpose. A mission provides a framework within which the department operates reflecting realistic constraints. A mission statement speaks generally toward end results rather than specific actions, e.g., *"To provide law enforcement services to the citizens and visitors of Gwinnett County with fairness and respect, equal enforcement of the law, and the best use of available resources in order to protect persons and property."*

Modified Accrual Basis: Accounting method which requires expenditures other than accrued interest on long-term debt to be recorded when such debt is incurred; revenues are recorded when they become available (*i.e., in the case of tax revenue, available means within 60 days after the payment due date*).

O

OPEB (Other Post-Employment Benefits): Non-pension benefits provided to employees after employment ends, which often include health insurance coverage for retirees and their families, dental insurance, life insurance, and term care coverage. Most governments currently fund OPEB on a pay-as-you-go basis, paying an amount annually equal to the benefits distributed or claimed that year. They do not pre-fund obligations, as is the case with pension obligations.

Operating Budget: The portion of the budget pertaining to daily operations that provide basic governmental services. The Operating Budget contains appropriations for such expenditures as personal services, fringe benefits, commodities, services, and capital outlays.

Operating Reserve: Resources set aside in each fund amounting to an established percentage of the budgeted expenditures (minimum 1/12 of expenditures).

Operating Tax-Related Funds: Funds defined to account for the proceeds of general tax revenue sources such as property taxes, and special assessments on general tax revenue sources. Proceeds from these sources are available for expenditure on general government purposes, or for a special purpose associated with the special assessment. These funds include the General Fund, the Recreation Fund, Debt Service Funds, the Street Light Fund, and the Speed Hump Fund.

Operations: A category of recurring expenses, other than salaries and equipment costs, which covers expenditures necessary to maintain facilities, collect revenues, provide services, and otherwise carry out the department's goals. Typical line items under this category are office supplies, printing, postage, and utilities.

Outcome Measures: A type of performance measurement that determines the extent to which a program's goals have been achieved or customer requirements have been satisfied (e.g., *percent reduction in crime rate, percent customers satisfied with service delivery*).

Output Measures: A type of performance measurement that determines amount of work accomplished or service provided over a given period of time (e.g. *number of applications processed, number of inspections conducted*).

P

P & D (Department of Planning and Development): This Gwinnett County department prepares a comprehensive plan, administers zoning and land use regulations, and conducts building and site development inspections along with other federal, state, and regional agencies in order to ensure a safe and progressive environment for the citizens of Gwinnett County.

Pay-As-You-Go: Method of payment for equipment or property using funds currently available without going into debt.

Performance Measurement: The systematic tracking, analysis, and reporting of the speed, accuracy, and efficiency of a department's delivery of service to its customers. The process for determining how a program is accomplishing its mission.

Personal Property: Mobile property not attached permanently to real estate, including tangible property (such as furniture, equipment, inventory, and vehicles) and intangible property (such as stocks, taxable bonds, and cash).

Personal Services: A category of expenditures that primarily covers salaries, overtime, and fringe benefit costs.

Phase: Signifies work being performed and/or goods being received in a project (e.g., *engineering, construction, furniture*).

Position: A group of duties and responsibilities, as prescribed by an office or agency, to be performed by a person on a full-time or part-time basis. The status of a position is not to be confused with the status of the employee. For the purpose of the County's budget, an established position is a position that has been classified and assigned a pay grade. An authorized position has been approved for establishment by the Board of Commissioners and is always shown as a single, not a partial, position.

Program Modification: A written request from a department for new programs, equipment, personnel, etc. Program Modifications increase the department's operating level.

Project: A specifically defined undertaking or action with definite start and end dates.

Property Tax: Tax based on the assessed value of a property, either real estate or personal. Tax liability falls on the owner of record as of the appraisal date.

Q

Quality of Life Unit (QOL): This is a unit within Gwinnett County's Police Department which partners with other government and community organizations to enforce existing codes, ordinances, and laws. The unit focuses on specific parking, signs, graffiti, maintenance, storage, zoning, and occupancy.

R

Real Property: Immobile property; examples are land, natural resources above and below the ground, and fixed improvements to the land.

Renewal and Extension (R & E): Term which refers to the repair or replacement of infrastructure as well as the addition of new equipment or property; usually used in reference to Water Resources, Solid Waste, and Airport Programs.

Reserve: An amount set aside as a portion of fund equity which is legally restricted for a specific purpose and not available for appropriation or spending.

Reserve for Contingency: (see *Contingency*)

Revenue: Income from all sources appropriated for the payment of public expenses.

Revenue Bond: Bond secured by the revenues of the specific operation being financed.

Revenue Estimate (Projection): Formal estimate of revenue to be earned from a specific source for some future period; typically, future fiscal year(s).

S

SAP: A German Corporation which assisted in creating the new financial system for Gwinnett County. This system provides customers with the ability to interact with a common corporate database for a comprehensive range of applications.

Sales Tax: Tax levied on a broad range of goods and services at the point of sale. It is specified as a percentage of the transaction price. Vendors collect and report the tax on behalf of the taxing jurisdiction.

Service Value Responsibility (SVR): A comprehensive services review and cost management initiative which began in 2008 with an objective to improve the County's financial security and focus on its core responsibilities.

Source of Revenue: Classification according to source or point of origin.

Special Assessment: Levy on property owners for the increased property value created by the installation of nearby public improvements. Special assessments differ from other benefit-based levies in that the maximum assessment is the increase in property value created by the improvements, regardless of the extent to which the beneficiaries use the facility. Historically, special assessments have been used for street improvements, curbs, sidewalks, and streetlights.

Special Revenue Funds: Funds defined to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. These funds account for the revenues and expenditures related to the E-911 system, tourism, and other special revenues.

SPLOST (Special Purpose Local Option Sales Tax): Tax levied at the rate of one percent which applies to the same items as the State sales tax, except that the special purpose local option sales tax also applies to sales of motor fuels and groceries. In order to impose this tax, the qualifying entity must submit a copy of a resolution calling for a referendum on the question of the one-percent sales tax levy to the election superintendent. If more than one-half of the votes cast is in favor of the tax, the tax can then be levied. Following the referendum, the County must adopt a resolution imposing the tax. This tax is imposed for a specific period of time not to exceed five years (the 1997, 2001, and 2005 SPLOST programs were approved for four years).

SRM (Supplier Relationship Management): A comprehensive approach to managing an enterprise's interactions with the organizations that supply the goods and services it uses. The goal is to streamline and make more effective the processes between an enterprise and its suppliers.

State-Assessed Property: Property that spans several local jurisdictions where it is administratively more feasible for the state than for local government to appraise this property for tax purposes. Examples are railroads and public utilities.

Sub-Project: Segments or sections of a project depending on the nature of the project (e.g., *Paint Lanier Observation Tower – sub-project of Water Division Facilities Rehabilitation project*).

T

TAD (Tax Allocation District): The Georgia Redevelopment Powers Law gives cities and counties the authority to issue bonds to finance infrastructure and other redevelopment costs within a specifically defined area. A tax allocation district is a contiguous geographic area within the redevelopment area defined and created by resolution of the local legislative body for the purpose of issuing tax allocation bonds to finance the redevelopment costs within that area.

Tangible Property: Category of personal property that has physical form and substance; examples are furniture, equipment, and inventory.

Tax Anticipation Notes (TAN): Notes issued in anticipation of tax receipts, then retired from collected taxes.

Tax Base: Objects to which tax is applied; state law or local ordinances define what makes up the tax base and determine what objects, if any, are exempted from taxation.

Tax Exemption: Exclusion from the tax base of certain types of transactions or objects.

Tax Levy: Total amount of revenue expected from tax, determined by multiplying the tax rate by tax base.

Tax Rate: Amount of tax applied to the tax base. Rate may be a percentage of the tax base (as in the case of sales or income tax) or, as in the case of property tax, rate is expressed in cents (such as \$.45 per \$100 of assessed value) or as a millage rate (such as 30 mills) where one mill equals one-tenth of a cent.

Tax Rate Limit: Maximum legal rate at which a government may levy a tax. Limit may apply to taxes raised for a particular purpose or for general purposes.

U

Unit Cost: The cost required to produce a specific product or unit of service; example would be cost to purify one thousand gallons of water.

User Fee: A charge for expenses incurred when services are provided to an individual or groups and not the community at large. The key to effective utilization of user fees is being able to identify specific beneficiaries of services and then determine the full cost of the service they are consuming or using. *Also see "Fees."*

V

Vital Events Information System (VEIS): An electronic registration system of vital records used by the Probate Court that now allows constituents to receive copies of their vital events within a few days compared to weeks with the old paper-based system.

W

Wireless Communities Georgia (WCG): The Wireless Communities Georgia program will disburse funds to Gwinnett County to design, develop, and deploy network connectivity throughout the county. The program seeks wireless networks as a means to benefit cities, counties, and communities in the areas of economic development, education, and government efficiency.

WIA (*Workforce Investment Act*): The Act was signed into law in 1998, capping a seven-year effort to consolidate and streamline the nation's employment and training programs. Under this Act, the federal government, state governments, and local communities join efforts to develop a system providing workers with job search assistance, training, and advice, and to provide employers with skilled workers.

Work Alternative Program (WAP): Administrated by the Gwinnett County Department of Corrections, this program allows judges to sentence offenders convicted of minor crimes to perform community service work as an alternative to probation or incarceration.

Work Release Program (WRP): 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 2010 gwinnettcounty

This chart contains the pay scales for Merit/Non-Merit, Appointed, and Protective Service positions effective January 1, 2010.

Merit and Non-Merit Pay Scale			Appointed Pay Scale		
DBM	Minimum	Maximum	GRADE	Minimum	Maximum
A11(1)	\$22,092	\$34,242			
A11(2)	\$23,417	\$36,296			
A11(3)	\$24,822	\$38,474			
A12(1)	\$24,026	\$37,240	100J	\$23,660	\$37,856
A12(2)	\$25,467	\$39,473	100I	\$24,960	\$39,936
A12(3)	\$26,995	\$41,842			
A13(1)	\$26,127	\$40,497	100H	\$26,428	\$42,284
A13(2)	\$27,694	\$42,926	100G	\$28,121	\$44,994
A13(3)	\$29,357	\$45,503			
B21(1)	\$28,414	\$45,462	100F	\$29,949	\$47,919
B21(2)	\$30,139	\$48,222			
B21(3)	\$31,863	\$50,980			
B22(1)	\$30,900	\$49,440	100E	\$31,863	\$50,981
B22(2)	\$32,753	\$52,405			
B22(3)	\$34,719	\$55,551			
B23(1)	\$33,603	\$53,765	100D	\$34,091	\$54,545
B23(2)	\$35,620	\$56,992			
B23(3)	\$37,757	\$60,411			
B24(1)/B31(1)	\$36,544	\$58,470	100C	\$36,469	\$60,174
B24(2)/B31(2)	\$38,737	\$61,979			
B24(3)/B31(3)	\$41,061	\$65,697			
B25(1)/B32(1)	\$39,741	\$63,586	100B	\$38,975	\$64,309
B25(2)/B32(2)	\$42,125	\$67,401	100A	\$41,691	\$68,791
B25(3)/B32(3)	\$44,651	\$71,442			
C41(1)	\$43,219	\$71,312	100	\$45,840	\$75,636
C41(2)	\$45,812	\$75,590			
C41(3)	\$48,561	\$80,125			
C42(1)	\$47,000	\$77,550	101	\$49,021	\$80,884
C42(2)	\$49,820	\$82,202			
C42(3)	\$52,809	\$87,135			
C43(1)	\$51,113	\$84,337	102	\$52,418	\$86,490
C43(2)	\$54,180	\$89,397			
C43(3)	\$57,431	\$94,761			
C44(1)/C51(1)	\$55,586	\$91,716	103	\$56,056	\$92,492
C44(2)/C51(2)	\$58,920	\$97,219			
C44(3)/C51(3)	\$62,456	\$103,053			
C45(1)/C52(1)	\$60,449	\$99,740	104/200	\$59,985	\$101,975
C45(2)/C52(2)	\$64,075	\$105,724			
C45(3)/C52(3)	\$67,921	\$112,069			
D61(1)	\$65,739	\$108,469	105/201	\$64,130	\$109,021
D61(2)	\$69,683	\$114,977	106/202/300	\$68,581	\$116,588
D61(3)	\$73,864	\$121,876			
D62(1)	\$71,491	\$117,960	107/203/301	\$73,375	\$124,737
			108/204/302	\$75,150	\$127,755
			205/303	\$80,298	\$136,507
			206/304	\$85,799	\$145,859
			305/400	\$91,676	\$155,849
			306/401	\$97,956	\$166,525
			402	\$104,656	\$177,914
			403	\$111,825	\$190,102
			404	\$119,474	\$203,106
			405	\$127,658	\$217,018
			500	\$136,390	\$231,863
			501	\$145,741	\$247,760
			600	Based on contractual agreement	

Yellow shadings denote grade.
 Blue and green shadings are levels within the grade.
 Hourly rates are based on a 2080 annual schedule.

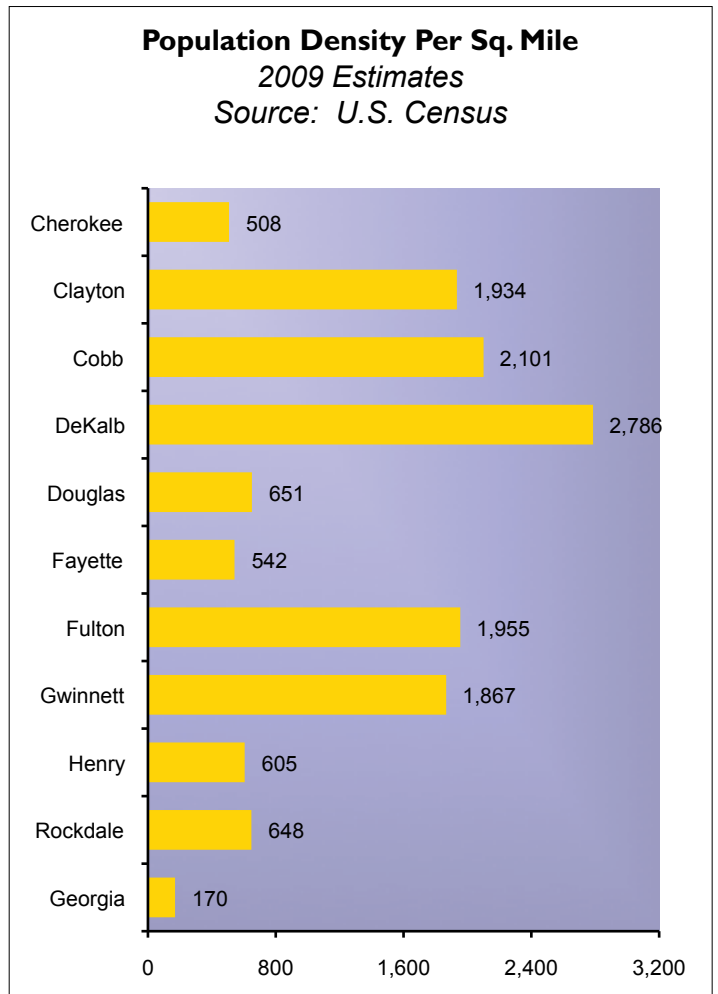
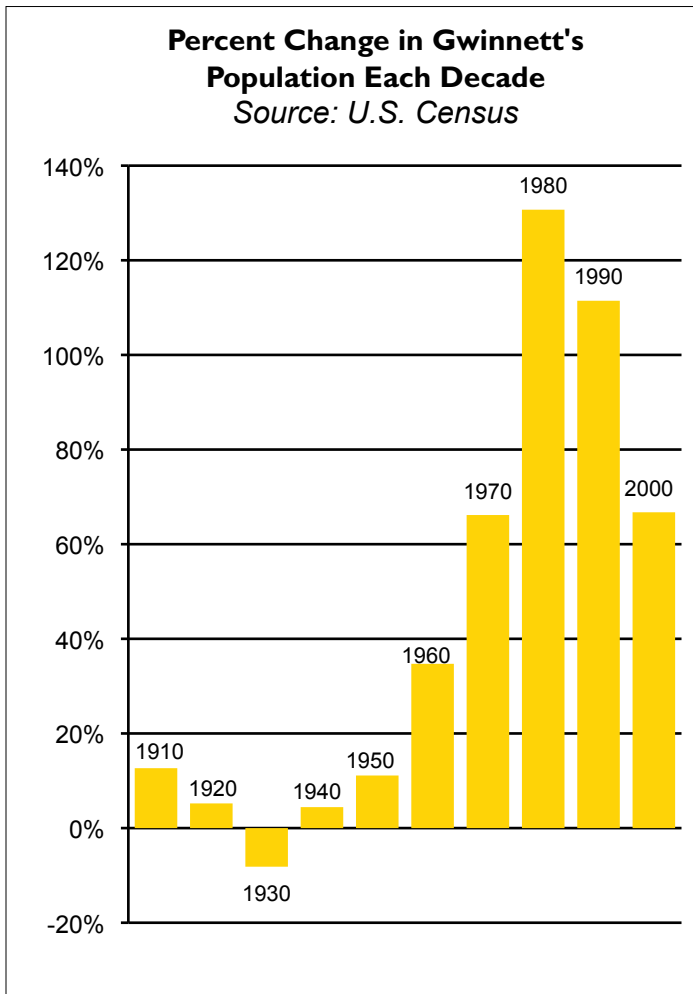
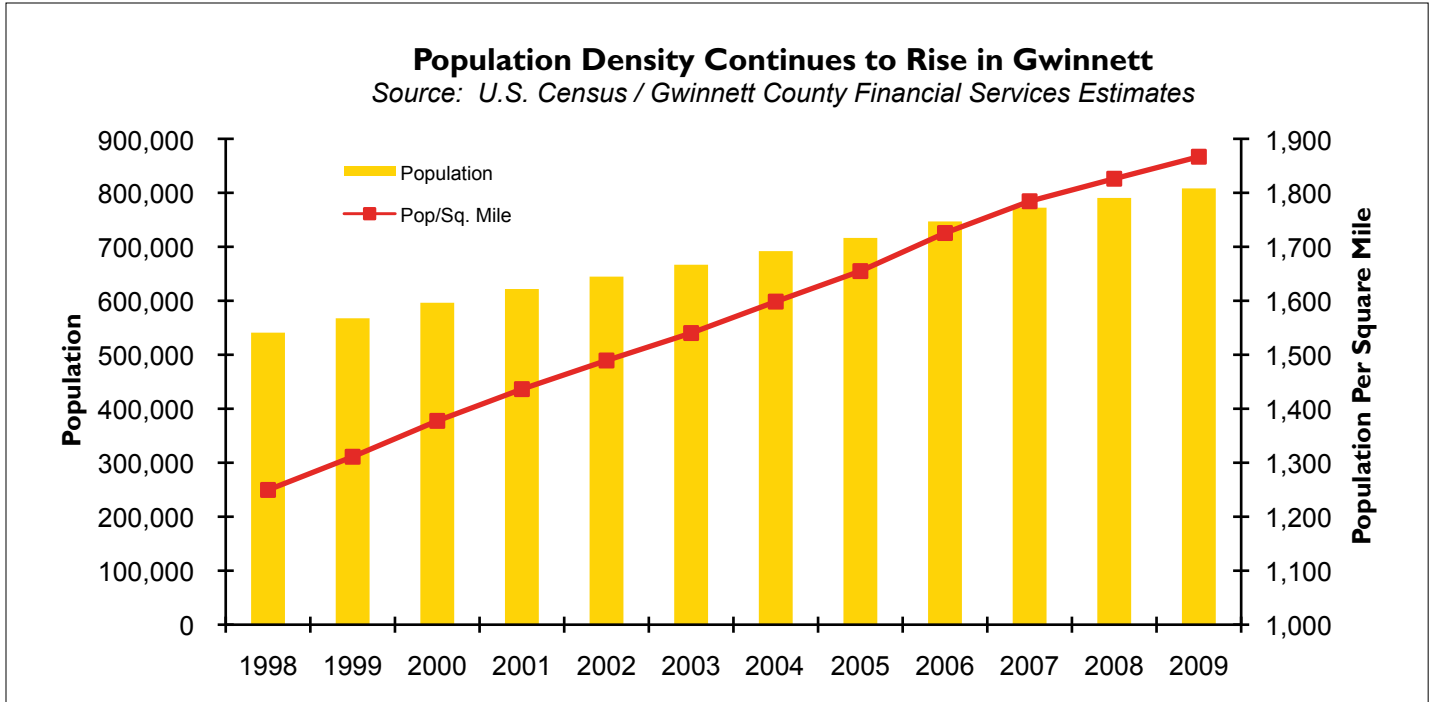
Job	Grade	Step 0	Step 12
Classification Ofcr	CR253	\$42,409	\$67,898
Corr Ofcr Crpl	CR243	\$39,188	\$62,741
Corr Ofcr Lt	CR423	\$50,157	\$80,303
Corr Ofcr Sgt	CR323	\$42,409	\$67,898
Corr Ofcr Sr	CR223	\$33,210	\$53,170
Corr Ofcr-4125	CR213	\$30,750	\$49,232
Deputy Sheriff	SH213	\$33,037	\$52,894
Deputy Sheriff Sr	SH223	\$37,648	\$60,275
Deputy Sheriff Crpl	SH243	\$42,404	\$67,890
Deputy Sheriff Sgt	SH323	\$45,620	\$73,040
Deputy Sheriff Lt-4904	SH423	\$51,426	\$82,335
Deputy Sheriff Lt (Apptd)	SH101	\$51,426	\$82,335
Firefighter I	FF213	\$33,248	\$53,232
Firefighter II	FF223	\$35,765	\$57,260
Firefighter III	FF233	\$38,479	\$61,606
Firemedic	FF233	\$38,479	\$61,606
FF Driver/Engineer	FF243	\$41,407	\$66,293
Firefighter Lt	FF323	\$44,563	\$71,347
Firefighter Capt	FF423	\$50,866	\$81,438
Fire Inspector	FI242	\$37,311	\$59,736
Fire Inspector Sr	FI252	\$40,575	\$64,962
Fire Inspections Captain	FI423	\$50,866	\$81,438
Fire Investigator	FI243	\$39,550	\$63,321
Fire Investigator Sr	FI253	\$43,008	\$68,857
Fire Investigation Captain	FI423	\$50,866	\$81,438
Fire Planner I	FP411	\$41,629	\$66,650
Fire Planner II	FP421	\$45,270	\$72,479
Fire Planning Mgr	FP521	\$58,224	\$93,219
Police Ofcr	PL213	\$35,023	\$56,073
Police Ofcr Sr	PL223	\$37,648	\$60,275
Police Ofcr Crpl	PL243	\$42,404	\$67,890
Police Pilot	PL253	\$43,008	\$68,857
Police Ofcr Sgt	PL323	\$45,620	\$73,040
Police Ofcr Lt	PL423	\$51,426	\$82,335
Police Aviation Mgr	PL433	\$55,318	\$88,566

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 & Appeals
- Board of Equalization
- Board of Health
- Board of Registration & Elections
- Board of Tax Assessors
- Development Advisory Committee
- Development Authority
- Family and Children's Services Board
- Georgia Biosciences Joint Development Authority
- GRN Community Service Board
- Gwinnett Clean & Beautiful Board
- Gwinnett Convention & Visitors Bureau
- Gwinnett County Land Acquisition Appraisers
- Gwinnett County Public Employees Retirement System
- Gwinnett County Transit Advisory Board
- Gwinnett Historical Restoration & 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
- Public Facilities Authority
- Recreation Authority
- Redevelopment Agency
- Springbrook Golf Course Commission
- Stormwater Authority
- Tree Advisory Committee
- Upper Ocmulgee River Resource Conservation & Development Council, Inc.
- Water and Sewerage Authority
- Zoning Board of Appeals

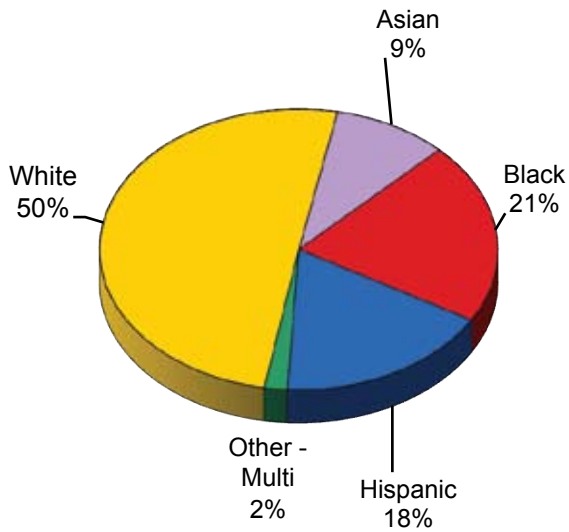
statistical information



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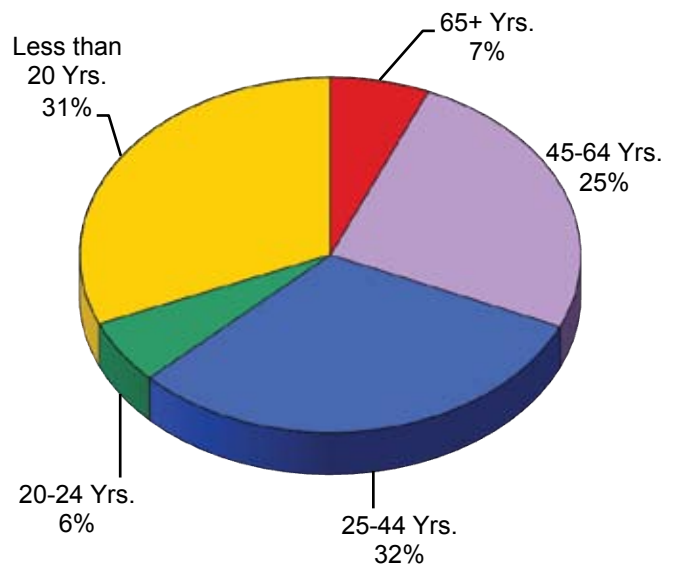
Gwinnett's 2008 Population by Ethnicity

Source: U.S. Census



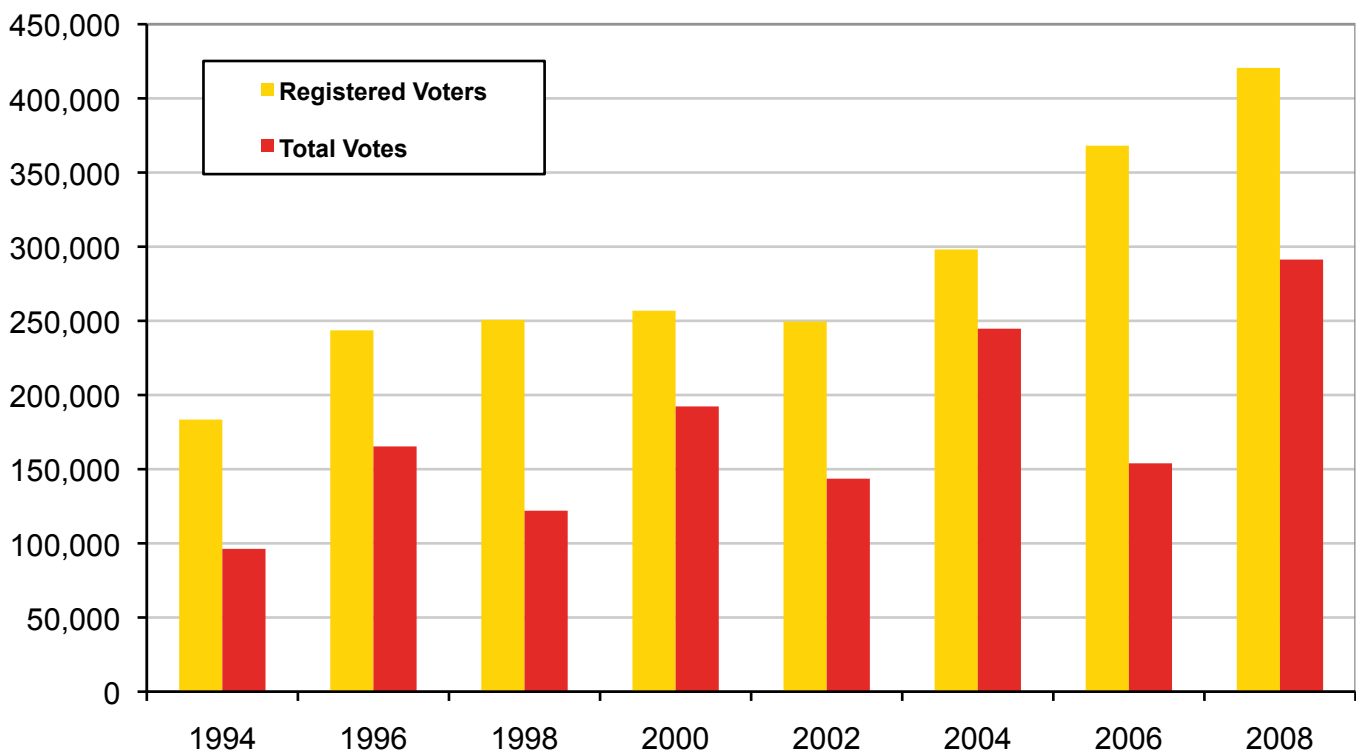
Gwinnett's 2008 Population by Age

Source: U.S. Census



Gwinnett County General Elections Registration and Turnout

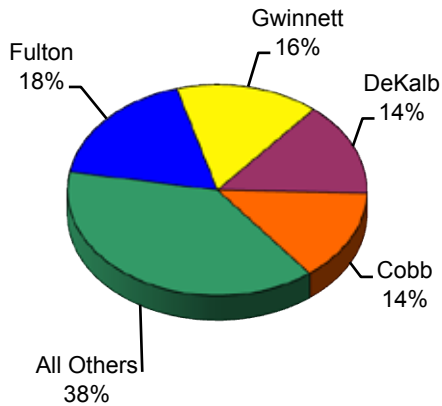
Source: Gwinnett County Elections



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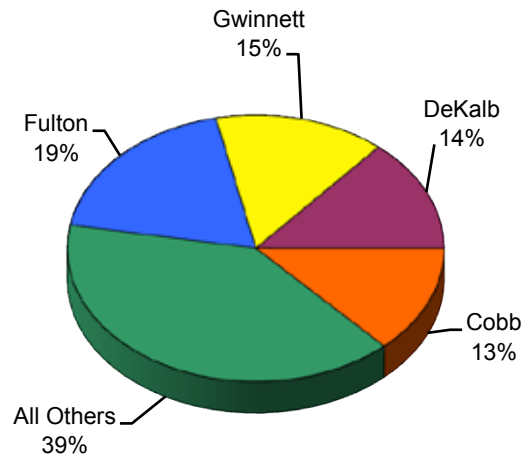
**2008 Atlanta Metropolitan
Employment- 2,577,453**

Source: Ga. Dept. of Labor



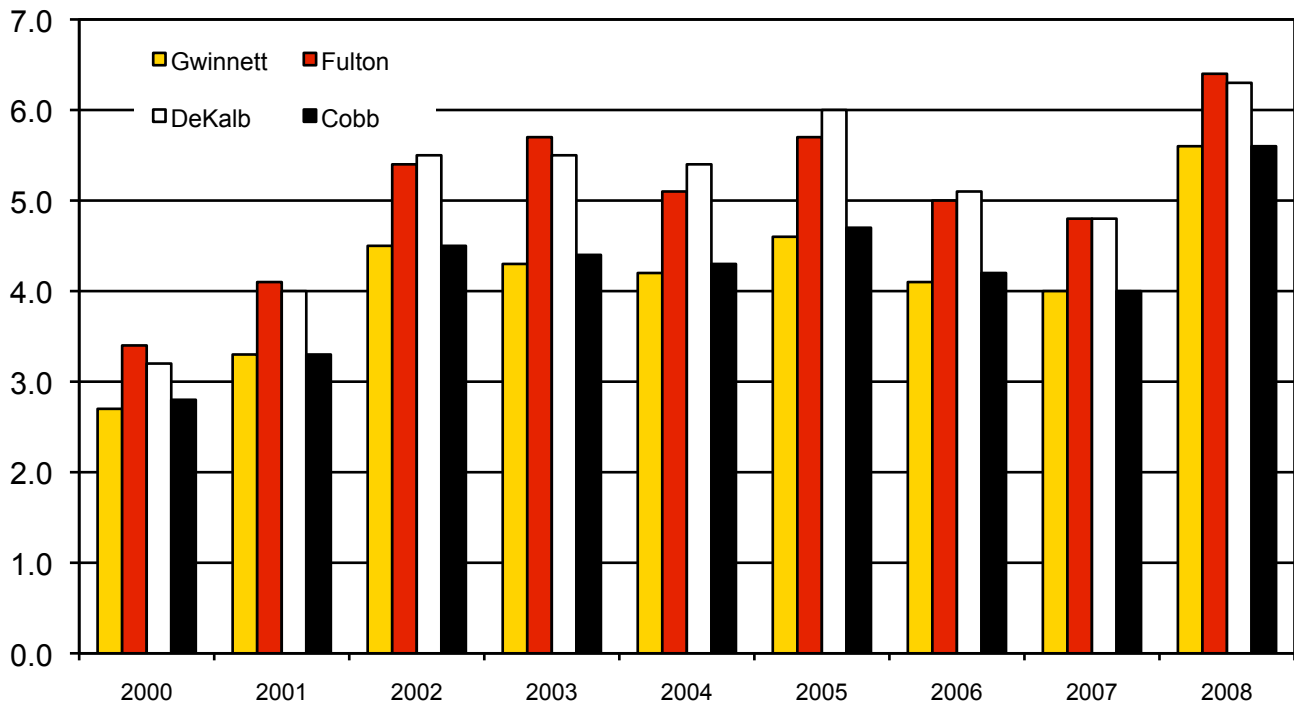
**2008 Atlanta Metropolitan
Population- 5,385,586**

Source: U.S. Census

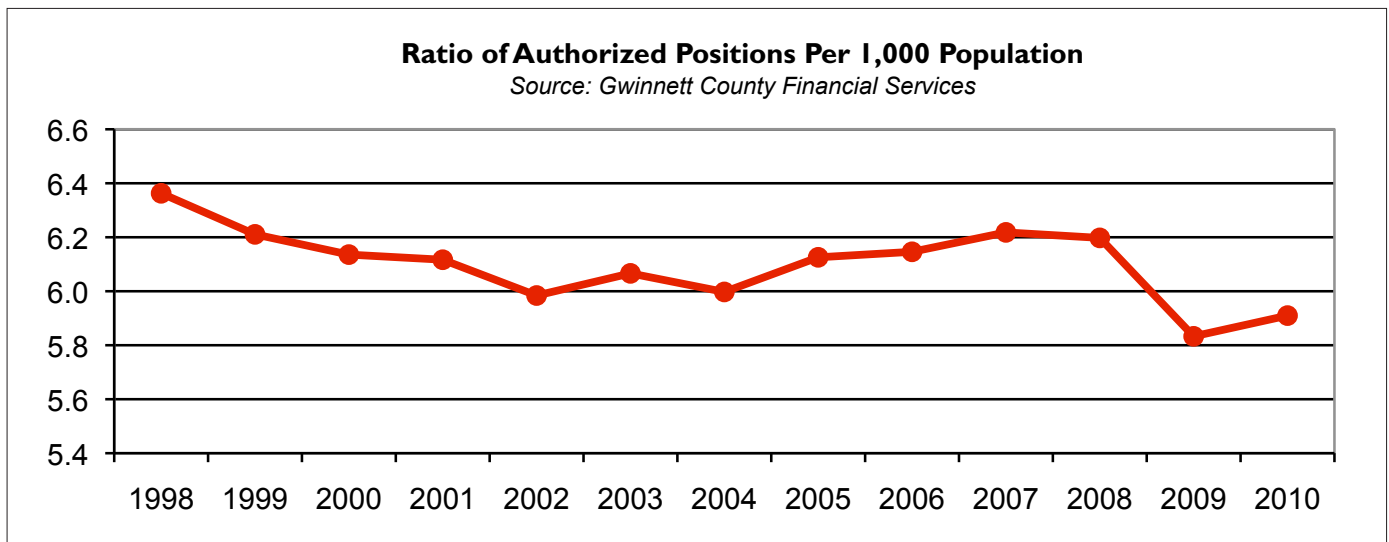
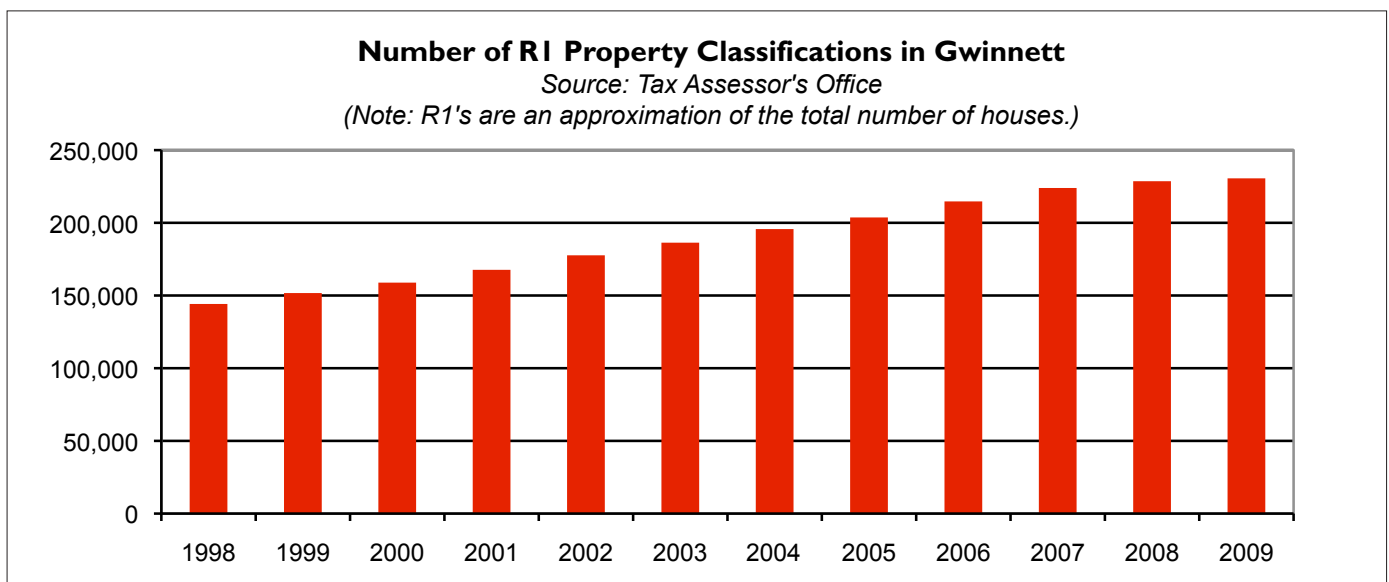
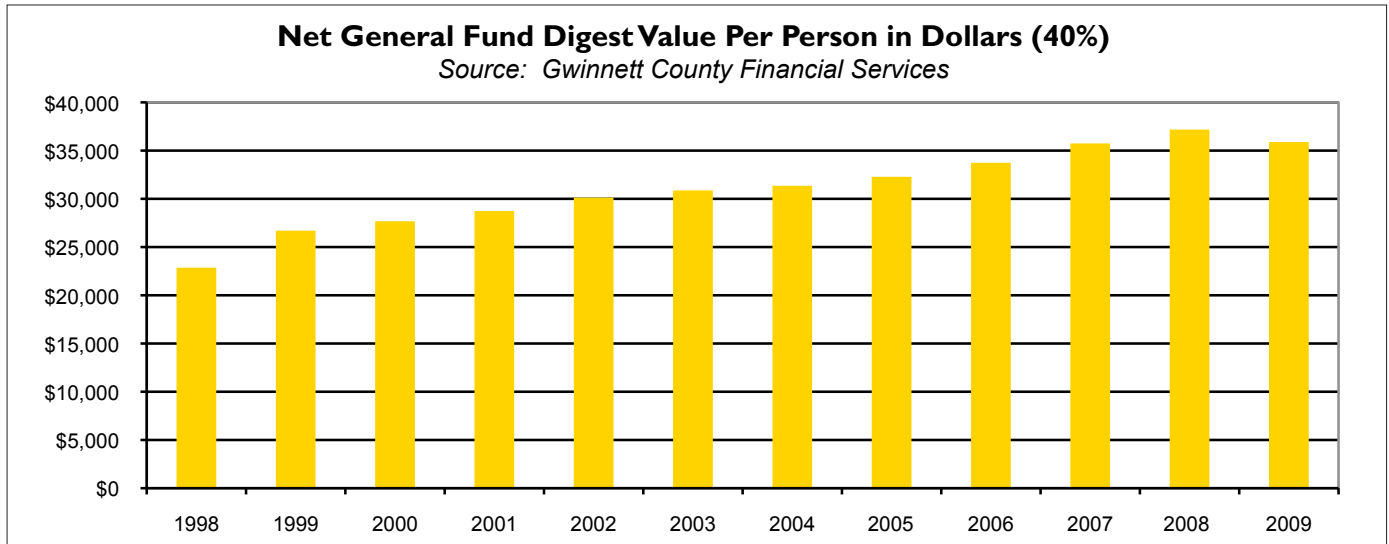


Metro Unemployment Rates

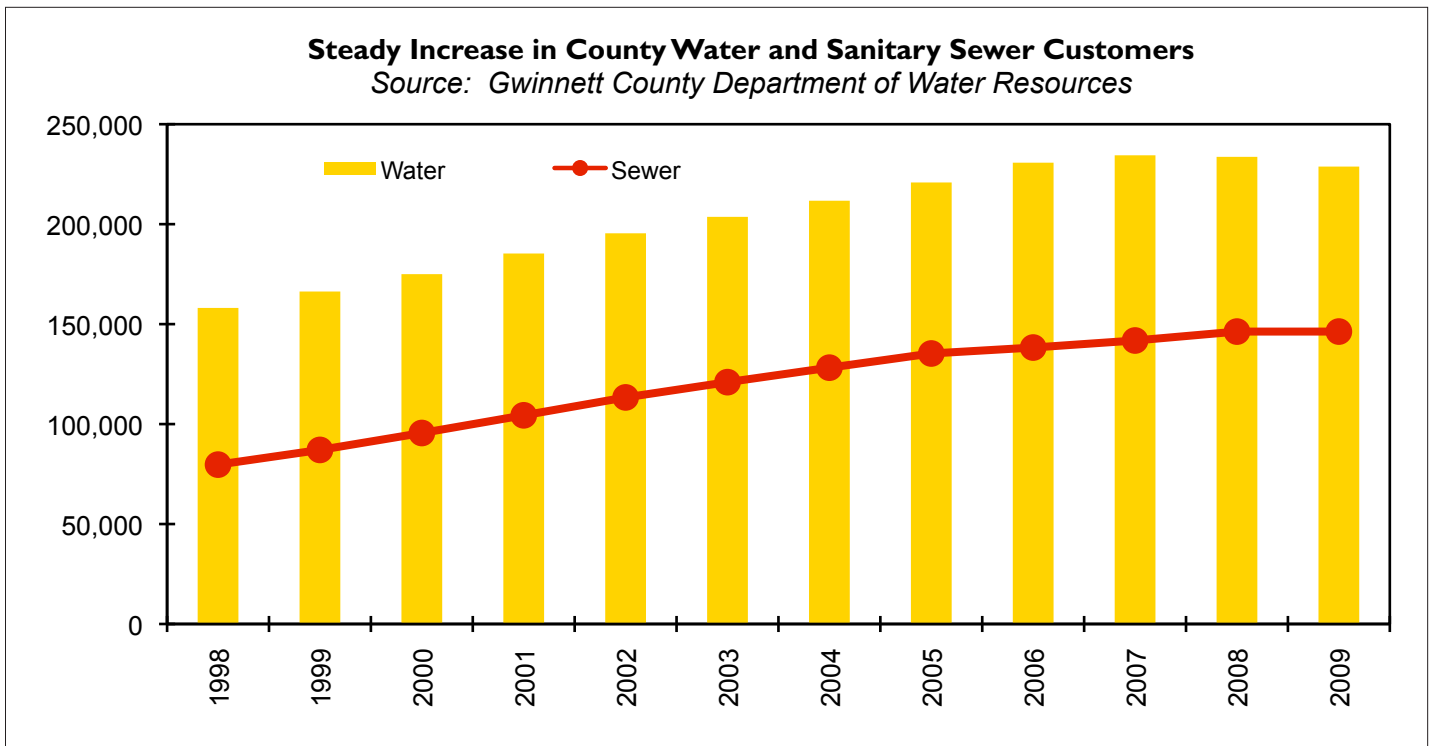
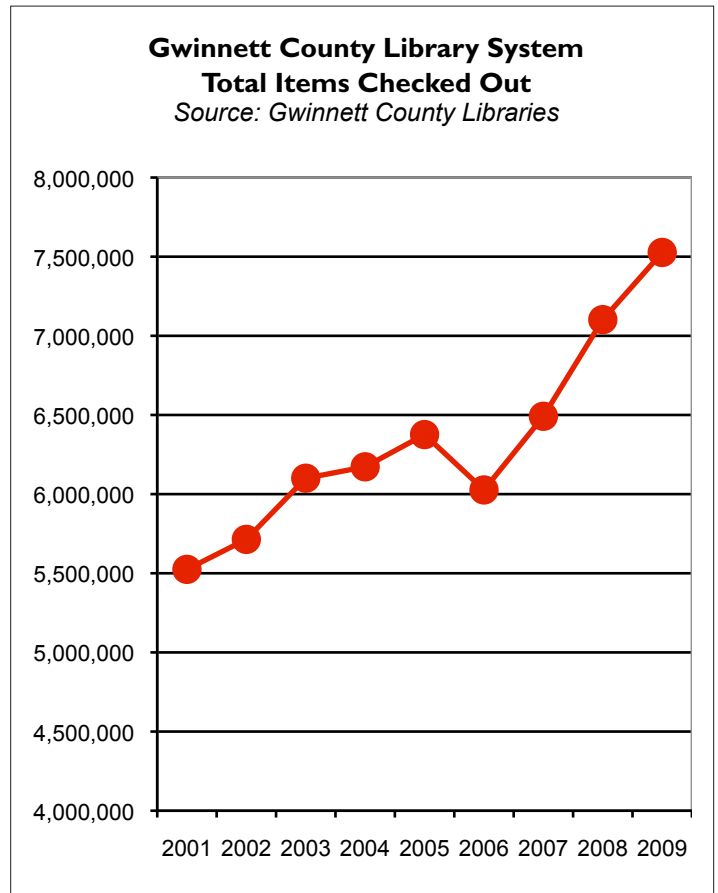
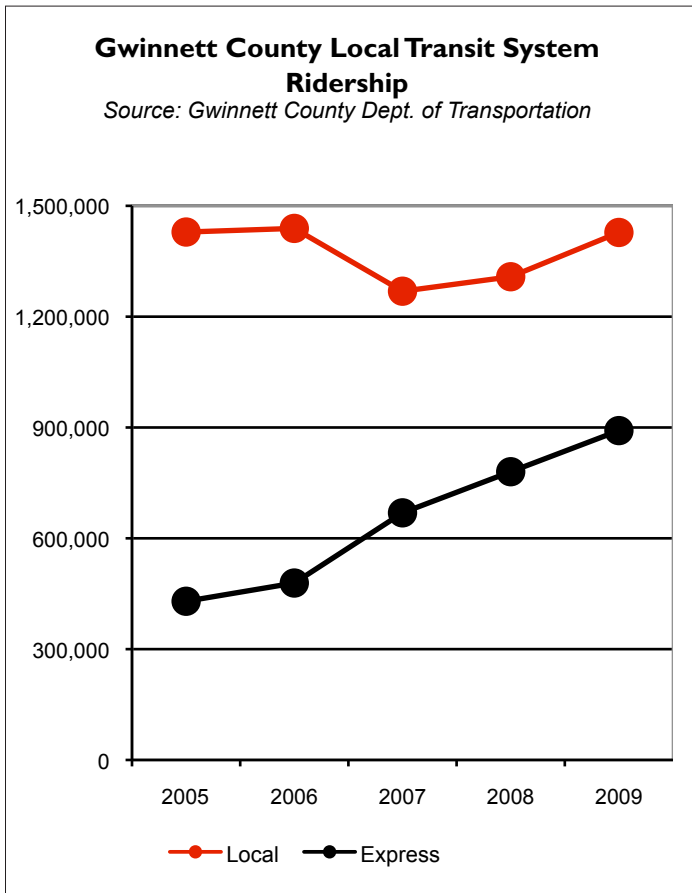
Source: Ga Dept of Labor



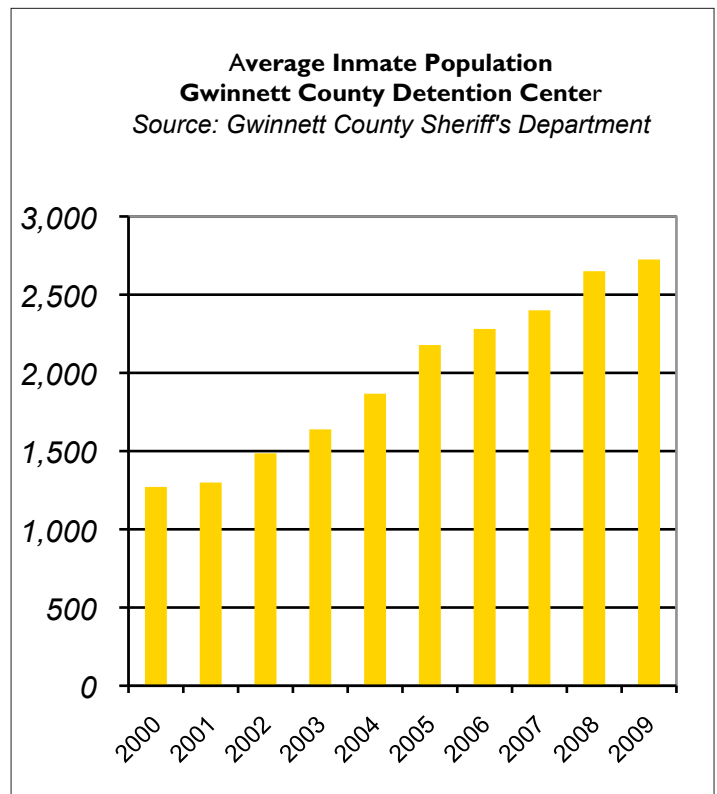
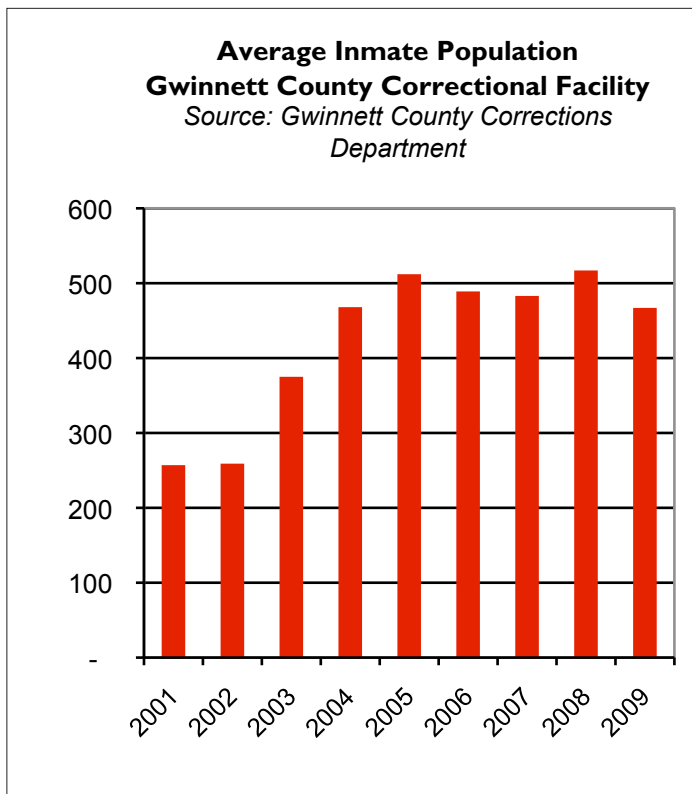
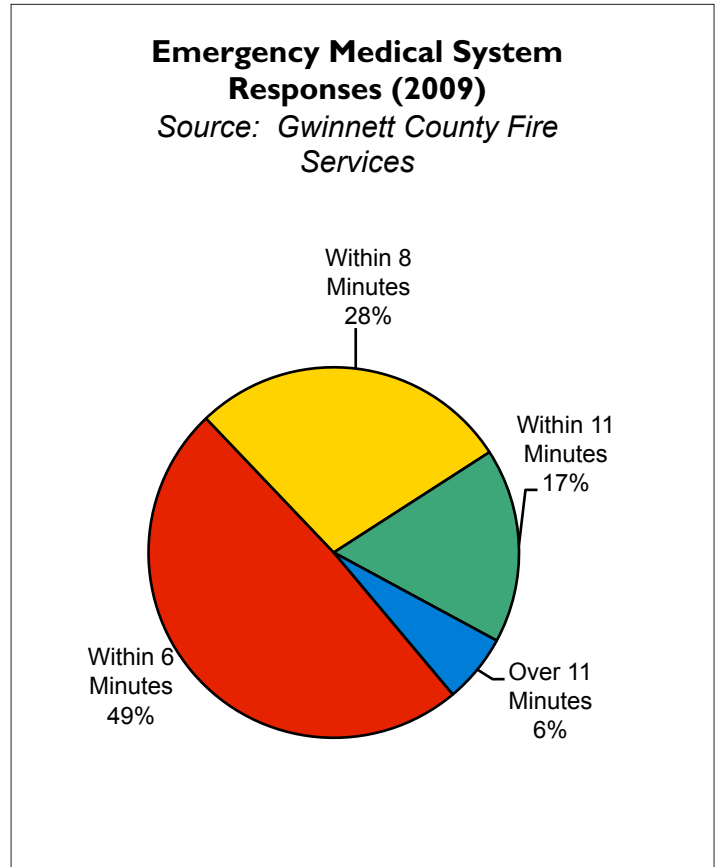
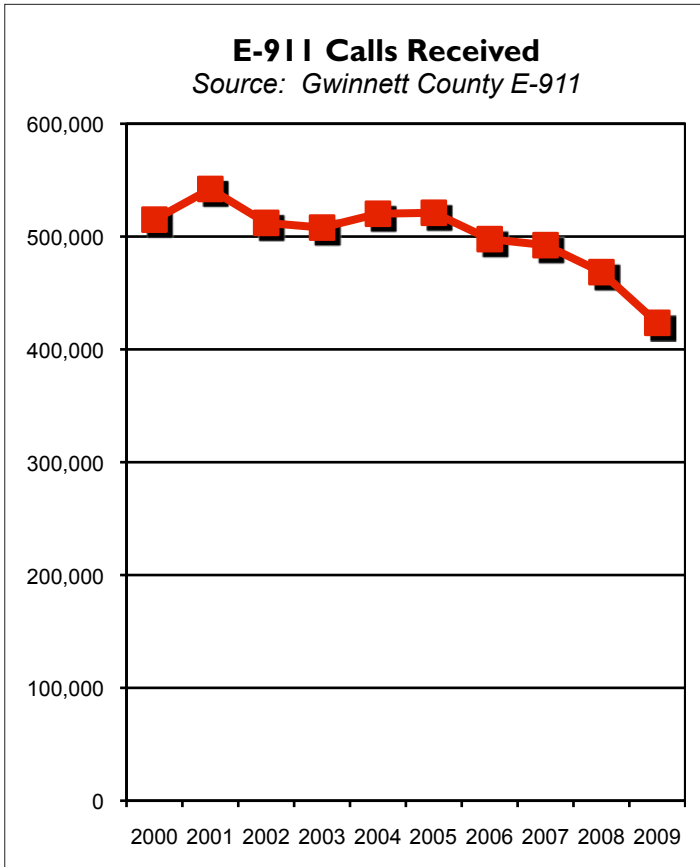
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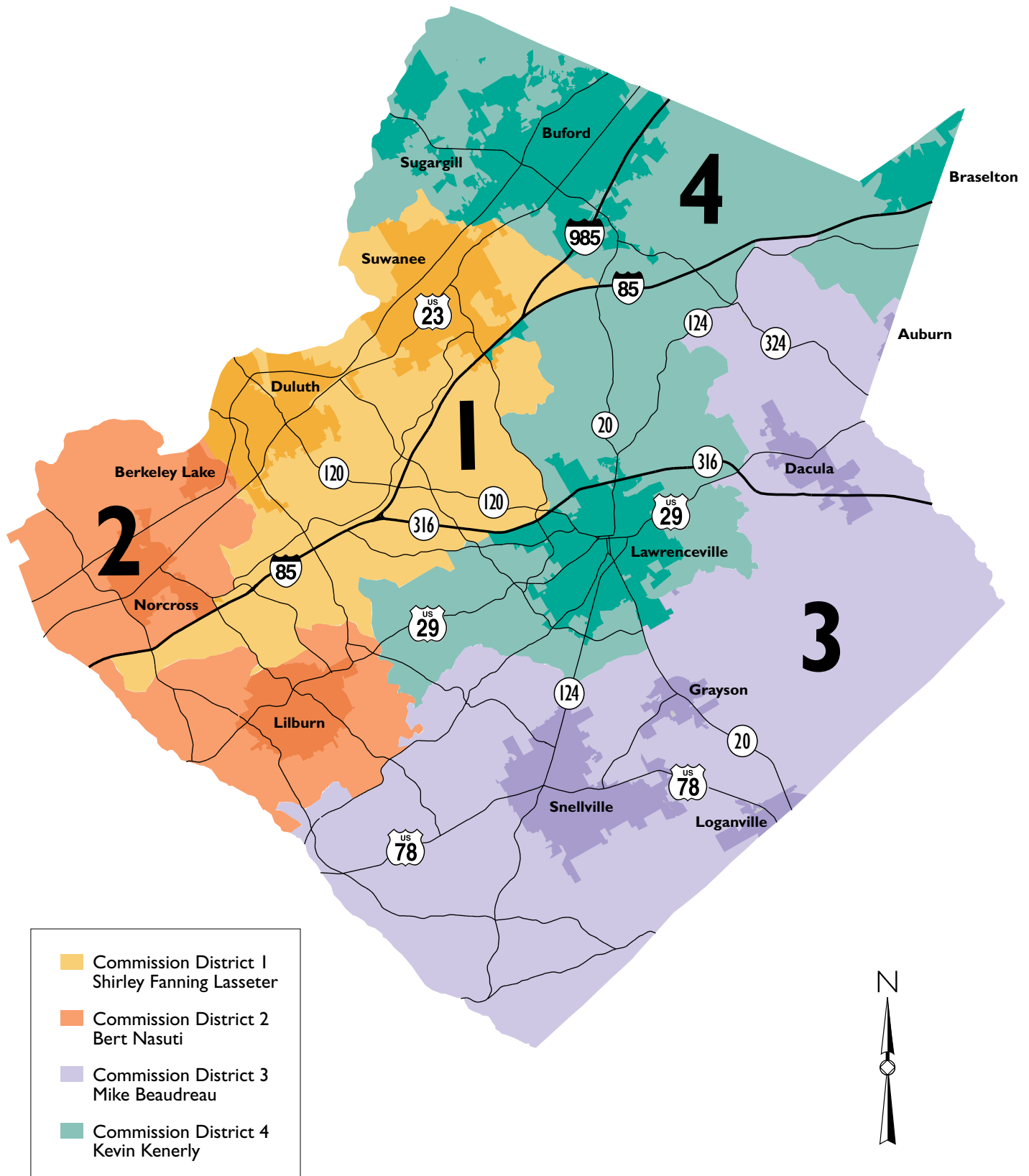
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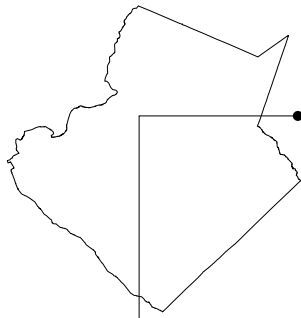


statistical information



commission districts





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