



Budget Document
2011

gwinnettcounty, georgia



2011 Budget Document

gwinnettcounty

County Commission
Charlotte J. **Nash**, Chairman*

Shirley Fanning **Lasseter**, District 1
Lynette **Howard**, District 2
Mike **Beaudreau**, District 3
John **Heard**, District 4

75 Langley Drive
Lawrenceville, GA 30046

* Elected March 15, 2011

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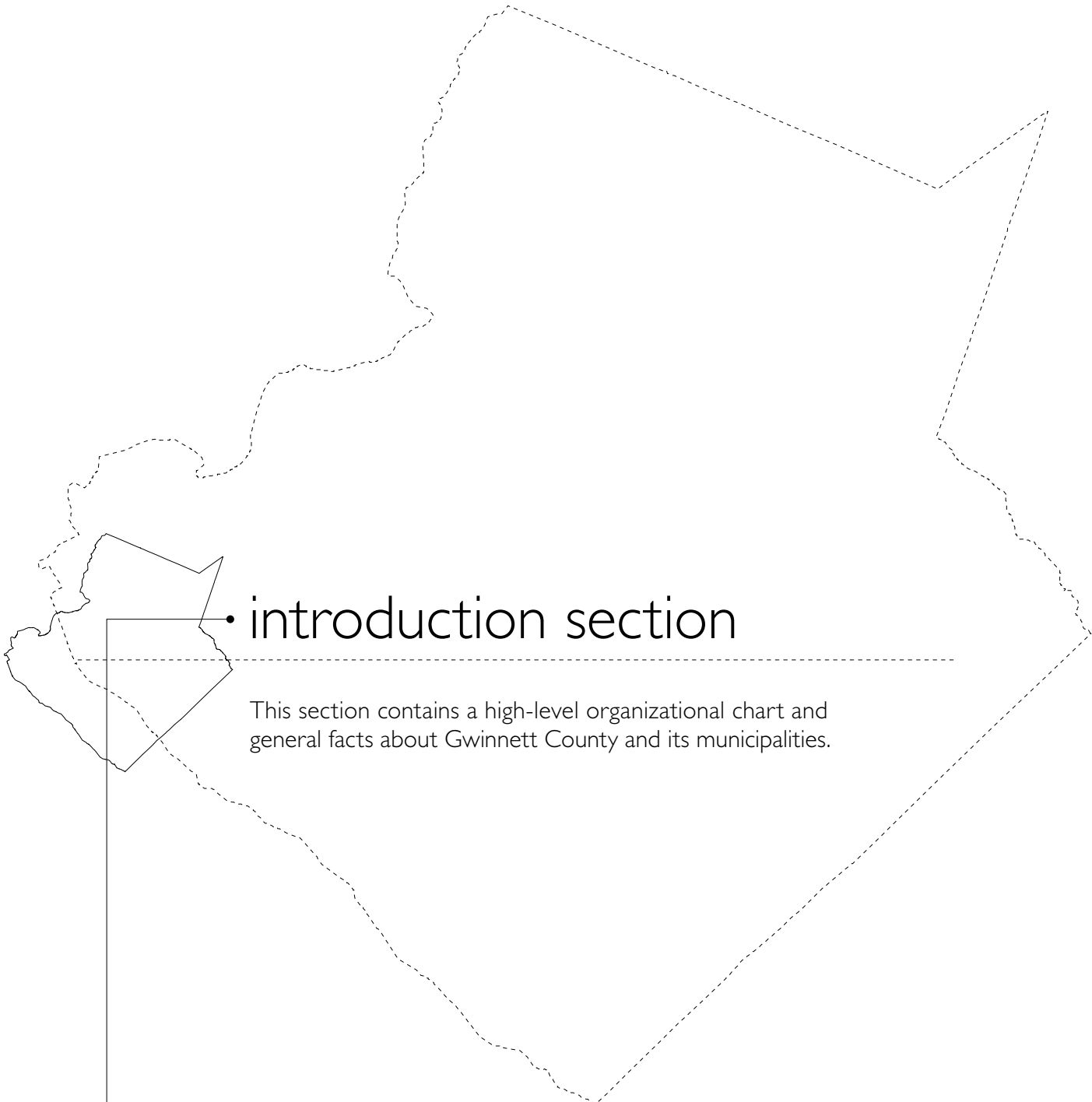
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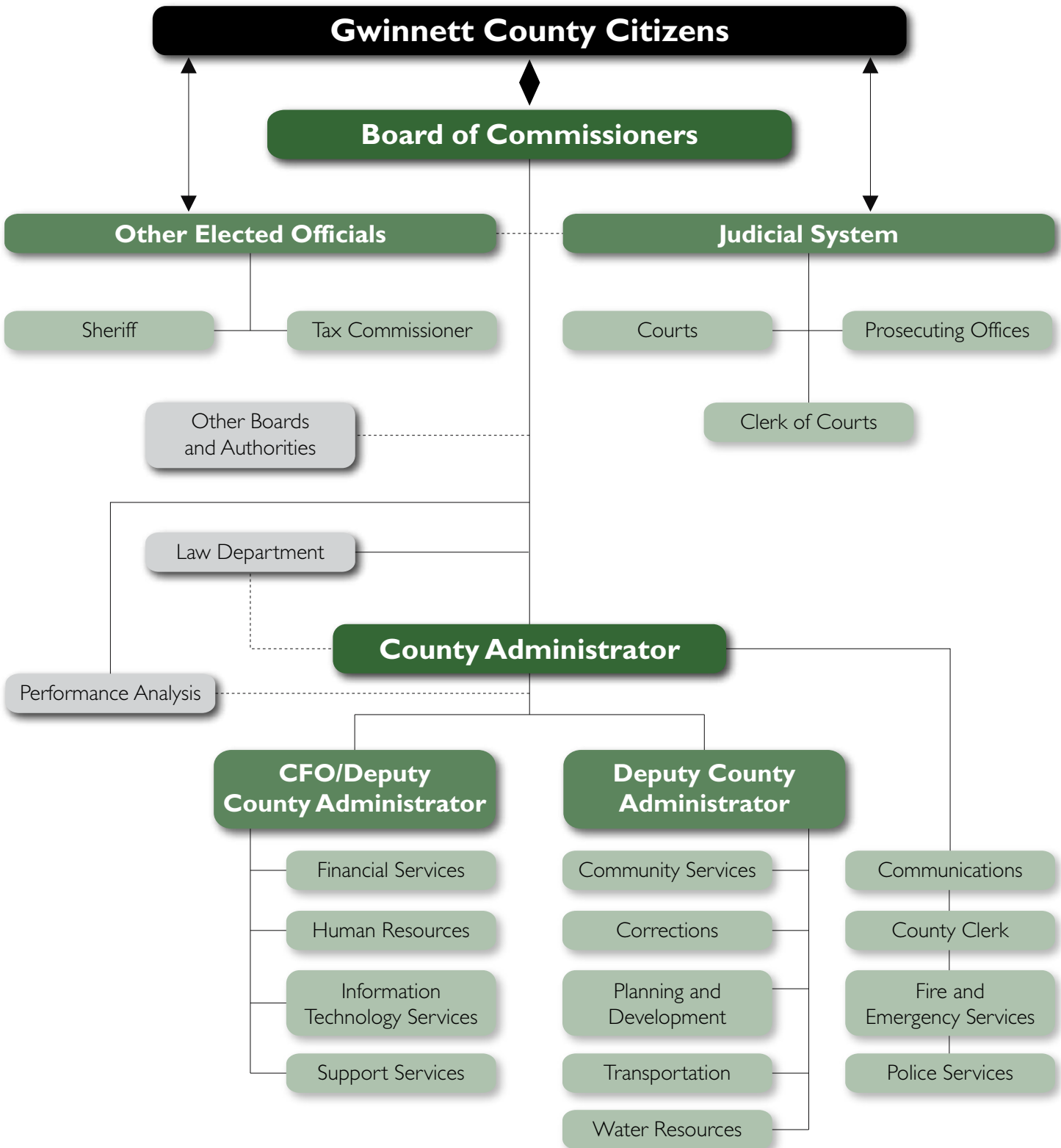
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- introduction section

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

Gwinnett County Organizational Chart



County Administration/Department Directors

County Administrator
Glenn P. **Stephens**

Deputy County Administrator/CFO
Aaron J. **Bovos**

Deputy County Administrator
Vacant

County Attorney
Karen **Thomas**

Community Services
Phil **Hoskins**, Director

Corrections
David **Peek**, Warden

Financial Services
Maria **Woods**, 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** (*retiring Spring 2011*)
Richard **Steele**

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 II**
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 **Waller**

Recorder's Court Judges
Michael **Greene**, Chief Judge
Patti **Muise**
Rodney S. **Harris**

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

Court Administrator
Philip M. **Boudewyns**

Government Finance Officers Association Statement

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget Presentation to Gwinnett County, Georgia for its annual budget for the fiscal year beginning January 1, 2010.

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

According to the most recent Census number, in 2010, Gwinnett's population was estimated at 805,321. Based on projections, Gwinnett is expected to reach nearly one million by the year 2026.

Public Safety

Gwinnett County's Department of Police Services is a nationally accredited agency with an authorized strength of 759 sworn officers, supported by 307 non-sworn employees providing law enforcement services to the county.

The Department of Corrections operates the Comprehensive Correctional Complex, an 800-bed prison facility that contains 512 beds for state and county inmates classified as minimum or medium security. This complex also contains 288 work release beds for non-violent criminal offenders sentenced to part-time incarceration and parents who habitually fail to pay court-ordered child support. The correctional complex is the only government-owned prison in Georgia that is nationally accredited.

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 844 well-trained men and women. Fire stations are strategically located to provide quick response times for fire, medical, and other emergencies. In fall 2010, Fire Station 18 was relocated to Hamilton Mill; new fire stations 29 and 30 opened in Buford and Loganville, respectively.

Transportation

Gwinnett County's infrastructure includes more than 2,750 miles of roads, which include more than 660 signalized intersections. The 2011 Capital Budget and 2011 – 2016 plan for the Transportation Capital Improvement Program (CIP) totals over \$259 million.

Construction continues on the Sugarloaf Parkway Extension from SR 20/Grayson Highway to SR 316/University Parkway, east of Lawrenceville. Construction of Section Two (New Hope Road to Martins Chapel Road) was completed and opened to traffic on December 14, 2010. Construction on Sections Three A and Three B (Martins Chapel Road/Bramlett Shoals Road to SR 316/University Parkway) began in 2010 and is anticipated to be open to traffic in 2012.

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

Gwinnett County Transit operates local bus service Monday through Saturday. Sixty-three 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 2010, the Transit system transported more than 2.1 million riders on express and local buses.

Education

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 2010-2011 was approximately 161,000 including students in 77 elementary schools, 25 middle schools, 19 high schools, and nine other educational facilities. The average cost to educate a student is \$7,638 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. Averages of 119,990 students are transported twice daily. In fiscal year 2011, the total budget is \$1.76 billion dollars.

Gwinnett County Public Schools was the recipient of the 2010 Broad Prize through The Eli and Edythe Broad Foundation. As the winner of the largest education award in the country, Gwinnett County Public Schools will receive \$1 million in college scholarships for its high school students. This annual award honors large urban school districts that demonstrate the strongest student achievement and improvement while narrowing achievement gaps between income and ethnic groups. The money goes directly to graduating high school seniors for college scholarships.

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, and Georgia Gwinnett College.





Georgia Gwinnett College opened its doors as a four-year college in fall 2006. Prior to that, the College only offered a two-year associate degree. The first Georgia Gwinnett College graduation was held in June 2008. By Fall 2011, enrollment is estimated to be in excess of 8,000.

In May 2008, The University of Georgia moved its Gwinnett programs from the campus it shared 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.

Established in 1935, the Gwinnett County Library System has grown to 15 full-service branches. Construction of the most recent library branch, Hamilton Mill Branch Library, began in 2008 and opened in 2010. It was the County's third "green" building. After receiving the Building of America Gold Medal Feature, the library was recognized by the Georgia chapter of the U.S. Green Building Council with an Honorable Mention for Excellence in Sustainability.

Business Environment

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 22,165 occupation tax certificates (business licenses) in 2010. 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.

For nearly 30 years, Gwinnett has been a major retail center. It became home to Gwinnett Place Mall in 1984, the Mall of Georgia in 1999, and Discover Mills in 2001. In addition to being a retail center, Gwinnett is also a high-tech hub.

According to the Gwinnett Chamber, Gwinnett is one of the Southeast's leading high-tech hubs. A leading research and development center, is linked to the top six research colleges and universities in Georgia, and is home to more than 850 manufacturers, 1,300 high-tech companies, 275 bioscience-related and 375 international firms. Gwinnett is home to more than 10 percent of the total metro Atlanta high-tech companies and seven of the region's top 25 high-tech employers operate facilities in Gwinnett.

Home to FORTUNE 1000 companies and leading metro Atlanta's job creation for the past five years, Gwinnett and the Atlanta region have been named America's "Hottest Cities for Business Relocation and Expansion" by Expansion Management Magazine, KPMG's "Least Expensive City to do Business" and among *Site Selection Magazine's* "Top Ten Metros." Additionally, Gwinnett's activities captured the attention of *USA Today* in a story titled "Suburbs get urban makeover" acknowledging Gwinnett as a national leader in capitalizing on new urbanism.

With extensive research complete, the Gwinnett Chamber of Commerce along with partners in government, education, healthcare, and business are readily implementing Gwinnett's Community and Economic Development Plan known as Partnership Gwinnett. The plan will serve to create over 65,000 new jobs and \$5.8 billion in new net wealth in Gwinnett over the next five years.

The vision is that Gwinnett will be known as an inclusive community where businesses thrive and residents maximize their potential through world-class schools, opportunities for life-long learning, a vibrant economy, diverse partnerships, and a superior quality of life.

Recreation and Arts

Gwinnett Parks and Recreation offer award-winning parks and leisure activities year round to the young and young at heart citizens of Gwinnett County. From a stroll on a trail, to playing a sport, to learning how to swim, to exploring the past and enjoying Gwinnett County history, to a fitness or pottery class, to a horseback or bike ride; there is something for everyone. They also offer facility rentals and partner with Gwinnett's 27 volunteer youth athletic associations to offer sports such as baseball/softball, basketball, cheerleading, football, soccer, roller hockey, and the newest sport, lacrosse. In 2010, Gwinnett Parks and Recreation offered over 6,500 classes, summer camps, and special events.

Gwinnett County Parks and Recreation operates 44 parks and facilities that include: 153 sports fields, 51 tennis courts, 31 multi-purpose sports courts, two indoor and seven outdoor leisure pools, four indoor competition pools, three indoor instructional pools and one outdoor pool, five dog park areas, six cultural/historic sites, over 100 miles of trails, skate complexes, playgrounds, picnic areas, pavilions, fishing lakes, and more. In 2010 Freeman's Mill Park, the newest park along the banks of the Alcovy River, including a unique playground that replicates a gristmill, picnic pavilion, half-mile multi-purpose trail, parking, and restroom facilities as well as the historic Freeman's Gristmill, was opened to the public.

Gwinnett County continues to place a high priority on greenspace, as well as active and passive park land. As of 2010, the total parkland acreage grew to 8,988 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 onsite parking make a visit to any of these facilities enjoyable.

A 50,000-square-foot exhibit hall anchors the Convention Center. This facility also has 23 meeting rooms that can accommodate up to 1,000 attendees. The Grand Ballroom is also located in the Convention Center and is a spacious 21,600 square feet. The Arena continues to be home to the Gwinnett Gladiators of the East Coast Hockey League and the Georgia Force of the Arena Football League. Included in the facility design are 36 corporate suites, wider seats, high-end sound, and versatile lighting. This facility is a popular venue for family shows, sporting events, music concerts, and many other types of entertainment. A parking deck was added to the facility in 2009 providing 950 additional spaces for patrons.





The Triple-A affiliate of the Atlanta Braves, the Gwinnett Braves moved from Richmond, Virginia, to Lawrenceville in 2008. Coolray Field is a state-of-the-art stadium seating more than 10,000 fans, which opened in April 2009. The opening of Coolray Field has generated more than 400 jobs in the county. In its inaugural season, the team welcomed more than 400,000 fans and it continues to be a popular venue to this day. The Gwinnett Braves have given back to the community by donating more than \$155,000 to local non-profits as a result of fundraisers. This amount includes monthly grants through the Atlanta Braves Foundation as well as memorabilia and tickets which have been provided to the community. In 2011, there are several outdoor concerts series planned for the stadium, including the Willie Nelson Country Throwdown Tour and the Boston Pops, featuring Kenny Loggins.

Healthcare

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, and skilled nursing services along with diagnostic and ambulatory surgical services. Specialized services include a Level II Trauma Center, a Level III Neonatal Intensive-Care Unit 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.

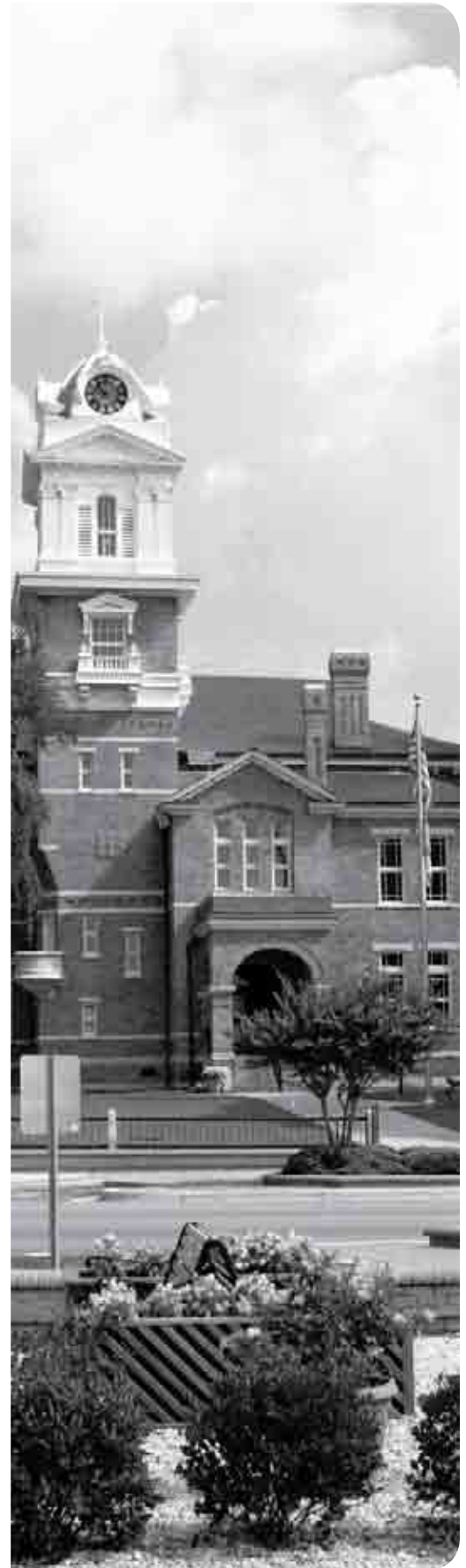
Gwinnett County Health and Human Services supports the needs of residents through coordination with private and public organizations. It participates in the planning of the Gwinnett Coalition for Health and Human Services, provides services to Gwinnett's senior citizens, develops and manages one-stop 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

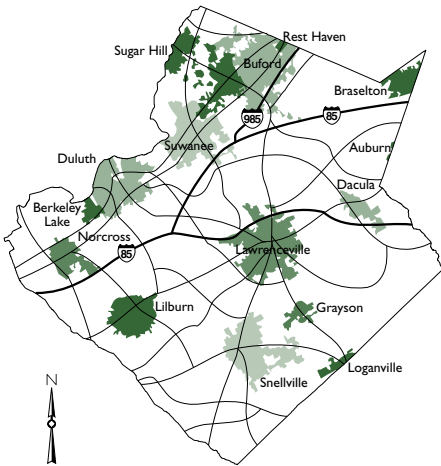
Built in 1885 and renovated in 1992, the Historic Courthouse is located on the square in downtown Lawrenceville and is open for tours Monday through Friday. County offices were housed in this facility until 1988. This building serves as a public museum and meeting facility for citizens and civic organizations. 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 to 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 2010, there were an estimated 805,321 people who called Gwinnett home.

POPULATION	
April 1, 2010 Estimate	
<i>(Source – U.S. Census Bureau)</i>	
Auburn	209*
Berkeley Lake	1,574
Braselton	2,973*
Buford	11,279*
Dacula	4,442
Duluth	26,600
Grayson	2,666
Lawrenceville	28,546
Lilburn	11,596
Loganville	2,474*
Norcross	9,116
Rest Haven	32*
Snellville	18,242
Sugar Hill	18,522
Suwanee	15,355
Unincorporated	651,695

* Population within Gwinnett County

Auburn – Located on U.S. 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 northern most 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 is one of Gwinnett’s early leaders and his home served as a temporary first courthouse.

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

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

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

Lilburn – In 1892 a railroad stop known as the town of McDaniel developed. Changing to Lilburn in the early 1900s, this city is 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 listed in the U.S Register of Historic Places.

Rest Haven – Incorporated in 1940, Rest Haven is 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. It is located on U.S. Highway 78 in the southeastern corner of the county.

Sugar Hill – This town’s name came from a freight wagon traveling down a steep hill. In the 1800s, the wagon spilled 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 developed as a railroad stop, Suwanee was officially founded in 1837 with the establishment of the post office.



• 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 2011; 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 4, 2011

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

It is my privilege to present the 2011 fiscal year budget and financial plan as adopted by the Gwinnett County Board of Commissioners on January 4, 2011. This comprehensive document is the result of Citizens, Elected Officials, Constitutional Officers, Administration, and County Staff working together to prepare a financial plan which maintains the long-term goals and high standards of service to the community.

Budget at a Glance

This budget has been developed within the framework of the County’s five-year financial plan. The total budget, including capital funds, is \$1,314,929,720. The operating budget is \$977,570,780 with a capital budget of \$337,358,940. The 2012 – 2016 Capital Plan is \$1,127,373,854.

The following table shows the history of the budget each year for the last five years:

Year	Operating Budget	% chg.	Capital Budget	% chg.	Total Budget	% chg.
2011	\$977,570,780	-3.2%	\$337,358,940	-39.1%	\$1,314,929,720	-15.9%
2010*	\$1,009,505,025	13.1%	\$553,772,270	-16.9%	\$1,563,277,295	.03%
2009*	\$892,446,092	2.2%	\$666,590,687	-13.9%	\$1,559,036,779	-5.4%
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%

*Reconciliation Budget

In this challenging economic time, the 2011 budget process focused on: maintaining the delivery of core services; no new or expanded programs unless mandated by state legislation; implementation of **Engage Gwinnett** recommendations; and evaluation of programs and services provided in an effort to reduce cost, streamline operations, and gain efficiencies and effectiveness.

The 2011 Operating Budget represents a decrease of \$31,934,245 or 3.2 percent over FY2010 Reconciliation Budget. Major items are summarized as follows:

- Reduced library system funding by \$2.8 million
- Reduced subsidies made to external agencies by \$1 million
- Reduced the Stormwater operating fund by \$5.8 million. This is primarily due to a decrease in contributions to the Stormwater Renewal and Extension Fund
- Decrease of \$7.7 million in the Recreation fund due to use of one-time revenue for other post-employment benefits accrued liabilities
- Decrease of \$1.1 million in the Detention Center General Obligation Bond fund which is related to debt payments
- Increase of \$1.7 million to implement Senate Bill 346 (SB346) requirements, primarily impacting the Clerk of Court and Financial Services (Tax Assessor Division)
- \$1 million increase for the Chairman of the Board special election
- Increase in the Water and Sewer Operating Fund of \$5.5 million due to increased cost for chemicals, professional services, and utilities

- Increase of \$5.2 million in the Local Transit Operating fund. The increase is primarily due to an increase in the transit system management contract and funding expenses previously paid for with one-time stimulus funding allocations
- Decrease of \$9.9 million in reserves/contingencies
- Decrease of \$9.1 million in contributions to other funds

The fiscal year 2011 Capital budget decreased \$216,413,330 or 39.1 percent from the fiscal year 2010 reconciliation budget. Several projects, such as Yellow River WRF and Crooked Creek WRF improvements were budgeted in 2011, but many of the projects funded with 2001 and 2005 Special Purpose Local Option Sales Tax dollars were completed during the 2010 fiscal year.

As part of the process of expanding and improving the Yellow River Water Reclamation Facility, construction began in 2007, and is on schedule to complete in 2012.

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 and is scheduled for completion in 2013. A smaller construction project was completed at Crooked Creek to provide additional aeration capacity to treat higher influent loading.

The Budget Process

The Budget Process is the basis for deciding the allocation of resources among various competing alternatives. The budget becomes the basis for implementation of the plan for the government. Georgia law requires each unit of local government to adopt and operate under a balanced budget. A budget ordinance or resolution is balanced when the sum of the estimated revenues and appropriated fund balances or net assets equals appropriations.

The Gwinnett County budget process provides the basis for all stakeholders to understand the expected results and for policymakers to make decisions in a more informed manner. In light of the economic downturn, the Business Planning Process described below provides the framework needed to appropriately plan for and respond to reductions in expenses and revenues.

Business Planning Process

The County's Business Planning Process connects strategy and core services to the budget and the decision making process.

The budget is the annual financial plan resulting from the business planning process. During the business planning process each department examines their services to determine if the services are:

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

This process provides the basis for all stakeholders to understand the expected results and for policymakers to make decisions in a more informed manner. In light of the economic downturn, the Business Planning Process provides the framework needed to plan for reductions in expenses and revenues.

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. The County appreciates the hard work, effort, and dedication of the volunteer members of **Engage Gwinnett** throughout this ongoing process. The final report and documented actions taken by the County can be reviewed at www.engagegwinnett.com.

Triple AAA

Gwinnett continues to garner AAA credit ratings from all three rating agencies. The triple AAA rating was acquired in 1997 and the County has maintained this rating since 1997. 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.

Conclusion

The 2011 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 2011 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 throughout the budget process is greatly appreciated. Your dedication to effectively address the 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 thank those who have worked with us to arrive at the 2011 budget.

It is our commitment to continue to support Gwinnett County's mission – the Gwinnett County government will deliver superior services in partnership with our Community – as we address the challenges of the future.

Respectfully submitted,



Aaron J. Bovos,
Deputy County Administrator/CFO



Maria B. Woods,
Director of Financial Services

gwinnettcounty government 13

13 triple years of AAA
Achievement • Accountability • Alignment

achievement
accountability
alignment

Fitch Ratings

Moody's Investors Services

Standard and Poor's



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 2011

With our mission in mind and in pursuit of our goals, the following objectives were established for 2011:

- During these difficult financial times, the County will continue to evaluate the balanced compensation plan and make appropriate adjustments as funding permits in order to recruit and retain qualified employees.
- Preserving core services will take priority over new or expanded services.
- Implementation of Engage Gwinnett Recommendations is a priority.
- Funding programs/services mandated by state or federal legislation must be considered.
- The County will continually evaluate programs and/or services provided in an effort to reduce costs, streamline operations, and gain efficiencies and effectiveness.
- 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 operating 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 a direct benefit to users results from the 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.
- Capital improvements will be reviewed in terms of their operating impact on available financing sources across the five-year planning horizon.
- 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 N^o. 1815, the County Governing 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 owners 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 with respect to zoning and planning
- The creation or modification of boundaries of special taxing districts 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 on bonds
- The appointment of retained legal counsel and an independent County auditor, providing for their compensation

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 County's 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 as well as the County's Charter. Compliance with these laws is reflected in the budget process flowchart contained on page 30 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 Chief Financial Officer and the Director of Financial Services provide 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 is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. Internal accounting controls are designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: 1) the cost of an accounting control should not exceed the benefits likely to be derived, and 2) the evaluation of costs and benefits require estimates and judgments by management.

Beginning with fiscal year 2002, Gwinnett County follows Statement N^o. 34 of the Governmental Accounting Standards Board. In addition to the fund financial statements, governmentwide statements (including all funds) are 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 they are 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 Ordinances, 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 Ordinances, 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 other related trust funds.

Balanced budget is defined when the sum of estimated revenues and appropriated fund balances or net assets 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. Traditionally, there is an early look at revenues in April with a final forecast in June. The digest certification and property tax rate is anticipated to be finalized in the mid-late summer (July or August) each year. As a result, revenues are conservatively budgeted several percentage points below statistical forecasts and adjusted, as necessary, during a mid-year review known as the "Reconciliation" budget.

Operating expenditures are also conservatively estimated. Salary and benefit costs are based on the grade and step of current employees; other operating expenses are based on the underlying workload measures, and new facility-related costs are 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, Deputy County Administrator/Chief Financial Officer, and Director of Financial Services as prescribed within the Adopted Budget Resolution.

The annual **Reconciliation budget** 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. Tax-related 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 Water and Sewer operating fund maintains a reserve of one and one-half months of prior year expenses. The County also sets aside two months of previous years 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 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 May 2006, 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 and County-owned property damage. Auto Liability does the same specifically for damages to non-County-owned vehicles. The Workers' Compensation Fund services claims for employee exposure to on-the-job 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 December 2010. 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* below).

Gwinnett County Purchasing Guidelines	
Up to \$4,999.99	Direct placement of order at the discretion of the department head
\$5,000 – \$9,999.99	Minimum of three quotations taken by Purchasing Division personnel
\$10,000 – \$100,000	Minimum of five 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

Short-Range Issues

In 2010, the population of Gwinnett County, Georgia, was an estimated 805,321. Gwinnett anchors the northeast corner of the metropolitan Atlanta area.

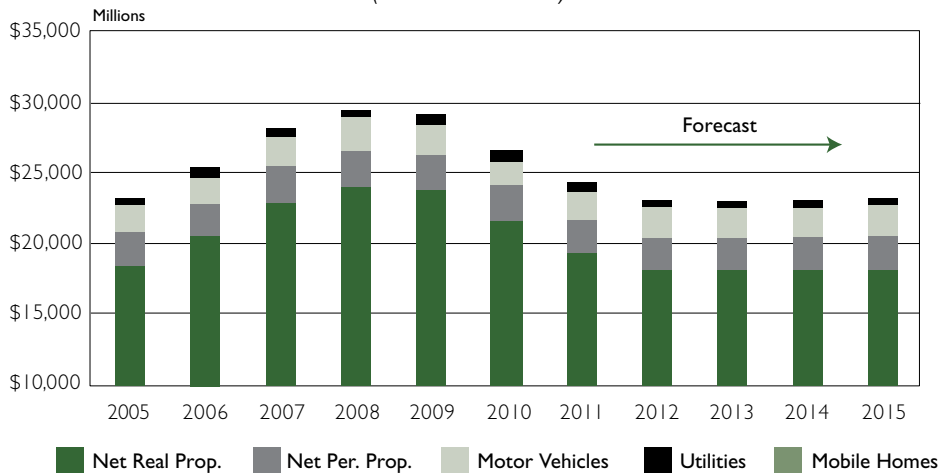
With the majority of its population living in unincorporated areas, the County provides a wide variety of services ranging from police protection to acquiring and maintaining parks and green space.

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

Overview

Declining real estate values combined with a tough economy have created budgetary challenges for Gwinnett County. Property tax is a vital source of operating revenue and declining real estate values (see table below) equates to less revenue to fund essential services. The County responded to the resulting reduction in operating revenues by making substantial services cuts and staff reductions over the past two years. Core services have been preserved where possible and no new services were added in the 2011 budget.

Historical Digest Growth
(FY2005 – FY2015)



The FY2011 General Fund budget included an \$18 million use of fund balance reserves. However, upon adoption of the budget, the Gwinnett County Board of Commissioners directed County Administration to develop a plan to eliminate the deficit. Senior staff is focused on balancing the financial plan and anticipates the deficit to be eliminated within the first quarter of fiscal year 2011.

State Mandates

During 2011, Gwinnett County was impacted by the provisions of Senate Bill 346 (SB346). This unfunded state mandate is anticipated to cost the citizens of Gwinnett County \$1,694,690 in 2011, of which \$1,384,736 is funded within the Department of Financial Services and \$309,954 is funded through the Clerk of Courts office. In addition to the financial impact, other impacts include the following:





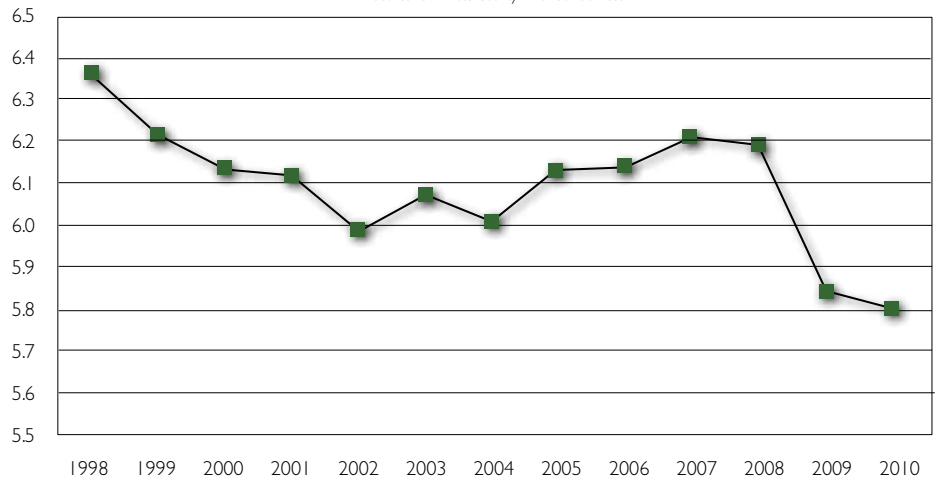
- Each property owner is required to be provided a Notice of Current Assessment – allowing the appeal process to be initiated
- Current year assessment cannot exceed preceding year purchase price (i.e., 2011 tax value cannot exceed 2010 purchase price)
- Extends appeal period to 45 days
- Establishes two new appeal processes
- Millage rate rollback calculated on Maintenance and Operations only
- Redefines installment billing

Staffing Levels

While Personal Services represents a large portion of the County’s operating budget, the ratio of authorized positions to population continues to be lower than it was 12 years ago and has declined significantly since 2008. This presents a challenge of maintaining the same level of service with fewer employees.

Ratio of Authorized Positions Per 1,000 Population

Source: Gwinnett County Financial Services



Public Safety

The Board of Commissioners continues to place an emphasis on public safety services. Keeping pace with community conditions and population growth, the 2011 budget includes two patrol dogs, an investment in an upgrade for electronic surveillance equipment and investment in hardware and software forensic recovery for the police department. Fire and Emergency Services is anticipating that the number of field inspections conducted will increase by 1,625 this year. This measure is directly related to the safety of the public through aggressive enforcement of codes and standards. During 2011, Fire and Emergency Services is also focused on heightening the public awareness of fire safety through the utilization of community education opportunities.

Correctional Services currently has twelve vacant and/or frozen positions and the status of these positions will directly impact the department’s ability to provide offender labor services and generate revenue. A project team was established to review departmental operations and services of the Department of Correctional Services. The outcome of the study may alter the department’s business plan.

Courts and Sheriff

Some of the issues facing the Courts include increased trial costs including expert witness, travel and interpreter costs, increased complexity of cases, space constraints related to courtrooms, and increased workload with limited staff.

Some of the issues facing the Sheriff include maintaining the same service levels within budget constraints, as well as, meeting state and federal mandates.

Economic Analysis

If there were one word to describe the current economic environment, it would be "cautious." Over the past one-and-a-half years, businesses have been reluctant to hire, corporations have been holding onto cash reserves, and consumers have been saving more and borrowing less.

The 2010 holiday season demonstrated a shift in consumer sentiment as national retail sales exceeded pre-recession levels. These spending levels led some to feel more optimistic about the economy. Unfortunately, some of this growth was due to higher energy prices as the price of a gallon of gas rose more than 5 percent in December, and it will continue to rise as oil hovers around \$100 per barrel. Looking forward to 2011, retail sales will be supported by the 2 percent cut in employee withholding tax, but some of that economic boost will be moderated by rising prices at the pump.

The biggest concern, however, continues to be the employment outlook – both nationally and locally. The government stimulus programs came to an end in 2010, so going forward growth will be based primarily on consumer demand, both foreign and domestic. A recent survey released by the National Federation of Independent Businesses suggests that small businesses, which employ nearly half of all private sector workers, have little reason to ramp up hiring or capital spending. Weak sales prospect and the threat of higher labor costs resulting from new health care regulations that few understand, will keep small businesses from any significant hiring.

In 2010, the average unemployment rate for Gwinnett reached an unprecedented level as it rose to 9.2 percent. However, with respect to Gwinnett employment, the county has added approximately 2,100 jobs in the first three quarters of 2010 (the latest data available). A closer look at the data shows that more than half of these jobs have been lower wage jobs and therefore the increase had a negative impact on the average wage countywide. Without economic development intervention, the types of jobs created are likely to persistently be lower wage jobs than the jobs which were lost.

Gwinnett County government has an active role with the Chamber's Partnership Gwinnett plan, a five-year community-wide strategic plan that was jointly funded by both the private and public sectors. The County, through the Partnership Gwinnett initiative, has been successful in 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 relocation of its North American headquarters to Gwinnett. Other relocations included Suniva, FedEx, and AMD.





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*
- *Solid Waste Master Plan*
- *Continuity of Operations/Continuity of Government*

As noted above, the County has completed its *2030 Unified Plan*. This 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 specific long-range goals. Examples of these include an updated *Solid Waste Master Plan*, *Wellness Program and Disease Management Plan*, *Succession Planning*, *Transit Planning Services*, an *Environmental Sustainability Program*, *Information Technology Strategic Plan*, and *Capital Asset Maintenance 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.

Continuity of Operations/Continuity of Government

Continuity of Operations (COOP) is a strategic plan that establishes policies and guidance to ensure the execution of the mission-essential functions for Gwinnett County in the event that an emergency threatens or incapacitates operations; and the relocation of selected personnel and functions of any essential facilities of Gwinnett County. Specifically, COOP is designed to:

- Ensure that Gwinnett County is prepared to respond to emergencies, recover from them, and mitigate against their impacts
- Ensure that Gwinnett County is prepared to provide critical services in an environment that is threatened, diminished or incapacitated
- Provide timely direction, control, and coordination to County leadership and other critical customers before, during, and after an event or upon notification of a credible threat
- Establish and enact time-phased implementation procedures to activate various components of the "Plan"

- Facilitate the return to normal operating conditions as soon as practical, based on circumstances and the threat environment
- Ensure that the COOP plan is viable and operational and is compliant with all guidance documents and best practices
- Ensure that the COOP plan is fully capable of addressing all types of emergencies or "all hazards" and that the mission-essential functions are able to continue with minimal or no disruption during all types of emergencies

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 2011 CIP includes funding for Fire Services capital needs through SPLOST programs. Due to the county's growth, a long-range issue exists in increasing the number of stations from 31 to 34 by 2014.

Population growth creates service delivery issues for Police Services as well. Some of the long-range challenges related to Police include maintaining the same level of services with a declining revenue stream. The County in its commitment to Public Safety includes funding for the following in the Capital Improvement Program for 2011:

- Improvements to the Police Headquarters – \$803,642
- Emergency Communication/Other equipment – \$1,493,578
- Police Vehicles and Equipment – \$3,398,500
- Tactical Shoot House – \$1,561,721

Asset Management

Over the past few years, the Department of Water Resources has developed an asset management approach to making business decisions, becoming an industry leader in its ability to make appropriate decisions based on risk, life cycle costs, and value to our customers. This approach enables the utility to plan, acquire, maintain, operate, rehabilitate, replace and dispose of infrastructure assets in the most cost effective manner, providing the required level of service for present and future generations.

Numerous programs and initiatives to support this program are in various stages of development and implementation, most notably the development and implementation of computerized work order/asset management systems. These systems will facilitate the collection of important infrastructure data which can be analyzed and assessed to aid in making critical operating and capital investment decisions.

Economic Analysis

Going forward, there are still lingering questions in the minds of consumers and businesses, but economic activity is starting to slowly pick up. The biggest risk to this very anemic national recovery will likely be the performance of state and local government budgets. In 2011, the ripple effect through the economy is likely to create an unprecedented strain on state and local budgets with the results being large spending cuts, layoffs, or possibly tax increases. Regardless of which method governments choose to resolve their financial woes, these factors threaten the weak economic recovery as governments reduce spending and employees face layoffs. The broad deterioration of household personal finances including declining home values will likely continue as households again shift priorities from spending to savings.





Gwinnett's high-tech economic base and strength in logistics and distribution should prompt recovery earlier than most. One of the bright spots in the local economy has been the tourism sector, which has posted double digit rates of growth on a year-over-year basis for eight of the past twelve months. 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 late 2011.

While the many successes of the past several years and the community-wide strategic plan for economic development 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.

Engage Gwinnett

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.

A citizen-led initiative, **Engage Gwinnett** (Citizens Committee for the Future of Gwinnett County) 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. The County appreciates the hard work, effort, and dedication of the volunteer members of **Engage Gwinnett** throughout this ongoing process. The final report and documented actions taken by the County can be reviewed at www.engagegwinnett.com.

Below is a list of some of the actions taken by Gwinnett County as a result of Engage Gwinnett's recommendations:

1. Health and Human Services staff is working towards increasing funding through other grants and foundations and increasing the number and services that professional volunteers are able to provide.
2. No "new" branch libraries are identified in the current capital program. The capital plan does include consideration of renovations/expansion/other improvements/ and replacements for several branch libraries with SPLOST funds. Renovations will be completed in such a manner as to result in more efficient facility operations.

3. The 2011 budget included a 15 percent or \$2.8 million reduction in the contribution to the library system. Also, there has been a 25 percent increase in the number of volunteer hours in 2010 and this effort will remain a focus in 2011. To date in the library's fiscal year (July – June), 18,102 hours of volunteer service have been logged. This equates to 3,620 hours per month and shows a 69 percent increase over fiscal year 2010.
4. Gwinnett County is recovering more of the operating costs for the active recreational facilities. Additional revenue increases of over \$200,000 have been identified for 2011 to further help with operational costs, of which \$150,000 is lighting expense reimbursement from the Youth Athletic Associations.
5. Gwinnett County is outsourcing recreational services for 2011 in adult athletics, tennis, and sports tournaments which resulted in the elimination of 2 full-time parks and recreation staff positions. These reductions were included in the 2011 budget.
6. No salary increases were given in 2010, and none are planned for 2011.
7. Gwinnett County entered into a contract with a private vendor in 2010 to identify non-licensed and non-compliant businesses operating in the county. This vendor has been successful in finding approximately \$1 million in revenue owed to the County.
8. The Department of Transportation is looking at more black and white printing and has increased electronic communications such as Facebook and Twitter, particularly regarding incidents and notifications.
9. The five-year Transit Development Plan is currently in the final stages of completion.
10. The Department of Water Resources engaged a collection agency to improve its water and sewer fee collections. Over \$1 million has been collected to date.

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 5-year information technology strategic plan during 2009, which included a 1-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 4,823 total authorized positions that are distributed among over 40 remote locations. The Gwinnett Justice and Administration Center (GJAC) is the largest single location. The Department of Information Technology Services has the largest concentration of technology related employees with 111 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.

Some of the 2011 budget and beyond issues include:

- Completion of the technical upgrade of our SAP Enterprise Resource Planning solution, planned for completion in 2012
- Enhance Disaster Recovery capabilities at the 911 Data Center
- Continuation of the Criminal Justice Information System (CJIS)
- Complete upgrade of the Gwinnett Justice and Administration Center telephone system to Voice of Internet Protocol (VoIP)

Leadership and Succession Planning

To further identify leadership talent within our organization, Gwinnett County is committed to succession planning. 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 are prepared to qualify for the targeted positions. The Department of Human Resources continues to monitor the departmental succession plans and works with departments to increase the management bench strength. This strategic planning tool assists County leaders in a changing workforce.

Environmental Sustainability Program

In 2009, the Gwinnett County Board of Commissioners established environmental sustainability as 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. 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 the U.S. Environmental Protection Agency and the U.S. Dept. of Energy that promotes energy efficient practices and products.

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

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. The 2030 Gwinnett County Water and Wastewater Master Plan lays 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.

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, a District Court Judge ruled that drinking water supply is not a Congressionally-authorized use of 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
- Appealing the District Court's decision

A recent decision by a three-judge panel of the 11th Circuit Court of Appeals 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, which is occurring today at an estimated 35 mgd.

Water reclamation, or the treatment of wastewater, is another area that requires extensive long-range planning. The wastewater treatment facilities of the System (the "Sewerage System") comprise five Water Reclamation Facilities ("WRFs") that are wholly owned by the Water and Sewerage Authority and contractual treatment capacity in one other WRF. A minor treatment facility was taken out of service in August 2009. Total permitted treatment capacity currently available to Gwinnett County is 97.5 mgd.

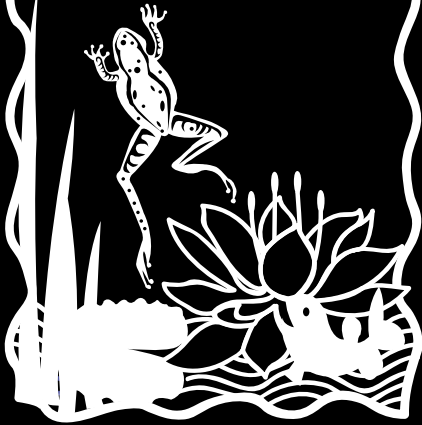
Water and wastewater system planning is not limited to water treatment plants and water reclamation facilities. The CIP includes numerous projects to expand, improve, maintain, and rehabilitate the water and wastewater collection, storage, and distribution systems.

Some of the Water and Wastewater budget issues for 2011 and beyond:

- 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.
- Continue the replacement and upgrade of the Yellow River Water Reclamation Facility that will consolidate the treatment capacity in the Ocmulgee Basin to one plant, improve operating efficiency and reduce the pollutant load to the Yellow River.
- Continue the replacement and upgrade of the Crooked Creek Water Reclamation Facility in order to accommodate current design flows and meet permit limits. Additionally, this project will help the facility prepare for future capacity requirements.
- 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.
- 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.
- 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.



save
gwinnett's
streams



gwinnettcounty
Department of Water Resources
Stormwater Management

- Continue to improve stormwater management by repairing and replacing aging stormwater infrastructure, establishing the 100-year floodplain elevations, maintaining the Geographic Information Systems (GIS) stormwater infrastructure inventory, and designing and implementing flood control structure upgrades, as required by the State.
- Revise and expand the County's water conservation program and update the fiscal proforma in conformity with conservative demands.
- Plan, propose, and implement fair and equitable water, sewer, and stormwater rates including system development fee structures that will ensure and maintain the economic stability of the enterprise funds for which the department is responsible.
- 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.
- Continue watershed protection efforts with best management practices installation, maintenance and operation to return stream segments to compliance with water quality standards and maintain compliance with NPDES permit conditions.
- 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.
- Operate and maintain wastewater reclamation and water filtration plants in compliance with permits with energy and chemical cost optimization.

Transportation

The purpose of the Comprehensive Transportation Plan (CTP) is to inform Gwinnett County officials and its citizens 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 examined 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 2010, the County completed a short-range Transit Development Plan which identified the 2009 – 2010 service reductions to address the budget deficit and set the transit service levels at a sustainable level for 2010 – 2014. The short-range planning effort was developed within the context of the CTP.

Some additional long-range issues related to Transportation that Gwinnett County faces in 2011 and beyond include the following:

- Continue construction on nine stimulus projects in Gwinnett in association with the Georgia Department of Transportation
- Continue implementation of the new Advanced Traveler Information System (ATIS)
- Continue feasibility study of the proposed Ronald Reagan Parkway extension
- Complete, update, and implement the Transit Development Plan
- Continue construction of the Sugarloaf Parkway extension from Martins Chapel Road/Bramlett Shoals Road to the new interchange with State Route (SR) 316
- Continue design on two Diverging Diamond Interchanges (DDI) – (I-85 at Pleasant Hill Road and Jimmy Carter Boulevard) with the Gwinnett Place CID and Gwinnett Village CID
- Begin land acquisition for SR 20 North
- Maximize Transit efficiencies with additional service and revenue
- Program and construct Economic Stimulus Projects





Community Services

Gwinnett County's long-range planning efforts were recognized once again in 2010 when Gwinnett County Parks and Recreation was ranked as the number one park agency in the State by the Georgia Recreation and Parks Association (GRPA).

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 on-going 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.

Some of the long-range challenges related to Community Services include the following:

Health and Human Service Subsidies: 2011 allocations for several agencies were reduced by up to 50 percent. These reductions will directly effect services to citizens. In general, community needs continue to outweigh funding for Health and Human Service agencies. These services include mental and physical health services, family and children services, housing, senior services and others.

Parks and Recreation: The tax digest for the Recreation Fund has decreased by approximately 18 percent since 2008. Therefore, the programs/services provided through Parks and Recreation were reduced to balance available resources. Limited and declining funding will continue to challenge Parks and Recreation's ability to maintain current facilities, and provide programs and services. The development of an asset management program will assist in the management of parks and recreational resources.

Note: The Recreation millage is capped at one mill. Additional reductions in 2011 may also be necessary.

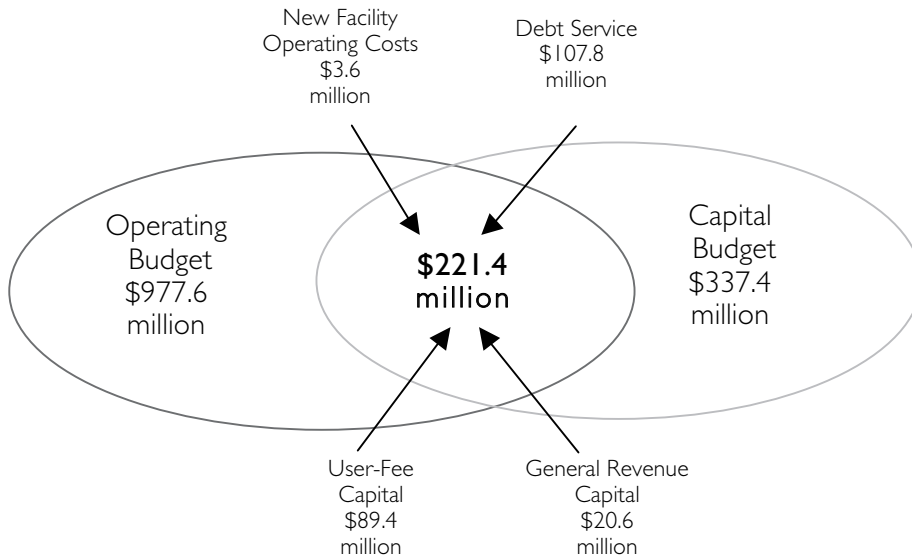
Public Library: County funding for the Public Library was reduced by 15 percent in 2011. This will result in changes to the current library services.

Senior Services: The percentage of Gwinnett County's senior citizen population (ages 60 and up) is expected to double from 2010 to 2030. This increase, along with expected decreases in state and federal funding, will affect the County's ability to provide Senior Services at existing levels of service. In 2011, Senior Services will focus on providing services but is also challenged with increased demand and "waiting lists" for services. The partnership with the Friends of Gwinnett County Senior Services is important to raise additional funds for Senior Services.

Volunteer Services: The Department of Community Services has challenged its operating divisions to further enhance services and reduce costs through the utilization of community volunteers. Building and maintaining a strong sustainable community volunteer program is a goal for the future.

Relationship Between Operating and Capital Budgets

In 2011, total expenditures of \$1.3 billion include \$221.4 million or 16.8 percent for capital infrastructure development including \$107.8 million in debt service, \$20.6 million in general revenue-financed capital expenditures, \$89.4 million of user fee-financed capital expenditures, and \$3.6 million of initial operations and maintenance costs related to new facilities as reflected in the diagram and table below.



2011–2016 Initial Operating Impact of Capital Facilities on the General Fund

The only project with initial operating costs affecting the 2011 budget is Fire Station 31. Although some start up costs are one-time, most continue to impact operating expenses in subsequent years. Capital projects with significant operating impacts have been eliminated or delayed due to the County’s goal to fund existing service before expansion occurs.



Budget Process

Georgia law requires each unit of local government to adopt and operate under a balanced budget. A budget ordinance or resolution is balanced when the sum of the estimated revenues and appropriated fund balances equals appropriations. Arriving at a balanced budget that will allow Gwinnett County to provide necessary services for all of its citizens is an enormous task that involves a lot of time by dedicated County elected officials and staff members.

The Budget Process is the basis for deciding the allocation of scarce resources among various competing alternatives. The budget becomes the basis for the implementation of the plan for the government. Typically, the annual budget process begins early in the year, many months before the first recommendation is made to the Board of Commissioners.

The 2011 Budget Process was no different in this regard. As the economic conditions have continued to deteriorate, the County has relied upon its budget process as an integrated planning process with the County's 2030 Unified Plan, as well as the Business Planning Process. The quality of the County's Unified Plan has received both state and national recognition with awards from both the Georgia Planning Association as well as the American Planning Association, respectively.

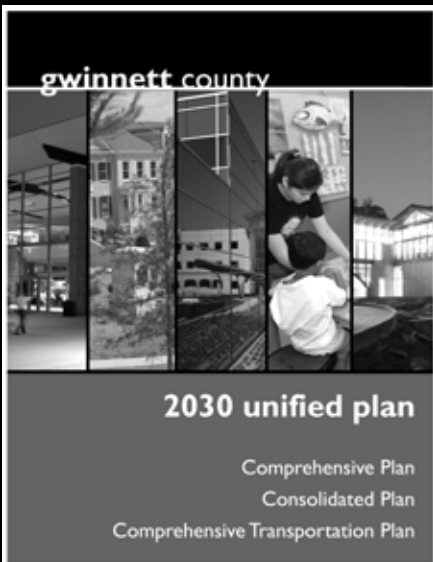
The County's *2030 Unified Plan* encompasses the following themes:

- Maintaining economic development and fiscal health
- Fostering redevelopment
- Maintaining mobility and accessibility
- Providing more housing choices
- Keeping Gwinnett a preferred place

In developing the 2011 budget, County Administration continued the Business Planning Process (BPP) that was established in 2009, directing departments to develop cohesive business plans that produce citizen-driven outcomes. The Business Planning Process connects strategy and core services to the budget and decision making process. The budget is the annual financial plan resulting from the business planning process.

As Departments presented their 2011 Business Plans, several themes were present, including: 1) live within our means by cutting costs; 2) identify opportunities for additional revenues; 3) incorporate **Engage Gwinnett** recommendations; and 4) integrate the Unified Plan as part of the Budget and Business Plan Process.

The Business Planning Budget Development Process provides the basis for all stakeholders to understand the expected results of policymakers making decisions in a more informed manner. In light of the economic downturn, the Business Planning Process provides the framework needed to appropriately plan for reductions in expenses and revenues.



The prevailing thoughts that emerged during the 2011 budget planning process were: preserving core services wherever possible; adding no new services unless mandated; funding activities required by state legislation; and continuing programs to reduce costs and streamline operations. These philosophies framed the formulation of the 2011 budget.

The 2011 budget process started with a \$47.5 million deficit in the General Fund budget. Through the process, the deficit was narrowed by voluntary reductions submitted by departments (\$5.7 million), net service reductions (\$2.3 million), and incorporating the Engage Gwinnett recommendation for using part of the revenue received from the 2009 property tax increase in 2010 to balance the 2011 budget (\$15.8 million for capital; \$5 million for the Hospital Authority). In addition, there were reductions to subsidized agencies and the library. 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 the Budget Review Committee.

The budget deficit was narrowed to approximately \$18 million during the budget process. Historically, the County has demonstrated financial flexibility with the ability to both raise revenues and cut expenses. There is every reason to believe that this \$18 million will be eliminated in the first quarter of 2011.

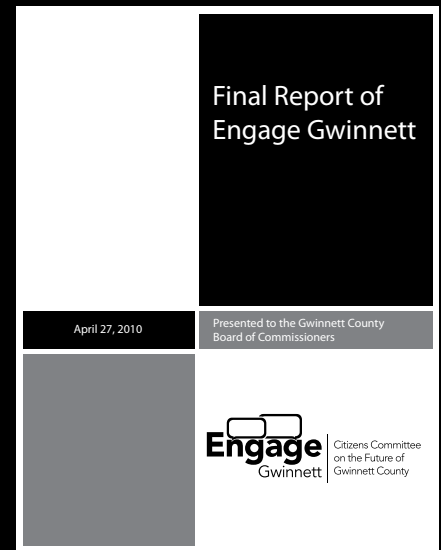
For several days in early October, the Citizen's Budget Review Committee convened which included citizen representatives, including several members who served on the Engage Gwinnett citizen committee, two additional citizens outside of Engage Gwinnett membership, the County Administrator, the Financial Services Director and key department directors. During these workshops, each Department presented their 2011 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 Vice Chairman of the Board met with senior County staff during October and November to finalize the 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, 2010, as required by County Ordinance, a 2011 proposed budget was submitted to the Board of Commissioners. 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 14, 2010, 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 budget was approved on January 4, 2011 and is presented in its' entirety with this document.





A challenge facing the 2011 budget process and future budgets relates to the condition of the digest. In 2011, Gwinnett County will continue to address the financial challenges arising from the continued economic decline and the related reduction in the ad valorem tax digest. The declining digest represents a decrease in revenue needed to fund expenses. More than one-third (36 percent) of the total revenue for all operating funds and more than two-thirds (69 percent) of the General Fund revenue is derived from property taxes. On December 1, 2009, the County approved the 2009 final millage rate, representing an increase of 2.28 mills over the 2008 millage rate. The tax bills for the increase in the 2009 millage rate were issued in March 2010. This one-time revenue billing generated more than \$50 million for the General Fund and more than \$5 million for the Recreation Fund. Due to the condition of the housing market, Gwinnett County's tax digest (40 percent assessed value) decreased by more than \$3 billion in 2010. While the County has benefitted from the increased millage rate and the one-time billing in 2010, the ad valorem digest is projected to continue to decline through at least 2012. The millage rate for 2010 was 13.25, which is 11.4 percent lower than the 1996 millage rate of 14.95.

The amount of property tax revenue is based on the size of the Tax Digest which is the total value of all property subject to taxation as determined by the Tax Assessor. Property in Georgia is assessed at 40 percent of the fair market value, unless otherwise specified by law. The economy, as well as state and local policies, impacts the size of the net digest. Gwinnett enjoyed a growing digest for many years due to factors such as population growth and increasing property values. Since 2008, the digest began to decline as the economy impacted property values and growth slowed. The amount of property tax revenue is also based on the tax rate (or millage rate), which is set annually by the Board of Commissioners. The Board of Education and the governing authority of municipalities also establish tax rates based on the property values. A tax rate of one mill represents a tax liability of \$1 per \$1,000 of assessed value. These rates represent the amount required to fund planned expenditures divided by the net digest.

Similar to other areas of the country, the real estate market has slowed in Gwinnett County. New property tax law effective for 2011 will require adjusting the tax appraisal values to the maximum of the 2010 purchase price for many of the properties which changed ownership in 2010. Staff projections are indicating a loss in taxable value around 8 percent. With the reduction in assessed value, the County may find itself considering a millage rate which would allow the County to remain revenue neutral.

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. Please 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 year-to-date experience in regard to both revenues and expenditures. The adoption of the Budget Reconciliation is done in conjunction with, more or less, 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 2011 Budget.

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

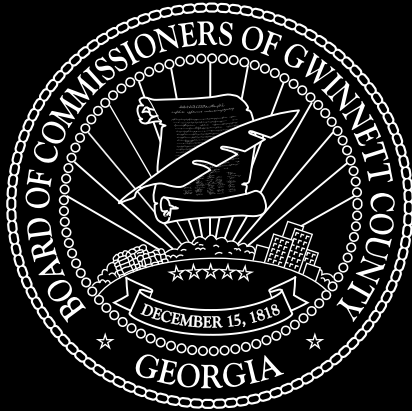
FY 2011 Resolution Amounts

Operating Budget		Capital Budget		
	FY 2011	FY 2011	FY2012-2016	
Tax-Related Funds		Tax Related Funds		
General	\$ 448,582,708	Capital Project	35,103,017	109,235,442
G.O. Bond (1986)	8,776,881	Vehicle Replacement	12,191,095	28,375,022
G.O. Bond Detention Center	5,895,003			
Recreation Fund	30,403,825			
Speed Humps	115,093			
Street Lighting	6,871,716			
Total Tax Related	500,645,226	Total Tax Related	47,294,112	137,610,464
Special Use Funds		Special Use Funds		
Corrections Inmate Welfare	139,882	SPLOST (2001)	4,635,000	-
Crime Victims Assistance	1,241,558	SPLOST (2005)	46,674,206	9,214,426
DA Special Operations	182,500	SPLOST (2009)	128,551,273	382,760,662
E-911	11,727,252			
Police Special Investigation	2,295,313			
Sheriff Inmate Store	361,508			
Sheriff Special Operations	700,000			
Stadium Operating	2,158,476			
Tourism	10,556,920			
Tourism Sustainability Fund	4,834,167			
Tree Bank Fund	36,692			
Total Special Use	34,234,268	Total Special Use	179,860,479	391,975,088
Enterprise Funds		Enterprise Funds		
Airport	851,250	Airport R & E	-	758,038
Local Transit	10,523,956	Stormwater R & E	23,649,667	99,289,795
Solid Waste	39,689,510	Transit R & E	1,993,944	3,867,844
Stormwater Operating	30,470,250	W & S R&E/Bond	84,560,738	493,872,625
Water and Sewer Operating	265,217,000			
Total Enterprise	346,751,966	Total Enterprise	110,204,349	597,788,302
Internal Service Funds				
Auto Liability	1,000,811			
Fleet Management	6,250,122			
Group Self-Insurance	55,855,390			
Risk Management	7,099,418			
Vehicle Purchasing	21,000,000			
Workers' Compensation	4,733,579			
Total Internal Service	95,939,320			
Total Operating Funds	\$ 977,570,780	Total Capital Funds	\$ 337,358,940	\$ 1,127,373,854

R & E = Renewal and Extension

SPLOST = Special Purpose Local Option Sales Tax

Grant funds are not included in this schedule.



Budget Resolution

A RESOLUTION ADOPTING A BUDGET FOR THE FISCAL YEAR 2011 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 2011 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 2011 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 2011 Budget 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, it appears unlikely that negative economic pressures on revenues will be reversed soon, and

WHEREAS, the Board of Commissioners is mindful of the Engage Gwinnett recommendations and the input provided by the members of the Chairman's Review Committee, and

WHEREAS, the 2011 tax digest is projected to decreased by 8.7 percent, or \$2.5 billion dollars on a gross digest perspective, creating a reduction in revenue of \$24 million in general fund, and

WHEREAS, the 2011 budget is being balanced in part from revenues relating to the 2009 millage rate increase, and

WHEREAS, the 2011 through 2015 financial plan is not balanced and requires additional measures to ensure the long-term viability of the County, and

WHEREAS, each of the funds has a balanced budget for Fiscal Year 2011, such that the Anticipated Funding Sources equal Proposed Expenditures.

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 Organization 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 \$22,156,915 shall be used solely for the purposes of funding police protection to inhabitants of the unincorporated areas of the county, budgeted at \$83,906,051 and remaining funding of \$61,749,136 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 2011 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 the established Judicial Reserve to appropriate departments within the Judicial System as required;
- (c) allocate funds from the established Medical Reserve to various funds/departments when required to cover medical expenses;
- (d) allocate funds from the established Indigent Defense Reserve to appropriate departments for required indigent defense expenses;
- (e) allocate funds from the established Court Reporter Reserve to appropriate departments for required expenses;
- (f) allocate funds from the established Court Interpreter Reserve to appropriate departments for required expenses;
- (g) allocate funds from the established Inmate Housing Reserve to appropriate departments for required expenses;
- (h) allocate funds from the established Fuel/Parts Reserve as required;
- (i) authorize preparation and submission of applications for grant funding; however, acceptance of all grant awards is subject to the approval of the Board of Commissioners;

- (j) adjust revenue and appropriation budget between capital projects as necessary to incorporate grant awards previously approved by the Board of Commissioners;
- (k) 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;
- (l) adjust revenue and appropriation budgets to incorporate collected revenue at the capital fund contingency project and project specific levels.

2. The Deputy County Administrator/CFO to:

- (a) transfer funds from Departments under his/her direct authority so long as the total budget for the Administrative Departments is not increased
- (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;
- (c) transfer funds resulting from salary savings or transfer balances resulting from under expenditures in operating accounts into Non-Departmental reserves to fund accrued liabilities;
- (d) transfer appropriations within a capital fund from an Information Technology contingency/reserve to establish new projects/initiatives for amounts up to \$100,000.

3. The County Administrator to:

- (a) transfer funds from department budgets to Contribution to Capital Projects for amounts up to \$25,000;
- (b) transfer funds within a capital fund from fund or program contingencies and/or savings in existing projects to establish new projects for amounts up to \$100,000;
- (c) allocate funds from the established Operational Efficiency Reserve as required;
- (d) 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 programs; 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 compensation for county appointments by the Board of Commissioners to the various Boards and Authorities have been set. 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 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 County Administrator is granted authority to authorize benefits pursuant to *O.C.G.A. §47-23-106* for retired Superior Court Judges.



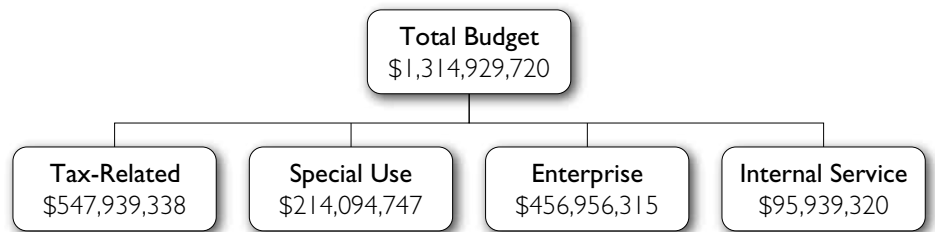
Fund Structure and Financial Status

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 structure and the condition of the major funds.

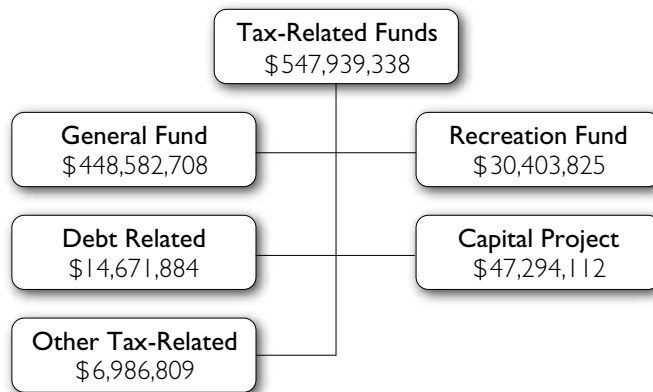
Fund Groups

The 2011 adopted budget contains 37 separate funds that are categorized into four fund groups: **Tax-Related Funds**, **Special Use Funds**, **Enterprise Funds**, and **Internal Service Funds**. These groups and the major 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**, **Speed Hump**, and **Capital Project Funds**.



General Fund

The General Fund is the largest operating fund within the 2011 Operating Budget, encompassing operational funding for most County services including public safety, courts and sheriff, public works, community services, and general government.

In 2011, expenditures of the General Fund are expected to total \$448.6 million, an increase of only \$1.2 million or .2 percent over the 2010 actual level of \$447 million.

In 2011, revenues of the General Fund are expected to total \$410.6 million, a decrease of \$79 million or 16 percent primarily due to a one-time property tax revenue that occurred in 2010 and a reduction in the tax digest. On December 1, 2009, the County approved the final millage rate, representing an increase of 2.28 mills over the 2009 millage rate. The tax bills for the increase in the 2009 millage rate were issued in March 2010. This one-time revenue billing generated more than \$50 million for the General Fund. Due to the condition of the housing market, Gwinnett County's tax digest (40 percent assessed value) decreased by more than \$3 billion in 2010. While the County benefitted from the increased millage rate and the one-time billing in 2010, the *ad valorem* digest is projected to continue to decline.

Fund balance reserves remain above the two month policy.

Recreation Fund

The Recreation Fund is maintained by the Department of Community Services and accounts 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.

The fund balance reserve remains above the one month policy.

In 2011, expenditures of the Recreation Fund are expected to total \$29.7 million, a decrease of \$10.6 million or 26.2 percent from the 2010 actual level of \$40.3 million. This decrease is primarily due to a decrease in the amount budgeted for Other Post Employment Benefits reserves (\$3.4 million), a decrease in contributions to capital projects (\$4.5 million), and a decrease in debt service (\$2.6 million).

In 2011, revenues of the Recreation Fund are expected to total \$30.4 million, a decrease of \$7.3 million or 19.4 percent primarily due to a one-time property tax revenue that occurred in 2010. On December 1, 2009, the County approved the final millage rate, representing an increase of 2.28 mills over the 2009 millage rate, of which .21 mills was related to the dedicated recreation millage rate. Recreation is now capped at 1.0 mill. The tax bills for the increase in the 2009 millage rate were issued in March 2010. This one-time revenue billing generated more than \$5 million for the Recreation Fund. Due to the condition of the housing market, Gwinnett County's tax digest (40 percent assessed value) decreased by more than \$3 billion in 2010. While the County benefitted from the increased millage rate and the one-time billing in 2010, the *ad valorem* digest is projected to continue to decline.

Debt Service Funds

Other tax-related funds include two General Obligation (G.O.) Debt Service Funds (the 1986 Issue and the 2003 Issue). These funds are used to specifically account for the principal and interest payments on general obligation bonds.

In 2011, expenditures of the Debt Service Funds are expected to total \$14 million, an increase of \$.1 million or .7 percent from the 2010 level of \$13.9 million. The 1986 issue will be paid off in 2011, and the revenues budgeted totaling \$11.5 million are estimated to cover debt service requirements of both bond issues in 2011.





These two bonds were voter-approved debt and are included as part of the legal debt margin. In Georgia, the legal debt margin is 10 percent of assessed value of the digest. As of December 31, 2010, the County has used 1.1 percent of its legal debt margin. This very low figure reflects the County's conservative use of debt and its strong pay-as-you-go capital program.

Capital Project Fund

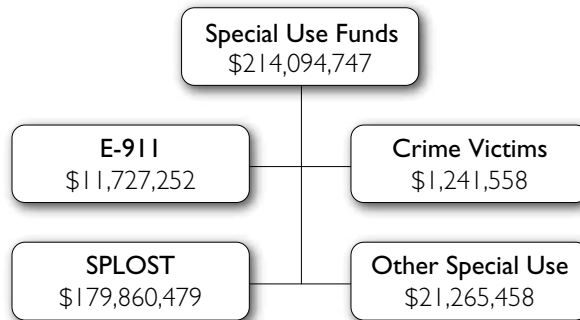
This capital project fund, which is primarily supported by contributions from the operating tax funds, General and Recreation, is budgeted at \$35.1 million in 2011. The General Fund is contributing \$16.7 million towards funding of the capital program. The Recreation Fund will contribute a total of \$2.5 million. Some of the highlights of projects supported in this fund include park improvements, social services facilities, technology systems, and other County projects.

Vehicle Replacement Fund

This capital project fund, which is primarily supported by contributions from the operating funds, is budgeted at \$12 million in 2011. Departments contribute to fund replacement of vehicles that have surpassed their useful life.

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 (wireless and wired) 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 475,000 telephone calls in 2011.

In 2011, expenditures of the E-911 Fund are expected to total \$11.7 million, an increase of only \$.6 million over the 2010 actual level of \$11.1 million.

In 2011, revenues of the E-911 Fund are expected to total \$11.6 million, a decrease of \$1.2 million or 9.4 percent, primarily due to the recent trend of purchasing prepaid cell phones rather than utilizing contracts.

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 5 percent fee added to court fines. These funds are used for victim assistance programs.

Projected 2011 revenues of \$.9 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 Special Purpose Local Option Sales Tax (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, length of SPLOST programs, distribution of proceeds, and ballot-required 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. 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 the County 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. The 2001 SPLOST generated just over \$496 million in sales tax collections. Spending from the 2001 program will be completed in 2011. Projects in the areas of libraries, parks and recreation, public safety, and transportation were funded through this program.

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. Sales tax collections for the 2005 Program are more than \$580 million. 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 requiring distribution to municipalities. Previously, the SPLOST had been exclusively a County tax. 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. The 2011 budget includes \$46.7 million in appropriations for projects, which is available from funds collected prior to the expiration of this program.

2009 SPLOST Fund

In November 2008, the citizens of Gwinnett County approved a referendum authorizing the County to extend the one-cent SPLOST for five years beginning in April 2009. Budgeted sales tax collections for the 2009 Program are \$669 million. Collections from the sales tax designated for the County will be used solely for capital projects in the areas of 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. The 2011 budget includes \$128.6 million in appropriations for projects.

your pennies
at work

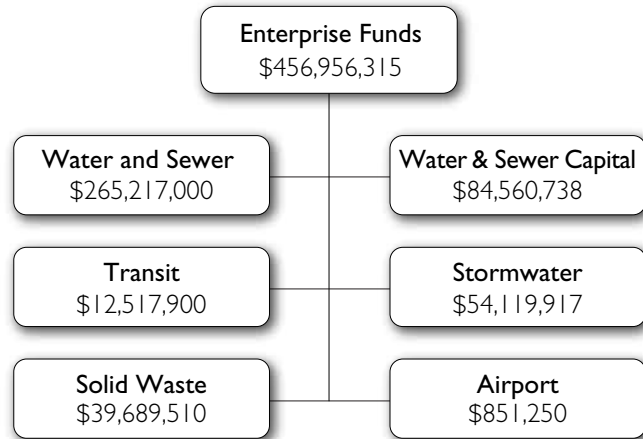


SPLOST



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 fund within the 2011 Operating Budget, encompassing operational funding for the County’s water and wastewater systems.

Net assets reserves remain at or above the required one and one-half months.

In 2011, expenditures of the Water and Sewer Operating Fund are expected to total \$265 million, an increase of \$20.7 million or 8.5 percent over the 2010 actual level of \$244.4 million. Part of this increase, approximately \$3.5 million, is related to personnel costs and is attributed to a plan to fill positions that were vacant in 2010 combined with a more accurate method of budgeting benefits related to specific positions. General operating expenses are budgeted at \$5.5 million more than 2010 actual expenses primarily due to increases in chemical costs, professional services, and utilities. Debt service increased \$4.1 million to fund required debt service payments. Transfers to the renewal and extension fund account for \$7.3 million of the budget increase.

In 2011, revenues of the Water and Sewer Operating Fund are expected to total \$265.2 million, an increase of \$11.5 million or 4.5 percent over 2010 actual revenues. 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 2015.

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 2011 budget for the combined water and sewer capital funds is \$84.6 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 improvements to current wastewater collection and treatment facilities including Yellow River and Crooked Creek, are included in the 2011 budget. The County also has several important maintenance projects ongoing. More detailed information regarding these projects can be found in Section VI. 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 F. Wayne 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 \$63.5 million budgeted in 2011, 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.

In 2011, expenses of the Stormwater Operating Fund are expected to total \$29.1 million, a decrease of \$5.8 million or 16.7 percent below the 2010 actual level of \$35 million. This decrease is primarily due to a reduction in planned contributions to the Stormwater Renewal and Extension Fund.

A total of \$18.3 million or 62.8 percent of the 2011 adopted budget is appropriated for a transfer to the Stormwater Renewal and Extension Fund. This funding allows for stormwater facility improvements to occur.

In 2011, revenues of the Stormwater Fund are expected to total \$30.5 million, a decrease of \$1.1 million or 3.5 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. This rate increased to \$1.41 per 100 square feet in FY 2007, to \$2.01 in FY 2008, and to \$2.46 in FY 2009. The rate remained at \$2.46 for 2010 and 2011.





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.

In 2011, expenses of the Local Transit Operating Fund are expected to total \$10.5 million. This represents an increase of \$5.2 million or 97.4 percent above the 2010 actual level of \$5.3 million, primarily due to an increase in the transit system management contract and funding expenses through this fund that used to be funded through a grant fund.

In 2011, revenues of the Local Transit Operating Fund are expected to total \$7.8 million, an increase of \$1 million or 14.1 percent. In 2011, the General Fund operating subsidy is expected to total \$2.9 million.

Solid Waste Operating Fund

The Solid Waste fund is used to account for the financial transactions related to solid waste management in accordance with the Solid Waste Collection and Disposal Services Ordinance. Revenues are derived from franchise fees paid by commercial waste haulers and service fees paid by residential homeowners in unincorporated Gwinnett County.

In 2011, revenue and expense for the Solid Waste Operating Fund are expected to total \$40 million, an increase over 2010 actual level. Expenditures are expected to increase \$18 million because the residential program was implemented on July 1, 2010 for six months, whereas in 2011, a full twelve months is budgeted. Revenues are expected to increase \$16 million or 65 percent over 2010 actual revenues because the 2011 budget reflects twelve months residential service fees, offset by a reduction in franchise fees paid in the first six months of 2010 under the previous program. There was also a transfer from Renewal and Extension Fund in 2010 that is not planned in 2011.

Airport Operating Fund

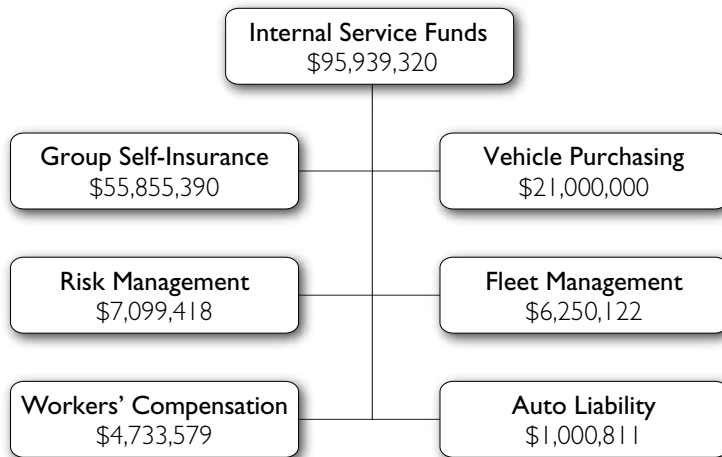
The Airport Operating Fund is used to account for all financial transactions related to the operation and maintenance of the Gwinnett County Airport, Briscoe Field.

In 2011, expenses of the Airport Operating Fund are expected to total \$.8 million, an increase of only \$56 thousand or 7 percent above the 2010 actual level of \$.8 million.

In 2011, revenues of the Airport Operating Fund are expected to total \$.9 million, basically the same as 2010.

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 basis or on an actuarial assessment of future costs. The County operates six services within internal service funds, 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 net assets 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 used to be purchased through the **Vehicle Purchasing Fund**. County departments contributed the 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. In 2011, a new capital fund, the Vehicle Replacement Fund, was established to serve this purpose and all remaining monies will be transferred to the new capital fund.

The **Fleet Management Fund** is operated on a pay-as-you-go basis. Revenue from this fund is earned through direct payments for services, such as repairs, or tangibles, such as parts.

The **Group Self-Insurance (Healthcare) Fund** is used to account for all financial transactions related to the payment of premiums and benefits for employee health, disability, and life insurance. 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 2011, expenditures of the Group Self-Insurance Fund are expected to total \$55.8 million, and revenues are expected to total \$42.3 million. The budget for this fund will be reviewed at mid-year reconciliation.



Operating and Capital Funds Combined

FY 2011 Revenue and Appropriations

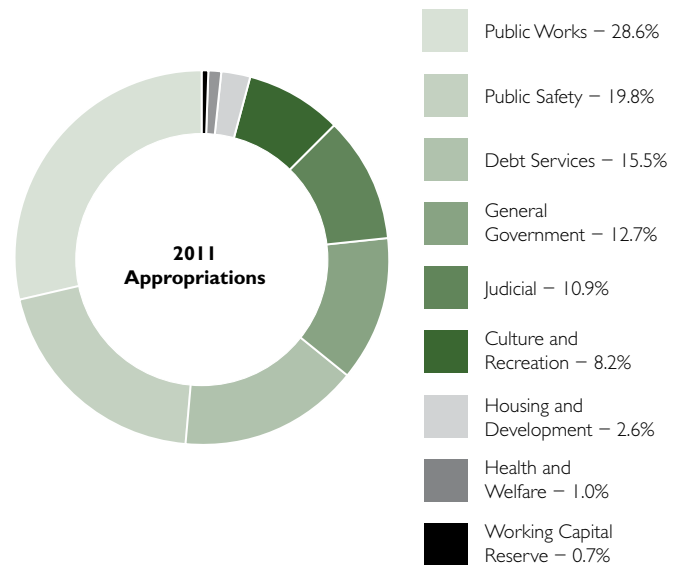
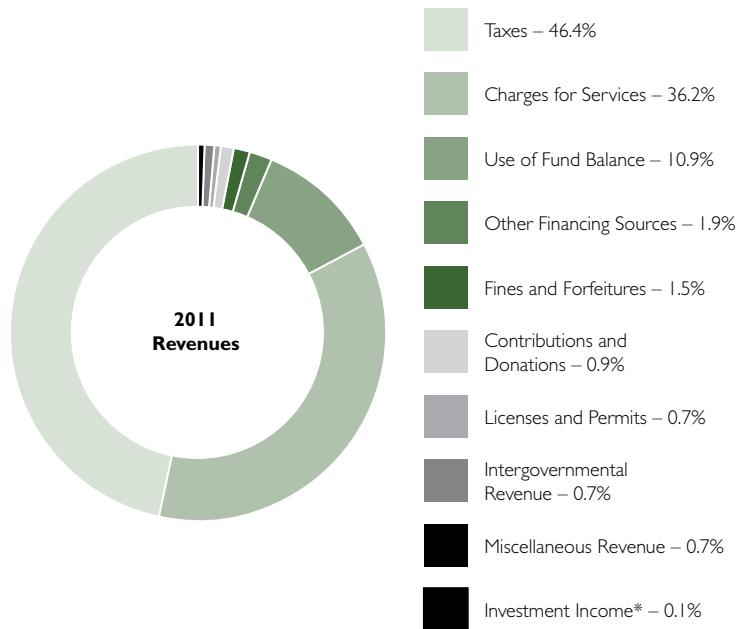
FY 2011 Revenues

Taxes	\$ 512,902,194
Licenses and Permits	8,011,111
Intergovernmental Revenue	7,645,272
Charges for Services	400,357,840
Fines and Forfeitures	16,576,243
Investment Income	733,301
Contributions and Donations	9,840,900
Miscellaneous Revenue	8,014,840
Other Financing Sources	20,989,813
	985,071,514
Use of Fund Balance/Net Assets	120,067,166
Total FY 2011 Revenues	\$ 1,105,138,680

FY 2011 Appropriations

General Government	\$ 140,048,567
Judicial	120,047,243
Public Safety	218,637,059
Public Works	316,778,881
Health and Welfare	11,445,570
Culture and Recreation	90,319,206
Housing and Development	28,961,713
Debt Service	170,922,575
	1,097,160,814
Contribution to Fund Balance/ Working Capital Reserve	7,977,866
Total FY 2011 Appropriations	\$ 1,105,138,680

Note: This data excludes \$113,851,720 for inter-fund transfers.



*Value is too small to appear on this chart.

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. These statements are distributed for public and rating agency 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 eliminating 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 approximately 35 counties in the United States with this prestigious rating. The County has maintained those ratings to date. For approximately 13 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. Less than one percent of the \$1.5 billion **2011 – 2016 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. In 2011, the County will contribute approximately 4 percent of revenues from the general fund and 8 percent of revenues from the recreation fund to the capital program.

The voter-approved Special Purpose Local Option Sales Tax (SPLOST) is another pay-as-you-go funding source 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. More than \$2 billion has been collected since 1985 for capital improvements across the county.





Voters approved a SPLOST in November 2004. It went into effect in April 2005 and is being used for the construction of libraries and continued improvements to public safety, parks and recreation facilities, and roads. Pay-as-you-go methods significantly reduce the long-term burden of debt-related financing. In addition, the 2005 SPLOST Program allocates approximately 16 percent of tax collections to capital improvements in Gwinnett County cities. The 2005 SPLOST Program collected more than \$580 million.

In November 2008, Gwinnett voters approved an extension of 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 five-year program is budgeted at \$669.0 million to be shared between the 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 1986 General Obligation Bond issue was refunded in both 1992 and 2002. This 1986 bond was used to fund the construction (expansion) of the library system as well as roads. These bonds have final maturity in 2011.

The 2003 General Obligation Bond provided funding of an expansion of the County's Pre-Trial Detention Center. The 2003 G.O. Bonds have final maturity in 2023. Both sets of G.O. Bonds have been rated AAA by all three rating agencies.

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 G.O. 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, 2010, for Gwinnett County was \$2,664,736,000 providing a debt margin of \$2,635,251,000 (unaudited). At December 31, 2010, there is a total par amount outstanding of \$63,465,000 in G.O. Bonds.

The following table reflects the outstanding amounts of G.O. Debt as of December 31, 2010, for the County's Series 2002 and Series 2003 bond issues (unaudited):

Year	Principal	Interest	Total
2011	\$11,870,000	\$2,101,448	\$13,971,448
2012	3,380,000	1,845,119	5,225,119
2013	3,510,000	1,741,769	5,251,769
2014	3,650,000	1,630,719	5,280,719
2015	3,800,000	1,508,194	5,308,194
2016 – 2020	21,660,000	5,300,828	26,960,828
2021 – 2025	15,595,000	955,700	16,550,700
Total	\$63,465,000	\$15,083,777	\$78,548,777

In addition to G.O. 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. In addition to that pledged revenue, the revenue bonds issued for water and sewer improvements are backed by a pledge of the County's general tax revenues.

The information in the following table reveals the outstanding debt service amounts for the Water and Sewerage Authority as of December 31, 2010, (unaudited).

**Original Issued Amounts
Combined Water and Sewerage Authority Revenue Bonds**

\$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

Year	Principal	Interest	Total
2011	\$45,305,000	\$43,635,597	\$88,940,597
2012	47,250,000	41,879,197	89,129,197
2013	57,035,000	39,921,266	96,956,266
2014	59,310,000	37,705,303	97,015,303
2015	61,490,000	35,198,777	96,688,777
2016 – 2020	311,270,000	135,063,639	446,333,639
2021 – 2025	322,125,000	68,486,171	390,611,171
2026 – 2030	117,780,000	10,967,230	128,747,230
Total	\$1,021,565,000	\$412,857,180	\$1,434,422,180

Bond covenants require that certain debt coverage be maintained to ensure the re-payment 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. Over the six-year time period, the average monthly water and sewer residential bill (based on 6,000 gallons used per month, for a typical residential household) 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 consider refunding outstanding bonds for debt service savings.

In addition, the County has received 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 in 2011.

Other outstanding debt amounts as of December 31, 2010, are as follows (unaudited, rounded to the nearest thousand):

Georgia Environmental Facilities Authority Loan Series 2004, 2008, 2010

Year	Principal	Interest	Total
2011	\$2,051	\$1,286	\$3,337
2012	1,910	1,228	3,138
2013	1,883	1,170	3,053
2014	1,940	1,113	3,053
2015	2,000	1,055	3,055
2016 – 2020	10,948	4,324	15,272
2021 – 2025	12,717	2,552	15,269
2026 – 2030	10,400	604	11,004
Total	\$43,849	\$13,332	\$57,181

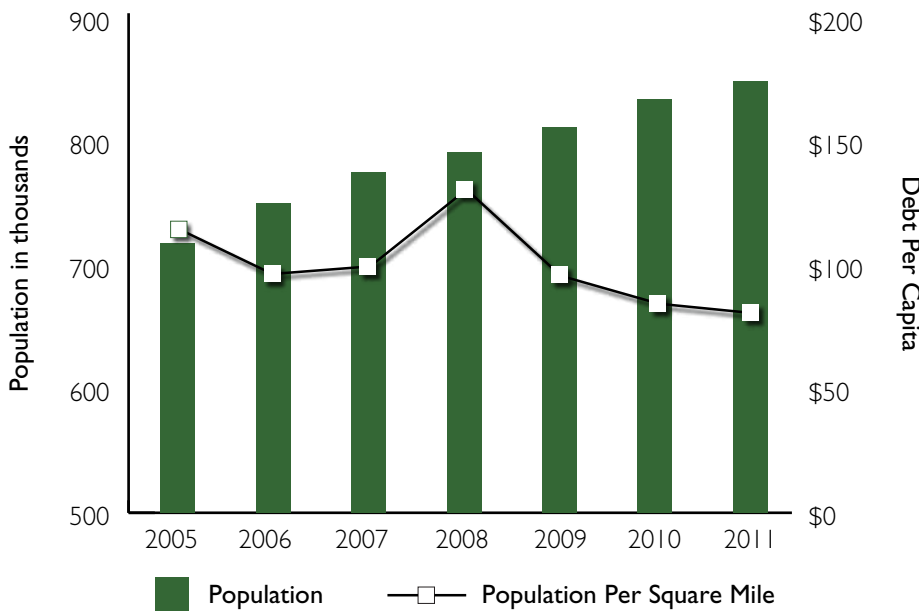
The total annual requirements on all outstanding debt as of December 31, 2010, including interest, are as follows (unaudited, rounded to the nearest thousand):

Year	GO	W&S	Other	Total
2011	\$13,971	\$88,941	\$3,337	\$106,249
2012	5,225	89,129	3,138	\$97,492
2013	5,252	96,956	3,053	\$105,261
2014	5,281	97,015	3,053	\$105,349
2015	5,308	96,689	3,055	\$105,052
2016 – 2020	26,961	446,334	15,272	\$488,567
2021 – 2025	16,551	390,611	15,269	\$422,431
2026 – 2030		128,747	11,004	\$139,751
Total	\$78,549	\$1,434,422	\$57,181	\$1,570,152

The total annual debt requirement for 2011 is nearly 11 percent of the total operating budget of \$977.6 million, resulting in total operating appropriations less annual debt of \$871.4 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 2011 (all debt categories) is approximately \$106.2 million. Currently, estimated debt service per capita averages nearly \$80 per person. This number has steadily declined over the last few years as the County did not issue new debt in 2010 and has focused on paying off its debt. Specifically, in 2010, the County paid off its Recreation Authority Refunding bonds and its 1994 Water and Sewer Refunding Bonds. In 2011, the 2002 General Obligation Refunding Bonds will also be paid off.

Debt Service Per Capita



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



Gwinnett County Authorized Position History

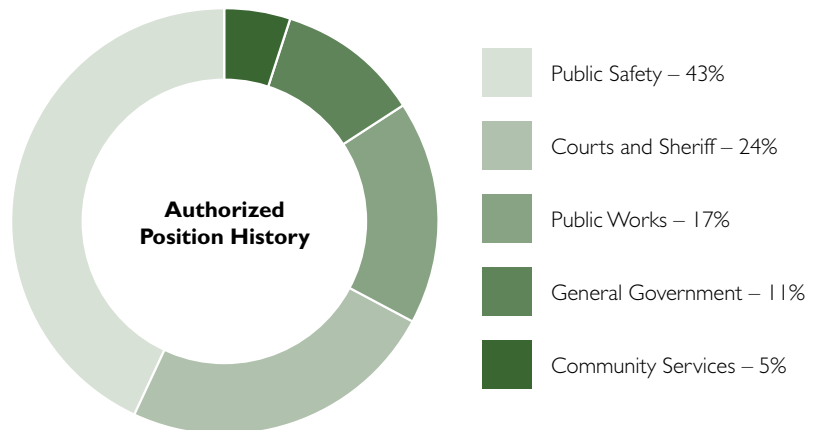
Agency (*)	Group (**)	2007 (***)	2008 (***)	2009 (***)	2010 (***)	2011 Adopted
Clerk of Court	Courts and Sheriff	97	99	106	107	109
Clerk of Recorder's Court	Courts and Sheriff	17	17	17	17	17
Community Services	Community Services	251	269	229	245	243
Corrections	Public Safety	142	142	125	139	139
County Administration	General Government	34	34	38	35	35
District Attorney	Courts and Sheriff	89	97	103	103	103
Financial Services	General Government	176	172	124	119	119
Fire Services	Public Safety	757	766	784	848	844
Human Resources	General Government	32	32	25	35	35
Information Technology	General Government	0	78	109	116	117
Judiciary/Court Administration	Courts and Sheriff	88	92	94	94	94
Juvenile Court	Courts and Sheriff	61	61	61	61	61
Law	General Government	18	18	10	14	14
Planning and Development	Public Works	153	154	66	77	76
Police Services	Public Safety	1,013	1,048	1,041	1,066	1,066
Probate Court	Courts and Sheriff	22	22	22	21	21
Water Resources	Public Works	608	623	608	577	577
Recorder's Ct. Judges	Courts and Sheriff	9	9	9	9	9
Sheriff	Courts and Sheriff	686	688	701	706	706
Solicitor	Courts and Sheriff	53	54	54	54	54
Support Services	General Government	195	112	103	108	108
Tax Commissioner	General Government	118	118	118	118	118
Transportation	Public Works	177	177	156	148	148
Total		4,796	4,882	4,703	4,817	4,813
Unallocated	General Government	2	11	11	11	10

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

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

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

(***) As of December 31.



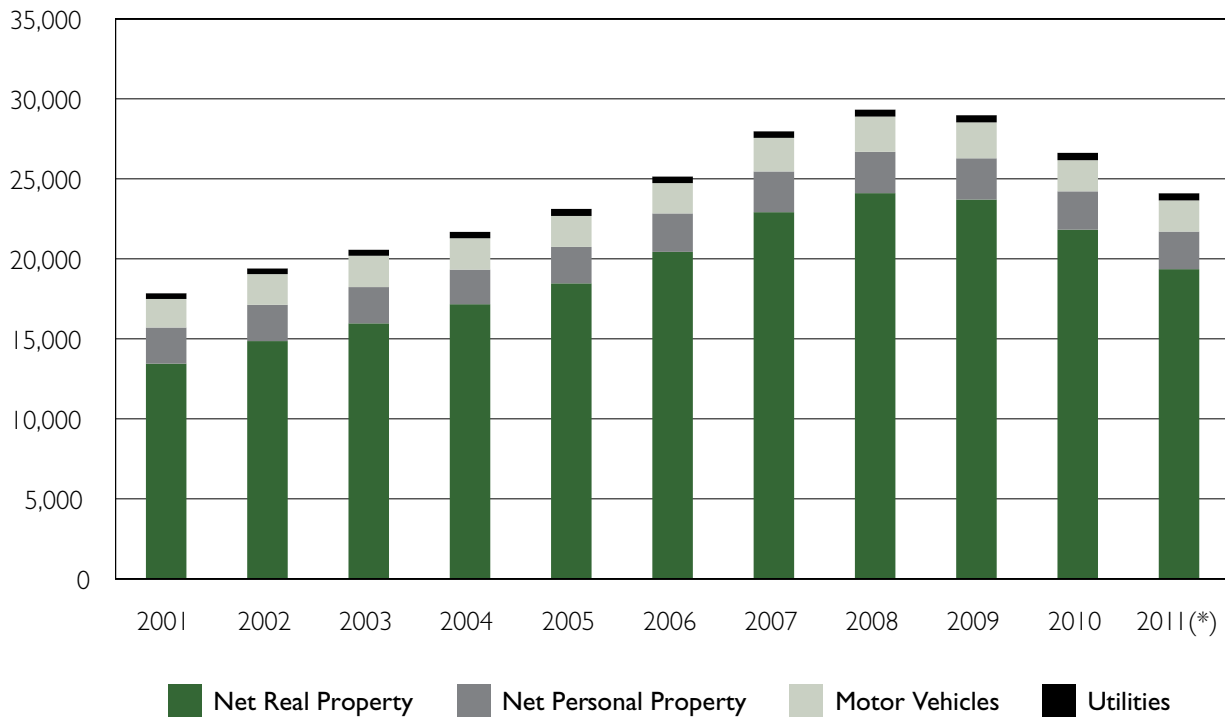
General Fund

Tax Digest Values FY 2001 – 2011 (millions)

Year	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011(*)
Real Property	15,422	17,432	18,955	20,560	21,846	24,268	27,443	28,671	27,887	25,240	22,490
Exemptions	(1,975)	(2,573)	(2,987)	(3,396)	(3,378)	(3,833)	(4,527)	(4,566)	(4,182)	(3,417)	(3,136)
Net Real Prop.	13,448	14,859	15,968	17,164	18,468	20,435	22,916	24,105	23,705	21,823	19,354
Personal Prop.	3,341	3,139	3,064	2,949	3,157	3,343	3,563	3,664	3,681	3,342	3,300
Exemptions	(1,082)	(871)	(798)	(788)	(880)	(940)	(1,018)	(1,082)	(1,103)	(947)	(950)
Net Per. Prop.	2,259	2,268	2,266	2,161	2,277	2,403	2,545	2,582	2,578	2,395	2,350
Utilities	360	362	380	400	442	419	415	441	452	462	451
Motor Vehicles	1,785	1,918	1,958	1,961	1,935	1,895	2,100	2,204	2,245	1,947	1,947
Mobile Homes	20	21	21	20	20	21	22	21	21	20	21
Total Digest	17,872	19,428	20,593	21,706	23,142	25,173	27,998	29,353	29,001	26,647	24,123

Information FY 2001 through FY 2010 are from the "Final Digests"
 (*) This tax digest is a forecast.

Tax Digest Values FY 2001 – 2011 (millions)



Note: Mobile Homes values are too small to appear on this chart.

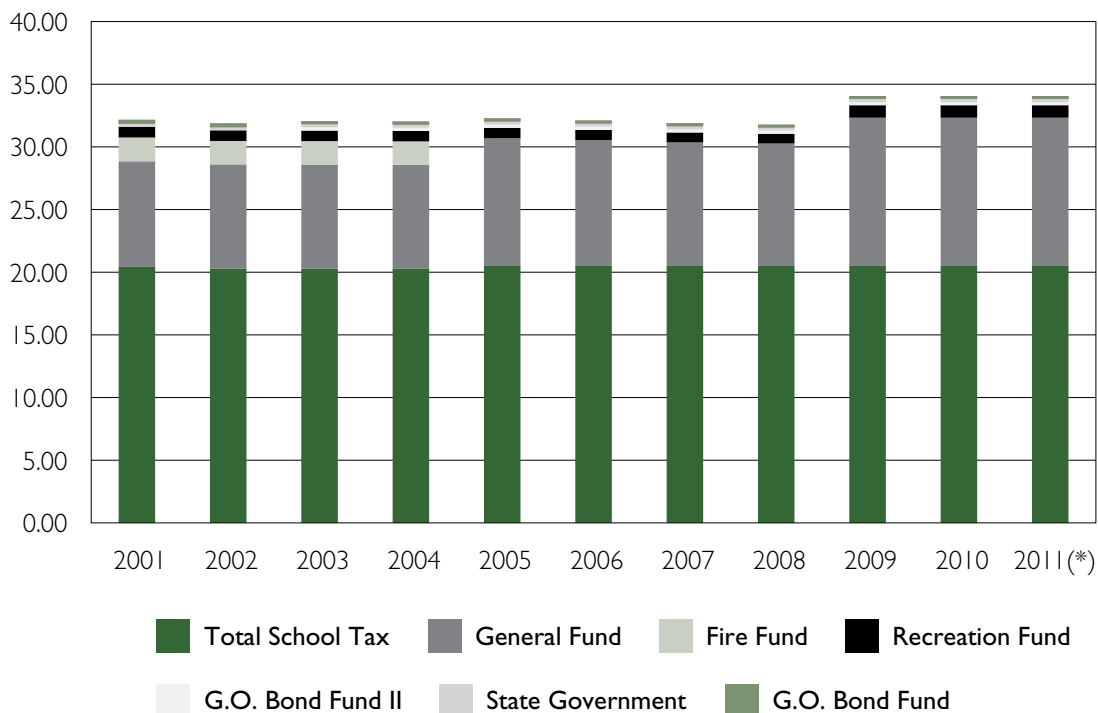
Tax-Related Funds

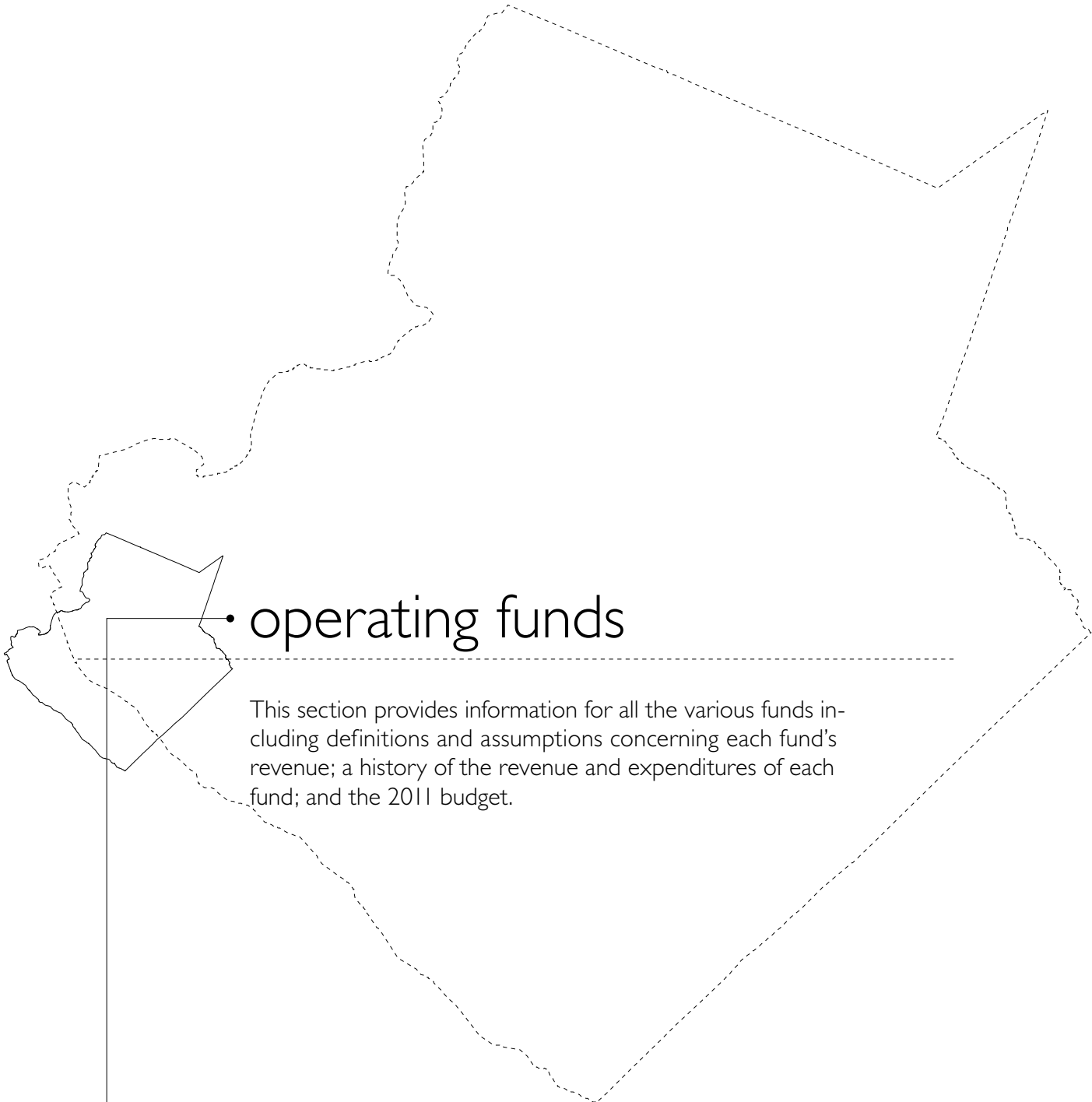
Real and Personal Property Tax Rates FY 2001 – 2011 (mills)

Year	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011(*)
General Fund	8.43	8.30	8.29	8.27	10.14	10.00	9.81	9.72	11.78	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	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	0.23
G.O. Bond Fund II	-	-	0.25	0.25	0.25	0.25	0.24	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	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	19.25
School Bonds	1.80	1.68	1.43	1.43	1.30	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	20.55
State Government	0.25	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	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 2011.

Total Property Tax Rates FY 2001 – 2011 (mills)





• operating funds

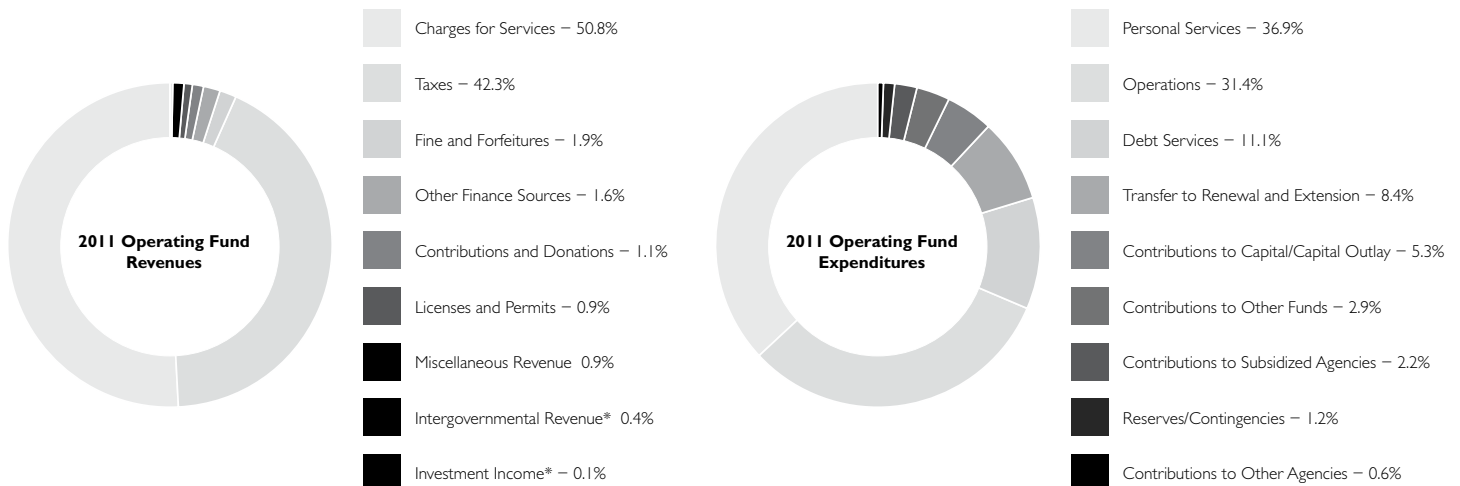
This section provides information for all the various funds including definitions and assumptions concerning each fund's revenue; a history of the revenue and expenditures of each fund; and the 2011 budget.

Operating Funds

Revenue and Expenditures by Category FY 2008 – 2011

	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget (*)	% Chg. 10 – 11
Revenues					
Taxes	375,236,579	395,937,878	474,393,929	375,527,899	-20.8%
Licenses and Permits	8,611,211	6,646,689	8,283,740	8,011,111	-3.3%
Inter Gov't Revenue	4,657,397	3,547,228	3,447,042	3,248,995	-5.7%
Charges for Services	352,307,957	377,502,458	416,098,624	450,235,843	8.2%
Fines and Forfeitures	16,889,665	16,317,095	20,793,512	16,576,243	-20.3%
Investment Income	8,245,771	1,340,362	1,298,770	877,436	-32.4%
Contrib and Donations	79,160	3,250,245	6,539,370	9,790,900	49.7%
Miscellaneous Rev	7,270,212	7,168,500	9,207,816	8,370,840	-9.1%
Other Finance Sources	29,857,704	16,746,856	33,688,649	14,165,946	-58.0%
Total Revenues	803,155,656	828,457,311	973,751,452	886,805,213	-8.9%
Use of Fund Balance	-	-	-	90,765,567	-
Total	803,155,656	828,457,311	973,751,452	977,570,780	0.4%
Expenditures					
Personal Services	352,361,313	367,566,016	356,381,723	358,046,530	0.5%
Operations	237,791,568	214,904,383	253,639,708	304,213,624	19.9%
Debt Service	79,136,872	95,198,816	106,097,793	107,824,659	1.6%
Transfer to R and E	39,878,381	78,387,438	82,468,340	81,811,337	-0.8%
Cont. to Other Funds	35,204,212	33,404,846	49,781,819	28,522,183	-42.7%
Cont. to Subsidized Agy's	23,658,837	25,130,861	25,257,805	21,146,613	-16.3%
Cont to Other Agencies	6,440,250	6,010,000	6,010,000	6,010,000	0.0%
Cont to Cap/Capital Outlay	54,819,320	15,351,547	25,243,037	50,392,157	99.6%
Reserves/Contingencies	-	43,973	-	11,625,000	-
Total Expenditures	829,290,753	835,997,880	904,880,225	969,592,103	7.2%
Working Capital Reserve	-	-	-	7,978,677	-
Total	829,290,753	835,997,880	904,880,225	977,570,780	8.0%

(*) 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.



*Value is too small to appear on this chart.

Operating Funds

Revenue and Expenditures by Fund FY 2008 – 2011

	2008 Actual		2009 Actual	
	Revenue	Expenditures	Revenue	Expenditures
Tax Related Funds				
General	413,401,594	451,421,069	425,267,031	421,010,864
Recreation	28,856,424	43,652,159	29,920,379	29,745,723
G.O. Bond	6,972,060	8,592,358	6,802,316	8,644,133
G.O. Bond – Detention Center	7,678,493	5,197,481	7,438,209	5,162,631
Street Lighting	5,993,101	6,404,440	6,132,289	6,313,784
Speed Humps	110,609	22,267	111,322	17,002
Total Tax Related	463,012,281	515,289,774	475,671,546	470,894,137
Enterprise Funds				
Water and Sewer	195,026,449	183,254,120	216,751,069	232,425,630
Local Transit	8,314,545	7,901,236	7,039,690	7,011,952
Airport	893,283	760,410	863,102	919,977
Stormwater	24,005,074	21,955,770	29,530,769	23,083,089
Solid Waste	2,996,550	2,576,817	2,300,754	1,212,020
Total Enterprise	231,235,901	216,448,353	256,485,384	264,652,668
Internal Service Funds				
Group Self-Insurance	50,138,652	52,187,654	54,781,951	57,858,753
Fleet Management	7,384,479	6,293,289	5,497,950	4,865,604
Risk Management	6,326,208	5,411,863	6,562,745	3,977,794
Vehicle Purchasing	8,221,694	4,756,905	1,086,296	5,318,700
Workers' Comp.	3,855,617	3,416,752	4,536,132	1,973,767
Auto Liability	762,888	220,033	723,692	846,953
Total Internal Service	76,689,538	72,286,496	73,188,766	74,841,571
Special Use Funds				
E-911	13,290,064	9,026,914	12,774,602	8,891,915
Tourism	7,273,880	13,378,569	5,618,935	10,997,730
Crime Victims	975,091	971,331	946,630	946,356
Police Special Investigation	1,221,461	1,227,052	685,550	1,271,090
Sheriff Inmate Store	347,816	144,858	341,819	219,891
Corrections Inmate Welfare	89,104	118,411	85,944	119,789
Sheriff Spec. Ops.	862,775	398,995	393,147	440,537
District Attorney Spec. Ops.	19,255	-	285,660	75,483
Stadium Operating	2,126,821	-	1,947,231	2,646,713
Tree Bank	-	-	20,805	-
Tourism Sustainability	6,011,669	-	11,292	-
Total Special Use	32,217,936	25,266,130	23,111,615	25,609,504
Total – All Funds	803,155,656	829,290,753	828,457,311	835,997,880

Operating Funds

Revenue and Expenditures by Fund FY 2008 – 2011

	2010 Unaudited		2011 Budget (*)	
	Revenue	Expenditures	Revenue	Appropriations
Tax Related Funds				
General	489,617,782	447,381,260	410,587,445	448,582,708
Recreation	37,709,169	40,297,230	30,403,825	29,737,165
G.O. Bond – 1986 Issue	16,915,406	8,711,459	5,560,963	8,776,881
G.O. Bond – Detention Center	6,984,313	5,160,277	5,895,003	5,196,584
Street Lighting	6,185,069	6,228,285	6,134,179	6,871,716
Speed Humps	112,449	41,230	115,093	46,814
Total Tax Related	557,524,188	507,819,741	458,696,508	499,211,868
Enterprise Funds				
Water and Sewer	253,753,339	244,355,078	265,217,000	265,071,550
Local Transit	6,815,152	5,330,360	7,773,502	10,523,956
Airport	859,759	789,682	851,250	845,584
Stormwater	31,577,846	34,965,615	30,470,250	29,124,074
Solid Waste	24,114,833	21,572,408	39,689,510	39,570,372
Total Enterprise	317,120,929	307,013,143	344,001,512	345,135,536
Internal Service Funds				
Group Self-Insurance	47,782,951	45,602,438	42,334,187	55,855,390
Fleet Management	5,108,391	5,458,133	5,754,110	6,250,122
Risk Management	7,038,899	5,153,793	5,120,633	7,099,418
Vehicle Purchasing	4,653,648	3,998,019	-	21,000,000
Workers' Comp.	4,123,311	2,908,729	2,870,333	4,733,579
Auto Liability	752,988	656,059	1,000,811	1,000,000
Total Internal Service	69,460,188	63,777,171	57,080,074	95,938,509
Special Use Funds				
E-911	12,814,230	11,087,813	11,613,583	11,727,252
Tourism	7,247,820	8,563,765	10,556,920	5,629,459
Crime Victims	899,453	1,047,571	924,013	1,241,558
Police Special Investigation	4,806,982	1,211,237	1,000,000	2,295,313
Sheriff Inmate Store	392,860	296,170	361,508	360,891
Corrections Inmate Welfare	67,983	100,855	73,940	139,882
Sheriff Spec. Ops.	1,058,107	522,962	200,822	700,000
District Attorney Spec. Ops.	323,434	66,566	155,200	182,500
Stadium Operating	2,008,858	2,183,858	2,109,390	2,158,476
Tree Bank	17,297	-	22,010	36,692
Tourism Sustainability	9,123	1,189,373	9,733	4,834,167
Total Special Use	29,646,147	26,270,170	27,027,119	29,306,190
Total – All Funds	973,751,452	904,880,225	886,805,213	969,592,103

(*) Where applicable, revenues in the 2011 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 2008 – 2011

	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
General Fund (*)				
Balance January 1	151,849,415	113,829,940	118,086,107	160,322,629
Sources	413,401,594	425,267,031	489,617,782	410,587,445
Uses	-451,421,069	-421,010,864	-447,381,260	-448,582,708
Ending Fund Balance	113,829,940	118,086,107	160,322,629	122,327,366
Required Reserve (**)	69,823,765	75,236,845	70,168,477	74,563,543
Recreation Fund (*)				
Balance January 1	25,614,393	10,818,658	10,993,314	8,405,253
Sources	28,856,424	29,920,379	37,709,169	30,403,825
Uses	-43,652,159	-29,745,723	-40,297,230	-29,737,165
Ending Fund Balance	10,818,658	10,993,314	8,405,253	9,071,913
Required Reserve (**)	4,848,096	7,275,360	4,957,621	6,716,205
General Obligation Debt Service Fund (*)				
Balance January 1	11,635,971	10,015,673	8,173,856	16,377,803
Sources	6,972,060	6,802,316	16,915,406	5,560,963
Uses	-8,592,358	-8,644,133	-8,711,459	-8,776,881
Ending Fund Balance	10,015,673	8,173,856	16,377,803	13,161,885
Required Reserve (**)	423,554	304,829	160,873	-
General Obligation Debt Service Fund – Detention Center (*)				
Balance January 1	11,021,679	13,502,691	15,778,269	17,602,305
Sources	7,678,493	7,438,209	6,984,313	5,895,003
Uses	-5,197,481	-5,162,631	-5,160,277	-5,196,584
Ending Fund Balance	13,502,691	15,778,269	17,602,305	18,300,724
Required Reserve (**)	1,100,028	1,031,853	992,665	947,909
Street Lighting Fund (*)				
Balance January 1	4,746,861	4,335,522	4,154,027	4,110,811
Sources	5,993,101	6,132,289	6,185,069	6,134,179
Uses	-6,404,440	-6,313,784	-6,228,285	-6,871,716
Ending Fund Balance	4,335,522	4,154,027	4,110,811	3,373,274
Required Reserve (**)	491,232	533,703	526,149	519,024
Speed Hump Fund (*)				
Balance January 1	768,868	857,210	951,530	1,022,749
Sources	110,609	111,322	112,449	115,093
Uses	-22,267	-17,002	-41,230	-46,814
Ending Fund Balance	857,210	951,530	1,022,749	1,091,028
Required Reserve (**)	1,712	1,856	1,417	3,436

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

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

Operating Funds

Fund Balance Summaries FY 2008 – 2011

	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
E-911 Fund (*)				
Balance January 1	24,679,805	28,942,955	32,825,642	34,552,059
Sources	13,290,064	12,774,602	12,814,230	11,613,583
Uses	-9,026,914	-8,891,915	-11,087,813	-11,727,252
Ending Fund Balance	28,942,955	32,825,642	34,552,059	34,438,390
Required Reserve (**)	-	-	-	-
Tourism Fund (*)				
Balance January 1	14,251,147	8,146,458	2,767,663	1,451,718
Sources	7,273,880	5,618,935	7,247,820	10,556,920
Uses	-13,378,569	-10,997,730	-8,563,765	-5,629,459
Ending Fund Balance	8,146,458	2,767,663	1,451,718	6,379,179
Required Reserve (**)	-	-	-	-
Crime Victims Assistance Fund (*)				
Balance January 1	1,679,401	1,683,161	1,683,435	1,535,317
Sources	975,091	946,630	899,453	924,013
Uses	-971,331	-946,356	-1,047,571	-1,241,558
Ending Fund Balance	1,683,161	1,683,435	1,535,317	1,217,772
Required Reserve (**)	-	-	-	-
Police Special Investigations Fund (*)				
Balance January 1	4,589,402	4,583,811	3,998,271	7,594,016
Sources	1,221,461	685,550	4,806,982	1,000,000
Uses	-1,227,052	-1,271,090	-1,211,237	-2,295,313
Ending Fund Balance	4,583,811	3,998,271	7,594,016	6,298,703
Required Reserve (**)	-	-	-	-
Sheriff Inmate Store Fund (*)				
Balance January 1	1,044,519	1,247,477	1,369,405	1,466,095
Sources	347,816	341,819	392,860	361,508
Uses	-144,858	-219,891	-296,170	-360,891
Ending Fund Balance	1,247,477	1,369,405	1,466,095	1,466,712
Required Reserve (**)	-	-	-	-
Corrections Inmate Welfare Fund (*)				
Balance January 1	204,467	175,160	141,315	108,443
Sources	89,104	85,944	67,983	73,940
Uses	-118,411	-119,789	-100,855	-139,882
Ending Fund Balance	175,160	141,315	108,443	42,501
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 2008 – 2011

	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Sheriff Special Operations Fund (*)				
Balance January 1	442,747	906,527	859,137	1,394,282
Sources	862,775	393,147	1,058,107	200,822
Uses	-398,995	-440,537	-522,962	-700,000
Ending Fund Balance	906,527	859,137	1,394,282	895,104
Required Reserve (**)	-	-	-	-
District Attorney Special Operations Fund (*)				
Balance January 1	-	19,255	229,432	486,300
Sources	19,255	285,660	323,434	155,200
Uses	-	-75,483	-66,566	-182,500
Ending Fund Balance	19,255	229,432	486,300	459,000
Required Reserve (**)	-	-	-	-
Stadium Operating Fund (*)				
Balance January 1	-	2,126,821	1,427,339	1,252,339
Sources	2,126,821	1,947,231	2,008,858	2,109,390
Uses	-	-2,646,713	-2,183,858	-2,158,476
Ending Fund Balance	2,126,821	1,427,339	1,252,339	1,203,253
Required Reserve (**)	-	-	-	-
Tree Bank Fund (*)				
Balance January 1	-	-	20,805	38,102
Sources	-	20,805	17,297	22,010
Uses	-	-	-	-36,692
Ending Fund Balance	-	20,805	38,102	23,420
Required Reserve (**)	-	-	-	-
Tourism Sustainability Fund (*)				
Balance January 1	-	6,011,669	6,022,961	4,842,711
Sources	6,011,669	11,292	9,123	9,733
Uses	-	-	-1,189,373	-4,834,167
Ending Fund Balance	6,011,669	6,022,961	4,842,711	18,277
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

The **tax-related fund group** consists of funds, which derive their primary revenue from taxes such as property, motor vehicle, and insurance premium taxes.

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, fines and forfeitures, charges for services, and other miscellaneous revenues. The activities included in this fund are general government, public safety, judiciary, public works, health and welfare, culture and recreation, and housing and development.

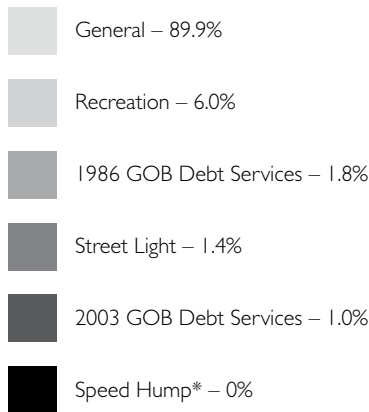
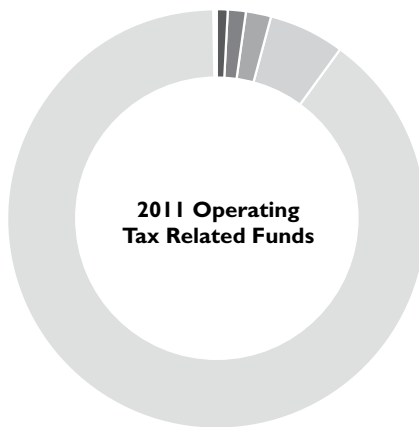
The **Recreation Fund** is used to account for operations and maintenance of the County's parks and recreation facilities. Financing is provided by a specific annual property tax levy and miscellaneous revenues that include admissions, concessions, and sports activity fees. This fund is legally mandated 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 (and subsequent refunding bond issues in 1992 and 2002) for roads and libraries. Revenue is derived principally from a countywide property tax levied for debt services. The final debt service payment will be made in 2011, and this fund will be closed.

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.



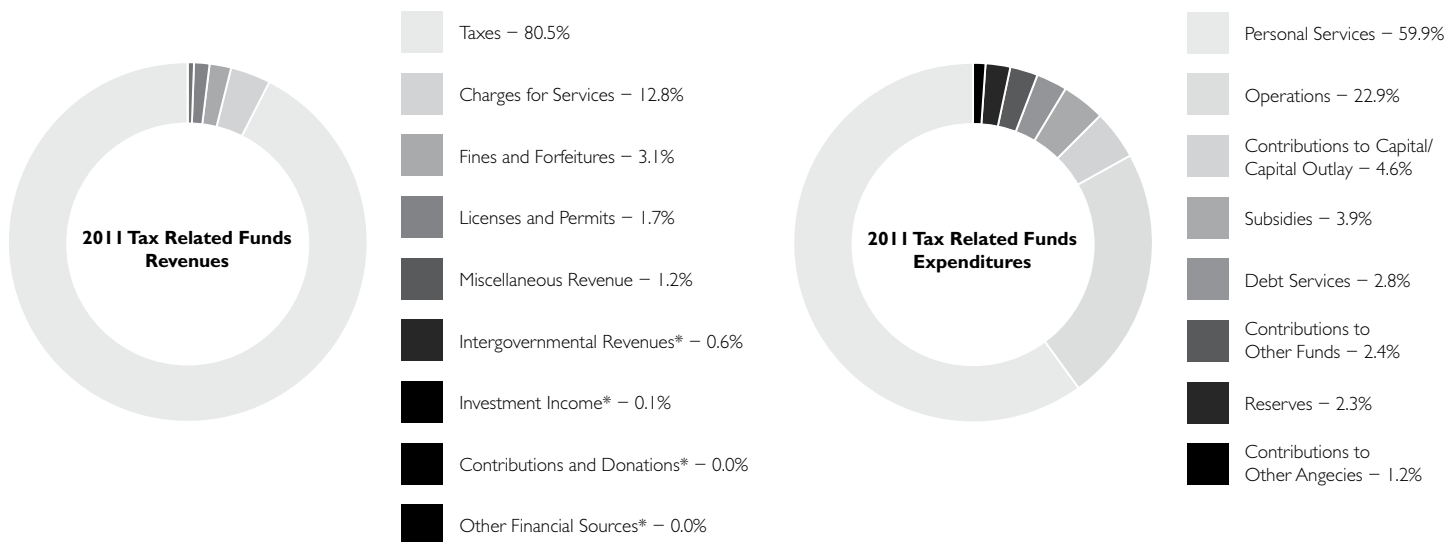
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Operating Tax-Related Funds

Revenues and Expenditures FY 2008 – 2011

	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget (*)	% Chg. 10 – 11
Revenues					
Taxes	366,276,869	388,272,273	466,557,736	368,870,415	-21%
Licenses and Permits	8,611,212	6,625,889	8,266,460	7,989,111	-3%
Inter Gov't Revenue	3,458,175	3,147,228	3,047,042	2,848,995	-6%
Charges for Services	60,496,817	57,161,375	48,997,869	58,798,441	20%
Fines and Forfeitures	13,982,513	14,209,679	13,716,574	14,299,214	4%
Investment Income	4,177,076	648,296	564,935	254,155	-55%
Contrib and Donations	79,160	56,716	57,441	20,900	-64%
Miscellaneous Rev	5,405,148	5,178,691	4,942,117	5,524,840	12%
Other Finance Source	525,311	371,399	11,374,014	90,437	-99%
Total	463,012,281	475,671,546	557,524,188	458,696,508	-18%
Use of Fund Balance	-	-	-	41,948,718	-
Total Revenues	463,012,281	475,671,546	557,524,188	500,645,226	-10%
Expenditures					
Personal Services	296,585,502	310,585,646	303,222,774	298,996,030	-1%
Operations	104,429,863	95,553,817	110,126,302	114,100,271	4%
Cont. to Other Funds	19,645,701	14,380,795	28,571,695	11,940,575	-58%
Cont. to Subsidized Agy's	23,595,416	23,434,718	23,434,093	19,420,160	-17%
Debt Service	16,311,439	16,333,964	16,454,745	13,973,449	-15%
Reserves/Contingencies	-	43,973	-	11,625,000	-
Cont to Other Agencies	6,440,250	6,010,000	6,010,000	6,010,000	0%
Cont to Cap/Capital Outlay	48,281,603	4,551,224	20,000,132	23,146,383	16%
Total	515,289,774	470,894,137	507,819,741	499,211,868	-2%
Cont to Fund Balance	-	-	-	1,433,358	-
Total Expenditures	515,289,774	470,894,137	507,819,741	500,645,226	-1%

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



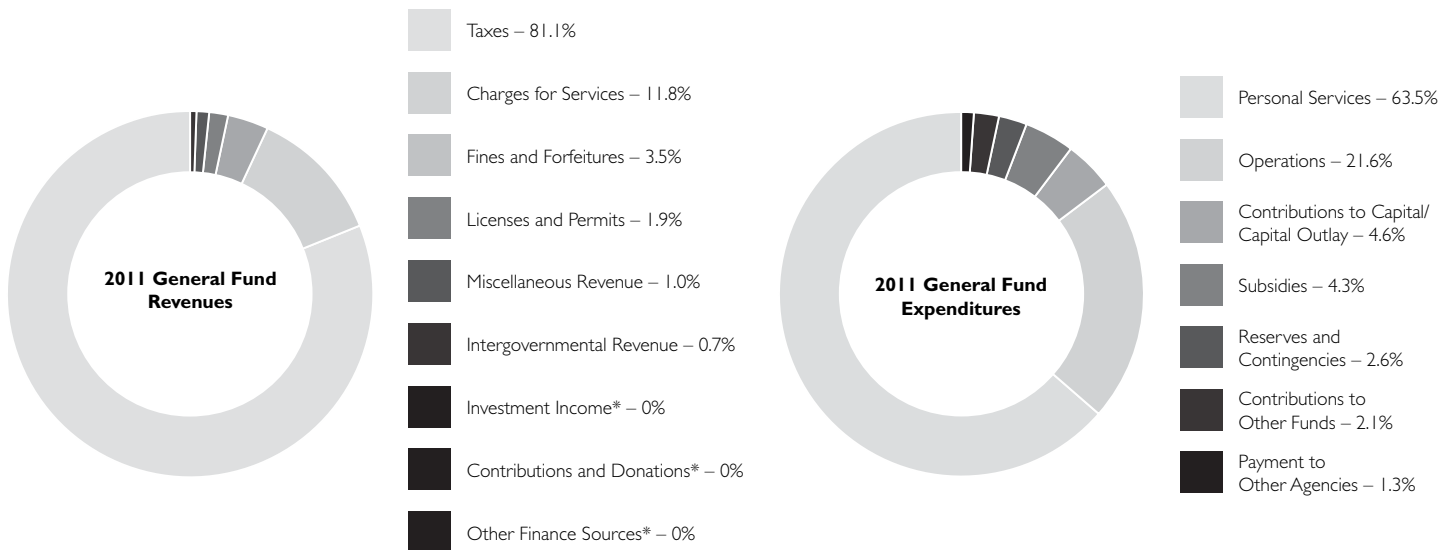
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General Fund

Revenue and Expenditures FY 2008 – 2011

	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget (*)	% Chg. 10 – 11
Balance January 1	151,849,415	113,829,940	118,086,107	160,322,629	-
Revenues					
Taxes	328,898,781	349,547,666	420,087,900	332,841,761	-21%
Licenses and Permits	8,611,212	6,625,889	8,266,460	7,989,111	-3%
Inter Gov't Revenue	3,308,948	3,053,992	2,956,618	2,771,928	-6%
Charges for Services	50,618,844	47,153,376	39,043,352	48,324,843	24%
Fines and Forfeitures	13,982,513	14,209,679	13,716,574	14,299,214	4%
Investment Income	3,380,662	464,727	417,174	188,694	-55%
Contrib and Donations	77,179	53,891	57,441	19,400	-66%
Miscellaneous Rev	4,013,470	3,794,883	3,698,249	4,062,057	10%
Other Finance Source	509,985	362,928	1,374,014	90,437	-93%
Total	413,401,594	425,267,031	489,617,782	410,587,445	-16%
Use of Fund Balance	-	-	-	37,995,263	-
Total Revenues	413,401,594	425,267,031	489,617,782	448,582,708	-8%
Expenditures					
Personal Services	282,032,327	295,578,520	290,152,140	284,531,966	-2%
Operations	88,097,876	80,389,782	86,743,803	96,992,431	12%
Cont. to Other Funds	18,084,158	11,868,387	24,896,799	9,439,098	-62%
Cont. to Subsidized Agy's	23,595,416	23,434,718	23,434,093	19,420,160	-17%
Cont. to Cap/Capital Outlay	33,171,042	3,685,484	16,144,425	20,564,053	27%
Payments to Other Agencies	6,440,250	6,010,000	6,010,000	6,010,000	0%
Reserve/Contingencies	-	43,973	-	11,625,000	-
Total Expenditures	451,421,069	421,010,864	447,381,260	448,582,708	0%
Balance December 31	113,829,940	118,086,107	160,322,629	122,327,366	-

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



*Value is too small to appear on this chart.

General Fund

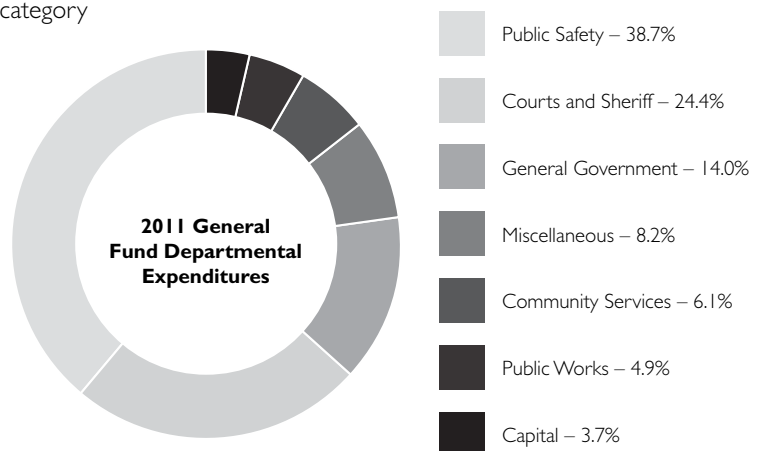
Departmental Expenditures FY 2008 – 2011

Agency	Group (*)	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget (**)
Clerk of Courts	Courts and Sheriff	8,385,433	8,684,884	9,184,782	9,114,299
Clerk of Recorder's Court	Courts and Sheriff	1,121,602	1,160,408	1,191,532	1,206,481
Community Services	Comm. Services	4,963,460	5,000,800	3,470,262	3,778,581
Community Services – Elections	Comm. Services	5,101,659	1,179,052	3,293,207	3,365,652
Contribution to Capital (***)	Cont. to Capital	32,415,440	5,592,104	14,737,348	16,721,886
Corrections	Public Safety	13,282,413	12,844,580	11,401,907	12,616,564
County Administration	General Govt.	5,129,767	6,263,532	4,191,078	4,721,336
District Attorney	Courts and Sheriff	7,539,936	7,703,078	7,868,257	7,904,041
Financial Services	General Govt.	12,866,625	12,224,234	10,450,125	12,595,137
Fire and Emergency Services	Public Safety	68,871,819	72,161,719	70,609,755	76,167,441
Human Resources	General Govt.	3,144,001	2,855,960	2,676,934	2,853,299
Information Technology	General Govt.	20,887,890	22,617,359	20,137,181	24,494,446
Judiciary	Courts and Sheriff	18,335,371	19,099,116	17,628,534	11,466,944
Juvenile Court	Courts and Sheriff	6,356,206	6,477,608	5,905,221	4,958,431
Law	General Govt.	1,442,055	1,090,491	846,836	907,955
Medical Examiner	Public Safety	854,946	897,694	901,270	946,334
Miscellaneous	Miscellaneous	16,483,171	19,830,762	47,863,000	36,802,062
Planning and Development	Public Works	10,478,309	7,530,602	5,844,614	7,100,252
Police Services	Public Safety	80,462,232	78,175,619	81,168,187	83,906,051
Probate Court	Courts and Sheriff	1,513,980	1,658,500	1,601,503	1,586,912
Probation	Courts and Sheriff	90,260	56,735	10,720	7,820
Recorder's Court Judges	Courts and Sheriff	1,276,693	1,300,791	1,355,176	1,176,754
Sheriff	Courts and Sheriff	68,502,575	66,856,808	67,868,214	68,113,680
Solicitor	Courts and Sheriff	3,794,240	3,872,069	3,319,610	3,787,718
Subsidized Agencies	Comm. Services	24,327,739	24,137,236	24,159,842	20,232,323
Support Services	General Govt.	8,714,186	8,334,106	7,731,696	8,107,975
Tax Commissioner	General Govt.	8,546,565	8,707,493	9,040,679	9,046,710
Transportation	Public Works	16,532,496	14,697,524	12,923,790	14,895,624
Total		451,421,069	421,010,864	447,381,260	448,582,708

(*) Groups are represented in the pie chart.

(**) Figures are appropriations not expenditures.

(***) Contribution to Capital is included as a stand alone category





General Fund

Revenue Definitions and Assumptions

Taxes

Definition: This category includes tax revenues realized from real and personal property, public utilities, motor vehicles, as well as penalties and interest paid on delinquent taxes. This category also includes tax revenues realized from beer and wine, insurance premiums, railroad equipment car assessments, intangible recordings, mixed drink excise, distilled spirit, financial institutions, occupation, as well as taxes on cut timber.

Assumptions: This category represents 81 percent of the total FY 2011 General Fund revenues. In fact, Property Taxes make up 69 percent of General Fund revenues. For many years Gwinnett has benefitted from a growing digest and was able to afford to roll back the millage rate. In FY 2007, the millage rate was decreased by .19 to 9.81 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. Beginning in 2008, the digest growth began to slow and digest growth declined in 2009. As a result, in December 2009, the millage rate was increased 2.06 to 11.78. Approximately \$54 million of additional revenue was received in General Fund in 2010 as a result of the one-time billing for the 2009 millage rate. Historically, revenues for real and personal property taxes are calculated at a 98 percent collection rate; in light of the economic downturn in 2010 and 2011, property tax revenues were estimated at 96 percent. 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
08 Actual	\$ 328,898,781	-2.5%
09 Actual	\$ 349,547,666	6.3%
10 Unaudited	\$ 420,087,900	20.2%
11 Budgeted	\$ 332,841,761	-20.8%

Licenses and Permits

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

Assumptions: This category represents approximately 2 percent of the total FY 2011 General Fund revenues. The revenue projections are typically based on historical trends in conjunction with current economic indicators along with pertinent fee increases. The decrease in revenue for 2008 is the result of the current economic conditions. The increase in revenues FY 2010 is likely a combination of the effects of a fee increase in 2009 as well as a revenue recovery initiative. 2011 revenues were budgeted conservatively and will be revisited at reconciliation based on actual performance.

Licenses and Permits History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 8,611,212	-22.2%
09 Actual	\$ 6,625,889	-23.1%
10 Unaudited	\$ 8,266,460	24.8%
11 Budgeted	\$ 7,989,111	-3.4%

General Fund

Revenue Definitions and Assumptions

Intergovernmental

Definition: Revenues in this category consist of reimbursements or contribution from federal, state, and other local governments or agencies.

Assumptions: This category represents less than one percent of the total FY 2011 General Fund revenues. These revenue projections are based on historical growth trends in conjunction with current economic indicators, particularly housing. For example, State Real Estate Transfer Taxes, which is included in this category, relates to the housing market decline.

Intergovernmental History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 3,308,948	-17.4%
09 Actual	\$ 3,053,992	-7.7%
10 Unaudited	\$ 2,956,618	-3.9%
11 Budgeted	\$ 2,771,928	-6.2%

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 of these fees include 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 12 percent of the total FY 2011 General Fund revenues. The revenue projections are based on historical trends in conjunction with current economic indicators. The fluctuation in revenues between FY 2007 and FY 2010 primarily relate to ambulance services and revenue collection challenges. In FY 2011, the County anticipates implementing process improvements for collection of ambulance revenues.

Charges for Services

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 50,618,844	34.8%
09 Actual	\$ 47,153,376	-6.8%
10 Unaudited	\$ 39,043,352	-17.2%
11 Budgeted	\$ 48,324,843	23.7%

Fines and Forfeitures

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

Assumptions: This category represents more than 3 percent of the total FY 2011 General Fund revenues. A change in state law in 2010 resulted in additional fee increases in this category. The 2011 budgeted figures incorporate a full year of this fee increase.





General Fund

Revenue Definitions and Assumptions

Fines and Forfeitures

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 13,982,513	1.3%
09 Actual	\$ 14,209,679	1.6%
10 Unaudited	\$ 13,716,574	-3.5%
11 Budgeted	\$ 14,299,214	4.2%

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: Since 2007, investment income has declined significantly. This is primarily due to changing economic conditions and a lower interest rate environment. The adopted 2011 budget reflects a very conservative estimate for investment income. This revenue will be evaluated at reconciliation to determine if it is appropriate to adjust the budget upwards.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 3,380,662	-76.1%
09 Actual	\$ 464,727	-86.3%
10 Unaudited	\$ 417,174	-10.2%
11 Budgeted	\$ 188,694	-54.8%

Contributions and Donations

Definition: Contributions and donations are financial resources generally provided by private contributors.

Assumptions: The amount budgeted for Contributions and Donations represents a 66% decrease between 2010 and 2011. Since 2007, there has been wide variability in the revenues for Contributions and Donations. The revenues for 2011 were budgeted conservatively and will be evaluated at reconciliation to determine if it appropriate to adjust upward.

Contributions and Donations History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 77,179	-49.9%
09 Actual	\$ 53,891	-30.2%
10 Unaudited	\$ 57,441	6.6%
11 Budgeted	\$ 19,400	-66.2%

General Fund

Revenue Definitions and Assumptions

Miscellaneous Revenues

Definition: This category represents revenues that are not clearly defined by other areas – such as rental revenue from facilities and equipment, and reimbursement.

Assumptions: This category represents less than 1 percent of total FY 2011 General Fund revenues. The increase between 2010 unaudited actuals and 2011 budget is attributable to an anticipated increase in facility rental and equipment.

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 4,013,470	23.9%
09 Actual	\$ 3,794,883	-5.4%
10 Unaudited	\$ 3,698,249	-2.5%
11 Budgeted	\$ 4,062,057	9.8%

Other Financing Sources

Definition: This category includes revenues that are a transfer from other funds and asset disposal of the government.

Assumptions: The revenue associated with this category has varied greatly over the years. In 2011, the revenues were budgeted very conservatively.

Other Financing Sources History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 509,985	-67.7%
09 Actual	\$ 362,928	-28.8%
10 Unaudited	\$ 1,374,014	278.6%
11 Budgeted	\$ 90,437	-93.4%

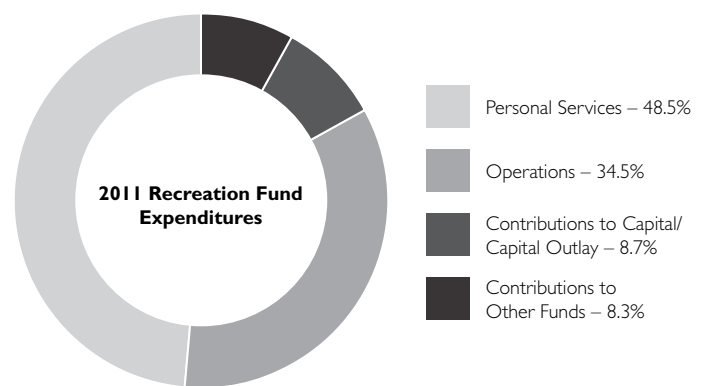
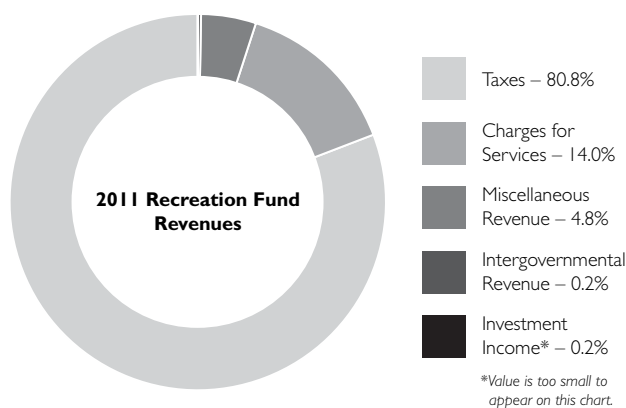


Recreation Fund

Revenues and Expenditures FY 2008 – 2011

	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget (*)	% Chg. 10 – 11
Balance January 1	25,614,393	10,818,658	10,993,314	8,405,253	-
Revenues					
Taxes	23,007,362	24,521,199	32,586,470	24,579,592	-24.6%
Inter Gov't Revenue	94,003	58,940	61,519	64,633	5.1%
Charges for Services	3,885,093	3,811,641	3,699,102	4,263,904	15.3%
Investment Income	460,981	133,495	118,210	46,413	-60.7%
Contrib and Donations	1,981	2,825	-	1,500	-
Miscellaneous Rev	1,391,678	1,383,808	1,243,868	1,447,783	16.4%
Other Finance Source	15,326	8,471	-	-	-
Total Revenues	28,856,424	29,920,379	37,709,169	30,403,825	-19.4%
Expenditures					
Personal Services	14,495,468	14,968,334	13,031,333	14,421,439	10.7%
Operations	9,063,741	8,896,457	17,165,008	10,258,580	-40.2%
Cont. to Other Funds	2,460,789	2,487,992	3,662,157	2,474,816	-32.4%
Debt Service	2,521,600	2,527,200	2,583,025	-	-100.0%
Cont to Cap/Capital Outlay	15,110,561	865,740	3,855,707	2,582,330	-33.0%
Total	43,652,159	29,745,723	40,297,230	29,737,165	-26.2%
Cont. to Fund Balance	-	-	-	666,660	-
Total Expenditures	43,652,159	29,745,723	40,297,230	30,403,825	-24.6%
Balance December 31	10,818,658	10,993,314	8,405,253	9,071,913	-

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



Recreation Fund

Revenue Definitions and Assumptions

Taxes

Definition: This category includes tax revenues realized from real and personal property, public utilities, motor vehicles, and mobile homes, as well as penalties and interest paid on delinquent taxes.

Assumptions: This category represents 81 percent of the total FY 2011 Recreation Fund revenues. For many years Gwinnett has benefitted from a growing digest and was able to afford to roll back the millage rate. The millage rate was reduced by .02 in FY 2007 to offset the property tax value update. In FY 2008, the millage rate was decreased an additional 0.01 to 0.79 to offset the property value update. Beginning in 2008, the digest growth began to slow and digest growth declined in 2009. As a result, in December 2009, the millage rate was increased 0.21 to 1.0. More than \$5 million of additional revenue was received in Recreation Fund in 2010 as a result of the one-time billing for the 2009 millage rate. The decrease in tax revenues for the 2011 budget is primarily due to the declining digest and not having the 2009 millage rate one-time billing. Historically, revenues for real and personal property taxes are calculated at a 98 percent collection rate; in light of the economic downturn in 2010 and 2011, property tax revenues were estimated at 96 percent. 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.

Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 23,007,362	0.0%
09 Actual	\$ 24,521,199	6.6%
10 Unaudited	\$ 32,586,470	32.9%
11 Budgeted	\$ 24,579,592	-24.6%

Intergovernmental

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

Assumptions: This category represents less than 1 percent of the total FY 2011 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. These revenue projections are based on historical growth trends in conjunction with current economic indicators.

Intergovernmental History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 94,003	-52.1%
09 Actual	\$ 58,940	-37.3%
10 Unaudited	\$ 61,519	4.4%
11 Budgeted	\$ 64,633	5.1%





Recreation Fund

Revenue Definitions and Assumptions

Charges for Services

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 14 percent of the total FY 2011 Recreation Fund revenues. The adoption of the 2011 Budget included changes in the rate structure for 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.

Charges for Services Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 3,885,093	16.2%
09 Actual	\$ 3,811,641	-1.9%
10 Unaudited	\$ 3,699,102	-3.0%
11 Budgeted	\$ 4,263,904	15.3%

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: Since 2007, investment income has declined significantly. This is primarily due to changing economic conditions and a lower interest rate environment. The adopted 2011 budget reflects a very conservative estimate for investment income. This revenue will be evaluated at reconciliation to determine if it is appropriate to adjust the budget upwards.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 460,980	-61.5%
09 Actual	\$ 133,495	-71.0%
10 Unaudited	\$ 118,210	-11.4%
11 Budgeted	\$ 46,413	-60.7%

Contribution and Donations

Definition: Contributions and donations are financial resources generally provided by private contributors.

Assumptions: In 2010, it appears as though no Contributions and Donations were received in the Recreation Fund. Since 2007, there has been some variation in the revenues for Contributions and Donations. The revenues for 2011 were budgeted conservatively and will be evaluated at reconciliation to determine if it is appropriate to adjust.

Recreation Fund

Revenue Definitions and Assumptions

Contribution and Donations History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 1,981	30.5%
09 Actual	\$ 2,825	42.6%
10 Unaudited	\$ 0	-100.0%
11 Budgeted	\$ 1,500	

Miscellaneous Revenues

Definition: This category represents revenues that are not clearly defined by other areas – such as rental revenue from facilities and equipment, and reimbursement.

Assumptions: This category represents nearly 5 percent of the total FY 2011 Recreation Fund revenues. These revenues have been fairly consistent over time are based on historical trends and anticipated activity in the coming year.

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 1,391,678	25.7%
09 Actual	\$ 1,383,808	-0.6%
10 Unaudited	\$ 1,243,868	-10.1%
11 Budgeted	\$ 1,447,783	16.4%

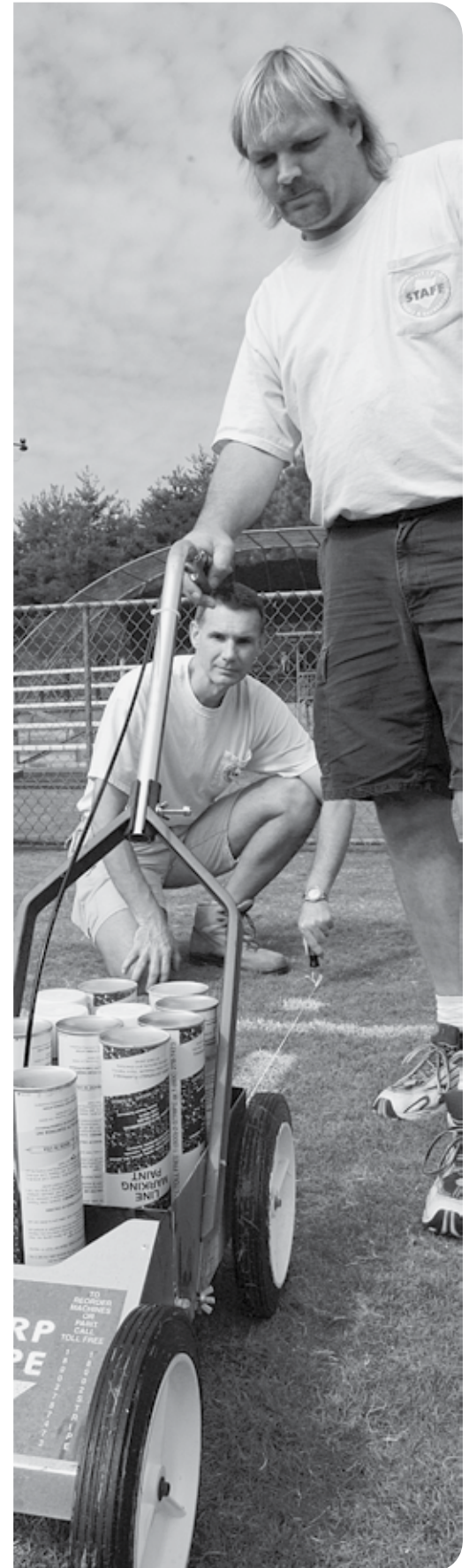
Other Financing Sources

Definition: This category includes revenues that are a transfer from other funds and asset disposal of the government.

Assumptions: The revenue associated with this category has varied greatly over the years. In 2010, there were no revenues associated with this category. In 2011, none were budgeted. This category will be reviewed at reconciliation to determine if it appropriate to adjust at that time.

Other Financing Sources History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 15,326	41.2%
09 Actual	\$ 8,471	-44.7%
10 Unaudited	\$ 0	
11 Budgeted	\$ 0	

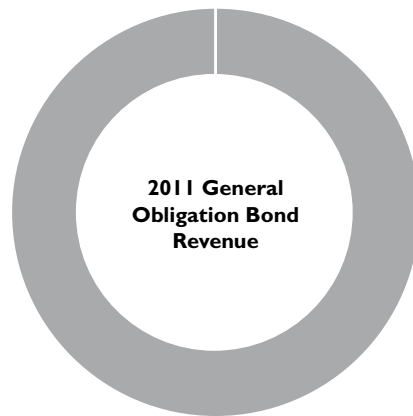


General Obligation Debt Service Fund (1986 issue)

Revenues and Expenditures FY 2008 – 2011

	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget (*)	% Chg. 10 – 11
Balance January 1	11,635,971	10,015,673	8,173,856	16,377,803	-
Revenues					
Taxes	6,859,113	6,778,403	6,899,416	5,548,416	-20%
Inter Gov't Revenue	27,015	16,401	14,136	12,434	-12%
Investment Income	85,932	7,512	1,854	113	-94%
Other Finance Sources	-	-	10,000,000	-	-100%
Total	6,972,060	6,802,316	16,915,406	5,560,963	-67%
Use of Fund Balance	-	-	-	3,215,918	-
Total Revenues	6,972,060	6,802,316	16,915,406	8,776,881	-48%
Expenditures					
Operations	-	-	8	8	-
Debt Service	8,592,358	8,644,133	8,711,451	8,776,873	1%
Total Expenditures	8,592,358	8,644,133	8,711,459	8,776,881	1%
Balance December 31	10,015,673	8,173,856	16,377,803	13,161,885	-

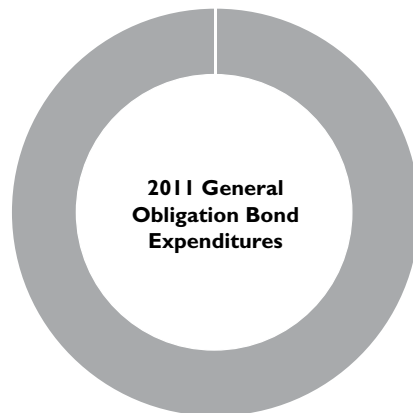
(*) Expenditures in this column are technically appropriated amounts. Excess revenues are budgeted as a working capital reserve and excess appropriations are funded from existing fund balance.



Taxes – 99.8%

Intergovernmental Revenue* – 0.2%

**Value is too small to appear on this chart.*



Debt Services – 100%

General Obligation Debt Service Fund (1986 issue)

Revenue Definitions and Assumptions

Taxes

Definition: This category includes tax revenues realized from real and personal property, public utilities, motor vehicles, and mobile homes, as well as penalties and interest paid on delinquent taxes. This category also includes tax revenues realized from intangible recordings, and taxes on cut timber.

Assumptions: This category represents 99 percent of the total FY 2011 G.O. Bond Fund revenues. For many years Gwinnett has benefitted from a growing digest and was able to afford to roll back the millage rate. In FY 2008, the millage rate was decreased an additional 0.01 to 0.22 to offset the property value update. Beginning in 2008, the digest growth began to slow and digest growth declined in 2009. As a result, in December 2009, the millage rate was increased 0.01 to 0.23. Additional revenues from this increase are reflected in FY 2010. Historically, revenues for real and personal property taxes are calculated at a 98% percent collection rate; in light of the economic downturn in 2010 and 2011, property tax revenues were estimated at 96%. 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. The decrease in tax revenues for 2011 is primarily attributable to the anticipated decline in the digest.

Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 6,859,113	-1.9%
09 Actual	\$ 6,778,403	-1.2%
10 Unaudited	\$ 6,899,416	1.8%
11 Budgeted	\$ 5,548,416	-19.6%

Intergovernmental

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

Assumptions: This category represents less than 1 percent of the total FY 2011 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.

Intergovernmental History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 27,015	-50.8%
09 Actual	\$ 16,401	-39.3%
10 Unaudited	\$ 14,136	-13.8%
11 Budgeted	\$ 12,434	-12.0%





General Obligation Debt Service Fund (1986 issue)

Revenue Definitions and Assumptions

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: Since 2007, investment income has declined significantly. This is primarily due to changing economic conditions and a lower interest rate environment. The adopted 2011 budget reflects a very conservative estimate for investment income. This revenue will be evaluated at reconciliation to determine if it is appropriate to adjust the budget upwards.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 85,932	-64.8%
09 Actual	\$ 7,512	-91.3%
10 Unaudited	\$ 1,854	-75.3%
11 Budgeted	\$ 113	-93.9%

Other Financing Sources

Definition: This revenue category consists primarily of revenues that are a transfer from other funds or asset disposal of the government.

Assumptions: In 2010, approximately \$10 million of the one-time property tax billing revenue was dedicated towards paying off debt.

Other Financing Sources History and Projections

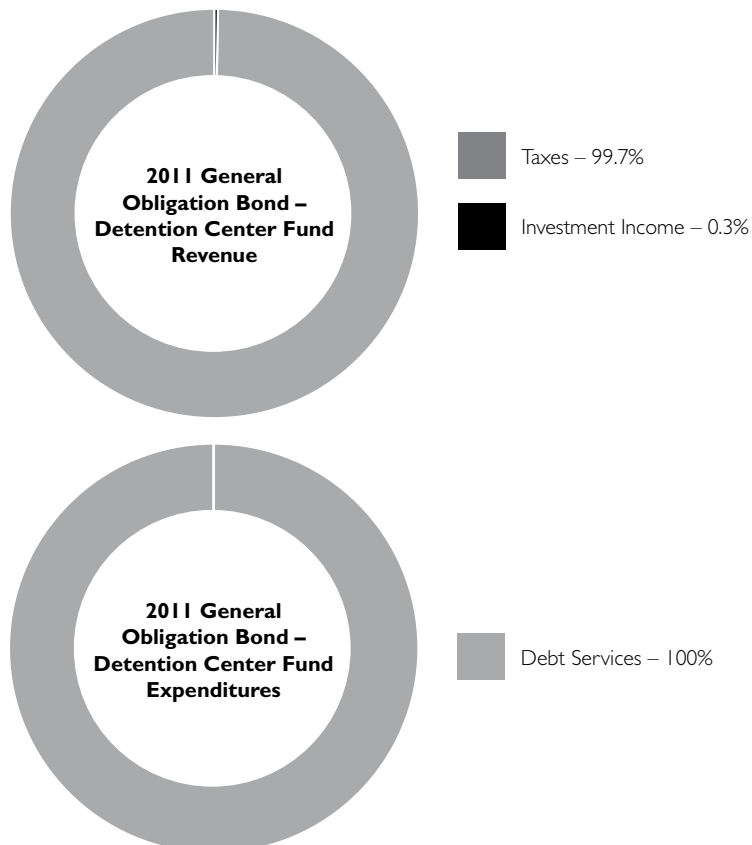
Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 0	
09 Actual	\$ 0	
10 Unaudited	\$ 10,000,000	
11 Budgeted	\$ 0	-100.0%

General Obligation Debt Service Fund (Detention Center)

Revenues and Expenditures FY 2008 – 2011

	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget (*)	% Chg. 10 – 11
Balance January 1	11,021,679	13,502,691	15,778,269	17,602,305	
Revenues					
Taxes	7,489,011	7,386,598	6,946,087	5,879,347	-15%
Inter Gov't Revenue	28,209	17,895	14,769	-	-100%
Investment Income	161,273	33,716	23,457	15,656	-33%
Total Revenues	7,678,493	7,438,209	6,984,313	5,895,003	-16%
Expenditures					
Operations	-	-	8	8	0%
Debt Service	5,197,481	5,162,631	5,160,269	5,196,576	1%
Total	5,197,481	5,162,631	5,160,277	5,196,584	1%
Cont. to Fund Balance	-	-	-	698,419	-
Total Expenditures	5,197,481	5,162,631	5,160,277	5,895,003	14%
Balance December 31	13,502,691	15,778,269	17,602,305	18,300,724	-

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





General Obligation Debt Service Fund (Detention Center)

Revenue Definitions and Assumptions

Taxes

Definition: This category includes tax revenues realized from real and personal property, public utilities, motor vehicles, and mobile homes, as well as penalties and interest paid on delinquent taxes. This category includes tax revenues realized from intangible recordings, and taxes on cut timber.

Assumptions: This category represents 99 percent of the total FY 2011 G.O. Bond (Detention Center) Fund revenues. The initial FY 2003 millage rate was .25. For many years Gwinnett has benefitted from a growing digest and was able to afford to roll back the millage rate. In FY 2007, the millage rate was decreased by 0.1 to offset the property tax value update bringing the millage rate to .24. Beginning in 2008, the digest growth began to slow and digest growth declined in 2009. Historically, revenues for real and personal property taxes are calculated at a 98 percent collection rate; in light of the economic downturn in 2010 and 2011, property tax revenues were estimated at 96 percent. 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. Revenues are based on a 100 percent collection rate.

Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 7,489,011	2.9%
09 Actual	\$ 7,386,598	-1.4%
10 Unaudited	\$ 6,946,087	-6.0%
11 Budgeted	\$ 5,879,347	-15.4%

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: Historically, this category has represents less than 1 percent of the total G.O. Bond Fund (Detention Center) revenues. In 2011, none were budgeted for this category in General Obligation Bond Fund. With the reconciliation budget, the actual collections to date will be reviewed to determine the level at which it is appropriate to increase.

Intergovernmental History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 28,209	-52.8%
09 Actual	\$ 17,895	-36.6%
10 Unaudited	\$ 14,769	-17.5%
11 Budgeted	\$ 0	100.0%

General Obligation Debt Service Fund (Detention Center) Revenue Definitions and Assumptions

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: Since 2007, investment income has declined significantly. This is primarily due to changing economic conditions and a lower interest rate environment. The adopted 2011 budget reflects a very conservative estimate for investment income. This revenue will be evaluated at reconciliation to determine if it is appropriate to adjust the budget upwards.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 161,273	2.2%
09 Actual	\$ 33,716	-79.1%
10 Unaudited	\$ 23,457	-30.4%
11 Budgeted	\$ 15,656	-33.3%

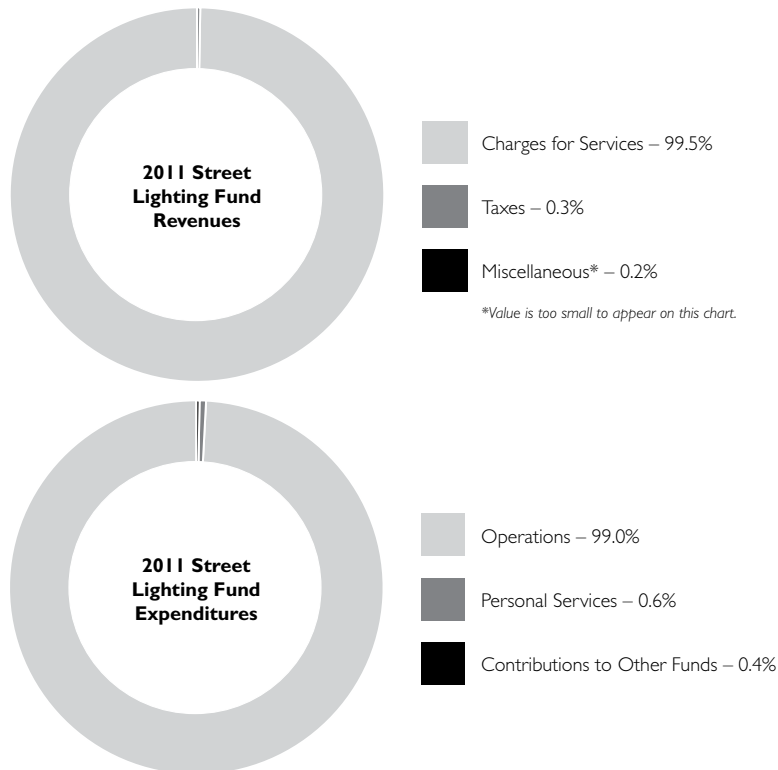


Street Lighting Fund

Revenues and Expenditures FY 2008 – 2011

	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget (*)	% Chg. 10 – 11
Balance January 1	4,746,861	4,335,522	4,154,027	4,110,811	-
Revenues					
Taxes	22,177	37,951	37,397	21,082	-43.6%
Charges for Services	5,891,299	6,085,789	6,143,906	6,095,225	-0.8%
Investment Income	79,625	8,549	3,766	2,872	-23.7%
Miscellaneous Rev	-	-	-	15,000	-
Total	5,993,101	6,132,289	6,185,069	6,134,179	-0.8%
Use of Fund Balance	-	-	-	737,537	-
Total Revenues	5,993,101	6,132,289	6,185,069	6,871,716	11.1%
Expenditures					
Personal Services	57,707	38,792	39,300	42,625	8.5%
Operations	6,325,337	6,250,875	6,176,903	6,803,744	10.1%
Cont. to Other Funds	21,396	24,117	12,083	25,347	109.8%
Total Expenditures	6,404,440	6,313,784	6,228,285	6,871,716	10.3%
Balance December 31	4,335,522	4,154,027	4,110,811	3,373,274	-

(*) Expenditures in this column are technically appropriated amounts. Excess revenues are budgeted as a working capital reserve and excess appropriations are funded from existing fund balance.



Street Lighting Fund

Revenue Definitions and Assumptions

Street Light Assessments

Taxes

Definition: This revenue primarily consists of interest on real property.

Assumptions: This category represents less than 1 percent of the total FY 2011 Speed Hump Fund revenues. The budgeted amount for 2011 was very conservative based on economic conditions. All revenues will be reviewed at reconciliation to determine whether it is appropriate to adjust upward.

Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 22,177	-142.2%
09 Actual	\$ 37,951	71.1%
10 Unaudited	\$ 37,397	-1.5%
11 Budgeted	\$ 21,082	-43.6%

Charges for Services

Definition: This revenue is a special assessment levied against properties benefiting from street light services. The Board of Commissioners set the rates. This fee is billed and collected in conjunction with the property tax bills. The Board of Commissioners approved a rate increase effective January 1, 2001.

Assumptions: This category represents 99 percent of the total FY 2011 Street Lighting Fund revenues. These revenues are budgeted at a 98.5 percent collection rate.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 5,891,300	-1.6%
09 Actual	\$ 6,085,789	3.3%
10 Unaudited	\$ 6,143,906	1.0%
11 Budgeted	\$ 6,095,225	-0.8%

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: Since 2007, investment income has declined significantly. This is primarily due to changing economic conditions and a lower interest rate environment. The adopted 2011 budget reflects a very conservative estimate for investment income. This revenue will be evaluated at reconciliation to determine if it is appropriate to adjust the budget upwards.





Street Lighting Fund

Revenue Definitions and Assumptions

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 79,625	-70.1%
09 Actual	\$ 8,549	-89.3%
10 Unaudited	\$ 3,766	-56.0%
11 Budgeted	\$ 2,872	-23.7%

Miscellaneous Revenues

Definition: This category represents revenues that are not clearly defined by other areas – such as rental revenue from facilities and equipment, and reimbursement.

Assumptions: This category represents less than 1 percent of the total FY 2011 Street Lighting Fund revenues.

Miscellaneous Revenues History and Projections

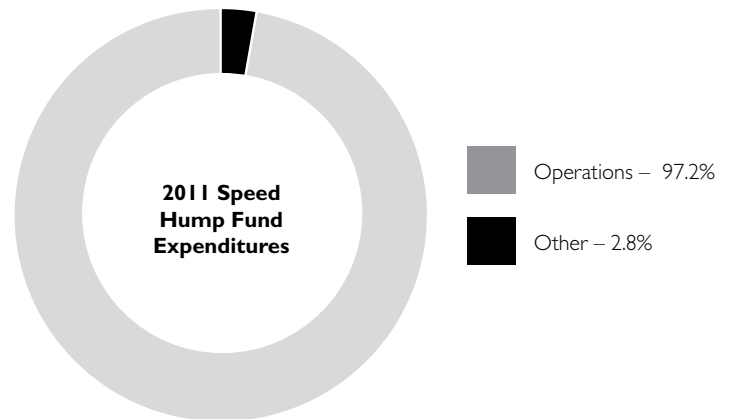
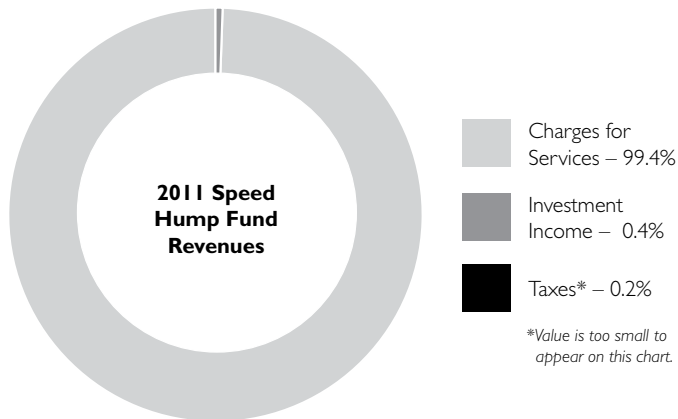
Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 0	
09 Actual	\$ 0	
10 Unaudited	\$ 0	
11 Budgeted	\$ 15,000	

Speed Hump Fund

Revenues and Expenditures FY 2008 – 2011

	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget (*)	% Chg. 10 – 11
Balance January 1	768,868	857,210	951,530	1,022,749	-
Revenues					
Taxes	425	456	466	217	-53%
Charges for Services	101,581	110,569	111,509	114,469	3%
Investment Income	8,603	297	474	407	-14%
Total Revenues	110,609	111,322	112,449	115,093	2%
Expenditures					
Operations	22,267	16,703	40,573	45,500	12%
Cont to Other Funds	-	299	657	1,314	100%
Total	22,267	17,002	41,230	46,814	14%
Working Capital Reserve	-	-	-	68,279	-
Total Expenditures	22,267	17,002	41,230	115,093	179%
Balance December 31	857,210	951,530	1,022,749	1,091,028	-

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





Speed Hump Fund

Revenue Definitions and Assumptions

Speed Hump Assessments

Taxes

Definition: This revenue primarily consists of interest on real property.

Assumptions: This category represents less than 1 percent of the total FY 2011 Speed Hump Fund revenues. The budgeted amount for 2011 was very conservative based on economic conditions. All revenues will be reviewed at reconciliation to determine whether it is appropriate to adjust upward.

Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 425	-159.7%
09 Actual	\$ 456	7.3%
10 Unaudited	\$ 466	2.2%
11 Budgeted	\$ 217	-53.4%

Charges for Services

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 2011 Speed Hump Fund revenues. These revenues were calculated at a 98.5 percent collection rate.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 101,581	4.8%
09 Actual	\$ 110,569	8.8%
10 Unaudited	\$ 111,509	0.8%
11 Budgeted	\$ 114,469	2.7%

Speed Hump Fund

Revenue Definitions and Assumptions

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: Since 2007, investment income has declined significantly. This is primarily due to changing economic conditions and a lower interest rate environment. The adopted 2011 budget reflects a very conservative estimate for investment income. This revenue will be evaluated at reconciliation to determine if it is appropriate to adjust the budget upwards.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 8,603	-8.5%
09 Actual	\$ 297	-96.5%
10 Unaudited	\$ 474	59.6%
11 Budgeted	\$ 407	-14.1%



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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.

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

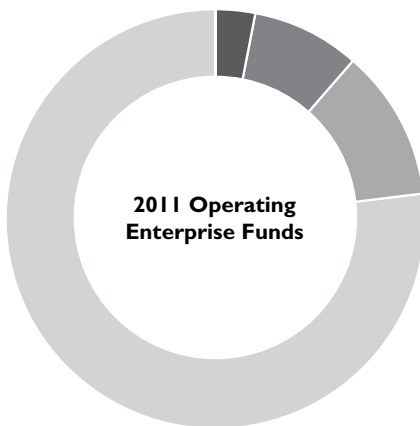
The Water and Sewer Operating Fund is used to account for the financial transactions for the water and sewer services for the County. This fund supports the water and sewer operations of the Department of Water Resources including debt service payments for outstanding bonds. A portion of the fund's revenues are transferred monthly to the Renewal and Extension Capital Fund for 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 is tasked with meeting the mandated stormwater requirements of federal and state agencies. Revenues are derived from stormwater fees charged on unincorporated property tax bills.

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 contributions from the General Fund.

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 in accordance with the Solid Waste Collection and Disposal Services Ordinance. Revenues are derived from franchise fees paid by commercial waste haulers and service fees paid by residential homeowners in unincorporated Gwinnett County.



- Water and Sewer – 76.8%
- Solid Waste – 11.5%
- Stormwater – 8.4%
- Local Transit – 3.0%
- Airport* – 0.2%

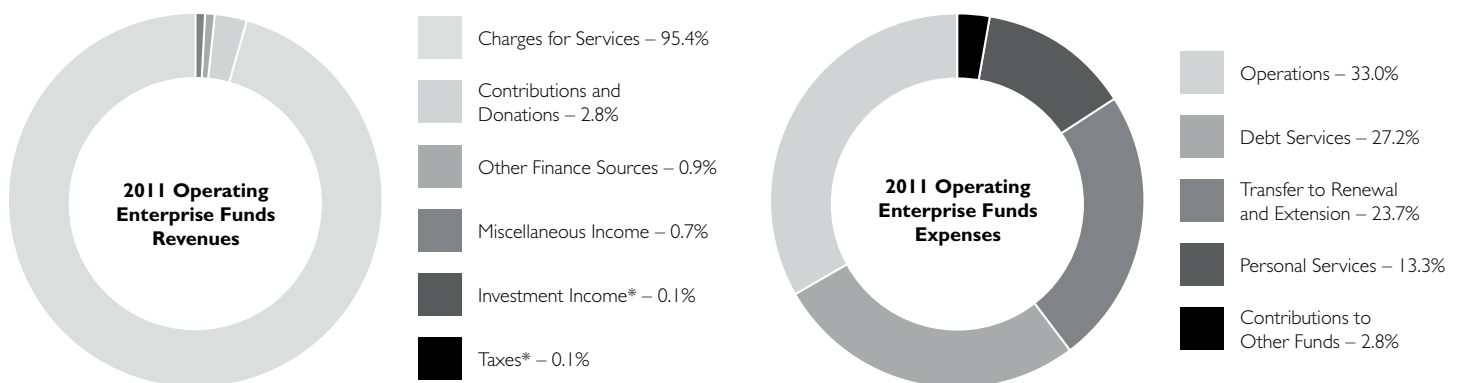
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Operating Enterprise Funds

Revenues and Expenses FY 2008 – 2011

	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget (*)	% Chg. 10 – 11
Revenues					
Taxes	1,373,957	1,181,654	969,624	185,207	-80.9%
Charges for Services	222,112,084	246,804,323	300,862,368	327,989,402	9.0%
Investment Income	1,063,682	107,730	115,183	431,997	275.1%
Contrib and Donations	-	3,193,529	6,481,929	9,770,000	50.7%
Miscellaneous Rev	1,515,435	1,462,240	3,480,585	2,485,500	-28.6%
Other Finance Source	5,170,743	3,735,908	5,211,240	3,139,406	-39.8%
Total	231,235,901	256,485,384	317,120,929	344,001,512	8.5%
Use of Net Assets	-	-	-	2,750,454	-
Total Revenues	231,235,901	256,485,384	317,120,929	346,751,966	9.3%
Expenses					
Personal Services	43,669,604	44,243,201	41,262,484	45,735,696	10.8%
Operations	60,980,741	57,916,314	82,681,985	114,256,268	38.2%
Debt Service	62,825,433	74,044,701	89,642,248	93,817,210	4.7%
Cont. to Other Funds	9,094,194	10,061,014	10,958,086	9,515,025	-13.2%
Trans. to R and E	39,878,381	78,387,438	82,468,340	81,811,337	-0.8%
Total	216,448,353	264,652,668	307,013,143	345,135,536	12.4%
Working Capital Reserve	-	-	-	1,616,430	-
Total Expenses	216,448,353	264,652,668	307,013,143	346,751,966	12.9%

(*) Expenses in this column are technically appropriated amounts. Excess revenues are transferred to the Renewal and Extension Fund to finance needed capital improvements. Additional excess revenues are budgeted as a working capital reserve and excess appropriations are funded from the fund's existing net assets.



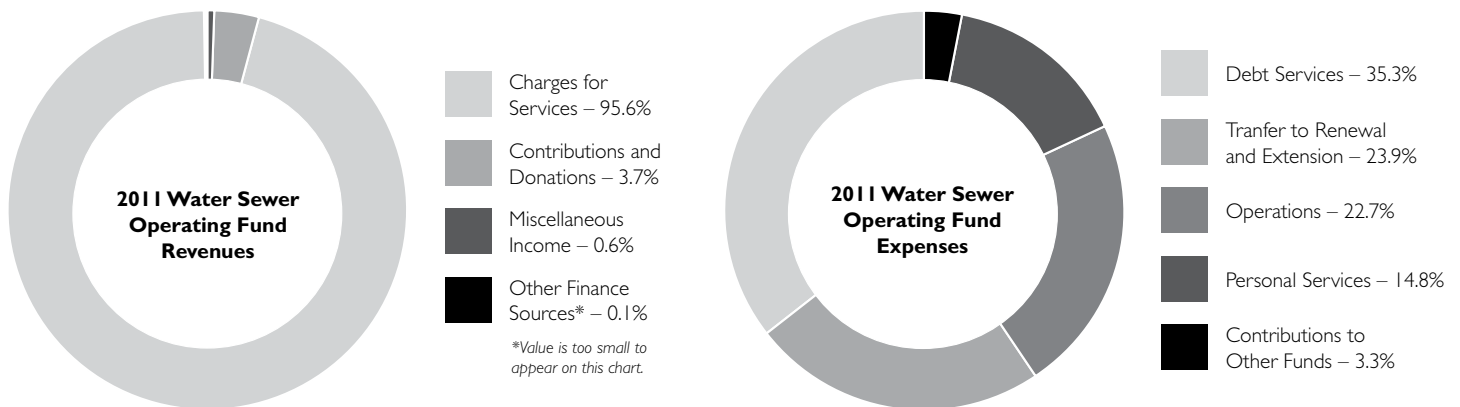
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Water Sewer Operating Fund

Revenues and Expenses FY 2008 – 2011

	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget (*)	% Chg. 10 – 11
Revenues					
Charges for Services	193,708,439	212,914,046	245,210,283	253,759,000	3.5%
Investment Income	950,985	90,883	49,410	30,000	-39.3%
Cont and Donations	-	3,193,529	6,481,929	9,770,000	50.7%
Miscellaneous	367,025	382,132	1,866,632	1,508,000	-19.2%
Other Finance Source	-	170,479	145,085	150,000	3.4%
Total Revenues	195,026,449	216,751,069	253,753,339	265,217,000	4.5%
Expenses					
Personal Services	37,918,420	38,136,030	35,734,589	39,220,389	9.8%
Operations	48,414,947	46,953,732	54,732,774	60,214,056	10.0%
Debt Service	62,825,433	73,584,547	89,407,883	93,473,110	4.5%
Cont.to Other Funds	8,296,085	9,022,321	8,335,586	8,687,995	4.2%
Trans.To Renewal and Ext	25,799,235	64,729,000	56,144,246	63,476,000	13.1%
Total	183,254,120	232,425,630	244,355,078	265,071,550	8.5%
Working Capital Reserve	-	-	-	145,450	-
Total Expenses	183,254,120	232,425,630	244,355,078	265,217,000	8.5%

(*) Expenses in this column are technically appropriated amounts. Excess revenues are transferred to the Renewal and Extension Fund to finance needed capital improvements. Additional excess revenues are budgeted as a working capital reserve and excess appropriations are funded from the fund's existing net assets.



Water Sewer Operating Fund

Revenue Definitions and Assumptions

Charges for Services

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. This category also includes 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. Water service connection charges based on water meter size are also included in this category.

Assumptions: This category represents 95 percent of the total FY 2011 projected revenues for this fund. The revenue projections are based on the anticipated water and sewer sale levels. The Board of Commissioners traditionally enacts multi-year rate resolutions for Water and Sewer. Historically, these rate resolutions have coincided with the Capital Improvement Program. The most recent rate resolution was in 2009 and includes rate increases through 2015.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 193,708,439	-5.1%
09 Actual	\$ 212,914,046	9.9%
10 Unaudited	\$ 245,210,283	15.2%
11 Budgeted	\$ 253,759,000	3.5%

Contributions and Donations

Definition: Contributions and donations are financial resources generally provided by private contributors. Contributions from developers for SDCs are received in this category.

Assumptions: These revenues represent more than 3 percent of the budgeted Water and Sewer Operating Fund Revenues in 2011. These revenues are estimated based on economic conditions.

Contributions and Donations History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 0	
09 Actual	\$ 3,193,529	
10 Unaudited	\$ 6,481,929	103.0%
11 Budgeted	\$ 9,770,000	50.7%





Water Sewer Operating Fund

Revenue Definitions and Assumptions

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: Since 2007, investment income has declined significantly. This is primarily due to changing economic conditions and a lower interest rate environment. The adopted 2011 budget reflects a very conservative estimate for investment income. This revenue will be evaluated at reconciliation to determine if it is appropriate to adjust the budget upwards.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 950,985	-29.7%
09 Actual	\$ 90,883	-90.4%
10 Unaudited	\$ 49,410	-45.7%
11 Budgeted	\$ 30,000	-39.3%

Miscellaneous Revenues

Definition: This category represents revenues that are not clearly defined by other areas – such as rental revenue from facilities and equipment, reimbursement, and rebates.

Assumptions: The revenues in this category represent less than one percent of the total FY 2011 projections. In 2011, the amount budgeted reflects anticipated rebates.

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 367,025	-76.3%
09 Actual	\$ 382,132	4.1%
10 Unaudited	\$ 1,866,632	388.5%
11 Budgeted	\$ 1,508,000	-19.2%

Other Financing Sources

Definition: This category includes revenues that are a transfer from other funds and asset disposal of the government.

Assumptions: The revenue associated with this category has been consistent over the years. In 2011, the revenues were budgeted to reflect the trends.

Other Financing Sources Revenue History and Projections

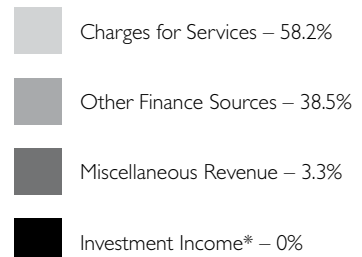
Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 0	-100.0%
09 Actual	\$ 170,479	
10 Unaudited	\$ 145,085	-14.9%
11 Budgeted	\$ 150,000	3.4%

Local Transit Operating Fund

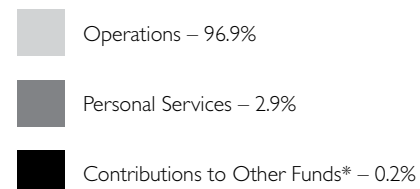
Revenues and Expenses FY 2008 – 2011

	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget (*)	% Chg. 10 – 11
Revenues					
Charges for Services	4,336,803	4,318,767	4,274,478	4,525,746	6%
Investment Income	21,290	374	1,423	350	-75%
Miscellaneous Rev	431,959	358,348	125,453	258,000	106%
Other Finance Source	3,524,493	2,362,201	2,413,798	2,989,406	24%
Total	8,314,545	7,039,690	6,815,152	7,773,502	14%
Use of Net Assets	-	-	-	2,750,454	-
Total Revenues	8,314,545	7,039,690	6,815,152	10,523,956	54%
Expenses					
Personal Services	282,038	313,058	292,241	300,959	3%
Operations	7,571,022	6,645,057	4,974,711	10,199,778	105%
Cont to Other Funds	48,176	53,837	63,408	23,219	-63%
Total Expenses	7,901,236	7,011,952	5,330,360	10,523,956	97%

(*) Expenses in this column are technically appropriated amounts. Excess revenues are transferred to the Renewal and Extension Fund to finance capital improvements. Additional excess revenues are budgeted as a working capital reserve and excess appropriations are funded from the fund's existing net assets.



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*Value is too small to appear on this chart.



Local Transit Operating Fund

Revenue Definitions and Assumptions

Charges for Services

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

Assumptions: The revenues in this category are 58 percent of the total FY 2011 projections for this fund. The rates for Local Service are \$2.00/adult/one-way; \$1.00/senior citizen and disabled citizens/one-way. The rates for Express service are \$3/\$4 depending on locations.

Charges for Services Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 4,336,803	42.7%
09 Actual	\$ 4,318,767	-0.4%
10 Unaudited	\$ 4,274,478	-1.0%
11 Budgeted	\$ 4,525,746	5.9%

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: Since 2007, investment income has declined significantly. This is primarily due to changing economic conditions and a lower interest rate environment. The adopted 2011 budget reflects a very conservative estimate for investment income. This revenue will be evaluated at reconciliation to determine if it is appropriate to adjust the budget upwards.

Investment Income Revenue History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 21,290	-64.3%
09 Actual	\$ 374	-98.2%
10 Unaudited	\$ 1,423	280.5%
11 Budgeted	\$ 350	-75.4%

Miscellaneous Revenues

Definition: This category represents revenues that are not clearly defined by other areas – such as rental revenue from facilities and equipment, reimbursement, and rebates.

Assumptions: This revenue represents 3 percent of FY 2011 budgeted revenues in Local Transit Operating Fund. For Transportation, this revenue primarily consists of rebates.

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 431,959	8,948.2%
09 Actual	\$ 358,348	-17.0%
10 Unaudited	\$ 125,453	-65.0%
11 Budgeted	\$ 258,000	105.7%

Local Transit Operating Fund

Revenue Definitions and Assumptions

Other Financing Sources

Definitions: This category includes revenues that are a transfer from other funds and asset disposal of the government. 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 approximately 38 percent of the total FY 2011 revenue projections for this fund. The projection for this contribution is based on the planned revenues and expenditures for this fund.

Other Financing Sources History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 3,524,493	-24.0%
09 Actual	\$ 2,362,201	-33.0%
10 Unaudited	\$ 2,413,798	2.2%
11 Budgeted	\$ 2,989,406	23.8%

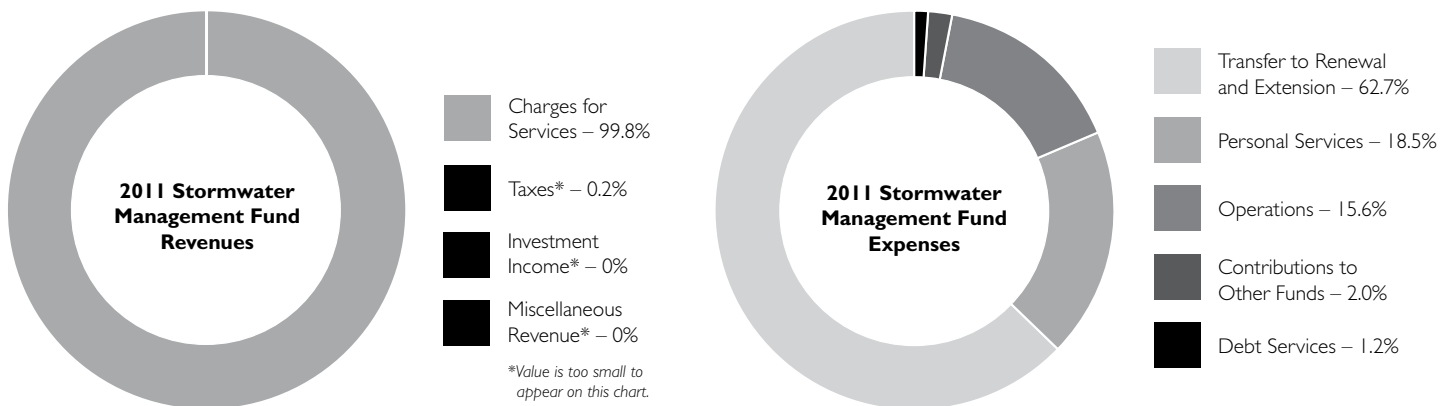


Stormwater Management Operating Fund

Revenues and Expenses FY 2008 – 2011

	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget (*)	% Chg. 10 – 11
Revenues					
Taxes	33,922	68,636	95,416	60,000	-37.1%
Charges for Services	23,888,389	29,424,258	30,365,851	30,400,000	0.1%
Investment Income	82,790	16,015	13,523	10,000	-26.1%
Miscellaneous Rev	-27	138	774,110	250	-100.0%
Other Finance Source	-	21,722	328,946	-	-100.0%
Total Revenues	24,005,074	29,530,769	31,577,846	30,470,250	-3.5%
Expenses					
Personal Services	4,932,352	5,343,760	4,691,360	5,382,020	14.7%
Operations	2,495,229	3,470,533	3,283,634	4,532,396	38.0%
Debt Service	-	-	-	344,100	-
Cont to Other Funds	582,492	725,393	838,916	574,009	-31.6%
Trans To R and E	13,945,697	13,543,403	26,151,705	18,291,549	-30.1%
Total	21,955,770	23,083,089	34,965,615	29,124,074	-16.7%
Working Capital Reserve	-	-	-	1,346,176	-
Total Expenses	21,955,770	23,083,089	34,965,615	30,470,250	-12.9%

(*) Expenses in this column are technically appropriated amounts. Excess revenues are transferred to the Renewal and Extension Fund to finance needed capital improvements. Additional excess revenues are budgeted as a working capital reserve and excess appropriations are funded from the fund's existing net assets.



Stormwater Management Operating Fund

Revenue Definitions and Assumptions

Tax Revenues

Definition: Revenues in this category consist primarily of real property interest.

Assumptions: The revenues in this fund represent less than 1 percent of the total projections for FY 2011 in this fund. The revenues are estimated based on trend data, as well as economic conditions.

Tax Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 33,922	142.1%
09 Actual	\$ 68,636	102.3%
10 Unaudited	\$ 95,416	39.0%
11 Budgeted	\$ 60,000	-37.1%

Charges for Services

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 for Stormwater Utility fees.

Assumptions: This category represents 99 percent of the total FY 2011 projected revenue for this fund. 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. It has not increased since that time.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 23,888,389	51.0%
09 Actual	\$ 29,424,258	23.2%
10 Unaudited	\$ 30,365,851	3.2%
11 Budgeted	\$ 30,400,000	0.1%

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: Since 2007, investment income has declined significantly. This is primarily due to changing economic conditions and a lower interest rate environment. The adopted 2011 budget reflects a very conservative estimate for investment income. This revenue will be evaluated at reconciliation to determine if it is appropriate to adjust the budget upwards.





Stormwater Management Operating Fund

Revenue Definitions and Assumptions

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 82,790	-47.9%
09 Actual	\$ 16,015	-80.7%
10 Unaudited	\$ 13,523	-15.6%
11 Budgeted	\$ 10,000	-26.1%

Miscellaneous Revenues

Definition: This category represents revenues that are not clearly defined by other areas – such as rental revenue from facilities and equipment, and reimbursement.

Assumptions: The revenues in this fund represent less than 1 percent of the total projections for FY 2011 in this fund. The large amount received in FY 2010 in this category relates to reimbursement for damaged property. Historically, this category has generated minimal revenue.

Miscellaneous Revenues History and Projections

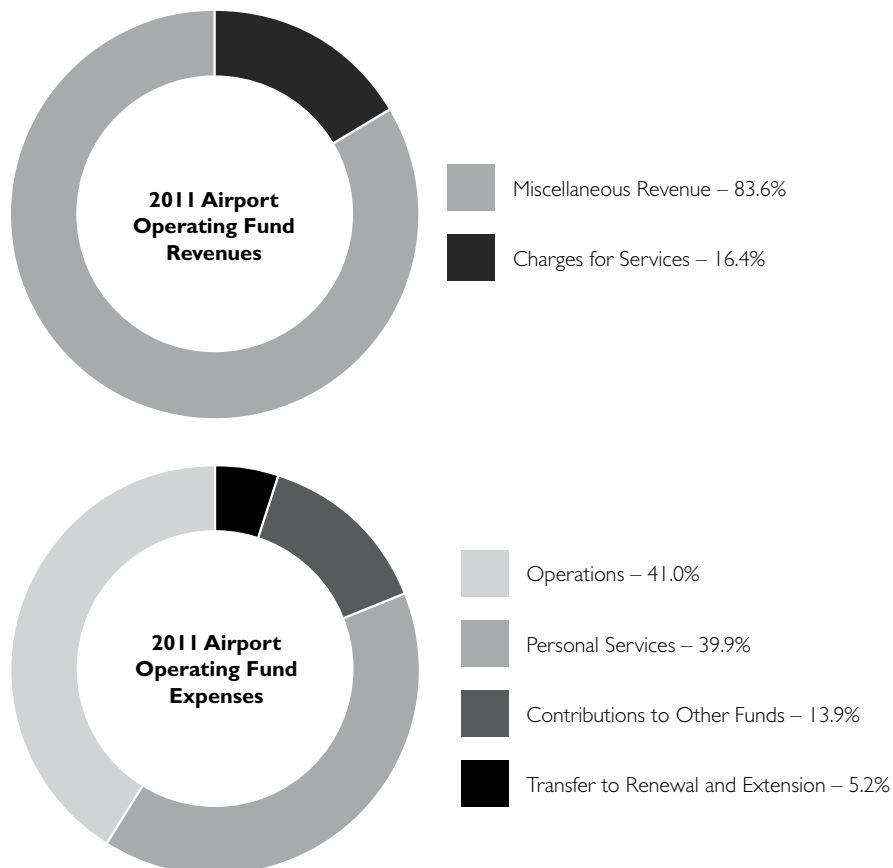
Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ -27	-141.5%
09 Actual	\$ 138	611.1%
10 Unaudited	\$ 774,110	560,849.3%
11 Budgeted	\$ 250	-100.0%

Airport Operating Fund

Revenues and Expenses FY 2008 – 2011

	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget (*)	% Chg. 10 – 11
Revenues					
Charges for Services	178,452	147,252	145,227	140,000	-3.6%
Investment Income	3,748	89	160	-	-100.0%
Miscellaneous Rev	711,083	715,761	714,372	711,250	-0.4%
Total Revenues	893,283	863,102	859,759	851,250	-1.0%
Expenses					
Personal Services	275,099	339,684	317,108	337,448	6.4%
Operations	213,241	264,853	209,452	347,115	65.7%
Cont To Other Funds	138,621	200,405	90,733	117,233	29.2%
Transfer to R and E	133,449	115,035	172,389	43,788	-74.6%
Total	760,410	919,977	789,682	845,584	7.1%
Working Capital Reserve	-	-	-	5,666	-
Total Expenses	760,410	919,977	789,682	851,250	7.8%

(*) Expenses in this column are technically appropriated amounts. Excess revenues are transferred to the Renewal and Extension Fund to finance needed capital improvements. Additional excess revenues are budgeted as a working capital reserve and excess appropriations are funded from the fund's existing net assets.



Airport Operating Fund

Revenue Definitions and Assumptions

Miscellaneous Revenue – Rents and Royalties

Definition: This category represents revenues that are not clearly defined by other areas – such as rental revenue from facilities and equipment, and reimbursement.

Assumptions: This category represents 84 percent of the total FY 2011 projected revenues in this fund.

Rental History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 711,083	9.2%
09 Actual	\$ 715,761	0.7%
10 Unaudited	\$ 714,372	-0.2%
11 Budgeted	\$ 711,250	-0.4%

Charges for Services

Definition: This category consists of revenues collected from 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 that time.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 178,452	-13.8%
09 Actual	\$ 147,252	-17.5%
10 Unaudited	\$ 145,227	-1.4%
11 Budgeted	\$ 140,000	-3.6%

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: Since 2007, investment income has declined significantly. This is primarily due to changing economic conditions and a lower interest rate environment. Investment income for this fund was not budgeted in FY 2011. This revenue will be evaluated at reconciliation to determine if it is appropriate to adjust the budget upwards.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 3,748	7.4%
09 Actual	\$ 89	-97.6%
10 Unaudited	\$ 160	79.8%
11 Budgeted	\$ 0	-100.0%

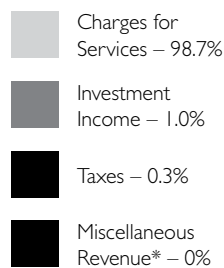


Solid Waste Operating Fund

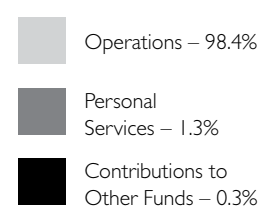
Revenues and Expenses FY 2008 – 2011

	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget (*)	% Chg. 10 – 11
Revenues					
Taxes	1,340,035	1,113,018	874,208	125,207	-85.7%
Charges for Services	-	-	20,866,529	39,164,656	87.7%
Investment Income	4,869	369	50,667	391,647	673.0%
Miscellaneous Rev	5,396	5,861	18	8,000	44,344.4%
Other Finance Source	1,646,250	1,181,506	2,323,411	-	-100.0%
Total Revenues	2,996,550	2,300,754	24,114,833	39,689,510	64.6%
Expenses					
Personal Services	261,695	110,669	227,186	494,880	117.8%
Operations	2,286,302	582,139	19,481,414	38,962,923	100.0%
Cont. to Other Funds	28,820	59,058	1,629,443	112,569	-93.1%
Debt Service	-	460,154	234,365	-	-100.0%
Transfer to Renewal and Ext.	-	-	-	-	-
Total	2,576,817	1,212,020	21,572,408	39,570,372	83.4%
Working Capital Reserve	-	-	-	119,138	-
Total Expenses	2,576,817	1,212,020	21,572,408	39,689,510	84.0%

(*) Expenses in this column are technically appropriated amounts. Excess revenues are generally transferred to the Renewal and Extension Fund to finance needed capital improvements. Additional excess revenues are budgeted as working capital reserve and excess appropriations are funded from the fund's existing net assets.



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Solid Waste Operating Fund

Revenue Definitions and Assumptions

Taxes

Definition: Revenues in this category are from franchise fees received from commercial and residential solid waste haulers. The revenues in this category are also from real property interest.

Assumptions: In July 2010, the method of residential solid waste franchise fee was eliminated and replaced by a residential service delivery contract. The collection of the franchise fee for commercial services has remained unchanged. For 2007 through second quarter of 2010, the residential and commercial franchise fees are combined. For third and fourth quarter 2010 and 2011, the franchise fees are for commercial only.

Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 1,340,035	44.6%
09 Actual	\$ 1,113,018	-16.9%
10 Unaudited	\$ 874,208	-21.5%
11 Budgeted	\$ 125,207	-85.7%

Charges for Services

Definition: Revenues in this category are from the residential solid waste fees.

Assumptions: This category represents 98 percent of the total FY 2011 revenue projections. These numbers represent the implementation of the new residential Solid Waste Plan.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 0	
09 Actual	\$ 0	
10 Unaudited	\$ 20,866,529	
11 Budgeted	\$ 39,164,656	87.7%

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: Since 2007, investment income has varied significantly. This is primarily due to changing balances available for investment. The adopted 2011 budget reflects a conservative estimate for investment income. This revenue will be evaluated at reconciliation to determine if it is appropriate to adjust the budget upwards.

Solid Waste Operating Fund

Revenue Definitions and Assumptions

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 4,869	200.7%
09 Actual	\$ 369	-92.4%
10 Unaudited	\$ 50,667	13,630.9%
11 Budgeted	\$ 391,647	673.0%

Miscellaneous Revenues

Definition: This category represents revenues that are not clearly defined by other areas – such as rental revenue from facilities and equipment, and reimbursement.

Assumptions: There is a wide variety in the amount of miscellaneous revenues. For 2011, miscellaneous was budgeted as uncategorized revenue from commercial haulers.

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 5,396	146.2%
09 Actual	\$ 5,861	8.6%
10 Unaudited	\$ 18	-99.7%
11 Budgeted	\$ 8,000	44,344.4%



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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 an expense 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.

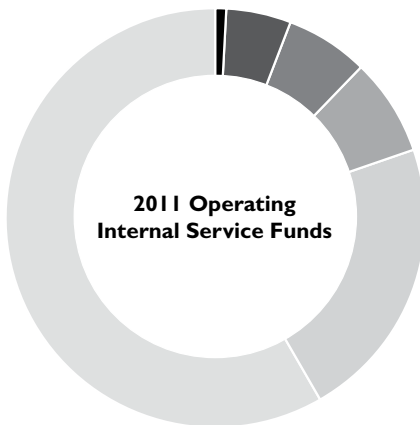
The **Fleet Management Fund** is used to account for all financial transactions related to the maintenance of the County vehicle fleet. Revenues are derived from charges to the user departments and outside entities for the operation and maintenance of the Fleet Management Division of Support Services.

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

The **Vehicle Purchasing Fund** is used to account for all financial transactions related to the acquisition of new and replacement vehicles for the County fleet with the exception of enterprise funds. Revenue is derived from charges to the user departments for replacement vehicles. The fund supports the purchase of all County vehicles, except those purchased directly from enterprise funds. This fund will be closed in 2011 and the balance transferred to the new Capital Vehicle Replacement Fund.

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.



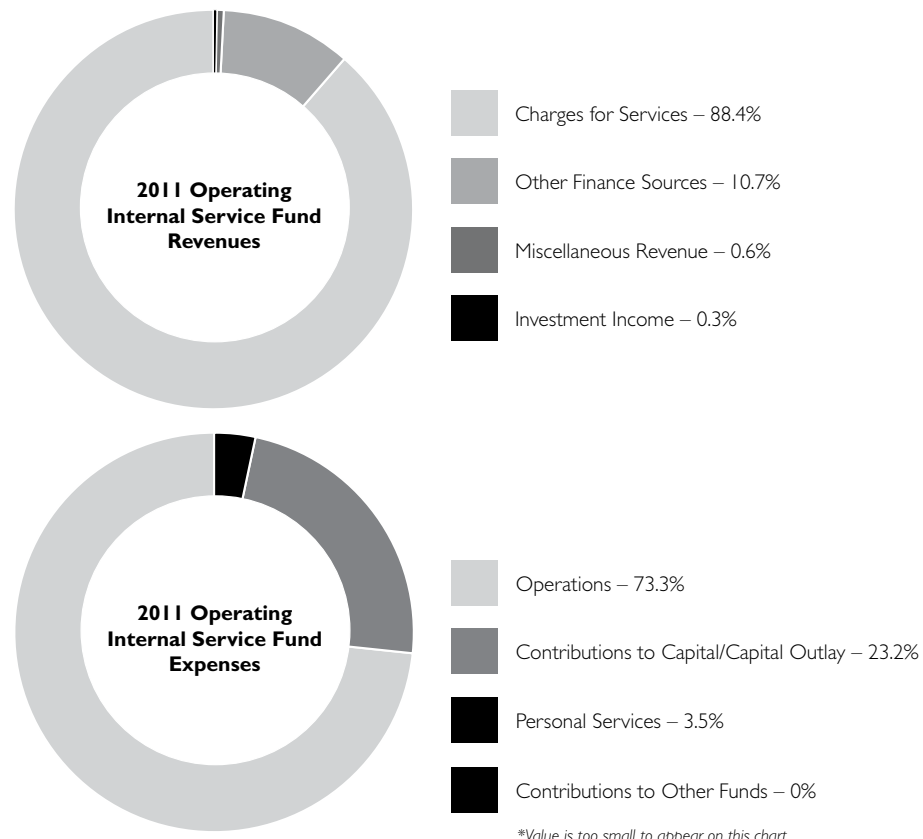
- Group Self-Insurance – 58.3%
- Vehicle Purchasing – 21.9%
- Risk Management – 7.4%
- Fleet Management – 6.5%
- Worker's Compensation – 4.9%
- Automobile Liability – 1.0%

Operating Internal Service Funds

Revenues and Expenditures FY 2008 – 2011

	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget (*)	% Chg. 10 – 11
Revenues					
Charges for Services	56,582,344	59,842,359	52,352,816	50,478,003	-3.6%
Investment Income	1,987,816	381,800	412,630	144,135	-65.1%
Miscellaneous Rev	305,531	456,058	780,720	356,000	-54.4%
Other Finance Source	17,813,847	12,508,549	15,914,022	6,101,936	-61.7%
Total	76,689,538	73,188,766	69,460,188	57,080,074	-17.8%
Use of Net Assets	-	-	-	38,859,246	-
Total Revenues	76,689,538	73,188,766	69,460,188	95,939,320	38.1%
Expenses					
Personal Services	4,141,902	4,383,100	3,235,692	3,397,547	5.0%
Operations	62,953,335	59,015,233	56,566,191	70,282,872	24.2%
Cont. to Other Funds	423,004	6,135,761	100,315	45,686	-54.5%
Cont to Cap/Capital Outlay	4,768,255	5,307,477	3,874,973	22,212,404	473.2%
Total	72,286,496	74,841,571	63,777,171	95,938,509	50.4%
Working Capital Reserve	-	-	-	811	-
Total Expenses	72,286,496	74,841,571	63,777,171	95,939,320	50.4%

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



*Value is too small to appear on this chart.

Group Self-Insurance Fund

Revenues and Expenditures FY 2008 – 2011

	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget (*)	% Chg. 10 – 11
Revenues					
Charges for Services	49,274,669	54,471,108	47,532,387	42,228,187	-11.2%
Investment Income	815,557	166,204	159,111	106,000	-33.4%
Miscellaneous Rev	48,426	144,639	91,453	-	-100.0%
Total	50,138,652	54,781,951	47,782,951	42,334,187	-11.4%
Use of Net Assets	-	-	-	13,521,203	-
Total Revenues	50,138,652	54,781,951	47,782,951	55,855,390	16.9%
Expenses					
Personal Services	389,708	610,119	421,519	267,327	-36.6%
Operations	51,793,334	51,260,681	45,176,931	55,586,085	23.0%
Cont. to Other Funds	4,612	5,987,953	3,988	1,978	-50.4%
Total Expenses	52,187,654	57,858,753	45,602,438	55,855,390	22.5%

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



Group Self-Insurance Fund

Revenue Definitions and Assumptions

Charges for Services

Definition: This revenue category consists of contributions 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 2011 revenues in this fund. These projections are based on employees' salaries. The premiums paid by employees vary according to type of coverage.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 49,274,668	4.6%
09 Actual	\$ 54,438,446	10.5%
10 Unaudited	\$ 47,532,387	-12.7%
11 Budgeted	\$ 42,228,187	-11.2%

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: Since 2007, investment income has declined significantly. This is primarily due to changing economic conditions and a lower interest rate environment. The adopted 2011 budget reflects a very conservative estimate for investment income. This revenue will be evaluated at reconciliation to determine if it is appropriate to adjust the budget upwards.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 815,557	4.5%
09 Actual	\$ 166,204	-79.6%
10 Unaudited	\$ 159,111	-4.3%
11 Budgeted	\$ 106,000	-33.4%

Miscellaneous Revenues

Definition: This revenue category consists of revenue which is not classified elsewhere.

Assumptions: The amount of revenue for this category has varied over time. In 2011, no revenues were budgeted in the miscellaneous category. At reconciliation, this revenue will be reviewed to determine if it is appropriate to adjust upwards.

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 48,426	-20.9%
09 Actual	\$ 144,639	198.7%
10 Unaudited	\$ 91,453	-36.8%
11 Budgeted	\$ 0	-100.0%

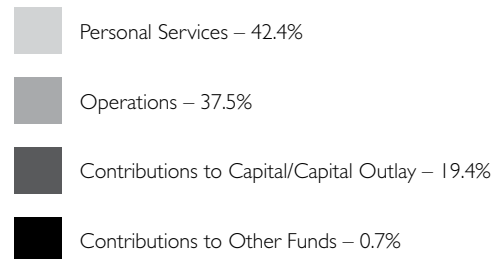
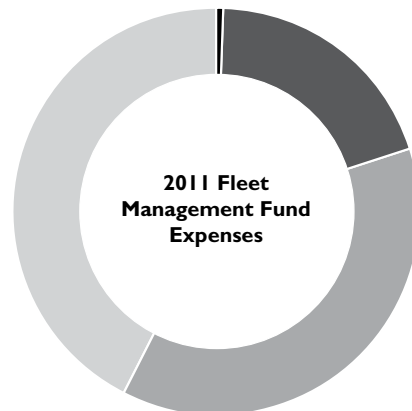
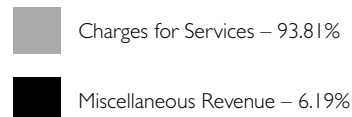
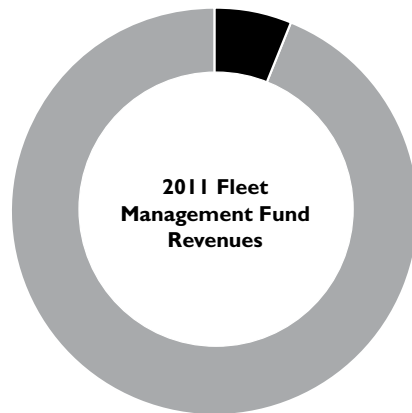


Fleet Management Fund

Revenues and Expenditures FY 2008 – 2011

	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget (*)	% Chg. 10 – 11
Revenues					
Charges for Services	7,307,675	5,371,249	4,820,429	5,398,110	12.0%
Investment Income	4,303	567	1,325	-	-100.0%
Miscellaneous Rev	102,047	154,398	286,637	356,000	24.2%
Other Finance Source	-29,546	-28,264	-	-	-
Total	7,384,479	5,497,950	5,108,391	5,754,110	12.6%
Use of Net Assets	-	-	-	496,012	-
Total Revenues	7,384,479	5,497,950	5,108,391	6,250,122	22.4%
Expenses					
Personal Services	2,783,321	2,797,953	2,571,568	2,650,545	3.1%
Operations	3,337,804	1,926,851	2,785,340	2,345,649	-15.8%
Cont. to Other Funds	160,814	140,800	89,225	41,524	-53.5%
Cont to Cap/Capital Outlay	11,350	-	12,000	1,212,404	10,003.4%
Total Expenses	6,293,289	4,865,604	5,458,133	6,250,122	14.5%

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



Fleet Management Fund

Revenue Definitions and Assumptions

Charges for Services

Definition: Revenues in this category consist of contributions from internal and external (i.e., municipalities, City of Buford, etc.) customers to cover the actual maintenance and operations of Fleet Management. These revenues consist of a fuel surcharge (5 percent) and parts/labor (\$80/hour, labor) for repair and maintenance of vehicles.

Assumptions: Revenues in this category represents 94 percent of the total FY 2011 projects for this fund. Revenue projections for fuel surcharge and parts/labor for repair and maintenance of vehicles are based on prior history of revenues recognized.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 7,307,675	-4.0%
09 Actual	\$ 5,371,249	-26.5%
10 Unaudited	\$ 4,820,429	-10.3%
11 Budgeted	\$ 5,398,110	12.0%

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: Since 2007, investment income has declined significantly. This is primarily due to changing economic conditions and a lower interest rate environment. In 2011, no interest revenue was budgeted; and this revenue will be evaluated at reconciliation to determine if it is appropriate to adjust the budget upwards.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 4,303	-107.3%
09 Actual	\$ 567	-86.8%
10 Unaudited	\$ 1,325	133.6%
11 Budgeted	\$ 0	-100.0%





Fleet Management Fund

Revenue Definitions and Assumptions

Miscellaneous Revenues

Definition: Revenues in this category consist of a Joint Utilization Agreement with Board of Education for the upkeep and maintenance of the county fuel sites.

Assumptions: This category represents 6 percent of the total FY 2011 revenue projections for this fund.

Miscellaneous Revenues History and Projections

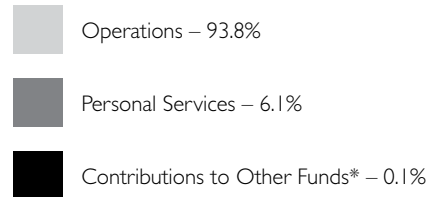
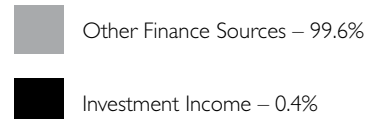
Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 102,047	55.8%
09 Actual	\$ 154,398	51.3%
10 Unaudited	\$ 286,637	85.6%
11 Budgeted	\$ 356,000	24.2%

Risk Management Fund

Revenues and Expenditures FY 2008 – 2011

	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget (*)	% Chg. 10 – 11
Revenues					
Charges for Services	-	2	-	-	-
Investment Income	325,269	56,493	60,612	18,697	-69.2%
Miscellaneous Rev	393	61	4,485	-	-100.0%
Other Finance Source	6,000,546	6,506,189	6,973,802	5,101,936	-26.8%
Total	6,326,208	6,562,745	7,038,899	5,120,633	-27.3%
Use of Net Assets	-	-	-	1,978,785	-
Total Revenues	6,326,208	6,562,745	7,038,899	7,099,418	0.9%
Expenses					
Personal Services	968,873	975,028	242,605	435,738	79.6%
Operations	4,185,412	2,995,758	4,904,086	6,661,496	35.8%
Cont. to Other Funds	257,578	7,008	7,102	2,184	-69.2%
Total Expenses	5,411,863	3,977,794	5,153,793	7,099,418	37.8%

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



*Value is too small to appear on this chart.



Risk Management Fund

Revenue Definitions and Assumptions

Other Financing Sources

Definition: This category includes revenues that are a transfer from other funds. The Risk Management Fund accounts for all financial transactions related to the County's property, liability and casualty insurance. Revenues are derived from charges to the user departments. In 2011, the budget and recording of revenues will be changed from Other Finance Sources to Charges for Services category to better align to Generally Accepted Accounting Principles.

Assumptions: This category represents 99 percent of the total FY 2011 projections for this fund. These projections are based on the number of employees, actual claims, and property, and liability insurance coverages.

Other Financing Sources History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 6,000,546	-9.6%
09 Actual	\$ 6,506,189	8.4%
10 Unaudited	\$ 6,973,802	7.2%
11 Budgeted	\$ 5,101,936	-26.8%

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: Since 2007, investment income has declined significantly. This is primarily due to changing economic conditions and a lower interest rate environment. The adopted 2011 budget reflects a very conservative estimate for investment income. This revenue will be evaluated at reconciliation to determine if it is appropriate to adjust the budget upwards.

Investment Income History and Projections

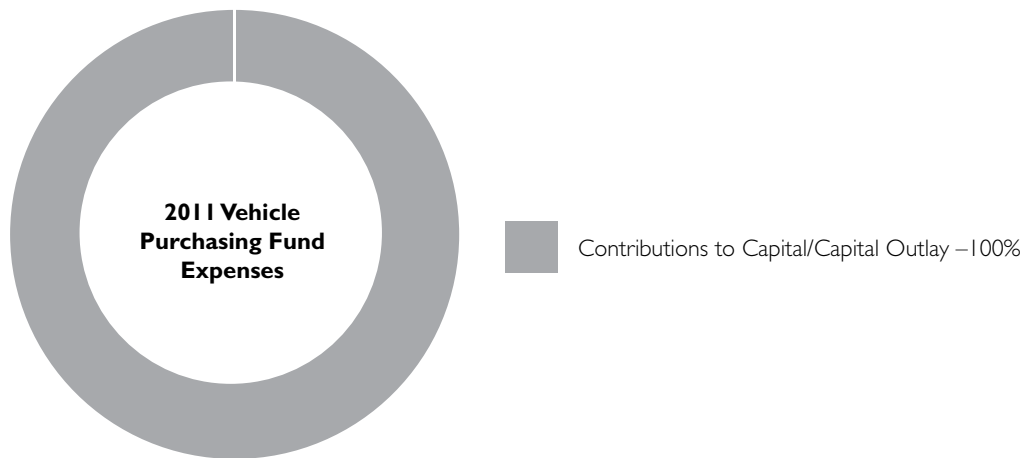
Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 325,269	-24.2%
09 Actual	\$ 56,493	-82.6%
10 Unaudited	\$ 60,612	7.3%
11 Budgeted	\$ 18,697	-69.2%

Vehicle Purchasing Fund

Revenues and Expenditures FY 2008 – 2011

	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget (*)	% Chg. 10 – 11
Revenues					
Investment Income	529,044	114,876	156,608	-	-100%
Miscellaneous Rev	154,665	156,960	277,957	-	-100%
Other Finance Source	7,537,985	814,460	4,219,083	-	-100%
Total Revenues	8,221,694	1,086,296	4,653,648	-	-100%
Use of Net Assets	-	-	-	21,000,000	-
Total	8,221,694	1,086,296	4,653,648	21,000,000	351%
Expenses					
Operations	-	11,223	135,046	-	-100%
Cont to Cap/Capital Outlay	4,756,905	5,307,477	3,862,973	21,000,000	444%
Total Expenses	4,756,905	5,318,700	3,998,019	21,000,000	425%

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





Vehicle Purchasing Fund

Revenue Definitions and Assumptions

Other Financing Sources

Definition: Revenues in this category are contributions from all Gwinnett County funds, with the exception of Enterprise Funds as well as Special Use Funds. This fund accumulates resources for the purchase of vehicles and as such, in accordance with Generally Accepted Accounting Principles, the balance in this fund will be transferred to the Capital Vehicle Fund in 2011. Thus, in 2011, no revenues were budgeted for this fund.

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 2009 is due to the County utilizing the fund's balance to pay for current year purchases.

Other Financing Sources History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 7,537,985	13.3%
09 Actual	\$ 814,460	-89.2%
10 Unaudited	\$ 4,219,083	418.0%
11 Budgeted	\$ 0	-100.0%

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash. This fund accumulates resources for the purchase of vehicles and as such, in accordance with Generally Accepted Accounting Principles, the balance in this fund will be transferred to the Capital Vehicle Fund in 2011. Thus, in 2011, no revenues were budgeted for this fund.

Assumptions: Since 2007, investment income has declined significantly. This is primarily due to changing economic conditions and a lower interest rate environment. This fund accumulates resources for the purchase of vehicles and as such, in accordance with Generally Accepted Accounting Principles, the balance in this fund will be transferred to the Capital Vehicle Fund in 2011. Thus, in 2011, no revenues were budgeted for this fund.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 529,044	-30.6%
09 Actual	\$ 114,876	-78.3%
10 Unaudited	\$ 156,608	36.3%
11 Budgeted	\$ 0	-100.0%

Miscellaneous Revenues

Definition: This revenue category consists primarily of revenues not classified elsewhere. This fund accumulates resources for the purchase of vehicles and as such, in accordance with Generally Accepted Accounting Principles, the balance in this fund will be transferred to the Capital Vehicle Fund in 2011. Thus, in 2011, no revenues were budgeted for this fund.

Miscellaneous Revenues History and Projections

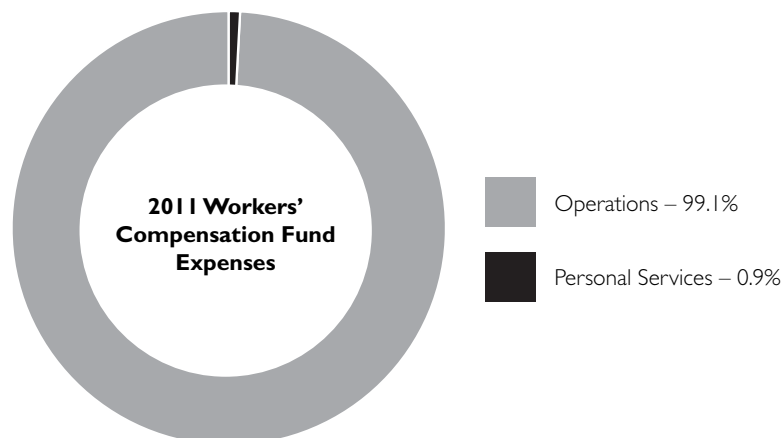
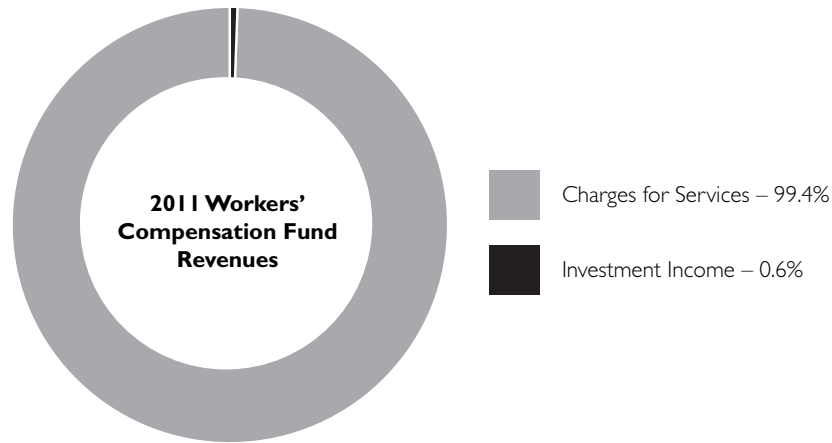
Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 154,665	-66.9%
09 Actual	\$ 156,960	1.5%
10 Unaudited	\$ 277,957	77.1%
11 Budgeted	\$ 0	-100.0%

Worker's Compensation Fund

Revenues and Expenditures FY 2008 – 2011

	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget (*)	% Chg. 10 – 11
Revenues					
Charges for Services	-	-	-	2,851,706	-
Investment Income	296,299	43,093	34,028	18,627	-45.3%
Miscellaneous Rev	-	-	120,188	-	-100.0%
Other Finance Source	3,559,318	4,493,039	3,969,095	-	-100.0%
Total Revenues	3,855,617	4,536,132	4,123,311	2,870,333	-30.4%
Use of Net Assets	-	-	-	1,863,246	-
Total	3,855,617	4,536,132	4,123,311	4,733,579	14.8%
Expenses					
Personal Services	-	-	-	43,937	-
Operations	3,416,752	1,973,767	2,908,729	4,689,642	61.2%
Total Expenses	3,416,752	1,973,767	2,908,729	4,733,579	62.7%

(*) Expenses in this column are technically appropriated amounts. Excess revenues are budgeted as a working capital reserve and excess appropriations are funded from the fund's existing net assets.





Worker's Compensation Fund

Revenue Definitions and Assumptions

Charges for Services

Definition: This fund accounts for the revenues related to payment of worker's compensation claims. Revenue is derived from the user departments based upon the number of employees and prior claims. In 2011, the budget and recording of revenues has been changed from Other Finance Source to Charges for Services to better align to Generally Accepted Accounting Principles.

Assumptions: This category represents 99 percent of the total FY 2011 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.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 0	
09 Actual	\$ 0	
10 Unaudited	\$ 0	
11 Budgeted	\$ 2,851,706	

Other Financing Sources

Definition: This category includes revenues that are a transfer from other funds and asset disposal of the government. In 2011, the budget and recording of revenues has been changed from Other Finance Source to Charges for Services to better align to Generally Accepted Accounting Principles.

Assumptions: Historically, this category has represented 99 percent of the projected revenues in this fund.

Other Financing Sources History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 3,559,318	-19.2%
09 Actual	\$ 4,493,039	26.2%
10 Unaudited	\$ 3,969,095	-11.7%
11 Budgeted	\$ 0	-100%

Worker's Compensation Fund

Revenue Definitions and Assumptions

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: Since 2007, investment income has declined significantly. This is primarily due to changing economic conditions and a lower interest rate environment. The adopted 2011 budget reflects a very conservative estimate for investment income. This revenue will be evaluated at reconciliation to determine if it is appropriate to adjust the budget upwards.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 296,299	-38.2%
09 Actual	\$ 43,093	-85.5%
10 Unaudited	\$ 34,028	-21.0%
11 Budgeted	\$ 18,627	-45.3%

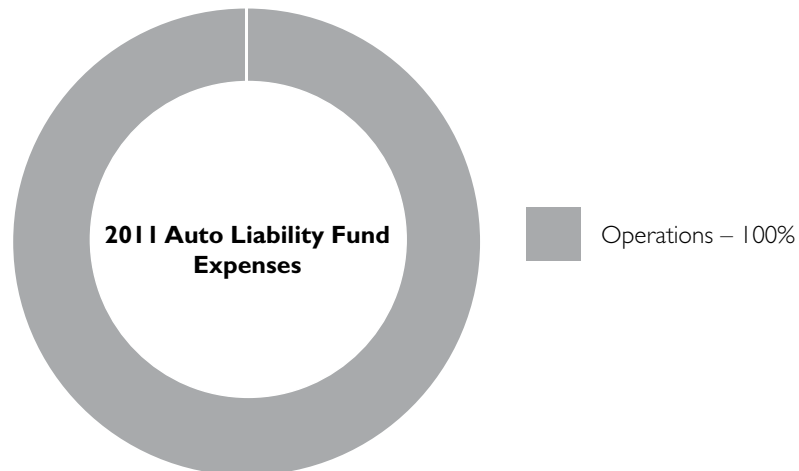
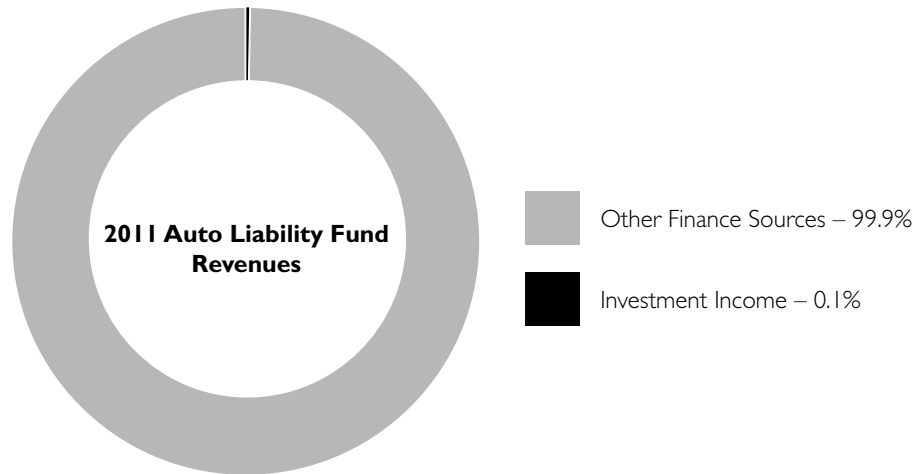


Auto Liability Fund

Revenues and Expenditures FY 2008 – 2011

	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget (*)	% Chg. 10 – 11
Revenues					
Investment Income	17,344	567	946	811	-14.3%
Other Finance Source	745,544	723,125	752,042	1,000,000	33.0%
Total	762,888	723,692	752,988	1,000,811	32.9%
Expenses					
Cont to Cap/Capital Outlay	-	-	-	-	-
Operations	220,033	846,953	656,059	1,000,000	52.4%
Total Expenses	220,033	846,953	656,059	1,000,000	52.4%
Working Capital Reserve	-	-	-	811	-
Total	220,033	846,953	656,059	1,000,811	52.5%

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



Auto Liability Fund

Revenue Definitions and Assumptions

Other Financing Sources

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

Assumptions: This category represents 99 percent of the total FY 2011 projections for this fund. These projections are based on the number of employees, actual claims, third party automobile for County vehicles only.

Other Financing Sources History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 745,544	-1.7%
09 Actual	\$ 723,125	-3.0%
10 Unaudited	\$ 752,042	4.0%
11 Budgeted	\$ 1,000,000	33.0%

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: Since 2007, investment income has declined significantly. This is primarily due to changing economic conditions and a lower interest rate environment. The adopted 2011 budget reflects a very conservative estimate for investment income. This revenue will be evaluated at reconciliation to determine if it is appropriate to adjust the budget upwards.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 17,344	17.4%
09 Actual	\$ 567	-96.7%
10 Unaudited	\$ 946	66.7%
11 Budgeted	\$ 811	-14.3%



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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.

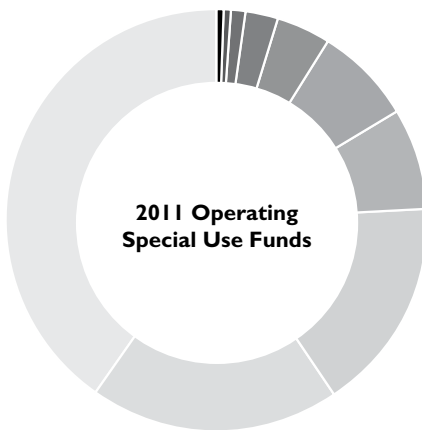
The Crime Victims Assistance Fund is used to account for revenues derived from a 5 percent fee added to all municipal, state, superior, magistrate, and recorder's court fines. This fund was established to comply with state legislation that was passed in 1996 requiring the additional fee. The funding 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 corrections facility. 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.



- E-911 – 40.0%
- Tourism – 19.2%
- Tourism Sustainability – 16.5%
- Police Special Investigations – 7.8%
- Stadium – 7.4%
- Crime Victims Assistance – 4.2%
- Sheriff Special Operations – 2.4%
- Sheriff Inmate Store – 1.2%
- District Attorney Special Operations – 0.6%
- Correctional Inmate Welfare – 0.5%
- Tree Bank* – 0.1%

*Value is too small to appear on this chart.

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

The Stadium Operating Fund is used to account for all transactions relating to the financing of Coolray Field. Revenues 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*.

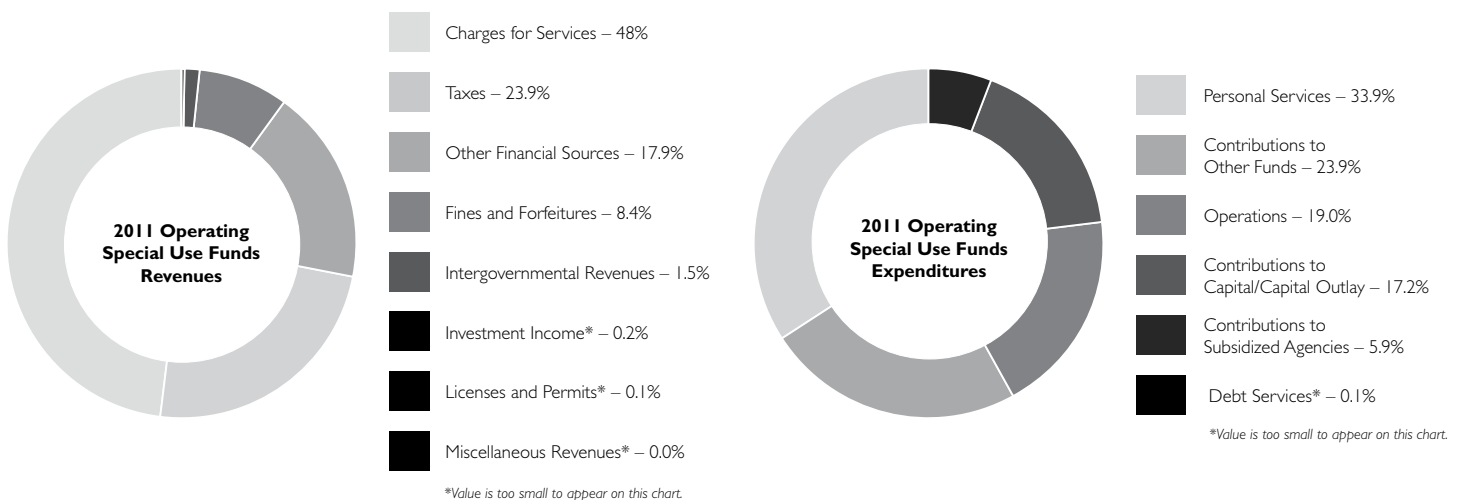


Operating Special Use Funds

Revenues and Expenditures FY 2008 – 2011

	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget (*)	% Chg. 10 – 11
Revenues					
Taxes	7,585,752	6,483,951	6,866,569	6,472,277	-5.7%
Licenses and Permits	-	20,800	17,280	22,000	27.3%
Inter Govt Revenue	1,199,222	400,000	400,000	400,000	0.0%
Charges for Services	13,116,712	13,694,401	13,885,571	12,969,997	-6.6%
Fines and Forfeitures	2,907,152	2,107,416	7,076,938	2,277,029	-67.8%
Investment Income	1,017,198	202,536	206,022	47,149	-77.1%
Miscellaneous Rev	44,097	71,511	4,394	4,500	2.4%
Other Finance Source	6,347,803	131,000	1,189,373	4,834,167	306.4%
Total	32,217,936	23,111,615	29,646,147	27,027,119	-8.8%
Use of Fund Balance	-	-	-	7,207,149	-
Total Revenues	32,217,936	23,111,615	29,646,147	34,234,268	15.5%
Expenditures					
Personal Services	7,964,305	8,354,069	8,660,773	9,917,257	14.5%
Operations	9,416,279	2,419,019	4,265,230	5,574,213	30.7%
Cont to Other Funds	6,041,313	2,827,276	10,151,723	7,020,897	-30.8%
Cont to Subsidized Agy's	63,421	1,696,143	1,823,712	1,726,453	-5.3%
Cont to Cap/Capital Outlay	1,780,812	5,492,846	1,367,932	5,033,370	268.0%
Debt Service	-	4,820,151	800	34,000	4150.0%
Total	25,266,130	25,609,504	26,270,170	29,306,190	11.6%
Cont to Fund Balance	-	-	-	4,928,078	-
Total Expenditures	25,266,130	25,609,504	26,270,170	34,234,268	30.3%

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

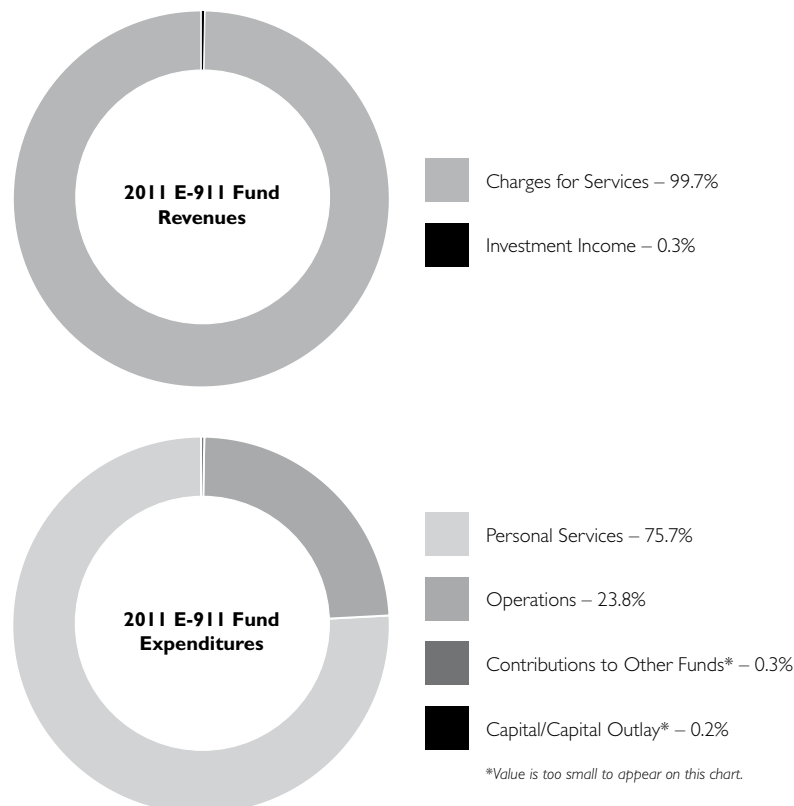


E-911 Fund

Revenues and Expenditures FY 2008 – 2011

	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget (*)	% Chg. 10 – 11
Balance January 1	24,679,805	28,942,955	32,825,642	34,552,059	-
Revenues					
Charges for Services	12,707,870	12,592,061	12,628,564	11,580,000	-8.3%
Investment Income	582,194	182,346	185,136	33,583	-81.9%
Miscellaneous	-	195	530	-	-100.0%
Total	13,290,064	12,774,602	12,814,230	11,613,583	-9.4%
Use of Fund Balance	-	-	-	113,669	-
Total Revenues	13,290,064	12,774,602	12,814,230	11,727,252	-8.5%
Expenditures					
Personal Services	7,017,895	7,366,989	7,806,983	8,882,121	13.8%
Operations	1,721,156	1,485,674	2,630,126	2,785,421	5.9%
Cont to Other Funds	33,340	39,252	45,750	36,484	-20.3%
Cont to Cap/Capital Outlay	254,523	-	604,954	23,226	-96.2%
Total Expenditures	9,026,914	8,891,915	11,087,813	11,727,252	5.8%
Balance December 31	28,942,955	32,825,642	34,552,059	34,438,390	-

(*) Expenditures in this column are technically appropriated amounts. Excess revenue is typically budgeted as a contribution to fund balance and excess appropriations are funded from existed fund balances.





E-911 Fund

Revenue Definitions and Assumptions

Charges for Services

Definition: This category consists of revenue received from subscriber fees paid via telephone bills for the operation of the E-911 system. This category also consists of revenues received from each wireless telecommunications connection subscription where the subscriber's billing address is within the jurisdiction of Gwinnett County. These fees are also 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 99 percent of the FY 2011 projections in this fund. Effective 7/01/06, the rate increased to \$1.00 per wireless phone and the number of subscribers at \$1.30 per month for regular telephone lines. The decrease in FY 2011 is attributable to the trend towards pre-paid wireless phones.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 12,707,870	3.3%
09 Actual	\$ 12,592,061	-0.9%
10 Unaudited	\$ 12,628,564	0.3%
11 Budgeted	\$ 11,580,000	-8.3%

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: Since 2007, investment income has declined significantly. This is primarily due to changing economic conditions and a lower interest rate environment. The adopted 2011 budget reflects a very conservative estimate for investment income. This revenue will be evaluated at reconciliation to determine if it is appropriate to adjust the budget upwards.

Investment Income History and Projections

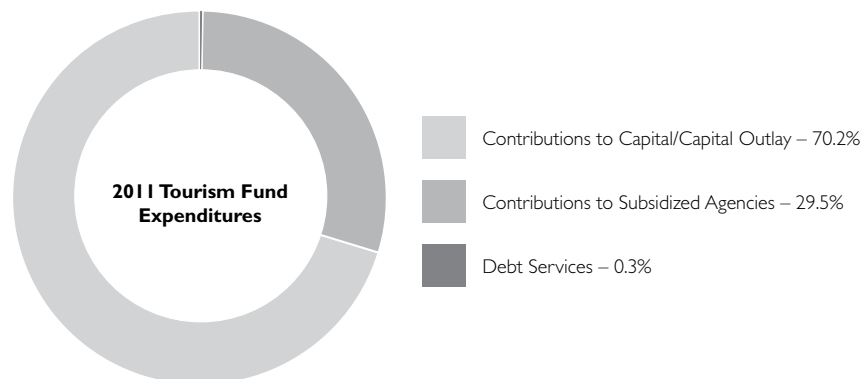
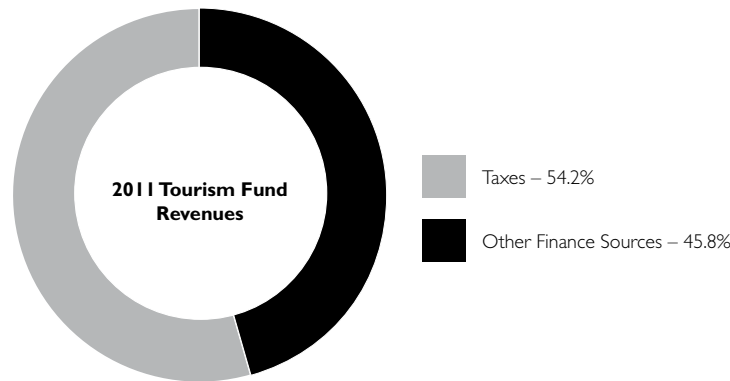
Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 582,194	3.4%
09 Actual	\$ 182,346	-68.7%
10 Unaudited	\$ 185,136	1.5%
11 Budgeted	\$ 33,583	-81.9%

Tourism Fund

Revenues and Expenditures FY 2008 – 2011

	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget (*)	% Chg. 10 – 11
Balance January 1	14,251,147	8,146,458	2,767,663	1,451,718	
Revenues					
Taxes	7,014,097	5,618,450	6,057,438	5,722,277	-5.5%
Charges for Services	-	-	357	476	33.4%
Investment Income	259,783	485	652	-	-100.0%
Other Finance Source	-	-	1,189,373	4,834,167	306.4%
Total Revenues	7,273,880	5,618,935	7,247,820	10,556,920	45.7%
Expenditures					
Operations	6,803,744	2,000	1,144	1,066	-6.8%
Cont. to Other Funds	-	-	6,719,867	-	-100.0%
Debt Service	6,000,000	4,818,551	800	16,500	1962.5%
Cont to Subsidized Agy's	-	1,632,722	1,760,291	1,663,032	-5.5%
Cont to Cap/Capital Outlay	574,825	4,544,457	81,663	3,948,861	4735.6%
Total	13,378,569	10,997,730	8,563,765	5,629,459	-34.3%
Cont. to Fund Balance	-	-	-	4,927,461	-
Total Expenditures	13,378,569	10,997,730	8,563,765	10,556,920	23.27%
Balance December 31	8,146,458	2,767,663	1,451,718	6,379,179	-

(*) Expenditures in this column are technically appropriated amounts. Excess revenue is typically budgeted as a contribution to fund balance and excess appropriations are funded from existed fund balances.





Tourism Fund

Revenue Definitions and Assumptions

Taxes

Definition: This category accounts for revenues collected from the 7 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 54 percent of the total FY 2011 Tourism Fund revenues. Historically, hotel-motel tax has represented an overwhelming majority of the revenue for this fund. In 2011, there is a large contribution from Tourism Sustainability Fund, which is also funded from hotel-motel tax as the two funds are consolidated. Beginning in 2008, Tourism fund experienced a decline as a result of the economic downturn. In 2010, hotel-motel revenues rebounded, while not at the same level as 2007 or 2008, but they were significantly higher than in 2009. The 2011 Hotel/Motel revenues were budgeted conservatively and will be reviewed with the reconciliation budget to evaluate whether they can be increased.

Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 7,014,097	-4.5%
09 Actual	\$ 5,618,450	-19.9%
10 Unaudited	\$ 6,057,438	7.8%
11 Budgeted	\$ 5,722,277	-5.5%

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: Since 2007, investment income has declined significantly. This is primarily due to changing economic conditions and a lower interest rate environment. Investment Income for Tourism Fund was not budgeted in 2011. This revenue will be evaluated at reconciliation to determine if it is appropriate to adjust the budget upwards.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 259,783	-21.5%
09 Actual	\$ 485	-99.8%
10 Unaudited	\$ 652	34.3%
11 Budgeted	\$ 0	-100%

Tourism Fund

Revenue Definitions and Assumptions

Other Financing Sources

Definition: Revenues in this category tend to consist of contributions from other funds.

Assumptions: This category represents 45 percent of the total FY 2011 Tourism Fund revenues. In both 2010 and 2011, the contribution to Tourism Fund was from Tourism Sustainability Fund. It is the intent in 2011 to consolidate Tourism and Tourism Sustainability Funds.

Other Financing Sources History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 0	
09 Actual	\$ 0	
10 Unaudited	\$ 1,189,373	
11 Budgeted	\$ 4,834,167	306.4%

Charges for Services

Definition: This category consists of revenues realized from fees charged for services from returned checks.

Assumptions: In 2011, a minimal amount was budgeted for returned checks. The revenue projections are based on historical trends in conjunction with current economic indicators.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 0	
09 Actual	\$ 0	
10 Unaudited	\$ 357	
11 Budgeted	\$ 476	33.4%

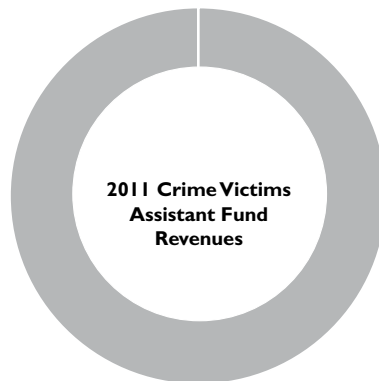


Crime Victims Assistance Fund

Revenues and Expenditures FY 2008 – 2011

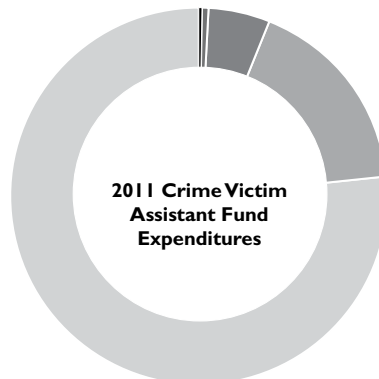
	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget (*)	% Chg. 10 – 11
Balance January 1	1,679,401	1,683,161	1,683,435	1,535,317	
Revenues					
Fines and Forfeitures	944,448	943,683	896,157	922,029	2.9%
Investment Income	29,627	2,909	2,854	1,984	-30.5%
Miscellaneous Rev	1,016	38	442	-	-100.0%
Total	975,091	946,630	899,453	924,013	2.7%
Use of Fund Balance	-	-	-	317,545	-
Total Revenues	975,091	946,630	899,453	1,241,558	38.0%
Expenditures					
Personal Services	875,144	848,074	800,484	952,248	19.0%
Operations	24,257	23,608	173,071	213,244	23.2%
Cont. to Subsidized Agy's	63,421	63,421	63,421	63,421	0.0%
Cont. to Other Funds	7,309	11,253	10,595	6,911	-34.8%
Cont. to Cap./Capital Outlay	1,200	-	-	5,734	0.0%
Total Expenditures	971,331	946,356	1,047,571	1,241,558	18.5%
Balance December 31	1,683,161	1,683,435	1,535,317	1,217,772	-

(*) Expenditures in this column are technically appropriated amounts. Excess revenue is typically budgeted as a contribution to fund balance and excess appropriations are funded from existed fund balances.



- Fines and Forfeitures – 99.8%
- Investment Income* – 0.2%

*Value is too small to appear on this chart.



- Personal Services – 76.6%
- Operations – 17.2%
- Contributions to Subsidized Agencies – 5.1%
- Contributions to Other Funds – 0.6%
- Contributions to Capital – 0.5%

*Value is too small to appear on this chart.

Crime Victims Assistance Fund

Revenue Definitions and Assumptions

Fines and Forfeitures

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 2011 revenues for this fund. This revenue is derived from 5 percent of the court fines collected.

Fines and Forfeitures History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 944,448	1.2%
09 Actual	\$ 943,683	-0.1%
10 Unaudited	\$ 896,157	-5.0%
11 Budgeted	\$ 922,029	2.9%

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: Since 2007, investment income has declined significantly. This is primarily due to changing economic conditions and a lower interest rate environment. The adopted 2011 budget reflects a very conservative estimate for investment income. This revenue will be evaluated at reconciliation to determine if it is appropriate to adjust the budget upwards.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 29,627	-51.0%
09 Actual	\$ 2,909	-90.2%
10 Unaudited	\$ 2,854	-1.9%
11 Budgeted	\$ 1,984	-30.5%

Miscellaneous Revenues

Definition: This category represents revenues that are not clearly defined by other areas – such as rental revenue from facilities and equipment, and reimbursement.

Assumptions: Historically, this revenue has varied significantly. In 2011, no miscellaneous revenues were budgeted. At mid-year reconciliation, this revenue will be reviewed to determine if it is appropriate to adjust upward.

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 1,016	
09 Actual	\$ 38	-96.3%
10 Unaudited	\$ 442	110.6%
11 Budgeted	\$ 0	-100.0%

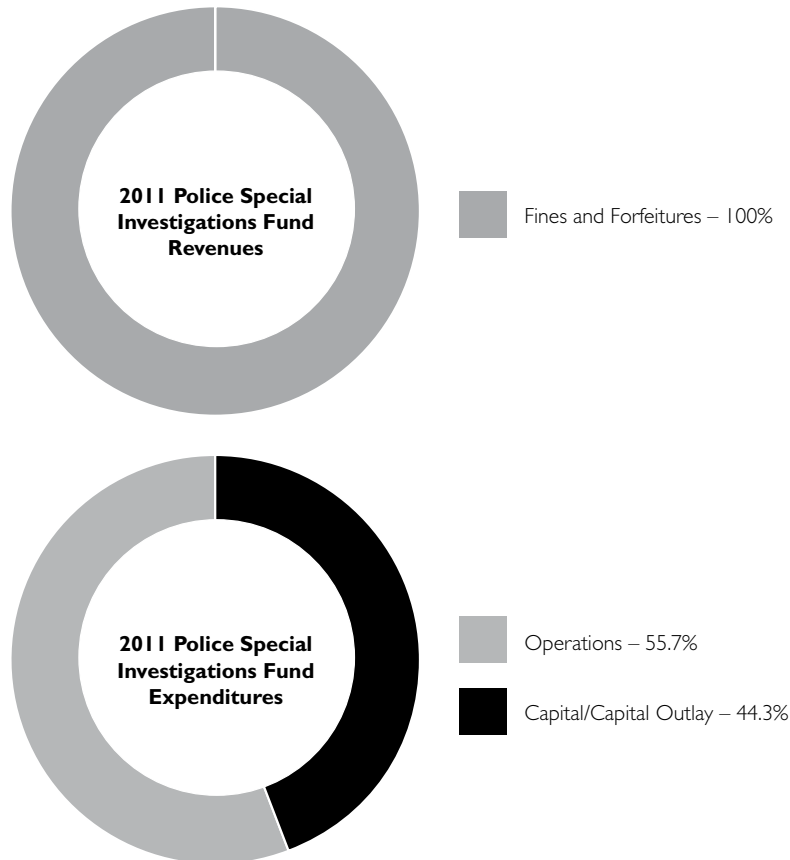


Police Special Investigations Fund

Revenues and Expenditures FY 2008 – 2011

	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget (*)	% Chg. 10 – 11
Balance January 1	4,589,402	4,583,811	3,998,271	7,594,016	
Revenues					
Inter Gov't Revenue	9,060	-	-	-	0.00%
Fines and Forfeitures	1,083,143	617,107	4,800,613	1,000,000	-79.17%
Investment Income	96,312	3,607	5,917	-	-100.00%
Miscellaneous Rev	32,946	64,836	452	-	-100.00%
Total	1,221,461	685,550	4,806,982	1,000,000	-79.20%
Use of Fund Balance	-	-	-	1,295,313	-
Total Revenues	1,221,461	685,550	4,806,982	2,295,313	-52.25%
Expenditures					
Operations	626,786	504,413	616,758	1,278,830	107.35%
Cont. to Other Funds	15,535	131,000	-	-	0.00%
Cont. to Cap/Capital Outlay	584,731	635,677	594,479	1,016,483	70.99%
Total Expenditures	1,227,052	1,271,090	1,211,237	2,295,313	89.50%
Balance December 31	4,583,811	3,998,271	7,594,016	6,298,703	-

(*) Expenditures in this column are technically appropriated amounts. Excess revenue is typically budgeted as a contribution to fund balance and excess appropriations are funded from existed fund balances.



Police Special Investigations Fund

Revenue Definitions and Assumptions

Fines and Forfeitures

Definition: This category consists of revenue received from the confiscation of money or the sale of property confiscated from illegal drug and narcotics activities. The properties are confiscated and unclaimed. Proceeds are used to investigate illegal drug activity and related criminal offenses.

Assumptions: This category represents 99 percent of the total FY 2011 Police Special Investigations Funds revenues. Revenue in this category is unpredictable due to the nature of their collection and is therefore conservatively predicted.

Fines and Forfeiture Revenue History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 1,083,143	-54.9%
09 Actual	\$ 617,107	-43.0%
10 Unaudited	\$ 4,800,613	677.9%
11 Budgeted	\$ 1,000,000	-79.2%

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: Since 2007, investment income has declined significantly. This is primarily due to changing economic conditions and a lower interest rate environment. In recent years, Investment Income was less than one percent of Police Special Investigation revenues. The adopted 2011 budget did not include Investment Income in Police Special Investigation Fund. This revenue will be evaluated at reconciliation to determine if it is appropriate to adjust the budget upwards.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 96,312	-54.7%
09 Actual	\$ 3,607	-96.3%
10 Unaudited	\$ 5,917	64.1%
11 Budgeted	\$ 0	-100.0%





Police Special Investigations Fund

Revenue Definitions and Assumptions

Miscellaneous Revenues

Definition: Revenue in this category consists primarily of revenues not classified elsewhere.

Assumptions: This revenue has historically been unpredictable. The 2011 adopted budget did not include Miscellaneous Revenue for Police Special Investigation Fund. The revenue will be evaluated at reconciliation to determine if it is appropriate to adjust the budget upward.

Miscellaneous Revenues History and Projections

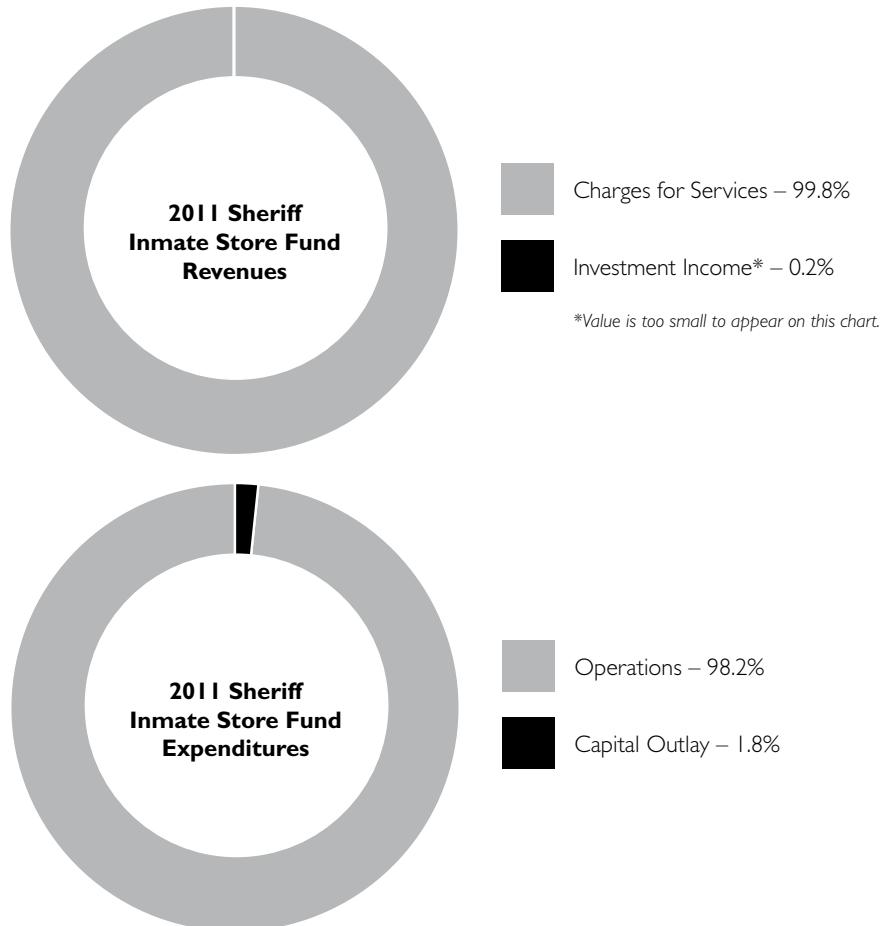
Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 32,946	
09 Actual	\$ 64,836	96.8%
10 Unaudited	\$ 452	-99.3%
11 Budgeted	\$ 0	-100.0%

Sheriff Inmate Store Fund

Revenues and Expenditures FY 2008 – 2011

	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget (*)	% Chg. 10 – 11
Balance January 1	1,044,519	1,247,477	1,369,405	1,369,405	
Revenues					
Charges for Services	332,109	341,367	392,144	360,891	-8.0%
Investment Income	15,659	452	716	617	-13.8%
Miscellaneous Rev	48	-	-	-	0.0%
Total Revenues	347,816	341,819	392,860	361,508	-8.0%
Expenditures					
Operations	144,858	205,901	296,170	354,325	19.6%
Cont to Cap/Capital Outlay	-	13,990	-	6,566	0.0%
Total	144,858	219,891	296,170	360,891	21.9%
Cont to Fund Balance	-	-	-	617	-
Total Expenditures	144,858	219,891	296,170	361,508	22.1%
Balance December 31	1,247,477	1,369,405	1,466,095	1,370,022	-

(*) Expenditures in this column are technically appropriated amounts. Excess revenue is typically budgeted as a contribution to fund balance and excess appropriations are funded from existed fund balances.





Sheriff Inmate Store Fund

Revenue Definitions and Assumptions

Charges for Services

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 2011 Sheriff Inmate Store Fund revenues. The revenues continue to be relatively stable from year to year.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 332,109	30.4%
09 Actual	\$ 341,367	2.8%
10 Unaudited	\$ 392,144	14.9%
11 Budgeted	\$ 360,891	-8.0%

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: Since 2007, investment income has declined significantly. This is primarily due to changing economic conditions and a lower interest rate environment. The adopted 2011 budget reflects a very conservative estimate for investment income and represents less than one percent of the total FY 2011 projections for this fund. This revenue will be evaluated at reconciliation to determine if it is appropriate to adjust the budget upwards.

Investment Income History and Projections

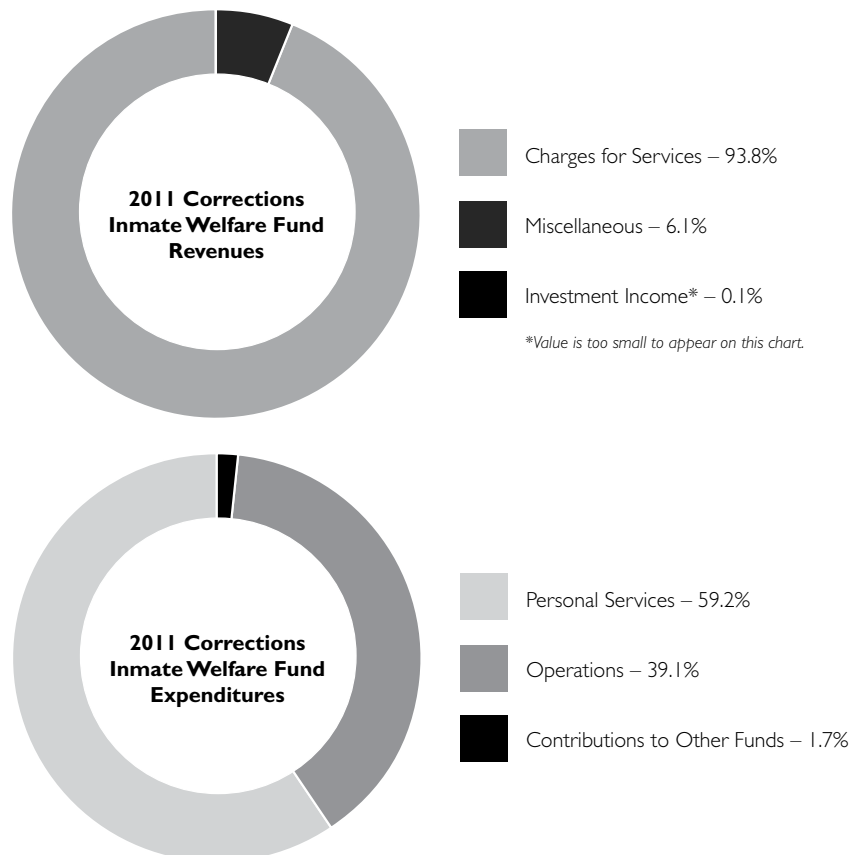
Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 15,659	-54.2%
09 Actual	\$ 452	-97.1%
10 Unaudited	\$ 716	58.6%
11 Budgeted	\$ 617	-13.9%

Corrections Inmate Welfare Fund

Revenues and Expenditures FY 2008 – 2011

	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget (*)	% Chg. 10 – 11
Balance January 1	204,467	175,160	141,315	108,443	-
Revenues					
Charges for Services	76,733	79,453	64,947	69,380	6.8%
Investment Income	2,284	53	66	60	-9.1%
Miscellaneous Rev	10,087	6,438	2,970	4,500	51.5%
Total	89,104	85,944	67,983	73,940	8.8%
Use of Fund Balance	-	-	-	65,942	-
Total Revenues	89,104	85,944	67,983	139,882	105.8%
Expenditures					
Personal Services	71,266	66,756	53,306	82,888	55.5%
Operations	46,481	52,375	45,261	54,635	20.7%
Cont to Other Funds	664	658	2,288	2,359	3.1%
Total Expenditures	118,411	119,789	100,855	139,882	38.7%
Balance December 31	175,160	141,315	108,443	42,501	-

(*) Expenditures in this column are technically appropriated amounts. Excess revenue is typically budgeted as a contribution to fund balance and excess appropriations are funded from existed fund balances.





Corrections Inmate Welfare Fund

Revenue Definitions and Assumptions

Charges for Services

Definition: This category consists of revenues received from sale proceeds from the vending machines and 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.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 76,733	-2.6%
09 Actual	\$ 79,453	3.5%
10 Unaudited	\$ 64,947	-18.3%
11 Budgeted	\$ 69,380	6.8%

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.

Interest Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 2,284	7.4%
09 Actual	\$ 53	-97.7%
10 Unaudited	\$ 66	24.4%
11 Budgeted	\$ 60	-9.7%

Miscellaneous Revenues

Definition: Revenue in this category consists primarily of laundry commissions 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 Revenues History and Projections

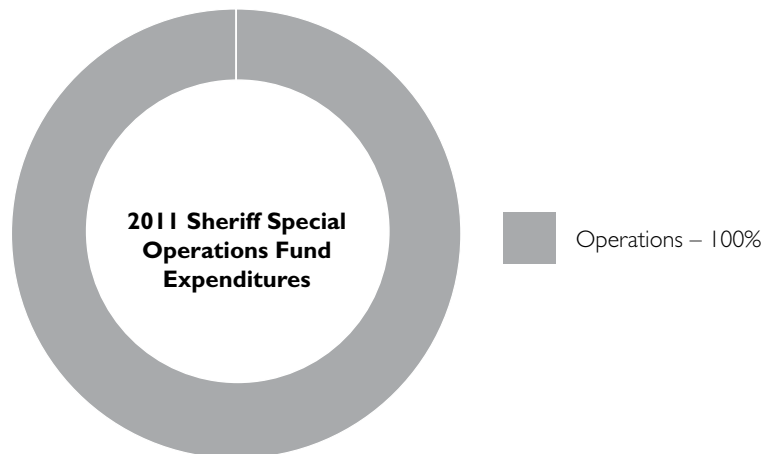
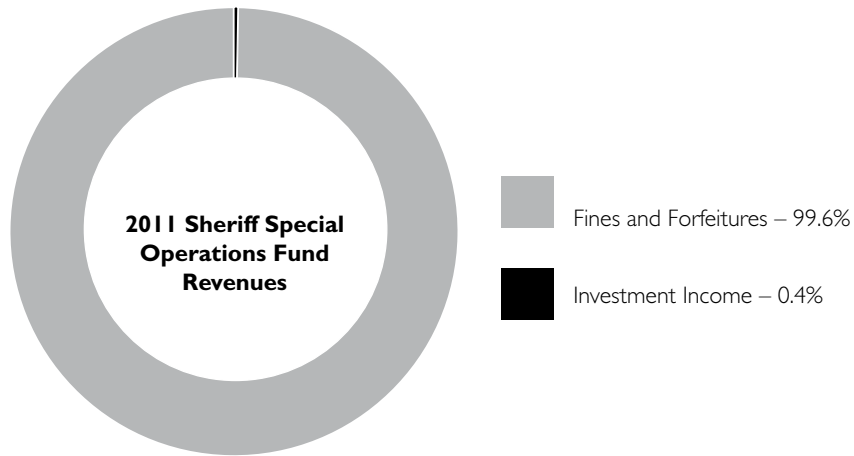
Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 10,087	12.2%
09 Actual	\$ 6,438	-36.2%
10 Unaudited	\$ 2,970	-53.9%
11 Budgeted	\$ 4,500	51.5%

Sheriff Special Operations Fund

Revenues and Expenditures FY 2008 – 2011

	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget (*)	% Chg. 10 – 11
Balance January 1	442,747	906,527	859,137	1,394,282	-
Revenues					
Fines and Forfeitures	860,306	392,113	1,057,016	200,000	-81.1%
Investment Income	2,469	1,034	1,091	822	-24.7%
Total	862,775	393,147	1,058,107	200,822	-81.0%
Use of Fund Balance	-	-	-	499,178	-
Total Revenues	862,775	393,147	1,058,107	700,000	-33.8%
Expenditures					
Operations	48,997	141,815	436,126	700,000	60.5%
Cont to Cap/Capital Outlay	349,998	298,722	86,836	-	-100.0%
Total Expenditures	398,995	440,537	522,962	700,000	33.9%
Balance December 31	906,527	859,137	1,394,282	895,104	-

(*) Expenditures in this column are technically appropriated amounts. Excess revenue is typically budgeted as a contribution to fund balance and excess appropriations are funded from existed fund balances.





Sheriff Special Operations Fund

Revenue Definitions and Assumptions

Fines and Forfeitures

Definition: This category consists of revenues received from the confiscation of money or the sale of property unclaimed/confiscated from illegal drug and narcotics activities. Proceeds are used to combat drug abuse and for law enforcement purposes to combat crime, in general.

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 2011 projections for this fund.

Fines and Forfeitures Sales of Confiscated/Unclaimed History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 860,306	248.4%
09 Actual	\$ 392,113	-54.4%
10 Unaudited	\$ 1,057,016	169.6%
11 Budgeted	\$ 200,000	-81.1%

Investment Income

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

Assumptions: Revenues in this category represents less than 1 percent of the total FY 2011 projections for this fund. The interest dividends are projected based on current total projected revenues in conjunction with current economic indicators.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 2,469	-6.7%
09 Actual	\$ 1,034	-58.1%
10 Unaudited	\$ 1,091	5.5%
11 Budgeted	\$ 822	-24.7%

District Attorney Special Operations Fund

Revenues and Expenditures FY 2008 – 2011

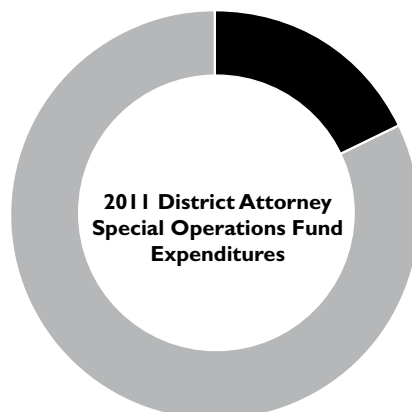
	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget (*)	% Chg. 10 – 11
Balance January 1	-	19,255	229,432	486,300	-
Revenues					
Fines and Forfeitures	19,255	154,513	323,152	155,000	-52.0%
Investment Income	-	143	282	200	-29.0%
Miscellaneous	-	4	-	-	-
Other Finance Source	-	131,000	-	-	-
Total	19,255	285,660	323,434	155,200	-52.0%
Use of Fund Balance	-	-	-	27,300	-
Total Revenues	19,255	285,660	323,434	182,500	-43.6%
Expenditures					
Personal Services	-	72,250	-	-	-
Operations	-	3,233	66,566	150,000	125.3%
Cont to Cap/Capital Outlay	-	-	-	32,500	0.0%
Total Expenditures	-	75,483	66,566	182,500	174.2%
Balance December 31	19,255	229,432	486,300	459,000	-

(*) Expenditures in this column are technically appropriated amounts. Excess revenue is typically budgeted as a contribution to fund balance and excess appropriations are funded from existed fund balances.



- Fines and Forfeitures – 99.9%
- Investment Income* – 0.1%

*Value is too small to appear on this chart.



- Operations – 82.2%
- Capital Outlay – 17.8%



District Attorney Special Operations Fund

Revenue Definitions and Assumptions

Fines and Forfeitures

Definition: This category consists of revenues received from the confiscation of money or the sale of property unclaimed/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.

Fines and Forfeitures History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 19,255	
09 Actual	\$ 154,513	702.5%
10 Unaudited	\$ 323,152	109.1%
11 Budgeted	\$ 155,000	-52.0%

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: Investment income relates to available cash, changing economic conditions, and the interest rate environment. The adopted 2011 budget reflects a very conservative estimate for investment income. This revenue will be evaluated at reconciliation to determine if it is appropriate to adjust the budget upwards.

Investment Income Revenues History and Projections

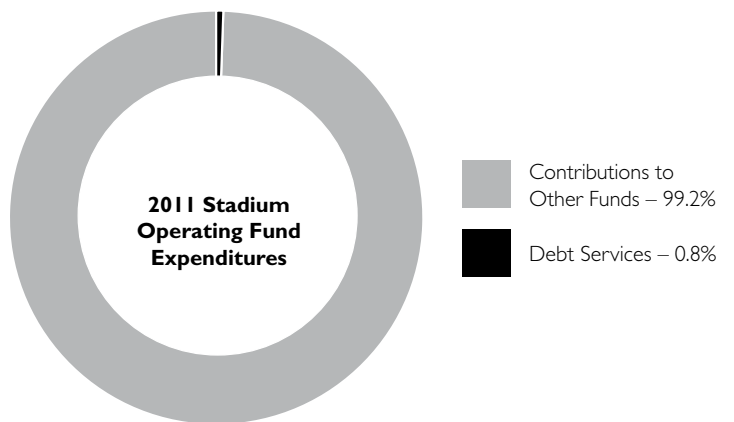
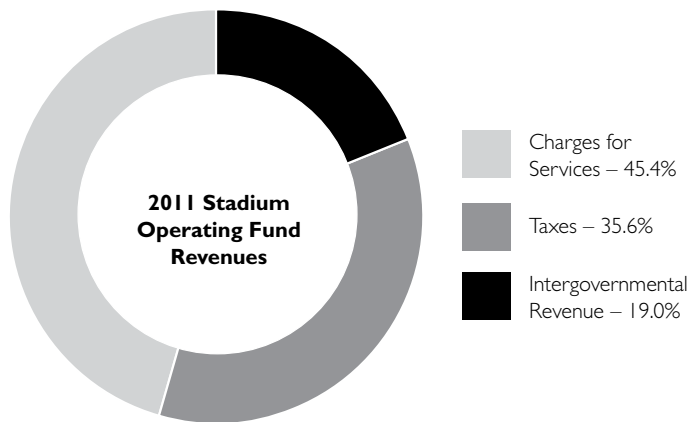
Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actual	\$ 143	
10 Unaudited	\$ 282	96.6%
11 Budgeted	\$ 200	-29.0%

Stadium Operating Fund

Revenues and Expenditures FY 2008 – 2011

	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget (*)	% Chg. 10 – 11
Balance January 1	-	2,126,821	1,427,339	1,252,339	-
Revenues					
Taxes	571,655	865,501	809,131	750,000	-7.3%
Inter Gov't Revenue	1,190,162	400,000	400,000	400,000	0.0%
Charges for Services	-	681,520	799,559	959,250	20.0%
Investment Income	17,201	210	168	140	-16.7%
Other Finance Source	347,803	-	-	-	-
Total	2,126,821	1,947,231	2,008,858	2,109,390	5.0%
Use of Fund Balance	-	-	-	49,086	-
Total Revenues	2,126,821	1,947,231	2,008,858	2,158,476	7.4%
Expenditures					
Operations	-	-	8	-	-
Cont to Other Funds	-	2,645,113	2,183,850	2,140,976	-2.0%
Debt Service	-	1,600	-	17,500	0.0%
Total Expenditures	-	2,646,713	2,183,858	2,158,476	-2.00%
Balance December 31	2,126,821	1,427,339	1,252,339	1,203,253	-

(*) Expenditures in this column are technically appropriated amounts. Excess revenue is typically budgeted as a contribution to fund balance and excess appropriations are funded from existed fund balances.





Stadium Operating Fund

Revenue Definitions and Assumptions

Taxes

Definition: This category consists of revenues received from a 3 percent excise tax charged on rental vehicles. This rental motor vehicle tax is collected by the rental companies and remitted to the County monthly.

Assumptions: Revenues in this category represents 35 percent of the total FY 2011 projections for this fund. This tax became effective 04/01/08 as part of the repayment plan for Coolray Field.

Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 571,656	
09 Actual	\$ 865,501	51.4%
10 Unaudited	\$ 809,131	-6.5%
11 Budgeted	\$ 750,000	-7.3%

Charges for Services

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 45 percent of the total FY 2011 projections for this fund. Fees/rates include: Ticket surcharge at \$1.00 each with \$400,000 minimum payment; Stadium rental fees at \$250,000 annually; 50 percent of the net revenues for parking; and naming rights at anything over \$350,000 (first \$350,000 goes to the Braves organization). In 2010, the Braves sold the naming rights, and 2011 will be the first full year in which the County will receive naming rights revenue.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 0	
09 Actual	\$ 681,520	
10 Unaudited	\$ 799,559	17.3%
11 Budgeted	\$ 959,250	20.0%

Stadium Operating Fund

Revenue Definitions and Assumptions

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: Revenues in this category represents less than 1 percent of the total FY 2011 projections for this fund. The interest dividends are projected based on current total projected revenues in conjunction with current economic indicators.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 17,201	
09 Actual	\$ 210	-98.8%
10 Unaudited	\$ 168	-20.0%
11 Budgeted	\$ 140	-16.7%

Intergovernmental

Definition: Revenues in this category consist primarily of a contribution from the Gwinnett Convention and Visitors Bureau based on the O & M agreement effective 4/01/08.

Assumptions: This revenue type represents 19 percent of the total FY 2011 projections for this fund. The O & M agreement is based on an annual contribution from GCVB of \$400,000.

Intergovernmental History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 1,190,162	
09 Actual	\$ 400,000	-66.4%
10 Unaudited	\$ 400,000	0.0%
11 Budgeted	\$ 400,000	0.0%

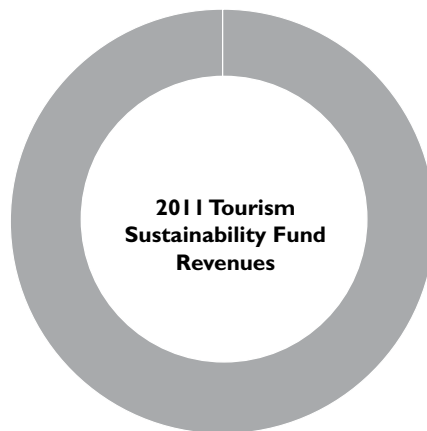


Tourism Sustainability Fund

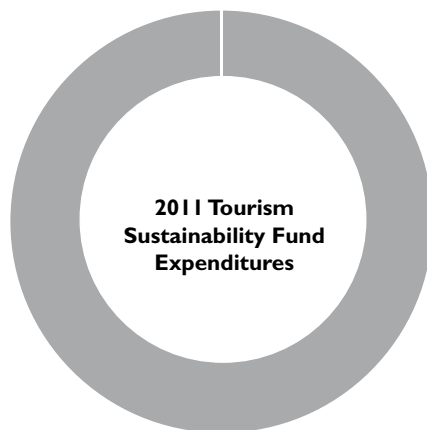
Revenues and Expenditures FY 2008 – 2011

	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget (*)	% Chg. 10 – 11
Balance January 1	-	6,011,669	6,022,961	4,842,711	-
Revenues					
Investment Income	11,669	11,292	9,123	9,733	6.7%
Other Finance Source	6,000,000	-	-	-	-
Total	6,011,669	11,292	9,123	9,733	6.7%
Use of Fund Balance	-	-	-	4,824,434	-
Total Revenues	6,011,669	11,292	9,123	4,834,167	52,886.5%
Expenditures					
Cont to Other Funds	-	-	1,189,373	4,834,167	306.4%
Total	-	-	1,189,373	4,834,167	306.4%
Cont to Fund Balance	6,011,669	-	-	-	-
Total Expenditures	6,011,669	-	1,189,373	4,834,167	306.4%
Balance December 31	6,011,669	6,022,961	4,842,711	18,277	-

(*) Expenditures in this column are technically appropriated amounts. Excess revenue is typically budgeted as a contribution to fund balance and excess appropriations are funded from existed fund balances.



Investment Income – 100%



Contributions to Other Funds – 100%

Tourism Sustainability Fund

Revenue Definitions and Assumptions

Investment Income

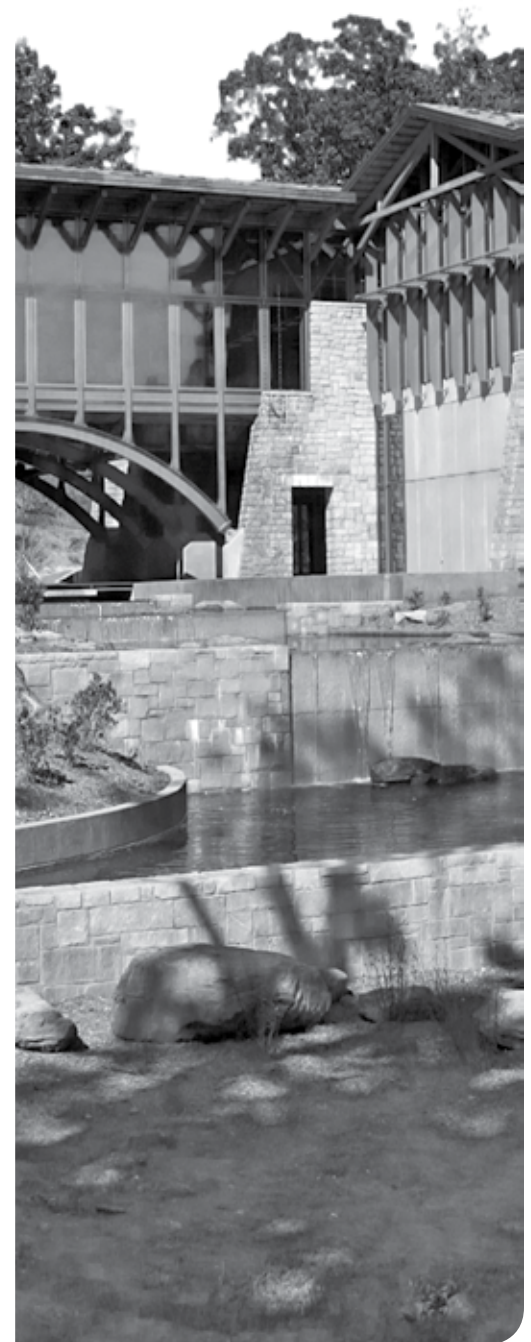
Definition: The Tourism Sustainability Fund was created in 2008. Revenues in the Tourism Sustainability Fund are received through a transfer from the Tourism Fund. Once the County's contractual hotel/motel tax obligations with GCVB are satisfied, the remaining revenue received through the 7 percent hotel motel excise tax is transferred to this fund for future tourism purposes.

This revenue category, Investment Income, consists primarily of interest dividends through investment of the County's available cash.

Assumptions: Since 2008, investment income has declined significantly. This is primarily due to changing economic conditions and a lower interest rate environment. The adopted 2011 budget reflects a very conservative estimate for investment income and is the only revenue budgeted in this fund. The 2011 Budget plans for this fund to close in 2011, and all remaining funds will be transferred to the Tourism Fund. The budget will be adjusted at mid-year reconciliation to bring the fund balance to zero.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
08 Actual	\$ 11,669	
09 Actual	\$ 11,292	-3.2%
10 Unaudited	\$ 9,123	-19.2%
11 Budgeted	\$ 9,733	6.7%

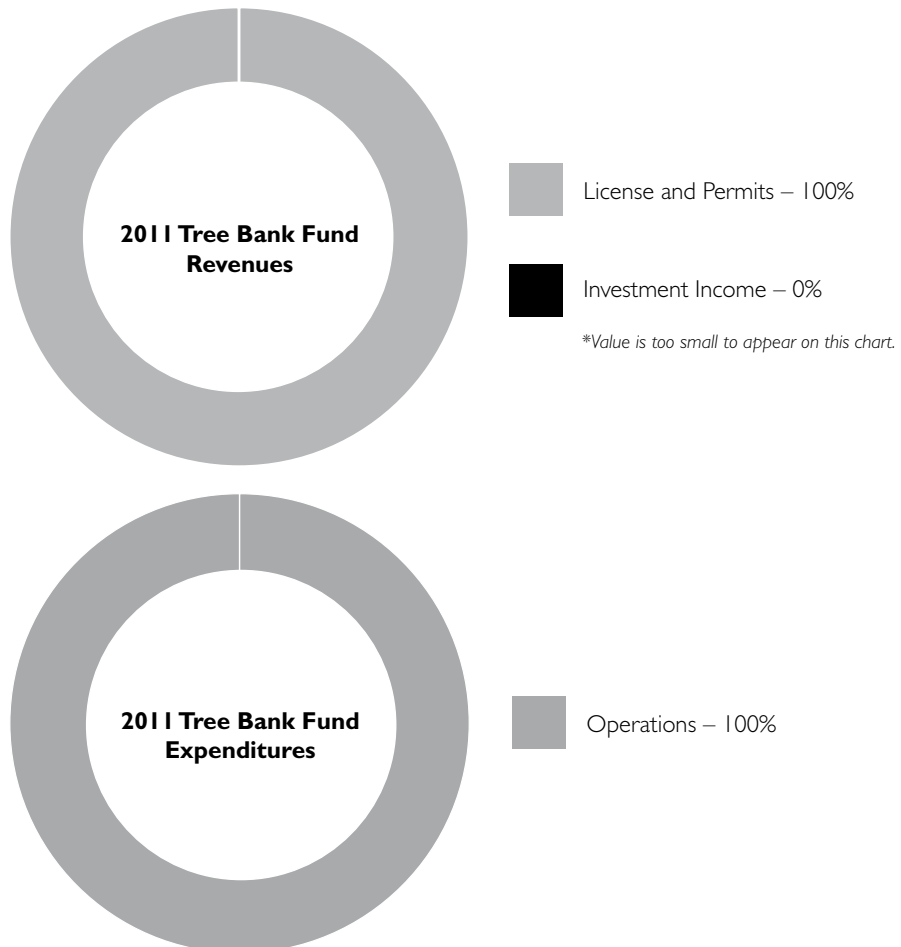


Tree Bank Fund

Revenues and Expenditures FY 2008 – 2011

	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget (*)	% Chg. 10 – 11
Balance January 1	-	-	20,805	38,102	-
Revenues					
License and Permits	-	20,800	17,280	22,000	27.3%
Investment Income	-	5	17	10	-41.0%
Total	-	20,805	17,297	22,010	27.2%
Use of Fund Balance	-	-	-	14,682	-
Total Revenues	-	20,805	17,297	36,692	112.1%
Expenditures					
Operations	-	-	-	36,692	0.0%
Total Expenditures	-	-	-	36,692	0.0%
Balance December 31	-	20,805	38,102	23,420	-

(*) Expenditures in this column are technically appropriated amounts. Excess revenue is typically budgeted as a contribution to fund balance and excess appropriations are funded from existed fund balances.



Tree Bank Fund

Revenue Definitions and Assumptions

Licenses and Permits

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.

Licenses and Permits History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actual	\$ 20,800	
10 Unaudited	\$ 17,280	-16.9%
11 Budgeted	\$ 22,000	27.3%

Investment Income

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

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

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actual	\$ 5	
10 Unaudited	\$ 17	266.9%
11 Budgeted	\$ 10	-41.0%



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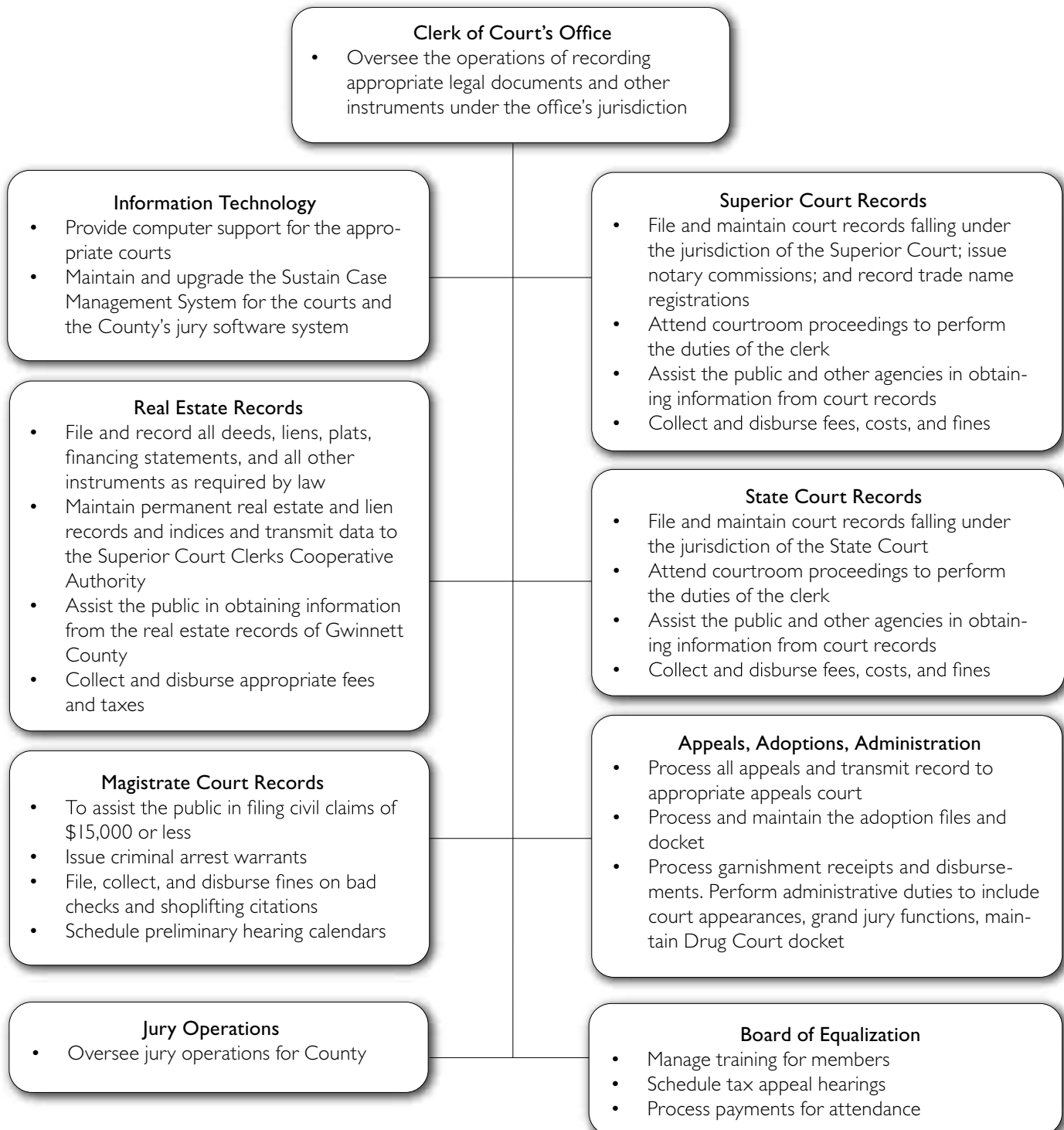
- departmental information

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 Organizational 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 as required by law.



Clerk of Court:

Goals, Issues, Performance Measurements, and Budgets

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

Departmental Goals

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

	2008 Actual	2009 Actual	2010 Actual	2011 Projected
Judicial cases filed	135,128	133,490	147,968	160,404
Property records recorded	214,211	218,252	200,997	172,127
Notary commissions/trade names issued	5,945	5,428	4,377	5,402

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

	2008 Actual	2009 Actual	2010 Actual	2011 Projected
Deputy Clerks – Judicial Cases	79	87	88	88
Filings per clerk – Judicial Cases	1,786	1,597	1,731	1,675
Deputy Clerks – Real Estate	16	16	15	15
Filings per clerk – Real Estate	13,388	13,641	13,400	11,475
Jurors drawn	43,145	45,455	56,244	51,003
Jury trials	293	363	296	201
Number of Jury Clerks	4	4	4	5

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

	2008 Actual	2009 Actual	2010 Actual	2011 Projected
Civil costs and recording fees	\$ 10,401,278	\$ 10,423,188	\$ 8,095,211	13,096,171
Criminal fines	\$ 5,713,376	\$ 6,267,444	\$ 5,816,438	5,652,491
Transfer taxes collected	\$ 3,813,046	\$ 2,424,445	\$ 2,159,492	2,530,762
Intangible taxes collected	\$ 15,121,803	\$ 13,402,370	\$ 10,529,611	10,424,062

- To reconcile and disburse court trust funds.

	2008 Actual	2009 Actual	2010 Actual	2011 Projected
Criminal cash bonds	\$ 6,047,355	\$ 4,309,756	\$ 4,623,503	4,158,582
Garnishments	\$ 19,634,258	\$ 19,535,308	\$ 26,084,396	29,244,705
Special registry	\$ 29,676,356	\$ 27,720,432	\$ 27,328,112	16,904,282

Departmental Issues for FY 2011

- Implementation of new case management system
- Training and replacement of personnel due to retirement
- Assimilate Board of Equalization Division

Departmental Issues for FY 2012 and Beyond

- Provide quality and timely service while maintaining budget expense at lowest levels possible.
- Integrate new case management system with upgraded accounting software system.
- Manage personnel and facility resources as case load increases an average of 7.5 percent per year (2005 – 2010).

Clerk of Court (General Fund)

Expenditures/Appropriations (\$)	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Personal Services	5,873,637	6,178,771	6,746,433	6,281,382
Operations	2,431,493	2,433,704	2,347,969	2,774,354
Contributions to Other Funds	79,103	67,609	90,380	54,563
Contribution to Capital/Capital Outlay	1,200	4,800	-	4,000
Total	8,385,433	8,684,884	9,184,782	9,114,299

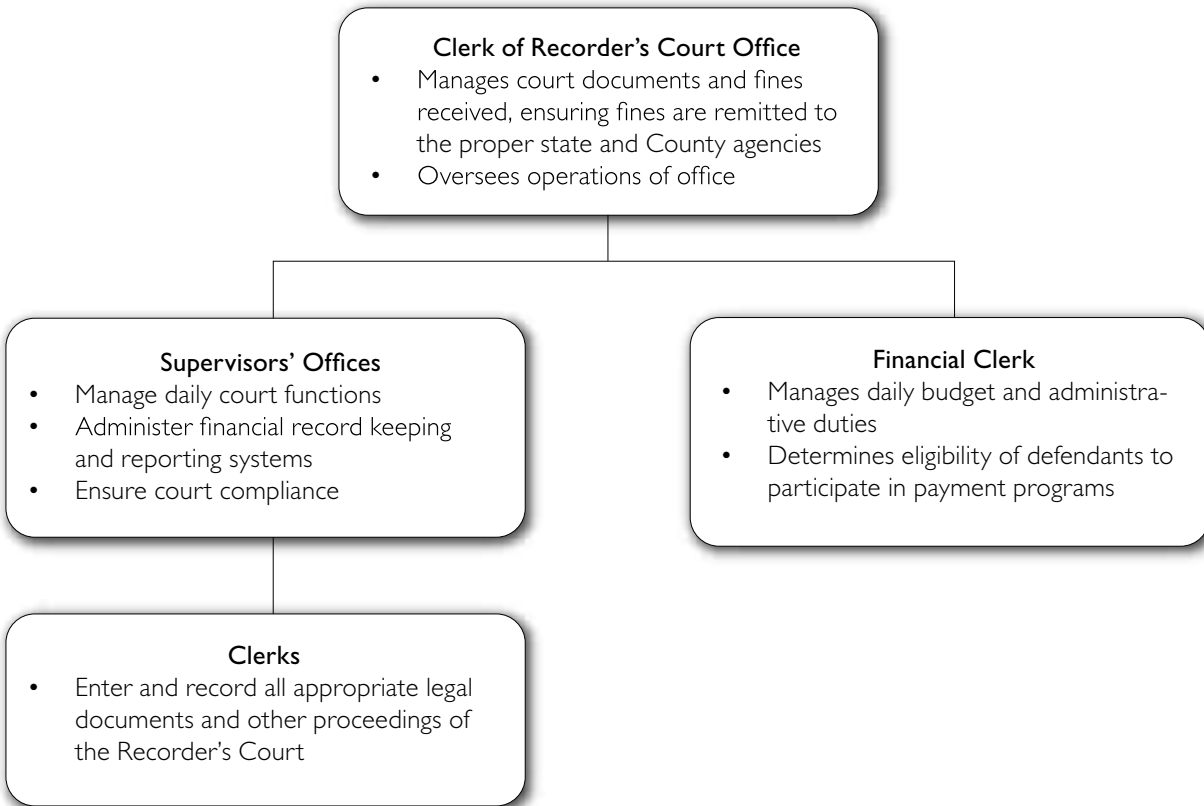
Authorized Positions – Clerk of Court	99	106	107	109
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FY 2011 Decision Packages (\$)	2011 Budget	2012 Estimated
1. Board of Equalization – SB 346	309,954	322,605

Clerk of Recorder's Court:

Mission and Organizational 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, Issues, Performance Measurements, and Budgets

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

Departmental Goals

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

	<u>2010 Actual</u>	<u>2011 Projected</u>
Cases handled without court appearance	63,603	58,303
Money received without court appearance	\$ 5,867,270	\$5,350,402
Total number of citations processed	106,243	97,520
Online payments – money received	\$ 2,002,884	\$1,842,653

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

	<u>2010 Actual</u>	<u>2011 Projected</u>
Court appearance – money received	\$ 5,646,785	\$5,759,720
Probation – money received	\$ 3,040,657	\$3,101,470
Credit card program – money received	\$ 1,792,809	\$1,828,665

Departmental Issues for FY 2011

- We are converting to a new Case Management System in 2011 that will improve the operations of our office in many areas.
- Electronic citations will replace paper citations in 2011.
- Develop a written policies and procedures in the Clerk of the Recorder's Court.
- Validate all the outstanding Bench Warrants (30,000).
- Validate all Probation and Payment Agreement cases.
- Offer an Amnesty Program to defendants with outstanding Bench Warrants.

Departmental Issues for FY 2012 and Beyond

- Continue to research revenue generating ideas.
- Assist other departments, such as the Sheriff's Department, by offering new compliance measures for bench warrants issued over 10 years ago.
- Provide quality and timely service while maintaining budget expenses at lowest levels possible.

Clerk of Recorder's Court (General Fund)

Expenditures/Appropriations (\$)	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Unaudited</u>	<u>2011 Budget</u>
Personal Services	991,259	1,030,625	1,048,824	1,087,038
Operations	118,977	111,084	131,184	110,778
Contributions to Other Funds	11,366	18,699	11,523	8,665
Total	1,121,602	1,160,408	1,191,531	1,206,481

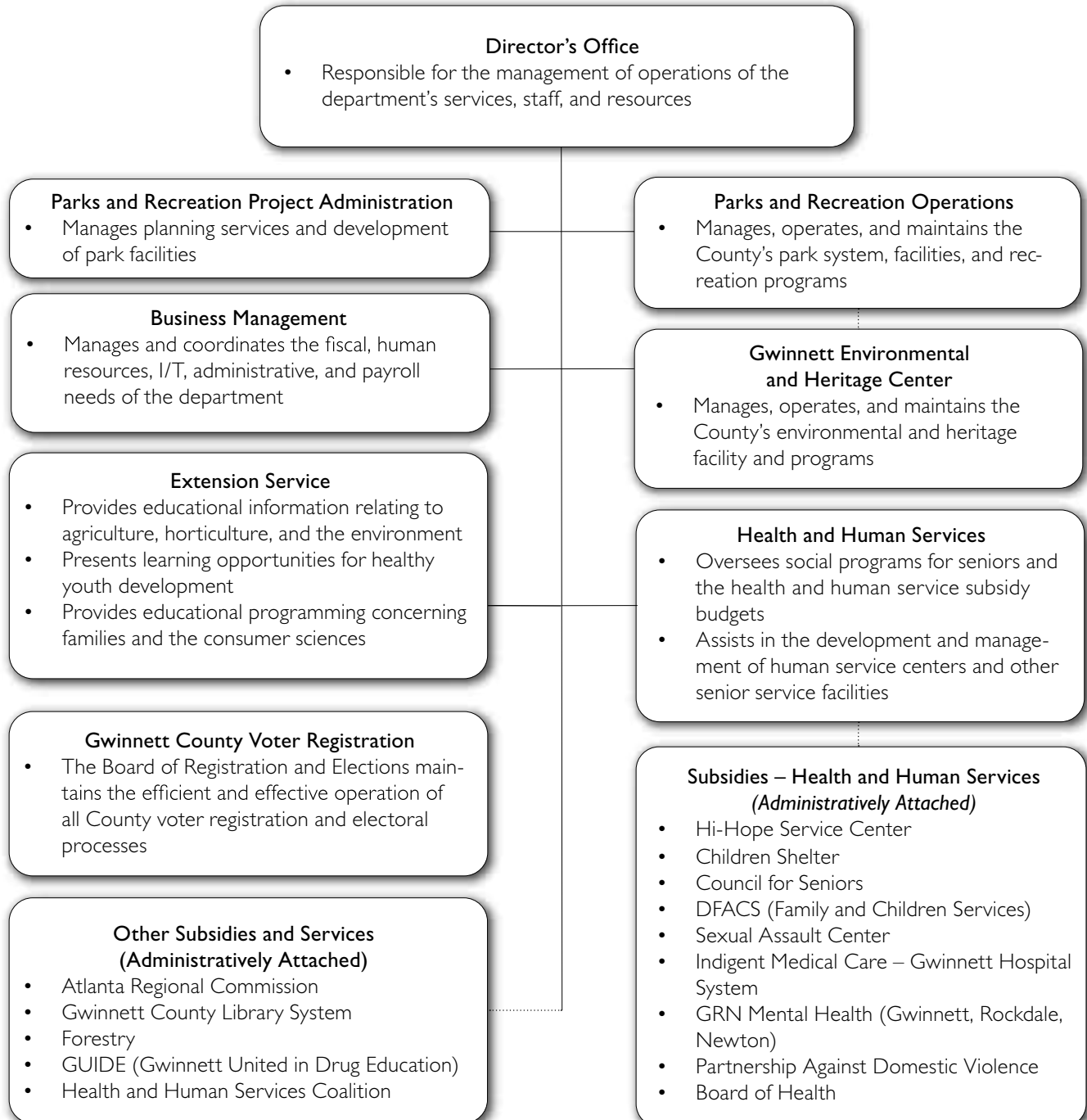
Authorized Positions – Clerk of Recorder's Court	17	17	17	17
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FY 2011 Decision Packages (\$)	<u>2011 Budget</u>	<u>2012 Estimated</u>
1. None	-	-

Community Services:

Mission and Organizational 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, Issues, Performance Measurements, and Budgets

Community Services (Goals, Performance Measures, and Issues)

Departmental Goals

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

	2008 Actual	2009 Actual	2010 Actual	2011 Projected
Master plans or feasibility studies	4	4	1	2
In-house construction projects completed	15	9	0	0
Feasibility Studies	-	-	2	2

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

	2008 Actual	2009 Actual	2010 Actual	2011 Projected
Classes, programs, camps, and events offered	6,259	6,660	6,554	6,619

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

	2008 Actual	2009 Actual	2010 Actual	2011 Projected
Grant funding/donations received	\$18,218	\$27,327	\$120,327	\$180,000
*New scoreboard donation/installation program in '10	-	-	\$174,290	-
**Donations	-	-	\$118,041	-
***Grants (ARC, MARTA)	-	-	\$1,352,654	-

- To provide Gwinnett Citizens with current information about Health and Human Services and Senior Services.

	2008 Actual	2009 Actual	2010 Actual	2011 Projected
Avg. number of informational inquiries per month	2,002/mo	10,214/mo	15,547/mo	17,000/mo

- 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.

	2008 Actual	2009 Actual	2010 Actual	2011 Projected
Citizens assisted through phone calls	57,889	73,742	71,836	70,000
Citizens assisted through office visits	2,992	2,883	2,741	2,700

Community Services:

Goals, Issues, Performance Measurements, and Budgets

Departmental Issues for FY 2011

1. Health and Human Service Subsidies – Due to County budget reductions, 2011 allocations for several agencies were reduced by up to 50 percent. These reductions will directly reduce services to citizens.
2. Parks and Recreation – The tax digest for the Recreation Fund has decreased by approx. 18 percent (combined 2010 and projected 2011 tax digest declines). Therefore, the programs/services provided through Parks and Recreation were reduced to balance the budget. Note: The Recreation millage is capped at one mill. Additional reductions in 2011 may also be necessary.
3. Public Library – County funding for the Public Library was reduced by 15 percent in 2011. This will result in changes to the current library services.
4. Senior Services – In 2011, Senior Services will focus on providing services but is also challenged with increased demand and "waiting lists" for services. The partnership with the Friends of Gwinnett County Senior Services is important to raise additional funds for Senior Services.
5. Tax Digest – With the County's declining tax digest, the County must continue to reduce costs and look for opportunities to enhance revenues. For Community Services, this affects both the General Fund and the Recreation Fund.
6. Volunteer Services – The Department of Community Services has challenged its operating divisions to further enhance services and reduce costs through the utilization of community volunteers.

Departmental Issues for FY 2012 and Beyond

1. Health and Human Services – In general, community needs continue to outweigh funding for Health and Human Service agencies. These services include mental and physical health services, family and children services, housing, senior services, and others.
2. Parks and Recreation – Allocation of resources will continue to challenge Parks and Recreation in order to maintain current facilities, programs, and services. The development of an asset management program will assist in the management of parks and recreational resources.
3. Public Library Services – Funding for public library services is projected to continue to be an issue in 2012 and future years.
4. Senior Services – The percentage of Gwinnett County's senior citizen population (ages 60 and up) is expected to double from 2010 to 2030. This increase, along with expected decreases in state and federal funding, will affect the County's ability to provide Senior Services at existing levels of service.
5. Tax Digest – The declining tax digest is projected to continue to be an issue in 2012.
6. Volunteer Services – Building and maintaining a strong community volunteer program that is sustainable is an issue for the future.

Community Services:

Goals, Issues, Performance Measurements, and Budgets

Community Services (Recreation Fund)

Expenditures/Appropriations (\$'s)	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Personal Services	14,495,468	14,968,334	13,031,333	14,421,439
Operations	9,063,740	8,896,457	17,165,008	10,258,580
Debt Service	2,521,600	2,527,200	2,583,025	-
Contribution to Capital/Cap Outlay	15,110,561	865,740	3,855,707	2,582,330
Contributions to Other Funds	2,460,789	2,487,992	3,662,157	2,474,816
Total	43,652,158	29,745,723	40,297,230	29,737,165

Authorized Positions – Community Services	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
	197	166	175	173

FY 2011 Decision Packages (\$'s)	2011 Budget	2012 Estimated
1. Fleet Method Change	(45,915)	-
2. Eliminate Program Supervisor	(124,626)	-
3. Adjust Salary and Wages/Fringes for Vacant Positions	(41,827)	-
4. Reduce Vehicle Repairs/Equipment	(16,570)	-
5. Reduce GOE – Lawrenceville Female Seminary	(5,955)	-
6. Delay Opening Isaac Adair House Six Months	(150)	-
7. Delay Filling Two Vacant Positions for 11 Months	(62,921)	-

Community Services (General Fund)

Expenditures/Appropriations (\$'s)	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Personal Services	3,186,002	3,256,081	2,565,071	2,826,869
Operations	1,574,601	1,534,330	710,526	798,301
Contribution to Capital/Cap Outlay	-	-	-	11,622
Contributions to Other Funds	202,857	210,390	194,665	141,789
Total	4,963,460	5,000,801	3,470,262	3,778,581

Authorized Positions – Community Services	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
	50	44	45	45

FY 2011 Decision Packages (\$'s)	2011 Budget	2012 Estimated
1. Fleet Method Change	(4,451)	-

Community Services:

Goals, Issues, Performance Measurements, and Budgets

Community Services (General Fund-Elections*)

Expenditures/Appropriations (\$'s)	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Personal Services	1,938,552	681,195	1,641,336	1,501,149
Operations	3,152,556	489,176	1,641,087	1,854,181
Contributions to Other Funds	10,552	8,681	10,784	10,322
Total	5,101,660	1,179,052	3,293,207	3,365,652

Authorized Positions – Community Services (Elections Only) 11 8 10 10

FY 2011 Decision Packages (\$'s)	2011 Budget	2012 Estimated
1. Special Election/Runoff	1,054,207	-
2. Fleet Method Change	(134)	-

Community Services (Subsidized Agencies-General Fund)

Expenditures/Appropriations (\$'s)	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Personal Services	101,716	104,254	104,590	129,499
Operations	629,006	596,456	618,885	682,589
Contributions to Other Funds	1,601	1,808	2,274	75
Contribution – Subsidized Agencies	23,595,416	23,434,718	23,434,093	19,420,160
Total	24,327,739	24,137,236	24,159,842	20,232,323

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

FY 2011 Decision Packages (\$'s)	2011 Budget	2012 Estimated
1. Fleet Method Change for Library Maintenance	(1,275)	-
2. Move Cost to CDBG Grant for Hi Hope	(123,466)	-
3. Move Cost to CDBG Grant for Children Shelter	(66,150)	-
4. Eliminate Barrier Free Subsidy	(3,372)	-
5. 50 Percent Reduction Council for Seniors	(1,395)	-
6. 50 Percent Reduction Dept Family and Children Svcs	(371,767)	-
7. 50 Percent Reduction GRN Mental Health	(384,148)	-
8. 50 Percent Reduction Indigent Medical	(225,000)	-
9. 15 Percent Reduction Library Subsidy	(2,844,365)	-

(*) 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)(**)	2008 Actual	2009 Actual	2010 Unaudited	2011 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 2011 Decision Packages (\$'s)	2011 Budget	2012 Estimated
None	-	-

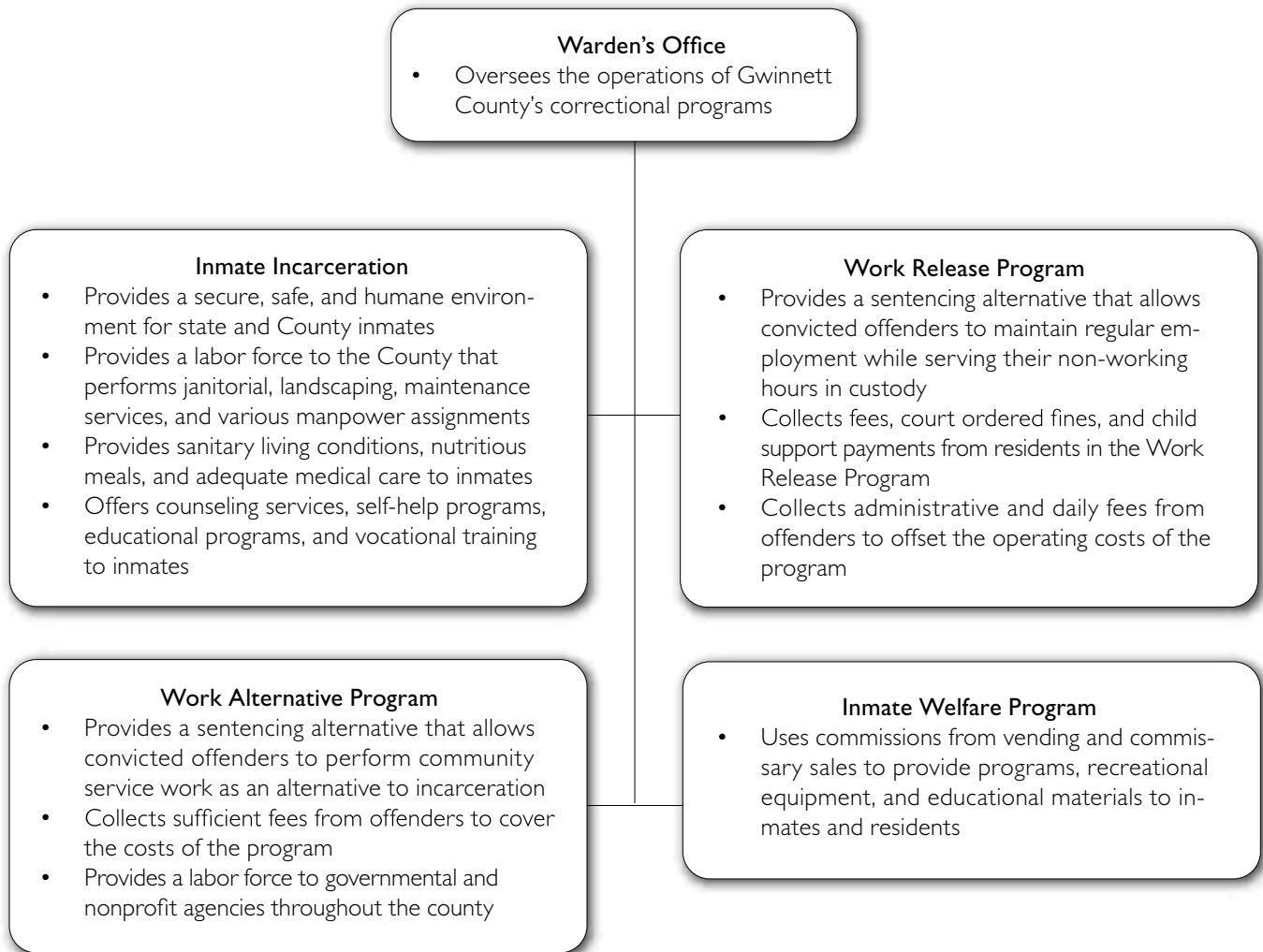
(**) The Solicitor and District Attorney also use this fund.

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Correctional Services:

Mission and Organizational 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, Issues, Performance Measurements, and Budgets

Correctional Services (Goals, Performance Measures, and Issues)

Departmental Goals

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

	2008 Actual	2009 Actual	2010 Actual	2011 Projected
Avg. inmate population – County Sentenced	290	343	288	320
Avg. inmate population – State Sentenced	227	124	124	128

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

	2008 Actual	2009 Actual	2010 Actual	2011 Projected
Working inmates on external details	320	229	121	200
External detail hours actually worked	303,474	221,172	110,640	273,000
Value of work performed by inmates	\$ 3,532,437	\$ 2,574,442	\$ 1,287,850	\$ 3,177,720

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

	2008 Actual	2009 Actual	2010 Actual	2011 Projected
Average work release population	164	123	85	100
Work Alternative Program community service hours performed	52,848	53,286	36,270	50,000
Value of community service labor	\$ 328,015	\$ 366,849	\$ 262,958	\$ 362,500

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

	2008 Actual	2009 Actual	2010 Actual	2011 Projected
Inmates graduating from WIA training	33	61	63	65
Inmates earning their GED	63	32	-	40

Departmental Issues for FY 2011

- Staffing – Ten sworn and two civilian positions are currently vacant and/or frozen, and the status of these positions will directly impact the department's ability to provide offender labor services and generate revenue.
- Project Team Study – The outcome of the County Administrator's study of departmental operations and services may alter the department's business plan.

Departmental Issues for FY 2012 and Beyond

- The medical contract to provide on-site inmate medical services will expire at the end of 2011, which could affect the department's professional services budget in future years.

Correctional Services:

Goals, Issues, Performance Measurements, and Budgets

Correctional Services (General Fund)

Expenditures/Appropriations (\$'s)	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Personal Services	9,189,179	9,274,601	8,115,712	9,323,485
Operations	3,779,917	3,414,163	3,050,443	3,120,738
Contributions to Other Funds	313,317	155,815	235,749	106,946
Contribution to Capital/Capital Outlay	-	-	3	65,395
Total	13,282,413	12,844,579	11,401,907	12,616,564

Authorized Positions – Correctional Services	141	124	137	137
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FY 2011 Decision Packages (\$)	2011 Budget	2012 Estimated
1. Re-accreditation audit fee	10,498	-
2. GED Instruction and Testing	22,950	-
3. Eliminate GED Teacher	(33,448)	-
4. Fleet Method Change	(21,415)	-

Correctional Services (Inmate Welfare Fund)

Expenditures/Appropriations (\$'s)	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Personal Services	71,266	66,756	53,306	82,888
Operations	46,484	52,375	45,260	54,635
Contributions to Other Funds	662	658	2,288	2,359
Contribution to Capital/Capital Outlay	-	-	-	-
Total	118,412	119,789	100,854	139,882

Authorized Positions – Correctional Services				
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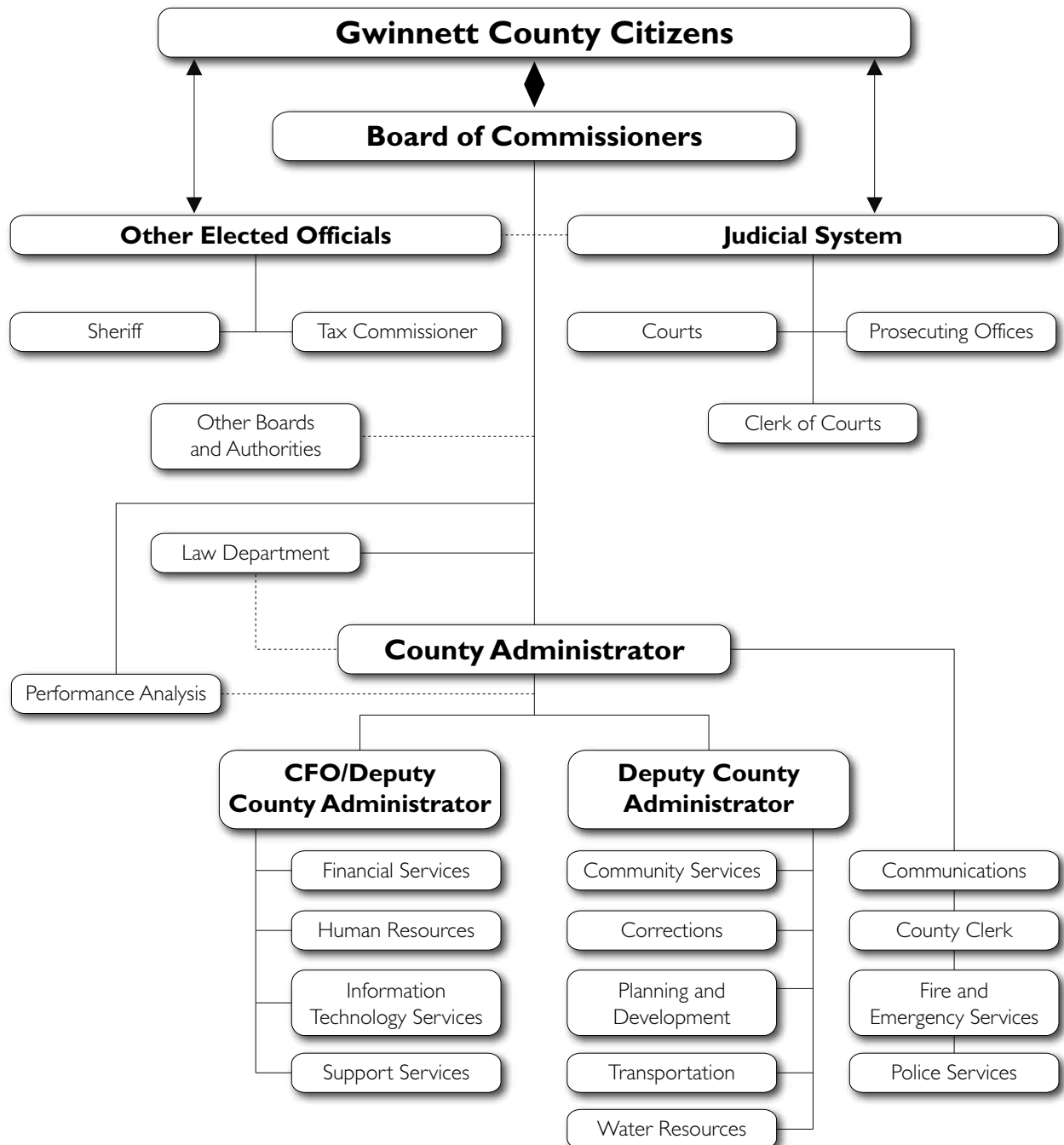
FY 2011 Decision Packages (\$)	2011 Budget	2012 Estimated
None	-	-

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County Administrator:

Mission and Organizational 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, Issues, Performance Measurements, and Budgets

County Administration (Goals, Performance Measures, and Issues)

Departmental Goals

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

	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Projected</u>
Agenda Items Processed	1,100	941	756	800
Board of Commissioners Meetings	34	41	32	32

2. To evaluate all County 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.

	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Projected</u>
Decision Packages Requested	\$ 36,540,164	\$ 40,667,547	\$ (25,474,923)	\$ 16,788,156
Decision Packages Approved	\$ 8,577,280	\$ (11,525,393)	\$ 36,551,738	\$ (1,180,902)

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

	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Projected</u>
Percent of General Fund Budget Expended	95%	98%	94%	95%
Percent of Operating Budget Expended	92%	95%	90%	95%

Departmental Issues for FY 2011

1. Continue to foster a culture of innovation, efficiency, and effectiveness through the implementation of countywide activities that foster involvement and communication.
2. Develop work plans by department that support the goals of the 2030 Unified Plan; integrate such actions into the business planning process.
3. Continue the realignment of our business planning activities with the budget processes by integrating the balanced scorecards as an outcome-based focus of funding decisions.
4. Complete a countywide review of ordinances and policies to ensure alignment with objectives.
5. Promote and foster transparency and trust in our government by sponsoring activities which allow information to be shared; receive citizen feedback and respond accordingly.
6. Implement measurement systems which provide accountability for program delivery.
7. Improve employee development programs to strengthen our succession planning processes by identifying areas of improvement and creating plans to respond to those areas.
8. Develop a formal policy of proactive media outreach and open communications for County government.
9. Obtain approval and develop a Crisis Communications Plan.
10. Develop social media policy.
11. Conduct LEAN projects as outlined in business plan.
12. Complete risk assessment update.
13. Conduct 45 scheduled audits.
14. Begin the process of recodifying Gwinnett County Code of Ordinances.

County Administrator:

Goals, Issues, Performance Measurements, and Budgets

Departmental Issues for FY 2012 and Beyond

1. Continue focus on the 2030 Unified Plan objectives and support the actions needed to deliver results.
2. Explore all opportunities that allow the County to promote revitalization.
3. Maintain our relationship with the Chamber of Commerce for sponsorship in the Partnership Gwinnett Economic Development initiatives.
4. Strengthen senior management team.
5. Focus on transportation infrastructure.
6. Integrate social media and training with user departments.
7. Complete recodification of Gwinnett County Code of Ordinances project.

County Administration (General Fund)

Expenditures/Appropriations (\$'s)	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Personal Services	3,525,234	4,615,157	2,903,941	3,246,614
Operations	1,538,768	1,581,612	1,211,781	1,369,053
Contributions to Other Funds	65,765	66,764	75,356	105,669
Contribution to Capital/Capital Outlay	-	-	-	-
Total	5,129,767	6,263,533	4,191,078	4,721,336

Authorized Positions – County Administration	36	38	35	35
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FY 2011 Decision Packages (\$'s)

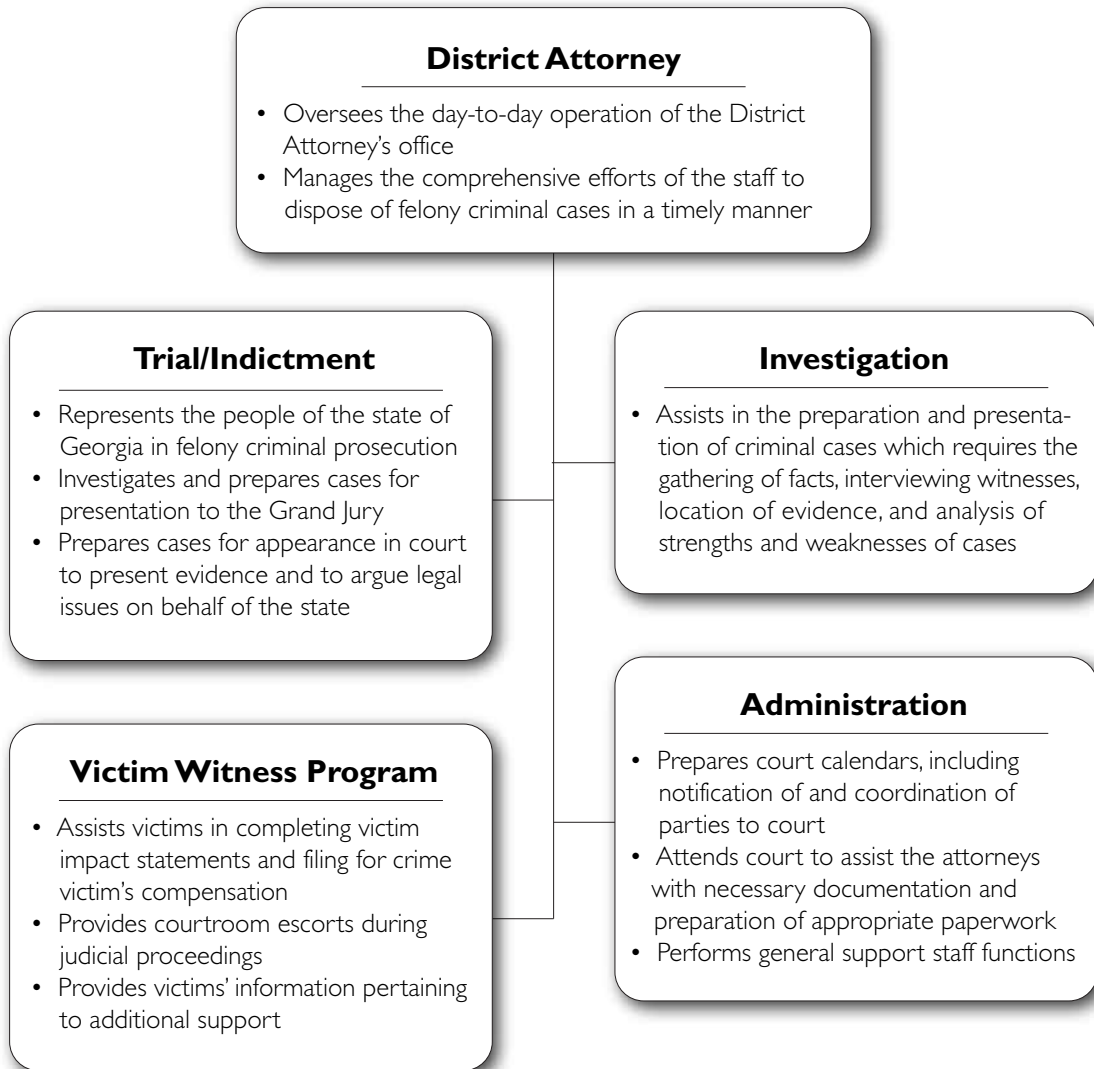
	2011 Budget	2012 Estimated
1. Fleet Method Change	(811)	
2. Eliminate Human Resource Position Funding	(86,085)	

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District Attorney:

Mission and Organizational Chart

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



District Attorney:

Goals, Issues, Performance Measurements, and Budgets

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.

	2008 Actual	2009 Actual	2010 Actual	2011 Projected
Felony cases received	6,492	6,816	6,688	7,223
Cases disposed	6,680	6,880	6,617	7,146

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

	2008 Actual	2009 Actual	2010 Actual	2011 Projected
Contacts per advocate	6,250	6,375	6,540	7,063
Victim contacts	50,000	51,000	65,393	70,624

3. To prosecute delinquent cases in Juvenile Court.

	2008 Actual	2009 Actual	2010 Actual	2011 Projected
Juvenile Court hearings attended	7,000	6,782	5,022	5,423

Departmental Issues for FY 2011

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

Departmental Issues for FY 2012 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)	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Personal Services	6,959,890	7,222,486	7,362,428	7,400,093
Operations	393,837	369,268	382,428	392,754
Contributions to Other Funds	177,691	106,888	123,401	66,058
Contribution to Capital/Capital Outlay	8,518	4,436	-	45,136
Total	7,539,936	7,703,078	7,868,257	7,904,041

Authorized Positions – District Attorney	90	98	96	96
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FY 2011 Decision Packages (\$'s)	2011 Budget	2012 Estimated
1. Fleet Method Change	(9,196)	-

District Attorney:

Goals, Issues, Performance Measurements, and Budgets

District Attorney (Crime Victims Fund)

Expenditures/Appropriations (\$'s) (**)	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Personal Services	396,639	412,192	412,211	381,046
Operations	16,792	19,430	11,267	51,352
Contributions to Other Funds	3,296	6,642	5,941	2,511
Contribution to Capital/Capital Outlay	-	-	-	-
Total	416,727	438,264	429,419	434,909

Authorized Positions – District Attorney	5	5	6	6
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FY 2011 Decision Packages (\$'s)	2011 Budget	2012 Estimated
None	-	-

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

District Attorney (Special Ops Fund)

Expenditures/Appropriations (\$'s)	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Personal Services	-	72,250	-	-
Operations	-	3,233	66,566	150,000
Contribution to Capital/Capital Outlay	-	-	-	32,500
Total	-	75,483	66,566	182,500

Authorized Positions – District Attorney	-	1	-	-
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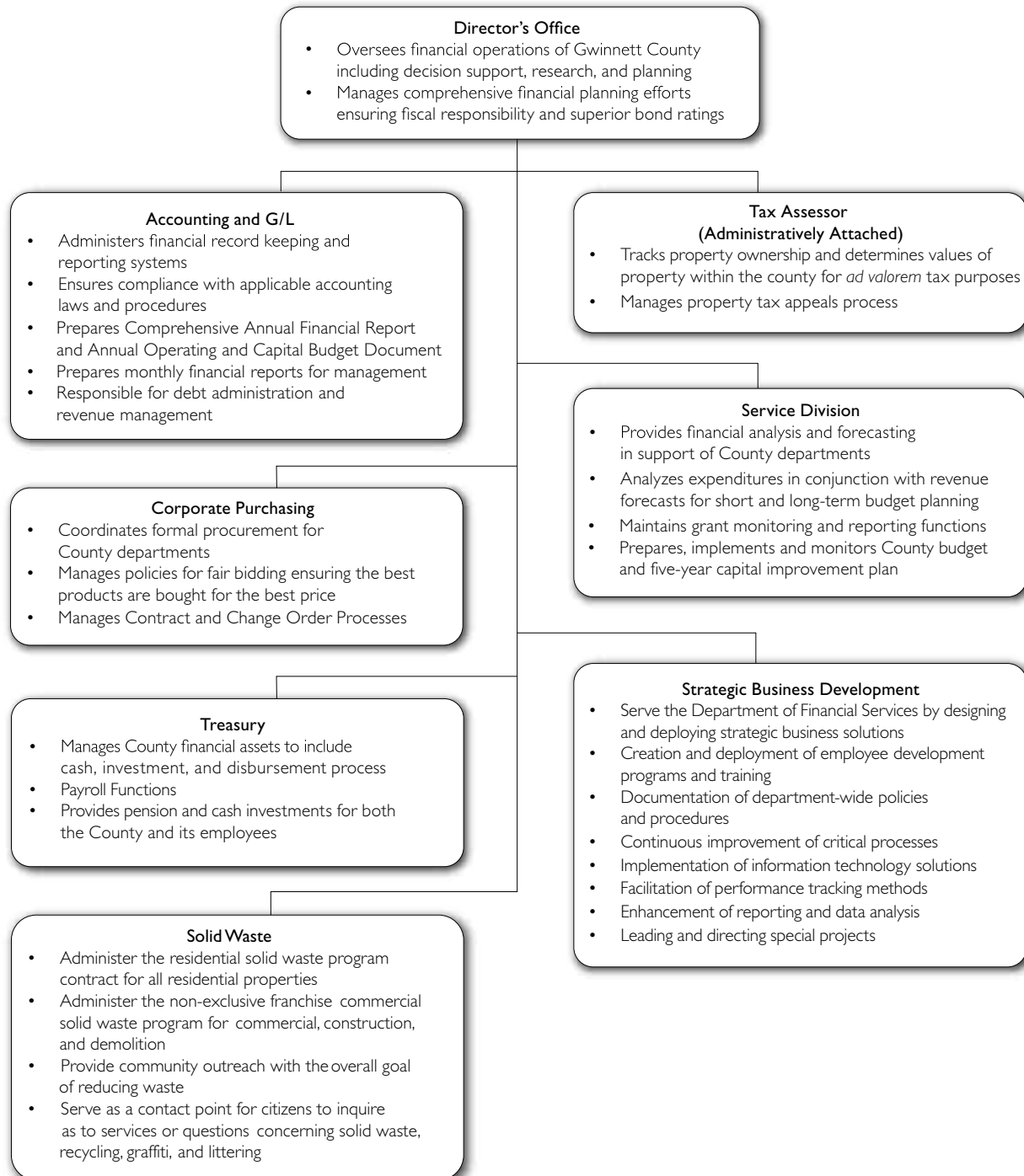
FY 2011 Decision Packages (\$'s)	2011 Budget	2012 Estimated
None	-	-

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Financial Services:

Mission and Organizational Chart

To provide superior financial services for Gwinnett County to ensure 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, Issues, Performance Measurements, 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.

	2008 Actual	2009 Actual	2010 Actual	2011 Projected
Agenda items processed	812	754	566	570
County Administrator forms processed	115	73	69	70
Percent estimated revenue to actual	100%	90%	99%	96%
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.

	2008 Actual	2009 Actual	2010 Actual	2011 Projected
Fixed assets maintained	27,676	34,592	34,198	33,856
Contract compliance reviews	568	524	476	500
Total dollars of grants maintained	\$ 88,796,973	\$ 109,814,655	\$ 111,326,660	\$ 75,003,425
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.

	2008 Actual	2009 Actual	2010 Actual	2011 Projected
Bids with no formal protest	98%	98%	99%	98%
Procedures training sessions held	7	32	1	2
Number of prebid/preproposal conferences held	92	75	133	90

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

	2008 Actual	2009 Actual	2010 Actual	2011 Projected
General liability claims handled	1,022	1,282	1,287	1,275

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

	2008 Actual	2009 Actual	2010 Actual	2011 Projected
Parcels updated	55,000	77,500	150,000	80,000
Digest ratio (Percentage of Sales Prices)	95%	97%	96%	98%

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

	2008 Actual	2009 Actual	2010 Actual	2011 Projected
Investment maintained by the County (billions)	\$ 0.838	\$ 0.858	\$ 0.990	\$ 0.978
Exceed benchmarks for investments (variance in basis points)	21 bps	10 bps	12 bps	10 bps
Exceed established benchmark for investments (frequency)	95%	100%	100%	100%

7. Development and launch of a five-year Comprehensive Systems Plan which includes significant enhancements to our ERP system, deployment of new system solutions, and enhanced reporting.

	2008 Actual	2009 Actual	2010 Actual	2011 Projected
Existing System Enhancements	N/A	N/A	6	10
New System Solutions Implemented	N/A	N/A	14	16
New Reports Developed	N/A	N/A	45	12

8. Strengthen business efficiency utilizing LEAN concepts.

	2008 Actual	2009 Actual	2010 Actual	2011 Projected
Employees trained in LEAN	N/A	N/A	20	20
Employees LEAN certified	N/A	N/A	1	10

9. Strengthen staff skills through deployment of a comprehensive training program.

	2008 Actual	2009 Actual	2010 Actual	2011 Projected
Ideal qualifications identified by person	N/A	N/A	34	83
Individual training plans developed by position	N/A	N/A	34	83

10. Improve solid waste recycling, hauler response, and payment of vendors.

	2008 Actual	2009 Actual	2010 Actual	2011 Projected
Increase Residential Recycling	N/A	N/A	5.56%	15%
Improve Hauler response and rectify inquiries within 48 hours	N/A	N/A	100%	100%
Pay contractors within eight days of receiving invoice	N/A	N/A	100%	100%

Financial Services:

Goals, Issues, Performance Measurements, and Budgets

Departmental Issues for FY 2011

1. Implementation of GASB Statement 54 and Fund Balance Reporting
2. Upgrade Supplier Relationship Management (SRM) component of ERP and expand vendor/contract functionality
3. Managing quarterly appropriations without impacting critical operations
4. Mid-year reconciliation of the budget with the current financial challenges
5. Increase residential recycling
6. Develop a comprehensive solid waste plan for commercial application that includes recycling
7. Update Solid Waste Management Plan
8. Develop public outreach for solid waste
9. Upgrade of ERP system and expand functionality
10. Implement new requirements for property tax assessment required by Georgia law
11. Implement online return and assessment notice improvements
12. Implement 3 percent withholding on vendors effective Jan. 1, 2012, (IRS code section 3402(t) – 2006 Tax Increase Prevention and Reconciliation)

Departmental Issues for FY 2012 and Beyond

1. Impact of additional GASB Statements
2. Providing data to facilitate fully informed financial decisions
3. Increase residential recycling opportunities
4. Implement commercial recycling program
5. Continue public outreach for solid waste with the overall goal of reducing waste
6. Expand and enhance ERP functionality
7. Maintaining equitable values in the face of legislative mandates
8. Ability to estimate revenue in an unstable economic environment

Financial Services (General Fund)

Expenditures/Appropriations (\$'s)	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Personal Services	10,776,783	10,649,689	7,866,418	7,971,137
Operations	1,765,900	1,352,967	2,446,037	4,506,343
Contributions to Other Funds	323,942	219,943	137,670	76,746
Contribution to Capital/Capital Outlay	-	1,635	-	40,911
Total	12,866,625	12,224,234	10,450,125	12,595,137

Authorized Positions – Financial Services	150	95	98	98
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FY 2011 Decision Packages (\$'s)	2011 Budget	2012 Estimated
1. Board of Equalization – SB 346	1,452,480	1,452,480
2. SB 346 Position Moved to Clerk of Court	(67,744)	-
3. Treasury Eliminate Bloomberg Annual Contract	(17,100)	(17,100)
4. Reduce General Fund by Charging Audit Fees to Other Funds	(73,650)	(73,650)
5. Fleet Method Change	(2,674)	-
6. Reduce CAFR Expenses	(3,800)	(3,800)

Financial Services (Group Self-Insurance Fund)

Expenditures/Appropriations (\$'s)	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Personal Services	389,708	6,594,119	** N/A	N/A
Operations	51,793,334	51,260,681	** N/A	N/A
Contributions to Other Funds	4,612	3,953	** N/A	N/A
Total	52,187,654	57,858,753	-	-

Authorized Positions – Financial Services	6	7	-	-
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** in 2010 Group Self-Insurance Fund was transferred to Human Resources Department

FY 2011 Decision Packages (\$'s)	2011 Budget	2012 Estimated
None	-	-

Financial Services:

Goals, Issues, Performance Measurements, and Budgets

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

Expenditures/Appropriations (\$'s)	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Debt Services	8,592,358	8,644,133	8,711,459	8,776,881
Total	8,592,358	8,644,133	8,711,459	8,776,881

Authorized Positions	-	-	-	-
FY 2011 Decision Packages (\$'s)			2011 Budget	2012 Estimated
None			-	-

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

Expenditures/Appropriations (\$'s)	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Debt Services	5,197,481	5,162,631	5,160,277	5,196,584
Total	5,197,481	5,162,631	5,160,277	5,196,584

Authorized Positions	-	-	-	-
FY 2011 Decision Packages (\$'s)			2011 Budget	2012 Estimated
None			-	-

Financial Services (Tourism Fund)

Expenditures/Appropriations (\$'s)	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Tourism Operations	2,040,297	1,634,722	1,761,435	1,664,098
Debt Services			800	16,500
Contributions to Other Funds	10,763,447	4,818,551	6,719,867	3,948,861
Contribution to Capital/Capital Outlay	574,825	4,544,457	81,663	
Total	13,378,569	10,997,730	8,563,765	5,629,459

Authorized Positions	-	-	-	-
FY 2011 Decision Packages (\$'s)			2011 Budget	2012 Estimated
None			-	-

Financial Services (Tourism Sustainability Fund)

Expenditures/Appropriations (\$'s)	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Contributions to Other Funds	N/A	-	1,189,733	4,834,167
Reserve/Contingencies				
Total	-	-	1,189,733	4,834,167

Authorized Positions	-	-	-	-
FY 2011 Decision Packages (\$'s)			2011 Budget	2012 Estimated
None			-	-

Financial Services (Risk Fund)

Expenditures/Appropriations (\$'s)	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Personal Services	686,506	691,102	198,769	174,295
Operations	4,185,412	2,995,758	4,896,480	6,640,976
Contributions to Other Funds	256,257	5,690	5,318	1,179
Total	5,128,175	3,692,550	5,100,567	6,816,450

Authorized Positions – Financial Services	8	7	-	-
Authorized Positions – Law	2	1	-	-
** in 2010 Risk Management Fund (Financial Services) was transferred to Human Resources Department				
FY 2011 Decision Packages (\$'s)			2011 Budget	2012 Estimated
None			-	-

Financial Services:

Goals, Issues, Performance Measurements, and Budgets

Financial Services (Worker's Compensation Fund)

Expenditures/Appropriations (\$'s)	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Personal Services	-	-	** N/A	N/A
Operations	3,416,752	1,973,767	** N/A	N/A
Contributions to Other Funds	-	-	** N/A	N/A
Total	3,416,752	1,973,767	-	-

Authorized Positions – Financial Services

- - - -

** in 2010 Workers Compensation Fund was transferred to Human Resources Department

FY 2011 Decision Packages (\$'s)	2011 Budget	2012 Estimated
None	-	-

Financial Services (Solid Waste Fund)

Expenditures/Appropriations (\$'s)	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Personal Services	261,695	110,669	227,186	494,880
Operations	2,286,302	582,139	19,481,414	38,962,923
Debt Services	-	460,154	234,365	-
Contributions to Other Funds	28,820	59,058	1,629,443	112,569
Transfer to Renewal and Extension	-	-	-	-
Total	2,576,817	1,212,020	21,572,408	39,570,372

Authorized Positions - - 6 6

FY 2011 Decision Packages (\$'s)	2011 Budget	2012 Estimated
I. Fleet Method Change	(24)	-

Financial Services (Auto Liability)

Expenditures/Appropriations (\$'s)	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Insurance Premiums and Claims	220,033	846,953	656,059	1,000,000
Total	220,033	846,953	656,059	1,000,000

Authorized Positions - - - -

FY 2011 Decision Packages (\$'s)	2011 Budget	2012 Estimated
None	-	-

Financial Services (Stadium Operating Fund)

Expenditures/Appropriations (\$'s)	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Operations	N/A	2,645,113	-	-
Debt Services	-	1,600	-	17,500
Contributions to Other Funds	-	-	2,183,858	2,140,976
Total	-	2,646,713	2,183,858	2,158,476

Authorized Positions - - - -

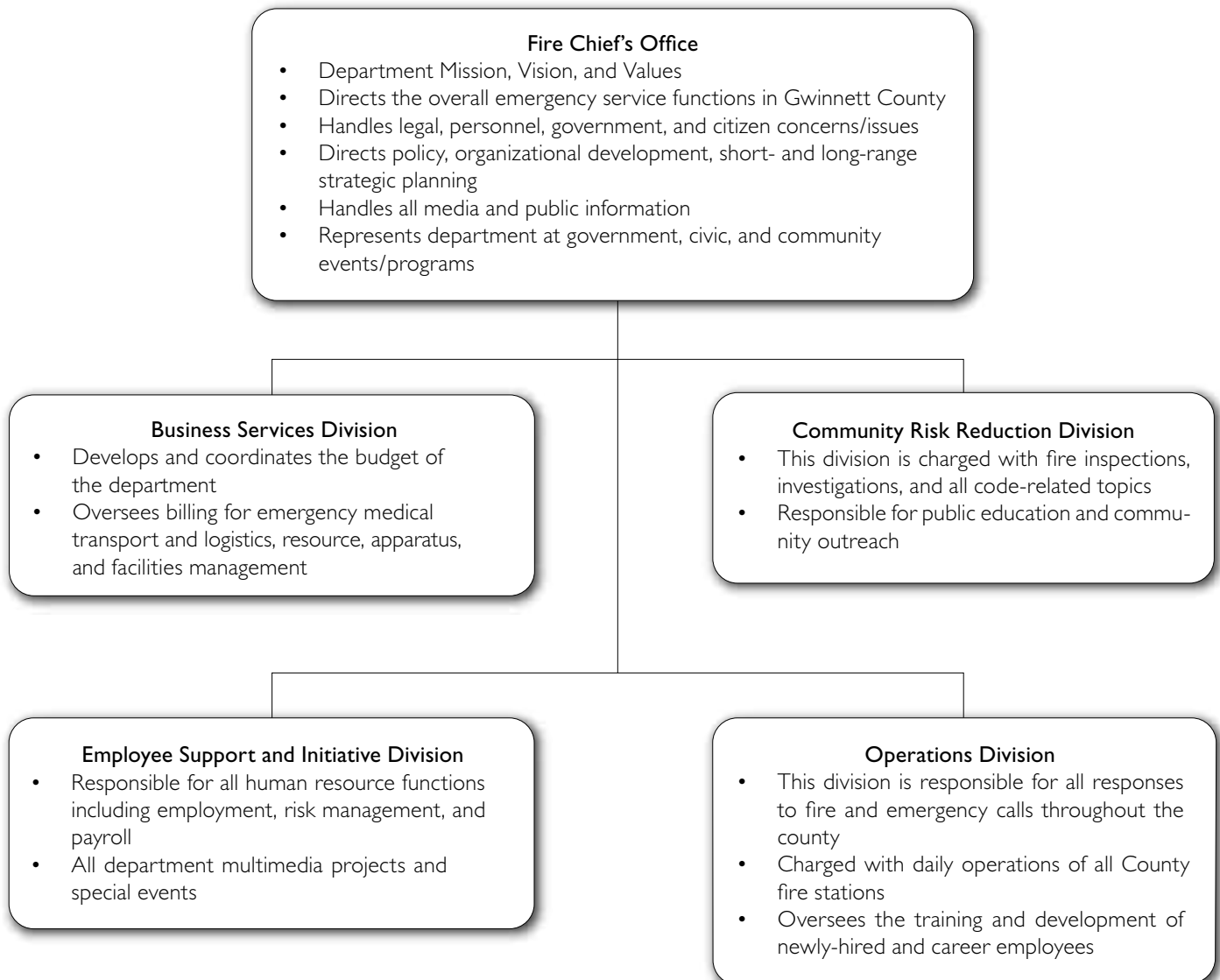
FY 2011 Decision Packages (\$'s)	2011 Budget	2012 Estimated
None	-	-

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Fire and Emergency Services:

Mission and Organizational Chart

Gwinnett is the largest fire service district in Georgia and protects over 437 square miles of the county. The mission of the department is to save lives and protect property, while delivering the highest quality of service by holding the principles of truth, trust, respect, and unity as the core values that shape the department.



Fire and Emergency Services:

Goals, Issues, Performance Measurements, and Budgets

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

Departmental Goals

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

	2008 Actual	2009 Actual	2010 Actual	2011 Projected
Percentage of responses within six minutes	48%	49%	45%	46%
Percentage of responses within eight minutes	28%	28%	29%	29%
Percentage of responses within 11 minutes	17%	17%	19%	18%
Percentage of responses greater than 11 minutes	7%	6%	7%	6%

- Evaluate emergency medical service delivery capabilities to maximize effectiveness.

	2008 Actual	2009 Actual	2010 Actual	2011 Projected
Emergency Medical Services responses	88,300	88,018	91,658	93,634
Emergency Medical Services incidents	43,849	43,901	46,113	47,160
Patients transported	29,302	30,256	31,836	32,439

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

	2008 Actual	2009 Actual	2010 Actual	2011 Projected
Fire Inspections per unit employee	1,105	1,287	1,034	1,182
Plans reviewed per unit employee	1,301	2,213	N/A	N/A
Field inspections conducted	12,158	14,158	11,375	13,000
Plans reviewed	7,811	6,640	N/A	N/A

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

	2008 Actual	2009 Actual	2010 Actual	2011 Projected
Fire responses	20,860	18,377	21,399	20,672
Fire incidents	5,614	4,673	5,074	4,960
Hazardous materials responses	226	265	246	211
Hazardous materials incidents	34	41	40	30
Other responses (false alarms, etc.)	13,989	13,729	14,533	14,672
Other incidents (false alarms, etc.)	10,870	11,205	11,768	12,151
Total Incidents (fire, medical, and others)	60,367	59,820	62,995	64,300

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

	2008 Actual	2009 Actual	2010 Actual	2011 Projected
Community training opportunities offered	1,489	1,800	1,526	1,850

Departmental Issues for FY 2011

- Emergency Response Times
- Special Circumstances (GA Gwinnett College, Density, Demographics, Disasters)

Departmental Issues for FY 2012 and Beyond

- Emergency Response Times
- Special Circumstances (GA Gwinnett College, Density, Demographics, Disasters)

Fire and Emergency Services:

Goals, Issues, Performance Measurements, and Budgets

Fire and Emergency Services (General Fund)

Expenditures/Appropriations (\$'s)	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Personal Services	60,064,945	63,954,738	60,483,405	67,052,530
Operations	6,611,654	6,425,372	8,578,059	7,806,394
Contributions to Other Funds	1,516,038	1,698,179	1,547,392	1,187,900
Contribution to Capital/Capital Outlay	17,622	83,430	899	120,617
Total	68,210,259	72,161,719	70,609,755	76,167,441

Authorized Positions – Fire and Emergency Services	757	782	846	846
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FY 2011 Decision Packages (\$'s)

	2011 Budget	2012 Estimated
I. Fleet Method Change	65,014	-

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Human Resources:

Mission and Organizational Chart

To provide quality Human Resources services to attract, develop, motivate, and retain a strategically aligned workforce within a supportive work environment.

Director's Office/Administration

- Oversee management of County's human resources by developing vision, mission, and strategic plans to implement Board of Commissioners' goals and objectives
- Administering policies and procedures including the Merit System Rules and Regulations, Human Resources management policies, federal and state employment and labor laws, and all other policies deemed appropriate and necessary by the County Administrator and Board of Commissioners
- Assisting in the reorganization of various County departments
- Conducting performance analysis reports and other management information regarding current and future program changes, organizational consulting, and climate surveys
- Assisting the County Administrator's Office with special projects
- Providing administrative support to the director
- Managing day-to-day activities of the Human Resources Department including the preparation and administration of the annual departmental budget
- Managing the County's various employee programs including education/tuition reimbursement, service awards, Most Valuable Person Award (MVP), charitable contributions, United Way campaign, American Red Cross blood drives, and the Employee Assistance Program (EAP)
- Providing administrative support to the Executive Secretary and the Merit Board
- Perform year-end audits and maintain all records of elected/principal officials and monthly paid employees
- Conduct annual countywide and County Administrator's compensation surveys

HR Operations

- Manage all phases of the employment process which include position postings, recruitment, application screening, background checks, and conditional/final job offers
- Facilitating testing and promotional processes
- Providing information concerning fair employment practices, Merit System Rules and Regulations, County Administrator Policies, and the Employee Handbook
- Reviewing and analyzing the County's Non-Discrimination Plan
- Assisting employees in the day-to-day performance of their job duties and responsibilities
- Counseling employees at all levels in the organization
- Investigating employee problems, complaints, and/or appeals
- Providing special purpose employee training and new employee orientation
- Maintaining the Compensation and Classification Systems within the County
- Maintaining an equitable and competitive salary administration program, which is the formal system for classifying positions and compensating employees
- Assessing career progression promotions, demotions, reallocation of vacant positions to ensure proposed classification; and salary recommendations coincide with applicable policies
- Maintaining information on laws governing compensation of elected/principal officials and monthly paid employees
- Responding to inquiries concerning salary and compensation policies and procedures

HRIS/Records

- Administer the County's leave plans
- Maintenance of the position control system
- Preparation of various HRIS management reports
- Proper maintenance of all personnel
- Administration of the County's HRIS system and other software systems

Employee Benefits

- Oversee management of all employee benefit programs to include: Health Benefits, Life Insurance Benefits, Disability Insurance, Wellness Program, Retirement and Savings Plans, and Additional Benefits

Human Resources:

Goals, Issues, Performance Measurements, and Budgets

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

Departmental Goals

1. Reduce cost in medical plan 3 percent				
Annual percentage cost reduction to medical plan	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Projected</u>
	N/A	N/A	20%	3.50%
2. Increase participation in the wellness program				
Percent participation in the wellness program	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Projected</u>
	N/A	N/A	62.40%	60%
3. Maintain voluntary turnover rate for departments reporting to the CA (voluntary terminations) at or below 5 percent				
Percent of voluntary termination	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Projected</u>
	8.15%	4.73%	5.55%	5%
4. Reduce sworn police vacancy rate at or below 5 percent				
Percent of sworn police vacancies per year	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Projected</u>
	5.19%	7%	2.52%	N/A
5. To effectively manage workers' compensation				
Workers' compensation claims handled	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Projected</u>
	607	601	576	575
Workplace injuries in current year	454	455	450	450
Number of safety classes conducted	N/A	N/A	103	75

Departmental Issues for FY 2011

1. Monitor departmental succession plans and work with departments to increase management bench strength
2. Minimize voluntary employee turnover
3. Ensure continuous retraining opportunities for managers and supervisors
4. Monitor monthly departmental spending
5. Ensure continuous skill development for HR staff
6. Increase safety awareness and reduce on-the-job-injuries through training and inspections
7. Enhance health benefits cost control through participation in the wellness program, the High Deductible Health Plan, and the Kaiser plan
8. Complete SAP upgrade for HR systems
9. Evaluate and update new employee on-boarding and orientation program

Departmental Issues for FY 2012 and Beyond

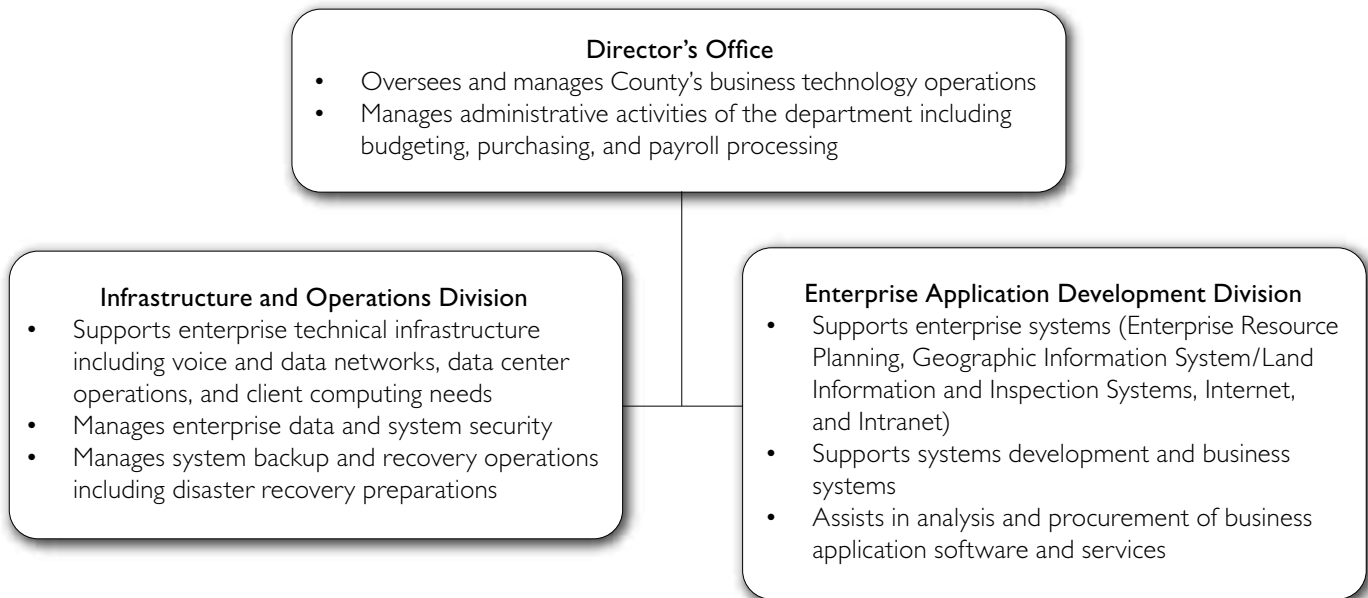
1. Attracting and retaining highly qualified diverse workforce that reflects the County population
2. Continue to provide effective training programs to ensure continuous employee learning and development
3. Control benefit cost

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Information Technology:

Mission and Organizational 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.



Information Technology:

Goals, Issues, Performance Measurements, and Budgets

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

Departmental Goals

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

	2008 Actual	2009 Actual	2010 Actual	2011 Projected
Percent service requests completed on schedule	94%	96%	96%	97%
Percent help desk calls resolved to logged	96%	98%	98%	99%
Percent network and servers available	99%	99%	99%	99%

Departmental Issues for FY 2011

- Complete Technical Upgrade of SAP Enterprise Resource Planning Solution for completion in 2012
- Enhance Disaster Recovery capabilities at the 911 Data Center
- Continuation of the Criminal Justice Information System (CJIS)
- Complete upgrade of GJAC telephone system to Voice of Internet Protocol (VOIP).
- Enhance enterprise information technology system security capabilities
- Consolidate external data center infrastructure from DWR Headquarters to 911 Data Center
- Create efficiencies by enhancing GC Workplace Intranet Site
- Collaborate on the redesign of the Gwinnett County Internet site

Departmental Issues for FY 2012 and Beyond

- Complete implementation of VOIP telephone system
- Continuation of the Criminal Justice Information System (CJIS)
- Complete upgrade of SAP R3, Plant Maintenance, Project Systems, and SEM
- Complete Disaster Recovery program by installing systems in secondary data center and developing formal Disaster Recovery operational procedures including conducting simulated test
- Develop an SAP Functional / Business Process plan for 2012/2013
- Secure funding to fully implement Disaster Recover/Continuity of Operations Plan for County business systems
- Completion of the Criminal Justice Information System (CJIS)
- Enhance enterprise information technology system security capabilities
- Expand and enhance Internet and Intranet sites

Information Technology (General Fund)

Expenditures/Appropriations (\$'s)	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Personal Services	7,147,502	10,166,374	9,963,535	10,426,284
Operations	13,693,291	12,397,848	10,092,535	13,981,292
Contributions to Other Funds	47,097	53,136	81,111	74,130
Contribution to Capital/Capital Outlay	-	-	-	12,740
Total	20,887,890	22,617,358	20,137,181	24,494,446

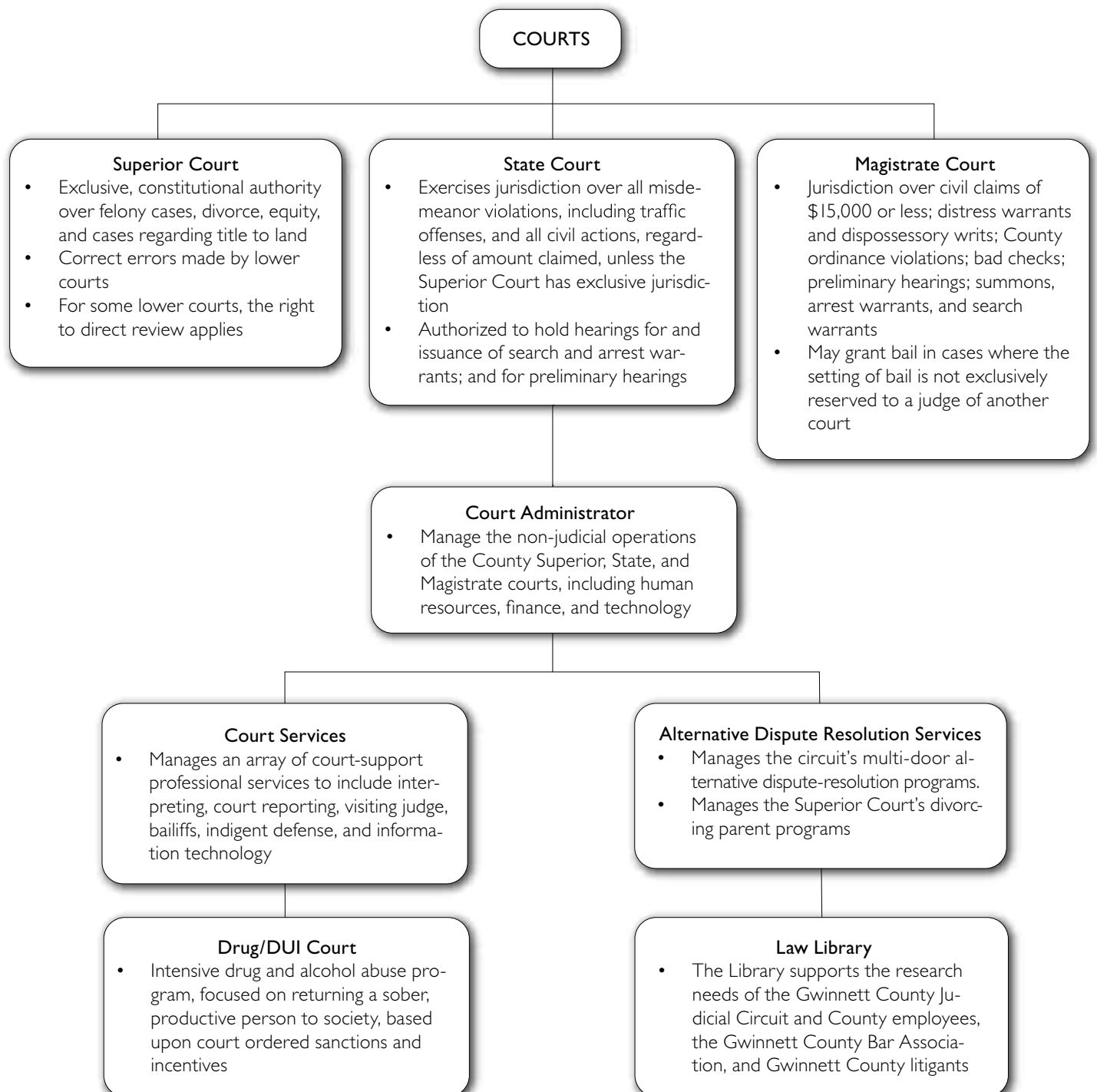
Authorized Positions	79	109	110	111
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FY 2011 Decision Packages (\$'s)	2011 Budget	2012 Estimated
1. Fleet Method Change	(963)	-
2. Reduce Contract Outsourcing Expense	(158,780)	(58,415)
3. Net Cost to Convert Contractor to ITS Employee	(2,154)	-

Judiciary:

Mission and Organizational 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, Issues, Performance Measurements, and Budgets

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

Departmental Performance Measures

1. Felony cases filed and disposed

	2008 Actual	2009 Actual	2010 Actual	2011 Projected
Felony cases filed	5,883	5,237	6,146	6,453
Felony cases disposed	6,014	6,061	6,275	6,589
Percent of felony filings disposed	102.2%	115.7%	102.1%	100.0%

2. Misdemeanor cases filed and disposed

	2008 Actual	2009 Actual	2010 Actual	2011 Projected
Misdemeanor cases filed	10,517	8,737	10,565	11,093
Misdemeanor cases disposed	8,892	10,353	10,776	11,315
Percent of misdemeanor filings disposed	84.5%	118.5%	102.0%	102.0%

3. Civil cases filed and disposed in the trial courts

	2008 Actual	2009 Actual	2010 Actual	2011 Projected
Civil cases filed	38,335	40,868	37,105	37,000
Civil cases disposed	34,766	37,278	36,406	36,300
Percent of civil filings disposed	90.7%	91.2%	98.1%	98.1%

4. Domestic cases filed and disposed

	2008 Actual	2009 Actual	2010 Actual	2011 Projected
Domestic cases filed	10,001	10,950	10,462	10,985
Domestic cases disposed	10,489	10,768	10,815	11,094
Percent of domestic filings disposed	104.9%	98.3%	103.4%	101.0%

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

	2008 Actual	2009 Actual	2010 Actual	2011 Projected
Civil cases filed	47,111	45,070	59,056	62,009
Civil cases disposed	45,630	44,539	47,773	58,900
Percent of civil filings disposed	96.9%	98.8%	80.9%	95.0%

Departmental Issues for FY 2011

- 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.

Departmental Issues for FY 2012 and Beyond

- As the caseload for the Superior, State, and Magistrate courts increase, additional judges will be needed to support these courts.
- The enormous change in the diversity of the population that the County has experienced over the last decade has a direct impact on the daily operations of the court system. The use of interpreters has increased tenfold over the past five years and this growth is expected to continue. A direct impact will be in the cost of providing interpreting services and the staff time to coordinate.
- 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:

Goals, Issues, Performance Measurements, and Budgets

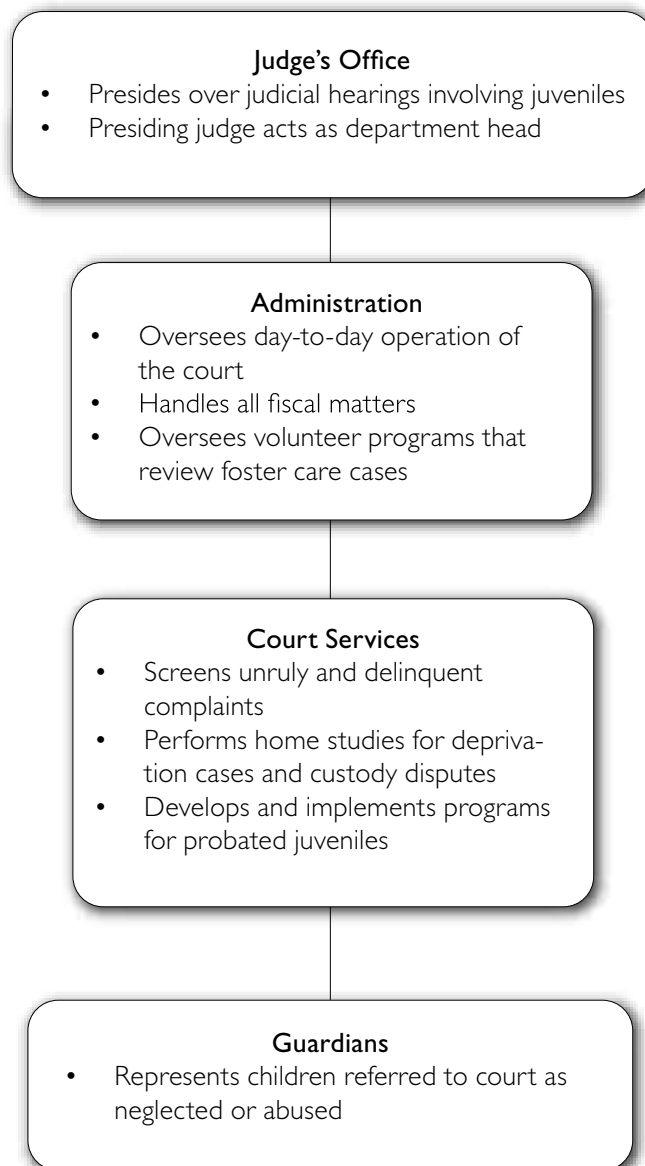
Judiciary (General Fund)				
Expenditures/Appropriations (\$'s)	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Personal Services	10,261,482	10,434,645	10,455,782	10,339,562
Operations	7,998,139	8,589,762	7,097,488	1,069,806
Contributions to Other Funds	58,852	63,710	75,264	57,576
Contribution to Capital/Capital Outlay	16,898	11,000		-
Total	18,335,371	19,099,117	17,628,534	11,466,944
Authorized Positions – Judiciary	88	94	94	94
FY 2011 Decision Packages (\$'s)			2011 Budget	2012 Estimated
I. None			-	-

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Juvenile Court:

Mission and Organizational 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, Issues, Performance Measurements, 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.

	2008 Actual	2009 Actual	2010 Actual	2011 Projected
Delinquent filings	7,219	6,899	5,596	6,000
Delinquent filings disposed	8,755	7,546	6,348	6,500
Percent of delinquent filings disposed	121%	109%	113%	108%

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

	2008 Actual	2009 Actual	2010 Actual	2011 Projected
Deprivation filings	713	614	661	680
Deprivation filings disposed	1,653	834	652	680
Percent of delinquent filings disposed	231%	135%	99%	100%

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

	2008 Actual	2009 Actual	2010 Actual	2011 Projected
Special proceeding filings	189	388	435	460
Special proceeding filings disposed	161	392	418	450
Percent of delinquent filings disposed	85%	100%	96%	98%

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

	2008 Actual	2009 Actual	2010 Actual	2011 Projected
Traffic violation filings	1,032	1,049	912	940
Traffic violation filings disposed	1,141	1,117	930	960
Percent of violation filings disposed	110%	106%	102%	102%

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

	2008 Actual	2009 Actual	2010 Actual	2011 Projected
Total charges/filings handled by the Court	9,301	8,950	9,014	9,500
Total charges/filings disposed by the Court	11,874	9,889	10,002	10,400
Percentage of total charges/filings disposed	126%	110%	111%	109%

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

	2008 Actual	2009 Actual	2010 Actual	2011 Projected
Program referrals	3,630	2,857	2,248	2,400
Programs completed	3,583	2,829	2,204	2,350
Percent of programs completed	99%	97%	98%	98%

Juvenile Court:

Goals, Issues, Performance Measurements, and Budgets

Departmental Issues for FY 2011

1. Managing caseloads with limited staff and resources
2. Resource development

Departmental Issues for FY 2012 and Beyond

1. Managing caseloads with limited staff and resources
2. Converting to a paperless court

Juvenile Court (General Fund)

Expenditures/Appropriations (\$'s)	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Personal Services	5,146,110	5,189,405	4,927,286	4,758,145
Operations	1,127,415	1,233,679	923,776	167,038
Contributions to Other Funds	82,681	54,524	54,159	33,248
Total	6,356,206	6,477,608	5,905,221	4,958,431

Authorized Positions – Juvenile Court	61	61	61	61
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FY 2011 Decision Packages (\$'s)

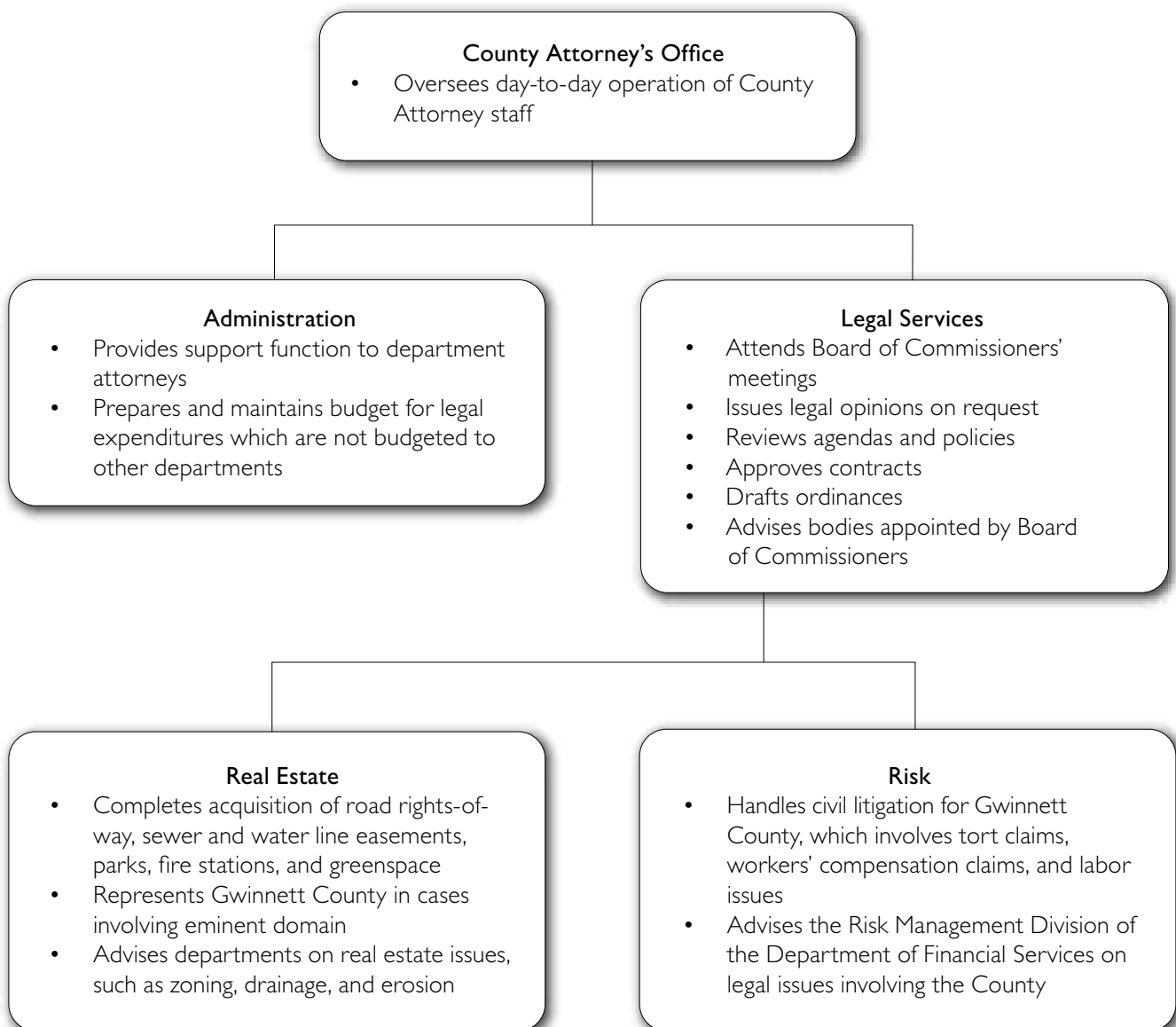
	2011 Budget	2012 Estimated
1. Fleet Method Change	(2,594)	-
2. Adjust Salary and Wages/Fringes for Vacant Positions	(397,911)	(426,624)

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Law Department:

Mission and Organizational 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, Issues, Performance Measurements, and Budgets

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

Departmental Goals

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

	2008 Actual	2009 Actual	2010 Actual	2011 Projected
Assignments received	950	998	693	700
Legal opinions requested	22	12	36	30
Contracts submitted for review	788	682	711	700

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

	2008 Actual	2009 Actual	2010 Actual	2011 Projected
Assignments or legal opinions completed	910	729	603	600
Lawsuits completed	173	315	318	320
Contracts processed	787	674	696	700

Departmental Issues for FY 2011 and Beyond

- While growth in the county has decreased given the current economic environment, service-related and land development-related issues continue to require legal supervision.
- The requests for non-litigation services provided by this office, such as requests for legal opinions, open records requests, and review of assignments and agenda items continue to be of increased complexity and volume.
- The current economic environment will continue to result in an increased volume of tax appeals.
- Demands for immediate information and services continue the need for thorough record keeping. Client Profiles, a case management software program 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.
- With the passage of the 2009 SPLOST, acquisitions and condemnations for roads and other purposes will continue to increase.
- Implementation of the 2010 Solid Waste Collection and Disposal Ordinance will continue to require the development of new policies and legal guidance.
- The ongoing Service Delivery Strategy litigation will require legal support with the continuing need for legal direction to various departments following resolution.

Departmental Issues for FY 2012 and Beyond

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

Law Department:

Goals, Issues, Performance Measurements, and Budgets

Law Department (General Fund)

Expenditures/Appropriations (\$'s)	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Personal Services	1,342,799	999,959	712,324	800,088
Operations	91,348	90,532	126,536	100,841
Contributions to Other Funds	7,908		7,976	7,026
Total	1,442,055	1,090,491	846,836	907,955
Authorized Positions – Law (*)	12	12	7	7
FY 2011 Decision Packages (\$'s)			2011 Budget	2012 Estimated
None			-	-

Law Department (Risk Fund)

Expenditures/Appropriations (\$'s)	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Personal Services	282,366	283,926	18,908	152,071
Contributions to Other Funds	1,321	1,318	1,329	1,005
Total	283,687	285,244	20,237	153,076

Authorized Positions – Law (*)

FY 2011 Decision Packages (\$'s)

None

(*) Law Department has two additional positions in the Risk Fund in each year and one additional position in Water Resources for a total of 10.

Non-Departmental:

Expenditures FY 2008 – 2011

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)	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Personal Services	61,567	55,897	21,311,897	55,898
Operations	897,111	865,508	18,638,428	17,078,092
Contributions to Other Funds	9,524,493	15,271,559	2,413,798	2,989,406
Contribution to Capital Projects	32,415,440	3,229,903	14,737,348	16,721,886
Payment to Agencies	6,000,000	6,000,000	6,000,000	6,000,000
Reserve/Contingencies	-	-	-	11,625,000
Total	48,898,611	25,422,867	63,101,471	54,470,282

Authorized Positions - - - -

FY 2011 Decision Packages (\$'s)	2011 Budget	2012 Estimated
I. None	-	-

Medical Examiner Contract (General Fund)

Expenditures/Appropriations (\$'s)	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Operations	854,946	897,694	901,270	946,334
Total	854,946	897,694	901,270	946,334

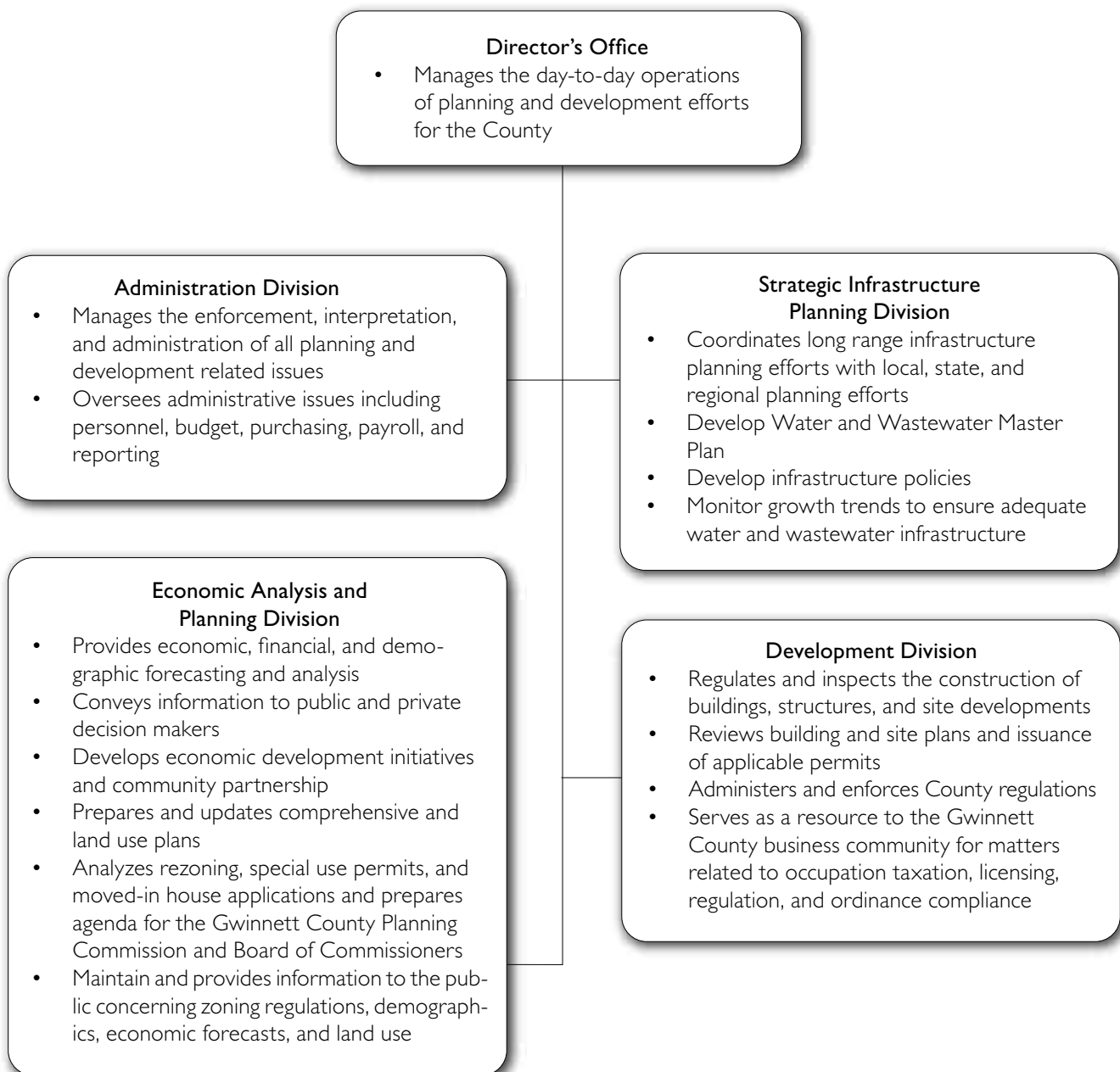
Authorized Positions - - - -

FY 2011 Decision Packages (\$'s)	2011 Budget	2012 Estimated
None	-	-

Planning and Development:

Mission and Organizational 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, Issues, Performance Measurements, and Budgets

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

Departmental Goals

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

	2008 Actual	2009 Actual	2010 Actual	2011 Projected
Rezoning applications processed	91	69	50	55
Special use applications processed	93	91	65	70
Percent rezoning and special use permit applications processed and advertised for public hearing within 90 days	100%	100%	100%	100%

- To process plan review of all submitted project plans within eight days of receipt to avoid delaying projects.

	2008 Actual	2009 Actual	2010 Actual	2011 Projected
Development plans accepted by committee	294	81	104	115
Development permits issued	225	105	173	180
Percent of development plans reviewed within 14 days of request (<i>*Plans reviewed within eight days of submittal.</i>)	100%	100%	100%	100%

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

	2008 Actual	2009 Actual	2010 Actual	2011 Projected
Building permits issued – residential	2,257	1,592	1,817	2,000
Building permits issued – non-residential	5,531	4,520	4,868	5,200
Percent processed within one day of request	100%	100%	100%	100%

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

	2008 Actual	2009 Actual	2010 Actual	2011 Projected
Building inspections conducted	165,905	84,701	4,534	4,600
Building inspections conducted within two business days of request	100%	100%	100%	100%

Planning and Development:

Goals, Issues, Performance Measurements, and Budgets

Departmental Issues for FY 2011

1. To continue to monitor and assist with the Countywide implementation of the Unified Plan.
2. To revise the County's Development Regulations and Zoning Ordinance.
3. To develop a Water and Wastewater Master Plan.
4. To study modifications to the Occupation Tax Payment Process and Renewals.
5. To study Stormwater Management Regulations in regard to development and redevelopment.
6. To fully implement the electronic plan submittal and review process.

Departmental Issues for FY 2012 and Beyond

1. To continue to monitor and assist with the Countywide implementation of the Unified Plan.
2. To assist in implementation of Tax Allocation Districts (TAD).
3. To finalize revision of the County's Development Regulations and Zoning Ordinance.
4. To implement any new initiatives for Occupation Tax Process and Renewals.
5. To finalize the Water and Wastewater Master Plan.

Planning and Development (General Fund)

Expenditures/Appropriations (\$'s)	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Personal Services	9,583,059	7,032,400	5,208,029	5,831,495
Operations	528,203	306,421	417,584	1,063,760
Contributions to Other Funds	367,047	191,782	219,000	158,845
Contribution to Capital/Capital Outlay	-	-	-	46,152
Total	10,478,309	7,530,603	5,844,613	7,100,252

Authorized Positions – Planning and Development (*)	131	66	66	61
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FY 2011 Decision Packages (\$'s)	2011 Budget	2012 Estimated
1. Fleet Method Change	(5,707)	-

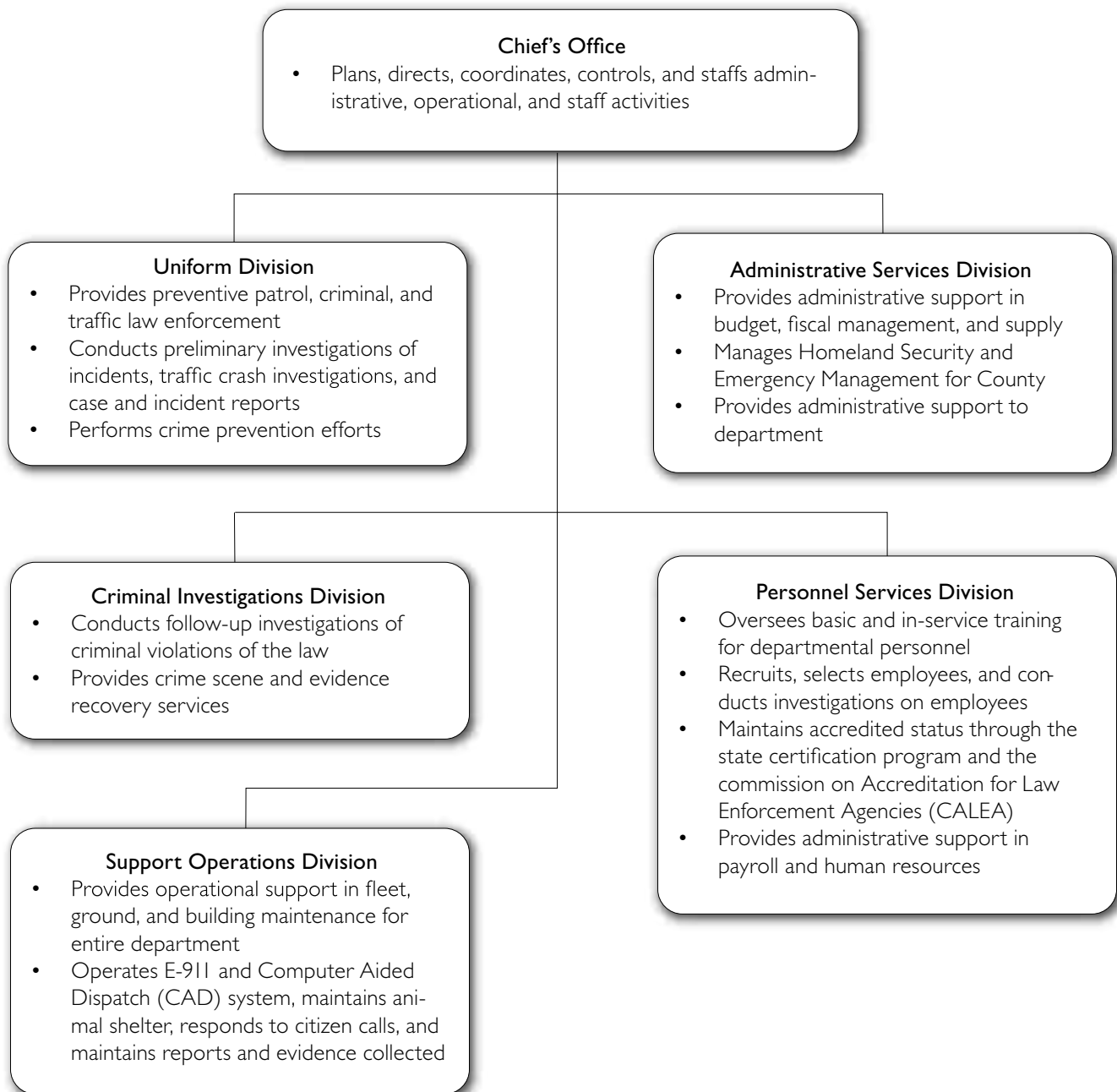
(*) Planning and Development has four additional positions in Water and Sewer Operating Fund and Stormwater Management Fund for a total of 65 positions.

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Police Services:

Mission and Organizational 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, Issues, Performance Measurements, and Budgets

Police Services (Goals, Performance Measures, and Issues)

Departmental Goals

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

	2008 Actual	2009 Actual	2010 Actual	2011 Projected
Officers per 1,000 service populations	1.06	1.00	1.07	1.03
Criminal Investigation cases assigned	6,392	5,841	5,400	5,724
E-911 calls received	468,480	423,536	457,606	475,910
Traffic calls answered	192,095	211,345	194,200	203,910
General calls answered	532,440	528,813	481,839	498,703

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

	2008 Actual	2009 Actual	2010 Actual	2011 Projected
Department staff trained	7,214	9,301	10,424	10,737

Departmental Issues for FY 2011

- Budget challenges
- Maintaining current service levels
- Retention and recruitment of employees and increasing diversity of the workforce
- Addressing crime patterns and trends through CompStat
- Obtaining new technology to increase efficiency and productivity
- Continued development of facilities – renovation of Police Headquarters
- Emergency Management staffing levels and capabilities

Departmental Issues for FY 2012 and Beyond

- Increasing staffing levels for both civilian and sworn positions
- Maintaining current service levels
- Retention and recruitment of employees and increasing diversity of the workforce
- Addressing crime patterns and trends through CompStat
- Employee salary/compensation
- Obtaining new technology to increase efficiency and productivity
- Meet Emergency Management Accreditation Program emergency management standards

Police Services (General Fund)

Expenditures/Appropriations (\$'s)	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Personal Services	61,315,017	64,836,470	62,985,525	67,004,257
Operations	11,797,135	10,347,234	10,668,994	11,959,447
Contributions to Other Funds	6,655,793	2,791,665	6,179,680	2,621,619
Contribution to Capital/Capital Outlay	694,287	200,250	1,333,988	2,320,728
Total	80,462,232	78,175,619	81,168,187	83,906,051

Authorized Positions – Police Services	927	919	937	937
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FY 2011 Decision Packages (\$'s)

	2011 Budget	2012 Estimated
1. Fleet Method Change	(231,609)	-

Police Services:

Goals, Issues, Performance Measurements, and Budgets

Police Services (E911 Fund)

Expenditures/Appropriations (\$'s)	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Personal Services	7,017,895	7,366,989	7,806,983	8,882,121
Operations	1,721,156	1,485,674	2,630,126	2,785,421
Contributions to Other Funds	33,340	39,252	45,750	36,484
Contribution to Capital/Capital Outlay	254,523	-	604,954	23,226
Total	9,026,914	8,891,915	11,087,813	11,727,252

Authorized Positions – Police Services	118	121	131	131
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FY 2011 Decision Packages (\$'s)	2011 Budget	2012 Estimated
None	-	-

Police Services (Police Special Investigation Fund)

Expenditures/Appropriations (\$'s)	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Operations	626,787	504,413	616,758	1,278,830
Contributions to Other Funds	15,535	131,000	-	-
Contribution to Capital/Capital Outlay	584,731	635,677	594,479	1,016,483
Total	1,227,053	1,271,090	1,211,237	2,295,313

Authorized Positions	-	-	-	-
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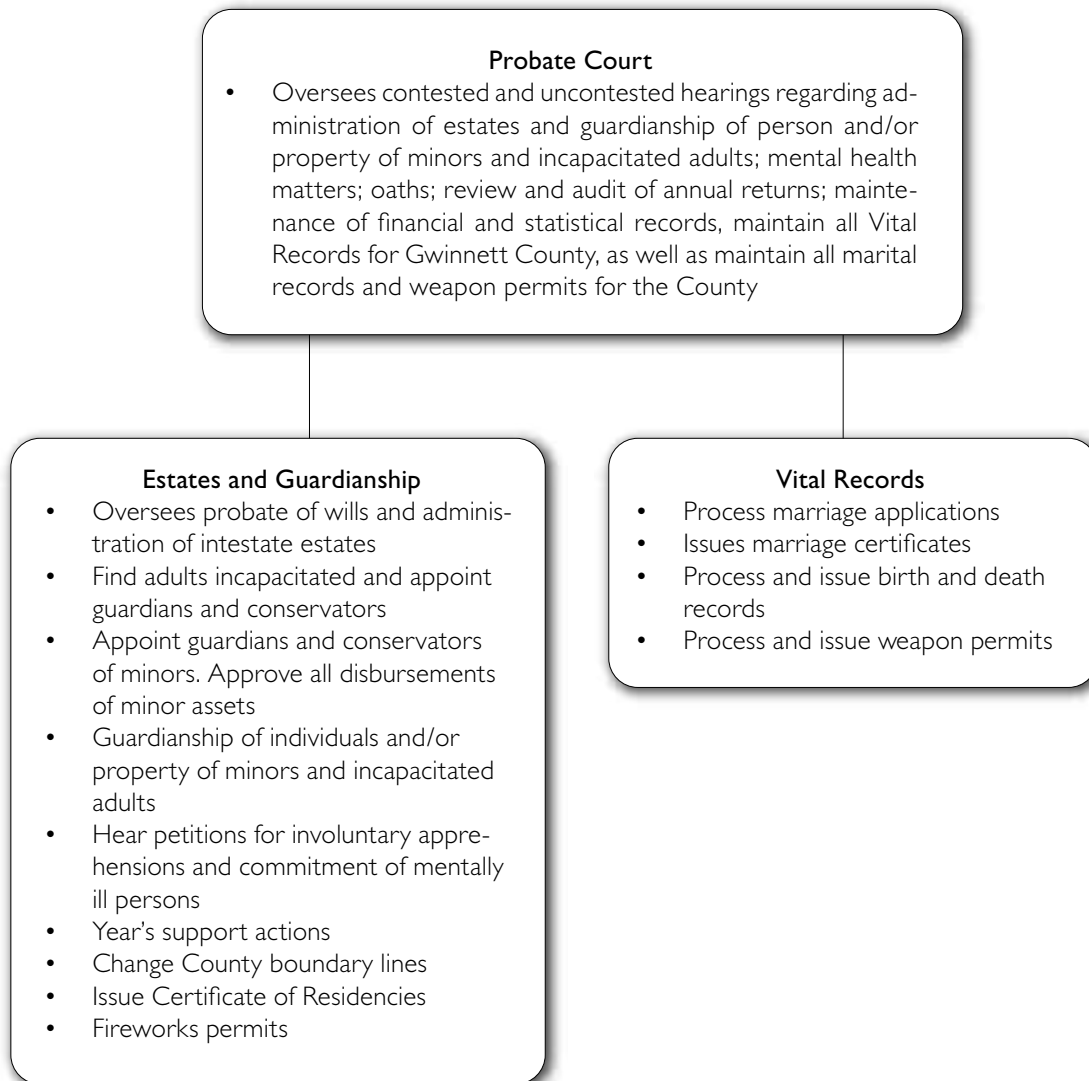
FY 2011 Decision Packages (\$'s)	2011 Budget	2012 Estimated
1. 2,100 MHz Band Down Converter	20,000	-
2. 25W Power Amp	12,000	-
3. Training Investigators Covering Three Spectrums	12,000	-
4. Electronic Surveillance Equipment Upgrade	75,000	-
5. Additional Training Expenses K9 Dogs	2,500	-
6. Concrete Pads, Tarps, and Dog Houses for Two New K9s	4,350	-
7. Two Patrol Dogs Dual Purpose	31,000	-
8. Hardware/Software Forensic Recovery – DA	37,433	-
9. Hardware/Software Forensic Recovery – Police	107,110	-

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Probate Court:

Mission and Organizational 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.



Probation:

Mission and Organizational 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, Issues, Performance Measurements, and Budgets

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

Departmental Goals

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

	2008 Actual	2009 Actual	2010 Actual	2011 Projected
Active probationers	12,250	12,656	12,801	13,500
Pre-sentence investigations/record checks	5,025	5,100	5,100	5,200
Court hours	7,020	7,100	7,260	10,550

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

	2008 Actual	2009 Actual	2010 Actual	2011 Projected
Fines and restitution collected/disbursed	\$ 4,849,909	\$ 5,000,000	\$ 3,189,478	\$ 3,400,000
Community service hours completed	47,608	48,000	58,089	62,000

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

	2008 Actual	2009 Actual	2010 Actual	2011 Projected
Average caseload size	275	250	250	275
Counseling referrals	2,009	2,300	2,500	2,900
Alcohol/Drug test conducted	2,690	2,800	3,100	4,200

Departmental Issues for FY 2011

- Reduce case sizes at the same time increase referrals.
- Supervise more in the field.

Departmental Issues for FY 2012 and Beyond

- The re-entry of inmates from prison to the community.
- The supervision of higher risk offenders.

Probation (General Fund)

Expenditures/Appropriations (\$'s)	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Operations	87,740	54,215	8,200	7,820
Contributions to Other Funds	2,520	2,520	2,520	-
Total	90,260	56,735	10,720	7,820

Authorized Positions

-	-	-	-
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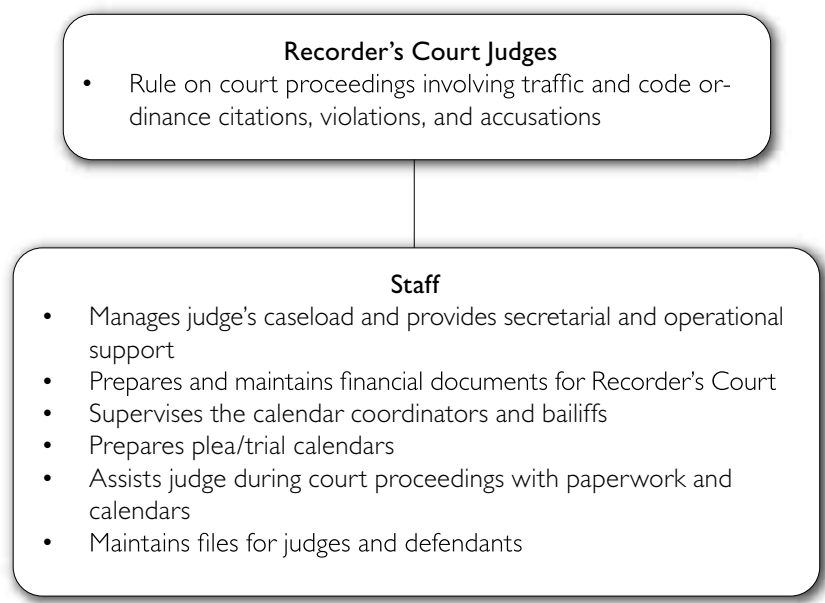
FY 2011 Decision Packages (\$'s)

	2011 Budget	2012 Estimated
1. Fleet Method Change	(2,188)	-

Recorder's Court Judges:

Mission and Organizational Chart

To adjudicate court proceedings involving traffic and code ordinance citations, violations, and accusations.



Recorder's Court Judges:

Goals, Issues, Performance Measurements, and Budgets

Recorder's Court Judges (Goals, Performance Measurements, Issues, and Budgets)

Departmental Goals

- To adjudicate traffic and code ordinance cases.

	2008 Actual	2009 Actual	2010 Actual	2011 Projected
Number of traffic citations issued	150,802	151,000	122,481	111,238
Number of environmental citations issued	5,031	5,500	2,749	3,125
Red light citations issued	5,562	5,000	6,199	5,985

- To ensure compliance on cases in a timely fashion.

	2008 Actual	2009 Actual	2010 Actual	2011 Projected
Cases with guilty judgments	19,176	19,500	12,487	11,986
Number of bench warrants issued	10,043	12,000	7,658	7,326
Number of cases handled through the court	51,274	37,274	48,093	39,587
Red light citations handled through the court	24	120	24	24

Departmental Issues for FY 2011

- 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 2012 and Beyond

- Assist the Recorder's Court Clerks office in better serving the public efficiently.

Recorder's Court Judges (General Fund)

Expenditures/Appropriations (\$'s)	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Personal Services	1,104,981	1,097,090	1,152,762	1,136,313
Operations	165,781	197,772	196,432	35,925
Contributions to Other Funds	5,931	5,929	5,982	4,516
Total	1,276,693	1,300,791	1,355,176	1,176,754

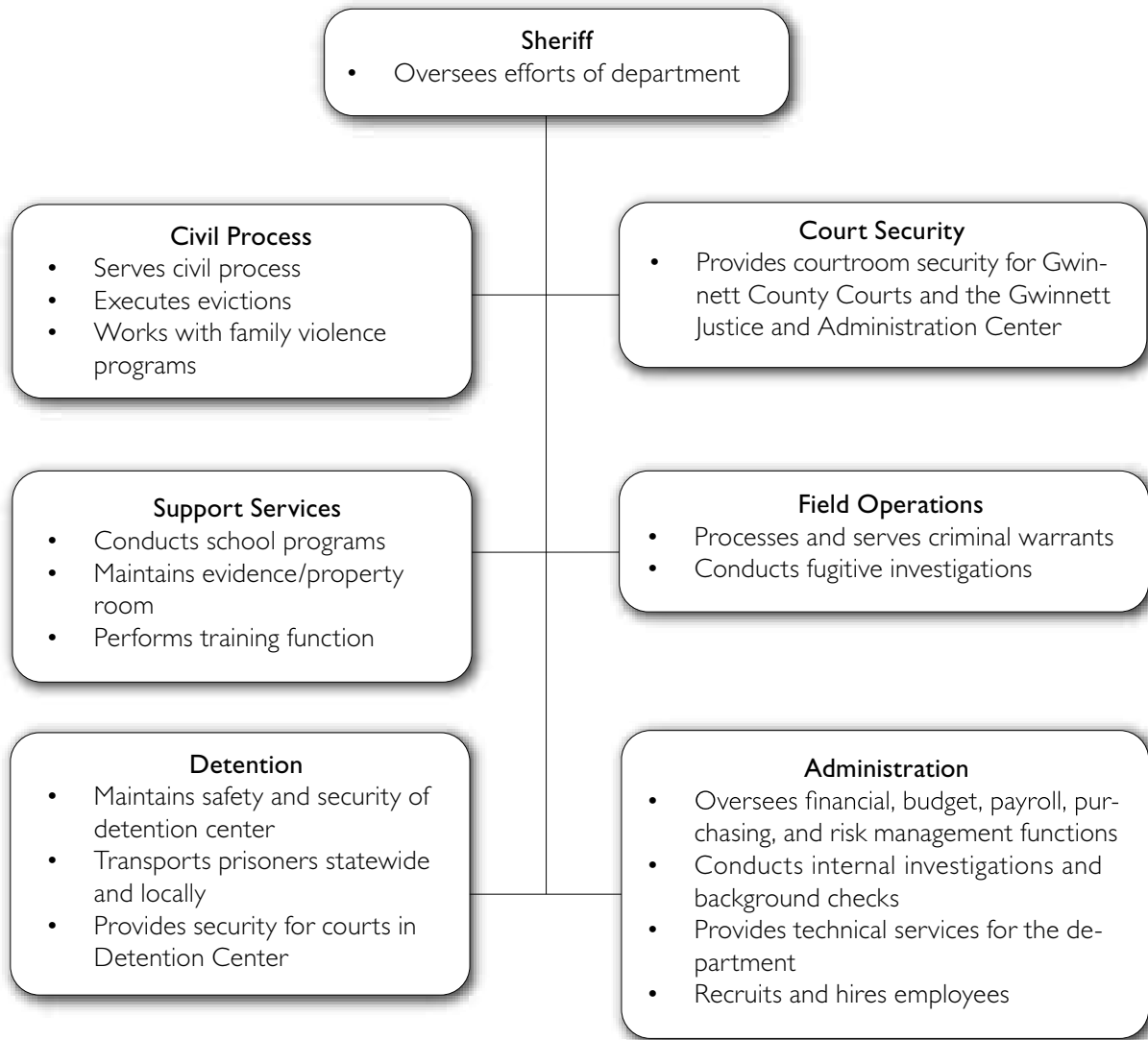
Authorized Positions – Recorder's Court Judges	9	9	9	9
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FY 2011 Decision Packages (\$'s)	2011 Budget	2012 Estimated
I. None	-	-

Sheriff:

Mission and Organizational Chart

The Gwinnett County Sheriff's Department is committed to providing 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, Issues, Performance Measurements, 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.

	2008 Actual	2009 Actual	2010 Actual	2011 Projected
Detention Center admissions	38,000	40,000	37,185	38,000
Average daily inmate population in Detention Center	2,650	2,725	2,655	2,700

2. To provide adequate protection for each court and judge for all sessions, to protect the public, and to aid in the timely processing of all cases.

	2008 Actual	2009 Actual	2010 Actual	2011 Projected
Courts in session	9,953	27,959	9,368	9,556

3. 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.

	2008 Actual	2009 Actual	2010 Actual	2011 Projected
Warrants received for service	25,418	23,450	26,033	26,100
Civil papers received for service	88,569	81,819	67,419	64,900
Family violence orders received for service	3,237	4,396	3,256	3,400
Warrants served	14,860	14,812	14,926	15,150
Civil papers served	61,802	57,411	65,086	61,700
Family violence orders served	3,011	3,217	1,656	1,850

4. To provide security and protection for the Gwinnett County Justice and Administration Center, and other County court facilities to ensure the safety of staff and the public.

	2008 Actual	2009 Actual	2010 Actual	2011 Projected
People through security at GJAC	433,185	476,503	356,252	385,109
People through Juvenile/Recorder's Court	126,000	138,600	150,678	187,436

Departmental Issues for FY 2011

1. Recruiting and retaining quality personnel
2. Maintaining service levels within budget constraints
3. Meeting state and federal mandates in various sectors

Departmental Issues for FY 2012 and Beyond

1. Plan for second jail tower
2. Facilitating security for GJAC expansion
3. Meeting service demands

Sheriff (General Fund)

Expenditures/Appropriations (\$'s)	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Personal Services	48,505,731	47,366,998	47,204,008	48,892,664
Operations	17,708,347	17,239,993	17,347,764	16,042,183
Contributions to Other Funds	2,260,122	1,681,773	1,931,561	1,065,968
Contribution to Capital/Capital Outlay	28,375	6,109	72,187	695,732
Total	68,502,575	66,294,873	66,555,520	66,696,547

Authorized Positions – Sheriff	688	701	706	706
FY 2011 Decision Packages (\$'s)			2011 Budget	2012 Estimated
1. Fleet Method Change			(55,272)	-

Sheriff:

Goals, Issues, Performance Measurements, and Budgets

Sheriff (Inmate Store Fund)

Expenditures/Appropriations (\$'s)	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Operations	144,858	219,891	296,170	354,325
Contribution to Capital/Capital Outlay	-	-	-	6,566
Total	144,858	219,891	296,170	360,891

Authorized Positions – Sheriff

- - - -

FY 2011 Decision Packages (\$'s)

2011 Budget 2012 Estimated

None

- -

Sheriff (Special Operations Fund)

Expenditures/Appropriations (\$'s)	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Operations	48,997	141,815	436,126	700,000
Contributions to Other Funds	-	-	-	-
Contribution to Capital/Capital Outlay	349,998	298,722	86,836	-
Total	398,995	440,537	522,962	700,000

Authorized Positions – Sheriff

- - - -

FY 2011 Decision Packages (\$'s)

2011 Budget 2012 Estimated

None

- -

Sheriff (ICE)

Expenditures/Appropriations (\$'s)	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Personal Services	NA	247,846	1,289,475	1,364,725
Operations	-	85,466	23,219	43,512
Contributions to Other Funds	-	73,700	-	8,896
Contribution to Capital/Capital Outlay	-	154,922	-	-
Total	NA	561,934	1,312,694	1,417,133

Authorized Positions

FY 2011 Decision Packages (\$'s)

2011 Budget 2012 Estimated

None

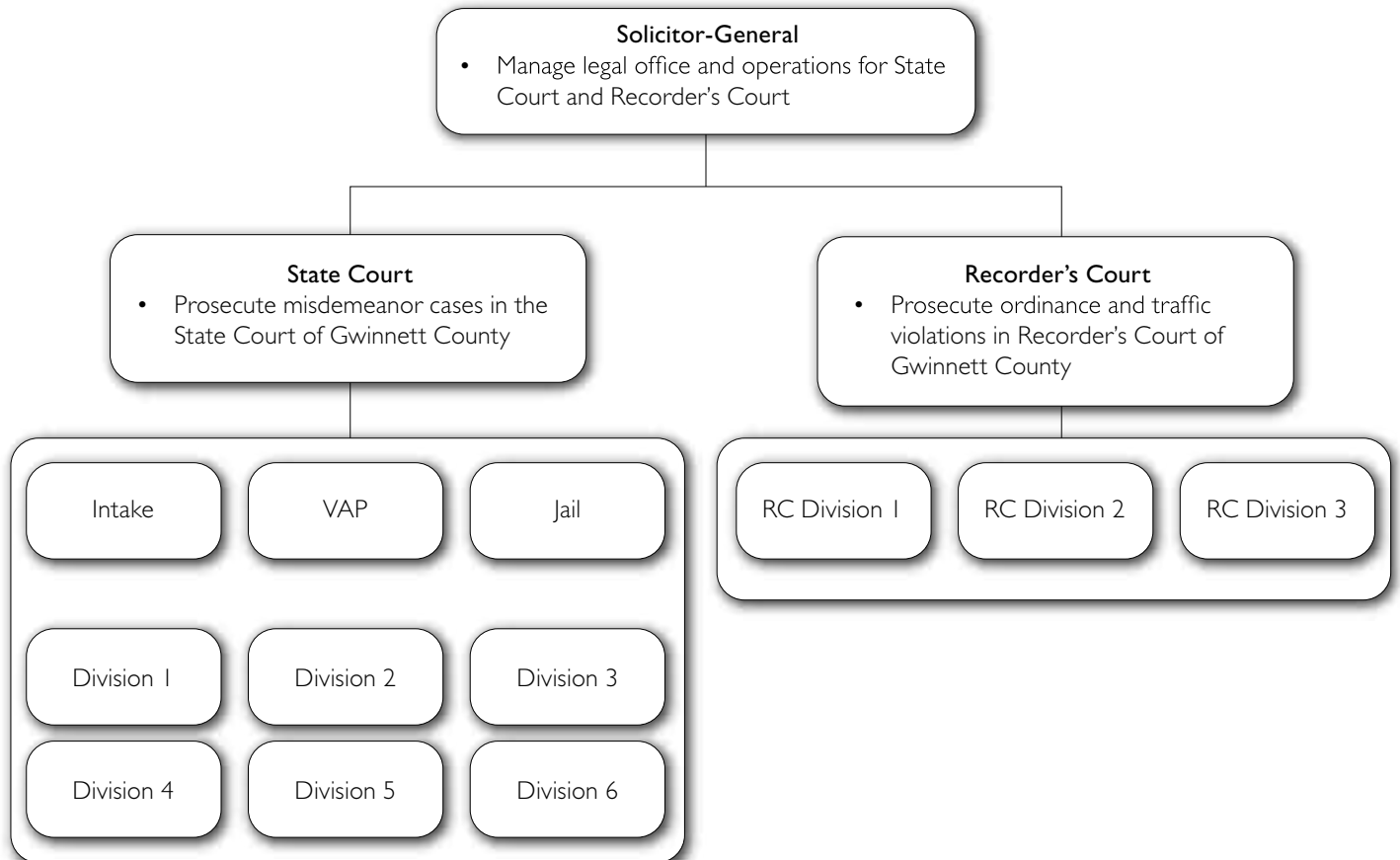
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Solicitor:

Mission and Organizational 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, Issues, Performance Measurements, and Budgets

Solicitor (Goals, Performance Measurements, Issues, and Budgets)

Departmental Goals

1. The Solicitor's Office will work to ensure our community is a safe and healthy environment to live, work, and raise our families. We will accomplish this by effectively prosecuting crimes and ordinance violations and providing the highest quality legal services to the public.

	<u>2008 Actual</u>	<u>*2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Projected</u>
Misdemeanor cases received in State Court	9,708	10,400	10,856	11,100
Cases disposed in State Court	10,469	9,947	10,665	10,800
*This number includes 41 cases that were transferred to other courts				

2. The Solicitor's Office will make our streets safer and reduce traffic fatalities through effective enforcement of our traffic laws including; long-term intensive supervision and jail for repeat dangerous and impaired drivers, and programming to educate young drivers in the risks of dangerous and impaired driving.

	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Projected</u>
Traffic citations received in Recorder's Court	150,802	157,410	131,429	130,000
Number of citations disposed in Recorder's Court	118,977	120,048	106,243	105,000
Red Light Camera Citations received in Recorder's Court	5,562	6,159	6,103	5,000
Teen Victim Impact Panel Attendance	1,256	1,485	612	1,200
DUI Court graduates	95	33	66	75

3. Graffiti, vandalism, property maintenance, and housing code violations breed serious crime. The Solicitor's Office will reduce blight and clean up targeted areas by reducing the time it takes to get these cases to court and increasing the conviction rate and penalties associated with these crimes.

	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Projected</u>
Environmental citations received in Recorder's Court	5,031	3,926	2,749	2,500

Departmental Issues for FY 2011

1. Continued implementation of new case-management system.
2. Implementation of Phase I of the Criminal Justice Information Systems (CJIS) with the District Attorney's office, jail, and Magistrate Court.
3. Training staff on technological changes.
4. Training staff to improve performance including: legal updates and refreshers, litigation and trial techniques, quality of life crimes and community prosecution.
5. Implementation and training of comprehensive policies and procedures manual.
6. Increase the number of employees certified to operate GCIC terminals to assure quick access to criminal history information including: jail, Recorder's Court, GJAC, and GJAC courthouse.
7. Improve and develop a series of regular reports within new case management system to measure performance at all stages of prosecution.
8. Improve courtroom technology, improve efficiency by research and document preparation capabilities in the courtroom.

Departmental Issues for FY 2012 and beyond:

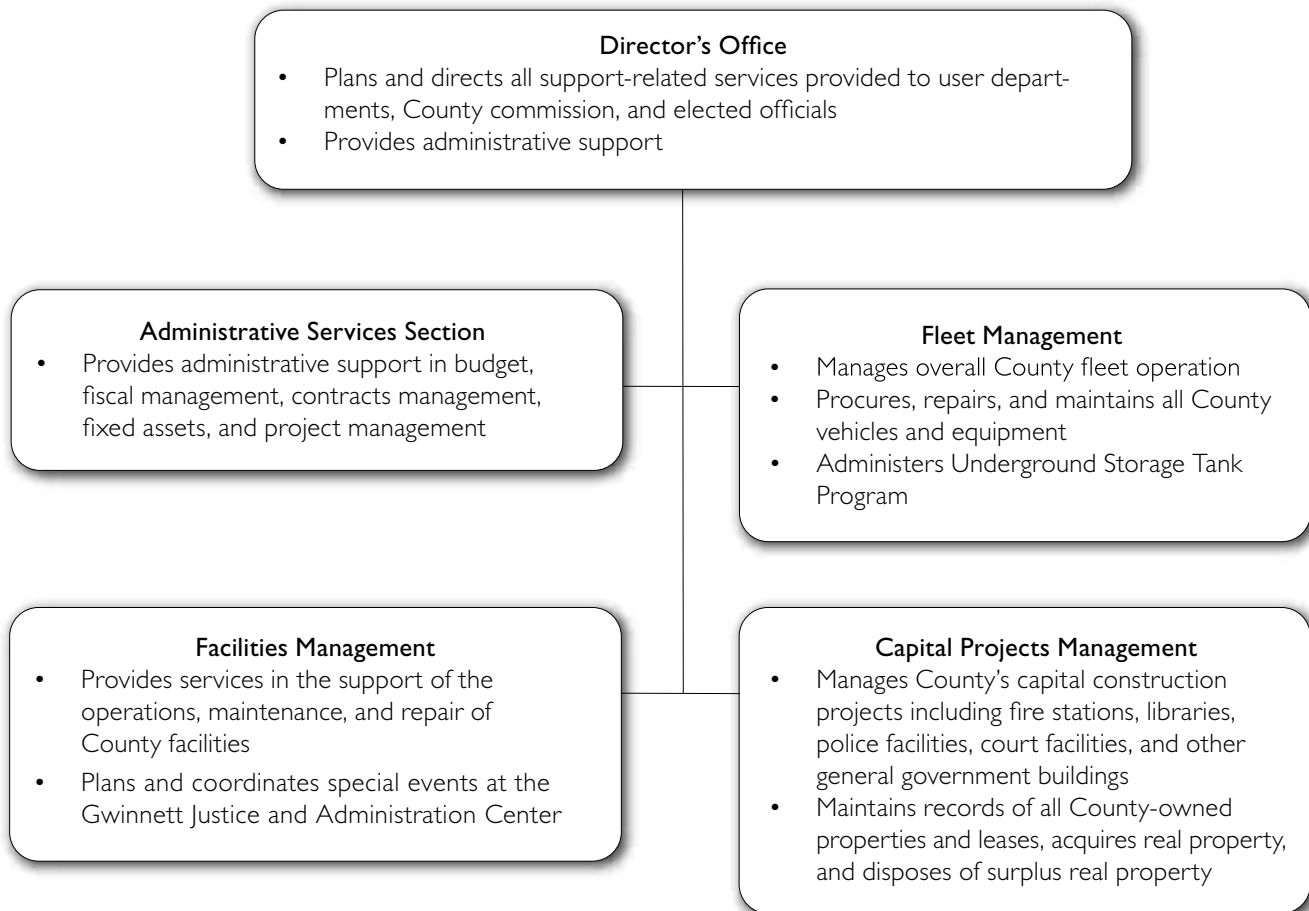
1. State certification and accreditation of the Investigative Unit to assure best management practices.
2. VAP program accreditation for CALEA.
3. Increase the number of attendance at Teen Victim Impact Panels to educate young drivers of the fatal consequences of dangerous driving.
4. Enhance and increase the number of schools requiring or offering Parent Awareness programming for teen drivers.
5. Training staff to improve performance including: legal updates and refreshers, litigation and trial techniques, quality of life crimes and community prosecution, updating office policies and procedures.
6. Improve courtroom technology and efficiency by use of laptops and related peripherals for legal research and document preparation in court.

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Support Services:

Mission and Organizational 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, Issues, Performance Measurements, and Budgets

Support Services (Goals, Performance Measurements, Issues, and Budgets)

Departmental Goals

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

	2008 Actual	2009 Actual	2010 Actual	2011 Projected
Average cost per preventative maintenance job	\$ 128	\$ 130	\$ 116	\$ 125
Average cost per repair job	\$ 470	\$ 457	\$ 454	\$ 425
Percent work orders that have to be reworked	0.40%	0.14%	0.49%	1%
Percent work orders completed within two working days	82%	68%	84%	80%

- To provide comprehensive, cost-efficient, and effective maintenance services (building and grounds) in a timely manner for facilities housing County departments so they can perform their missions.

	2008 Actual	2009 Actual	2010 Actual	2011 Projected
Buildings maintained	49	49	49	95
Cost per square foot/buildings maintained	\$ 1.93	\$ 1.95	\$ 1.78	\$ 1.86
Percent routine maintenance work orders completed within 10 days of request	70%	77%	81%	80%

- 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.

	2008 Actual	2009 Actual	2010 Actual	2011 Projected
Pieces of property managed	666	676	685	693
Total value of property managed	\$ 639,029,112	\$ 654,029,112	\$ 670,229,017	\$ 675,729,017
Average length of time to sell property	12 mos.	12 mos.	12 mos.	12 mos.

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

	2008 Actual	2009 Actual	2010 Actual	2011 Projected
Construction projects completed	6	6	4	7

Departmental Issues for FY 2011

- Complete the Sheltering Arms Roof Replacement
- Complete Fire POD Storage Building
- Continue energy retrofits
- Complete design of Five Forks Library Renovation
- Complete VoIP Cooling Closets in GJAC
- Complete Police Tactical Shoot House
- Complete Police HQ Renovation
- Initiate design for the Fire Training Academy Improvements
- Initiate design of Norcross Branch Library renovation and addition
- In design phase of Senior Service Center (Phase 2)
- Work toward a tracking system for property management
- Obtain 837 ROE, 153 easements, and four fee-simple acquisitions for DWR
- Receive and process cell tower requests on County-owned property
- Scan real estate files into FileNet for electronic storage
- Continue oversight and coordination of Gwinnett Environmental Sustainability Program. Obtain higher level (Silver) certification from ARC's Green Governments/Green Communities Program
- Complete fourth Phase of GJAC building controls replacement
- Complete replacement of boilers in Corrections Complex
- Complete replacement of booster pump on GJAC plumbing system and first phase of plumbing fixture retrofit on GJAC
- Complete major replacement of kitchen and laundry equipment at Corrections Complex
- Upgrade/replace fuel site dispensers
- Upgrade fuel site cameras
- Install DEF equipment
- Complete Fire Academy Master Plan

Support Services:

Goals, Issues, Performance Measurements, and Budgets

Departmental Issues for FY 2012 and Beyond

1. Continue oversight and coordination of Gwinnett Environmental Sustainability Program
2. Completion of GJAC building controls replacement
3. Cleaning and re-sealing of exterior pre-cast on GJAC
4. Replacement of shingle roof on Lawrenceville Library/Headquarters
5. Replacement of carpet at Collins Hill Branch Library
6. Replacement of automatic doors on multiple library branches
7. Add fuel site at Fire Station 30
8. Move fuel site from Fire Academy to Fire Station 18
9. Assist Fire with Implementation of Fire Academy Master Plan

Support Services (General Fund)

Expenditures/Appropriations (\$'s)	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Personal Services	4,383,887	4,105,658	3,844,555	4,005,895
Operations	3,805,106	3,821,957	3,464,311	3,863,420
Contributions to Other Funds	525,743	406,491	422,830	188,190
Contribution to Capital/Capital Outlay	-	-	-	50,470
Total	8,714,736	8,334,106	7,731,696	8,107,975

Authorized Positions – Support Services (Excluding Elections)	63*	56	60	60
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(*): In 2008, Information Technology moved from Support Services and became its own department.

FY 2011 Decision Packages (\$'s)	2011 Budget	2012 Estimated
1. Fleet Method Change	(5,312)	-

Support Services (Fleet Management Fund)

Expenditures/Appropriations (\$'s)	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Personal Services	2,783,321	2,797,953	2,571,568	2,650,545
Operations	3,337,804	1,926,851	2,785,340	2,345,649
Contributions to Other Funds	160,814	140,800	89,225	41,524
Contribution to Capital/Capital Outlay	11,350	-	12,000	1,212,404
Total	6,293,289	4,865,604	5,458,133	6,250,122

Authorized Positions – Support Services (Fleet)	49	41	41	41
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FY 2011 Decision Packages (\$'s)	2011 Budget	2012 Estimated
1. Fleet Method Change	(6,991)	-
2. Mandates from EPA and EPD	120,000	-
3. Maintain and Upgrade 11 fuel sites	1,066,000	-

Support Services:

Goals, Issues, Performance Measurements, and Budgets

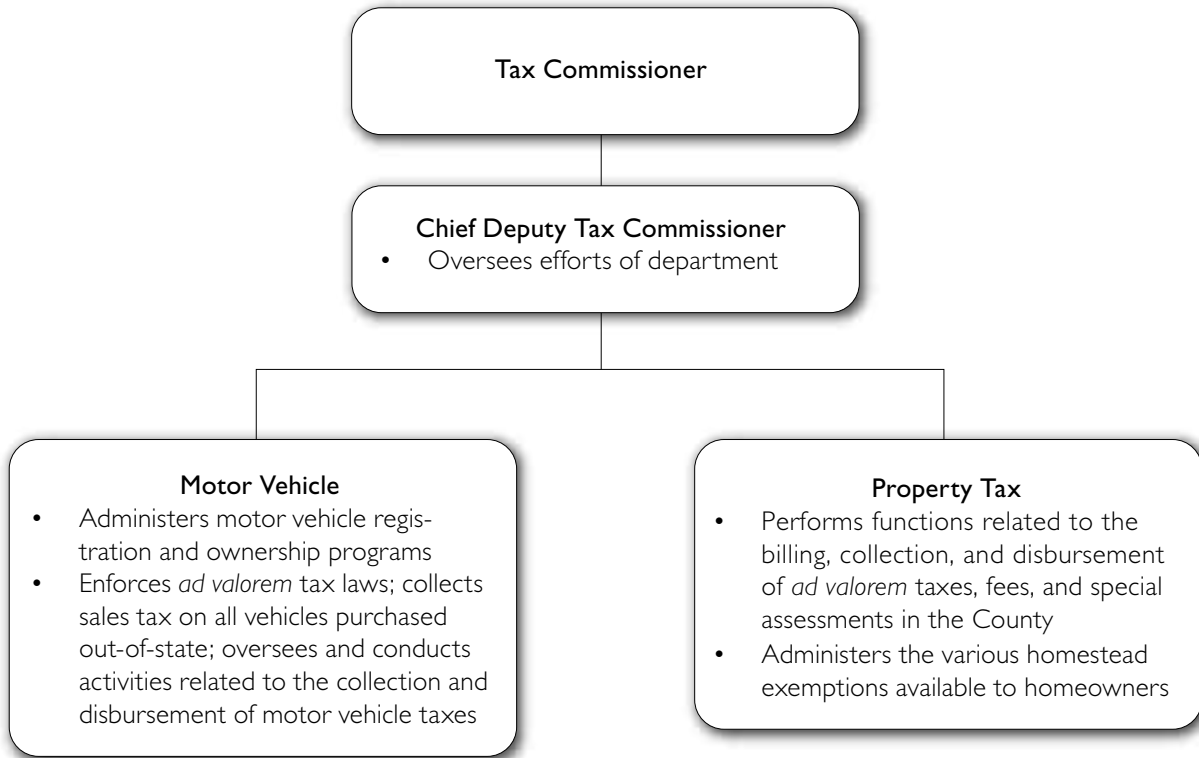
Support Services (Vehicle Purchasing Fund)

Expenditures/Appropriations (\$'s)	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Operations	0	11,223	135,046	0
Contribution to Capital/Capital Outlay	4,756,905	5,307,477	3,862,973	21,000,000
Reserves/Contingency	-	-	-	-
Total	4,756,905	5,318,700	3,998,019	21,000,000
Authorized Positions	-	-	-	-
FY 2011 Decision Packages (\$'s)			2011 Budget	2012 Estimated
None			-	-

Tax Commissioner:

Mission and Organizational Chart

Will 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, Issues, Performance Measurements, and Budgets

Tax Commissioner – (Goals, Performance Measures and Issues)

Departmental Goals

1. Improve the overall response rate to citizens.

	2008 Actual	2009 Actual	2010 Actual	2011 Projected
Motor Vehicle Division:				
Customer surveys within one week	100%	100%	100%	100%
E-mail responses within one business day	100%	100%	100%	100%
Phone calls returned within one business day	100%	100%	100%	100%
Property Tax Division:				
Customer surveys/letters within two business days	100%	100%	100%	100%
E-mail response within one business day	97%	96%	98%	100%

2. Improve processing time.

	2008 Actual	2009 Actual	2010 Actual	2011 Projected
Motor Vehicle Division:				
Regular mail within five calendar days	100%	100%	100%	100%
Dealer mail within five calendar days	100%	100%	100%	100%
Internet/IVR renewals within one business day	100%	100%	100%	100%
Property Tax Division:				
Regular mail (peak season) within five business days	100%	100%	100%	100%
Regular mail (non-peak) within two business days	100%	100%	100%	100%
Mortgage co. mail within five business days	100%	100%	100%	100%
Mortgage co. bulk payments within six business days	100%	100%	100%	100%
IVR/Internet payments within two business days	98%	100%	100%	100%

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

	2008 Actual	2009 Actual	2010 Actual	2011 Projected
Motor Vehicle Division:				
Customer surveys marked satisfied	87%	96%	95%	90%
Walk-in wait time under 15 minutes	77%	91%	91%	90%
Property Tax Division:				
Customer surveys marked satisfied	64%	67%	66%	75%
Walk-in wait time under 15 minutes	100%	100%	100%	100%
IVR availability	99%	99%	100%	100%

4. Improve collection rates for taxes.

	2008 Actual	2009 Actual	2010 Actual	2011 Projected
Percentage of property taxes collected for billing (as of December 31 of billing year)	94%	94%	95%	95%

Tax Commissioner:

Goals, Issues, Performance Measurements, and Budgets

Departmental Issues for FY 2011

1. Implementation of upgraded property tax billing and collection system.
2. Selecting and implementing new software for our remittance system.
3. Shifts in the billing cycle due to new legislation and demands on the Tax Assessor's Office.
4. Adding responsibilities due to the creation of new Tax Allocation Districts for CIDs and other cities.
5. Continuing to work with solid waste fees, storm water fees, stormwater credits, and other special assessments.
6. Preparing for the issuance of digital license plates.
7. Assisting the DOR with the development of an electronic vehicle titling system.
8. Dealing with frequent unplanned failures of the state motor vehicle registration/title system that needs to be replaced.
9. Handling new license plates and fees that were introduced.
10. Maintaining adequate staff with increase in tax digest.
11. Legislation passed in 2010 revised the title application process adding additional responsibilities for our office for vehicle sales between individuals, and we are now also required to issue temporary operating permits.
12. Proposed legislation may require our office to collect sales tax on casual vehicle sales.
13. Revise the vehicle renewal notice to include accurate and customer-priority information and submit to the DOR for approval.
14. DOR will be requiring our office to process boat registrations.

Departmental Issues for FY 2012 and Beyond

1. Complying with legislative mandates requiring additional staff and resources.
2. Continuing technology advancements will require additional technical support and resources.
3. Implementing Check 21.
4. Relocating the Norcross Branch Tag Office and Lawrenceville Branch Tag Office.
5. Initiating the issuance of digital license plates.
6. Continuing to assist the Georgia DOR with the development of an electronic vehicle titling system.
7. Preparing for the DOR implementation of a revised tag and title registration system.

Tax Commissioner (General Fund)

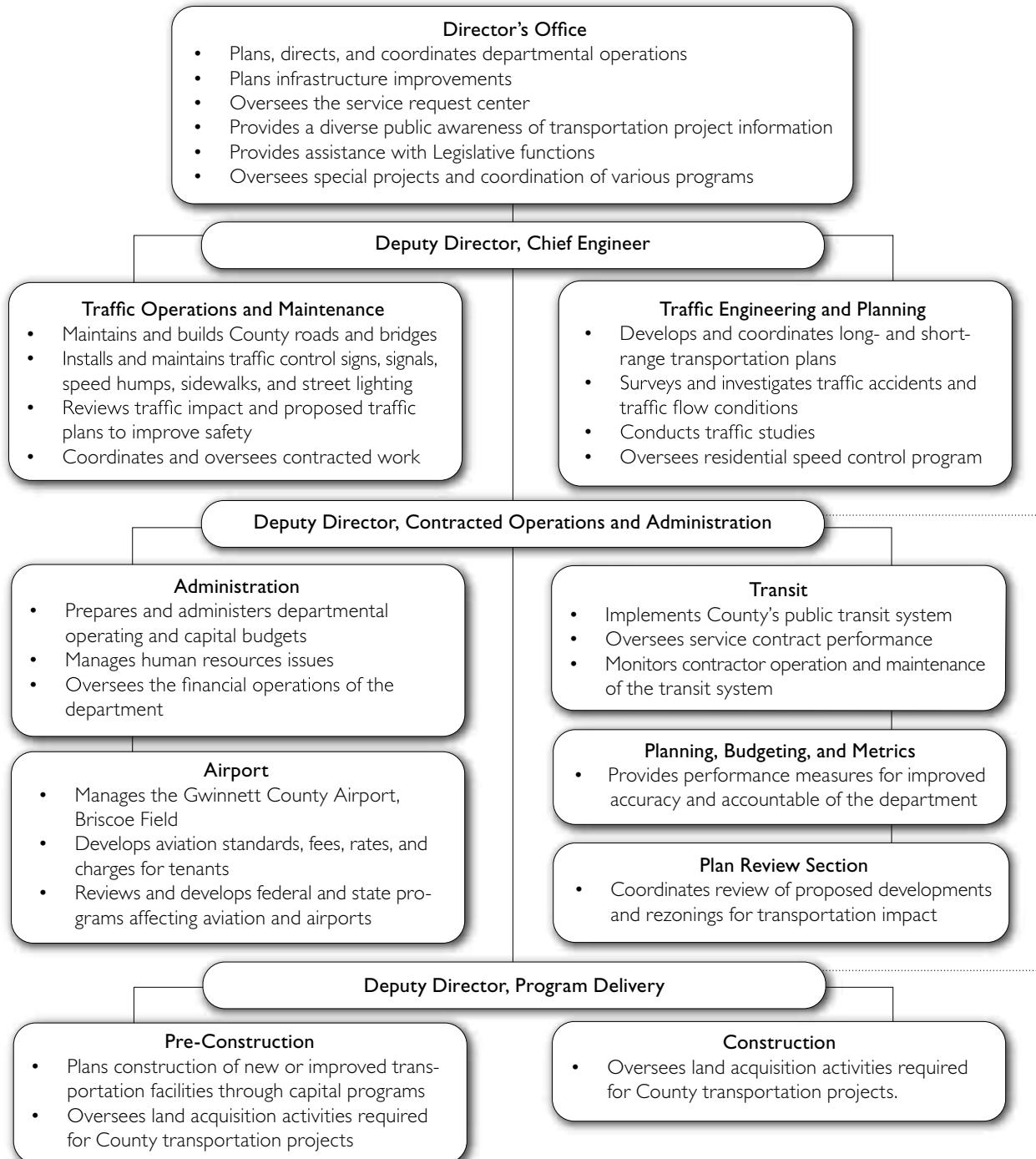
Expenditures/Appropriations (\$'s)	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Personal Services	6,400,529	6,644,044	6,761,556	6,885,848
Operations	2,056,185	1,972,996	2,187,458	2,079,117
Contributions to Other Funds	89,851	90,452	91,665	73,429
Contribution to Capital/Capital Outlay	-	-	-	8,316
Total	8,546,565	8,707,492	9,040,679	9,046,710
Authorized Positions – Tax Commissioner	118	118	118	118
FY 2011 Decision Packages (\$'s)			2011 Budget	2012 Estimated
1. Fleet Method Change			(1,029)	-

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Transportation:

Mission and Organizational 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, Issues, Performance Measurements, and Budgets

Transportation (Goals, Performance Measures, and Issues)

Departmental Goals

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

	2008 Actual	2009 Actual	2010 Actual	2011 Projected
Traffic studies completed	351	215	190	225
Miles of roads maintained	2,750	2,750	2,750	2,750
Traffic signals maintained	650	652	666	680

2. To operate Gwinnett County's transit system, which provides express, local, and paratransit bus services to the public in a convenient, safe and economical manner:

	2008 Actual	2009 Actual	2010 Actual	2011 Projected
Transit riders carried	2,103,565	2,319,495	2,117,106	2,181,000
Transit vehicles in service	94	96	96	96

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

	2008 Actual	2009 Actual	2010 Actual	2011 Projected
Airport take-off and landings	79,330	51,887	56,849	54,000
Aircraft based in Gwinnett	432	386	310	300

4. To provide a self-sufficient means for installing and maintaining street lighting in residential and commercial subdivisions and on arterial roadways to enhance the safety of citizens and property.

	2008 Actual	2009 Actual	2010 Actual	2011 Projected
Street lights added to system	425	85	131	145

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

	2008 Actual	2009 Actual	2010 Actual	2011 Projected
Speed hump requests processed	135	105	65	75
Speed humps installed	61	65	27	40

Departmental Issues for FY 2011

1. Continue implementation of the 2009 SPLOST
2. Continue construction on nine stimulus projects in Gwinnett in association with the Georgia Department of Transportation
3. Continue implementation of the new Advanced Traveler Information System (ATIS)
4. Continue studying privatization of the Airport
5. Continue feasibility study of the proposed Ronald Reagan Parkway extension
6. Complete and update the Transit Development Plan
7. Continue construction of Sugarloaf Parkway Extension from Martins Chapel Road/Bramlett Shoals Road to the new interchange with SR 316
8. Continue designs on two Diverging Diamond Interchanges (DDI) – (I-85 at Pleasant Hill Road and Jimmy Carter Boulevard) with the Gwinnett Place CID and Gwinnett Village CID
9. Begin land acquisition for SR 20 North
10. Maximize Transit efficiencies with additional service and revenue

Departmental Issues for FY 2012 and Beyond

1. Continued implementation of the 2009 SPLOST Program
2. Close out the 2005 SPLOST Program and continue with construction of Economic Stimulus Projects
3. Completion of Sugarloaf Parkway Extension Phase I
4. Implement the Transit Development Plan

Transportation:

Goals, Issues, Performance Measurements, and Budgets

Transportation (General Fund)

Expenditures/Appropriations (\$'s)	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Personal Services	10,114,503	10,004,573	8,288,738	8,913,160
Operations	4,776,373	3,270,625	3,767,561	5,244,705
Contributions to Other Funds	1,641,620	1,422,326	867,490	321,432
Contribution to Capital/Capital Outlay	-	-	-	416,327
Total	16,532,496	14,697,524	12,923,789	14,895,624
Authorized Positions – Transportation	152	125	122	122
FY 2011 Decision Packages (\$'s)			2011 Budget	2012 Estimated
I. Fleet Method Change			(26,393)	-

Transportation (Local Transit Fund)

Expenditures/Appropriations (\$'s)	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Personal Services	282,038	313,058	292,241	300,959
Operations	7,570,086	6,645,057	4,974,711	10,199,778
Contributions to Other Funds	49,113	53,837	63,408	23,219
Total	7,901,237	7,011,952	5,330,360	10,523,956
Authorized Positions – Transportation	3	3	3	3
Authorized Positions – Financial Services	1	1	1	1
FY 2011 Decision Packages (\$'s)			2011 Budget	2012 Estimated
I. Fleet Method Change			(914)	-

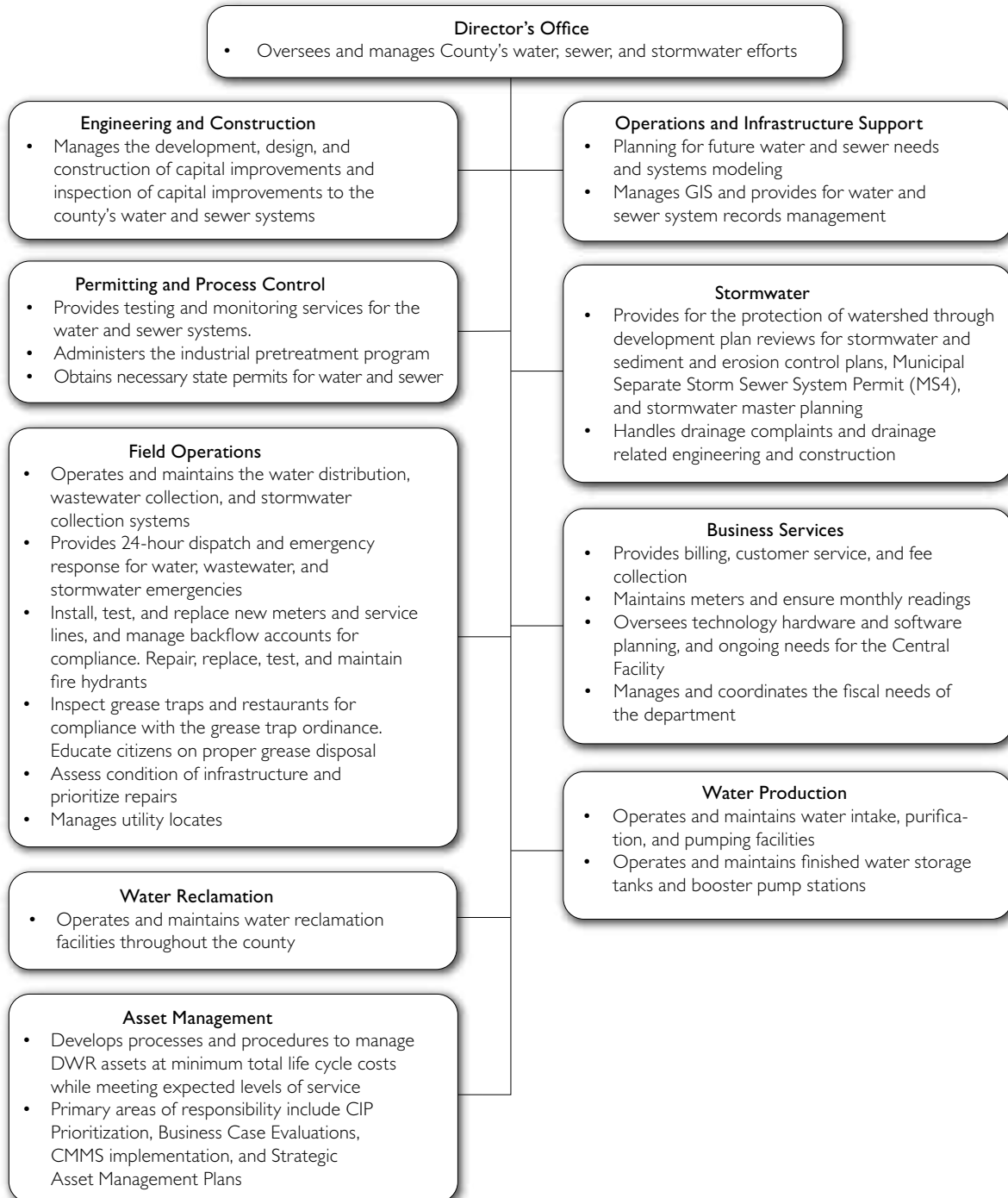
Transportation (Street Lighting Fund)

Expenditures/Appropriations (\$'s)	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Personal Services	57,707	38,792	39,299	42,625
Operations	6,325,337	6,250,875	6,176,903	6,803,744
Contributions to Other Funds	21,396	24,117	12,083	25,347
Total	6,404,440	6,313,784	6,228,285	6,871,716
Authorized Positions – Transportation	1	1	1	1
FY 2011 Decision Packages (\$'s)			2011 Budget	2012 Estimated
None			-	-

Water Resources:

Mission and Organizational Chart

The mission of the Gwinnett 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 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, Issues, Performance Measurements, and Budgets

Water Resources (Goals, Performance Measures, and Issues)

Departmental Goals

- 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)

	2008 Actual	2009 Actual	2010 Actual	2011 Projected
Service requests	27,360	17,261	14,396	15,000
Customer service inquires	386,218	376,171	361,736	340,000
Collection rate	98%	98%	98%	98%

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

	2008 Actual	2009 Actual	2010 Actual	2011 Projected
Service requests completed	2,543	3,206	3,616	3,500
Facilities projects completed	1,000	1,167	1,289	1,200

- 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)

	2008 Actual	2009 Actual	2010 Actual	2011 Projected
Operating expense per customer	\$ 683	\$ 727	\$ 671	\$ 650
Drinking water cost per million gallons treated	\$ 523	\$ 569	\$ 517	\$ 550
Wastewater cost per million gallons treated	\$ 1,350	\$ 1,345	\$ 1,139	\$ 1,150

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

	2008 Actual	2009 Actual	2010 Actual	2011 Projected
Drinking water permit violations	0	0	0	0
Water reclamation permit violations	0	1	4	0

- To emphasize infrastructure maintenance.

	2008 Actual	2009 Actual	2010 Actual	2011 Projected
Water outages per 1,000 customers	6.3	6.1	6.1	6.1
Sanitary sewer overflows per 100 mile of line	1.14	1.08	1.18	1.18
Water leaks repaired	3,704	1,497	1,908	1,900

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

	2008 Actual	2009 Actual	2010 Actual	2011 Projected
Plans reviewed (Water and Sewer)	4,992	3,422	3,043	3,050
Permits issued for water taps (meters)	1,225	563	1,123	1,200
Permits issued for sewer taps	1,314	549	863	950
Development permits	225	160	173	180
Percentage plans reviewed within 14 days	100%	100%	100%	100%

- To provide leadership and support the control of nonpoint source pollution entering waters of the state within the boundaries of the county. (Stormwater Unit)

	2008 Actual	2009 Actual	2010 Actual	2011 Projected
Drainage designs completed	47	61	64	50

- To aggressively map storm sewer system in the County GIS system. (Stormwater Unit)

	2008 Actual	2009 Actual	2010 Actual	2011 Projected
Miles of drainage system inventoried	50	18	11	15
Sub-basins inventoried	0	0	0	0

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

	2008 Actual	2009 Actual	2010 Actual	2011 Projected
Sub-basins with master plan	2	2	0	0

Water Resources:

Goals, Issues, Performance Measurements, and Budgets

Departmental Issues for FY 2011

1. Continue to participate in the updates, as required by state law, of the Metropolitan North Georgia Water Planning District Plans and coordinate the update of the Department's Water and Sewer Master Plan with the revision of the County's Comprehensive Plan.
2. Continue the replacement and upgrading construction of the Yellow River Water Reclamation Facility that will consolidate the treatment capacity in the Ocmulgee Basin at one plant, improve operating efficiency, and reduce pollutant load to the Yellow River.
3. Continue the replacement and upgrading construction of the Crooked Creek Water Reclamation Facility in order to accommodate current design flows and meet permit limits. Additionally, this project will help the facility prepare for future capacity requirements.
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 2012 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 stream segments to compliance with water quality standards and maintain compliance with NPDES permit conditions.
4. Continue to properly maintain installed assets to reduce sanitary sewer overflows, protect ambient water quality, and provide safe and reliable drinking water service to the ratepayers and citizens.
5. Operate and maintain wastewater reclamation and water filtration plants in compliance with permits with energy and chemical cost optimization.

Water Resources:

Goals, Issues, Performance Measurements, and Budgets

Water Resources (Water and Sewer Operating Fund)

Expenditures/Appropriations (\$'s)	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Personal Services	37,918,420	38,136,030	35,734,589	39,220,389
Operations	48,755,240	46,953,731	54,732,774	60,214,056
Debt Services	62,825,433	73,584,547	89,407,883	93,473,110
Contribution to Other Funds	8,296,085	9,022,321	8,335,586	8,687,995
Transfer to Renewal and Extension	25,799,235	64,729,000	56,144,246	63,476,000
Total	183,594,413	232,425,629	244,355,078	265,071,550

Authorized Positions – Water Resources	563	541	529	529
Authorized Positions – Planning and Development	12	3	3	3

FY 2011 Decision Packages (\$'s)	2011 Budget	2012 Estimated
I. Fleet Method Change	(36,392)	-

Water Resources (Stormwater Management Fund)

Expenditures/Appropriations (\$'s)	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Personal Services	4,932,352	5,343,760	4,691,360	5,382,020
Operations	2,495,229	3,470,533	3,283,634	4,532,396
Debt Services	-	-	-	344,100
Contribution to Other Funds	668,515	725,393	838,916	574,009
Transfer to Renewal and Extension	13,945,697	13,543,403	26,151,705	18,291,549
Total	22,041,793	23,083,089	34,965,615	29,124,074

Authorized Positions – Water Resources	60	63	62	62
Authorized Positions – Planning and Development	11	1	1	1

FY 2011 Decision Packages (\$'s)	2011 Budget	2012 Estimated
I. Fleet Method Change	(5,005)	-



• capital funds

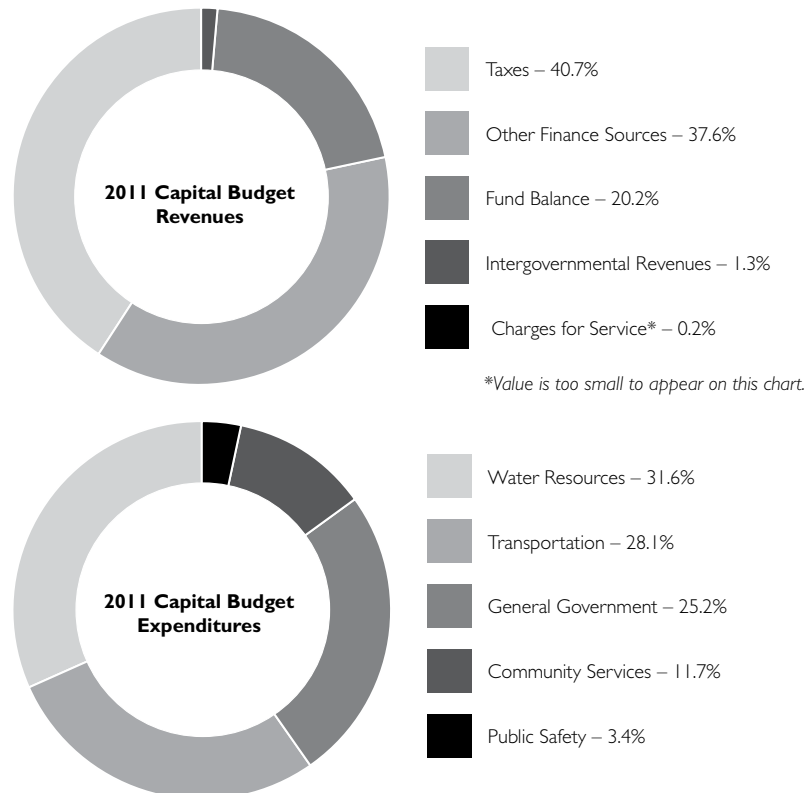
This section provides financial summaries of revenues and appropriations for the 2011 budget and the 2012 – 2016 plan for all capital funds. These financial summaries are divided into their respective fund groups with definitions of the fund groups, capital funds, and major revenue sources. Also provided are schedules providing historical comparisons of revenues and expenditures of capital funds.

Capital Funds:

Revenues and Expenditures by Category FY 2008 – 2011

	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget (*)
Revenues				
Taxes (Sales)	138,755,824	120,887,781	128,593,912	137,374,295
Intergovernmental Revenues	10,932,659	40,937,026	15,873,154	4,396,277
Charges for Services	1,599,078	731,997	201,473	600,000
Fines and Forfeitures	-	414,633	257,416	-
Investment Income	13,125,461	8,159,463	7,455,959	-
Contributions and Donations	40,568,043	(33,519)	510,614	50,000
Miscellaneous Revenues	4,441,364	31,258	2,023,341	-
Other Finance Source	424,945,902	214,694,666	113,620,426	126,777,523
Total Revenues	634,368,331	385,823,305	268,536,295	269,198,095
Use of Fund Balance	-	-	-	68,160,845
Total	634,368,331	385,823,305	268,536,295	337,358,940
Expenditures				
Community Services	56,109,831	50,148,690	13,170,318	39,623,099
General Government	42,055,806	36,438,017	30,759,277	84,879,956
Public Safety	47,690,721	33,289,498	10,215,276	11,587,607
Water Resources	252,378,786	165,521,511	113,940,457	106,444,312
Transportation	140,372,453	136,894,147	102,770,396	94,823,966
Total Expenditures	538,607,597	422,291,863	270,855,724	337,358,940

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



Capital Funds:

Revenues and Expenditures by Fund FY 2008 – 2011

	2008 Actual		2009 Actual		2010 Unaudited		2011 Budget (*)	
	Revenue	Expend.	Revenue	Expend.	Revenue	Expend.	Revenue	Approp.
Tax Related Funds								
Capital Projects	88,434,531	31,107,364	11,210,204	48,154,522	22,094,272	10,210,788	19,961,752	35,103,017
G.O. Bond Const (2003)	-	-	-	-	-	-	-	-
Total Tax Related	88,434,531	31,107,364	11,210,204	48,154,522	22,094,272	10,210,788	19,961,752	35,103,017
Vehicle Replacement Fund								
Vehicles	-	-	-	-	-	-	24,960,635	12,191,095
Total Vehicle Replacement	-	-	-	-	-	-	24,960,635	12,191,095
Enterprise Funds								
Airport R and E	332,600	201,357	181,244	134,590	185,557	202,518	43,788	-
Solid Waste R and E	4,541,063	4,203,211	12,544	3,053,421	4,424	2,323,411	-	-
Stormwater R and E	16,629,628	15,880,002	15,862,597	22,186,371	30,841,044	17,815,681	21,311,501	23,649,667
Transit R and E	4,834,334	5,247,390	15,671,250	17,448,330	916,685	997,147	439,461	1,993,944
W and S (Combined)	332,538,541	237,620,221	189,305,870	144,770,368	69,830,226	97,191,840	63,476,000	84,560,738
Total Enterprise	358,876,166	263,152,181	221,033,505	187,593,080	101,777,936	118,530,597	85,270,750	110,204,349
Special Use Funds								
SPLOST (1992)	-	-	-	-	-	-	-	-
SPLOST (1997)	2,507,071	44,886,930	7,774,808	5,902	23,939	(280,032)	-	-
SPLOST (2001)	4,877,791	42,857,736	4,897,351	35,226,990	3,597,262	18,716,787	-	4,635,000
SPLOST (2005)	179,672,772	156,603,386	52,702,567	105,444,417	7,233,532	50,572,844	240,000	46,674,206
SPLOST (2009)	-	-	88,204,870	45,866,952	133,809,354	73,104,740	138,764,958	128,551,273
Total Special Use	187,057,634	244,348,052	153,579,596	186,544,261	144,664,087	142,114,339	139,004,958	179,860,479
Total All Funds	634,368,331	538,607,597	385,823,305	422,291,863	268,536,295	270,855,724	269,198,095	337,358,940

(*) Revenues in the 2011 budget column does not include any budgeted use of fund balance

R and E = Renewal and Extension

SPLOST = Special Purpose Local Option Sales Tax

W and S = Water and Sewer

Governmental Capital Funds:

Fund Balance Summaries FY 2008 – 2011

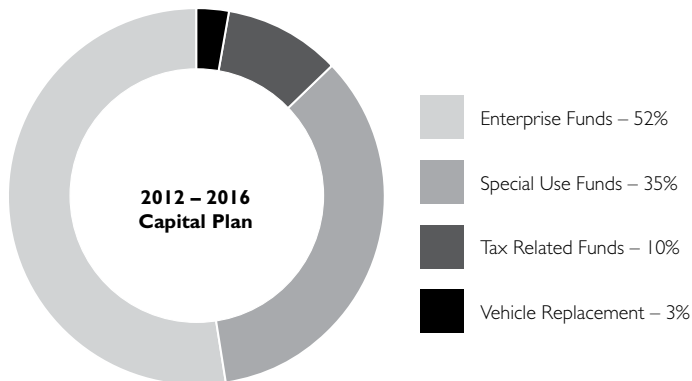
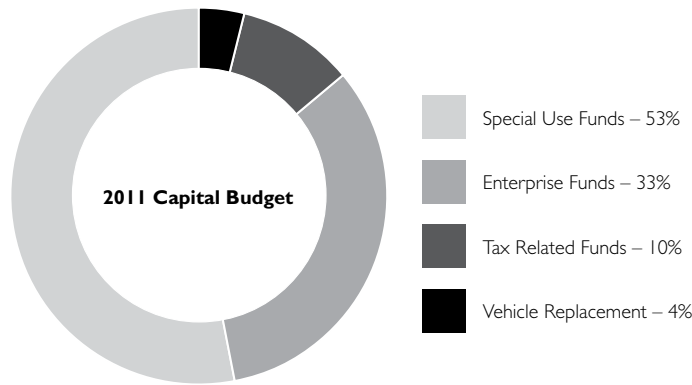
	2008 Actual	2009 Actual	2010 Unaudited	2011 Budget
Capital Project Fund				
Balance January 1	62,445,515	119,772,683	82,828,365	94,711,849
Sources	88,434,532	11,210,204	22,094,272	19,961,752
Uses	(31,107,364)	(48,154,522)	(10,210,788)	(35,103,017)
Balance December 31	119,772,683	82,828,365	94,711,849	79,570,584
Vehicle Replacement Fund				
Balance January 1	-	-	-	-
Sources	-	-	-	24,960,635
Uses	-	-	-	(12,191,095)
Balance December 31	-	-	-	12,769,540
1997 Sales Tax Fund				
Balance January 1	35,573,954	(6,805,905)	963,001	1,266,972
Sources	2,507,071	7,774,808	23,939	-
Uses	(44,886,930)	(5,902)	280,032	-
Balance December 31	(6,805,905)	963,001	1,266,972	1,266,972
2001 Sales Tax Fund				
Balance January 1	102,434,021	64,454,076	34,124,437	19,004,912
Sources	4,877,791	4,897,351	3,597,262	-
Uses	(42,857,736)	(35,226,990)	(18,716,787)	(4,635,000)
Balance December 31	64,454,076	34,124,437	19,004,912	14,369,912
2005 Sales Tax Fund				
Balance January 1	195,770,825	218,840,211	166,098,361	122,759,049
Sources	179,672,772	52,702,567	7,233,532	240,000
Uses	(156,603,386)	(105,444,417)	(50,572,844)	(46,674,206)
Balance December 31	218,840,211	166,098,361	122,759,049	76,324,843
2009 Sales Tax Fund				
Balance January 1	-	-	42,337,918	103,042,532
Sources	-	88,204,870	133,809,354	138,764,958
Uses	-	(45,866,952)	(73,104,740)	(128,551,273)
Balance December 31	-	42,337,918	103,042,532	113,256,217

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

Capital Funds:

Revenues and Appropriations by Fund FY 2011 – 2016

	Prior Years	2011 Budget	2012	2013	2014	2015	2016	Total Program
Tax Related Funds								
Capital Project	321,362,354	35,103,017	23,745,704	21,963,059	21,278,433	22,780,188	19,468,058	465,700,813
Subtotal	321,362,354	35,103,017	23,745,704	21,963,059	21,278,433	22,780,188	19,468,058	465,700,813
Vehicle Replacement Fund								
Vehicles	-	12,191,095	8,620,683	5,076,014	6,341,448	3,716,826	4,620,051	40,566,117
Subtotal	-	12,191,095	8,620,683	5,076,014	6,341,448	3,716,826	4,620,051	40,566,117
Enterprise Funds								
Airport R and E	11,958,260	-	83,375	144,713	202,450	166,250	161,250	12,716,298
Solid Waste R and E	10,206,942	-	-	-	-	-	-	10,206,942
Stormwater R and E	130,721,219	23,649,667	19,082,605	19,246,737	20,036,535	20,246,346	20,677,572	253,660,681
Transit R and E	54,674,161	1,993,944	-	3,802,344	32,250	33,250	-	60,535,949
W&S R&E/Bonds Comb.	1,660,525,235	84,560,738	78,174,635	87,714,065	97,983,601	115,000,324	115,000,000	2,238,958,598
Subtotal	1,868,085,817	110,204,349	97,340,615	110,907,859	118,254,836	135,446,170	135,838,822	2,576,078,468
Special Use Funds								
2001 SPLOST	551,545,063	4,635,000	-	-	-	-	-	556,180,063
2005 SPLOST	638,405,027	46,674,206	9,214,426	-	-	-	-	694,293,659
2009 SPLOST	164,048,961	128,551,273	165,469,350	126,290,016	83,377,518	7,623,778	-	675,360,896
Subtotal	1,353,999,051	179,860,479	174,683,776	126,290,016	83,377,518	7,623,778	-	1,925,834,618
Total CIP	3,543,447,222	337,358,940	304,390,778	264,236,948	229,252,235	169,566,962	159,926,931	5,008,180,016



Capital Tax-Related Funds



Capital Tax-Related Funds

Definitions

Tax-related funds derive their primary revenues from taxes (i.e. property, motor vehicle, and 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.

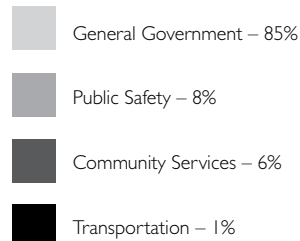
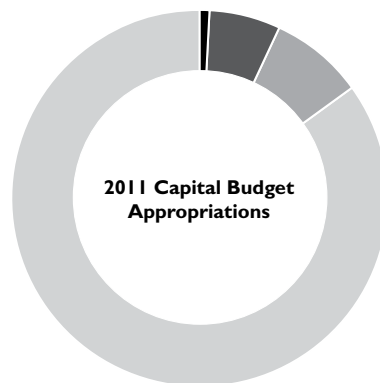
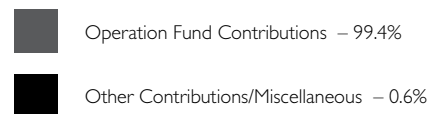
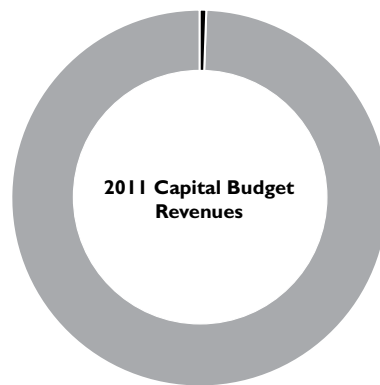
Capital Tax-Related Funds:

Revenues and Appropriations FY 2011 – 2016

	Prior Years	2011 Budget	2012	2013	2014	2015	2016	Total Program
Revenues								
Operating Fund Contrib.	331,793,841	19,765,552	18,475,100	18,826,783	18,938,010	19,201,188	19,468,058	446,468,532
Federal and State Grants	8,729,259							8,729,259
Public/Private Contrib.	4,959,156	196,200	126,500	90,000	343,523	79,000		5,794,379
Miscellaneous Revenues	3,501,254							3,501,254
Capital Fund Contrib.	1,207,389							1,207,389
Total Revenues	350,190,899	19,961,752	18,601,600	18,916,783	19,281,533	19,280,188	19,468,058	465,700,813
Funds Carried Forward	(28,828,545)	15,141,265	5,144,104	3,046,276	1,996,900	3,500,000		
Total	321,362,354	35,103,017	23,745,704	21,963,059	21,278,433	22,780,188	19,468,058	465,700,813

Appropriations

Community Services	57,985,838	1,954,600	1,777,000	1,515,900	1,410,000	1,551,000	1,460,000	67,654,338
General Government	204,968,735	29,939,411	20,693,689	17,921,278	17,091,199	18,919,252	16,254,252	325,787,816
Public Safety	44,202,747	2,759,006	825,015	2,075,881	2,327,234	1,859,936	1,303,806	55,353,625
Transportation	14,020,235	450,000	450,000	450,000	450,000	450,000	450,000	16,720,235
Water Resources	184,799							184,799
Total	321,362,354	35,103,017	23,745,704	21,963,059	21,278,433	22,780,188	19,468,058	465,700,813



Capital Project Fund:

Revenues and Appropriations FY 2011 – 2016

Revenues	Prior Years	2011 Budget	2012	2013	2014	2015	2016	Total Program
Asset Disp - Govt	39,971							39,971
Civ/Sup Fee	2,488,184							2,488,184
Contrib-Private Srce	2,478,819	50,000	50,000	50,000	50,000	50,000		2,728,819
Federal Cap Direct	24,503							24,503
Fed - Cap Indirect	2,110,000							2,110,000
Forfeiture-Bond	672,049							672,049
O-Misc	214,262							214,262
O-Repay Advance	6,871,890							6,871,890
O-Sale Other	25,689							25,689
Public Source	2,480,337	146,200	76,500	40,000	293,523	29,000		3,065,560
Reimb Damaged Prop	86,788							86,788
State Cap Direct	6,594,756							6,594,756
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	60,000						60,255
Trans In-E911	9,517,970	23,226						9,541,196
Trans In-Fire	12,111,670							12,111,670
Trans In-Gen Fund	259,673,980	16,725,886	16,055,178	16,385,955	16,462,009	16,681,945	16,904,818	358,889,771
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	1,398,858	283,443						1,682,301
Trans In-PD Spec Inv	457,510	172,997						630,507
Trans In-Rec	35,140,809	2,500,000	2,419,922	2,440,828	2,476,001	2,519,243	2,563,240	50,060,043
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	5,445,436							5,445,436
Total Revenues	350,190,898	19,961,752	18,601,600	18,916,783	19,281,533	19,280,188	19,468,058	465,700,813
Funds Carried Forward	(28,828,545)	15,141,265	5,144,104	3,046,276	1,996,900	3,500,000		
Total	321,362,354	35,103,017	23,745,704	21,963,059	21,278,433	22,780,188	19,468,058	465,700,813

Capital Project Fund: Revenues and Appropriations FY 2011 – 2016

Appropriations		Prior Years	2011 Budget	2012	2013	2014	2015	2016	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	5,445,436							5,445,436
Emergency Capital Repairs(2009)	M-0656	39,682							39,682
Emergency Capital Repairs(2010)	M-0717	110,318							110,318
Emergency Capital Repairs (2011)	M-0767-N		50,000	50,000	50,000	50,000	50,000	50,000	300,000
Facility Furnishings and Equipment(2009)	E-0646	52,000							52,000
Female Seminary	F-0855-N		10,500	10,000	116,900				137,400
Field Utility and Landscape Impv (2010)	M-0718	150,000							150,000
Field Utility and Landscape Impv (2011)	M-0768-N		235,000	200,000	200,000	200,000	200,000	200,000	1,235,000
Gwinnett Historical Courthouse	F-0854-N		100,600	107,000	14,000		116,000		337,600
Isaac Adair House (Health Department Site Renov)	F-0751	442,315							442,315
L'ville Human Svc Ctr/Mental Health	F-0001	346,384							346,384
Maintenance Equipment-All Parks(2009)	E-0645	117,933							117,933
Maintenance/Renovation (2009)	M-0653	553,649							553,649
Maintenance/Renovation (2010)	M-0719	405,690							405,690
Maintenance/Renovations (2011)	M-0769-N		583,500	400,000	375,000	350,000	325,000	300,000	2,333,500
Pinckneyville Hockey Rink Roof Structure	F-0709	1,869,045							1,869,045
Playground Maintenance and Renovations	M-0772-N		25,000	100,000	100,000	100,000	100,000	100,000	525,000
Pool Renovations (2009)	M-0657	94,000							94,000
Pool Renovations (2010)	M-0720	186,607							186,607
Pool Renovations (2011)	M-0770-N		360,000	150,000	150,000	150,000	150,000	150,000	1,110,000
Recreation Set-Asides Repairs	M-0001	149,019	10,000	10,000	10,000	10,000	10,000	10,000	209,019
Resurfacing and Paving (2009)	M-0652	218,917							218,917
Resurfacing and Paving (2010)	M-0721	133,383							133,383
Resurfacing and Paving (2011)	M-0771-N		580,000	450,000	500,000	550,000	600,000	650,000	3,330,000
Tennis Facility	F-0764			300,000					300,000
Closed Finalization		16,221,459							16,221,459
Total – Community Services		57,985,838	1,954,600	1,777,000	1,515,900	1,410,000	1,551,000	1,460,000	67,654,338
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	18,944							18,944
P.E.G. Cable Access (2010)	E-0655	747,091	50,000	50,000	50,000	50,000	50,000		997,091
Public Information and Signage	M-0640	96,719							96,719
Closed Finalization		887,738							887,738
Total County Administrator		1,750,491	50,000	50,000	50,000	50,000	50,000		2,000,491
Financial Services									
Closed Finalization		7,643,391							7,643,391
Total – Finance		7,643,391							7,643,391
Fire and Emergency Services									
Ambulance Replacements	E-0066-N				1,142,746	1,188,005			2,330,751
Fire/Medical Equipment Repl	E-0659-N		100,000	110,000	120,000	130,000	140,000	150,000	750,000
Fire Apparatus Replacements	E-0065-N						656,141		656,141
Major Repairs/Upgrades (2010)	M-0707	183,448							183,448
Major Repairs/Upgrades (2011)	M-0774		197,408						197,408
Major Repairs/Upgrades (Plan)	M-0027			120,000	150,000	130,000	200,000	200,000	800,000
Storm Water Action Program	M-0034	290,134							290,134
Fire Academy Maintenance	M-0731	65,000							65,000
Closed Finalization		1,651,465							1,651,465
Total – Fire and Emergency Services		2,190,046	297,408	230,000	1,412,746	1,448,005	996,141	350,000	6,924,346
Human Resources									
Closed Finalization		638,363							638,363
Total Human Resources		638,363							638,363

Capital Project Fund: Revenues and Appropriations FY 2011 – 2016

Appropriations		Prior Years	2011 Budget	2012	2013	2014	2015	2016	Total Program
Information Technology Services									
Accuvote Touch Screen Voting	T-0063	1,880,500		402,200					2,282,700
Business System Application	T-0013	898,925	82,500	171,000	50,000	50,000	50,000		1,302,425
Courts Business Applications Upgrades	T-0145-N		72,050						72,050
Courts Electronic Invoice System	T-0144-N		254,350						254,350
Criminal Justice Information System	T-0021	5,902,156	2,250,000	3,015,826					11,167,982
Customer Relationships Mgmt	T-0014	5,305,000							5,305,000
Disaster Recovery	T-0076	1,650,360	768,185	675,000	675,000	675,000			4,443,545
E-Government Plan	T-0017	5,686,658		30,000		30,000			5,746,658
EMS Technology Replacements	T-0149-N		333,450						333,450
ERP Growth	T-0068	4,793,444	207,000						5,000,444
ERP Enhancement (Finance)	T-0143	2,092,930	3,927,470						6,020,400
Electronic Document Mgt Growth	T-0084	2,431,696		609,554					3,041,249
Enterprise Resource Planning	T-0034	17,168,836							17,168,836
GCIC Upgrade	T-0033	68,332	11,375	23,000					102,707
GIS Growth (2007)	T-0061	740,796	105,000	105,000					950,796
GTA Wireless	T-0105	12,000							12,000
I/T Strategic Plan Implem.	T-0018	4,893,564	250,000	250,000	250,000				5,643,564
IT Hardware/Software Conting.	T-0001			2,507,475	2,507,475	2,507,475	2,507,475	2,507,475	12,537,375
Inmate Tracking System	T-0151-N		720,000						720,000
Internet-Intranet Expansion/Migration	T-0132	1,030,000							1,030,000
Internet Portal Expansion	T-0146-N			211,800		15,000			226,800
Kiosks – Public and Court	T-0043	280,000							280,000
Land Management and Inspection Sys	T-0112	250,000							250,000
Networking and Communications (2011)	T-0147-N		1,562,949						1,562,949
OTC-Tax Bill Template Revisions	T-0138	120,000							120,000
Project Management System	T-0088	491,000							491,000
Prosecutor Dialog	T-0031	715,238							715,238
SAP Upgrades	T-0127	620,800	2,330,000						2,950,800
Sharepoint Expansion	T-0142-N		451,850	15,000		15,000			481,850
Sustain eCourt	T-0048	1,996,918							1,996,918
Tax Remittance Processor Replacement	T-0148-N		510,000						510,000
Technology Hardware and Software – 2011	T-0140-N		772,850	390,000		225,000			1,387,850
Upgrade EMS Management System	T-0125	428,260							428,260
Voice Technology Upgrade	E-0099	1,581,595	2,850,000						4,431,595
Closed Finalization		27,759,955							27,759,955
Total – Information Technology Services		88,798,961	17,459,029	8,405,854	3,482,475	3,517,475	2,557,475	2,507,475	126,728,745
Juvenile Court									
Juvenile Court Expansion	M-0638	63,692							63,692
Total Juvenile Court		63,692							63,692
Planning and Development									
Community Sector Plan Development	R-0043	220,000	220,000	220,000	220,000				880,000
Development Forfeiture	F-0719	672,049							672,049
Major Rewrite Zoning Resolution/Dev Regs	R-0042	785,000							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 and Development		3,197,939	720,000	720,000	720,000	500,000	500,000		6,357,939
Police Services									
CAD/IT Site License (E-911)	E-0124	180,000							180,000
FRED and FRED-C Support	E-0110	232,257	144,543						376,800
Field Communication Equipment (2010)	E-0653	1,368,556	1,349,035	72,000	72,000	19,200			2,880,791
Field Reporting – Wireless Mobile Interface	E-0040	1,541,979							1,541,979
Hazard Mitigation (Plan)	R-0052	103,158							103,158
Information System for SIS	E-0109	250,000							250,000
Major Repairs and Renovations (2010)	M-0722	50,000	55,000						105,000
Police Annex	F-0031	8,306,209							8,306,209
WireTap Room Upgrade	E-0123	175,000							175,000
Closed Finalization		12,388,839							12,388,839
Total – Police Services		24,595,998	1,548,578	72,000	72,000	19,200			26,307,776

Capital Project Fund: Revenues and Appropriations FY 2011 – 2016

Appropriations		Prior Years	2011 Budget	2012	2013	2014	2015	2016	Total Program
Sheriff									
GCDC Fire Alarm System	M-0618	355,000							355,000
Major Maintenance/Renov GCDC	M-0775-N		913,020	523,015	591,135	860,029	863,795	953,806	4,704,800
Closed Finalization		942,022							942,022
Total – Sheriff		1,297,022	913,020	523,015	591,135	860,029	863,795	953,806	6,001,822
Support Services									
311 Call Center	E-0086	2,018							2,018
Asset Management Study	R-2000		300,000						300,000
Capital HVAC Replacement/Reserve	M-0007	1,384,360	395,700	810,250	1,016,800	424,200	332,400	618,030	4,981,740
Clerk of Court Renovation	M-0647	1,958,184							1,958,184
Demolish Oak Street Facilities	F-0851	400,000							400,000
Facilities Repairs/Enhance/Upgr 2011	F-0856-N		616,210						616,210
Fuel Site Renovs/Upgrades	M-0620	175,668	120,000						295,668
Misc. Facilities Renov and Upgrades (Plan)	F-0017			6,655,440	6,398,200	6,091,500	6,916,400	7,351,900	33,413,440
Space Utilization Plan Implementation	M-0009	11,369,032							11,369,032
Subsidized Building	F-0857-N		15,000,000						15,000,000
UST New Facilities	F-0015	1,255,448						529,047	1,784,494
UST Remediation/Closure	M-0008	3,527,378	(156,350)	153,000	80,000	58,000	58,000		3,720,028
Closed Finalization		66,200,544							66,200,544
Total – Support Services		86,272,632	16,275,560	7,618,690	7,495,000	6,573,700	7,306,800	8,498,977	140,041,359
Transportation									
Guard Rail Installation (2009)	M-0648	150,000							150,000
Guard Rail Installation (2010)	M-0715	120,000							120,000
Guard Rail Installation (2011)	E-0156		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	243,000							243,000
Traffic Signals (2011)	E-0155		200,000						200,000
Traffic Signals (Plan)	E-0001			200,000	200,000	200,000	200,000	200,000	1,000,000
Traffic Signal Optimization (2009)	M-0649	142,375							142,375
Traffic Signal Optimization (2010)	M-0716	85,000							85,000
Traffic Signal Optimization (2011)	M-0766		130,000						130,000
Traffic Signal Optimization (Plan)	E-0058			130,000	130,000	130,000	130,000	130,000	650,000
Closed Finalization		8,869,559							8,869,559
Total – Transportation		14,020,235	450,000	450,000	450,000	450,000	450,000	450,000	16,720,235
Water Resources									
Closed Finalization	F-0009	184,799							184,799
Total – Water Resources		184,799							184,799
Contingencies									
Capital Contingency – General Tax	O-0002	8,625,217	(4,403,103)	3,263,698	5,256,350	5,391,498	7,544,209	4,144,560	29,822,430
Planned Contingency – General Tax	O-0007	1,000,000	(1,000,000)						
Capital Contingency – Recreation Tax	O-0004	3,020,778	837,925	635,447	917,453	1,058,526	960,768	1,103,240	8,534,137
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 and E	O-0005	255,732							255,732
Capital Contingency – Trsf from Oper	O-0005	560							560
Total – Contingencies		12,934,567	(4,565,178)	3,899,145	6,173,803	6,450,024	8,504,977	5,247,800	38,645,139
Total Appropriations		321,362,354	35,103,017	23,745,704	21,963,059	21,278,433	22,780,188	19,468,058	465,700,813

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Vehicle Replacement Funds

Vehicle Replacement Funds

Definitions

The **Vehicle Replacement Fund** is set up to account for funds contributed by various departments for the planned replacement of vehicles. A separate project is set up for each department to track revenues and expenditures.

Budget Basis

The budget for the **Vehicle Replacement Fund** is 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.

Revenue Source Definitions

Operating Funds Contributions consist of funds contributed by various County departments based on the value of vehicles owned, their depreciation rate, and an inflation factor.

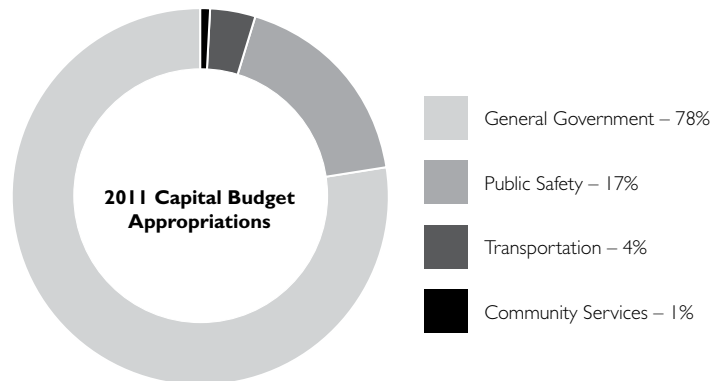
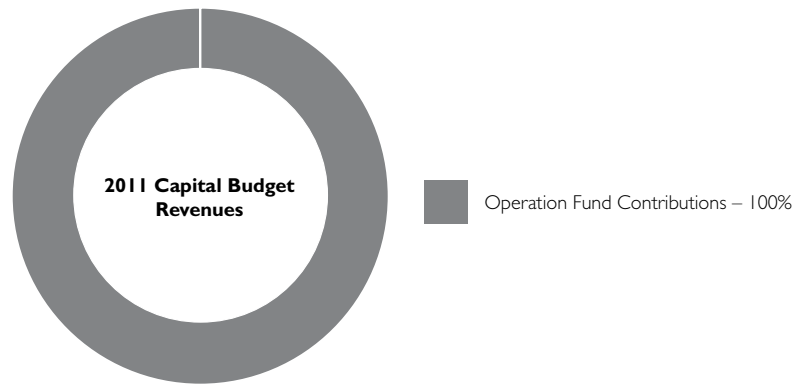


Vehicle Replacement Funds:

Revenues and Appropriations FY 2011 – 2016

	Prior Years	2011 Budget	2012	2013	2014	2015	2016	Total Program
Revenues								
Operating Fund Contrib.		24,960,635	6,813,711	4,924,508	2,192,352	905,515	769,396	40,566,117
Federal and State Grants								
Public/Private Contrib.								
Miscellaneous Revenues								
Capital Fund Contrib.								
Total Revenues		24,960,635	6,813,711	4,924,508	2,192,352	905,515	769,396	40,566,117
Funds Carried Forward		(12,769,540)	1,806,972	151,506	4,149,096	2,811,311	3,850,655	
Total		12,191,095	8,620,683	5,076,014	6,341,448	3,716,826	4,620,051	40,566,117

	2011 Budget	2012	2013	2014	2015	2016	Total Program
Appropriations							
Community Services	112,800	956,689	281,360	139,325	215,074	221,885	1,927,133
General Government	9,483,495	469,228	436,975	566,316	256,176	305,558	11,517,748
Public Safety	2,141,800	5,078,142	4,176,075	5,274,159	2,923,468	1,704,293	21,297,937
Transportation	453,000	2,116,624	181,604	361,648	322,108	2,388,315	5,823,299
Water Resources							
Total	12,191,095	8,620,683	5,076,014	6,341,448	3,716,826	4,620,051	40,566,117



Fleet Equipment Replacement Capital Project Fund: Revenues and Appropriations FY 2011 – 2016

Revenues	Prior Years	2011 Budget	2012	2013	2014	2015	2016	Total Program
Trans In – Crime Victim		5,734						5,734
Trans In – DA Spec Inv		32,500						32,500
Trans In – Fleet Fund		26,404	16,068	16,068	14,126	12,184	9,138	93,987
Trans In – General		3,813,667	6,694,407	4,812,403	2,107,044	840,169	665,660	18,933,350
Trans In – Recreation Fund		82,330	103,236	96,037	71,182	53,162	94,598	500,546
Trans In – Risk Fund								
Trans In –Vehicle Repl Fund		21,000,000						21,000,000
Total Revenues		24,960,635	6,813,711	4,924,508	2,192,352	905,515	769,396	40,566,117
Funds Carried Forward		(12,769,540)	1,806,972	151,506	4,149,096	2,811,311	3,850,655	
Total		12,191,095	8,620,683	5,076,014	6,341,448	3,716,826	4,620,051	40,566,117
Appropriations								
BOC/County Admin								
Fleet Equipment – BOC/CA	E-0132		40,085		19,878			59,963
Total BOC/CA			40,085		19,878			59,963
Community Services								
Fleet Equipment – Community Services	E-0146	112,800	956,689	281,360	139,325	215,074	221,885	1,927,133
Total Community Services		112,800	956,689	281,360	139,325	215,074	221,885	1,927,133
Corrections								
Fleet Equipment – Corrections	E-0142	18,000	572,024	64,313	188,909	22,574	199,796	1,065,616
Replacement of Buses	E-0660	240,000						240,000
Total Corrections		258,000	572,024	64,313	188,909	22,574	199,796	1,305,616
District Attorney								
Fleet Equipment – District Attorney	E-0149	149,500	30,945	97,880	42,823	37,749		358,897
Total District Attorney		149,500	30,945	97,880	42,823	37,749		358,897
Fire and Emergency Services								
Fleet Equipment – Fire and Emergency Services	E-0143	118,300	341,071	230,767	320,479	59,785	218,492	1,288,894
Total Fire and Emergency Services		118,300	341,071	230,767	320,479	59,785	218,492	1,288,894
Financial Services								
Fleet Equipment – Financial Services	E-0152		24,470	37,632	106,386	96,486		264,974
Total Finance			24,470	37,632	106,386	96,486		264,974
Human Resources								
Fleet Equipment – Human Resources	E-0158		12,235					12,235
Total Human Resources			12,235					12,235
Information Technology Services								
Fleet Equipment – Information Technology Serv.	E-0151				44,623	38,168	19,119	101,910
Total Information Technology Services					44,623	38,168	19,119	101,910
Juvenile Court								
Fleet Equipment – Juvenile Ct	E-0147		77,136	61,260	60,430			198,826
Total Juvenile Ct			77,136	61,260	60,430			198,826
Planning and Development								
Fleet Equipment – Planning and Development	E-0136		90,024	201,043	112,869	26,465		430,401
Total Planning and Development			90,024	201,043	112,869	26,465		430,401
Police Services								
Fleet Equipment – Police Services	E-0139	273,000	4,165,047	3,285,522	4,463,363	2,484,058	943,485	15,614,475
Total Police Services		273,000	4,165,047	3,285,522	4,463,363	2,484,058	943,485	15,614,475

Fleet Equipment Replacement Capital Project Fund: Revenues and Appropriations FY 2011 – 2016

Appropriations	Prior Years	2011 Budget	2012	2013	2014	2015	2016	Total Program
Sheriff								
Fleet Equipment – Sheriff	E-0148	1,492,500		595,473	301,408	357,051	342,520	3,088,952
Total Sheriff		1,492,500		595,473	301,408	357,051	342,520	3,088,952
Solicitor								
Fleet Equipment – Solicitor	E-0150		15,398	16,298	51,182		39,015	121,892
Total Solicitor			15,398	16,298	51,182		39,015	121,892
Support Services								
Fleet Equipment – Support Services	E-0154	251,100	164,121	22,863	112,927	57,308	247,425	855,743
Total Support Services		251,100	164,121	22,863	112,927	57,308	247,425	855,743
Tax Commissioner								
Fleet Equipment – Tax Commissioner	E-0153		14,814		15,198			30,012
Total Tax Commissioner			14,814		15,198			30,012
Transportation								
Fleet Equipment – Transportation	E-0133	453,000	2,116,624	181,604	361,648	322,108	2,388,315	5,823,299
Total Transportation		453,000	2,116,624	181,604	361,648	322,108	2,388,315	5,823,299
Contingency								
Fleet Equipment – Contingency	E-0157	9,082,895						9,082,895
Total Contingency		9,082,895						9,082,895
Total		12,191,095	8,620,683	5,076,014	6,341,448	3,716,826	4,620,051	40,566,117

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Capital Enterprise Funds



Capital Enterprise Funds

Definitions

Enterprise Funds, or proprietary funds, are financed and operated in a manner similar to private enterprise. The County provides goods and services to the public, charging user fees to recover the costs of operations. Capital funds account for all of the fixed assets of the applicable fund and are funded primarily from the net revenues of the respective operating fund or from revenue bond proceeds supported by the revenue producing entity.

Budget Basis

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

Fund Definitions

The **Airport Renewal and Extension Fund** accounts for financial resources provided from the net revenues of the Airport Operating Fund, grants from the Federal Aviation Administration, contributions from the Georgia Department of Transportation, and investment earnings. These resources are used to fund major repairs, renovations of airport infrastructure and facilities, and the acquisition of new and replacement vehicles and equipment.

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, 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, 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 at least 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.

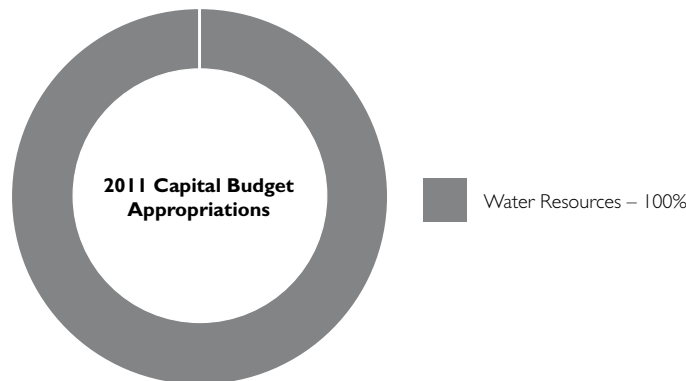
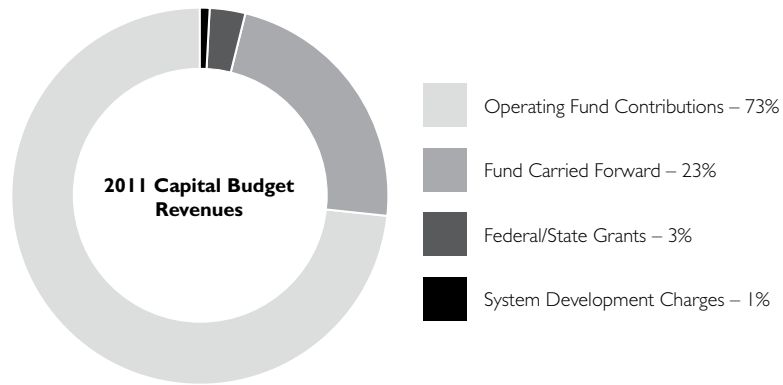


Capital Enterprise Funds:

Revenues and Appropriations FY 2011 – 2016

	Prior Years	2011 Budget	2012	2013	2014	2015	2016	Total Program
Revenues								
Bond/Loan Proceeds	866,588,893							866,588,893
Operating Fund Contrib	727,773,939	81,811,336	96,172,439	103,042,571	116,142,210	134,696,670	135,727,572	1,395,366,737
Sys Develop Charges	146,959,550	600,000	600,000	600,000	600,000	600,000		149,959,550
Fed/State Grant	63,564,085	2,859,414		1,824,030				68,247,529
Interest Income	61,173,096							61,173,096
Miscellaneous Revenue	2,848,273							2,848,273
Capital Fund Contrib	1,376,174							1,376,174
Public/Private Contrib	30,518,216							30,518,216
Total Revenues	1,900,802,226	85,270,750	96,772,439	105,466,601	116,742,210	135,296,670	135,727,572	2,576,078,468
Funds Carried Forward	(32,716,409)	24,933,599	568,176	5,441,258	1,512,627	149,500	111,250	
Total	1,868,085,817	110,204,349	97,340,615	110,907,859	118,254,836	135,446,170	135,838,822	2,576,078,468

Appropriations								
Water Resources	1,791,246,454	108,210,404	97,257,240	106,960,802	118,020,136	135,246,670	135,677,572	2,492,619,279
Transportation	66,632,421	1,993,944	83,375	3,947,057	234,700	199,500	161,250	73,252,247
General Government	10,206,942							10,206,942
Total	1,868,085,817	110,204,349	97,340,615	110,907,859	118,254,836	135,446,170	135,838,822	2,576,078,468



Airport Renewal and Extension Fund: Revenues and Appropriations FY 2011 – 2016

Revenues	Prior Years	2011 Budget	2012	2013	2014	2015	2016	Total Program
Asset Disp-Govt	61,883							61,883
Fed-Cap-Direct	6,409,555							6,409,555
Fed-Op-Direct	747,156							747,156
IR-Dividend	439,976							439,976
O-Misc	13,343							13,343
State-Cap-Direct	107,659							107,659
Trans In-Airport	3,188,011	43,788	44,000	35,000	34,000	50,000	50,000	3,444,799
Trans In-Capital	1,062,853							1,062,853
Trans In-Gen Fund	429,074							429,074
Total Revenues	12,459,510	43,788	44,000	35,000	34,000	50,000	50,000	12,716,298
Funds Carried Forward	(501,250)	(43,788)	39,375	109,713	168,450	116,250	111,250	
Funds Carried Forward Adjustment								
Total	11,958,260		83,375	144,713	202,450	166,250	161,250	12,716,298

Appropriations

Air Traffic Control Tower Equip Upgrade	M-0623		13,000					13,000
Aircraft Washrack	F-0699	175,000						175,000
Airport Feasibility Study	R-0054	250,000						250,000
Airport Ramp Lighting	F-0700				1,875	12,500		14,375
Airport Security Fencing	F-0749	231,131						231,131
Cedars Rd Animal/Security Fencing	F-0695		8,250					8,250
Central Basing Area	F-0702		3,125	21,750				24,875
Controller Replacement (new)	F-0837	190,000						190,000
Environ Doc-TxyY/Cntl Basing/Rwy/Txy	R-0044		10,375					10,375
Environ Doc-NC Basing//TwyW Storm H ₂ O	R-0045				58,125			58,125
Equipment New and Replacement (2008)	E-0637	82,200						82,200
Equipment New and 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			1,875	28,700			30,575
North Central Basing Area Development	F-0747					3,750	37,500	41,250
NW Stormwater Area Land Acquisition	F-0706						37,500	37,500
Obstruction Removal for Airport Approach	M-0631	140,162						140,162
Reimbursement – Cedars Land Acquisition	F-0703						86,250	86,250
Replace AWOS System	F-0693		2,250					2,250
Runway 7L-25R	M-0299	1,146,740						1,146,740
Runway/Taxiway Safety Area Strengthening	F-0697		5,000	67,938				72,938
Taxiway D, E, F and G Strengthening	F-0698			4,375	22,500			26,875
Taxiway "W" Strengthening/Rehab	F-0704		3,125	30,025				33,150
Taxiway "Y" – Yankee	F-0696		5,500	18,750	16,250			40,500
Contingency	O-0054	1,677,224	32,750					1,709,974
Closed Finalization		7,969,803						7,969,803
Funds Carried Forward Adjustment								
Total		11,958,260	83,375	144,713	202,450	166,250	161,250	12,716,298

Solid Waste Renewal and Extension Fund:

Revenues and Appropriations FY 2011 – 2016

Revenues	Prior Years	2011 Budget	2012	2013	2014	2015	2016	Total Program
Asset Disp - Govt		1,814						1,814
IR-Dividend		2,109,004						2,109,004
Trans In-SW		3,664,399						3,664,399
Trans In-Risk		4,431,725						4,431,725
Total Revenues		10,206,942						10,206,942
Funds Carried Forward								
Funds Carried Forward								
Total		10,206,942						10,206,942
Appropriations								
Contingency	O-0049	3,026,467						3,026,467
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		10,206,942						10,206,942

Stormwater Renewal and Extension Fund: Revenues and Appropriations FY 2011 – 2016

Revenues		Prior Years	2011 Budget	2012	2013	2014	2015	2016	Total Program
Asset Disposal – Govt		9,044							9,044
Federal Cap Direct		3,723,416	1,359,970						5,083,386
Federal Capital Indirect		2,448,909	159,982						2,608,890
Federal Op Cat-Direct		1,491,348	900,000						2,391,348
Federal Op Indirect		482,323							482,323
Trans In-Grants		930,993							930,993
IR-Dividends		2,741,625							2,741,625
Loan Proceeds (GEFA)		5,000,000							5,000,000
Reimbursement Damaged Property		61,319							61,319
State-Capital-Direct		485,721							485,721
Stormwater Mitigation Buffer Fees		1,445,669	300,000	300,000	300,000	300,000	300,000		2,945,669
Stormwater Stream Mitigation Credits		484,044	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		71,482,499	18,291,549	18,444,440	18,608,572	19,398,369	19,646,346	20,677,572	186,549,346
Total Revenues		133,173,882	21,311,501	19,044,440	19,208,572	19,998,369	20,246,346	20,677,572	253,660,681
Funds Carried Forward		(2,452,663)	2,338,166	38,166	38,166	38,166			
Total		130,721,219	23,649,667	19,082,605	19,246,737	20,036,535	20,246,346	20,677,572	253,660,681
Appropriations									
Financial Services									
Capital Salary Project	O-0124	157,762	76,916	50,999	58,166	44,832	25,000	25,000	438,674
Total Appropriation – Financial Services		157,762	76,916	50,999	58,166	44,832	25,000	25,000	438,674
Information Technology Services									
Business Sys. Application Upgrd	T-0013	27,065	10,000	50,000		50,000		50,000	187,065
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	50,000	11,550						61,550
GIS Growth	T-0061	613,636	13,500	13,500					640,636
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 (2009)	T-0122	2,004							2,004
Office Productivity Software (2010)	T-0135	1,918							1,918
Printer Replacements (2009)	T-0123	14,400							14,400
SAP Upgrades	T-0127	103,467	156,250						259,716
Technology Hardware and Software (2011)	T-0140 N		48,918						48,918
Voice Technology Repl/Upgrd	E-0099	180,000	94,006						274,006
Total Appropriations – Information Tech. Serv.		1,461,211	334,224	110,738	47,238	97,238	47,238	97,238	2,195,124
Water Resources									
Administration/Contingency	O-0044	20,550	75,687	231,083	150,000	150,000	150,000	327,572	1,104,892
2011 Storm Drainage Improvements	M-0776 N		11,838,809	15,072,786	15,441,334	18,644,465	18,974,108	19,127,762	99,099,263
Asset Management	R-0051	206,541	200,000	250,000	250,000	250,000	250,000	250,000	1,656,541
Big Haynes Watershed Improvements	F-0160	1,988,421	1,600,000						3,588,421
Drainage Improvements (2010)	M-0714	14,336,463							14,336,463
DWR Data Management	T-0129	168,865		67,000		50,000		50,000	335,865
Emergency Projects – FEMA Flood 1858	O-0128	9,544,569	5,100,000	2,500,000	2,500,000				19,644,569
Equipment New and Replacements (2007)	E-0092	729,593							729,593
Equipment New and Replacements (2008)	E-0116	557,054							557,054
Equipment New and Replacements (2009)	E-0648	442,864							442,864
Equipment New and Replacements (2010)	E-0652	403,500							403,500
Fleet Equipment – DWR Stormwater	E-0137 N		79,200	250,000	250,000	250,000	250,000	250,000	1,329,200
Lower Yellow Rvr Watershed Improvements	F-0665	726,200	159,982						886,181
Mobile GIS – Arc-FMViewer	T-0056	57,868							57,868
Natural Resources Wtrshd Struc Mgt Plan	F-0234	17,638,698	2,109,970	250,000	250,000	250,000	250,000	250,000	20,998,668
Stormwater Drainage Improvements (2009)	M-0659	9,820,390							9,820,390
Stormwater Infrastructure Inventory	R-0029	5,511,065							5,511,065
Stormwater Master Plan	R-0026	5,023,818							5,023,818
Stormwater Mitigation-Stream Buffer-PY	M-0152	2,112,157							2,112,157
TMDL Implementation	R-0027	532,609							532,609
Watershed Improvement Implementation	F-0240	5,100,000							5,100,000
Watershed Protection Implementation	F-0533	2,188,790							2,188,790
Watershed Improvement Implementation	F-0657	2,167,294	2,074,880	300,000	300,000	300,000	300,000	300,000	5,742,174
Total Appropriations – Water Resources		79,277,308	23,238,527	18,920,869	19,141,334	19,894,465	20,174,108	20,555,334	201,201,944
Closed Projects		49,824,939							49,824,939
Total Appropriations		130,721,219	23,649,667	19,082,605	19,246,737	20,036,535	20,246,346	20,677,572	253,660,681

Transit Renewal and Extension Fund: Revenues and Appropriations FY 2011 – 2016

Revenues	Prior Years	2011 Budget	2012	2013	2014	2015	2016	Total Program
Contrib – Private Source	200,000							200,000
Fed – Cap Direct	40,628,400	396,180		1,621,360				42,645,940
IR – Dividend	1,739,939							1,739,939
O – Ref. Rebates Comm	118,473							118,473
State – Cap Direct	5,659,604	43,282		202,670				5,905,556
Trans In – Gen Fund	9,716,041							9,716,041
Damaged Property Reimbursement	210,000							210,000
Total Revenues	58,272,457	439,462		1,824,030				60,535,949
Funds Carried Forward	(3,598,297)	1,554,483		1,978,314	32,250	33,250		
Total	54,674,161	1,993,944		3,802,344	32,250	33,250		60,535,949
Appropriations								
Cedars Road Transit Facility	F-0232	1,327,290						1,327,290
Commuter, Local, ADA Buses/Equip	E-0084	21,980,526		2,026,700				24,007,226
Discover Mills Park and Ride Expansion	F-0757	1,194,532						1,194,532
Regional Smartcard Fare Collection Equip	E-0094	1,336,877	99,280					1,436,157
Transit Enhancements	E-0078	1,191,220	(263,029)	83,400	32,250	33,250		1,077,091
Transit Revenue Contingency	O-0041	127,251	2,157,693	1,692,244				3,977,188
Closed Finalization		27,516,466						27,516,466
Total Appropriations		54,674,161	1,993,944	3,802,344	32,250	33,250		60,535,949

Water and Sewer Renewal and Extension/Bond Funds Combined: Revenues and Appropriations FY 2011 – 2016

Revenues	Prior Budget	2011 Budget	2012	2013	2014	2015	2016	Total Program
Asset Disposal – Govt	2,195,083							2,195,083
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/Ref Bond Proceeds	54,142,552							54,142,552
Loan Proceeds (GEFA)	60,000,000							60,000,000
O-Misc	26,348							26,348
O-Refunds-Rebates	103,375							103,375
O-Sale Other	10							10
Real G/L-Bond	(84,084)							(84,084)
Revenue Bond Proceeds	801,672,977							801,672,977
Reimb-Damaged Property	39,580							39,580
State-Cap-Direct	334,000							334,000
Trans In-Grants	18,092							18,092
Trans In-Capital	295,228							295,228
Trans In-Const Funds	127,844							127,844
Trans In-DPU Op	534,897,844	63,476,000	77,684,000	84,399,000	96,709,840	115,000,324	115,000,000	1,087,167,008
Trans In-Fire	1,050,000							1,050,000
Trans In-Gen Fund	907,000							907,000
Trans In-R and E	50,685,454							50,685,454
Trans In-SDC	145,029,837							145,029,837
Trans In-Sinking	4,807,076							4,807,076
W/S-Misc Sewer Rev	8,000							8,000
Total Revenues	1,686,689,434	63,476,000	77,684,000	84,399,000	96,709,840	115,000,324	115,000,000	2,238,958,597
Funds Carried Forward – W and S	(26,164,199)	21,084,738	490,635	3,315,065	1,273,761			
Total	1,660,525,235	84,560,738	78,174,635	87,714,065	97,983,601	115,000,324	115,000,000	2,238,958,597

Appropriations

Water Resources

Administration/Contingency (W&S R&E-504)	O-0033	3,207,660	326,528	200,000				3,734,188
ACF and SeFPC Water Allocation	R-0011	2,511,969						2,511,969
Alcovy Rvr and Ezzard Rd PS/FM	F-0132	16,785,338						16,785,338
Alcovy Rvr PS and 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		10,000,000	4,000,000	5,000,000	2,500,000	15,000,000	36,500,000
Brooks Rd PS and FM	F-0133	11,214,705						11,214,705
Brooks Rd PS Upgrade and FM	F-0151	3,970,287						3,970,287
Capital Needs – Business Evaluation	R-0040	98,296	1,000,000	5,000,000	28,725,000	23,559,364	22,500,000	105,882,660
Computerized Lab Management Sys.	T-0053	375,000						375,000
Crooked Creek WRF Improvements	M-0120	1,125,936	14,642,562	10,000,000			10,000,000	35,768,498
DWR Data Management	T-0129	1,923,500	945,000	775,000	815,000	825,000	475,000	6,283,500
DWR Central – Upgrades	F-0541	160,938	150,000					310,938
DWR Graphic Records System – Growth	T-0058	1,619,564						1,619,564
DWR Internet Bill Presentation	T-0099	250,000	100,000	100,000	100,000	100,000	100,000	850,000
DWR Utility Relocation Coordination	O-0038	2,086,917						2,086,917
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	8,053,474						8,053,474
Distribution System Rehab	M-0735	5,102,157	6,000,000	6,000,000	6,500,000	7,000,000	7,500,000	45,102,157
Equipment – New and Replacement (2007)	E-0092	2,961,207						2,961,207
Equipment – New and Replacement (2008)	E-0116	3,581,954						3,581,954
Equipment – New and Replacement (2010)	E-0652	1,000,000						1,000,000
Facility Rehab-Water Production (2004-05)	F-0168	1,507,969						1,507,969
Facility Rehab-Water Production	M-0157	5,619,216	850,000	1,250,000	1,500,000	2,000,000	2,000,000	15,719,216
Filter Backwash Equalization Tank	F-0215	10,115,401						10,115,401
Fire Hydrant Installation	E-0047	43,000						43,000
Fleet Equipment – DWR W and S	E-0138-N		1,000,000	1,000,000	1,500,000	1,500,000	1,500,000	8,000,000
Flow and Pressure Monitoring Stations	F-0216	821,167	360,000	370,000	385,000			1,936,167
Gas to Energy – Hill WRC	F-0838	5,696,551						5,696,551
General Engineering and Planning	R-0019	1,691,134	650,000	650,000	650,000	650,000	650,000	5,591,134
Generator Acquisition – Pump Stations	E-0043	1,739,866						1,739,866
Harbins Area Water Mains	F-0122	222,876						222,876
Lanier Filter Plant UV Disinfection	F-0184	10,155,334						10,155,334
Level Creek PS and FM	F-0174	7,436,492						7,436,492
Lower Big Haynes PS/FM/Interceptors	F-0187	37,479,785						37,479,785
Misc. R and E Contingency	O-0035	3,342,830	2,303,333	999,667	3,000,000	3,000,000	3,000,000	18,545,830
Mobile Arc-Fm Viewer	T-0056	927,105						927,105
No Business Creek PS/Tunnel	F-0138	78,294,791						78,294,791
N. Chattahoochee Interceptor PS Upgrade	F-0218	816,053						816,053
Old Norcross Road PS	F-0153	9,816,416						9,816,416

Water and Sewer Renewal and Extension/Bond Funds Combined: Revenues and Appropriations FY 2011 – 2016

Appropriations		Prior Budget	2011 Budget	2012	2013	2014	2015	2016	Total Program
Patterson-Marathon PS Upgrade and FM	F-0192	6,077,675							6,077,675
PCCP Replacement Program	M-0128	2,934,728							2,934,728
Petition Sewer	F-0144	2,916,287							3,516,287
Pressurized Pipes Assessment	R-0055-N		1,325,000	2,600,000	2,800,000	2,800,000	2,800,000	3,800,000	16,125,000
Program Management	O-0036	11,745,658							11,745,658
Pump Station Phase Out Program	M-0777-N		500,000	750,000	1,000,000	1,000,000	2,000,000	4,000,000	9,250,000
Pump Station Rehab	M-0143	6,502,920							6,502,920
Pump Station Rehab	M-0745	2,076,500	5,226,435	3,200,000	2,700,000	3,000,000	3,000,000	3,500,000	22,702,935
Raw Water Pump Station Upgrade	F-0173	12,471,267							12,471,267
Reclaimed Water Reuse	F-0141	5,058,712	100,000	100,000	100,000	100,000	100,000	100,000	5,658,712
Reuse Pipeline and Diffuser to Lanier	F-0137	12,836,860							12,836,860
Rockbridge Pump Station	M-0137	2,330,198							2,330,198
Rosemoore Lake PS Decommission	F-0172	266,048							266,048
Sanitary Sewer Sys Ren	M-0750	350,000	2,000,000	2,000,000	2,500,000	3,000,000	3,000,000	3,500,000	16,350,000
Sanitary Sewer Sys Renewal	M-0161	6,530,178							6,530,178
Sewage Flow Monitoring/SCADA Conv	T-0050	11,298,008							11,298,008
Sewer Assessment Program	M-0154	11,349,273	2,700,000	2,900,000	3,000,000	3,000,000	3,000,000	3,000,000	28,949,273
Shoal Creek Filter Plant	F-0149	8,202,348							8,202,348
South Gwinnett Wastewater	F-0540	2,105,218	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	3,272,202							3,272,202
Emergency Project – FEMA FLOOD 1858	O-0128	500,000	1,153,149	3,336,353	5,036,065	15,064,237	42,496,324	12,843,000	80,429,128
Tanglewood PS Upgrade and FM Extension	F-0221	1,050,056							1,050,056
Tanks and Pump Stations	F-0162	17,256,720							17,256,720
Upper Big Haynes Interceptor Repl	F-0208	3,547,178							3,547,178
Upper Chattahoochee Basin Study	R-0012	115,893							115,893
Utility Relocation Program	F-0647	8,676,618							8,676,618
Utility Relocation Program	F-0841	4,649,584	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	10,649,584
WRF Demolition Program	F-0691		100,000	1,600,000	3,400,000	500,000	750,000	1,000,000	7,350,000
WRF Rehab Imprvmnt Prgm	M-0142	5,600,298							5,600,298
WRF Rehab Imprvmnt Prgm	M-0760	1,750,000	1,600,000	1,200,000	1,700,000	2,200,000	2,200,000	2,700,000	13,350,000
Wastewater Capacity Assurance Program	F-0152	558,478							558,478
Wastewater Flow Metering	R-0046	2,975,000	583,000	725,000	750,000	3,200,000	925,000	700,000	9,858,000
Water and Sewer Master Plan Review	R-0016	1,214,080	50,000	150,000	53,000	400,000	800,000	58,000	2,725,080
Water and Sewer Planning Studies	R-0018	2,611,640	350,000	350,000	750,000	385,000	404,000	424,000	5,274,640
Water and Sewer Rate Study	R-0014	128,492							128,492
Water Accountability Program	R-0021	2,152,123	50,000	50,000	1,000,000	50,000	50,000	50,000	3,402,123
Water Meter – New Installations	F-0662	4,210,975	1,000,000	1,000,000	1,500,000	1,500,000	1,500,000	1,500,000	12,210,975
Water Meter Replacement Program	M-0156	6,721,506	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	12,721,506
Water Production Emergency Generators	E-0050	172,496	2,000,000	6,000,000					8,172,496
Water Pumping Optimization	F-0748	199,995							199,995
Water Service Line Replacement	M-0155	5,201,538	300,000						5,501,538
Water Storage Facilities Rehab – Phase I	M-0146	845,307							845,307
Water Storage Facilities Rehab – Phase II	M-0153	1,815,341	800,000	200,000	200,000	200,000	200,000	200,000	3,615,341
Watershed Protection Implementation-PY	F-0533	882,737							882,737
Watershed Protection Implementation	F-0657	13,217,562	6,000,000	6,000,000	6,000,000	7,000,000	8,000,000	9,000,000	55,217,562
West Side Pump Station and 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	60,561,010	13,940,777	10,518,615					85,020,402
Total – DWR		505,953,201	83,205,784	77,324,635	86,964,065	97,133,601	114,250,324	114,150,000	1,078,981,611
DOT									
Garner Rd (Miller-Five Forks)	F-0087	637,921							637,921
I-85 Collector Distributor (I-85 at 316)	F-0253	9,820,071							9,820,071
North Berkeley Lake Road Reloc	F-0385	250,000							250,000
SR 124 at Prospect Rd Intersection Imprv	M-0067	172,313							172,313
Sugarloaf Parkway Extension	F-0270	348,000							348,000
Total – DOT		11,228,306							11,228,306
Financial Services									
Capital Salary project	O-0123	1,320,472	500,000	500,000	500,000	500,000	500,000	500,000	4,320,472
Total Financial Services		1,320,472	500,000	500,000	500,000	500,000	500,000	500,000	4,320,472

Water and Sewer Renewal and Extension/Bond Funds Combined: Revenues and Appropriations FY 2011 – 2016

Appropriations		Prior Budget	2011 Budget	2012	2013	2014	2015	2016	Total Program
Information Technology Services									
Business Sys. Application Upgrade	T-0013	166,318	36,160	68,500		100,000		100,000	470,978
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	56,030							56,030
Computer Eqt – New (10)	T-0133	32,000							32,000
Computer Eqt – Repl (10)	T-0134	79,670							79,670
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	28,000						226,487
ERP Growth	T-0068	2,172,893	32,340						2,205,233
GIS Growth	T-0061	985,564	31,500	31,500					1,048,564
I/T Hardware/Software Upgrd Contingency	T-0001			250,000	250,000	250,000	250,000	250,000	1,250,000
Land Management Inspection System	T-0112	250,000							250,000
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	390,000						596,934
Technology Hardware and Software	T-0140		63,481						63,481
Voice Technology Repl/Upgrd	E-0099	720,000	273,472						993,472
Total – Information Technology Services		6,216,548	854,953	350,000	250,000	350,000	250,000	350,000	8,621,501
Closed Projects in SAP		789,897,977							789,897,977
Total PY Bonds and Water and Sewer R. and E		1,314,616,504	84,560,738	78,174,635	87,714,065	97,983,601	115,000,324	115,000,000	1,893,049,866
2008 W and S Bond Fund									
Alcovy River PS and FM-Phase II	F-0139	7,818,539							7,818,539
Brooks Rd PS Upgrade and FM	F-0151	13,887,989							13,887,989
Crooked Creek WRF Improvements	M-0120	2,240,653							2,240,653
Lower Big Haynes PS/FM	F-0187	28,196,472							28,196,472
Patterson-Marathon PS Upgrade and FM	F-0192	14,367,045							14,367,045
Reuse Pipeline and Diffuser to Lanier	F-0137	44,234,565							44,234,565
Shoal Creek Filter Plant	F-0149	6,806,225							6,806,225
Yellow River WRF Improvements	M-0141	78,032,763							78,032,763
Admin/Contingency Fund 518	O-0116	206,547							206,547
Total – 2008 W and S Bond Fund		195,790,797							195,790,797
2009 W and S Bond Fund									
Crooked Creek WRF Improvements	M-0120	20,520							20,520
Reuse Pipeline and Diffuser to Lanier	F-0137	12,127,440							12,127,440
Yellow River WRF Improvements	M-0141	114,201,229							114,201,229
Admin/Contingency	O-0130	51,599							51,599
Total – 2009 W and S Bond Fund		126,400,788							126,400,788
Recovery Zone Bond Funds									
Crooked Creek WRF Improvements	M-0120	23,700,224							23,700,224
Admin/Contingency	O-0130	16,922							16,922
Total – Recovery Zone Bond Fund		23,717,146							23,717,146
Total W and S Funds Combined		1,660,525,235	84,560,738	78,174,635	87,714,065	97,983,601	115,000,324	115,000,000	2,238,958,597

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Capital Special Use Funds

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 **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.

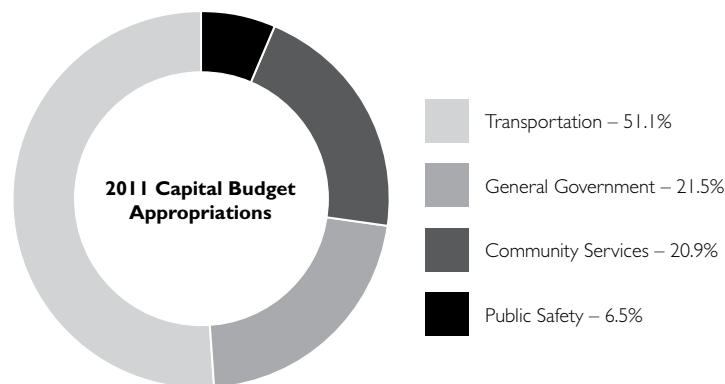
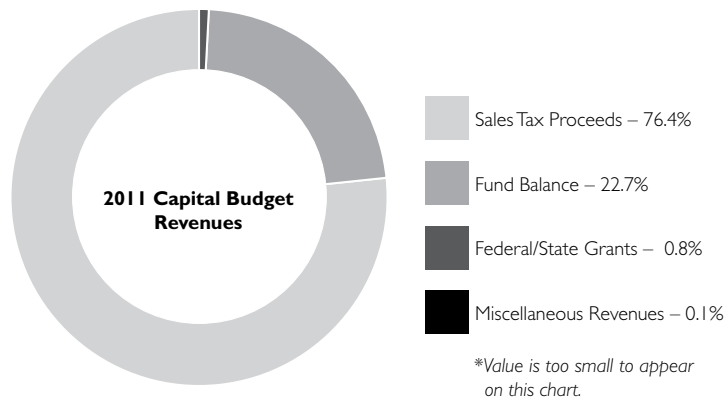
Other Revenues are funds received from private developers, citizens, and other sources that are applied to the cost of various specified projects. These revenues are projected based on known participation.



Capital Special Use Funds:

Revenues and Appropriations FY 2011 – 2016

	Prior Years	2011 Budget	2012	2013	2014	2015	2016	Total Program
Revenues								
Sales Tax Proceeds	1,295,667,713	137,374,295	141,509,966	143,825,599	34,870,893			1,753,248,466
Interest Income	69,943,638							69,943,638
Fed/State Grants/Contrib	62,976,546	1,390,663						64,367,209
Public/Private Contrib	4,184,600							4,184,600
Other Contrib	30,563,690	240,000						30,803,690
Miscellaneous Revenues	3,287,013							3,287,013
Total Revenues	1,466,623,201	139,004,958	141,509,966	143,825,599	34,870,893			1,925,834,617
Funds Carried Forward	(112,624,150)	40,855,521	33,173,810	(17,535,583)	48,506,625	7,623,778		
Total	1,353,999,051	179,860,479	174,683,776	126,290,016	83,377,518	7,623,778		1,925,834,617
Appropriations								
Community Services	467,818,172	37,555,698	35,178,417	27,155,688	23,749,669	5,881,320		597,338,964
General Government	143,220,810	38,745,069	61,431,639	45,124,411	6,289,364			294,811,292
Public Safety	167,085,400	11,632,690	7,030,302	2,188,686	23,424,756	1,742,458		213,104,291
Water Resources								
Transportation	575,874,670	91,927,022	71,043,418	51,821,231	29,913,729			820,580,069
Total	1,353,999,051	179,860,479	174,683,776	126,290,016	83,377,518	7,623,778		1,925,834,617



2001 Special Purpose Local Option Sales Tax Fund: Revenues and Appropriations FY 2011 – 2016

Revenue		Prior Years	2011 Budget	2012	2013	2014	2015	2016	Total Program
SPL0ST		496,072,037							496,072,037
State-Cap-Direct		2,812,456							2,812,456
State Op-Grants		4,120,385							4,120,385
Fed-Cap-Indirect		9,148,443							9,148,443
IR-Dividend		41,697,758							41,697,758
O-Misc		92,807							92,807
O-Ref.Rebates Comm		99,062							99,062
Asset Disp - Govt		497,758							497,758
Contrib-Private Srce		819,069							819,069
Public Source		545,467							545,467
Trans In 1992		274,820							274,820
Total Revenues		556,180,063							556,180,063
Funds Carried Forward		(4,635,000)	4,635,000						
Total		551,545,063	4,635,000						556,180,063
Appropriations									
Revenue Administration	O-0017	1,420,363							1,420,363
In House Program Admin-Capital Salaries	O-0118	1,859,962							1,859,962
Fire and Emergency Services									
Ambulance Replacements	E-0066	953,087							953,087
Ambulance Service Expansion	E-0067	198,725							198,725
Fire Apparatus Program	E-0065	5,502,561							5,502,561
Fire Apparatus Storage Facility	F-0464	25,847							25,847
Fire Station 1 Relocation	F-0460	3,709,114							3,709,114
Fire Station 7 Relocation	F-0461	4,485,311							4,485,311
Fire Station 8 Relocation	F-0552	2,989,843							2,989,843
Fire Station 10 Relocation	F-0708	1,081,900							1,081,900
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
Fire Station 32	F-0567	125,000							125,000
Land Management and Inspection Sys	T-0112	250,000							250,000
Pod Building for Station 20	F-0655	150,000							150,000
Repair Center	F-0846	727,828							727,828
Total – Fire and Emergency Services		32,685,673							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 and 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 Training Center	F-0443	22,846,785							22,846,785
Tactical Shoot House	F-0847	1,587,902							1,587,902
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		64,942,505							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
Suwanee Library	F-0578	5,164,840							5,164,840
Total – Library Program		13,340,083							13,340,083

2001 Special Purpose Local Option Sales Tax Fund: Revenues and Appropriations FY 2011 – 2016

Appropriations		Prior Years	2011 Budget	2012	2013	2014	2015	2016	Total Program
<u>Parks and Recreation Program</u>									
Active Parks Land Acquisition	F-0480	30,769,142							30,769,142
Alcovy/Harbins Passive Park Develop	F-0499	6,336,373							6,336,373
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	6,111,107							6,111,107
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 and Heritage Ctr	F-0498	18,796,995							18,796,995
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 and 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
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 and Recreation		229,636,820							229,636,820
<u>Roadway Improvements</u>									
Five Forks Trickum Road	F-0649	1,531,589							1,531,589
Gwinnett University Improvements	F-0651	2,300,000							2,300,000
Hurricane Shoals Road	F-0648	200,000							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	5,211,613							5,211,613
SR 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	20,159,601							20,159,601
US 29 (Brand Bank-Victor St)	F-0039	17,145,878							17,145,878
US 78 at SR 124	F-0547	1,000,000							1,000,000
Total		63,858,864							63,858,864
<u>Intersection and Traffic Operations</u>									
Intersection and Traffic Oper Contingency	M-0035	143,315							143,315
Arnold Road at Hutchins Road	M-0598	746,968							746,968
Dickens Road at Harbins Road	M-0043	2,151,054							2,151,054
Dogwood/HollybrookatWebb Gin Hse	M-0047	1,526,331							1,526,331
Lawrenceville Hwy at Indian Trail Road	M-0037	4,664,471							4,664,471
Lenora Church Road at Lee Road	M-0050	1,116,188							1,116,188
Old Fountain Road at Old P'tree Rd	M-0053	2,364,481							2,364,481
P'tree Ind Blvd at Holcomb Bridge Rd	M-0042	992,188							992,188
P'tree Industrial Boulevard at SR 120	M-0040	592,849							592,849
P'tree Parkway at Holcomb Bridge Rd	M-0041	923,524							923,524
Rogers Bridge Rd at Main/Chatt River	M-0046	871,439							871,439
SR 84 at Bennett Road	M-0596	1,219,541							1,219,541
SR 120 at Albion Farms Road	M-0052	1,069,047							1,069,047
SR 120 at Lawrenceville-Suwanee Road	M-0039	12,040							12,040
SR 124 at Jackson Street	M-0045	971,200							971,200
SR 317 at Satellite Boulevard	M-0044	168,278							168,278
Traffic Signal System Upgrades	M-0036	18,554,232	750,000						19,304,232
Turn Lane Improvements at Various Inter	M-0595	793,986							793,986
US 29 at Gloster Road	M-0049	474,610							474,610
Total		39,355,741	750,000						40,105,741

2001 Special Purpose Local Option Sales Tax Fund: Revenues and Appropriations FY 2011 – 2016

Appropriations		Prior Years	2011 Budget	2012	2013	2014	2015	2016	Total Program
Road Safety and Alignment Improvements									
Road Safety and Align Contingency	M-0055	33,725							33,725
Braselton Hwy	M-0089	1,417,672							1,417,672
Burns Road	M-0061	1,856,322							1,856,322
Burns Road	M-0078	1,787,092							1,787,092
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	37,088							37,088
Graves Road	M-0058	548,754							548,754
Harbins Road	M-0083	657,244							657,244
Hewatt Road	M-0084	802,542							802,542
Holcomb Bridge Road	M-0062	7,115							7,115
Lake Lucerne Road	M-0082	2,041,571							2,041,571
Lenora Church Road I	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 at Bowman	M-0600	850,000	450,000						1,300,000
Oak Road	M-0065	45,421							45,421
Old Norcross Road	M-0071	2,209,425							2,209,425
Old Peachtree Road	M-0056	3,390,360	200,000						3,590,360
Old Peachtree Road	M-0060	400,000	300,000						700,000
Rockbridge Road	M-0079	236,733							236,733
S Old Peachtree Road	M-0076	621,003							621,003
SR 124	M-0067	2,077,219							2,077,219
Springdale Road	M-0090	843,013							843,013
SR 316 (I-85 to Sugarloaf Parkway)	M-0694	106,014	410,000						516,014
US-29 Winder Hwy	M-0088	1,478,355							1,478,355
Webb Gin House Road	M-0064	2,237,991							2,237,991
Williams Road	M-0069	1,165,301							1,165,301
Total		29,630,590	1,360,000						30,990,590
Bridge/Culverts									
Bridge/Culvert Contingency	F-0041	76,862							76,862
Cole Drive	F-0044	655,356							655,356
Indian Trail Road	F-0043	4,815,689	300,000						5,115,689
Killian Hill Road	F-0042	844,578	600,000						1,444,578
Old Norcross Road	F-0045	2,362,521							2,362,521
Paved Road Bridges	F-0372	509,597							509,597
Rogers Bridge Rd	F-0345	390,000	200,000						590,000
Russell Road	F-0046	2,342,535							2,342,535
SR 20 Widening (Ozora-Plantation)	M-0162	1,100,000							1,100,000
West Liddell Rd – Club Drive Connector	F-0047	631,531	140,000						771,531
Total		13,728,670	1,240,000						14,968,670
School Safety Projects									
School Safety Program Contingency	F-0050	149,309							149,309
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	524,542							524,542
Cruse Rd Sidewalk (JV Benefield ES)	F-0070	215,795							215,795
Dogwood Rd Sidewalk (Brookwood HS)	F-0073	335,790							335,790
Fence and Dacula Rd Turn Ln (Dacula ES)	F-0058	1,703,704							1,703,704
Georgia Belle Ct S'walk (Meadowcreek)	F-0077	59,298							59,298
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 (Archer HS-Tribble M Pky)	F-0850	150,000	500,000						650,000
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	829,755							829,755
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 Snelville 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
SR124/Lena Carter (Sugar Hill Area HS)	F-0679	199,293							199,293
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

2001 Special Purpose Local Option Sales Tax Fund: Revenues and Appropriations FY 2011 – 2016

Appropriations		Prior Years	2011 Budget	2012	2013	2014	2015	2016	Total Program
School Safety Projects									
Tom Smith Rd S'walk (St. John Neuman)	F-0071	486,704							486,704
Various Schools	F-0051	4,952,297							4,952,297
W Drwn Creek/Ewing Chapel Rd (Alcova ES)	F-0849	75,000	125,000						200,000
Webb Gin House Rd S'walk(Brookwood)	F-0084	57,344							57,344
West Price Rd Sidewalk (North Gwinnett)	F-0069	695,469							695,469
Total		24,835,872	625,000						25,460,872
Sidewalk and Multi-Use Trail Projects									
Sidewalk and Multi-Use Trail Contingency	O-0016	8,055							8,055
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	785,000							785,000
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	1,150,438							1,150,438
Holcomb Bridge Road	F-0104	560,694							560,694
Holcomb Bridge Road	F-0669	10,921							10,921
Ivy Creek Trail on new alignment	F-0110	565,440	600,000						1,165,440
Lakeview Road	F-0668	458,500							458,500
Mountain View Road	F-0672	210,000							210,000
N Berkeley Lake Road	F-0094	442,653							442,653
N Berkeley Lake Road (Lakeshore-PIB)	F-0105	705,835							705,835
N Peachtree/Medlock Bridge Road	F-0089	18,806							18,806
Peachtree Corners Circle	F-0102	60,417							60,417
Peachtree Industrial Blvd	F-0671	762,000							762,000
Peachtree Parkway	F-0108	1,669,842							1,669,842
Pharrs Road	F-0115	1,169,987							1,169,987
Pine Grove Avenue	F-0109	423,377							423,377
Ridgedale Drive	F-0093	304,198							304,198
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
Swatwater Road	F-0100	642,831							642,831
Total		18,284,453	600,000						18,884,453
Capital Rehabilitation and Resurfacing									
Cap Project Rehab and 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 and Inspection System	T-0112	250,000							250,000
Program Contingency	O-0114	101,079							101,079
Program Management	O-0015	7,314,925							7,314,925
Reserve For Utility Relocation	O-0102	2,247							2,247
Residential Speed Control	M-0092	616,350	60,000						676,350
TCC Equipment	R-0038	755,967							755,967
Transportation Planning	R-0009	1,388,056							1,388,056
Closed Finalization		4,573,618							4,573,618
Total – Transportation Program		240,345,330	4,635,000						244,980,330
Funds Carried Forward Adjustment									
Total		551,545,063	4,635,000						556,180,063

2005 Special Purpose Local Option Sales Tax Fund: Revenues and Appropriations FY 2011 – 2016

Revenues		Prior Years	2011 Budget	2012	2013	2014	2015	2016	Total Program
SPLOST		587,857,014							587,857,014
State Op Grants		10,466,195							10,466,195
Trans In-1997 SPLOST		29,999,481							29,999,481
IR-Dividend		28,204,078							28,204,078
State Cap Direct		29,156,396							29,156,396
Asset Disposal		2,260,840							2,260,840
Fed-Cap-Direct		999,999							999,999
Contribution-Private Source		1,611,385							1,611,385
Fed Cap Indirect		2,021,146							2,021,146
Contribution-Public Source		1,108,679							1,108,679
Trans in-PD Fed LEA			240,000						240,000
Other Misc		223,446							223,446
Other Rebates Refunds and Commissions		100,000							100,000
Trans-In E-911		45,000							45,000
Total Revenues		694,053,659	240,000						694,293,659
Funds Carried Forward		(55,648,632)	46,434,206	9,214,426					
Total		638,405,027	46,674,206	9,214,426					694,293,659
Appropriations									
Revenue/Administration	O-0111	3,336,895							3,336,895
Capital Salaries Project	O-0118	1,039,021	1,214,000	1,287,000					3,540,021
Fire and Emergency Services									
Ambulance Replacements	E-0066	2,708,741							2,708,741
Ambulance Service Expansion	E-0067	1,011,489							1,011,489
Automated Vehicle Locator System (AVL)	E-0654	109,400							109,400
Fences-Retention Ponds	F-0848	42,000							42,000
Fire Academy Improvements	M-0662	800,000							800,000
Fire Apparatus Replacements	E-0065	8,479,917	480,000						8,959,917
Fire Program Contingency	O-0101	2,916,419	(755,090)						2,161,329
Fire Services Apparatus/Vehicle Exp	E-0656	80,000							80,000
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	615,000							615,000
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	638,735	275,090						913,825
Renovate Resource Management Warehouse	M-0773	80,000							80,000
Total – Fire Services		33,534,253	1,063,349						34,597,602
Police Services									
Evidence Storage Facility	M-0644	75,000	(63,642)						11,358
Grayson Police Precinct	F-0445	110,050	(43,092)						66,958
Headquarters Improvements	M-0519	3,872,754	303,642						4,176,396
Police Annex	F-0031	9,187,944							9,187,944
Tactical Shoot House	F-0847-N		26,468						26,468
Police Equipment	E-0074	507,000							507,000
Fleet Equipment – Police-2005 SPLOST	E-0140N		3,125,500						3,125,500
Police Program Contingency	O-0112	160,284	(137,340)						22,944
In-House Program Admin-Police	O-0132	251,244	118,414						369,658
Total – Police Services		14,164,276	3,329,950						17,494,226
Public Safety									
800 Mhz Radio System-Digital	E-0073	37,101,267							37,101,267
800 Mhz Radio System-Digital (IT)	E-0657	2,898,733							2,898,733
Animal Control Facility	F-0457	6,930,995							6,930,995
Total – Public Safety		46,930,995							46,930,995
Total – All Public Safety		94,629,523	4,393,299						99,022,823
Library Program									
Grayson Library	F-0505	4,105,170							4,105,170
Hamilton Mill Library	F-0562	6,158,430							6,158,430
Library Contingency	O-0093	1,821,901							1,821,901
Five Forks Library Renovations	M-0713	1,550,000							1,550,000
Norcross Library Renov and Additions	M-0732	1,300,000	1,475,000						2,775,000
Peachtree Ridge Library	F-0563	827,234							827,234
In-House Program Admin-Libraries	O-0133	146,000							146,000
Total – Library Program		15,908,734	1,475,000						17,383,734

2005 Special Purpose Local Option Sales Tax Fund: Revenues and Appropriations FY 2011 – 2016

Appropriations		Prior Years	2011 Budget	2012	2013	2014	2015	2016	Total Program
Parks and Recreation Program									
Alcovy/Harbins Passive Park	F-0499	408,143							408,143
Alexander Park	F-0564	4,738,000							4,738,000
Artificial Turf Fields	M-0726	1,250,000	2,750,000						4,000,000
Asset Management Plan	R-0053			200,000					200,000
Bay Creek Park (Phase II)	F-0566	3,623,212							3,623,212
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	3,192,699	3,000,000						6,192,699
Club Drive Park	F-0753	3,070,211							3,070,211
Duncan Creek Park	F-0488	3,256,901							3,256,901
Freeman's Mill Park	F-0565	2,070,170							2,070,170
George Pierce Park Trails	F-0568	3,296,770							3,296,770
Greenways Acquisition/Development	F-0487	12,143,259	1,717,848						13,861,107
Gwt Co Environment and Heritage Ctr	F-0498	6,759,025	2,000,000						8,759,025
Gwt Senior Center Efficiency Upgrade	M-0724	70,000	730,000						800,000
Harbins Community Park (Phase II)	F-0725	425,000							425,000
Improvements and Betterments Program	M-0661	2,500,000	2,500,000						5,000,000
In House Program Admin	O-0092	1,345,382							1,345,382
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	1,031,154							1,031,154
New Park Development (Area B/C)	F-0571	714,571							714,571
Park Land/Open Space Acquisition	F-0576	67,550,158							67,550,158
Park Program Contingency	O-0098	3,788,867	(3,000,000)						788,867
Peachtree Ridge Park	F-0508	17,728,519							17,728,519
Rabbit Hill Park	F-0572	3,216,659							3,216,659
Rhodes Jordan Park	F-0573	5,280,680	3,000,000						8,280,680
Rock Springs Park	F-0511	6,901,600							6,901,600
Settles Bridge Park	F-0509	4,500,000							4,500,000
Tribble Mill Park	F-0574	499,893							499,893
Vines Garden Trail and B'walk Impvs	M-0510	400,000	500,000						900,000
West Gwinnett Park	F-0510	18,024,134							18,024,134
Yellow River Park	F-0503	9,991							9,991
Yellow River Post Office Historic Site	F-0575	776,000							776,000
Total – Parks and Recreation		185,996,758	13,317,848	2,200,000					201,514,606
Transportation Program									
Major Roadway Improvements									
Annistown (Deshong-Sr I24)	F-0245	50,307							50,307
Cruse Road (Club Dr-Bethesda Schl Rd)	F-0581	255,516	50,000	350,000					655,516
Five Forks Trickum Rd (Oak-Killian Hill)	F-0549	425,000	575,000						1,000,000
Grayson High School Access Road	F-0560	909,350							909,350
Gwinnett University Improvements	F-0651	1,500,000							1,500,000
Hillcrest Rd/Satellite Blvd Connector	F-0551	150,000	100,000						250,000
I-85 Collector	F-0253	299,782	50,000	75,296					425,077
McGinnis Ferry Road Extension	F-0034	7,058,232	700,000						7,758,232
Medlock Bridge Road	F-0383	31,000							31,000
North Berkeley Lake Road	F-0385	157,225							157,225
Old Norcr Rd (Steve Rynlds-Landington	F-0559	1,284,050	75,000						1,359,050
Old Peachtree Rd (Bunten-Meadow Ch)	F-0582	2,814,050							2,814,050
Pleasant Hill Rd (Old Norcr-Buford Hwy)	F-0546	11,412,160	550,000						11,962,160
Satellite Blvd Widening	F-0380	48,362							48,362
SR 20 (PIB-Chattahoochee)	F-0019	8,326,440	8,607,965						16,934,405
SR 20 (Ozora-SR 81)	F-0021	5,695,346	4,700,000						10,395,346
SR 20 to Collins Hill Connector	F-0710	450,000	1,200,000	500,000					2,150,000
SR 120	F-0278	13,286							13,286
SR 324	F-0381	4,914,295							4,914,295
SR 324 Widening (NCross-County Conn)	F-0382	3,873,608	600,000						4,473,608
Sugarloaf Ext (Hwy 20-316)	F-0270	60,450,507							60,450,507
US 29 (Brand Bank-Victor Street)	F-0039	1,951,422							1,951,422
US 78 (East Park Place Blvd - SR 124)	F-0558	3,778,685							3,778,685
Webb Gin House Rd (SR 124-Dogwood)	F-0580	3,505,050							3,505,050
Major Roads Contingency	O-0103	78,925	400,000						478,925
Total		119,432,598	17,607,965	925,296					137,965,859
Intersection and Traffic Operations									
Arcado Road at Lilburn Industrial Way	M-0518	1,062,700	150,000						1,212,700
Arcado Road at Luxomni Road	M-0517	1,899,575	200,000						2,099,575
Arnold Road and Five Forks	M-0440	1,852,912							1,852,912
Beaver Run Road and US 29	M-0432	1,483,748							1,483,748
Buford Hwy at Old P'tree/Rogers Bridge	M-0450	67,364							67,364
Buford Hwy at Woodward Mill Road	M-0531	2,264,475							2,264,475

2005 Special Purpose Local Option Sales Tax Fund: Revenues and Appropriations FY 2011 – 2016

Appropriations		Prior Years	2011 Budget	2012	2013	2014	2015	2016	Total Program
Dacula Rd at SR 8/US 29	M-0054	125,000		75,000					200,000
Five Forks Trickum Rd at Catherine Dr	M-0537	1,682,700							1,682,700
Five Forks Trickum Rd at Deer Oaks Dr	M-0539	2,291,382							2,291,382
Five Forks Trickum Road at Ashton Lane	M-0536	325,000							325,000
Harbins Road at Williams Road	M-0442	12,974							12,974
Indian Trail at Oakbrook Parkway	M-0439	409,475							409,475
Indian Trail Road at I-85 NB ramps	M-0535	578,210							578,210
JCB-Oakbrook Pkwy to I-85	M-0431	2,234,082							2,234,082
Jimmy Carter Blvd and US 29	M-0436	745,530							745,530
Lenora Church Road at Lee Road	M-0050	1,141,989							1,141,989
New Hope Rd at Chandler	M-0599	772,287							772,287
North Road at Pinehurst Road	M-0530	1,459,050							1,459,050
Old Peachtree Rd at Rock Springs Rd	M-0642	78,682							78,682
Peachtree Industrial at SR 120	M-0040	1,400,000							1,400,000
PIB (Holcomb Bridge-Rogers Bridge)	M-0444	9,094							9,094
Pleasant Hill Rd and US 29	M-0513	1,849,333							1,849,333
Rosebud Road at Cooper Road	M-0527	1,925,212							1,925,212
Satellite Boulevard at Boggs Road	M-0538	9,016							9,016
SR 120 at Meadow Church Rd/Boggs Rd	M-0542	160,000							160,000
SR 124 at Oak Road	M-0534	1,701							1,701
SR 124 at Webb Gin House Road	M-0528	2,850,807							2,850,807
SR 20 at Old Peachtree Road	M-0533	3,388,125							3,388,125
US 29 at Harbins Road	M-0515	32,328							32,328
US 78 at Rosebud Road	M-0541	1,102,793							1,102,793
Intersections Contingency	O-0104	766,120	200,000	300,000					1,266,120
Total		33,981,664	550,000	375,000					34,906,664
Road Safety and Alignment Improvements									
Bramlett Shoals Road	M-0386	2,951							2,951
Centerville-Rosebud Road	M-0364	104,000	200,000						304,000
Centerville-Rosebud Rd (1400 ft E SR 124)	M-0578	979,525							979,525
Centerville-Rosebud Rd (600 ft W Hyns Cir)	M-0573	190,000	143,620	250,000					583,620
Dacula Road at Old Peachtree Road	M-0551	383,430	200,000						583,430
Fence Road (800 ft East of Wiley Lane)	M-0549	1,181,198							1,181,198
Hamilton Mill Road at Camp Branch Rd	M-0588	1,255,199							1,255,199
Herrington Road	M-0354	2,849,591							2,849,591
Hewatt Road at Brownlee Lane	M-0557	1,481,157							1,481,157
Hi Hope Road/Hurricane Shoals Road	M-0550	9,506							9,506
Hog Mountain Road	M-0400	142,416							142,416
Hog Mountain Road	M-0403	85,778							85,778
Hope Hollow Rd (Cooper Rd-Oak Grv Rd)	M-0559	1,817,240							1,817,240
Johnson Dr (500 ft SW of Annistown Rd)	M-0563	160,000	126,350	200,000					486,350
Lenora Church Rd at C'ville Rosebud 2	M-0575	312,890	300,000						612,890
Live Oak Parkway (Thompson Pkwy-JCB)	M-0544	133,271							133,271
Mineral Springs Road	M-0388	92,729							92,729
New Hope Road at Hiram Davis Road	M-0586	680,890	450,000						1,130,890
New Hope Road at Luke Edwards Road	M-0577	1,060,551							1,060,551
Old Loganvill (Carlton-Harrison)	M-0373	290,000		300,000					590,000
Old Suwanee (Align at Secret Cove)	M-0394	1,039,311							1,039,311
Ozora Road	M-0362	309,010							309,010
Pate Rd at Hurndon Road	M-0338	1,500,000							1,500,000
Pate Rd at Old Loganville Road	M-0359	1,243,760							1,243,760
Ridgedale Dr (1100 ft W of Pinehurst Rd)	M-0580	800,430							800,430
Riverside Road	M-0380	57,964							57,964
Riverside Road	M-0407	12,973							12,973
Rock Springs Rd (N Winslow Ridge Dr)	M-0556	1,083,620							1,083,620
Rosebud Road at Knight Circle	M-0576	753,104							753,104
Russell Road (950 ft West of SR 20)	M-0552	1,638,820							1,638,820
Sardis Church Road	M-0385	119,316							119,316
Sardis Church Road	M-0399	14,261							14,261
Sardis Church Rd (400 ft S Wyndham Pk Dr)	M-0583	1,121,611							1,121,611
South Rockbridge Rd at Manitou/Carole	M-0585	1,209,000							1,209,000
SR 124 (Hamilton Mill Rd/Pine Rd)	M-0566	2,395,724							2,395,724
SR 316 (I-85 to Sugarloaf Parkway)	M-0694	1,098,986	150,000						1,248,986
Sycamore Road	M-0414	265,704		150,000					415,704
Sycamore Road	M-0351	349,051							349,051
Temple Johnson (W-Big Hayns Crk)	M-0360	1,153,000	1,000,000						2,153,000
Whitehead Road	M-0387	75,000							75,000
Safety and Align Contingency	O-0106	502,642	194,525						697,167
Total		29,955,608	2,764,495	900,000					33,620,103

2005 Special Purpose Local Option Sales Tax Fund: Revenues and Appropriations FY 2011 – 2016

Appropriations		Prior Years	2011 Budget	2012	2013	2014	2015	2016	Total Program
Bridge/Culverts/Drainage									
Arcado Road (Jackson Creek)	F-0585	3,127,150	200,000	300,000					3,627,150
Herrington Road (Fork Creek Tributary)	F-0586	4,033,450	100,000						4,133,450
Lee Road (No Business Creek)	F-0584	548,106	75,000						623,106
McGinnis Ferry at Chattahoochee River	F-0206	2,279,238							2,279,238
Patterson Road (Pew Creek)	F-0587	400,000							400,000
Paved Road Bridges	F-0372	841,925							841,925
Satellite-Hillcrest Conn at I-85	F-0048	9,500	240,500						250,000
Smithtown-Old Peachtree Connector (I-85)	F-0583	4,000	50,000	150,000					204,000
W Liddell-Club Connect at I-85	F-0047	43,175		200,000					243,175
Bridge Contingency	O-0105	429,211							429,211
Total		11,715,755	665,500	650,000					13,031,255
School Safety Projects									
Azalea Drive (Woodward Mill Elem Sch)	F-0680	790,750							790,750
Brushy Fork Rd (Grace Snell MS)	F-0625	97,337							97,337
Buford Dam Rd (Lanier MS Replacement)	F-0622	1,427,462							1,427,462
Cooper Road/Grayson Area Elem I	F-0617	130,271							130,271
E Union Grove Cir (Dacula Elem)	F-0620	736,126							736,126
Hope Hollow Rd and Oakgrove Rd	F-0411	24,538							24,538
Hurricane Shoals Road (Dyer ES Repl)	F-0681	661,843							661,843
Kilgore Rd (Patrick Elementary School)	F-0615	913,192							913,192
Misc School Safety Proj and Queuing Lanes	F-0614	605,607		100,000					705,607
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
Old Auburn Rd (Dacula MS-Comm Ctr)	F-0667	30,480							30,480
Old Norcross Rd (Oakland E to W)	F-0852	100,000	150,000						250,000
Peachtree Ind Blvd (North Gwinnett MS)	F-0623	683,837							683,837
Rosebud Rd (Rosebud Elementary School)	F-0624	749,839							749,839
Rosebud Rd (Bay Creek Middle School)	F-0619	934,452							934,452
Sever Road/Tab Roberts	F-0666	250,000							250,000
South Puckett Rd (Pucketts Mill ES)	F-0618	1,222,982							1,222,982
SR 124 (Twin Rivers Middle School)	F-0679	304,439							304,439
Suwanee Dam Rd (White Oak ES)	F-0621	1,426,963							1,426,963
Total		14,210,488	150,000	100,000					14,460,488
Sidewalks/Pedestrian Safety/Bikeways									
Bethany Church Rd (SR 124-Cntnrvl Lbry)	F-0592	522,581							522,581
Bethany Church Rd (US 78/Overland Trl)	F-0600	90,000							90,000
Davis Circle (Old Norcross to W Liddell)	F-0597	499,180							499,180
Hewatt Rd (RD Head Elem to Corral Way)	F-0604	210,000							210,000
Holcomb Bridge Rd (Thrasher-JCB)	F-0104	179,000	150,000	150,000					479,000
Hurricane Shls Rd (SR 120-Hillcrest Green)	F-0613	175,000							175,000
Indian Trail Rd (Hillcrest Rd to US 29)	F-0598	469,582	134,500						604,082
Indian Trl Rd (Hillcrest-Oakbrook Pkwy)	F-0596	1,454,667							1,454,667
Indian Trl Rd (Okbrk Pkwy-Beaver Ruin)	F-0608	370,892							370,892
Jim Moore Rd (SR 324-Hamilton Mill Pky)	F-0607	562,058							562,058
JCB at Singleton	F-0205	600,000							600,000
McCart Rd (Simonton Rd-Paper Mill Rd)	F-0594	903,443							903,443
Meadow Ch Rd (Old P'tree/Premir Pky N)	F-0593	295,816							295,816
Mill Creek Multi-Use Path	F-0344	8,752							8,752
Miller Road	F-0421	398,345							398,345
North Berkeley Lake Rd (Bush to Lkshre)	F-0094	318,400		300,000					618,400
Old Snellville Hwy (Crews MS-Webb Gin)	F-0595	537,811							537,811
Patrick Rd/Pine Rd Multi-Use Path	F-0603	300,000							300,000
Pharrs Road (SR 124 to North Road)	F-0599	413,928							413,928
Pleasant Hill Rd (Satellite-Breckinridge)	F-0609	955,258	100,000						1,055,258
Rehab/Identified Revit Areas (Various)	F-0588	2,823,915	475,000	400,000					3,698,915
Rockbridge Road	F-0425	427,296							427,296
Rockbridge Rd (US 78 to E Park Pl Blvd)	F-0612	135,000							135,000
West Price Rd (Level Crk-Suwanee Dam)	F-0605	120,469							120,469
Western Gwinnett Bikeway (Summer-Howell)	F-0339	52,458							52,458
Western Gwinnett Bikeway (Howell-Rogers)	F-0341	52,631							52,631
Rogers Bridge Trail	F-0342	350,395							350,395
Sidewalk Contingency	O-0109	436,397	175,000	400,000					1,011,397
Total		13,663,275	1,034,500	1,250,000					15,947,775

2005 Special Purpose Local Option Sales Tax Fund: Revenues and Appropriations FY 2011 – 2016

Appropriations		Prior Years	2011 Budget	2012	2013	2014	2015	2016	Total Program
Capital Rehabilitation and 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	398,131							398,131
LAR08-S01 I-00 (323)	M-0645	591,691							591,691
LAR08-S01 I-00 (324)	M-0646	3,647,879							3,647,879
LARP S012785 (C38551-10-000-0)	M-0733	553,270							553,270
LARP S012785 (C38551-10-000-0)	M-0734	579,136							579,136
Cap Project Rehab and Resurfacing	M-0526	7,547,497							7,547,497
Total		15,787,046							15,787,046
Residential Speed Control	M-0589			275,430					275,430
Transportation Planning	O-0107	647,704	75,000						722,704
Major Update Comprehensive Plan	R-0007	1,275,439							1,275,439
Pleasant Hill at I-85 Interchange Mod Rpt	R-0047	150,000							150,000
Jimmy Carter at I-85 Interchange Mod Rpt	R-0048	150,000							150,000
Reserve for Utility Relocation	O-0057	7,952	600,000						607,952
Unpaved Roads	O-0108	8,325							8,325
Program Management	O-0110	1,657,580	2,493,907	1,251,700					5,403,187
Road Program Contingency	O-0113	130,437	332,692						463,128
Total – Transportation Program		242,773,870	26,274,059	5,727,426					274,775,355
Cities Share Allocation									
Cities Share	O-0096	94,720,225							94,720,225
Total		94,720,225							94,720,225
Funds Carried Forward Adjustment									
Total		638,405,027	46,674,206	9,214,426					694,293,659

2009 Special Purpose Local Option Sales Tax Fund: Revenues and Appropriations FY 2011 – 2016

Revenues	Prior Years	2011 Budget	2012	2013	2014	2015	2016	Total Program
SPL/OST	211,738,663	137,374,295	141,509,967	143,825,599	34,870,893			669,319,416
State-Cap-Direct	2,251,525	1,390,663						3,642,189
Federal Cap Direct	2,000,000							2,000,000
Asset Disp-Govt	13,100							13,100
Contributions – Public Source	100,000							100,000
IR-Dividend	25,055							25,055
IR-Acct Int on Inv	16,747							16,747
Trans-In Grants	244,389							244,389
Total Revenues	216,389,479	138,764,958	141,509,967	143,825,599	34,870,893			675,360,896
Funds Carried Forward	(52,340,518)	(10,213,685)	23,959,384	(17,535,583)	48,506,625	7,623,778		
Total	164,048,961	128,551,273	165,469,350	126,290,016	83,377,518	7,623,778		675,360,896

Appropriations

Revenue/Administration	O-0122	41,802						41,802
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Fire and Emergency Services

Ambulance Replacements	E-0066	822,968	962,752	1,000,000	1,587,660	1,188,005		5,561,385
Ambulance Service Expansion	E-0067					1,107,267		1,107,267
Fire Academy Improvements	M-0662	5,000	995,000	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				91,552			91,552
Fire Srv apparatus Vehicle Exp	E-0656	75,000						75,000
Fire Station 10 – Relocation	F-0708	2,786,356	5,000					2,791,356
Fire Station 31	F-0556	2,791,356						2,791,356
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 and Emergency Services		8,252,883	2,293,502	5,891,594	2,188,686	19,275,851		37,902,516

Information Technology Services (Police Program)

Electronic Citation (2010)	T-0141	957,127	4,945,889	1,138,708				7,041,724
Total Information Technology Services (Police)		957,127	4,945,889	1,138,708				7,041,724

Police Services

Evidence Storage Renovations	M-0644	350,000	(350,000)					
Helicopter Replacement	E-0120	40,000	(40,000)					
New Precinct 7	F-0712					1,742,458		1,742,458
Aviation Fuel Truck	E-0131	110,000	(110,000)					
Police Headquarters Improvement	M-0519N		500,000					500,000
Police Program Contingency	O-0134					4,148,905		4,148,905
Total – Police Services		500,000				4,148,905	1,742,458	6,391,363

Support Services

Courthouse Addition	F-0720	2,896,319	14,817,294	36,033,682	19,783,362			73,530,656
Total – Support Services		2,896,319	14,817,294	36,033,682	19,783,362			73,530,656

Library Program

Library Relocation	F-0762	529,384	970,616	6,200,000				7,700,000
Library Relocation	F-0763					2,361,986		2,361,986
Total – Library Program		529,384	970,616	6,200,000		2,361,986		10,061,986

Parks and Recreation Program

Bryson Park (Phase I-II)	F-0734	4,600,000						4,600,000
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	338,047	2,600,000			3,338,047
Greenways Master Plan Update	F-0721	129,780						129,780
Gwinnett Environmental and Heritage Ctr	F-0498			1,000,000	500,000			1,500,000
Harbins Community Park (Phase II)	F-0725		1,000,000	11,243,760				12,243,760
Improvements and Betterments Program	M-0661			750,000	750,000	1,000,000		2,500,000
In-House Program Administration	O-0119	750,150	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
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

2009 Special Purpose Local Option Sales Tax Fund: Revenues and Appropriations FY 2011 – 2016

Appropriations		Prior Years	2011 Budget	2012	2013	2014	2015	2016	Total Program
Park Land/Open Space Acquisition	F-0576	13,471,462	1,763,328	1,881,997	15,048,521	9,700,000	3,031,320		44,896,628
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 and Recreation		22,406,392	21,792,235	26,778,417	27,155,688	21,387,683	5,881,320		125,401,735
Transportation Program									
Major Roadway Improvements									
Bennett Rd Ext (SR84-SR20)	F-0832	100,000							100,000
Cruse Rd (Club Dr+Herrington/Beth Sch)	F-0581	300							300
Evermore CID (various locations)	F-0831	241,666	1,041,667	641,667					1,925,000
Five Forks Trickum Rd (Oak-Killian Hill)	F-0549			750,000	2,031,250	1,281,250			4,062,500
Hamilton Mill Rd (Sardis Church-Ridge Rd)	F-0836	10,000	100,000						110,000
Jimmy Carter Blvd at I-85	F-0828				962,500				962,500
Nash St Extension (current end-Gwt Dr)	F-0833		100,000						100,000
Pleasant Hill Rd (Buford Hwy-Hwl Ferry)	F-0830	349,700	1,891,519	2,042,856					4,284,075
Pleasant Hill Rd at I-85	F-0829				962,500				962,500
Sugarloaf Pkwy Extension Phase I	F-0270	50,381,346	13,973,979	2,482,175					66,837,500
Right of Way Reserve for Major Rds	O-0125		1,600,000	1,476,283					3,076,283
SR120 (Satellite Blvd to Chattahoochee)	F-0827	92,500	185,000	322,500	900,000				1,500,000
SR124 (Pine Rd-Mill Creek HS)	F-0835	138,750	150,000	336,875	336,875				962,500
SR 20 (PIB-Chattahoochee)	F-0019		400,000						400,000
Total		51,314,262	19,442,165	8,052,356	5,193,125	1,281,250			85,283,158
Intersection and Traffic Operations									
ATMS/ITS (various locations)	M-0685		1,100,000	3,689,507	3,710,417	3,010,416			11,510,340
Beaver Ruin Rd at Rockborough Trail/Norc Pkw	M-0666	48,125	96,250	336,875					481,250
Buford Dr/SR20 at Satellite Blvd	M-0682		72,572	145,145	508,008				725,725
Cruse Rd at Club Dr/Herrington Rd	M-0680	96,250	192,500	673,750					962,500
Dacula Rd at SR8/US29	M-0054			240,625	240,625				481,250
Five Forks Trickum Rd at Ashton Ln	M-0536		288,750						288,750
Five Forks Trickum Rd at RRP/Oak Rd	M-0669	150,000	100,000	306,250	406,250				962,500
Graves Rd at McDonough Dr	M-0683			288,750	673,750				962,500
Grayson New Hope Rd at Chandler Rd	M-0664	144,375	288,750	1,010,625					1,443,750
Intersection Queing Lanes Contingency	M-0686	166,700		400,000	257,316				824,016
Jimmy Carter Blvd at Buford Hwy	M-0672	96,250	192,500	673,750					962,500
Jimmy Carter Blvd at I-85	M-0670			962,500					962,500
Jimmy Carter Blvd at N Norcross Tucker Rd	M-0675	777,500							777,500
Jimmy Carter Blvd at Singleton Rd	M-0671	962,500							962,500
Killian Hill Rd at Arcadio Rd	M-0681	97,988	144,375	505,312					747,675
Peachtree Ind Blvd at SR120	M-0040	1,337,500							1,337,500
Pleasant Hill Rd at Howell Ferry	M-0677	50,000	576,250	817,500					1,443,750
Pleasant Hill Rd at I-85	M-0674			962,500					962,500
Pleasant Hill Rd at Venture Dr	M-0676	288,750	673,750						962,500
Rosebud Rd at Temple Johnson Rd	M-0665	100,000	833,125	510,625					1,443,750
SR316 at Drowning Creek Rd	M-0667	48,125	96,250	336,875					481,250
SR316 at Harbins Rd/Alcovy Rd	M-0679		144,375	336,875					481,250
Stone Mtn Hwy/US78 at Walton Ct	M-0684		144,375						144,375
Sugarloaf Pkwy at Five Forks Trickum	M-0678		144,375	288,750	1,010,625				1,443,750
Webb Ginn House Rd at Bennett Rd	M-0668	130,000	6,625	123,250	606,375				866,250
Intersection/Traffic Signals-Contingency	O-0104		25,000	200,000	266,250				491,250
Total		4,494,063	5,119,822	12,809,464	7,679,616	3,010,416			33,113,381
Road Safety and 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
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	103,500	154,000	539,000					796,500
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	173,295	117,500	673,750					964,545
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	770,000							770,000
Hamilton Mill Rd (at Pucketts Mill Rd)	M-0690		192,500	433,125	336,875				962,500
Hurricane Shoals Rd (SR120 to SR20)	M-0689	155,875	36,750	866,125					1,058,750
North Berkeley Lake Rd (various locations)	M-0705	110,046							110,046
Old Norcross Rd (at Ingram Rd)	M-0702			96,250	192,500	673,750			962,500
Old Norcross Tucker Rd (SN Tucker-DeKalb)	M-0700	141,750	80,000	92,500	673,750				988,000
Old Peachtree at Whitehead Place Dr	M-0060	77,000	154,000	539,000					770,000
Old Peachtree Rd (at Cedar Dr)	M-0691	362,500	592,500	200,000					1,155,000
Rockbridge Rd (at Summer Cove Dr)	M-0703	228,562	493,313						721,875

2009 Special Purpose Local Option Sales Tax Fund: Revenues and Appropriations FY 2011 – 2016

Appropriations		Prior Years	2011 Budget	2012	2013	2014	2015	2016	Total Program
Rosebud Rd (at Summit Chase)	M-0704	100,875	191,625						292,500
Simonton Rd (at McCart Rd)	M-0701	140,000	50,000		41,000	539,000			770,000
South Bogan Rd (Kilgore Rd-Ham Mill Rd)	M-0692	165,800	181,000	834,000					1,180,800
SR316 (I-85 to Sugarloaf Parkway)	M-0694	385,000	500,000						885,000
Sugarloaf Pkwy (Woodhaven Dr-Isham Dr)	M-0693	41,062							41,062
Road Safety and Align Contingency	O-0106	52,609	50,000	100,000	49,378				251,986
Total		3,585,374	2,793,188	4,763,563	2,073,128	3,941,437			17,156,690
Bridge/Culverts/Drainage									
Cruse Rd (Sweetwater Creek)	F-0786	285,250	350,000	1,482,250					2,117,500
Garner Rd (Garner Creek)	F-0787	100,000	211,750	323,500	1,482,250				2,117,500
Gravel Springs Rd/SR324 (I-85 Interchange)	F-0782		200,000	200,000	462,500	462,500			1,325,000
Jimmy Carter Blvd (I-85 Interchange)	F-0780	500,000	550,000	2,725,000	1,000,000	1,000,000			5,775,000
Killian Hill at Yellow River	F-0042		2,943,400	3,312,850					6,256,250
Lee Rd (No Business Creek)	F-0584	45,000	1,727,500	45,000					1,817,500
McGinnis Ferry Rd (I-85 Interchange)	F-0783		100,000	200,000	562,500	462,500			1,325,000
Old Fountain Rd (Alcovy River)	F-0778	310,250	325,000	1,482,250					2,117,500
Patterson Rd (Pew Creek)	F-0587	890,000	627,500						1,517,500
Pleasant Hill Rd (Chattahoochee Rvr)	F-0785		100,000	200,000	299,373				599,373
Pleasant Hill Rd (I-85 Interchange)	F-0781	500,000	1,000,000	2,275,000	1,000,000	1,000,000			5,775,000
Rehabilitation of Existing Bridges	F-0779	1,985,889	121,000						2,106,889
Satellite-Hillcrest Connect at I-85	F-0048			200,359	962,500	162,141			1,325,000
Smithtown-Old Peachtree Connector (I-85)	F-0583			100,000	550,274				650,274
Sugarloaf Pkwy at University Pkwy/SR316	F-0784		5,625,000	4,000,000					9,625,000
W Liddell Rd-Club Connect at I-85	F-0047			112,500	1,212,500				1,325,000
Total		4,616,389	13,881,150	16,658,709	7,531,897	3,087,141			45,775,286
School Safety Projects									
2012 – 2014 New School Openings (various)	F-0777			593,181	1,143,750	1,021,875			2,758,806
Brushy Fork Rd (Grace Snell MS)	F-0625	801,333	68,667						870,000
Crooked Creek Rd (Peachtree Tree ES)	F-0772		96,000	192,000	636,000				924,000
Cruse Rd (Sweetwater MS)	F-0768	104,000	267,181	200,000					571,181
Dacula Rd at Broad St (Dacula Cluster)	F-0767			300,000	662,500				962,500
Fence Rd (Dacula ES)	F-0769	75,000	200,000	85,938					360,938
Grayson High School Access Rd	F-0776		866,250						866,250
Gwt University Area Improvements	F-0775	983,750	460,000						1,443,750
Johnson Rd (Moore MS)	F-0743	180,000	301,250						481,250
Killian Hill Rd (Trickum MS)	F-0773	70,000	50,000		96,562				216,562
Old P Tree Rd/Sunny Hill Rd (Mtn View HS)	F-0746	325,000	1,207,500	200,000					1,732,500
Old Suwanee Rd (Lanier MS)	F-0774	89,000	50,000	200	138,535				277,735
Peachtree Ind Blvd/Tench Rd (Level Creek ES)	F-0745	155,000	50,000	25,000	251,250				481,250
Queing Lanes at Existing Schools (various)	F-0740		273,750	224,037	673,463	423,750			1,595,000
S Berkeley Lake Rd (Berkeley Lake ES)	F-0770	30,000	71,556	60,000					161,556
Sever Rd/Tab Roberts (Lk Wash-Chad Lk)	F-0666	288,750							288,750
Sidewalks at Existing Schools (various)	F-0739	7,712	111,712	123,424	61,712	61,712			366,272
Simonton Rd (Simonton ES)	F-0771	75,000	7,500	165,000	546,562				794,062
SR 124/Lena Carter (Twin Rivers MS)	F-0679	1,925,000							1,925,000
SR 20 at Azalea Dr (Woodward Mill MS)	F-0766	820,000	185,000	150,000					1,155,000
Street Lighting at Schools (various)	F-0741	12,500	82,500	122,500	372,500	172,500			762,500
Traffic Signals at Schools (various)	F-0742	58,500	191,028	143,972	172,500	172,500			738,500
Tree Creek Rd Ext (Georgia Gwt College)	F-0744	630,000		77,000	255,500				962,500
Total		6,630,545	4,539,894	2,662,252	5,010,834	1,852,337			20,695,862
Sidewalks/Pedestrian Safety/Bikeways									
Beaver Ruin Rd (I-85 to Satellite Blvd)	F-0806	46,275	317,550			848,925			1,212,750
Bethany Church Rd (US78/Overland Trl)	F-0600			32,484	64,969	227,391			324,844
Bethesda Sch/Cruse Rd (exist-Swtr Pk)	F-0796		196,350	98,175	687,225				981,750
Boggs Rd (Autum Village Apts-Old Norc Rd)	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	333,637	333,622						667,259
Club Drive (Club Dr Pk-Pleasant Hill Rd)	F-0793	187,775	20,638	424,462					632,875
Cruse Rd (James Rd to Club Dr)	F-0809	163,123	263,955	450,000					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		181,912	209,303	518,348				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 Grm)	F-0797	40,000	24,969	129,938	454,781				649,688
Indian Trail Rd (Oakbrook -Beaver Ruin)	F-0608	293,250							293,250

2009 Special Purpose Local Option Sales Tax Fund: Revenues and Appropriations FY 2011 – 2016

Appropriations		Prior Years	2011 Budget	2012	2013	2014	2015	2016	Total Program
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	84,972	29,235	204,652					318,859
Killian Hill Rd (US78-Longhorn Rest)	F-0816			18,769	37,538	131,381			187,688
Lenora Church Rd (Briscoe-Lenora Parks)	F-0817				247,322	1,043,377			1,290,699
L'ville Hwy/US29 (exist-Sterling Dr)	F-0799	57,500	145,281						202,781
L'ville Hwy/US29 (Johnson Rd to L'ville Suwanee)	F-0795	92,688	253,187						345,875
L'ville Hwy/US29 Bryson-Lions Club Pk	F-0792	136,946	55,223	386,564					578,733
Multi-Use Path Upgrades	F-0789		201,042		402,083				603,125
N Berkeley Lake Rd (PIB to Bush Rd)	F-0819		181,250	300,000					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	96,084	175,000	242,169	1,197,591				1,710,844
Patrick Rd/Pine Rd Multi-Use Path	F-0603	40,000	1,269,000						1,309,000
Peachtree Ind Blvd (Medlock-Pville Park)	F-0671	794,063							794,063
Peachtree Ind Blvd (P'tree Crms Cir-JCB)	F-0821			63,885	127,772	447,202			638,859
Rehabilitation/Revitalization Sidewalks	F-0788		1,000,000	984,375	1,384,375				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	320,835	902,743						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	20,000	517,344						537,344
SR120 (L'ville Suw-exist to Riverside Pkw)	F-0810			86,625	173,250	606,375			866,250
Street Lighting for Sidewalks	F-0790	25,625	105,625	65,625	265,625	200,000			662,500
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	256,625	85,000	130,000					471,625
Westbrook Drive (existing to US23)	F-0826			23,461	46,922	164,226			234,609
Total		2,989,398	6,390,066	4,862,918	9,951,082	8,919,916			33,113,380
Capital Rehabilitation and Resurfacing									
Rehab/Resurfacing	M-0663	17,570,250	7,867,712	9,177,828	8,818,799	3,596,309			47,030,898
2009 LARP S011847 (C38431-09-000-0)	M-0729	1,142,189							1,142,189
Total		18,712,439	7,867,712	9,177,828	8,818,799	3,596,309			48,173,087
Program Management	O-0129			3,978,902	3,463,790	3,613,737			11,056,429
Residential Speed Control	M-0706	25,000	25,000	150,000	251,082	211,186			662,268
Transportation Planning	O-0127	325,000	802,539	2,075,000	1,778,390	400,000			5,380,929
Unpaved Roads Contingency	O-0126	63,000	156,426	125,000	69,489				413,915
Total – Transportation Program		92,755,469	61,017,963	65,315,993	51,821,231	29,913,729			300,824,384
Cities Share Allocation									
Cities Share	O-0121	35,709,585	22,713,775	24,110,957	25,341,049	6,289,364			114,164,730
Total		35,709,585	22,713,775	24,110,957	25,341,049	6,289,364			114,164,730
Total		164,048,961	128,551,273	165,469,350	126,290,016	83,377,518	7,623,778		675,360,896



• capital program

This section includes a description of the major capital achievements of fiscal year 2010 and the programs that make up the 2011 – 2016 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.

2010 Capital Achievements

Capital projects completed in 2010 included the Rabbit Hill Passive Expansion, Duncan Creek Park Artificial Turf Installation, Ivy Creek Spur Trail to Mall of Georgia, and the Gwinnett Senior Services Center.

The Rabbit Hill Park Passive Expansion included a pavilion, playground, and restroom complex with a well-water-fed water feature running through the complex. It also included a dog park, as well as a trail and parking improvements.

Duncan Creek Park's multipurpose field became the County's first installation of artificial turf. The artificial turf will allow the field to increase its capacity since it will be far less susceptible to rain delays. Also it will eliminate the downtime associated with turf replacement. This is increasingly important with this field that serves football, lacrosse, and soccer needs in the community. This is the first phase of a program to install four artificial turf fields across the county.

The Gwinnett Senior Services Center in Lawrenceville was opened in 2010. This Leadership in Energy and Environmental Design (LEED) Silver building was funded through CDBG and CDBG Recovery funding and consolidated staffing that had been scattered at three locations in one convenient location for senior citizen access.

Other accomplishments include playground renovations at Bethesda, Bogan, and Rhodes Jordan Parks. There were renovations to the water slides at several aquatic facilities. The year 2010 was the beginning of two major projects: the renovation and expansion of Rhodes Jordan Park and the George Pierce Park section of the Ivy Creek Greenway both with a completion expected in 2011.

2011 – 2016 Capital Improvement Plan

The 2011 capital budget and the 2012 – 2016 plan for the Community Services Capital Improvement Program totals \$141 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 Bryson, Rabbit Hill, and Harbins Parks, as well as renovations and expansions to existing parks and recreation facilities.

There has been \$48.3 million identified for park land and greenway acquisition. Other projects outside of the SPLOST program include renovations and upgrades to existing parks and recreation facilities such as tennis and multi-purpose court resurfacing, playground additions, pool renovations, and equipment replacements.



Projects	Prior Years	2011	2012	2013	2014	2015	2016	Total
Community Service Facilities								
AAA Stadium	31,450,000							31,450,000
Arena Parking Deck	5,445,436							5,445,436
Gwt Co Environ and Heritage Ctr	25,603,001	2,000,000	1,000,000	500,000				29,103,001
Gwinnett Sr Center Efficiency Upgrade	70,000	730,000						800,000
L'ville Human Svc Ctr	346,384							346,384
Subtotal	62,914,821	2,730,000	1,000,000	500,000				67,144,821
Libraries								
Hamilton Mill Library	7,232,000							7,232,000
In-House Program Admin-Libraries	146,000							146,000
Library Contingency	1,821,901							1,821,901
Lilburn Library Relocation	529,384	970,616	6,200,000					7,700,000
Library Branch Relocation					2,361,986			2,361,986
Norcross Library Renovations and Additions	1,300,000	1,475,001						2,775,001
Peachtree Ridge Library	827,234							827,234
Closed Finalization	16,371,683							16,371,683
Subtotal	28,228,202	2,445,617	6,200,000		2,361,986			39,235,804
Parks and Recreation								
Alcovy/Harbins Passive Park	6,744,516							6,744,516
Alexander Park	4,786,398							4,786,398
Artificial Turf Fields	1,250,000	2,750,000						4,000,000
Asset Management Plan			200,000					200,000
Bay Creek Park (Phase II)	3,623,212							3,623,212
Bethesda Park Expansion	11,521,204							11,521,204
Bethesda Park Improvements	422,259							422,259
Bogan Park Aquatic Center Improvements		120,000	2,000,000					2,120,000
Bryson Park (Phases I and II – Soccer)	7,792,699	3,000,000						10,792,699
Club Drive Park	3,070,211							3,070,211
Duncan Creek Park	9,368,008							9,368,008
Emergency Capital (09)	39,682							39,682
Emergency Capital Repairs	22,488							22,488
Emergency Capital Repairs – 2005	47,305							47,305
Emergency Capital Repairs (10)	110,318							110,318
Emergency Capital Repairs (11)		50,000	50,000	50,000	50,000	50,000	50,000	300,000
Facility Furnishings and Equip	52,000							52,000
Female Seminary		10,500	10,000	116,900				137,400
Field, Utility and Landscape	150,000							150,000
Field, Utility and Landscape – 2004	542,978							542,978
Field, Utility and Landscape Impr (09)	100,000							100,000
Field, Utility and Landscaping (11)		235,000	200,000	200,000	200,000	200,000	200,000	1,235,000
Fleet Equipment		112,800	956,689	281,360	139,325	215,074	221,885	1,927,133
Freeman's Mill Park	2,988,745							2,988,745
George Pierce Park	3,296,770							3,296,770
George Pierce Park (Gym Expansion)		200,000	850,000	450,000				1,500,000
Graves Park	3,511,029							3,511,029
Greenways Acquisition					1,500,000			1,500,000
Greenways Development-Pilot	15,911,821	2,117,848	338,047	2,600,000				20,967,716
Greenways Master Plan Implementation	148,008							148,008
Greenways Master Plan Update	129,780							129,780
Gwinnett Historical Courthouse		100,600	107,000	14,000		116,000		337,600
Harbins Community Park (Phase II)	425,000	1,000,000	11,243,760					12,668,760
In-House Program Admin-2005 SPLOST	1,345,382							1,345,382
In-House Program Admin-2009 SPLOST	750,150	450,000	450,000	450,000	149,850			2,250,000
Improvements and Betterments Program	2,500,000	2,500,000	750,000	750,000	1,000,000			7,500,000
Isaac Adair House	642,315	1,400,000						2,042,315
J.B. Williams Park				400,000	3,700,000	600,000		4,700,000
Landscaping Renovations	500,000							500,000
Lanier Park	400,000	5,478,907	6,364,853					12,243,760
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
Lucky Shoals Park Redevelop	6,503,500							6,503,500
Maintenance Equipment	99,581							99,581
Maintenance Equipment (09)	117,933							117,933
Maintenance/Renovation	963,896							963,896
Maintenance/Renovations (09)	553,649							553,649
Maintenance/Renovations (10)	405,690							405,690
Maintenance/Renovations (11)		583,500	400,000	375,000	350,000	325,000	300,000	2,333,500
McDaniel Farm Park				1,462,167	537,833			2,000,000
Misc/Renov/Improvements	420,078							420,078
Misc Renovations/Improvements (2005)	268,336							268,336

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Projects	Prior Years	2011	2012	2013	2014	2015	2016	Total
Mountain Park Improvements	1,031,154							1,031,154
Mountain View Park	1,200,000	8,000,000	3,043,760					12,243,760
New Park Dev (Area B/C)	714,571							714,571
Open Space Parks Master Plans	55,000			110,000				165,000
Park Land/Open Space Acquisition	87,106,739	1,763,328	1,881,997	15,048,521	9,700,000	3,031,320		118,531,905
Park Partnerships – 2006	267,436							267,436
Park Program Contingency	3,788,867	(3,000,000)						788,867
Peachtree Ridge Park	17,728,519							17,728,519
Pickneyville Hockey Rink	1,869,045							1,869,045
Playground Additions – 2005	298,672							298,672
Playground Maintenance and Renovations		25,000	100,000	100,000	100,000	100,000	100,000	525,000
Pool Renovations	333,563							333,563
Pool Renovations (09)	94,000							94,000
Pool Renovations (10)	186,607							186,607
Pool Renovations (11)		360,000	150,000	150,000	150,000	150,000	150,000	1,110,000
Rabbit Hill Park	3,216,659							3,216,659
Recreation Set Aside Repairs	149,019	10,000	10,000	10,000	10,000	10,000	10,000	209,019
Resurfacing and Paving	156,972							156,972
Resurfacing and Paving – 2005	267,576							267,576
Resurfacing and Paving (09)	218,917							218,917
Resurfacing and Paving (10)	133,383							133,383
Resurfacing and Paving (11)		580,000	450,000	500,000	550,000	600,000	650,000	3,330,000
Rhodes Jordan Park	5,280,680	3,000,000						8,280,680
Rock Springs Park	6,941,599							6,941,599
Rock Springs Park (Soccer Expansion)			420,000	3,480,000				3,900,000
Settles Bridge Park	4,560,000							4,560,000
South Gwinnett Park				650,000	4,000,000	1,250,000		5,900,000
Tennis Facility			300,000					300,000
Tribble Mill Park	499,893							499,893
Tribble Mill Park						1,000,000		1,000,000
Tribble Mill Park Improvements	84,996							84,996
Yellow River Park	4,213,290							4,213,290
Yellow River Post Office Park	776,000							776,000
West Gwinnett Park and Aquatic Center	18,067,113							18,067,113
Unstructured Park Sites Master Plans				55,000				55,000
Vines Botanical Garden Imprv	941,704	500,000						1,441,704
Closed Finalization	179,851,053							179,851,053
Subtotal	433,157,969	34,447,483	30,712,106	28,452,948	22,937,008	7,647,394	1,681,885	559,036,792
Total	524,300,991	39,623,099	37,912,106	28,952,948	25,298,994	7,647,394	1,681,885	665,417,417



General Government:

Capital Improvement Programs

The General Government Capital Program is a diverse group of projects that will enhance and/or improve general government services such as information technology, courts, and tax collection. In other words, the general government program includes all projects other than those related to community services, public safety, public utilities, and transportation.

Computer and computer systems projects involve upgrading and enhancing the technology infrastructure to support the County's information needs. Projects in this category include acquisition of new and replacement of obsolete personal computers, peripheral equipment, and software applications as well as upgrades to the mainframe, networking, and communications infrastructure. Also included are various business applications and systems.

Other project categories are:

- The General Government Facilities category consists of projects related to the construction of new and/or improvements to existing County facilities
- Miscellaneous projects including studies and budgeted capital contingencies

2010 Capital Achievements

The County continued with the planning and design for an expansion to the judicial side of GJAC which will consist of a multi-story judicial system expansion. The expansion project is expected to include a building addition of approximately 200,000 square feet, a basement for prisoner movement, a parking structure for general parking, and accommodations for secure parking. This project is planned to be designed and constructed with a goal of obtaining a LEED Certified rating.

The County completed the Clerk of Court Renovation project which involved the renovation of approximately 17,240 square feet of office space, filing areas, and customer service counters. The new walk-up counters support the Magistrate, State, and Superior Court functions. The Magistrate counters and filing area, previously located in the atrium area, was relocated into the Clerk of Court office area.

The County began the installation of a supplemental HVAC system to cool telecommunication closets throughout the GJAC facility. This new HVAC system provides supplemental cooling to the closets in support of the installation of new VOIP telephone system. This supplemental HVAC system will also allow the County to shut down the building HVAC system during off hours resulting in substantial energy savings. The installation is schedule to be complete first quarter 2011.

Gwinnett County's Hamilton Mill Library features 20,000 square feet and incorporates an Art in Architecture feature depicting language throughout history. It is the County's first LEED library and is the first library built to LEED Gold standards. It has solar control devices and a pervious parking lot. Building materials contain both pre- and post-consumer recycled content that are manufactured within a 500-mile radius of the project site. Sunshades and solar control devices on the south facade are designed to control the amount of light and heat entering the building throughout the year. In addition, it incorporates daylight harvesting to reduce lighting costs while maintaining proper light levels for reading.

The County completed Phase I of the Senior Service Center, which was designed and constructed as a LEED Silver certified facility to achieve both better energy efficiency and lifecycle costing. It incorporates daylight harvesting to reduce lighting loads and costs. It is one of the initial County facilities to use the new Voice Over Internet Protocol (VoIP) telephone system.

The County completed the Energy Efficiency Conservation Block Grant (EECBG) Building Energy Audits. The project consisted of contracting or performing in-house energy audits on 111 County-owned buildings focusing on low to no-cost energy efficiency measures and operational improvements. Evaluation of the findings and recommendations were summarized to determine which retrofit projects should be implemented to provide the greatest energy use reduction based on the startup costs and future utility savings.

Finally, Gwinnett County completed the second and third phases of the GJAC Building Controls Replacement and Upgrade, installation of new boilers for GJAC HVAC system, replacement of drive and fan assembly on one of GJAC cooling towers, and replacement of basic fire alarm system in GJAC.

2011 – 2016 Capital Improvement Plan

The 2011 Capital Budget and the 2012 – 2016 plan for the General Government and Computer Capital Improvement Program totals \$296.4 million. Several of the major projects currently under design and/or construction are described below:

- Phase II of the County's Senior Services Center is currently in design. It will add an approximate 12,009 square feet addition to the current 7,942 square-foot building. It will further consolidate services that are provided to Gwinnett's seniors, including the Meals on Wheels program, and the state-of-the-art design will provide the Meals on Wheels program with more efficient service delivery.
- Following the evaluation of comprehensive energy audits, the County prioritized the recommended energy retrofits based on the funding available and the total energy to be saved and initiated the EECBG Energy Efficiency Retrofits projects. Included in the retrofit project are proposed upgrades to lighting, building envelope, HVAC, mechanical, and energy systems. More specifically the retrofits include: a large boiler replacement at the detention center, various adjustments and improvements to the chilled water system and replacement of air dampers to the several air handler units at GJAC, and significant adjustments to the AHU's at Police Training Indoor Firing range. The retrofit projects will be implemented during 2011 and 2012.
- The County contracted the design of the Fire Apparatus Small Equipment Repair Center, which is approximately 5,000 square feet. The facility is proposed to provide space for small equipment repair, SCBA maintenance, and fire hose testing. The new facility will be located behind the existing facility. The project design has been completed and construction of the facility may not be scheduled until operational funding is identified.
- The County has contracted the preparation of a master plan for the Fire Training Academy to determine the current and future needs of the facility. The master plan should be ready the first half of 2011.





- The County is currently accepting bids for the demolition of the of the old administrative building located at 240 Oak Street in Lawrenceville. The facility is to be demolished to prepare the property for sale. Demolition of the facility will take place in the first half of 2011.
- The County installed Diesel Exhaust Fluid (DEF) dispensers and tanks at four fuel sites at the Swanson, Seaboard, Scenic Highway, and Snellville Tag Office fuel sites to meet EPA and EPD mandates effective January 1, 2011.
 - Replace outdated mechanical fuel dispensers with electronic fuel dispensers at four fuel sites
 - Replace outdated oil vending machines at 11 fuel sites with electronic oil vending machines
 - Upgrade existing Island Control Units (ICU's) at 11 fuel sites
 - Upgrade and/or install camera equipment at our 11 fuel sites
- Install GC Workplace Enhancements to leverage the SharePoint environment, to enhance departmental and enterprise-wide collaboration, to streamline business processes, and reduce/eliminate paper processes.
- Enhance external County website to provide enhanced functionality and create efficiencies for the County and Gwinnett residents.

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Project Definition	Prior Years	2011	2012	2013	2014	2015	2016	Total Project Budget
Cities Share of SPLOST								
05 SPLOST – Cities Share	94,720,225							94,720,225
09 SPLOST – Cities Share	35,709,585	22,713,775	24,110,957	25,341,049	6,289,364			114,164,730
Closed Finalization	360,610							360,610
Subtotal	130,790,420	22,713,775	24,110,957	25,341,049	6,289,364			209,245,565
Computers and Computer Systems								
Accuvote Touch Screen Voting	1,880,500		402,200					2,282,700
Business System Application Upgrades	1,092,308	128,660	289,500	50,000	200,000	50,000	150,000	1,960,468
Community Sector Plan Development	220,000	220,000	220,000	220,000				880,000
Computer Equipment New (2008)	221,046							221,046
Computer Equipment New (2009)	169,400							169,400
Computer Equipment New (2010)	128,487							128,487
Computer Equipment Replacements (2009)	196,663							196,663
Computer Equipment Replacements (2010)	153,266							153,266
Computerized Maintenance Mgt	464,988							464,988
Courts Business Applications Upgrades		72,050						72,050
Courts Electronic Invoice System		254,350						254,350
Customer Relationships Mgmt	6,025,000							6,025,000
Criminal Justice Information System	5,902,156	2,250,000	3,015,826					11,167,982
Data Center Re-Location	454,860							454,860
Disaster Recovery	1,650,360	768,185	675,000	675,000	675,000			4,443,545
E-Government Plan	5,686,658		30,000		30,000			5,746,658
E-Solutions	61,418							61,418
Electronic Citation (2010)	957,127	4,945,889	1,138,708					7,041,724
Electronic Document Mgt Growth	2,797,609	28,000	609,554					3,435,163
Enterprise Resource Planning	20,627,067							20,627,067
EMS Technology Replacements		333,450						333,450
ERP Enhancements (Finance)	2,092,930	3,927,470						6,020,400
ERP Growth	7,016,337	250,890						7,267,227
G/CIC Upgrade	68,332	11,375	23,000					102,707
GIS Growth	2,339,996	150,000	150,000					2,639,996
I/T Strategic Plan Implementation	4,893,564	250,000	250,000	250,000				5,643,564
Inmate Tracking System		720,000						720,000
Internet-Intranet Expansion/Migration	1,030,000							1,030,000
Internet Portal Expansion			211,800		15,000			226,800
Kiosks – Public and Court	280,000							280,000
Land Mgmt and Inspection System	1,500,000							1,500,000
NCR Itran 3000	252,178							252,178
Networking and Communications (2007)	1,308,431							1,308,431
Networking and Communications (2009)	1,518,000							1,518,000
Networking and Communications (2010)	1,229,528							1,229,528
Networking and Communications (2011)		1,562,949						1,562,949
Office Productivity and Software (2009)	261,655							261,655
Office Productivity and Software (2010)	357,412							357,412
OTC-Tax Bill Template Revisions	120,000							120,000
Printer Replacements (2009)	24,400							24,400
Pros Dialogue/CRIMES CMS	715,238							715,238
Project Management System	546,000							546,000
Public Info and Signage	96,719							96,719
Registration System Upgrade	155,087							155,087
SAP Upgrades	931,200	2,876,250						3,807,450
Sharepoint Expansion		451,850	15,000		15,000			481,850
Sustain eCourt	1,996,918							1,996,918
Tax Remittance Processor Replacement		510,000						510,000
Technology Hardware and Software – 2011		885,249	390,000		225,000			1,500,249
Video Conferencing	104,272							104,272
Voice Technology Repl/Upgrade	2,481,595	3,217,478						5,699,073
Subtotal	80,008,706	23,814,095	7,420,587	1,195,000	1,160,000	50,000	150,000	113,798,389
Contingencies and Misc Projects								
Asset Management Study		300,000						300,000
Capital Salary Project	2,898,983	1,214,000	1,287,000					5,399,983
Capital Salary Project – Stormwater R&E	157,762	76,916	50,999	58,166	44,832	25,000	25,000	438,674
Capital Salary Project – W&S R&E	1,320,472	500,000	500,000	500,000	500,000	500,000	500,000	4,320,472
Contingencies (Planned)	1,000,000	(1,000,000)						-
Development Forfeiture	672,049							672,049
General Tax Contingency	8,624,217	(4,403,103)	3,263,698	5,256,350	5,391,498	7,544,209	4,144,560	29,821,430
IT Hardware/Software Contingency			2,804,713	2,804,713	2,804,713	2,804,713	2,804,713	14,023,565
Major Rewrite Zoning Resolution/Dev Regs	785,000							785,000
Major Update Comprehensive Plan	1,635,640							1,635,640
Nuisance Abatement	500,000	500,000	500,000	500,000	500,000	500,000		3,000,000
Other Contingencies	288,572							288,572
P.E.G. Cable Access	747,091	50,000	50,000	50,000	50,000	50,000		997,091
P.E.G. Cable Access (2009)	18,944							18,944
Recreation Tax Contingency	3,020,778	837,925	635,447	917,453	1,058,526	960,768	1,103,240	8,534,137
Revenues/Admin-2009 SPLOST	41,802							41,802
Solid Waste Program Contingency	3,026,467							3,026,467
Closed Finalization	1,025,215							1,025,215
Subtotal	35,762,991	(1,924,262)	9,091,857	10,086,682	10,349,569	12,384,690	8,577,513	84,329,039

Project Definition	Prior Years	2011	2012	2013	2014	2015	2016	Total Project Budget
General Government Facilities								
311 Call Center	2,018							2,018
Capital HVAC Replacement	1,384,360	395,700	810,250	1,016,800	424,200	332,400	618,030	4,981,740
Clerk Of Court Renovation	1,958,184							1,958,184
Courthouse Addition	2,896,319	14,817,294	36,033,682	19,783,362				73,530,656
Demolish Oak Street Facilities	400,000							400,000
Facilities Repairs/Enhancement/Upgrades	118,312							118,312
Facilities Repairs/Enhancement/Upgrades (2011)		616,210						616,210
Five Forks Library Renovations	1,550,000							1,550,000
Fuel Site Renovs/Upgrd (2009)	175,668	120,000						295,668
Fleet Equipment – BOC/County Admin			40,085		19,878			59,963
Fleet Equipment – Contingency		9,082,895						9,082,895
Fleet Equipment – District Attorney		149,500	30,945	97,880	42,823	37,749		358,897
Fleet Equipment – Financial Services			24,470	37,632	106,386	96,486		264,974
Fleet Equipment – Human Resources			12,235					12,235
Fleet Equipment – Information Technology					44,623	38,168	19,119	101,910
Fleet Equipment – Juvenile Court			77,136	61,260	60,430			198,826
Fleet Equipment – Planning and Development			90,024	201,043	112,869	26,465		430,401
Fleet Equipment – Solicitor			15,398	16,298	51,182		39,015	121,892
Fleet Equipment – Support Services		251,100	164,121	22,863	112,927	57,308	247,425	855,743
Fleet Equipment – Tax Commissioner			14,814		15,198			30,012
GCDC Fire Alarm System Upgrade	355,000							355,000
GJAC Renovations and Upgrades (2007)	618,914							618,914
GJAC Renovations and Upgrades (2008)	687,593							687,593
Misc Facilities Renovations and Upgrades (2008)	276,066							276,066
Misc Facilities Renovations and Upgrades (Plan)			6,655,440	6,398,200	6,091,500	6,916,400	7,351,900	33,413,440
Misc. Facilities Maintenance Projects (2007)	1,074,453							1,074,453
Peachtree Tag Office	395,924							395,924
Recovered Materials Handling Facility	2,748,750							2,748,750
Recycling Bank Reconstruction	4,431,725							4,431,725
Security Improvements	761,988							761,988
Security Systems	770,450							770,450
Space UTI Implementation	11,369,032							11,369,032
Subsidized Building		15,000,000						15,000,000
Closed Finalization	87,316,101							87,316,101
Subtotal	119,290,858	40,432,699	43,968,599	27,635,338	7,082,016	7,504,976	8,275,488	254,189,974
Underground Storage Tank Prog								
UST New Facilities	1,255,448						529,047	1,784,494
UST Remediation/Closure	3,527,378	(156,350)	153,000	80,000	58,000	58,000		3,720,028
Closed Finalization	4,695							4,695
Subtotal	4,787,521	(156,350)	153,000	80,000	58,000	58,000	529,047	5,509,218
Total	370,640,497	84,879,956	84,745,000	64,338,069	24,938,949	19,997,666	17,532,048	667,072,185

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.

2010 Capital Achievements

Achievements in 2010 pertaining to the Department of Fire and Emergency services include the following:

- The relocated Fire Station 18 in Dacula opened in October 2010. This new, three-bay facility added an aerial ladder truck which will provide much-needed assistance and quicker response times in the Northeast Gwinnett area.
- The Buford area welcomed Fire Station 29 which opened in October 2010. This new two-bay station will house a fire engine and will also provide additional coverage for this northeast region.
- New Fire Station 30 in Loganville was opened in October 2010. Station 30 is a three-bay facility and will serve the community with an engine and aerial ladder truck.
- Performed over 11,375 new construction and maintenance inspections.

2011 – 2016 Capital Improvement Plan

The 2011 capital budget and the 2012 – 2016 plan for the Public Safety Capital Improvement Program totals \$79.5 million. Some of the highlights of planned improvements are listed below.

Renovation of the current Police Headquarters is scheduled to begin in 2011. Various units and operations of the Police Department relocated to the new Police Headquarters Annex and E-911 Center in 2009. The renovation will refurbish approximately 54,000 square feet of vacated space within the Police Headquarters giving the current staff more working room and office space.

Construction for Police Training's Tactical Shoot House is planned to begin in 2011. This project will be constructed on the existing Police Training Facility grounds located at 854 Winder Highway in Lawrenceville. The project involves the construction and installation of a Tactical Shoot House (TSH) to aid in the training of police officers for both routine and special operations. The TSH will provide a fully contained, safe, live-fire environment designed to teach close quarter skills such as room clearing, hallway and space navigation, and other specialized techniques. The project consists of the planning, engineering, design, and construction associated with providing a live-fire tactical shoot house. The shoot house will be "open air" containing a roof structure that will be assembled using pre-cast panels to contain errant rounds. The entire training area will be covered in a "pole barn" fashion with open sides. Electrical service will be installed to power general lighting and exhaust fans. Plumbing will be installed to provide a drinking fountain and hose bib.

Plans continue for addition of Fire Station 31 that will be located at the Georgia Gwinnett College campus and is expected to be a 12,800 square-foot facility.

Plans continue for the relocation of Fire Station 10 near the Gwinnett Braves Stadium, which is also expected to be a 12,800 square-foot facility.

Other key projects include construction for a repair center at Fire Apparatus Management and improvements at the Fire Academy. Also, identifying land for construction of Stations 33 and 34 is a key priority for future growth of the Fire and Emergency Services Department.



Projects	Prior Years	2011	2012	2013	2014	2015	2016	Total Program
Correctional/Detention Facilities								
Major Maintenance/Renovations GCDC		913,020	523,015	591,135	860,029	863,795	953,806	4,704,800
Replacement of Buses		240,000						240,000
Closed Finalization	16,119,681							16,119,681
Subtotal	16,119,681	1,153,020	523,015	591,135	860,029	863,795	953,806	21,064,481
Contingencies and Miscellaneous								
In-House Program Admin – Fire	638,735	275,090						913,825
In-House Program Admin – Police	251,244	118,414						369,658
Fire Program Contingency ('05)	2,916,419	(755,090)						2,161,329
Fire Program Contingency ('09)				91,552				91,552
Police Program Contingency ('05)	160,284	(137,340)						22,944
Police Program Contingency ('09)					4,148,905			4,148,905
Stormwater Action Program	290,134							290,134
Subtotal	4,256,815	(498,926)		91,552	4,148,905			7,998,346
Emergency Comm and Other Equipment								
800 Mhz Radio System (Digital)	37,101,267							37,101,267
800 Mhz Radio System (Digital)	2,898,733							2,898,733
CAD/TI Site License (E-911)	180,000							180,000
Digital Sys for CRIME SCENE	84,722							84,722
EMS Records Management	727,836							727,836
FRED and FRED-C Support	232,257	144,543						376,800
Field Communication Equip	1,368,556	1,349,035	72,000	72,000	19,200			2,880,791
Field Communication Equipment (2009)	373,069							373,069
Field Reporting-Wireless Mobile Interface	1,541,979							1,541,979
GangNet Project	144,785							144,785
Hazard Mitigation Plan	103,158							103,158
Information System for SIS	250,000							250,000
Pro QA – Interface to CAD	129,941							129,941
Upgrade EMS Management System	428,260							428,260
WireTap Room Upgrade	175,000							175,000
Closed Finalization	10,745,931							10,745,931
Subtotal	56,485,493	1,493,578	72,000	72,000	19,200			58,142,271
Public Safety Vehicles/Equipment								
Ambulance Replacements	4,484,796	962,752	1,000,000	2,730,406	2,376,010			11,553,964
Ambulance Service Expansion	1,210,214				1,107,267			2,317,481
Fire Apparatus Replacements	15,754,682	810,750	1,391,594	509,474	2,613,969	656,141		21,736,610
Fire Automated Vehicle Locator System	109,400							109,400
Fire/Medical Equipment Replacements		100,000	110,000	120,000	130,000	140,000	150,000	750,000
Fire Svcs Apparatus/Vehicle Expansion	155,000							155,000
Fleet Equipment – Police		273,000	4,165,047	3,285,522	4,463,363	2,484,058	943,485	15,614,475
Fleet Equipment – Police (05 SPLOST)		3,125,500						3,125,500
Fleet Equipment – Corrections		18,000	572,024	64,313	188,909	22,574	199,796	1,065,616
Fleet Equipment – Fire Services		118,300	341,071	230,767	320,479	59,785	218,492	1,288,894
Fleet Equipment – Sheriff		1,492,500		595,473	301,408	357,051	342,520	3,088,952
Helicopter Replacement	40,000	(40,000)						
Police Equipment – Aviation	507,000							507,000
SWAT Equipment Vehicle	438,693							438,693
Closed Finalization	2,989,838							2,989,838
Subtotal	25,689,623	6,860,802	7,579,737	7,535,954	11,501,405	3,719,609	1,854,293	64,741,423

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Projects	Prior Years	2011	2012	2013	2014	2015	2016	Total Program
Fire Facilities								
Fences – Retention Ponds	42,000							42,000
Fire Academy Improvements	805,000	995,000	3,500,000					5,300,000
Fire Academy Maintenance	65,000							65,000
Fire Apparatus Storage Facility	25,847							25,847
Fire Station 07 Relocation	4,485,311							4,485,311
Fire Station 08 Relocation	2,989,843							2,989,843
Fire Station 10 Relocation	4,168,592	5,000						4,173,592
Fire Station 18 Relocation	5,406,000							5,406,000
Fire Station 29	4,053,842							4,053,842
Fire Station 30	5,465,613							5,465,613
Fire Station 31	4,974,003							4,974,003
Fire Station 32	740,000				5,409,000			6,149,000
Fire Station 33		795,562			3,636,305			4,431,867
Fire Station 34		267,787			5,321,305			5,589,092
Maintenance/Renovations of Fire Facilities			120,000	150,000	130,000	200,000	200,000	800,000
Maintenance/Renovations of Fire Facilities '11		197,408						197,408
Major Repairs/Upgrades (2007)	167,903							167,903
Major Repairs/Upgrades (2008)	90,561							90,561
Major Repairs/Upgrades (2009)	54,595							54,595
Major Repairs/Upgrades (2010)	183,448							183,448
Pod Building for Station 20	150,000							150,000
Renovate Resource Management Warehouse	80,000							80,000
Repair Center	727,828							727,828
Closed Finalization	15,852,920							15,852,920
Subtotal	50,528,306	2,260,757	3,620,000	150,000	14,496,610	200,000	200,000	71,455,673
Police Facilities								
Animal Welfare and Enforcement Ctr	7,215,820							7,215,820
Aviation Fuel Truck	110,000	(110,000)						
Evidence Storage Renovation	425,000	(413,642)						11,358
Grayson Police Precinct	110,800	(43,092)						67,708
Major Repairs/Renovations (2009)	888							888
Major Repairs/Renovations	50,000	55,000						105,000
Police Annex	18,771,371							18,771,371
Police Headquarters Improvements	4,043,782	803,642						4,847,424
Police Training Center	22,846,785							22,846,785
Precinct 7						1,742,458		1,742,458
Tactical Shoot House	1,587,902	26,468						1,614,370
Closed Finalization	4,051,419							4,051,419
Subtotal	59,213,767	318,376				1,742,458		61,274,601
Total	212,293,686	11,587,607	11,794,752	8,440,641	31,026,149	6,525,862	3,008,099	284,676,795



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 fifth 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 alignment of cross streets, improving sight distances, and signalizations as well as Advanced Traffic Management system (ATMS) improvements.
- 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, 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.

2010 Capital Achievements

- Continue with the feasibility study for the proposed Ronald Reagan Parkway Extension.
- Successfully completed four ATMS/ITS Projects that installed approximately 30 miles of fiber optic cable, 35 CCTV cameras, and interconnected 70 traffic signals.
- Continued construction on two ATMS/ITS projects with four under design for a 2011 letting.
- Launched the GC Smart Commute website that provides traveler information to Gwinnett citizens. The site contains a rotation of live video feeds from CCTV cameras along major county corridors and is broadcast during the peak hours on TVgwinnett.

- Continue with the mid-life overhaul of 28 local buses.
- The County spent approximately \$100 million on SPLOST transportation improvement projects in 2010.
- Expedited the completion of 32 projects, for a total of 175 over the last five years.
- The County will enter fiscal year 2011 with approximately \$32 million committed to contracts.
- Continued construction on major joint county-state projects utilizing American Recovery and Reinvestment Act (ARRA) federal stimulus dollars on SR 324 Bridge over I-85, McGinnis Ferry Road Extension (Satellite Boulevard to Lawrenceville Suwanee Road), SR 20 widening (Ozora Road to Brand Road), Pleasant Hill Road at US 29, and Beaver Ruin Road at US 29.
- Completed 12 "Quick Fix" projects to improve traffic flow at various locations.
- Completed approximately 90 miles of resurfacing for a total cost of approximately \$85 million.
- Opened the first section of the Sugarloaf Parkway Extension from SR 20 to New Hope Road to traffic on February 2, 2010.
- Opened the second section of the Sugarloaf Parkway Extension from New Hope Road to Martins Chapel Road to traffic on December 14, 2010.
- Began construction on the third section of the Sugarloaf Parkway Extension from Martins Chapel Road to Campbell Road.
- The Gwinnett County Board of Commissioners awarded the construction contract for the fourth and final section of the Sugarloaf Parkway Extension (Campbell Road to SR 316) at approximately \$14.8 million.
- Began design for improvements to I-85 at Pleasant Hill Road and Jimmy Carter Boulevard. The projects will create Diverging Diamond Interchanges, which are designed to improve traffic flow.
- Opened the first section of the Pleasant Hill Road widening from Old Norcross Road to Buford Highway to traffic.
- Completed construction on the Herrington Road bridge over Fork Creek tributary.
- Began land acquisition on the last section of the SR 20 widening from Peachtree Industrial Boulevard to the Chattahoochee River. SR 20 will have at least four lanes throughout the county upon completion of this section along with the section from Ozora Road to Brand Road currently under construction by GDOT.
- Initiated design of 45 projects in the 2009 SPLOST. Of these 45 projects, 15 have progressed to the land acquisition phase.





2011 – 2016 Capital Improvement Plan

The 2011 capital budget and 2012 – 2016 plan for the Transportation Capital Improvement Program totals \$301.6 million. Some of the major projects are described below.

- Continue construction of Sugarloaf Parkway Extension from Martins Chapel Road to Campbell Road and Campbell Road to SR 316. Both sections are anticipated to be open to traffic in 2012.
- Continue the growth of the Advanced Traveler Information System (ATIS) in the Traffic Control Center.
- Implement and update the Transit Development Plan.
- Complete design and begin land acquisition for Diverging Diamond Interchange improvements at I-85 and Pleasant Hill Road and I-85 and Jimmy Carter Boulevard. Construction is anticipated to occur in 2012.
- Complete bridge replacement projects on Patterson Road over Pew Creek, Arcado Road at Jackson Creek, and Indian Trail Road at Jackson Creek in 2011. Begin construction on two other bridge replacement projects located on Lee Road at No Business Creek and Killian Hill Road at the Yellow River. Construction of these two bridge replacement projects is anticipated to begin in 2012.
- Begin construction on the second section of the Pleasant Hill Road widening from Buford Highway to Howell Ferry Road.
- Anticipate completion of McGinnis Ferry Road Extension (Satellite Boulevard to Lawrenceville Suwanee Road), SR 20 widening (Ozora Road to Brand Road), Pleasant Hill Road at US 29, and Beaver Ruin Road at US 29 in 2011. Anticipate completion of SR 324 Bridge over I-85 in 2012.

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Project Definition	Prior Years	2011	2012	2013	2014	2015	2016	Total
Cities Share – Roads								
Closed Finalization	11,023,823							11,023,823
Subtotal	11,023,823							11,023,823
Airport Improvements								
Air Traffic Control Tower Eqpmnt Upgrade			13,000					13,000
Aircraft Washrack	175,000							175,000
Airport Beautification	3,400							3,400
Airport/Heavy Equipment (2008)	82,200							82,200
Airport/Heavy Equipment (2009)	21,000							21,000
Airport Master Plan Update	127,486							127,486
Airport Ramp Lighting					1,875	12,500		14,375
Airport Security Fencing – Main Airport	231,131							231,131
Cedars Rd Animal/Security Fencing			8,250					8,250
Central Basing Area			3,125	21,750				24,875
Contingency – Airport Fund 523	1,677,224		32,750					1,709,974
Controller Replacement	190,000							190,000
Environ Doc – NC Basing,Twy W, Storm H ₂ O					58,125			58,125
Environ Doc – Txy,Y, Cntl Basing,Rwy/Txy etc			10,375					10,375
Equipment New and Replacement (2004)	8,455							8,455
Fuel Storage Tank Barriers					75,000	150,000		225,000
Installation of CCTV System	75,000							75,000
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
Obstruction Removal – Airport Approach	140,162							140,162
Reimbursement – Cedars Land Acquisition							86,250	86,250
Runway 7L-25R	1,146,740							1,146,740
Runway Rehabilitation Overlay	2,588,903							2,588,903
Runway/Taxiway Safety Area Strengthening			5,000	67,938				72,938
Taxiway "B" – Phase II	4,751,947							4,751,947
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 and G Strengthening				4,375		22,500		26,875
New Airport Admin Bldg	465,406							465,406
Replace AVVOS System			2,250					2,250
Subtotal	11,684,054		83,375	144,713	202,450	166,250	161,250	12,442,092
Bridges/Roadway Drainage Improvements								
01/05 SPLOST Paved Road Brides	1,351,522							1,351,522
05/09 SPLOST Bridge Contingency	429,211							429,211
2001 SPLOST Bridge and Culvert Contingency	76,862							76,862
2009 SPLOST Rehab of Existing Bridge	1,985,889	121,000						2,106,889
Arcado Road (Jackson Creek)	3,127,150	200,000	300,000					3,627,150
Cole Drive at Garner Creek	655,356							655,356
Cruse Rd (Sweetwater Creek)	285,250	350,000	1,482,250					2,117,500
Garner Rd (Garner Creek)	100,000	211,750	323,500	1,482,250				2,117,500
Gravel Springs Rd/SR324 (I-85 Interchange)		200,000	200,000	462,500	462,500			1,325,000
Herrington Road (Fork Creek Tributary)	4,033,450	100,000						4,133,450
Indian Trail at Jackson Creek	4,815,689	300,000						5,115,689
Jimmy Carter Blvd (I-85 Interchange)	500,000		2,725,000	1,000,000	1,000,000			5,775,000
Killian Hill at Yellow River	844,578	3,543,400	3,312,850					7,700,828
Lee Road (No Business Creek)	593,106	1,802,500	45,000					2,440,606
McGinnis Ferry Rd at Chattahoochee River	2,279,238							2,279,238
McGinnis Ferry Rd (I-85 Interchange)		100,000	200,000	562,500	462,500			1,325,000
Old Fountain Rd (Alcovy River)	310,250	325,000	1,482,250					2,117,500
Old Norcross at Shetley Creek	2,362,521							2,362,521
Patterson Rd (Pew Creek)	1,290,000	627,500						1,917,500
Pleasant Hill Rd (Chattahoochee Rvr)		100,000	200,000	299,373				599,373
Pleasant Hill Rd (I-85 Interchange)	500,000	1,000,000	2,275,000	1,000,000	1,000,000			5,775,000
Rogers Bridge Trail Bridge	390,000	200,000	48,125	96,250				1,071,250
Russell Road at Little Suwanee Creek	2,342,535							2,342,535
W Liddell-Club Connect at I-85	674,706	140,000	312,500	1,212,500				2,339,706
Satellite-Hillcrst Conn at I-85	9,500	240,500	200,359	962,500	162,141			1,575,000
Smithtown-Old Peachtree Connector (I-85)	4,000	50,000	250,000	550,274				854,274
Sugarloaf Pkwy at University Pkwy/SR316)		5,625,000	4,000,000					9,625,000
Subtotal	28,960,813	15,786,650	17,356,834	7,628,147	3,424,016			73,156,460
Intersection Improvements								
05/09 SPLOST Intersection Contingency	766,120	225,000	500,000	266,250				1,757,370
2001 SPLOST Intersection Contingency	143,315							143,315
2001 SPLOST Turn Lane Improve @ Var Int	793,986							793,986
2009 SPLOST ATMS/ITS (Various Locations)		1,100,000	3,689,507	3,710,417	3,010,416			11,510,340
2009 SPLOST Intersection Queuing Ln Cont	166,700		400,000	257,316				824,016
Arcado Road at Lilburn Industrial Way	1,062,700	150,000						1,212,700
Arcado Road at Luxomni Road	1,899,575	200,000						2,099,575
Arnold Road at Five Forks Trickum Road	1,852,912							1,852,912
Arnold Road at Hutchins Road	746,968							746,968
Beaver Ruin Rd at Rockborough Trl/Ncrs Pk	48,125	96,250	336,875					481,250
Beaver Ruin Road at US 29	1,483,748							1,483,748
Buford Drive/SR 20 at Satellite Blvd		72,572	145,145	508,008				725,725
Buford Hwy at Old Peachtree/Rogers Bridge	67,364							67,364
Buford Hwy at Woodward Mill Road	2,264,475							2,264,475
Cruse Road at Club Drive/Herrington Road	96,250	192,500	673,750					962,500
Dacula Road at SR 8/US 29	125,000		315,625	240,625				681,250
Dickens Road at Harbins Road	2,151,054							2,151,054
Dogwood/Hollybrook at Webb Gin Road	1,526,331							1,526,331
Five Forks Trickum Rd at Catherine Drive	1,682,700							1,682,700
Five Forks Trickum Rd at Deer Oaks Drive	2,291,382							2,291,382

Project Definition	Prior Years	2011	2012	2013	2014	2015	2016	Total
Five Forks Trickum Road at Ashton Lane	325,000	288,750						613,750
Five Forks Trickum Road at RRP/Oak Road	150,000	100,000	306,250	406,250				962,500
Graves Road at McDonough Drive			288,750	673,750				962,500
Grayson New Hope Road at Chandler Road	144,375	288,750	1,010,625					1,443,750
Harbins Road at Williams Road	12,974							12,974
Indian Trail Road at I-85 NB Ramps	578,210							578,210
Indian Trail Road at Oakbrook Parkway	409,475							409,475
Jimmy Carter Blvd at I-85 (Intersection)			962,500					962,500
Jimmy Carter Blvd at N Norcross Tucker Rd	777,500							777,500
Jimmy Carter Blvd at Oakbrook to I-85	2,234,082							2,234,082
Jimmy Carter Blvd at Singleton Rd (Inter)	962,500							962,500
Jimmy Carter Boulevard at Buford Highway	96,250	192,500	673,750					962,500
Jimmy Carter Boulevard at US 29	745,530							745,530
Killian Hill Road at Arcado Road	97,988	144,375	505,312					747,675
Lawrenceville Highway at Indian Trail	4,664,471							4,664,471
Lenora Church Road at Lee Road	2,258,177							2,258,177
New Hope Road at Chandler Road	772,287							772,287
North Road at Pinehurst Road	1,459,050							1,459,050
Old Fountain Road at Old Peachtree Road	2,364,481							2,364,481
Old Peachtree Road at Rock Springs Road	78,682							78,682
Peachtree Ind Blvd at Holcomb Bridge Rd	992,188							992,188
Peachtree Ind Blvd (Holcomb Br-Rogers Br)	9,094							9,094
Peachtree Industrial Blvd at SR 120	3,330,349							3,330,349
Peachtree Parkway at Holcomb Bridge	923,524							923,524
Pleasant Hill Rd at I -85 (Intersection)			962,500					962,500
Pleasant Hill Road at Howell Ferry Road	50,000	576,250	817,500					1,443,750
Pleasant Hill Road at US 29	1,849,333							1,849,333
Pleasant Hill Road at Venture Drive	288,750	673,750						962,500
Rogers Bridge Rd at Main/Chattahoochee	871,439							871,439
Rosebud Road at Cooper Road	1,925,212							1,925,212
Rosebud Road at Temple Johnson Road	100,000	833,125	510,625					1,443,750
Satellite Boulevard at Boggs Road	9,016							9,016
SR 120 at Albion Farms Road	1,069,047							1,069,047
SR 120 at Lawrenceville Suwanee Road	12,040							12,040
SR 120 at Meadow Church Road/Boggs Road	160,000							160,000
SR 124 at Hi Hope Road	17,789							17,789
SR 124 at Jackson Street	971,200							971,200
SR 124 at Oak Road	1,701							1,701
SR 124 at Webb Gin House Road	2,850,807							2,850,807
SR 20 at Old Peachtree Road	3,388,125							3,388,125
SR 316 at Drowning Creek Road	48,125	96,250	336,875					481,250
SR 316 at Harbins Road/Alcovy Road		144,375	336,875					481,250
SR 317 at Satellite Boulevard	168,278							168,278
SR 84 at Bennett Road (Grayson Library)	1,219,541							1,219,541
Stone Mtn Hwy/US 78 at Walton Court		144,375						144,375
Sugarloaf Pkwy at Five Forks Trickum Rd		144,375	288,750	1,010,625				1,443,750
Traffic Signal Equipment (2009)	159,393							159,393
Traffic Signal Equipment (2010)	243,000							243,000
Traffic Signal Equipment (2011)		200,000						200,000
Traffic Signal Equipment (Plan)			200,000	200,000	200,000	200,000	200,000	1,000,000
Traffic Signal Optimization (2009)	142,375							142,375
Traffic Signal Optimization (2010)	85,000							85,000
Traffic Signal Optimization (2011)		130,000						130,000
Traffic Signal Optimization (Plan)			130,000	130,000	130,000	130,000	130,000	650,000
Traffic Signal System Upgrades	18,554,232	750,000						19,304,232
US 29 at Gloster Road	474,610							474,610
US 29 at Harbins Road	32,328							32,328
US 78 at Rosebud Road	1,102,793							1,102,793
Webb Gin House Road at Bennett Road	130,000	6,625	123,250	606,375				866,250
Closed Finalization	5,182,113							5,182,113
Subtotal	83,661,138	6,749,822	13,514,464	8,009,616	3,340,416	330,000	330,000	115,935,456
Major Road Improvements								
05/09 SPLOST Major Roads Contingency	78,925	400,000						478,925
2009 SPLOST ROW Reserve for Major Roads	0	1,600,000	1,476,283					3,076,283
Annistown Road (Deshong - SR 124)	50,307							50,307
Bennett Road Extension (SR 84 to SR 20)	100,000							100,000
Cruse (Club-Herrington/Bethesda School)	255,816	50,000	350,000					655,816
Evermore CID projects (Various Locations)	241,666	1,041,667	641,667					1,925,000
Five Forks Trickum (Cole Dr - Garner Rd)	1,531,589							1,531,589
Five Forks Trickum Rd (Oak-Killian Hill)	425,000	575,000	750,000	2,031,250	1,281,250			5,062,500
Grayson High School Access Road (MFR)	909,350							909,350
Gwinnett University Area Improvement (MFR)	3,800,000							3,800,000
Hamilton Mill Rd (Sardis Church-Ridge)	10,000	100,000						110,000
Hillcrest Road/Satellite Blvd Connector	150,000	100,000						250,000
Hurricane Shoals Road (SR 120 to SR 20)	200,000							200,000
I-85 CD (I-85/Lawrenceville Suwanee)	10,774,164	50,000	75,296					10,899,460
Jimmy Carter Blvd at I-85 (Major Rd)				962,500				962,500
McGinnis Ferry Ext (Satellite - Law Suw)	12,537,981	700,000						13,237,981
Medlock Bridge Road (PIB - SR 141)	31,000							31,000
Nash St Extension (current end-Gwnt Dr)		100,000						100,000
North Berkeley Lake Road (SR 23 - PIB)	407,225							407,225

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Project Definition	Prior Years	2011	2012	2013	2014	2015	2016	Total
Oak Road (Realign To Henry Clower)	291,360							291,360
Old Norcross (Steve Reynolds-Landington)	1,284,050	75,000						1,359,050
Old Peachtree (Bunten-Shopping Center)	1,648,928							1,648,928
Old Peachtree Rd (Bunten-Meadow Church)	2,814,050							2,814,050
Pleasant Hill (Old Norc-Chatt)	3,724,705							3,724,705
Pleasant Hill (Old Norcross-Buford Hwy)	11,412,160	550,000						11,962,160
Pleasant Hill Rd (Buford Hwy-Hwl Ferry)	349,700	1,891,519	2,042,856					4,284,075
Pleasant Hill Road at I-85 (Major Rd)				962,500				962,500
Rockbridge Road (JCB - US 29)	6,181,360							6,181,360
Satellite (Old Norcross -Steve Reynolds)	48,362							48,362
SR 120 (I-85 To SR 316)	13,286							13,286
SR 120 (Satellite Blvd to Chattahoochee)	92,500	185,000	322,500	900,000				1,500,000
SR 120 Realignment (Buford Hwy-Main)	1,456,800							1,456,800
SR 124 (Pine Rd-Mill Creek High School)	138,750	150,000	336,875	336,875				962,500
SR 20 (Ozora Road - Brand Road)	6,480,659	4,700,000						11,180,659
SR 20 (PIB-Chattahoochee)	11,792,035	9,007,965						20,800,000
SR 20 to Collins Hill Rd Connector - MR	450,000	1,200,000	500,000					2,150,000
SR 324 (I-85 to SR 20)	4,914,295							4,914,295
SR 324 Widening (I-85 - SR 124)	7,873,608	600,000						8,473,608
Sugarloaf Pkwy Extension Phase I	131,339,454	13,973,979	2,482,175					147,795,608
US 29 (Brand Bank to Victor Street)	19,097,300							19,097,300
US 78 (East Park Place Blvd - SR 124)	3,778,685							3,778,685
US 78 at SR 124	1,000,000							1,000,000
Webb Gin House Rd (SR 124 - Dogwood Rd)	3,505,050							3,505,050
Closed Finalization	61,365							61,365
Subtotal	251,251,485	37,050,130	8,977,652	5,193,125	1,281,250			303,753,642
Miscellaneous Projects and Contingencies								
Heavy Equipment (2007)	211,245							211,245
Heavy Equipment (2008)	279,186							279,186
Heavy Equipment (2009-2010)	18,721							18,721
Program Management - 2001 SPLOST	7,314,925							7,314,925
Program Management - 2005 SPLOST	1,657,580	2,493,907	1,251,700					5,403,187
Program Management - 2009 SPLOST			3,978,902	3,463,790	3,613,737			11,056,429
Residential Speed Control (2001)	616,350	60,000						676,350
Residential Speed Control (2005)			275,430					275,430
Residential Speed Control (2009)	25,000	25,000	150,000	251,082	211,186			662,268
Revenue Administration - 2001 SPLOST	1,420,363							1,420,363
Revenue Administration - 2005 SPLOST	3,336,895							3,336,895
Utility Relocation Reserve - 2001 SPLOST	2,247							2,247
Utility Relocation Reserve - 2005 SPLOST	7,952	600,000						607,952
Road Program Contingency - 2001 SPLOST	101,079							101,079
Road Program Contingency - 2005 SPLOST	130,437	332,692						463,129
Closed Finalization	1,308,464							1,308,464
Subtotal	16,430,444	3,511,599	5,656,032	3,714,872	3,824,923			33,137,870
Road and Safety Alignment								
05/09 SPLOST Safety and Alignment Contg	555,251	244,525	100,000	49,378				949,154
2001 SPLOST Road Safety and Alignment Cont	33,725							33,725
Bennett Road (Webb Gin House Rd-SR 84)			96,250	192,500	673,750			962,500
Bramlett Shoals (1000 ft Shoals Creek)	2,951							2,951
Braselton Highway at Spout Springs	1,417,672							1,417,672
Braselton Hwy/SR 124 (at Hog Mountain Rd)			72,188	144,375	505,312			721,875
Burns Road at Dickens Road	1,856,322							1,856,322
Burns Road at Jackson Mill/Shady	1,787,092							1,787,092
Button Gwinnett Drive at Crescent Drive	459,744							459,744
Button Gwinnett Drive Near Crescent Dr	586,819							586,819
Centerville Rosebud (1400 feet East SR 124)	1,557,025							1,557,025
Centerville Rosebud Rd (600 feet W Hyns Cir)	190,000	143,620	250,000					583,620
Centerville Rosebud Road at Cannon Road	104,000	200,000						304,000
Centerville Rosebud Road at Mink Livsey	1,105,135							1,105,135
Dacula Road (at Old Peachtree Road)	383,430	200,000						583,430
Dacula Road at SR 324	560,394							560,394
Dogwood Road East Of Olde Gate	37,088							37,088
Fence Road (800 feet East of Wiley Lane)	1,181,198							1,181,198
Fence Road (at Hebron Church Road)			38,500	77,000	269,500			385,000
Five Forks Trickum Rd (at Chesapeake Dr)	103,500	154,000	539,000					796,500
Graves Road at Esquire Drive	548,754							548,754
Grayson New Hope Road (near Meyers Dr)			86,625	173,250	606,375			866,250
Grayson Pkwy/SR 84 (at Pinehurst Road)	173,295	117,500	673,750					964,545
Grayson Pkwy/SR 84 (at Ridgedale Drive)			96,250	192,500	673,750			962,500
Guard Rail Installation (2009)	150,000							150,000
Guard Rail Installation (2010)	120,000							120,000
Guard Rail Installation (2011)		120,000						120,000
Guard Rail Installation (Plan)	0		120,000	120,000	120,000	120,000	120,000	600,000
Hamilton Mill Road (at Camp Branch Road)	2,025,199							2,025,199
Hamilton Mill Road (at Pucketts Mill Rd)		192,500	433,125	336,875				962,500
Harbins Road (Singleton/Langhorn)	657,244							657,244
Herrington (Old Norcross - Oakland)	2,849,591							2,849,591
Hewatt Road (at Brownlee Lane)	1,481,157							1,481,157
Hewatt Road at Martin Nash Road	802,542							802,542
Hi Hope Road/Hurricane Shoals Road	9,506							9,506
Hog Mountain (700 feet NE Mineral Springs)	142,416							142,416

Project Definition	Prior Years	2011	2012	2013	2014	2015	2016	Total
Hog Mountain Rd (1500 feet E Mineral Spring)	85,778							85,778
Holcomb Bridge at Ruth Street	7,115							7,115
Hope Hollow Rd (Hp Hlw Ln-Plantn Run Dr)	1,817,240							1,817,240
Hurricane Shoals Road (SR 120 to SR 20)	155,875	36,750	866,125					1,058,750
Johnson Drive (500 feet SW of Annistown Rd)	160,000	126,350	200,000					486,350
Lake Lucerne Road (Five Forks – US 78)	2,041,571							2,041,571
Lenora Church at Centerville Rosebud 1	1,252,690							1,252,690
Lenora Church at Centerville Rosebud 2	312,890	300,000						612,890
Lester Road at Cutler Road	800,451							800,451
Live Oak Parkway (Thompson Pkwy – JCB)	133,271							133,271
Mineral Springs Rd (Alignment at Hog Mtn)	92,729							92,729
Mt Moriah Road at Clack Road	15,395							15,395
New Hope Road (at Hiram Davis Road)	680,890	450,000						1,130,890
New Hope Road (at Luke Edwards Road)	1,060,551							1,060,551
New Hope Road at Bowman Road	850,000	450,000						1,300,000
North Berkeley Lake Rd (Various Loc)	110,046							110,046
Oak Road at Highpoint Road	45,421							45,421
Old Loganville Road (Carlton and Tuck)	290,000		300,000					590,000
Old Norcross Road (at Ingram Road)			96,250	192,500	673,750			962,500
Old Norcross Road at Boggs Road	2,209,425							2,209,425
Old Norcross Tucker Rd (SNTucker-Dekalb)	141,750	80,000	92,500	673,750				988,000
Old Peachtree at Whitehead Place Drive	477,000	454,000	539,000					1,470,000
Old Peachtree Rd at Hurricane Shoals Rd	3,390,360	200,000						3,590,360
Old Peachtree Road (at Cedar Drive)	362,500	592,500	200,000					1,155,000
Old Suwanee (Alignment at Secret Cove)	1,039,311							1,039,311
Ozora Road (6000 feet West of Shannon Road)	309,010							309,010
Pate Rd at Temple Johnson Rd / Hurndon Rd	1,500,000							1,500,000
Pate Road at Old Loganville Road	1,243,760							1,243,760
Pleasant Hill (RR Cross at Buford Hwy)	475,000							475,000
Ridgedale Dr (1100 feet W of Pinehurst Rd)	800,430							800,430
Riverside (Align 900 feet E Austin Garner)	12,973							12,973
Riverside Rd (Alignment at Austin Garner)	57,964							57,964
Rock Springs Rd (North Winslow Ridge Dr)	1,083,620							1,083,620
Rockbridge Road (at Summer Cove Drive)	228,562	493,313						721,875
Rockbridge Road at Chalmers Way	236,733							236,733
Rosebud Road (at Knight Circle)	753,104							753,104
Rosebud Road (at Summit Chase)	100,875	191,625						292,500
Russell Road (Calvin Davis – SR 20)	1,638,820							1,638,820
Sardis Church (Alignment at Rock Quarry)	14,261							14,261
Sardis Church (Alignment at Sardis Drive)	119,316							119,316
Sardis Church Rd (400 feet S Wyndham Pk Dr)	1,121,611							1,121,611
Simonton Road (at McCart Road)	140,000	50,000		41,000	539,000			770,000
South Bogan Rd (Kilgore Rd-Ham Mill Rd)	165,800	181,000	834,000					1,180,800
South Old Peachtree Road at Lou Ivy	621,003							621,003
South Rockbridge Rd (at Manitou/Carole)	1,209,000							1,209,000
Springdale Road at Highpoint Road	843,013							843,013
SR 124 (Hamilton Mill Rd to Pine Road)	2,395,724							2,395,724
SR 124 at Prospect Road	2,249,533							2,249,533
SR 316 (I-85 to Sugarloaf Parkway)	1,590,000	1,060,000						2,650,000
Sugarloaf Parkway (Woodhaven Dr-Isham Dr)	41,062							41,062
Sycamore Rd (Align at Riverside/S Rich)	265,704		150,000					415,704
Sycamore Rd at Richland Creek Trail	349,051							349,051
Temple Johnson (W-Big Hyn Crk-W Summit Pl)	1,153,000	1,000,000						2,153,000
US 29 at Sweetgum Road	1,478,355							1,478,355
Webb Gin House Road at Moon Place	2,237,991							2,237,991
Whitehead Road (Alignment at Sugar Ridge)	75,000							75,000
Williams Road at Bishop Circle	1,165,301							1,165,301
Closed Finalization	479,005							479,005
Subtotal	64,567,890	7,037,683	5,783,563	2,193,128	4,061,437	120,000	120,000	83,883,701
Road Rehabilitation and Resurfacing								
2001 SPLOST Rehab/Resurfacing	1,212,243							1,212,243
2005 LARP 05-S007-00(762) 2005	6,220							6,220
2005 LARP 05-S007-00(764) 2005	1,239,376							1,239,376
2005 LARP 05-S007-00(766) 2005	276,189							276,189
2005 LARP 05-S007-00(768) 2005	947,657							947,657
2005 SPLOST Rehab/Resurfacing	7,547,498							7,547,498
2007 LARP 07-S010-00(076)	72,738							72,738
2007 LARP 07-S010-00(079)	3,719,665							3,719,665
2008 LARP08-S011-00(323)	591,691							591,691
2008 LARP08-S011-00(324)	3,647,879							3,647,879
2009 LARP S011847 (C38431-09-000-0)	1,142,189							1,142,189
2009 SPLOST Rehab/Resurfacing	17,570,250	7,867,712	9,177,828	8,818,799	3,596,309			47,030,898
2010 LARP S012785 (C38551-10-000-0)	553,270							553,270
2010 LARP S012786 (C38550-10-000-0)	579,136							579,136
Killian Hill Road (US 29 – US 78)	213,339							213,339
LAR 32-11-2(135)	362,349							362,349
LAR 32-1305-1(135)	164,767							164,767
LAR00-S05-00(072) 2003	549,573							549,573
LAR00-S05-00(165) 2003	260,888							260,888
LAR00-S05-00(179) 2003	264,465							264,465
LAR04-S006-00(593) 2004	276,990							276,990

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LARP 04-S006-00(585) 2004	733,517							733,517
LARP 04-S006-00(597) 2004	129,427							129,427
LARP06-S008-00(717) 2006	398,131							398,131
Live Oak Parkway (JCB-Oakbrook Parkway)	66,758							66,758
Non Major Resurfacing	15,664,766							15,664,766
Pinehurst Road (SR 124 – SR 84)	57,742							57,742
Resurfacing LAR 30-112-1(135) 2003	905,655							905,655
Resurfacing LAR 30-9-1 (135)	388,072							388,072
Resurfacing LAR30-569-1(135)	345,605							345,605
Resurfacing LAR31-43-2(135)	806,728							806,728
Resurfacing LAR31-5-2(135)	507,939							507,939
Resurfacing LAR31-607-1(135)	79,692							79,692
Resurfacing LAR32-59-1(135) 2002	1,740,805							1,740,805
Skyland Drive (Rockdale Circle – Pate)	44,983							44,983
Wildwood (Suwanee Cr – McGinnis Ferry)	8,249							8,249
Williams Road (JCB – Rockbridge Road)	521							521
Subtotal	63,076,960	7,867,712	9,177,828	8,818,799	3,596,309			92,537,608
School Safety Program								
2001 SPLOST School Safety Contingency	149,309							149,309
2005 SPLOST School Safety and Queuing Lane	605,607		100,000					705,607
2009 SPLOST Queuing Lane at Exist Schools	0	273,750	224,037	673,463	423,750			1,595,000
2009 SPLOST Sidewalks at Existing Schools	7,712	111,712	123,424	61,712	61,712			366,272
2009 SPLOST Street Lighting at Schools	12,500	82,500	122,500	372,500	172,500			762,500
2009 SPLOST Traffic Signals at Schools	58,500	191,028	143,972	172,500	172,500			738,500
2012-2014 New School Openings-09 SPLOST	0		593,181	1,143,750	1,021,875			2,758,806
Azalea Drive (Woodward Mill ES) 09	790,750							790,750
Berry Road (Grayson Area ES)	227,248							227,248
Bethany Church Road Sidewalk (Shiloh HS)	1,876,040							1,876,040
Bethany Church Turn Lane (Shiloh HS)	312,070							312,070
Bogan Road Sidewalk (Harmony ES)	629,690							629,690
Brownlee Rd Sidewalk (Mountain Park ES)	60,227							60,227
Brushy Fork Road (Grace Snell MS) 10	898,670	68,667						967,337
Buford City Schools (Various)	3,000,000							3,000,000
Buford Dam Rd (Lanier MS Replacement) 08	1,427,462							1,427,462
Cooper Road (Trip Elementary School) 08	654,813							654,813
Crooked Creek Road (Peachtree ES)		96,000	192,000	636,000				924,000
Cruise Road (Sweetwater MS)	104,000	267,181	200,000					571,181
Cruise Road Sidewalk (Benefield ES)	215,795							215,795
Dacula Rd at Broad St (Dacula Cluster)			300,000	662,500				962,500
Dogwood Road Sidewalk (Brookwood HS)	335,790							335,790
East Union Grove Circle (Mulberry ES)	736,126							736,126
Fence Road (Dacula ES)	75,000	200,000	85,938					360,938
Fence Road at Dacula Road (Dacula ES)	1,703,704							1,703,704
Ga Belle Court Sidewalk (Meadowcreek ES)	59,298							59,298
Grayson High School Access Road (SS)		866,250						866,250
Gwinnett University Area Improvements(SS)	983,750	460,000						1,443,750
Hewatt Road Sidewalk (Head ES)	4,245							4,245
Holly Brook Road Sidewalk (Brookwood ES)	640,783							640,783
Hope Hollow and Oak Grove (Grayson HS)	24,538							24,538
Hurricane Shoals Rd (Dyer ES Replace) 09	661,843							661,843
Johnson Road (Moore MS) (11)	180,000	301,250						481,250
Johnson Sidewalk (Riverside ES)	16,973							16,973
Kilgore Rd (Patrick Elementary School)	913,192							913,192
Killian Hill Road (Trickum MS)	70,000	50,000	0	96,562				216,562
New Hope Rd (Lovin Elementary School)	1,022,371							1,022,371
New Hope Road (Archer High School) 09	2,098,000							2,098,000
New Hope Road at Simonton (Simonton ES)	999,780							999,780
New Hope Road Turn Lane (Harbins ES)	549,585							549,585
Oak Road Sidewalk (Gwin Oaks ES)	829,755							829,755
Old Auburn Rd (Dacula MS-Community Ctr)	30,480							30,480
Old Norcross Rd (Oakland E to Oakland W)	100,000	150,000						250,000
Old Peachtree Sidewalk (R Hull MS)	147,771							147,771
Old Peachtree Sidewalk (Sugarloaf ES/HS)	233,769							233,769
Old Peachtree Turn Ln (Sugarloaf ES/HS)	631,798							631,798
Old Ptree Rd/Sunny Hill Rd (Mtn View HS)	325,000	1,207,500	200,000					1,732,500
Old Snellville Road Sidewalk (Crews MS)	718,238							718,238
Old Suwanee Road (Lanier HS)	89,000	50,000	200	138,535				277,735
Peachtree Ind Blvd (North Gwinnett MS)09	683,837							683,837
Ptree Ind Blvd/Tench Rd (Level Creek ES)	155,000	50,000	25,000	251,250				481,250
Ridge Sidewalk (Harmony Area ES/MS)	354,446							354,446
Ridge Turn Lane (Harmony Area ES/MS)	1,593,542							1,593,542
Rock Springs Turn Lane (Rock Springs ES)	576,856							576,856
Rosebud Road (Bay Creek MS) 09	934,452							934,452
Rosebud Road (Rosebud Elem School) 08	749,839							749,839
Sever Rd/Tab Roberts (Lk Wash-Chad Lake)	538,750							538,750
Sever Road Sidewalk (Jackson ES)	574,237							574,237
Simonton Road (Simonton ES)	75,000	7,500	165,000	546,562				794,062
South Berkeley Lake Rd (Berk Lake ES)	30,000	71,556	60,000					161,556
South Puckett Rd (Puckett's Mill ES) 08	1,222,982							1,222,982
SR 124/Lena Carter (Twin Rivers MS) 09	2,428,732							2,428,732
SR 124 at Hamilton Mill HS/MS (Sidewalk)	597,952							597,952

Project Definition	Prior Years	2011	2012	2013	2014	2015	2016	Total
SR 124 Turn Lane (Hamilton Mill HS/MS)	14,943							14,943
SR 20 at Azalea Drive (Woodward Mill ES)	820,000	185,000	150,000					1,155,000
Suwanee Dam Road (White Oak ES) 08	1,426,963							1,426,963
Sycamore Sidewalk (Sugar Hill Area ES)	679,548							679,548
Sycamore Turn Lane (Sugarhill Area ES)	273,900							273,900
Tom Smith Sidewalk (St John Neumann)	486,704							486,704
Tree Creek Rd Ext (GA Gwinnett College)	630,000		77,000	255,500				962,500
Various Schools	4,952,297							4,952,297
W Drwn Crk/Ewing Chapel Rd (Alcova ES)	75,000	125,000						200,000
Webb Gin House Sidewalk (Brookwood HS)	57,344							57,344
West Price Road Sidewalk (North Gwt HS)	695,469							695,469
Subtotal	45,838,974	4,814,894	2,762,252	5,010,834	1,852,337			60,279,291
Sidewalk/Multi-Use Trail								
05/09 SPL0ST Sidewalk Contingency	436,397	175,000	400,000					1,011,397
2001 SPL0ST Sidewalk/Trail Contingency	8,055							8,055
2009 SPL0ST Multi-Use Path Upgrade		201,042		402,083				603,125
2009 SPL0ST Rehab/Revital Sidewalks	0	1,000,000	984,375	1,384,375				3,368,750
2009 SPL0ST Street Lighting for Sidewalk	25,625	105,625	65,625	265,625	200,000			662,500
2009 SPL0ST Unallocated Sidewalks				1,925,000				1,925,000
Beaver Ruin Rd (I-85 to Satellite Blvd)	46,275	317,550				848,925		1,212,750
Bethany Church (SR 124-Centerville Libr)	522,581							522,581
Bethany Church Rd (US 78/Overland Trl)	90,000		32,484	64,969	227,391			414,844
Bethesda Sch/Cruise Rd (exist-Swtr Park)	0	196,350	98,175	687,225				981,750
Boggs Rd (Autumn Vlge Apts-Old Ncross Rd)			33,567	67,134	234,970			335,671
Brook Hollow (Mitchell - Ind Trail)	823,617							823,617
Buford Hwy (Gravitt Tr to Simpson Cir)			96,250	192,500	673,750			962,500
Bush Rd (Lou Ivy Rd to Summertree Ct)	333,637	333,622						667,259
Camp Perrin (Collins Hill - Azalea)	815,058							815,058
Civic Center Area Pedestrian Improvement	785,000							785,000
Club Drive (Club Dr Park/W-PleasantHill)	187,775	20,638	424,462					632,875
Cruise Road (James Road to Club Drive)	163,123	263,955	450,000					877,078
Davenport Rd/Hill Dr (SHWll-McDan parks)		40,906	81,813	286,344				409,063
Davis Cir/W Liddell (Old Nor-Sat Blvd)	499,180							499,180
East Park Pl Blvd N (Rockbridge-US 78)			52,697	105,394	368,878			526,969
Five Forks Trickum (Rockbridge-Co Line)	364,825							364,825
Garner Road (Miller Road - Five Forks)	2,634,143							2,634,143
Graves Road (Old Mill Lane-Graves Lane)			59,555	119,109	416,883			595,547
Grayson Parkway/Grayson-New Hope	1,178,013							1,178,013
Hamilton Mill Rd (Ridge Rd-Sardis Church)	0	181,912	209,303	518,348				909,563
Harbins Road (Singleton Rd to Pirkle Rd)			36,816	73,631	257,709			368,156
Harbins Road (Williams Road to US 29)			94,325	188,650	660,275			943,250
Hewatt Rd (RD Head ES to Corral Way)	210,000							210,000
Hill Street (Brock - W L'Ville Street)	189,384							189,384
Hog Mtn Rd (exist s/w-Little Mulb Park)			70,383	140,765	492,680			703,828
Holcomb Bridge (Ptree Cnrs-Station Mill)	1,150,438							1,150,438
Holcomb Bridge Rd (Queens Court to JCB)	739,694	150,000	150,000					1,039,694
Holcomb Bridge Rd (Station Mill Dr-Park)	10,921							10,921
Hurricane Shoals (SR 120-Hillcrst Green)	175,000							175,000
Hurricane Shoals Rd (SR 120-Hlcrst Grn)	40,000	24,969	129,938	454,781				649,688
Indian Trail (Hillcrest - Oakbrook Pkwy)	1,454,667							1,454,667
Indian Trail (Willow Trl Pky-Oakbrk Pky)	664,142							664,142
Indian Trail Rd (Hillcrest Rd-Burns Rd)	469,582	134,500						604,082
Ivy Creek Trail on New Alignment	565,440	600,000						1,165,440
Jim Moore Rd (exist near Grnsd Ct)		10,106	20,213	70,744				101,063
Jim Moore Rd (SR 324-Hamilton Mill Pkwy)	562,058							562,058
Jimmy Carter Blvd at Singleton Road	600,000							600,000
Johnson Rd (Riverside ES-Suwanee Dam Rd)	84,972	29,235	204,652					318,859
Killian Hill Rd (US 78 to Longhorn Rest)			18,769	37,538	131,381			187,688
Lakeview Rd (SR 84 to Greystone Pkwy)	458,500							458,500
Lenora Church Rd (Briscoe-Lenora Parks)				247,322	1,043,377			1,290,699
Lville Hwy/US 29 (exist s/w-Sterling Dr)	57,500	145,281						202,781
Lville Hwy/US 29 (Johnson Rd-Lville Suw)	92,688	253,187						345,875
Lville Hwy/US 29 Bryson-Lions Club Park	136,946	55,223	386,564					578,733
McCart Road (Simonton Road - Paper Mill)	903,443							903,443
Meadow Church(Old P'tree/ Premir Pkwy N)	295,816							295,816
Mill Creek Multi Use Path	8,752							8,752
Miller Road (Cole Road - Hambrick Drive)	398,345							398,345
MountainView (Bridgewood Ln-Ivy Mtn Dr)	210,000							210,000
N Berkeley Lake (1200' W Lakeshore-Bush)	0	181,250	300,000					481,250
N Berkeley Lake (1200' W Lakeshore-PIB)	705,835							705,835
N Peachtree/Medlock Bridge(Downtown-PIB)	18,806							18,806
New Hope Rd (Archer HS-Tribble Mill Pky)	150,000	500,000						650,000
North Berkeley Lake (Bush - Lakeshore)	761,053		300,000					1,061,053
North Road (Pharrs Road-Wisteria Drive)			112,612	225,225	788,288			1,126,125
Old Norcross Tucker Rd (SNtucker-Cty line)	96,084	175,000	242,169	1,197,591				1,710,844
Old Snellville Hwy (Crews MS - Webb Gin)	537,811							537,811
Peachtree Corners (Ptree Pkwy - Medlock)	60,417							60,417

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Project Definition	Prior Years	2011	2012	2013	2014	2015	2016	Total
Peachtree Ind Blvd (Medlock-Pville Park)	1,556,063							1,556,063
Peachtree Ind Blvd (Ptree Crnrs Cir/JCB)			63,885	127,772	447,202			638,859
Peachtree Parkway (Spalding – Woodhill)	1,669,842							1,669,842
Pharrs Road (Lakeview – North)	1,169,987							1,169,987
Pharrs Road (SR 124 to North Road)	413,928							413,928
Pine Grove (Rosebud – Grayson ES)	423,377							423,377
Pine Road Sidewalk (SR 124 – Hog Mtn Rd)	340,000	1,269,000						1,609,000
Pleasant Hill (Satellite – Breckinridge)	955,258	100,000						1,055,258
Rehab/Identified Revit Areas (Various)	2,823,915	475,000	400,000					3,698,915
Ridgedale Drive (North – Pharrs Road)	304,198							304,198
River Drive (Connemara – Tom Smith)	442,521							442,521
Rockbridge Rd (US 78 to E Park Pl Blvd)	135,000							135,000
Rockbridge Road (Charmers – Arcado)	29,682							29,682
Rockbridge Road (FFT to E Park Pl Blvd)			103,950	207,900	727,650			1,039,500
Rockbridge Road (JCB – US 29)	427,296							427,296
Rockbridge Road (Lilburn St Mtn-FFT)	320,835	902,743						1,223,578
Rockbridge Sidewalk (US 29 – Arcado)	945,252							945,252
Rogers Bridge Rd (PIB to Old Towne Pkwy)			23,100	46,200	161,700			231,000
Rogers Bridge Trail (PIB-Chattahoochee)	375,885							375,885
Rosebud Road (Graymont – Grayson Pkwy)	484,999							484,999
Ross Road (existing s/w to Ross Circle)	20,000	517,344						537,344
S Old Peachtree (Medlock Bridge-Pville)	1,023,816							1,023,816
South Berkeley Lake (Little Ridge – PIB)	42,072							42,072
SR 120 (Lville Suw-exist s/w e Rvrssd Pky)			86,625	173,250	606,375			866,250
Suwanee Dam Road (PIB to Buford Hwy)		80,128	160,256	560,897				801,281
Sweetwater (Pleasant Hill-Old Norcross)	642,831							642,831
Walton Court (US 78 to end)			18,769	37,538	131,381			187,688
West Price Rd (exist s/w to Suwanee Dam)	377,094	85,000	130,000					592,094
Westbrook Drive (existing s/w-Buford Hwy)			23,461	46,922	164,226			234,609
Western Gwinnett Bikeway (Howell/P/Hill)	70,886							70,886
Western Gwinnett Bikeway (Summer/Howell)	53,405							53,405
Closed Finalization	5,000							5,000
Subtotal	35,774,740	8,524,566	6,064,793	9,854,832	8,583,041			68,801,972
Transit Program								
2001 SPLOST Transportation Planning	1,388,056							1,388,056
2005 SPLOST Transportation Planning	647,704	75,000						722,704
2009 SPLOST Transportation Planning	325,000	802,539	2,075,000	1,778,390	400,000			5,380,929
Airport Feasibility Study	250,000							250,000
Cedars Road Transit Facility	1,327,290							1,327,290
Commuter/Local and ADA Bus/Equipment	19,525,667							19,525,667
Commuter/Local and ADA Bus/Equipment	21,980,526			2,026,700				24,007,226
Discover Mills Park and Ride Expansion	1,194,532							1,194,532
Fleet Equipment – Transportation		453,000	2,116,624	181,604	361,648	322,108	2,388,315	5,823,299
Gwinnett Mall Area Transit Ctr	418,014							418,014
Heavy Equipment Replacement	5,685							5,685
I/985 at SR20 Park/Ride Lot	805,903							805,903
I-85 Sugarloaf Park/Ride	1,169,987							1,169,987
Implementation Planning-Tech. Asst.	842,464							842,464
Indian Trail Park and Ride	31,113							31,113
Jimmy Carter at I-85 Interchg Mod Report	150,000							150,000
Misc Transit Tools and Equipment	751,767							751,767
Misc Transit Tools and Equipment	108,840							108,840
Pleasant Hill at I-85 Interchg Mod Report	150,000							150,000
Regional Smartcard Fare/Media Equipment	1,336,877	99,280						1,436,157
Reserve CNG Fueling Station	209,539							209,539
TCC Equipment	755,967							755,967
Temporary Maint/Oper and CNG Facility	3,162,614							3,162,614
Transit Enhancements	55,389							55,389
Transit Enhancements	1,191,220	(263,029)		83,400	32,250	33,250		1,077,091
Transit Marketing Program	423,546							423,546
Transit Revenue/Contingency	127,251	2,157,694		1,692,244				3,977,189
Closed Finalization	1,530,294							1,530,294
Subtotal	59,865,241	3,324,484	4,191,624	5,762,338	793,898	355,358	2,388,315	76,681,258
Unpaved Road Program								
2005 SPLOST Unpaved Roads Contingency	8,325							8,325
2009 SPLOST Unpaved Roads Contingency	63,000	156,426	125,000	69,489				413,915
Closed Finalization	1,050							1,050
Subtotal	72,375	156,426	125,000	69,489	-	-	-	423,290
Total	672,207,937	94,823,966	73,693,417	56,399,893	30,960,077	971,608	2,999,565	932,056,462



Water Resources:

Capital Improvement Programs

The Water Resources' Capital Improvement Program consists of projects that provide clean, potable water for Gwinnett residents and businesses, manage stormwater, collect and reclaim wastewater to protect the environment, and promote and protect the health, safety, and welfare of the public. These projects include construction of new or improvements to water and sewer pipelines, pumping stations, storage and treatment facilities, and projects that improve operations.

The Sewer Interceptors, Force Mains, and Pump Stations category includes projects that improve the infrastructure of the wastewater collection system. 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.

2010 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 was completed in May 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 and is scheduled for completion in 2013. 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 and Pump Station began in 2007 and was completed in 2010. The No Business Creek pump station project has received a 2010 engineering excellence award. The planning efforts are also underway for a major upgrade to the Norris Lake pump station and force main, as recommended by the South Gwinnett Business Case Evaluation. 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.

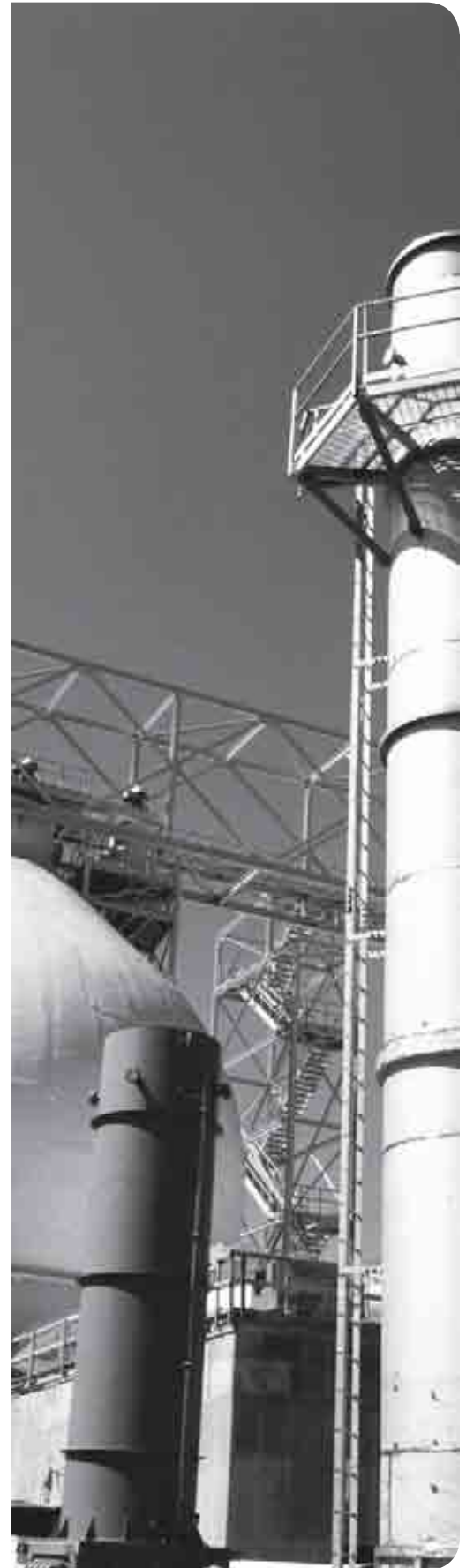
The Stormwater Management Division completed a total of approximately \$13 million in drainage improvement projects involving the lining and replacement of aging infrastructure. As part of the Watershed Improvement Program, approximately \$6 million in stream restoration and Best Management Practice (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).

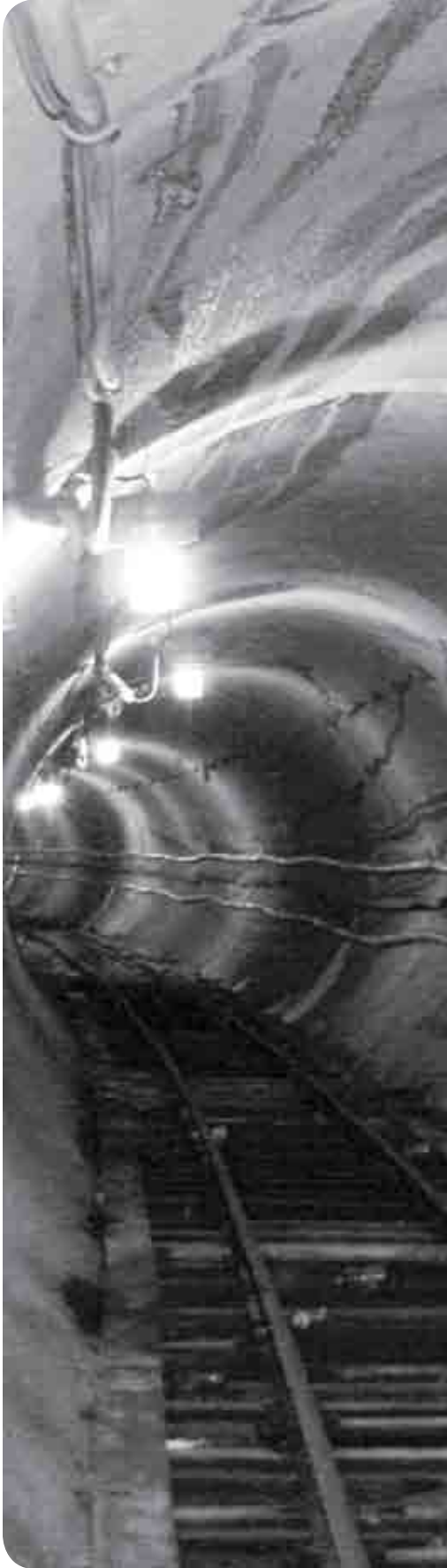
2011 – 2016 Capital Improvement Plan

The 2011 capital budget and 2012 – 2016 plan for the Water Resources Capital Improvement Program totals approximately \$663 million. Some of the major projects are described in the following paragraphs.

The Water Resources Department is preparing 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 ongoing. The many aspects of this program will continue throughout the planning period. These activities bring a more business-like approach to the department, incorporating business case decision making, unified strategies, cost effectiveness, a more proactive approach, and improved customer service. Business case evaluations are ongoing in the department and it is expected that solutions to identified problems will be increasingly determined by the use of these analyses.

The department will continue the Sewer Assessment Program throughout the planning period. The objective of this program is to reduce the amount of non-sewer water entering the gravity sewer system. This objective is being achieved by improving the overall integrity of the system through monitoring, locating, quantifying, and eliminating





sources of inflow/infiltration (I/I). This reduction in I/I should manifest itself in increased usable capacity in the system, decreased surcharging, reduced risk of sewer overflows, and decreased transport/treatment costs.

The department has performed a business case evaluation to assess the need for emergency generators at the water production facilities. Current back-up power consists of dual sources of feed from the power transmission grid. Installation of these generators will ensure water production capability in the event of a regional power failure affecting both sources. Implementation is expected to begin in 2011, and costs will approach \$8 million with 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 2011. Costs of this program, which replaces outdated systems and increases capacity, are estimated to be \$17.8 million between 2011 and 2016.

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. The first phase of this project is scheduled to begin in 2011.

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.

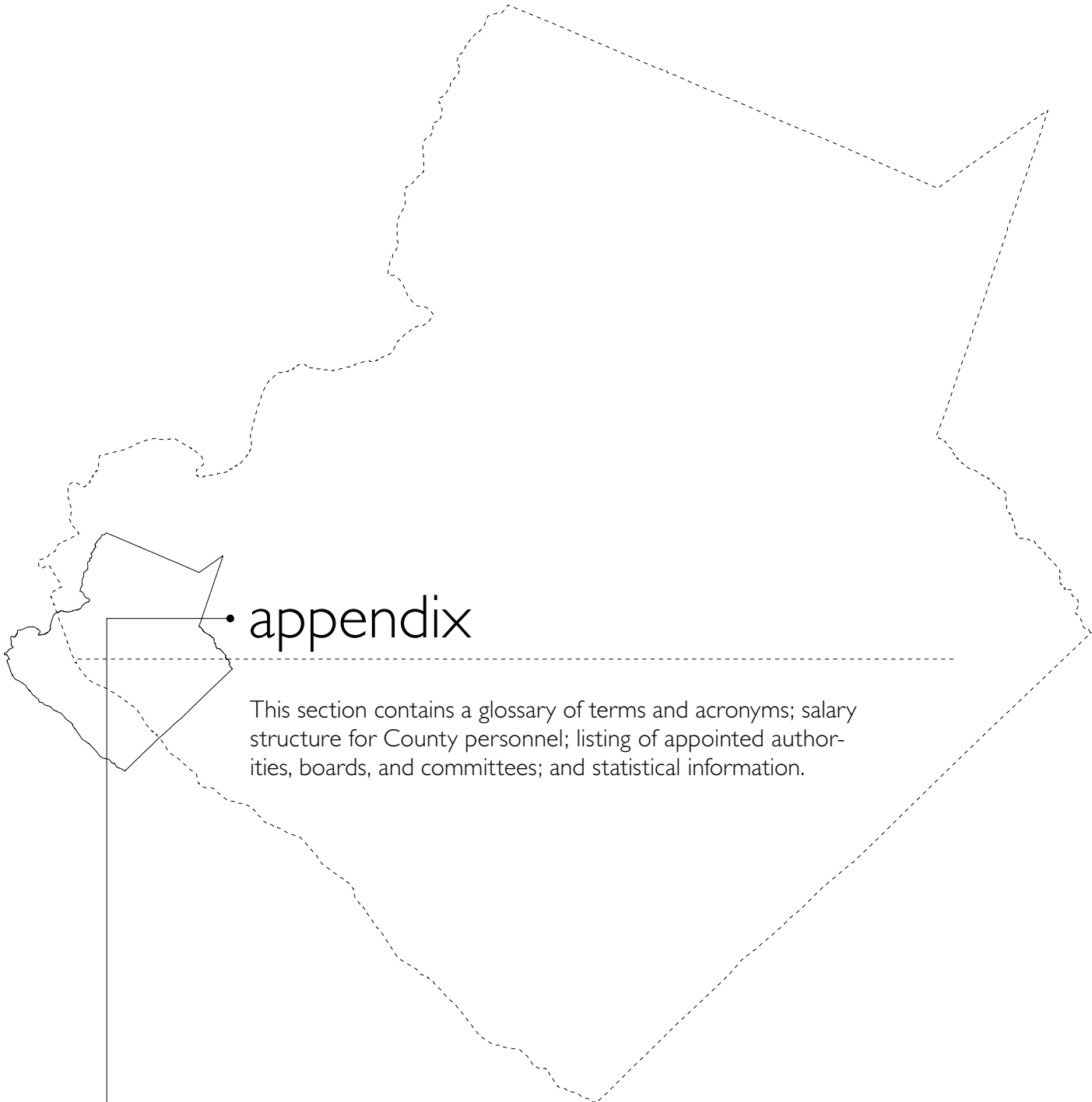
The 2011 – 2016 capital budget program for the Stormwater Utility totals approximately \$135 million. The scope of the Stormwater Utility encompasses maintenance to the drainage system, stream bank restoration projects, stormwater management facility upgrades, and expanded efforts to protect water quality 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.

Projects	Prior Years	2011	2012	2013	2014	2015	2016	Total Program
County and State DOT Utility Relocations								
DWR Utility Relocation Coordination	2,086,917							2,086,917
SR 20 Widening (Ozora-Plan)	3,250,000							3,250,000
SR 120 (Sugarloaf/Riverside)	3,272,202							3,272,202
Utility Relocation Program	8,676,618							8,676,618
Utility Relocation Program	4,649,584	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	10,649,584
Closed Projects Finalization	3,644,970							3,644,970
Subtotal	25,580,291	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	31,580,291
Miscellaneous Projects and Contingencies								
ACF and ACT River Allocation	2,511,969							2,511,969
Admin/Contingency 2009 Bond Fund	68,521							68,521
Admin/Contingency Fund 514	1,503,676							1,503,676
Admin/Contingency Fund 517	783,878							783,878
Admin/Contingency Fund 518	206,547							206,547
Admin/Revenues Fund 504	3,207,660	326,528	200,000					3,734,188
Admin/Revenues Fund 513	1,550,826							1,550,826
Biosolids Master Plan		10,000,000	4,000,000	5,000,000		2,500,000	15,000,000	36,500,000
Capital Needs – Business Eval	98,296	1,000,000	5,000,000	28,725,000	23,559,364	22,500,000	25,000,000	105,882,660
Computerized Lab Mgmt	375,000							375,000
DWR Central Facility Upgrades	160,938	150,000						310,938
DWR Data Management	2,092,365	945,000	842,000	815,000	875,000	475,000	575,000	6,619,365
DWR Graphic Records System	1,619,564							1,619,564
DWR Internet Bill Presentation	250,000	100,000	100,000	100,000	100,000	100,000	100,000	850,000
Developer Participation Agrmt	2,158,724							2,158,724
Digital Format Records	191,607							191,607
Emergency Projects – FEMA Flood 18	10,044,569	6,253,149	5,836,353	7,536,065	15,064,237	42,496,324	12,843,000	100,073,698
Equipment – New and Repl (2007)	3,690,800							3,690,800
Equipment – New and Repl (2008)	4,139,008							4,139,008
Equipment – New and Repl (2010)	1,403,500							1,403,500
Fire Hydrant Installation	43,000							43,000
Fleet Equipment – DWR Stormwater		79,200	250,000	250,000	250,000	250,000	250,000	1,329,200
Fleet Equipment – DWR Water and Sewer		1,000,000	1,000,000	1,500,000	1,500,000	1,500,000	1,500,000	8,000,000
Flow/Pressure Monitor Stat	821,167	360,000	370,000	385,000				1,936,167
General Engineering/Planning	1,691,134	650,000	650,000	650,000	650,000	650,000	650,000	5,591,134
Misc R and E Contingency	3,342,830	2,303,333	999,667	3,000,000	3,000,000	3,000,000	2,900,000	18,545,830
Mobile ARC-FM Viewer	984,973							984,973
Pressurized Pipes Assessment Program		1,325,000	2,600,000	2,800,000	2,800,000	2,800,000	3,800,000	16,125,000
Program Management	11,745,658							11,745,658
Upper Chatt Basin Study	115,893							115,893
Wastewater Capacity Assurance Prog	558,478							558,478
Water and Sewer Master Plan Review	1,214,080	50,000	150,000	53,000	400,000	800,000	58,000	2,725,080
Water and Sewer Planning Studies	2,611,640	350,000	350,000	750,000	385,000	404,000	424,000	5,274,640
Water and Sewer Rate Study	128,492							128,492
Water Accountability Program	2,152,123	50,000	50,000	1,000,000	50,000	50,000	50,000	3,402,123
Closed Project Finalization	11,236,789							11,236,789
Subtotal	72,703,703	24,942,210	22,398,020	52,564,065	48,633,601	77,525,324	63,150,000	361,916,924

Projects	Prior Years	2011	2012	2013	2014	2015	2016	Total Program
Sewer Interceptors, Force Mains (FM), and Pump Stations (PS)								
Alcovy Rvr /Ezzard Road PS/FM	16,785,338							16,785,338
Alcovy Rvr PS/FM – Phase II	10,247,129							10,247,129
Brooks Rd PS and FM	11,214,705							11,214,705
Brooks Rd PS Upgrade/FM	17,858,275							17,858,275
Generator Acquisition – PS	1,739,866							1,739,866
Level Creek Regional PS/FM	34,307,899							34,307,899
Lower Big Haynes PS/FM/Int	65,676,256							65,676,256
No Business Crk PS/Tunnel	78,294,791							78,294,791
N Chattahoochee Interceptor PS Upgrade	816,053							816,053
Old Norcross Rd PS	12,289,246							12,289,246
Patterson – Marathon PS Upgd	30,097,204							30,097,204
Petition Sewer	2,916,287	100,000	100,000	100,000	100,000	100,000	100,000	3,516,287
Reclaimed Water Reuse	5,058,712	100,000	100,000	100,000	100,000	100,000	100,000	5,658,712
Reuse Pipeline/Diffuser– Lanier	73,235,400							73,235,400
Rosemoore Lake PS Phaseout	266,048							266,048
Sewer Flow Mon/PS SCADA	11,298,008							11,298,008
Tanglewood PS Upgrd/FM Ext	1,050,056							1,050,056
Closed Finalization	47,002,610							47,002,610
Subtotal	420,153,880	200,000	200,000	200,000	200,000	200,000	200,000	421,353,880
Sewer Rehabilitations								
Pump Station Rehab	6,502,920							6,502,920
Sanitary Sewer Sys Renewal	6,530,178							6,530,178
Sewer Assessment Program	39,338,842	2,700,000	2,900,000	3,000,000	3,000,000	3,000,000	3,000,000	56,938,842
Upper Big Haynes Interce Repl	3,547,178							3,547,178
Wastewater Flow Metering	2,975,000	583,000	725,000	750,000	3,200,000	925,000	700,000	9,858,000
Closed Finalization	16,131,084							16,131,084
Subtotal	75,025,202	3,283,000	3,625,000	3,750,000	6,200,000	3,925,000	3,700,000	99,508,202
Stormwater Management Program								
Admin/Contingency – Stormwater	20,550	75,687	231,083	150,000	150,000	150,000	327,572	1,104,892
Asset Management	206,541	200,000	250,000	250,000	250,000	250,000	250,000	1,656,541
Big Haynes Watershed S/W Demo Project	1,173,008							1,173,008
Big Haynes Watershed S/W Demo Reuse	1,988,421	1,600,000						3,588,421
Crooked Creek BMP Retrofit Implemen.	772,878							772,878
Drainage Improvements (2010)	14,336,463							14,336,463
Equipment New and Replacements (2009)	442,864							442,864
Lower Yellow Rvr Watershed Imprvmnts	726,200	159,982						886,181
Natural Resources Wtrshed Struc Mgt	17,638,698	2,109,970	250,000	250,000	250,000	250,000	250,000	20,998,668
Stormwater Drainage Imprv	7,844,790							7,844,790
Stormwater Drainage Imprv (2008)	9,003,917							9,003,917
Stormwater Drainage Imprv (2009)	9,820,390							9,820,390
Stormwater Drainage Imprv (2011)		11,838,809	15,072,786	15,441,334	18,644,465	18,974,108	19,127,762	99,099,263
Stormwater Infrastructure Inventory	5,511,065							5,511,065
Stormwater Master Plan	5,023,818							5,023,818
Stormwater Mitigation	2,112,157							2,112,157
Stormwater Utility	2,396,831							2,396,831
TMDL Implementation	532,609							532,609
Watershed Impact Assessment/Monitoring	382,364							382,364
Watershed Improvement Impl (GEFA)	5,100,000							5,100,000
Watershed Protection Impl (2007 – 2009)	15,384,855	8,074,880	6,300,000	6,300,000	7,300,000	8,300,000	9,300,000	60,959,735
Watershed Protection Impl (2008)	3,071,527							3,071,527

Projects	Prior Years	2011	2012	2013	2014	2015	2016	Total Program
Wetland/Stream Mitigation Bank	298,828							298,828
Closed Projects	26,755,957							26,755,957
Subtotal	130,544,729	24,059,327	22,103,869	22,391,334	26,594,465	27,924,108	29,255,334	282,873,165
Water Production Facilities								
Facility Rehab (Water)	5,619,216	850,000	1,250,000	1,500,000	2,000,000	2,000,000	2,500,000	15,719,216
Facility Rehab (Water) – 2004 – 2006	1,507,969							1,507,969
Filter Backwash Equaliz Tank	10,115,401							10,115,401
Lanier Filter Plant UV Disinfect	10,155,334							10,155,334
Raw Water Pump Station Upgd	12,471,267							12,471,267
Shoal Creek Filter Plant	118,607,164							118,607,164
Water Production Emerg Generator	172,496	2,000,000	6,000,000					8,172,496
Water Pumping Optimization	199,995							199,995
Closed Finalization	68,871,293							68,871,293
Subtotal	227,720,134	2,850,000	7,250,000	1,500,000	2,000,000	2,000,000	2,500,000	245,820,134
Water Reclamation Facilities								
Crooked Creek WRF Improv	27,087,334	14,642,562	10,000,000				10,000,000	61,729,896
Gas to Energy	5,696,551							5,696,551
Pump Station Phase Out Program		500,000	750,000	1,000,000	1,000,000	2,000,000	4,000,000	9,250,000
South Gwinnett Wastewater	2,105,218	3,000,000	2,200,000	4,200,000	13,000,000	1,200,000		25,705,218
WRF Demolition		100,000	1,600,000	3,400,000	500,000	750,000	1,000,000	7,350,000
WRF Rehab/Improvements Program	5,600,298							5,600,298
Yellow River Improvements	252,795,001	13,940,777	10,518,615					277,254,393
Closed Finalization	422,682,452							422,682,452
Subtotal	715,966,853	32,183,339	25,068,615	8,600,000	14,500,000	3,950,000	15,000,000	815,268,807
Water Storage Facilities								
Rockbridge PS Rehab	2,330,198							2,330,198
Tanks and Pump Stations	17,256,720							17,256,720
Water Storage Fac Rehab-Phase I	845,307							845,307
Water Storage Fac Rehab-Phase II	1,815,341	800,000	200,000	200,000	200,000	200,000	200,000	3,615,341
West Side Pump Station-Tank Site	2,229,005							2,229,005
Subtotal	24,476,571	800,000	200,000	200,000	200,000	200,000	200,000	26,276,571
Water Transmission and Distribution								
Backflow Prevention Program	83,586							83,586
Distribution Sys Rehab	8,053,474							8,053,474
Distribution Sys Rehab	5,102,157	6,000,000	6,000,000	6,500,000	7,000,000	7,000,000	7,500,000	45,102,157
Harbins Area Wtr Mains	222,876							222,876
PCCP Replacement Program	2,934,728							2,934,728
Pump Station Rehab	2,076,500	5,226,435	3,200,000	2,700,000	3,000,000	3,000,000	3,500,000	22,702,935
Sanitary Sewer Collection Sys Renovation	350,000	2,000,000	2,000,000	2,500,000	3,000,000	3,000,000	3,500,000	16,350,000
Water Meter – New Installations	4,210,975	1,000,000	1,000,000	1,500,000	1,500,000	1,500,000	1,500,000	12,210,975
Water Meter Replacement	6,721,506	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	12,721,506
Water Service Line Replacement	5,201,538	300,000						5,501,538
Wholesale Backflow Preventor	18,100							18,100
WRF Rehab/Improvements Program	1,750,000	1,600,000	1,200,000	1,700,000	2,200,000	2,200,000	2,700,000	13,350,000
Closed Project Finalization	35,107,577							35,107,577
Subtotal	71,833,016	17,126,435	14,400,000	15,900,000	17,700,000	17,700,000	19,700,000	174,359,451
Total	1,764,004,381	106,444,312	96,245,504	106,105,399	117,028,066	134,424,432	134,705,334	2,458,957,426

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• 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.

Adopted Budget: The approved funds appropriated by the Board of Commissioners at the beginning of the year.

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.

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 that outlines the financial plan as adopted 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.

CID (Community Improvement District): A defined area within which businesses pay an additional tax or fee in order to fund improvements within the district's boundaries.

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 Projects: An item for which the purchase, construction, or other acquisition will represent a public betterment to the community and add to the total capital assets of the County. The project should have an anticipated life of more than 10 years and a total project cost of \$250,000 or more on a six-year forecast basis or \$100,000 on an annual basis during the immediate future budget year. The annual 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 includes annual crime stats, automated fingerprint systems, secure communications channel for law enforcement, and gun background checks, etc.

Commitment Item: Expenditure classification. Typical examples are *Personal Services* (salaries and benefits); *Supplies and Materials*; *Contracted Services* (utilities, maintenance, and travel); and *Capital Outlay* (property expenditure).

Comprehensive Plan: The long-term, extensive plan produced by the Planning and Development Department which the Commission depends upon to make strategic decisions regarding water and sewer lines, roads, and infrastructure maintenance and repair.

CompStat: The process within the Police Department that requires all Police Majors to review crime statistics in their area of responsibility and make a periodic 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.

DBE (Disadvantaged Business Enterprise): A program through the Georgia Regional Transportation Authority. The Authority receives Federal financial assistance from the Federal Transit Administration (FTA) and as a condition for receiving the assistance signs an assurance that it will comply with *49 CFR Part 26* to allow equal opportunities for enterprises to receive and participate in federally assisted contracts.

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. Refers to government use of information technologies such as Wide Area Networks, the Internet, and mobile computing.

Economic Assumptions: Assumptions about economic factors (e.g., *return on investments, salary increases*).

Economic Life: Period of time over which property is used by one or more users, with normal repairs and maintenance, for its intended purpose without limitation by lease term.

Efficiency Measures: A type of performance measurement that determines the cost of labor or materials per unit of output or service (e.g., *cost per application processed, cost per police service call*).

Enabling Legislation: A legislative act authorizing local governments to exercise a specified power, such as levying a fee or tax.

Encumbrance: Purchase orders or contracts which reserve funding for specific appropriations. When the purchase order or contract is paid, the encumbrance is released and the amount becomes an expenditure.

Enterprise Fund: A fund established to account for operations that are financed and operated in a manner similar to private enterprise – where the intent of the governing body is to provide goods or services to the general public, charging user fees to recover financing costs. Examples are public utilities and airports.

Enterprise Resource Planning System (ERP): A multi-module application which uses a relational database to fully integrate the diverse functions of the County, including accounting, budgeting, payroll, human resources, inventory management, and utility billing.

Excise Tax: A levy on a specific type of transaction at a rate specific to that transaction. Also known as a selective sales tax, these taxes are separate from general sales tax and usually are based on a separate statutory authority. One example is hotel/motel tax.

Expenditures: Costs of goods received or services rendered.

F

Fee: A fee is imposed as a result of a public need to regulate activities related to health, safety, or other protective purposes. Fees result in the purchase of a privilege or authorization and are applied to such activities as restaurant inspections, landfill use, building permits, and marriage licenses.

Fair Market Value (FMV): Price a given property or asset would sell for in the marketplace.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

Fund Balance: Excess of assets over liabilities; negative fund balances may be referred to as a deficit.

Fund Center: The reporting and budget level within a fund at which budget control is maintained.

Future General Obligation Bonds: Anticipated method of raising revenues for financing capital budgets. Future bonds include authorized bonds that have not yet been sold as well as anticipated bonds that have not yet been authorized. The fact that existing bonded debt has been created and monies are available for capital projects distinguishes existing general obligation bonds from future general obligation bonds.

G

GAAP: Generally Accepted Accounting Principles

GASB: This refers to the Governmental Accounting Standards Board, which is currently the source of generally accepted accounting principles (GAAP) used by state and local governments in the United States. It is a private, non-governmental organization. The GASB has issued Statements, Interpretations, Technical Bulletins, and Concept Statements defining GAAP for state and local governments since 1984.

GASB 34: In June 1999, GASB *Statement No. 34* (or GASB 34) set new GAAP requirements for reporting major capital assets, including infrastructure such as roads, bridges, water and sewer facilities, and dams. Gwinnett County has implemented the *Governmental Accounting Standards Board's (GASB) Statement Number 34, Basic Financial Statements, and Management's Discussion and Analysis for State and Local Governments* financial reporting model. This standard changed the entire reporting process for local governments, requiring new entitywide financial statements, in addition to the current fund statements and other additional reports such as *Management Discussion and Analysis*.

GASB 45: Beginning in FY 2007, the County's financial statements are required to implement Governmental Accounting Standards Board (GASB) *Statement No. 45* for other post-employment benefits (OPEBs) including health care, life insurance, and other non-pension benefits offered to retirees. This new standard addresses how local governments should account for and report their costs related to post-employment health care and other non-pension benefits, such as the County's retiree health benefit subsidy. Historically, the County's contribution was funded on a pay-as-you-go basis. GASB 45 requires that the County accrue the cost of the retiree health subsidy and other post-employ-

ment 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): Any system that captures, stores, analyzes, manages, and presents data that are linked to location(s). GIS merges cartography, statistical analysis, and database technology. GIS may be used in archaeology, geography, cartography, remote sensing, land surveying, public utility management, natural resource management, precision agriculture, photogrammetry, urban planning, emergency management, landscape architecture, navigation, aerial video, and localized search engines.

GJAC (Gwinnett Justice and Administration Center): The building that houses the majority of the government's judicial and administrative operations.

Goal: A statement of anticipated achievement, usually time-limited and quantifiable. Within the goal, specific statements with regard to targets and/or standards often are included, e.g., *"To reduce the average full-time vacancy rate to five percent."*

Grant: A contribution of assets (usually cash) from one governmental unit or organization to another. Typically, these contributions are made to local governments from the state or federal governments to be used for specific purposes and require distinctive reporting.

GRATIS (Georgia Registration and Title information System): The State of Georgia's vehicle registration and title database which allows information to be shared statewide, aiding the fight against registering stolen vehicles. The system also provides consistent name information, making sure registrations and titles match owners' names on their drivers licenses.

Group Self-Insurance: This internal service fund is used to centrally manage the employees' health, disability, and life insurance benefit packages.

H

Homestead Exemption: A tax relief measure whereby state law permits local governments to exempt a fixed dollar amount of the appraised value of qualifying residential property.

I

Inflation: A rise in price levels caused by an increase in available money and credit beyond the proportion of available goods. Also known as too many dollars chasing too few goods.

Infrastructure: Public domain fixed-assets including roads, curbs, gutters, sidewalks, drainage systems, lighting systems, and other similar items that have value only to the users.

Input Measures: A type of performance measurement that determines the resources used to carry out a program or function over a given period of time (e.g., *number of authorized employees, amount of materials used*).

Intangible Property: A category of personal property that includes stocks, taxable bonds, and cash.

Intergovernmental Revenue: Funds received by reimbursement or contributions from federal, state, and other local government sources.

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): An internal services department within the county government that contributes to an efficient and productive county government while using modern information technologies to improve citizen access to government information and services.

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 certain fund(s) 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.

Procurement: The process of buying goods or services.

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 fully integrated modular enterprise resource planning (ERP) solution used by the County to facilitate internal and external management information across the entire organization. Provides customers with the ability to interact with a common corporate database for a comprehensive range of applications.

Sales Tax: Tax levied on a broad range of goods and services at the point of sale. It is specified as a percentage of the transaction price. Vendor collects and reports the tax on behalf of the taxing jurisdiction.

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: Classifications according to source or point of origin.

Special Assessment: Levy on property owners for the increased property value created by the installation of nearby public improvements. Special assessments differ from other benefit-based levies in that the maximum assessment is the increase in property value created by the improvements, regardless of the extent to which the beneficiaries use the facility. Historically, special assessments have been used for street improvements, curbs, sidewalks, and streetlights.

Special Revenue Funds: Funds defined to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. These funds account for the revenues and expenditures related to the E-911 system, tourism, and other special revenues.

SPLOST (Special Purpose Local Option Sales Tax): Tax levied at the rate of one percent which applies to the same items as the State sales tax, except that the special purpose local option sales tax also applies to sales of motor fuels and groceries. In order to impose this tax, the qualifying entity must submit a copy of a resolution calling for a referendum on the question of the one-percent sales tax levy to the election superintendent. If more than one-half of the votes cast is in favor of the tax, the tax can then be levied. Following the referendum, the County must adopt a resolution imposing the tax. This tax is imposed for a specific period of time not to exceed five years.

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*).

Subsidies: Direct aid furnished by a government to a private industrial undertaking, a charity organization, or similar.

Sustainability: Influencing the work of community and economic development.

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.

Triennial Review: A review of the Gwinnett County Board of Commissioners d.b.a. Gwinnett County Transit (GCT) is conducted by the Federal Transit Administration (FTA) as required by 49 USC 5307 (i). The review is not an audit. It is an assessment of grantee management practices and program implementation to evaluate compliance with Federal requirements. These reviews are important in establishing eligibility for federal funds.

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.

Use of Net Assets: Excess of the total assets of a business minus its total liabilities.

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 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): A program within Gwinnett County's Department of Corrections and at the direction of the courts that allows an offender to perform work in lieu of serving time.

Work Release Program (WRP): A program within Gwinnett County's Department of Corrections and at the direction of the courts and as an alternative to complete incarceration, allows an offender the opportunity to maintain regular employment while serving his/her hours in custody.

Worker's Compensation: Protection for county employees on work-related injuries or illnesses.

Working Capital Reserve: The difference between budgeted revenues and budgeted appropriations when revenues exceed appropriations. Used to balance appropriations to revenues.

This chart contains the pay scales for Merit/Non-Merit, Appointed, and Protective Service positions effective January 1, 2011.

	Merit and Non-Merit Pay Scale						Appointed Pay Scale						Job	Grade	Step 0	Step 12
	DBM	2009 min	1st Qtr	Midpoint	2009 Max	Spread	GRADE	2009 Min	1st Qtr	Midpoint	2009 Max	SPREAD				
Grade A11	A11(1)	\$22,092	\$25,129	\$28,167	\$34,242	55%							Corr Ofcr-4125	CR213	\$30,750	\$49,232
	A11(2)	\$23,417	\$26,636	\$29,856	\$36,296	55%							Corr Ofcr Sr	CR223	\$33,210	\$53,170
	A11(3)	\$24,822	\$28,235	\$31,648	\$38,474	55%							Corr Ofcr Crpl	CR243	\$39,188	\$62,741
Grade A12	A12(1)	\$24,026	\$27,329	\$30,633	\$37,240	55%	100J	\$23,660	\$27,209	\$30,758	\$37,856	60%	Classification Ofcr	CR253	\$42,409	\$67,898
	A12(2)	\$25,467	\$28,968	\$32,470	\$39,473	55%	100I	\$24,960	\$28,704	\$32,448	\$39,936	60%	Corr Ofcr Sgt	CR323	\$42,409	\$67,898
	A12(3)	\$26,995	\$30,707	\$34,419	\$41,842	55%							Corr Ofcr Lt	CR423	\$50,157	\$80,303
Grade A13	A13(1)	\$26,127	\$29,719	\$33,312	\$40,497	55%	100H	\$26,428	\$30,392	\$34,356	\$42,284	60%	Deputy Sheriff	SH213	\$33,037	\$52,894
	A13(2)	\$27,694	\$31,502	\$35,310	\$42,926	55%	100G	\$28,121	\$32,340	\$36,558	\$44,994	60%	Deputy Sheriff Sr	SH223	\$37,648	\$60,275
	A13(3)	\$29,357	\$33,393	\$37,430	\$45,503	55%							Deputy Sheriff Crpl	SH243	\$42,404	\$67,890
Grade B21	B21(1)	\$28,414	\$32,676	\$36,938	\$45,462	60%	100F	\$29,949	\$34,442	\$38,934	\$47,919	60%	Deputy Sheriff Sgt	SH323	\$45,620	\$73,040
	B21(2)	\$30,139	\$34,660	\$39,181	\$48,222	60%							Deputy Sheriff Lt-4904	SH423	\$51,426	\$82,335
	B21(3)	\$31,863	\$36,642	\$41,422	\$50,980	60%							Deputy Sheriff Lt (Apptd)	SH101	\$51,426	\$82,335
Grade B22	B22(1)	\$30,900	\$35,535	\$40,170	\$49,440	60%	100E	\$31,863	\$36,643	\$41,422	\$50,981	60%	Firefighter I	FF213	\$33,248	\$53,232
	B22(2)	\$32,753	\$37,666	\$42,579	\$52,405	60%							Firefighter II	FF223	\$35,765	\$57,260
	B22(3)	\$34,719	\$39,927	\$45,135	\$55,551	60%							Firefighter III	FF233	\$38,479	\$61,606
Grade B23	B23(1)	\$33,603	\$38,644	\$43,684	\$53,765	60%	100D	\$34,091	\$39,204	\$44,318	\$54,545	60%	Firemedic	FF233	\$38,479	\$61,606
	B23(2)	\$35,620	\$40,963	\$46,306	\$56,992	60%							FF Driver/Engineer	FF243	\$41,407	\$66,293
	B23(3)	\$37,757	\$43,421	\$49,084	\$60,411	60%							Community Risk Reduction Lt	FF322	\$42,604	\$68,210
Grade B24/B31	B24(1)/B31(1)	\$36,544	\$42,025	\$47,507	\$58,470	60%	100C	\$36,469	\$42,395	\$48,322	\$60,174	65%	Firefighter Lt	FF323	\$44,563	\$71,347
	B24(2)/B31(2)	\$38,737	\$44,547	\$50,358	\$61,979	60%							Firefighter Capt	FF423	\$50,866	\$81,438
	B24(3)/B31(3)	\$41,061	\$47,220	\$53,379	\$65,697	60%							Fire Inspector	FI242	\$37,311	\$59,736
Grade B25/B32	B25(1)/B32(1)	\$39,741	\$45,703	\$51,664	\$63,586	60%	100B	\$38,975	\$45,309	\$51,642	\$64,309	65%	Fire Inspector Sr	FI252	\$40,575	\$64,962
	B25(2)/B32(2)	\$42,125	\$48,444	\$54,763	\$67,401	60%	100A	\$41,691	\$48,466	\$55,241	\$68,791	65%	Fire Inspections Captain	FI243	\$50,866	\$81,438
	B25(3)/B32(3)	\$44,651	\$51,349	\$58,047	\$71,442	60%							Fire Investigator	FI243	\$39,550	\$63,321
Grade C41	C41(1)	\$43,219	\$50,242	\$57,265	\$71,312	65%	100	\$45,840	\$53,289	\$60,738	\$75,636	65%	Fire Investigator Sr	FI253	\$43,008	\$68,857
	C41(2)	\$45,812	\$53,257	\$60,701	\$75,590	65%							Fire Investigation Captain	FI423	\$50,866	\$81,438
	C41(3)	\$48,561	\$56,452	\$64,343	\$80,125	65%							Fire Planner I	FP411	\$41,629	\$66,650
Grade C42	C42(1)	\$47,000	\$54,637	\$62,275	\$77,550	65%	101	\$49,021	\$56,987	\$64,953	\$80,884	65%	Fire Planner II	FP421	\$45,270	\$72,479
	C42(2)	\$49,820	\$57,915	\$66,011	\$82,202	65%							Fire Planning Mgr	FP521	\$58,224	\$93,219
	C42(3)	\$52,809	\$61,391	\$69,972	\$87,135	65%							Police Ofcr	PL213	\$35,023	\$56,073
Grade C43	C43(1)	\$51,113	\$59,419	\$67,725	\$84,337	65%	102	\$52,418	\$60,936	\$69,454	\$86,490	65%	Police Ofcr Sr	PL223	\$37,648	\$60,275
	C43(2)	\$54,180	\$62,984	\$71,789	\$89,397	65%							Police Ofcr Crpl	PL243	\$42,404	\$67,890
	C43(3)	\$57,431	\$66,764	\$76,096	\$94,761	65%							Police Pilot	PL253	\$43,008	\$68,857
Grade C44/C51	C44(1)/C51(1)	\$55,586	\$64,618	\$73,651	\$91,716	65%	103	\$56,056	\$65,165	\$74,274	\$92,492	65%	Police Ofcr Sgt	PL323	\$45,620	\$73,040
	C44(2)/C51(2)	\$58,920	\$68,495	\$78,070	\$97,219	65%							Police Ofcr Lt	PL423	\$51,426	\$82,335
	C44(3)/C51(3)	\$62,456	\$72,606	\$82,755	\$103,053	65%							Police Aviation Mgr	PL433	\$55,318	\$88,566
Grade C45/C52	C45(1)/C52(1)	\$60,449	\$70,272	\$80,095	\$99,740	65%	104/200	\$59,985	\$70,483	\$80,980	\$101,975	70%				
	C45(2)/C52(2)	\$64,075	\$74,487	\$84,900	\$105,724	65%										
	C45(3)/C52(3)	\$67,921	\$78,958	\$89,995	\$112,069	65%										
Grade D61	D61(1)	\$65,739	\$76,421	\$87,104	\$108,469	65%	105/201	\$64,130	\$75,353	\$86,575	\$109,021	70%				
	D61(2)	\$69,683	\$81,007	\$92,330	\$114,977	65%	106/202/300	\$68,581	\$80,583	\$92,584	\$116,588	70%				
	D61(3)	\$73,864	\$85,867	\$97,870	\$121,876	65%										
Grade D62	D62(1)	\$71,491	\$83,108	\$94,725	\$117,960	65%	107/203/301	\$73,375	\$86,215	\$99,056	\$124,737	70%				
							108/204/302	\$75,150	\$88,301	\$101,453	\$127,755	70%				
							205/303	\$80,298	\$94,350	\$108,403	\$136,507	70%				
							206/304	\$85,799	\$100,814	\$115,829	\$145,859	70%				
							305/400	\$91,676	\$107,719	\$123,762	\$155,849	70%				
							306/401	\$97,956	\$115,098	\$132,240	\$166,525	70%				
							402	\$104,656	\$122,970	\$141,285	\$177,914	70%				
							403	\$111,825	\$131,394	\$150,963	\$190,102	70%				
							404	\$119,474	\$140,382	\$161,290	\$203,106	70%				
							405	\$127,658	\$149,998	\$172,338	\$217,018	70%				
							500	\$136,390	\$160,258	\$184,126	\$231,863	70%				
							501	\$145,741	\$171,246	\$196,750	\$247,760	70%				
							600									

* Community Risk Reduction Lt added June 12, 2010

Hourly rates are based on a 2080 schedule.
Revised 06/27/09

Authorities, Boards, and Committees

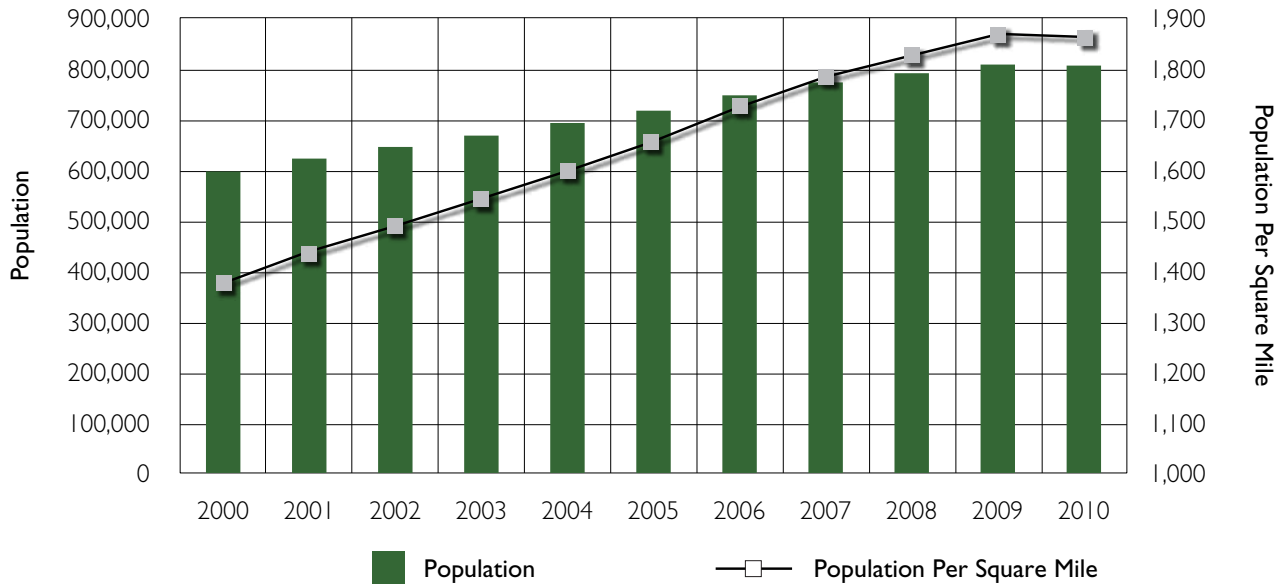
There are numerous Authorities, Boards, and Committees within Gwinnett County that serve as indicators of public opinion, and act in accordance with particular issues involving both the County's future and the taxpayers' dollars. Gwinnett County authorities also act as financing vehicles for the issuance of revenue bonds, obligations, and securities, etc., to fund capital facilities construction, acquisition, or equipping. Such advisory groups, as those listed below, are designated by the Board of Commissioners and/or the Grand Jury and provide broader perspectives on major decisions.

Airport Authority
Animal Advisory Council
Arts Facility Authority
Board of Construction Adjustments and Appeals
Board of Equalization
Board of Health
Board of Registration and Elections
Board of Tax Assessors
Development Advisory Committee
Development Authority
Family and Children's Services Board
Georgia Biosciences Joint Development Authority
GRN Community Service Board
Gwinnett Clean and Beautiful Board
Gwinnett Convention and Visitors Bureau
Gwinnett County Land Acquisition Appraisers
Gwinnett County Public Employees Retirement System
Gwinnett County Transit Advisory Board
Gwinnett Historical Restoration and Preservation Board
Gwinnett United In Drug Education (G.U.I.D.E.)
Hospital Authority
Housing Authority
Human Relations Commission
Library Board
Licensing and Revenue Board of Appeals
MARTA Board
Merit Board
Municipal-Gwinnett Planning Commission
Public Facilities Authority
Recreation Authority
Redevelopment Agency
Stormwater Authority
Tree Advisory Committee
Upper Ocmulgee River Resource Conservation and Development Council, Inc.
Water and Sewerage Authority
Zoning Board of Appeals

Statistical Information

Population Density Continues to Rise in Gwinnett

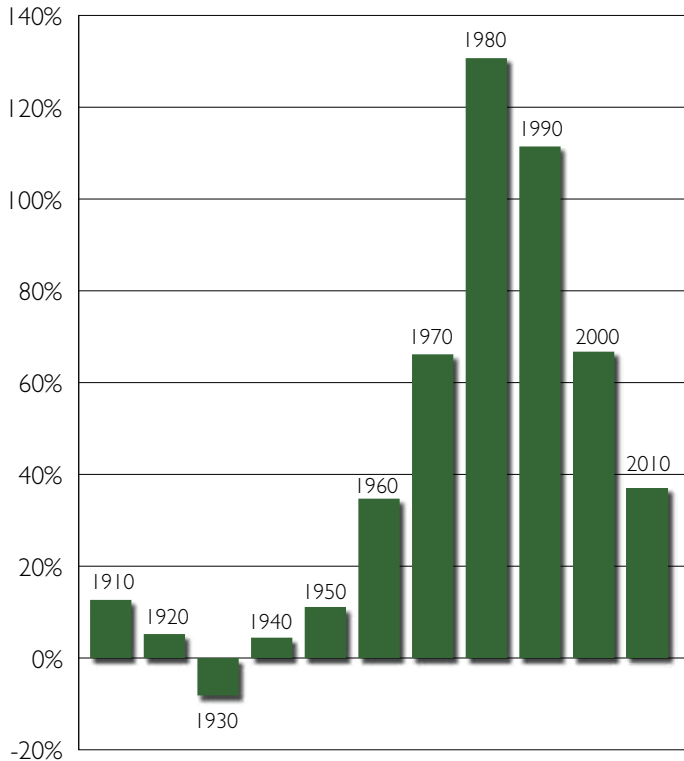
Source: U.S. Census



Percent Change in Gwinnett's Population

Each Decade

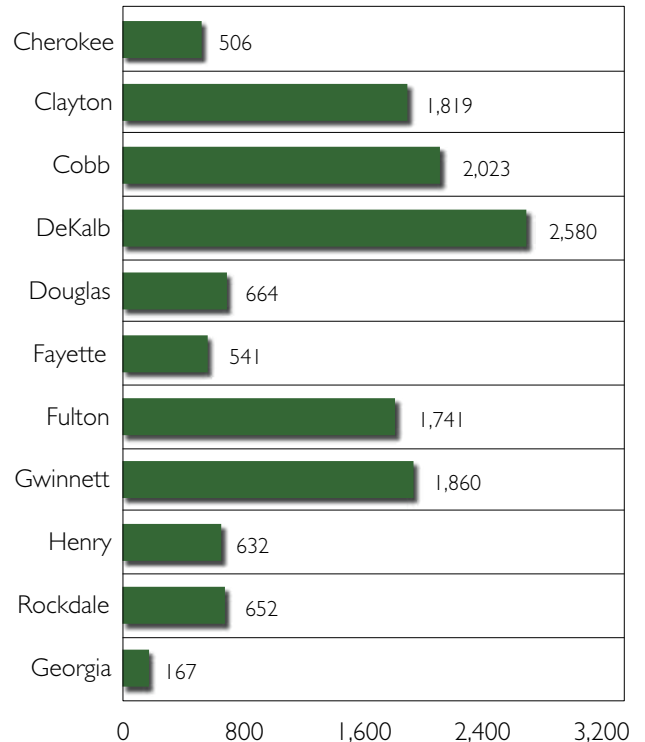
Source: U.S. Census



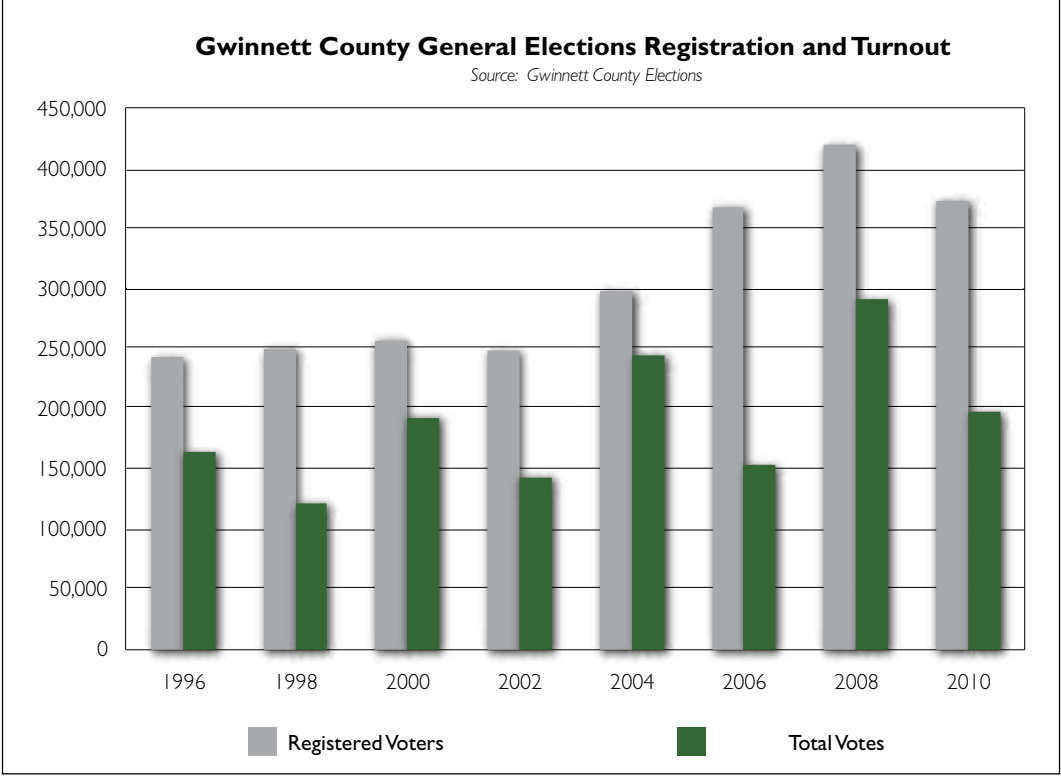
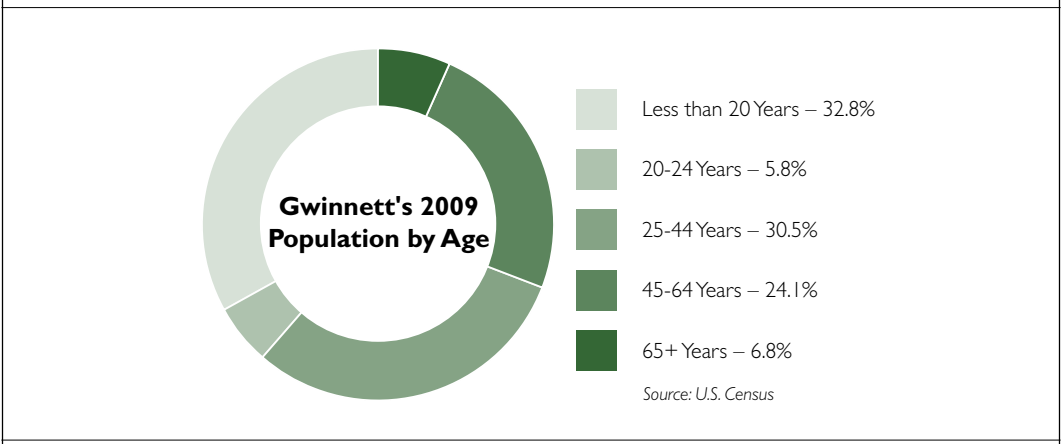
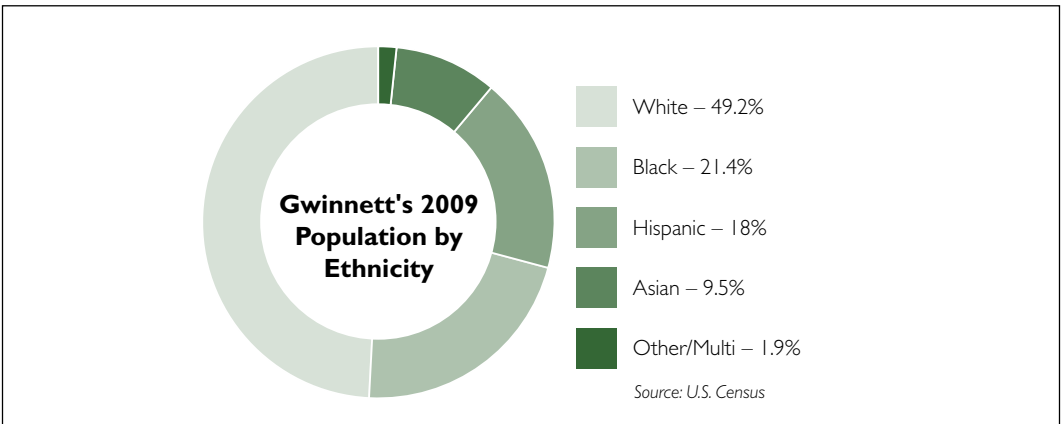
Population Density Per Square Mile

2010 Estimates

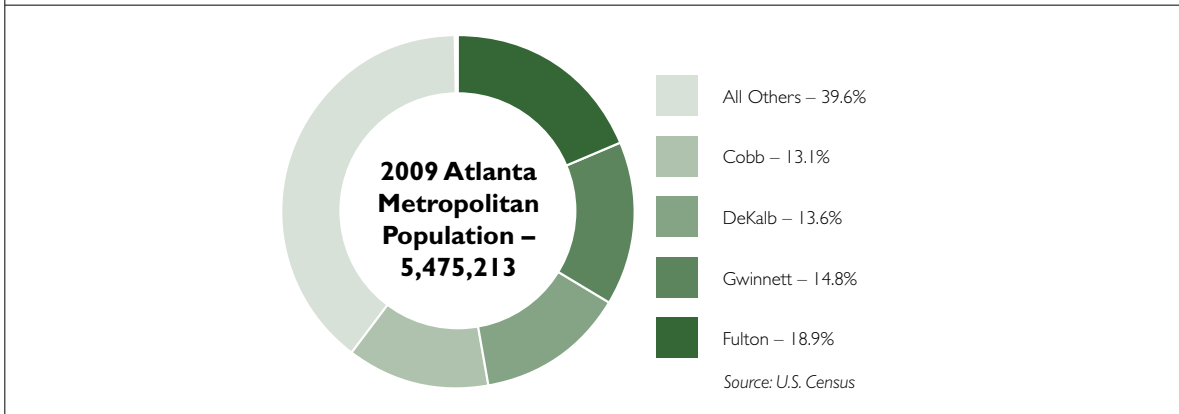
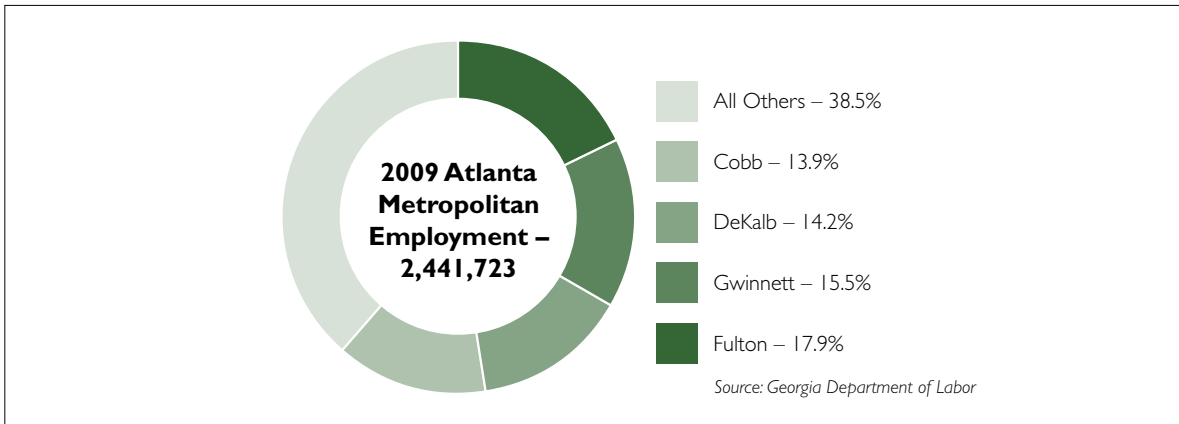
Source: U.S. Census



Statistical Information

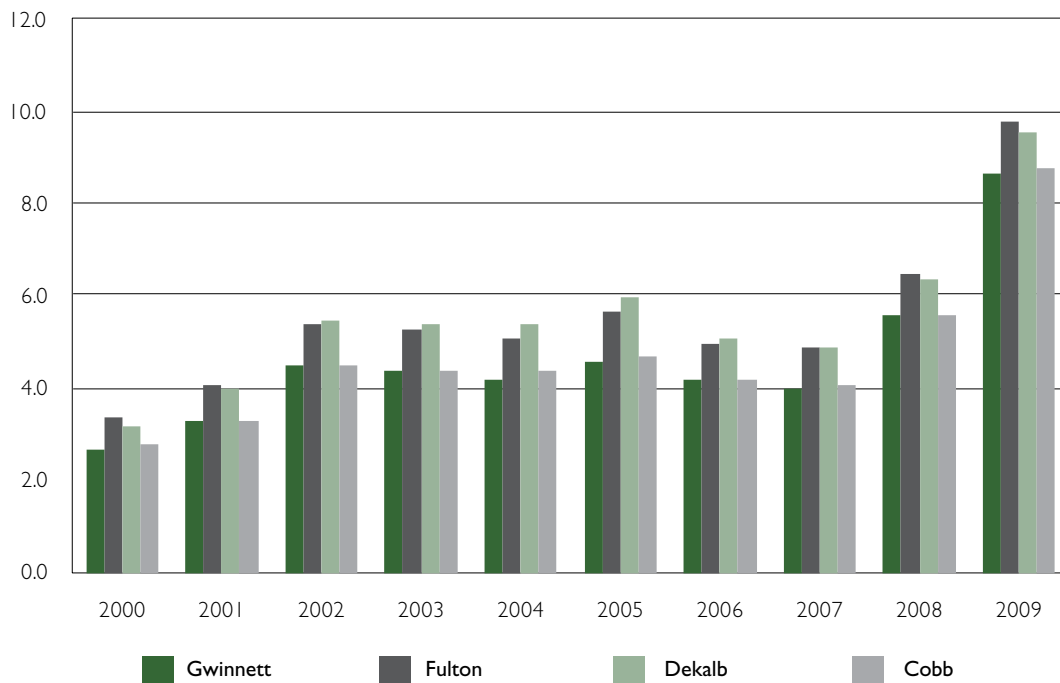


Statistical Information

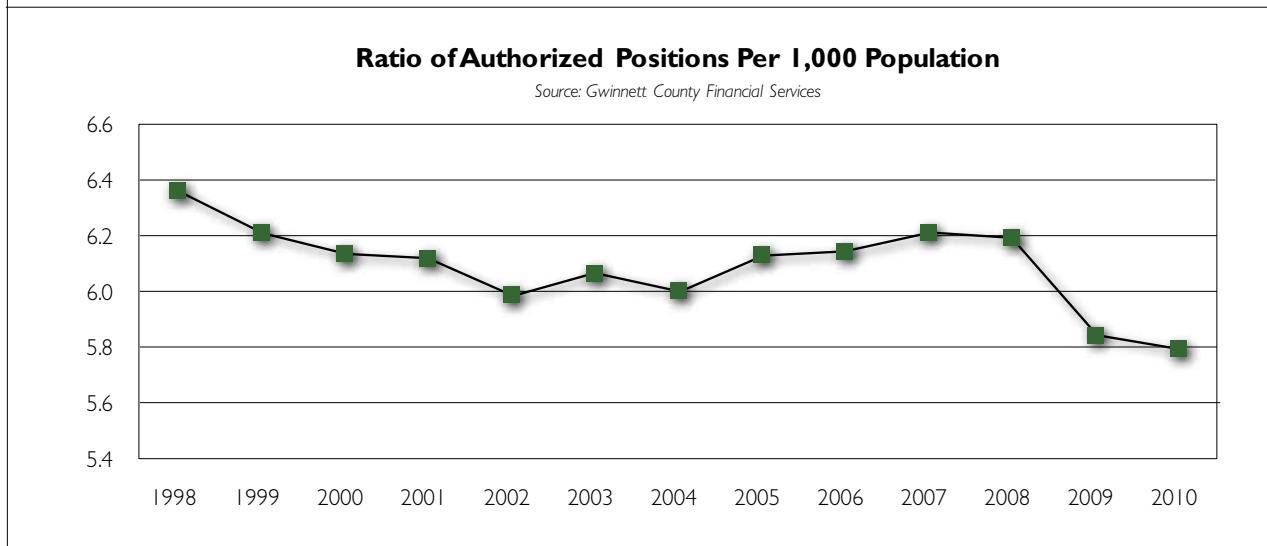
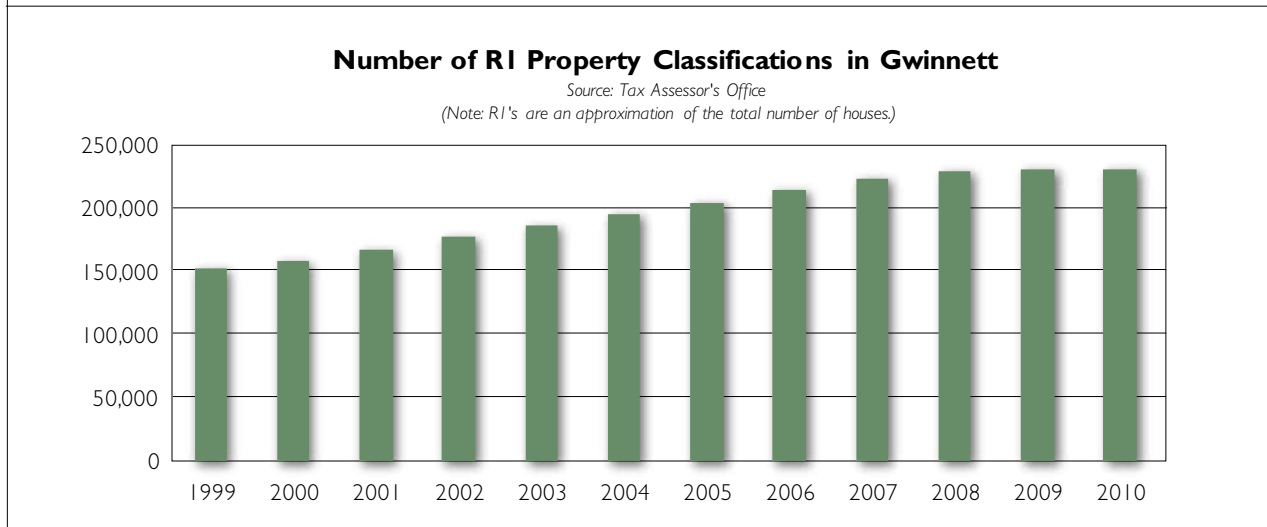
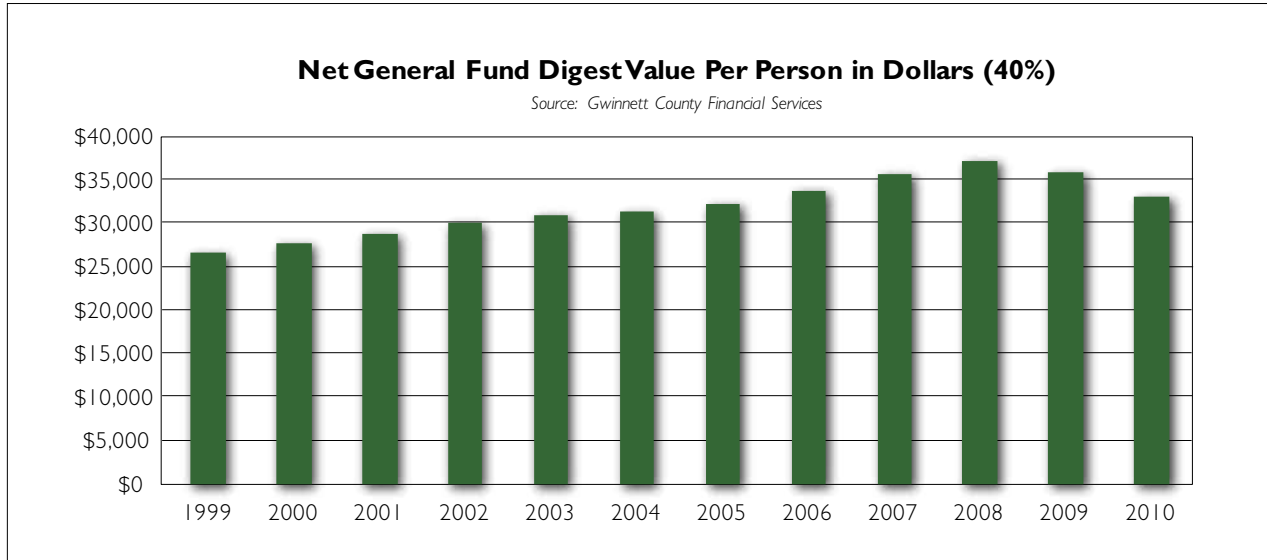


Metro Unemployment Rates

Source: Ga Dept of Labor



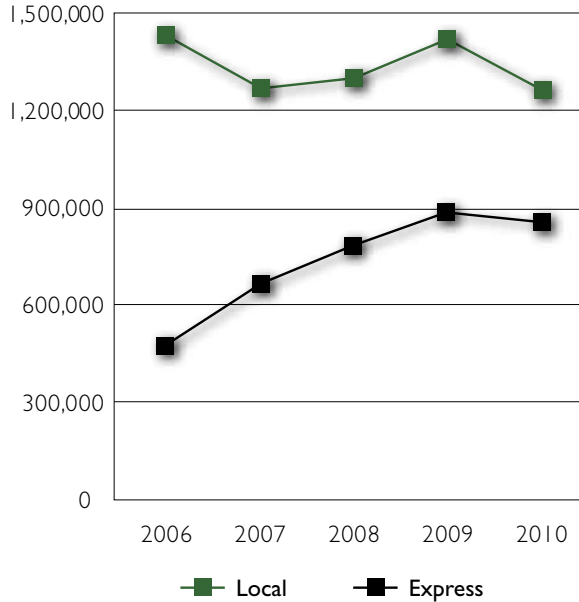
Statistical Information



Statistical Information

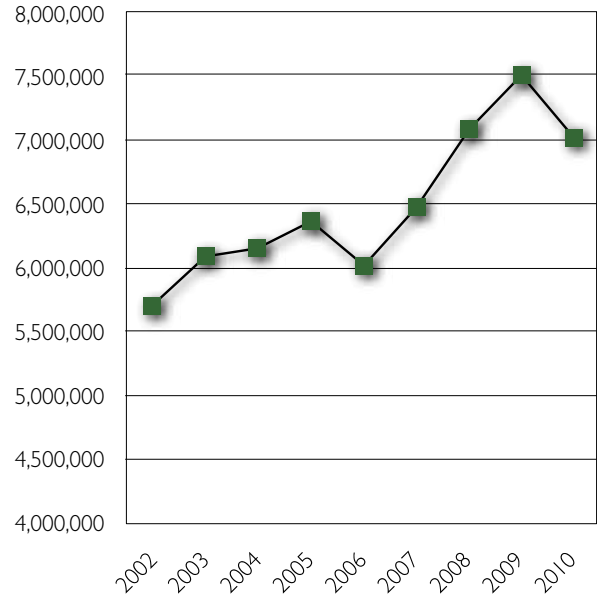
Gwinnett County Local Transit System Ridership

Source: Gwinnett County Department of Transportation



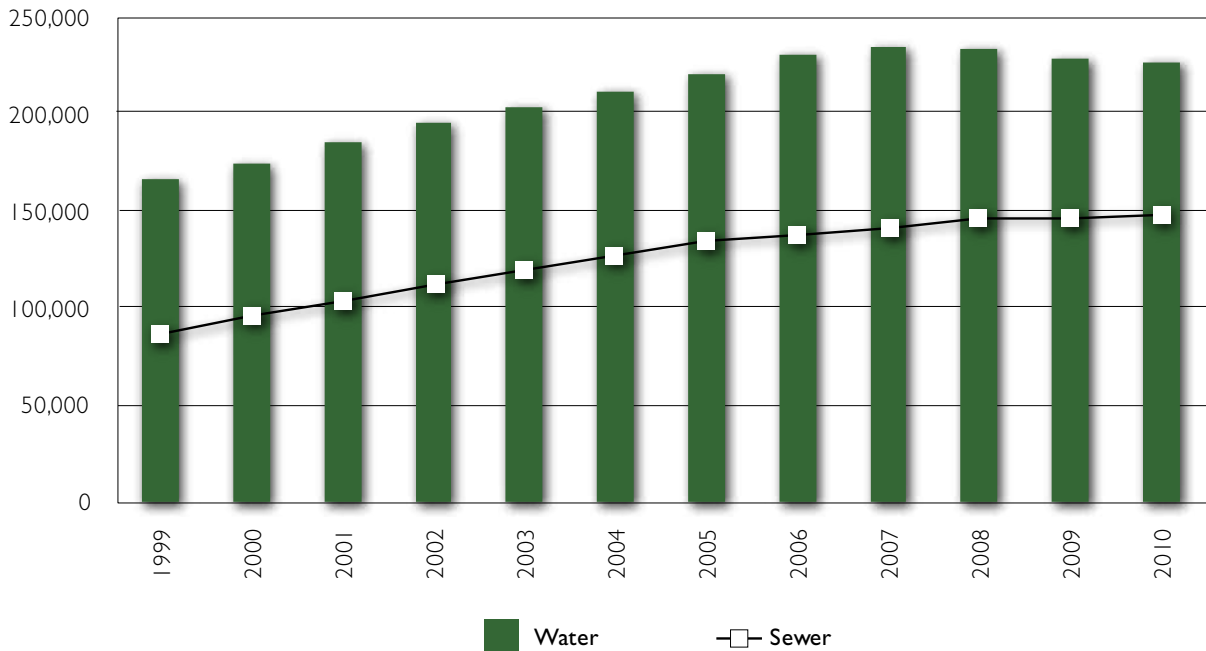
Gwinnett County Library System Total Items Checked Out

Source: Gwinnett County Libraries

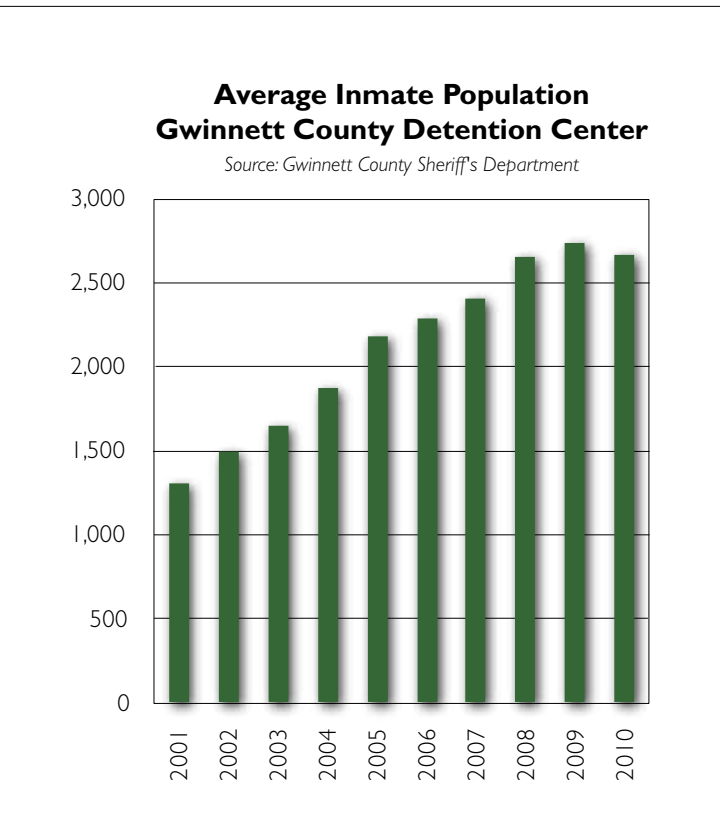
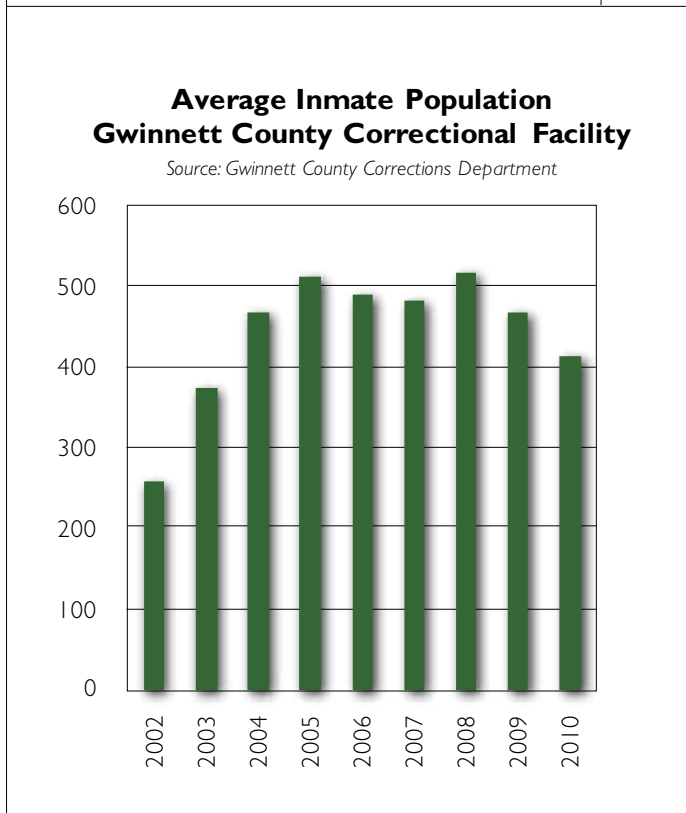
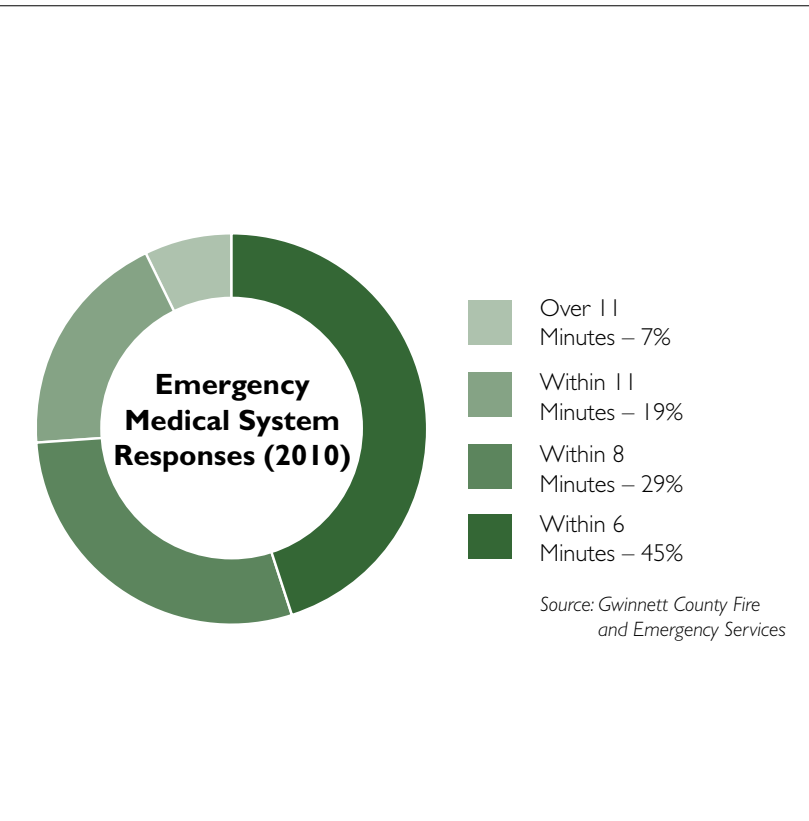
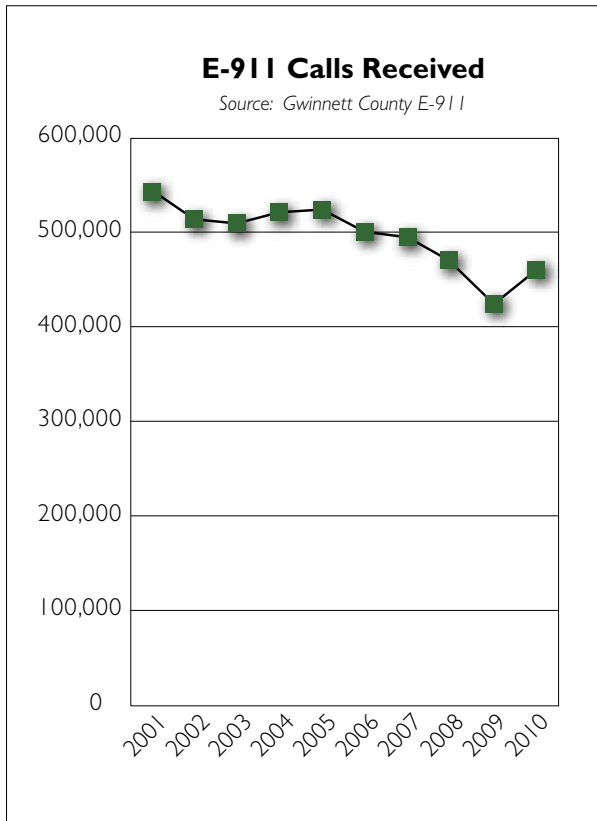


Steady Increase in County Water and Sanitary Sewer Customers

Source: Gwinnett County Department of Water Resources

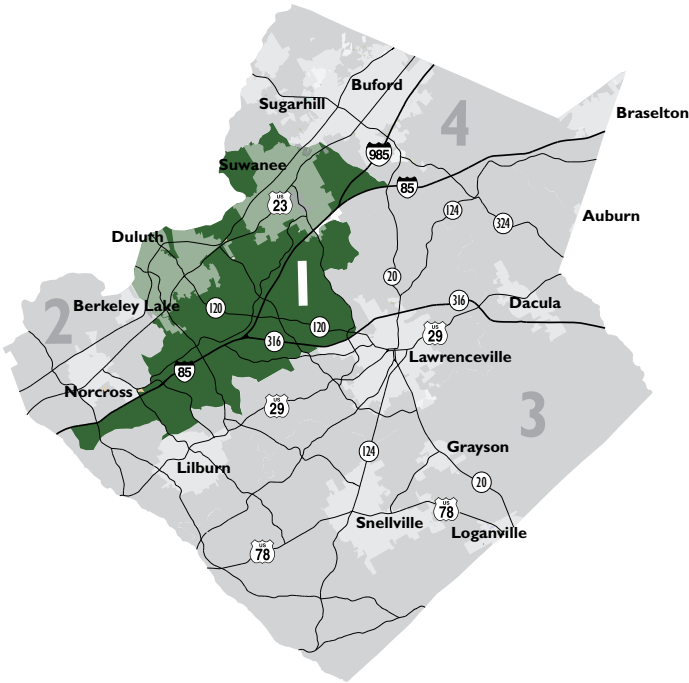


Statistical Information



Commission Districts

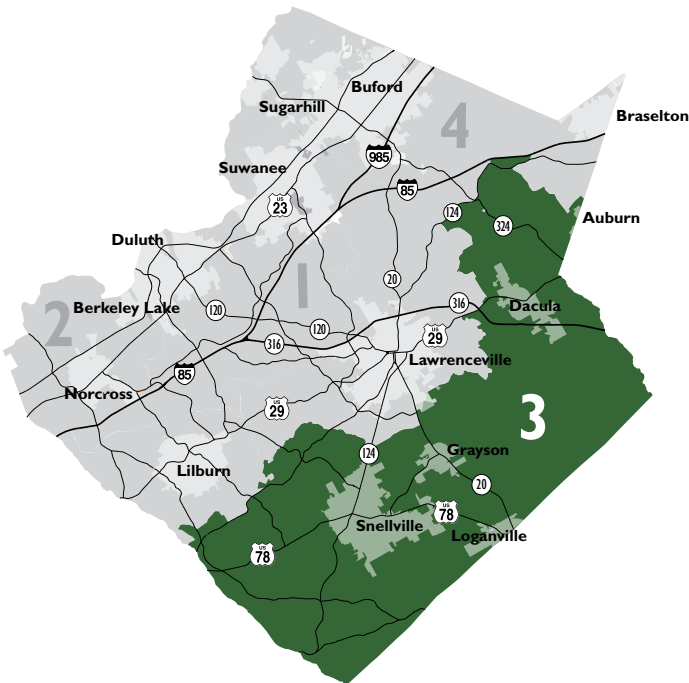
Commission District 1
Shirley Fanning Lasseter



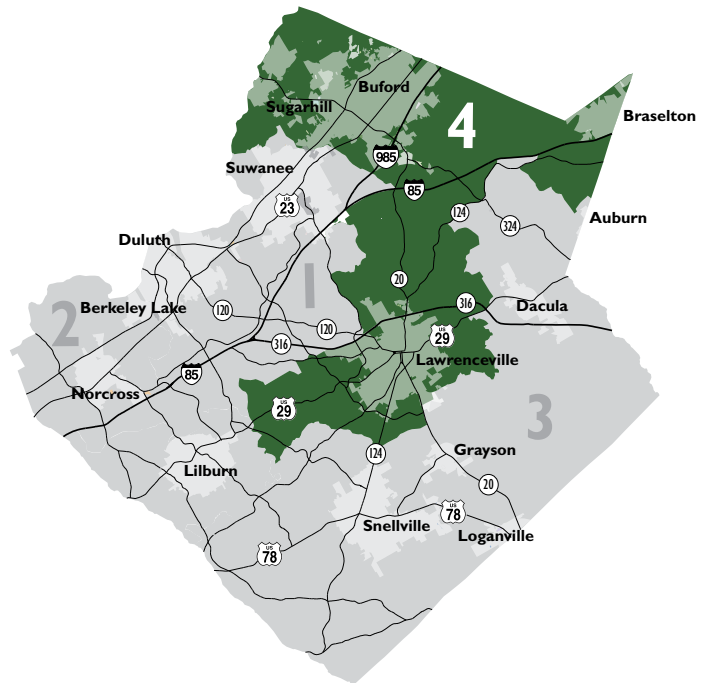
Commission District 2
Lynette Howard



Commission District 3
Mike Beaudreau



Commission District 4
John Heard



Prepared by:

The Department of
Financial Services

Data Compilation:

Accounting and GL Division
Financial Services

Layout and Cover Photo:

Communications Division

Produced:

Spring 2011



About the Cover

Fire Station 28

Located at 3725
Rosebud Road in Loganville

Opened June 17, 2008

Paid for by SPLOST at a cost of \$2.3 million,
15 percent below budget

8,800 square foot, two-bay prototype

Fire Training Academy

Provides basic firefighter, emergency
medical technician, paramedic, apparatus
certification, and many other career
development programs

In 2010, the Fire Academy provided entry
level training for 102 new recruits as well as
recertification/career development training
for all 845 department personnel

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Lawrenceville, GA 30046

www.gwinnettcounty.com