



budget document **2006**



# 2006 Budget Document

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**gwinnett**county

County Commission  
Charles **Bannister**, Chairman

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

75 Langley Drive  
Lawrenceville, GA 30045

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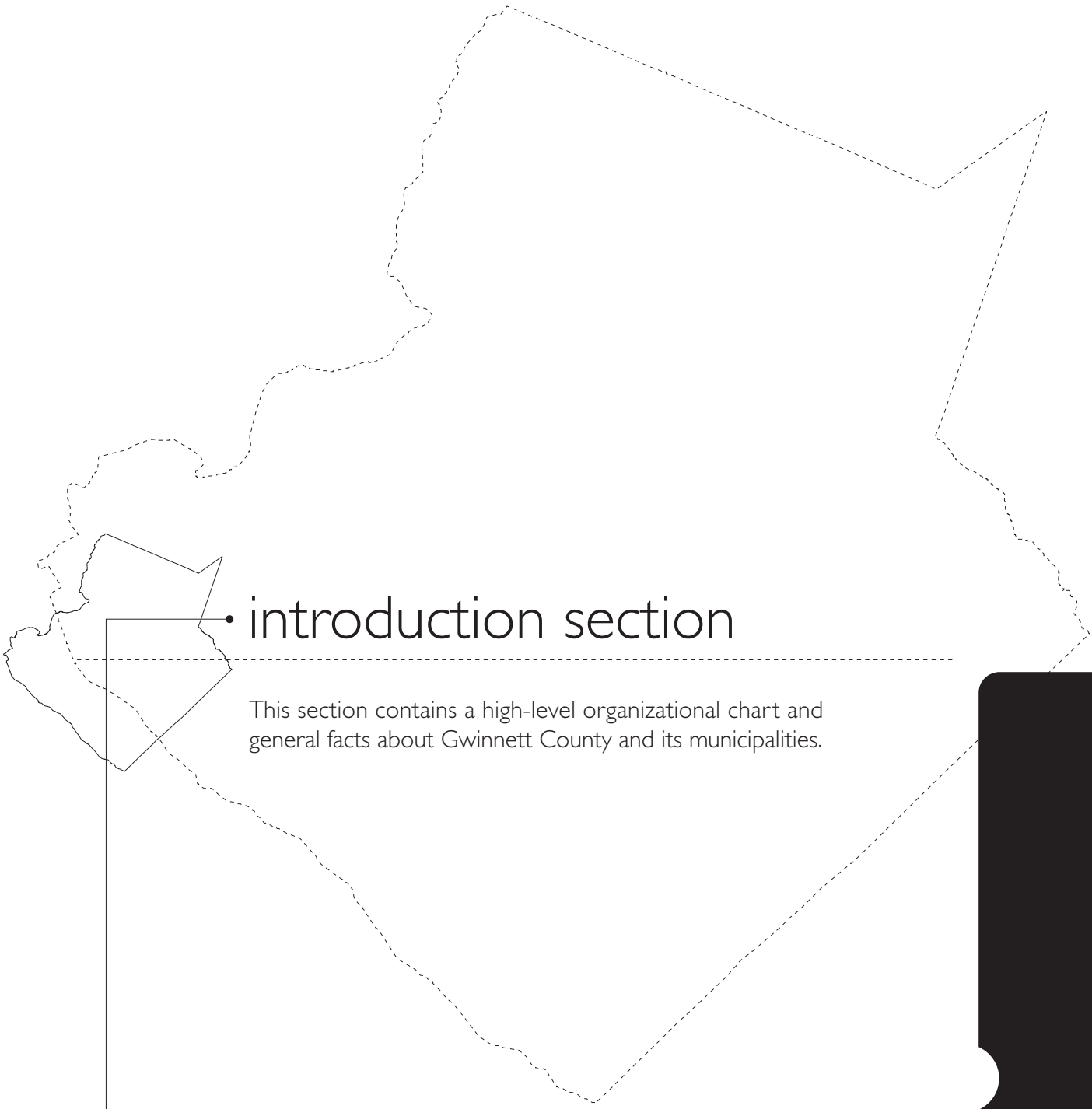
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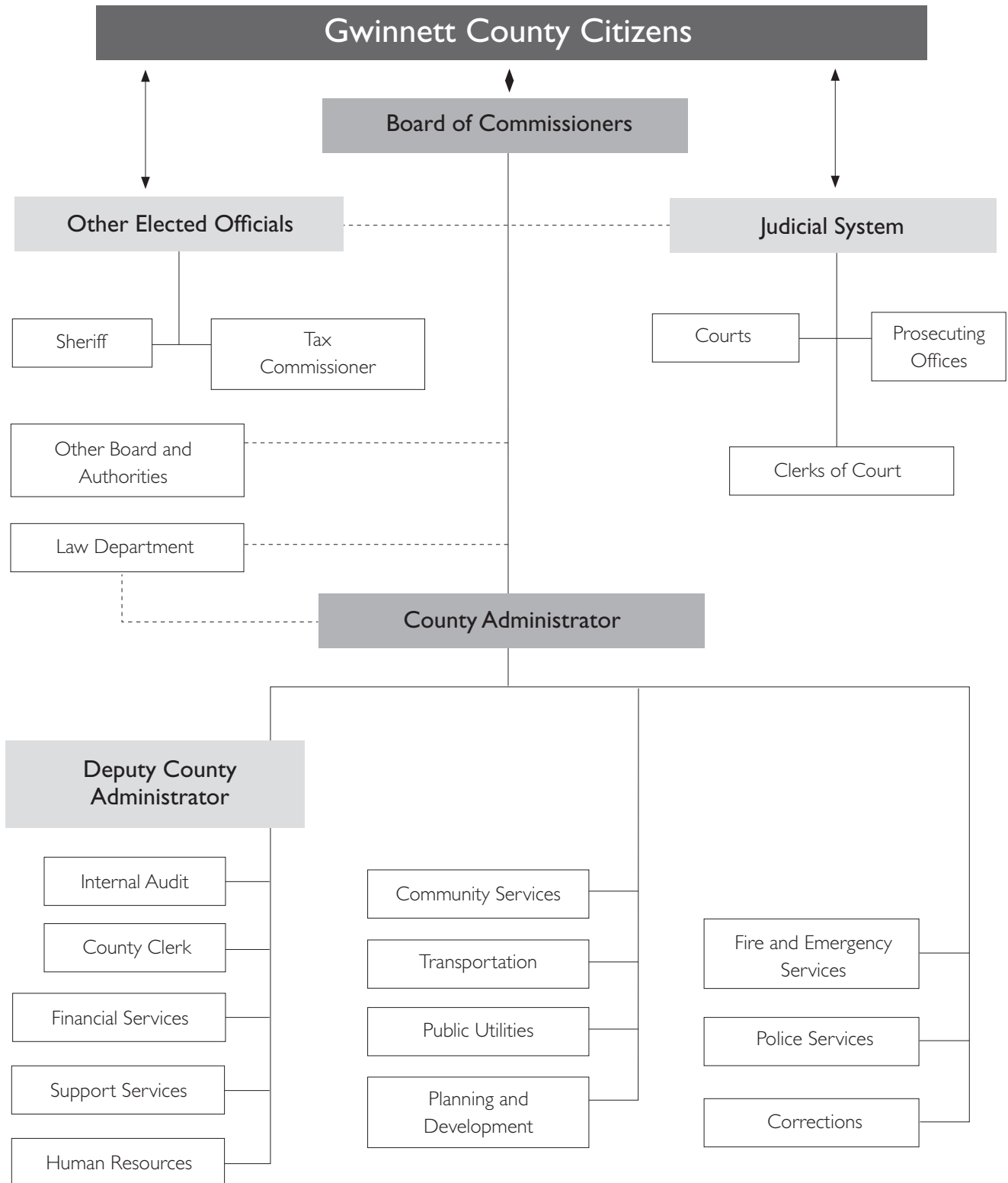


• introduction section

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



**GWINNETT COUNTY ORGANIZATIONAL CHART**



## Department Directors

County Administrator  
Jock A. **Connell**

Deputy County Administrator  
Michael D. **Comer**

County Attorney  
Karen **Gilpin Thomas**

Community Services  
Phil **Hoskins**, Director

Corrections  
Warden James L. **Kraus**

Financial Services  
Lisa **Johnsa**, Director

Fire and Emergency Services  
Chief Steve **Rolader**

Human Resources  
Susan **Lee**, Director

Planning and Development  
Michael **Williams**, Director

Police Services  
Chief Charles M. **Walters**

Public Utilities  
Frank **Stephens**, Director

Support Services  
Connie **Hinson**, Director

Transportation  
Brian **Allen**, Director

## Elected Officials

Clerk of Court  
Tom **Lawler**

District Attorney  
Daniel J. **Porter**

Chief Magistrate Court Judge  
Warren P. **Davis**

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

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

Solicitor  
Gerald N. **Blaney, Jr.**

Tax Commissioner  
Katherine **Sherrington**

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

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

## Judicially Appointed Officials

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

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

Clerk of Recorder's Court  
Elizabeth "Libby" **Blackwell**

Court Administrator  
Philip M. **Boudewyns**

## Department of Financial Services

### budget division

Lisa **Johnsa**  
Director

Dash **Roberts**  
Deputy Director

Chuck **Huckleberry**  
Deputy Director

Jane **Osetkowski**  
Executive Assistant

Kristine **Tallent**, Director  
Richard **Platto**, Budget Manager  
J. Jay **Vinicki**, Budget Manager

Darlesa **Barron**, Budget Analyst  
Peggy **Bowen**, Budget Analyst  
Donna **Cote**, Budget Analyst  
Mary **Cox**, Budget Analyst  
Peggy **LeBeau**, Budget Analyst  
Sheila **McGaughey**, Budget Analyst  
Cheryl **O'Kelley**, Budget Analyst  
Sherrie **Rabon**, Budget Analyst  
Karen **Getze**, Staff Assistant  
Tina **King**, Budget Assistant

### economic analysis division

Alfie **Meek**, Ph.D., Director

Susan **Paul**, Financial Management Analyst

## Government Finance Officers Association Statement



The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget Presentation to Gwinnett County, Georgia for its annual budget for the fiscal year beginning January 1, 2005.

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 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, became the first county courthouse. The first election was held there and the first jail was located next to the barn. Winn selected Lawrenceville as the site for the first permanent courthouse, which was completed in 1824 for \$4,000, but burned in 1871. A second one was constructed in 1872 in Lawrenceville, but was torn down in 1884 because it proved inadequate. This was replaced in 1885 with the building now known as the Historic Courthouse.

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

## population

For 2005, Gwinnett's population was an estimated 726,273, up nearly 135,000 from the 2000 Census Bureau count. Over the last 30 years, Gwinnett's population has doubled each decade. Based on projections, Gwinnett is expected to reach over one million by the year 2018.

## public safety

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

Gwinnett County's Police Department is a nationally-accredited agency with an authorized strength of 662 sworn officers, supported by 286 non-sworn officers providing law enforcement services to the county. In 2005, the North Precinct opened near the Mall of Georgia and construction began on the East Precinct. Groundbreaking occurred for a new Police Training Complex, which will house classrooms, indoor firing range, and a precision driving course. This facility is tentatively planned to open in late 2006.



Gwinnett County's Fire and Emergency Services has the most legal jurisdictions of any county in the State of Georgia, as well as one of the largest demographic areas. Serving this area with fire protection and emergency medical services is the mission of the department. The department meets its challenge with a force of 710 well-trained men and women who are proactive in their approach to the challenges and citizen-oriented in their focus. The Mall of Georgia Fire Station 24 opened in 2005 and the Sugar Hill Fire Station 26 is currently under construction and scheduled to open in 2006.

## transportation



Gwinnett's infrastructure includes more than 2,600 miles of roads, which include over 500 signalized intersections. The 2006 Capital Budget for transportation projects is \$273.9 million.

Briscoe Field is the third busiest airport in the state located on approximately 500 acres. It is capable of handling all light general aviation and most corporate jet aircraft. Two fixed base operators provide excellent service and three flight schools provide instruction. In 2005, a security committee was formed to review and update the Airport's overall security. By year-end, a preliminary report was completed that included the information of an Airport Tenant's group based on the County's COPS program.

Gwinnett County Transit operates local bus service Monday through Saturday. In 2005, average daily boardings were 4,648. Twenty-four Express Buses operate weekdays during peak travel times. The three routes allow individuals to park their cars at central locations and take transit to destinations in downtown Atlanta. The average daily boardings from the express routes in 2005 were 1,698.

## education



Gwinnett County Public Schools is the largest school system in Georgia and growing at a rate of 7,000 new students each year. Total enrollment for 2005 – 2006 was 145,122 and included 63 elementary, 20 middle, and 16 high schools. Gwinnett's school system serves more than 114,000 meals daily and operates over 1,400 school buses that travel 116,000 miles a day. In 2005, its total operating budget was \$1.5 billion dollars.

There are also 19 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 College of Business, Gwinnett Technical College, the Gwinnett University Center (a satellite campus of Georgia State University), and Georgia Perimeter College (partnered with the University of Georgia).

The Gwinnett University Center opened in January 2002. It currently ranks as the ninth-largest institution in the University System of Georgia with more than 8,000 students. The center is currently in the process of being expanded into a free-standing state college, Georgia Gwinnett College, which will open in the fall of 2006.

Established in 1935, the Gwinnett County Library System has grown to 12 full-service branches. Library branches in Dacula and Grayson are currently under construction and are scheduled to open in 2006. There is also another branch planned for the Hamilton Mill area.

## business environment

### Gwinnett County Top 10 Major Employers

Company	Employees
Gwinnett County Public School System	18,226
Gwinnett County Government	4,586
Gwinnett Health Care System	4,229
Wal-Mart	4,163
Publix	3,250
United States Postal Service	2,760
State of Georgia	2,159
Kroger	1,981
Primerica	1,682
Scientific Atlanta	1,624

Gwinnett County has maintained its AAA rating from all three major credit rating agencies since 1997. In 2005, \$259.6 million in water and sewer refunding revenue bonds were issued. This favorable rating indicates solid financial management and resulted in significant interest savings for our citizens.

Gwinnett County issued 26,451 occupation tax certificates (business licenses) in 2005. Gwinnett's hospitality and international sophistication, along with affordable real estate and a well-educated labor pool, continues to attract a comprehensive array of diverse companies.

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

In 1984, Gwinnett Place Mall became the first mall in Gwinnett and is located at I-85 and Pleasant Hill Road. With anchor stores of JC Penney, Macy's, Parisian, and Sears, Gwinnett Place has over 150 stores.

The Mall of Georgia opened in 1999 and is located on Highway 20 near Buford featuring various regions of Georgia displayed throughout the mall. The mall is anchored by several major retailers such as Macy's, Dillard's, Nordstrom, JC Penney, and Dick's Sporting Goods. It encompasses more than two million square feet, has more than 225 shops and a 20-screen movie theatre with IMAX 3-D. There is also a village area with interactive fountain and outdoor pavilion, which is used for free concerts and other events throughout the year for patrons to enjoy.

Discover Mills opened in November 2001 and is located at the junction of I-85/Highway 120 and Sugarloaf Parkway. It is a 1.1 million-square-foot market-dominant retail and entertainment destination featuring 13 anchors, including Bass Pro Shop's Outdoor World and a Neiman Marcus outlet. There are also over 200 specialty retailers, along with a variety of theme restaurants, casual dining, and cutting-edge entertainment venues such as Jillian's, Action Skatepark, and an 18-screen movie theater. New for 2006 is a Medieval Times dinner theater.

## recreation and arts



The Operations Division of Gwinnett Parks and Recreation offered over 3,100 classes, summer camps, and special events in 2005, with something for everyone such as yoga, pottery, and basketball. The division also manages facility rentals and works with Gwinnett's 20 youth athletic associations to offer sports like baseball/softball, basketball, cheerleading, football, soccer, roller hockey, flag football, lacrosse, and other youth sports.

Gwinnett Parks and Recreation operates 32 parks and facilities that include ball fields, tennis centers, aquatic centers, trails, skate parks, playgrounds, picnic areas, pavilions, fishing lakes, and more. In 2005, new facilities were opened, including the new Shorty Howell Park expansion and activity building and the Dacula Park activity building. Several new parks are currently under design or construction.

Still under construction, the Gwinnett Environmental and Heritage Center is scheduled to open in 2006. This facility for environmental education will have a natural and cultural history museum offering interactive and hands-on learning experiences for children and adults, as well as passive recreational activities, such as walking trails.



Gwinnett County continues to place a high priority on greenspace acquisition and park construction program. In 1996, Gwinnett had approximately 1,500 acres of parkland. In 2005, that amount grew to 7,928 acres for both passive and active parks. Since 1998, the Board of Commissioners has approved the purchase of more than 5,100 acres of parkland.

Gwinnett County took control of Vines Gardens in 2005. This beautiful 85-acre property, located between Grayson and Loganville, includes a lake, pathways, gazebo, open play field, picnic area, and parking.

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

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

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

## healthcare



Gwinnett Hospital System is a not-for-profit healthcare network offering facilities and services to Gwinnett and the surrounding community. Their 479-bed system includes three hospitals plus supporting facilities anchored by their flagship, Gwinnett Medical Center, in Lawrenceville. Systemwide, there are almost 4,000 associates and 700 affiliated physicians representing over 60 specialty healthcare fields.

Gwinnett Medical Center is the 190-bed central facility, which also includes a Day Surgery Unit, a larger Emergency Department, Trauma Operating Room, Sleep Lab, the Women's Pavilion that includes a 10-bed high-risk pregnancy unit, the Marion Allison Webb Center for screening mammography, Breast Health Education and Resource Center, Center for Orthopedics, expanded Laboratory, 18-bed center for Neuroscience and a Outpatient Imaging Center. A new 81-bed hospital in Duluth will open in 2006 to replace the 60-year-old Joan Glancy Memorial Hospital.

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

Serving the area since 1980, Emory Eastside Medical Center in Snellville is a 188-bed full-service hospital, which includes a Pediatric Urgent Care Unit, Day Surgery, Occupational Medicine, and a 20-bed in-patient physical rehabilitation center. The Eastside Heritage Center, a 49-bed, facility located at the original hospital campus, specializes in the caring and treatment of older adult conditions. The center includes programs for senior mental health, mood disorders, wound care, sleep disorders, and pain management.

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

## government



funding for non-profit and other governmental organizations. Numerous health centers throughout Gwinnett County offer medical care to residents who meet income and eligibility requirements.

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 and many other festivals are held here during the year.

Governed by a five-member Board, Gwinnett's local government is composed of a chairperson elected at-large and four commissioners elected by district for four-year terms. The chairperson appoints the County Administrator, who oversees 11 executive departments.

The Gwinnett Glows Fourth of July celebration brings thousands of people to downtown Lawrenceville. The annual fireworks show takes place at the Gwinnett Justice and Administration Center (GJAC), while a band and other activities are staged at the Historic Courthouse Square.

While most County government operations are located in GJAC, some departments are now located in the Annex Building and One Justice Square and are part of a campus-like government service complex.

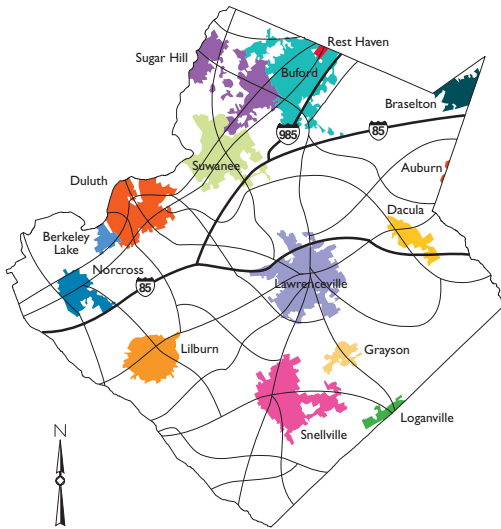
A new Recorder's/Juvenile Court facility is scheduled to open in February 2006. The 104,200-square-foot building is being constructed to relieve overcrowding of the court system. It will provide six finished courtrooms and one floor of shell space for growth.

Construction of a new Department of Transportation Central Maintenance and Storage Facility will get underway early this spring. The 63,000-square-foot facility will house storage, shops, and offices for the Traffic Signals Unit, Sign Shop, Paint Shop, and Traffic Control Center and offices and warehouse space for the District 4 Maintenance Barn.

The North Gwinnett Branch Tag Office opened in 2005 in the Mall of Georgia area. The 4,500-square-foot facility has 15 transaction windows to better serve the citizens in the northern region of the county. A new tag office in the South Gwinnett area is currently under construction and scheduled to open in 2006.



## municipalities



*Spanning 437 square miles, Gwinnett County has 15 municipalities within its boundaries. In 2005, there was an estimated 726,273 people calling Gwinnett home.*

POPULATION – July 1, 2004 Estimate <i>(Source – U.S. Census Bureau)</i>	
Auburn	294 *
Berkeley Lake	2,001
Braselton	495 *
Buford	10,728 *
Dacula	4,433
Duluth	24,255
Grayson	1,118
Lawrenceville	26,925
Lilburn	11,419
Loganville	2,166 *
Norcross	9,518
Rest Haven	110 *
Snellville	18,782
Sugar Hill	14,982
Suwanee	10,956

\* Population within Gwinnett County

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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## • 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 2006; 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.



## **GWINNETT COUNTY**

Department of Financial Services

Office of the Director

(770) 822-7820

FAX (770) 822-7818

TDD (770) 822-7875

January 4, 2006

Dear Chairman and District Commissioners:

It is my pleasure to present the published budget of Gwinnett County, as adopted by the Board of Commissioners on January 3, 2006. This budget is consistent with the long-term goals of the County and it reflects the short-term goals stated by the Board, while providing support to meet the service delivery needs of the citizens of Gwinnett County.

The process of preparing, recommending, and adopting a balanced budget for Gwinnett County is always a challenging task for staff, citizens, and elected officials. This year's process proved no different. The future operating impact of several capital projects, primarily the opening of the expansion to the Pre-Trial Detention Center, had a major impact on the 2006 budget process. Moreover, rising healthcare and pension benefit costs continue to place a strain on limited resources. Staff and review team members approached the budget process with the goal of keeping the County financially stable while addressing our service needs, especially in the area of courts and sheriff.

This year's Gwinnett County budget allows our staff and services to grow while focusing on the core responsibilities of local government. Foresight and long-range planning have enabled us to not only maintain services, even as Gwinnett County continues to grow by over 25,000 residents annually, but to expand services to our citizens.

### **Budget at a Glance**

The total 2006 Budget, including all operating and capital funds, is \$1,543,096,980. The Operating Budget is \$755,743,488 and the Capital Budget is \$787,353,492. The five-year Capital Plan is \$1,498,503,428. The total 2006 Budget is \$17 million less than the 2005 Reconciliation Budget. This decrease is primarily due to the reduction in the capital budget that occurs as large capital projects are completed. The following table shows the history of the budget each year for the last five years.

*continued...*

75 Langley Drive • Lawrenceville, Georgia 30045-6900

## budget history

Year	Operating Budget	% ch.	Capital Budget	% ch.	Total Budget	% ch.
2006	\$755,743,488	0.6%	\$787,353,492	-2.7%	\$1,543,096,980	-1.1%
2005	\$751,435,529	12.0%	\$809,009,554	12.3%	\$1,560,445,083	12.2%
2004	\$670,472,389	6.6%	\$720,476,631	-1.9%	\$1,390,949,020	2.0%
2003	\$629,174,894	2.8%	\$734,757,697	-6.2%	\$1,363,932,591	-2.3%
2002	\$612,204,000	12.4%	\$783,127,583	-13.2%	\$1,395,331,583	-3.6%

The total 2006 Capital spending plan accounts for just over 50 percent of the 2006 Budget. In total, Capital decreased 2.7 percent from \$809 to \$787 million. The County's capital budget fluctuates based on the funding levels of major projects. Two major projects in the capital program, expansions to the F. Wayne Hill Water Resources Center and the Pre-Trial Detention Center, were under construction in 2005 with completion anticipated in the first half of 2006.

Due to continued residential and commercial growth in Gwinnett County, property tax revenues continue to increase. The Board of Commissioners has rolled back the County portion of the millage rate to offset past property value updates. Furthermore, as promised by the Board, the millage rate has been reduced a total of two mills with the passage of the 1997 and 2001 Special Purpose Local Option Sales Tax (SPLOST). In November 2002, County voters approved a General Obligation Bond to fund the expansion of the Gwinnett County Detention Center. This G.O. Bond increased the County millage rate by .25 mills in 2003. Even with this slight increase, the County government's millage rate has decreased by 23 percent since 1996. Following an evaluation of the 2006 value update, a slight rollback of the millage rate may be appropriate prior to the actual millage rate adoption in June.

During the development of the 2006 Budget and 2007 – 2011 Capital Improvement Program, those involved in the budget process focused on the Board of Commissioners' goals and initiatives. Each year, County officials and department directors meet to discuss their major goals and objectives for the coming year (see *Mission, Goals, and Objectives* p. II-13). These goals and objectives are then passed on to staff as they begin their process of developing the budget.

One of the major goals of the 2006 Budget was to continue the County's efforts to keep our core services strong while maintaining our financial stability and keeping the County's needed reserve policy intact. Funding for new or expanded programs was focused primarily on the areas of courts, public safety, and sheriff as well as the operations of new capital projects. With several new capital projects coming on line in 2006, including the expansion to the Pre-Trial Detention Center, the 2006 budget has been scrutinized at several levels. Moreover, a ninth Superior Court Judge along with supporting staff is added in 2006.

Another strategic goal of the County is to continue our efforts to maintain and recruit quality employees. To help meet this goal, the 2006 budget includes a two percent pay-for-performance increase for all County employees on the date of their anniversary with the County. In addition, the budget funds a one time, two percent lump sum payment to employees. Based on the current Employment Cost Index (ECI) of 2.3 percent for the public sector, the lump sum/market adjustment payment will keep most employee positions at or near market level. This year's budget also includes a targeted market adjustment reserve that will be used to adjust pay for specific job categories following more detailed analysis. There will also be a two percent increase in the min-



imum base pay scale. An employee whose salary is increased due to increases in the base pay scale will not receive the two percent lump sum payment.

This year's budget boosts staffing levels, adding 181 new positions, with an emphasis on Courts, Sheriff, and Public Safety. The Sheriff's Department will gain an additional 81 positions, of which 79 are designated for staffing of the expanded Pre-Trial Detention Center. Over a two-year period (2005 – 2006), a total of 140 positions have been added to staff the facility. One new fire station (15 positions) and one new ambulance crew (nine positions), plus 12 additional firefighter positions are also included to reduce overtime costs. The County's ninth Superior Court Judge is also being added in 2006, which includes four positions for the Judiciary, two positions for Clerk of Court, two positions for the Sheriff's Department, and five positions for the District Attorney. Other positions are being added in Community Services, Human Resources, Financial Services, Police, Solicitor General, Support Services, and Transportation. The distribution of these positions is reflected within the discussion of the various funds. There is additional narrative on many of these new positions within the Short-Range Issues segment of the Executive Summary. The total number of authorized positions for the County is 4,586 with the adoption of the 2006 Budget. As mentioned in the Mission, Goals, and Objectives portion of the Executive Summary, consideration was also given to adding funds for contract/professional services in lieu of additional positions where practical.

The 2006 Capital Budget supports the County's commitment to maintain and enhance its infrastructure. It will support necessary water, sewer, and stormwater projects totaling approximately \$190 million. The Capital Budget includes \$269 million in road improvements, ranging from school safety and road alignment projects to major construction, such as the extensions to McGinnis Ferry Road and Sugarloaf Parkway. Like the Operating Budget, the Capital Budget emphasizes public safety, with \$85.2 million budgeted for police and fire facilities and equipment. Capital recreational and social needs have been addressed with \$146.7 million budgeted for community service facilities, new parks, and expansions of existing parks and land and greenway purchases. The budget includes \$3.1 million for the completion of construction of two new libraries in Grayson and Dacula. The capital program also addresses the County's commitment to providing facilities for courts and sheriff as well as implementation of additional security measures with the opening of the Detention Center Expansion (\$78 million) and new Recorder's Court/Juvenile Court Facility (\$14.5 million). Implementation of security improvements to GJAC (\$2.1 million) are also underway.

### **General Fund**

The General Fund, at \$399.5 million, is the largest operating fund within the 2006 Budget. The General Fund encompasses the operational funding for most of the County's departments with the primary exceptions of Public Utilities and Parks and Recreation. The fund's principal source of revenue is property taxes that account for about 66 percent of the projected 2006 revenues. It maintains funding for over 77 percent of the County's total workforce. The General Fund budget for 2006 is \$19.7 million more than the 2005 Reconciled Budget. Approximately \$13.6 million of this increase is the result of expansion of services and staffing, including operations of the expanded Pre-Trial Detention Center and the opening of a new fire station. The remaining \$6.1 million increase is the result of 2006 salary adjustments (two percent pay-for-performance, two percent one-time salary payment, and targeted market adjustments) and other minimal increases to continue the existing service level of county operations. Of the 181 positions added this year, 145 are in the General Fund. Continuing the County's commitment to provide our citizens with a safe place to live, 138 of the new General Fund positions are dedicated to public safety and court related areas.

## **Recreation Fund**

The Recreation Fund has a projected revenue growth of approximately 6.3 percent for 2006. This fund will gain 11 more positions in 2006 related to the expansion of the County's recreational facilities. The 2006 millage rates for Recreation will not increase from 2005 and may be slightly reduced based upon the results of the 2006 property value update.

## **E-911 Fund**

The E-911 Fund continues to be financially strong. However, the addition of 16 new positions, an additional contribution to capital of \$2.7 million and future demands on this fund will necessitate an increase in subscriber fees in 2006. This capital contribution will be used to fund the expansion of the E-911 Center as part of the Police Annex Project. The current Gwinnett County subscriber fee of \$1.10 will be raised to \$1.30 effective July 1, 2006, and the \$0.80 per month wireless phone fee will be increased to \$1.00. Thirty percent of this fee must be paid to the service suppliers (companies) to upgrade their systems for wireless technology.

## **Crime Victim Assistance Fund**

The Crime Victims Fund was established in 1996 to account for revenues generated through the additional five percent added to fines to aid in funding victim assistance programs. Projected 2006 revenues are \$816,300. These revenues will allow the District Attorney and Solicitor to cover more of their Crime Victim Assistance Program costs from this fund rather than the General Fund. Also, two certified non-profit agencies, Gwinnett Sexual Assault Center and the Partnership Against Domestic Violence that were previously subsidized by the General Fund, are now being subsidized from the Crime Victim Assistance Fund.

## **Stormwater Operating Fund**

Historically, stormwater operations have been funded predominately by contributions from the General Fund. Beginning in 2006, a stormwater utility has been established to generate revenues to fund the operating and capital needs in this area. In November 2005, the Board of Commissioners approved a rate schedule for the stormwater utility, with increases established through 2011. As a result, beginning in 2007, stormwater operations will no longer receive any funding from the General Fund. In 2006, the contribution from the General Fund is budgeted at \$6.4 million while the expected revenue from the utility is \$9 million.

## **Water and Sewer Operating Fund**

This fund is the second largest operating fund with approximately \$181.8 million of revenue budgeted in 2006. Approximately 19 percent of this fund's budget is appropriated for a transfer to the Water and Sewer Renewal and Extension Fund for funding of water and sewer capital improvements. Increasing growth in the county places a great demand on this fund to meet the service needs of the citizens. The operational costs of the fund are supported from water and sewer user fees. The operating impact of new water and sewer facilities combined with the last few years of major water conservation efforts and increased rainfall have had significant effects on the water and sewer operating fund. The year over year percentage increase in the growth of net operating income has been trending downward since 2000. A two percent volumetric rate increase goes into effect in 2006 that will help increase revenues. In addition, the Board of Commissioners has approved annual increases in volumetric rate increases through 2011. No new positions were added in this fund in 2006 in an effort to help control operating expenditures.

## **Local Transit Operating Fund**

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

## **Group Self Insurance Fund**

The percentage of salaries contributed to our Group Self-Insurance (GSI) fund was decreased from 20 percent in 2004 to 19 percent in 2005. The contribution remains 19 percent for 2006. This will result in a planned use of fund balance in 2006 of \$3.4 million to balance the fund's \$48.3 million budget – a 10 percent decrease over the 2005 budget. To accomplish this cost savings, the County implemented changes in its employee benefit plans in order to balance costs between the County and employees. Industry sources indicate 15 percent annual increases can be expected for the next four to five years. Future year changes in this area include investigation of possible cost sharing plans to lessen the total financial impact to the County.

## **Capital Project Fund**

This capital fund, which is primarily supported by contributions from the operating tax funds, General and Recreation, is budgeted at \$81.3 million in 2006. The General Fund is contributing \$14.9 million towards funding of the capital program, of which \$11.4 million is allocated for the Capital Project Fund (the remaining \$3.5 million is for Stormwater R & E and Transit R & E funds). Due to the passage of the 2005 SPLOST, the required contribution from the General Tax Fund has been reduced to approximately four percent. The Recreation Fund will contribute a total of \$2.5 million, or 10 percent of the operating fund revenue. Some of the highlights of projects supported in this fund include park improvements, social service facilities, and other County projects.

## **2001 SPLOST Fund**

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

## **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. Initial projections of sales tax collections for the 2005 Program are \$550 million. However, in keeping with the County's practice of conservatively budgeting anticipated revenue, only 90 percent of the County's portion of the initial projection, or \$415.2 million, were budgeted at program inception. The entire Cities' Share Allocation of the initial projection, or \$88.6 million, is included in the initial budget for the program. This is the first SPLOST program since the enactment of new state legislation that brought dramatic changes to the SPLOST law. The most significant change was the provision of required funding to municipalities. Previously the SPLOST had been

exclusively a County tax. Revenue generation for the 2005 Program will be monitored monthly and any proceeds received above the initial allocation will be budgeted at a later time.

Included in the initial budget for the program are anticipated collections between April 2005 and March 2009 of \$503.8 million. As stated in the referendum, the 2005 SPLOST program will be obligated for the following categories:

Use of Funds	Amount
Public Safety	\$ 78,821,640
Libraries	\$ 12,420,000
Parks and Recreation	\$162,000,000
Transportation	\$162,000,000
Cities Share Allocation	\$ 88,620,400
<b>Total 2005 SPLOST Collections (Projected)</b>	<b>\$503,862,040</b>

County portion of proceeds budgeted at 90 percent of forecasted collections.

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

The 2006 budget for the combined Water and Sewer Capital funds is \$166 million. The County's water and sewer CIP is a dynamic, forward thinking plan that attempts to balance the need to construct new infrastructure to meet the anticipated demands of a fast growing community, with the need to maintain and upgrade the extensive infrastructure already in place. This year's budget places emphasis on both. Several major projects such as completion of the F. Wayne Hill Water Resources Center expansion, ongoing construction of No Business Creek Pump Station/Tunnel, and plans for future wastewater collection and treatment capacity are included in the 2006 budget. The County also has several important maintenance items including sewer inflow and infiltration corrections, a pre-stressed concrete cylindrical pipe replacement program, and water service line replacements. The County has issued over \$675 million in water and sewer bonds since 1998. These bond proceeds have been used to help fund the F. Wayne Hill Water Resources Center that began operations in December 2000, the Shoal Creek Filter Plant, and the expansion of the Hill Center. Additional bond issues of approximately \$410 million will be necessary over the life of this CIP. The Public Utilities 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 \$36 million budgeted in 2006, and development fees continue to support this fund.

### **General Obligation Bond Fund (Detention Center)**

In November 2002, voters approved a referendum for a General Obligation Bond to fund expansion of the County's Pre-Trial Detention Center. Construction on this facility began in 2004 with expected completion in mid-2006. This project will add space for an additional 1,440 beds.

The 2006 budget keeps infrastructure and basic, core services at the forefront. The continued emphasis on public safety, criminal justice, and water and sewer services demonstrate the County's commitment to keeping Gwinnett County a great place to live. This budget also continues the funding of a competitive pay and benefits package

that can attract and retain the kind of quality workforce our citizens have come to expect, and makes the County a great place to work.

Detailed information on all facets of the budget can be found within this document. The Executive Summary brings all of the 2006 Budget and the five-year Capital Improvement Plan together at a high level, and it discusses the budget objectives, process, and issues. The two sections of the document titled Operating Funds and Capital Funds quantitatively reflect each operating and capital fund within the budget. There is more detailed information on departments within the Agency Information section. The Capital Funds section includes the capital fund summaries, which list all capital projects by fund for each year of the six-year capital program. There is more detail on major capital projects in the Capital Programs section.

Your support and direction throughout the budget process are greatly appreciated. Your dedication to effectively address the many challenges that face the County is invaluable to the formulation of a functional, fiscally sound, balanced budget. I would also like to thank all of those who have worked with us to arrive at an acceptable plan for 2006. Many professional staff members and citizens contributed to this budget process. I commend them for the work and continued efforts to improve this document. It is the goal of Financial Services and the Budget Division to continue to work through a cooperative effort with County employees, elected officials, and citizens to insure a financially stable future for Gwinnett County.

Respectfully submitted,



Lisa Johns  
Director of Financial Services



## policies and procedures

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

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

Under this amendment to the state law, the Chairman must submit annually a proposed, balanced budget governing expenditures of all County funds, including capital outlay and public works projects before December 1. The fiscal year runs from January through December. The procedures for budget preparation, submission and review of the governing authority, public review, notice, and hearings are provided in Chapter 81 of Title 36 of the Georgia Code. Compliance with these laws is reflected in the budget calendar on page II – 18.

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

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

### **Accounting**

County management is responsible for establishing and maintaining an internal accounting control system. This system is designed to ensure that the assets of the County are protected from loss, theft, or misuse, and to ensure adequate accounting

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

Beginning with fiscal year 2002, Gwinnett County follows Statement N<sup>o</sup>. 34 of the Governmental Accounting Standards Board. This statement substantially changes the financial reporting model for governments. In addition to the fund financial statements, governmentwide statements (including all funds) will be presented on the full accrual basis of accounting along with reconciliation to the fund financial statements. The individual funds, however, will continue to be maintained on the traditional basis of accounting depending on the fund type.

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

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

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

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

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

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

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

through issuance of debt is necessary it is done, when possible, through user fees and assessment districts, where the users benefit directly from the construction.

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

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

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

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

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

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

### **Treasury**

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

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

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

### **Risk Management and Benefits**

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

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

### **Purchasing**

The Board of Commissioners adopted the Gwinnett County Purchasing Ordinance in early 1995. It was amended in November 2001. 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.

The Purchasing Director prepares and keeps current a list of approved contractors and vendors; establishes standards; prepares specifications; and also has responsibility for contractor and vendor performance. Purchasing procedures to be followed, based on the dollar amount of the purchase, are shown on the chart. In the event that the lowest bid is deemed unacceptable, except for failure to comply with specifications, a higher bid shall not be accepted without approval by the commissioners.

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.

Gwinnett County Purchasing Guidelines	
Up to \$999.99	Direct placement of order at the discretion of the department head.
\$1,000 – \$2,499.99	Minimum of three telephone quotations by the department
\$2,500 – \$4,999.99	Minimum of three written quotations taken by department
\$5,000 – \$9,999.99	Minimum of three telephone quotations taken by Purchasing Division personnel
\$10,000 – \$39,999.99	Minimum of three written quotations by Purchasing Division personnel
\$40,000 and above	Formal advertising of solicitation required
Above \$50,000	Solicitation of formal, sealed bids by Purchasing Division personnel. Award of the bids made at a formal meeting by the Board of Commissioners.

## mission, goal, and objectives

### Mission

The mission of Gwinnett County government is to provide the residents of Gwinnett County high quality essential services and as many other services as tax revenues will allow, with priorities established by the Board of Commissioners; to spend and account for tax dollars in a responsible manner; to be responsive to the needs and concerns of the citizens; to conduct business in an open and professional manner with no favoritism to anyone.

### Goal

The County's goal is to hold the cost of providing necessary services within current revenues and to maintain this posture for the future.

### Objectives in 2006

With our mission in mind and in pursuit of our goal, the following objectives were established for 2006:

- Continue to keep the County's core services strong by favoring funding for extended services in public safety related and direct service areas.
- The County will adjust the compensation package as necessary to recruit and retain qualified employees. The County will evaluate salaries with the metro Atlanta area and adjust, as necessary, to remain competitive while staying within the guidelines of the Balanced Compensation policy.
- The continuation of a pay-for-performance system shall be funded in the budget in order to maintain the overall employee compensation package (use of Employment Cost Index will be a factor in determining annual percentage increases). Continued annual funding for the pay-for-performance will depend upon the availability of funds in future years.
- Maintenance of existing services will take priority over new or expanded services.
- Whenever possible, funding will be provided for replacement equipment that will benefit County operations by reducing maintenance costs, eliminating downtime, etc.
- Funding for expansions in direct service areas in which property taxes are not the funding source will be strongly considered as long as current revenues are available.
- Efficiency improvement will be emphasized in funding priorities. For example, one-time purchases of equipment that reduces other costs will be encouraged. The 2006 Budget includes \$600,000 for the funding of efficiency studies in 2006.
- 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 2006 Budget estimates 6.10 authorized positions per 1,000 residents.
- Departments are encouraged to find new methods of funding services to the County's citizens and to evaluate impact fees as a possible source of funding through the establishment of an impact fee study committee.
- The County will provide practical and easy-to-use services through multiple channels of access to its constituencies, 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. In 2006, the County will establish an economic development function within County government to coordinate and compliment the development work of the Chamber of Commerce.
- Develop procedures to ensure Operation Fixing Broken Windows becomes a permanent, long-term function to enhance the County's revitalization efforts.
- Where appropriate, the 2006 Budget will use funds for contract/professional services (outsourcing) in lieu of adding additional staffing and/or equipment.
- Projects included in the Capital Improvement Program should be consistent with the Gwinnett County Comprehensive Plan.
- Capital projects should be financed to the greatest extent possible through user fees and assessments where direct benefit to users results from construction of the project.
- All service and funding expansion considerations will be reviewed in terms of the current year impact and the long-term impact (up to five years) on operating revenues and fund balances.
- The County will continue to move forward and expedite current projects in the Capital Improvement Program as annual funding becomes available.
- Capital project requests that provide for the renovation of existing facilities, resulting in preservation of the County's prior investment, shall receive priority funding consideration.
- Funding for the preservation of historic sites and the preservation of greenspace (emphasis along rivers and waterways) should be strongly considered in the budget.
- The base 2006 Gwinnett County government millage rate shall remain at the same level as the 2005 rate, 11.47. Following an evaluation of possible value changes in 2006, a further reduction to the millage rate may be appropriate prior to the actual rate adoption in 2006.
- Transition management of defined benefit pension plan and related assets from Association County Commissioners Georgia (ACCG) pool program to local control.

## **budget process**

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

The budget process is divided into two primary components: the Capital Budget and Five-Year Capital Improvement Plan and the Operating Budget. The 2006 process began within the Budget Division of Financial Services. The budget staff started by compiling the capital and operating budget preparation packages for departments. The process then shifted to the County department level with the Capital Budget. The Capital Improvement Program consists of a one-year budget and a five-year plan. Departments were asked to look carefully at their capital needs over the six-year period and to prioritize those needs. Some capital projects had begun but had not been completed while others are mandated by either the state or federal government. Of course, a higher priority was placed on projects that fell under these categories in accordance with the budget policy objectives in the Executive Summary.

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

After much study, the requests and a recommendation on those requests were submitted to the Capital Budget Review Team. Both the Capital and Operating Review Teams are made up of the County Administrator, or designee, the Financial Services Director, key department or division directors, and a citizen representative. Budget staff facilitates all review team meetings and compiles all data.

The role of the Capital Review Team is to arrive at a proposed Capital Plan that is consistent with the Comprehensive Plan for the County as directed by the Board of Commissioners. This year's Capital Review Team included a representative from the Office of the County Administrator, Director of Financial Services, Deputy Director of Facilities Management, Deputy Director of Planning, Director of Public Utilities, and a citizen representative. This group arrived at their proposal after much consideration and after discussions with department directors and other departmental officials. The needs as reflected within the Comprehensive Plan must be included in the Capital Improvement Plan in conjunction with available revenues.

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

Once formalized, the departments' operating budget requests for 2006 were submitted to Financial Services. Along with the requests, revenue projections from departments were submitted and carefully reviewed by budget analysts. Property tax projections were derived after careful study of relevant economic indicators. Members of the Budget Division staff analyzed these budget requests, comparing sources of revenue with requested expenditures. Recommendations for reductions in base budget funding were



then made for each department based on the department's history, spending patterns, and projections for future needs.

The Operating Budget recommendation was then submitted to the Operating Budget Review Team. By that time, the Capital Review Team was compiling their capital budget and five-year plan recommendation. This year's Operating Review Team also included a representative from the Office of the County Administrator, Director of Financial Services, an Assistant County Attorney, Human Resources Director, a Division Director for the Department of Police, and a citizen. The Operating Review Team carefully studied the financial condition of the County and the projected revenues for 2006. They met with each department individually to discuss requested service expansions. Available revenues were then compared to the operating base budget funding that was brought forward by the Budget Division. It was determined that service levels could be increased or enhanced in needed areas in accordance with the objectives of the 2006 Budget in the Executive Summary (II-13 through II-14). In the 2006 budget process, there was an effort to fund staffing and operations for the expansion of the Pre-Trial Detention Center, which is scheduled for completion in mid-2006. Priority was also given to funding staffing and operations for other capital projects anticipated for completion in 2006, which include an ambulance expansion, a new fire station, and new parks and recreation facilities. These additions, along with capital improvements, were then forecast over a period of five years to adequately consider their impact on both current revenues and future revenues. There were many requests that could not be funded due to funding restraints although the requests reflected valid needs.

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

By County Ordinance, a proposed budget must be submitted to the Board of Commissioners on or before December 1 of each year. The 2006 Proposed Budget was submitted to the Board of Commissioners on November 14, 2005. The Board of Commissioners reviewed the proposed budget during the month of December to prepare it for formal adoption. A public hearing must be held at least one week before the formal adoption of the budget. This requirement was met on December 1, 2005.

County Ordinance also requires that a budget must be adopted at the first meeting of the new fiscal year. The 2006 Budget was adopted on January 3, 2006, and is being presented in its entirety with this document. With the adoption of the 2006 Budget, the Board also adopted the preliminary Five-Year Capital Improvement Plan for 2007 through 2011.

The budget may be amended throughout the fiscal year to adapt to changing governmental needs through approval of the Board of Commissioners. Specific authority has been given to other individuals through the Budget Resolution for adjustments in certain cases. Primary authority, however, rests with the Board. Any increase in appropriations in any fund for a department, whether through a change in anticipated revenues or through a transfer of appropriations among departments, requires the approval of the Board of Commissioners. Refer to the Budget Resolution in the Executive Summary (II-40 through II-42) for the conditions under which adjustments can be made and by whose authority.

At mid-year, the Board adopts a Budget Reconciliation that replaces the original adopted budget. The purpose of the mid-year reconciliation is to review actual experience to



date for the year in regard to both revenues and expenditures. The adoption of the Budget Reconciliation is done in conjunction with or shortly after the adoption of the County's millage rate. At this point in the fiscal year, the projected tax revenues are reconciled, and projected revenues and appropriations are reconciled to be more in line with actual expense experience.

## budget process – flow chart

The following chart summarizes the budget process and the various steps leading to the adoption of the 2006 Budget.

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

## financial and economic status

### Overview

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

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

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

The third factor in developing this sound economic plan of the County is the foresight of county residents in dedicating certain tax revenues toward specific high priority items. The residents of Gwinnett showed this support, once again, by passing a four-year special purpose local option sales tax (SPLOST) of one cent beginning in April 2005. The 2005 SPLOST is projected to conservatively raise \$550 million in the next four years. This is the sixth sales tax referendum to be passed by the citizens of Gwinnett since 1985. Through December 2005, these programs have generated over \$1.5 billion in revenues that have been used for various capital projects throughout Gwinnett County.

### The Local Economy

A year ago, it was suggested that in 2005 Gwinnett County would experience “moderate, but sustainable” economic growth. For certain sectors, such as tourism, construction, and many manufacturing industries, that forecast was fairly accurate. Consider the following:

- The number of room nights grew at a more modest 6.9 percent rate in 2005 compared to the 11.2 percent growth of the previous year.
- Single-family building permits grew 1.7 percent.
- Overall manufacturing employment was up six percent through the second quarter (latest available).

However, for other sectors, such as household spending, growth was neither moderate nor sustainable. Given population and inflation growth, moderate and sustainable growth in retail sales (as measured by sales tax revenues) should be no more than 4.5 percent. However, 2005 sales taxes were nearly seven percent over last year. Unfortunately, this household spending comes after a time when per capita incomes declined, and during a time when personal bankruptcies in the county are at an all-time high and rising. Combined, these indicators suggest that Gwinnett County households may be over-extended, which does not bode well for personal consumption in the future.

Another concern is the lack of growth in the local labor market. Population growth continues to be the foundation of the Gwinnett economy, and Gwinnett will once again be one of the fastest growing counties of its size in the nation. It is estimated that another 25,000 people will call Gwinnett home in 2006, pushing the population above 750,000. That growth represents a rate of approximately 3.5 percent. If population is going to grow in the 3.5 percent range, then household employment needs to grow at least that fast just to keep up. Unfortunately, last year, household employment growth was only 1.9 percent, driving the unemployment rate up to 4.5 percent.

The number of jobs in Gwinnett is expected to grow in 2006, but the quality and income level of many of those jobs will be below the average for the county. Over the last few years, the county has lost high-paying high-tech manufacturing jobs, and gained lower wage service jobs. Despite the gains posted through the first half of 2005, the county has lost more than 7,000 manufacturing jobs since 2001, more than half of which were in high-tech industries. During the same period, the county added more than 13,000 jobs in the hospitality sector (restaurants and hotels) and in administrative support to the commercial sector (e.g., temporary agencies, call centers, collection agencies, security services). These jobs are among the lowest paid in the county.

As previously mentioned, the tourism sector in Gwinnett is growing at a modest pace as both business and personal travelers once again find their way to the county. The average number of room nights in Gwinnett finally exceeded the pre-9/11 peak. A strong tourism sector is good for the local economy as it “imports” dollars into the area. However, as previously mentioned, those jobs are lowest paying in the economy and job growth in tourism alone will not strengthen the local labor market.

In summary, the Gwinnett County economy is clearly experiencing economic expansion. However, concerns about the local labor market remain as the county continues efforts to regain those high-paying jobs that were lost in the past recession. Jobs are showing up again in some high-tech manufacturing and service sectors, but most of the growth is in traditionally low-wage sectors. Combined with rapid increases in both spending and personal bankruptcies, the inability of the local economy to produce high-wage jobs is of some concern.

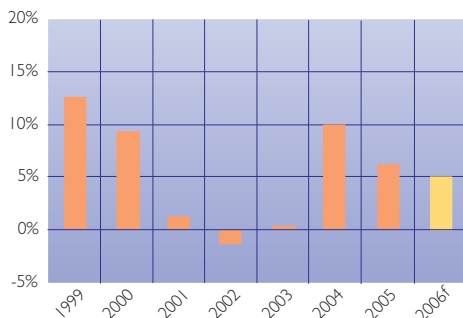
### SPLOST Programs

In November 2004, the citizens of Gwinnett County approved a referendum authorizing the County to extend a one-cent Special Purpose Local Option Sales Tax for four years beginning in April 2005. Collections from the sales tax designated for the County will be used solely for capital projects in the areas of parks and recreation, transportation, public safety, and libraries. The remaining sales tax collections, approximately 16 percent of the 2005 SPLOST Program, will go to cities.

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

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

**SPLOST Revenue Growth**



## Target Base Budget

County financial staff again set the conservative spending groundwork for the 2006 Budget by closely examining the historical spending patterns of all county agencies. No agency can overspend its appropriated amounts, so a small amount of each department's budget is not spent.

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

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

## Indirect Costing

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

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

After examination of the actual use of central services by other funds, it was determined that over \$6.9 million worth of services were being provided. These costs have been allocated to the funds based on usage, helping to show the true operating cost of all County funds.

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

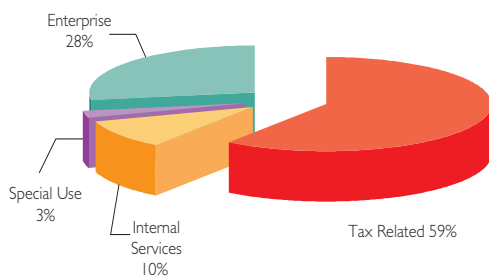
## Operating Funds

The 2006 Operating Budget for Gwinnett County contains 25 separate funds that are categorized into four fund groups: Tax Related Funds, Enterprise Funds, Internal Services Funds, and Special Use Funds. These groups and some of the funds are all highlighted in the following sections.

## Tax Related Funds

Tax related funds are funds whose primary revenues are derived from taxes. A significant development occurred in the previous year's Budget Process concerning Tax Related Funds. With the adoption of the 2005 Budget, the Board of Commissioners approved a recommendation from staff to combine the tax levies for the **General Fund** and the **Fire District Fund**. Since the Fire District now encompasses basically the entire county, a separate fire levy is no longer required. Fire Services will operate out of the General Fund going forward, but in 2005 it used the Fire Fund balance for operations. This allowed the General Fund to build fund balance in 2005, as it prepared for the major operating impact of the detention center expansion in 2006.

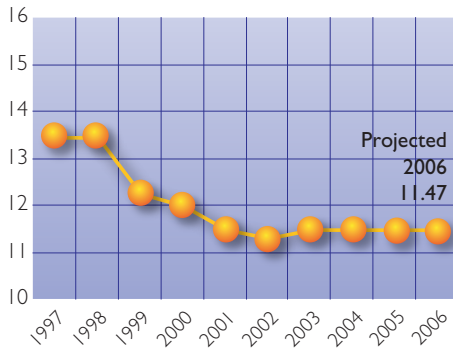
FY 2006 Operating Budget by Fund Group



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

The net tax digest for the General Fund is expected to grow 5.8 percent for FY 2006 less than the 6.6 percent net growth realized in FY 2005.

**History of County Millage Rates**



When looking at the combined General and Fire District Fund tax levies over the past decade, one notices a steep decline in the tax rate. In FY 1995 the rates combined for a millage of 13.00 mills. The project rate for FY 2006 will be 10.14. This is a decrease of 22 percent. This rate will officially be set in June 2006 and may be lowered slightly due to value update effects.

Along with the combination of tax levies, five-year forecasts for the General Fund take a conservative approach in revenue projections, as well as expected increases in spending. In 2006, the contribution from the General Fund to capital projects was reduced from six to four percent. The passage of the 2005 SPLOST referendum made this reduction possible. This reduction to the capital contribution will create additional funding in the General Fund for needed operational impacts over the next five years.

The expenditure forecasts take into account the planned growth of County services, such as the expansion to the Pre-Trial Detention Center, stormwater programs, library services, and traditional police and fire services. This planning gives the Board of Commissioners the information necessary to make decisions on other needed program expansions while still keeping the General Fund stable.

The **Recreation Fund** is also projected to have growth of 5.8 percent in its tax digest for 2006. Future plans of the County include significant growth in parks and recreation facilities. Continued growth in the tax digest is vital to cover the additional costs associated with operating these new facilities, as well as the existing programs, without having to raise the millage rate.

The FY 2006 Recreation Fund was developed using a small amount of fund balance. Approximately two weeks reserves will be budgeted to balance this year's appropriations.

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

Other tax-related funds include both **General Obligation Debt Service Funds** (the 1986 Issue and the Detention Center Issue). The millage rate for these funds remains at 0.24 and 0.25 mills respectively in 2006. Revenues totaling \$14.5 million are estimated to cover debt service requirements of both bond issues.

### **Enterprise Funds**

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



Water and sewer revenues are analyzed very closely to insure 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 have approved a water and sewer rate resolution that sets rates through 2011.

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

The next largest enterprise fund is the **Local Transit Fund**. Gwinnett County operates express bus service to downtown Atlanta, and intra-county bus service. Although the users are charged a fare to ride the buses, these revenues are insufficient to meet operating costs. Therefore, the General Fund heavily subsidizes operations. In 2006, the General Fund is providing 77 percent of the local transit budget, not taking into account any grant revenues designated for operation of the transit system.

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

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

### **Internal Service Funds**

Internal service funds account for goods or services provided by one department or agency within the county to another. Other funds or departments pay the internal service funds on a pay-as-you-go status or an actuarial assessment of future costs.

Gwinnett County is self-insured. The **Group Self-Insurance Fund** accounts for the premiums and benefits paid for employees' health, life, and disability insurance. The spiraling costs of healthcare are of major concern for all employers, and rightly so.

In 2006 employees will be asked to pick up an added portion of the price of healthcare with the goal of moving the employer/employee ratio from 90/10 back to 85/15. Despite this, the insurance funds will continue to show red ink for 2006 and additional adjustments will be needed in 2007 and beyond in order to achieve and maintain an employer/employee ratio closer to 80/20.

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

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

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

Due to delayed vehicle replacement purchases and interest earnings in this fund, the fund balance for the Vehicle Purchasing Fund has increased over the last several years. In 2006, there is a planned draw down of fund balance that will bring it to a more acceptable level.

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

### **Special Use Funds**

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

The County's **E-911 Fund** revenues come from fees assessed on monthly telephone and wireless phone charges. These revenues fund the operation of the E-911 communication center. Additional operating and capital demands have placed expanding financial needs on this fund. In 2006, monthly fee increases of \$0.20 per land-line and wireless phone will be implemented to help offset the financial demands upon the E-911 fund.

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

### **Summary**

Gwinnett County government is financially and operationally in good shape. A superior level of service has been maintained over the last decade. Significant upgrades to decision support and management information capabilities, financial applications, human resources, revenue and billing systems, and other back office platforms are well underway. The County is moving on many fronts to maintain and enhance services to citizens. The County has also emphasized long-range planning in its budgeting process. Not only is the short-term impact of these decisions analyzed, but also the long-range. The County has set a policy of not obligating its citizens to pay more in the future when it can invest now in efforts to keep taxes low for years to come.

## debt summary

### Overview and Debt Financing Principles

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

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

The County government achieved an upgrade in its bond rating from Aa1/AA+/AA+ to the highest quality Aaa/AAA/AAA in June 1997 by the three primary rating agencies. Gwinnett is one of only 24 counties in the U.S. with this prestigious rating. The County has maintained those ratings to date. In 2005, Standard & Poor's reaffirmed their rating based on factors including a strong and rapidly growing economic base within the Atlanta MSA, continued strong building activity and tax base growth, strong financial performance and controls, and sound debt management, which includes significant use of pay-as-you-go revenue sources for capital improvement needs. A high-quality bond rating was affirmed in March 2005 for the sale of \$259.6 million Water and Sewer Refunding Revenue Bonds. The 2005 Bonds were issued to refinance a portion of the Water and Sewer Authority's 1997 and 1998 Revenue Bonds as well as the 1999 Revenue Bonds in their entirety.

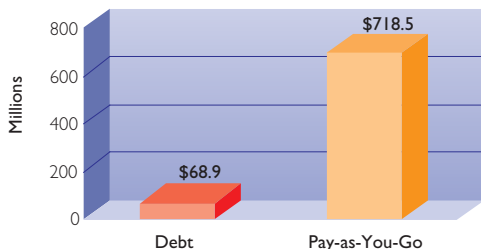
Major capital projects are funded through the issuance of long-term debt and pay-as-you-go methods. The capital needs are identified and addressed in the capital budgeting process. This process assesses the purpose, size, and timing of borrowing needs. There are also other factors considered such as the budget impact of ongoing support of capital improvements, legal constraints on capacity, other financing alternatives, the urgency of needs, the cost of delay, the willingness of the community to pay, current interest rates, market conditions, and availability of other monies to fund the projects. The County has issued both general obligation and revenue debt to fund capital needs. The County has also utilized pay-as-you-go methods for capital improvements since 1985. Only 20 percent of the \$2 billion 2006 – 2011 Capital Improvement Program is funded by debt.

Pay-as-you-go funding of capital improvements include contributions from the County's tax funds (general and recreation) into capital funds. Contributions for 2006 will be four percent from general tax and 10 percent from recreation tax, respectively.

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

Voters approved the current four-year SPLOST in November 2004. It went into effect in April 2005 and is being used for the construction of libraries and continued improve-

**Debt vs Pay-as-You-Go**  
CIP 2006 – 2011



ments to public safety, parks and recreation facilities, and roads. Pay-as-you-go methods significantly reduce the long-term burden of debt related financing. In addition, the 2005 SPLOST Program allocates approximately 16 percent of tax collections to capital improvements in Gwinnett County cities. The 2005 SPLOST Program is budgeted to collect \$503 million over its four year period.

### **Types of Debt**

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

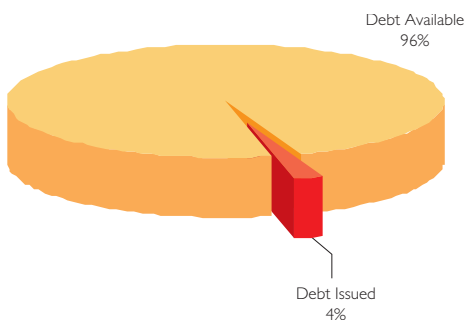
Gwinnett County has two issues of G.O. Bonds outstanding at this time. The first series was sold in 2002 to refund bonds first issued in 1992. The proceeds from the original bonds provided for a major expansion of the library system and road system within the County. The 2002 bonds have final maturity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

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

The County has established a Debt Service Fund to account for revenues generated by the G.O. Bond tax rate levied against real and personal property. The funds raised through this tax levy are used exclusively for the retirement of the County's G.O. debt. The millage rate associated with this levy is calculated annually at a rate that will allow for the interest and principal payment. The 2005 ratio (unaudited) of annual Debt Service for General Bonded debt to General Fund Expenditures was four percent.

The constitutional debt limit for General Obligation Bonds for Georgia counties is 10 percent of the assessed value of taxable property within the county. The statutory debt limit as of December 31, 2005, (unaudited) for Gwinnett County was \$2,475,723,000 providing a debt margin of \$2,377,694,000. At December 31, 2005 there is a total par amount outstanding of \$116,400,000 in General Obligation Bonds.

The following table reflects the outstanding amounts of General Obligation Debt as of December 31, 2005 (unaudited) for the County's Series 2002 and Series 2003 bond issues:



**General Obligation Bonds**  
**\$61,740,000 Series 2002 Refunding – Issued on 10/23/02**  
**\$75,000,000 Series 2003 – Issued 7/25/03**

<b>Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2006	9,845,000	4,095,564	13,940,564
2007	10,205,000	3,796,014	14,001,014
2008	10,560,000	3,407,913	13,967,913
2009 – 2013	41,085,000	11,717,842	52,802,842
2014 – 2018	19,870,000	7,166,201	27,036,201
2019 – 2023	24,835,000	3,073,800	27,908,800
<b>Total</b>	<b>116,400,000</b>	<b>33,257,334</b>	<b>149,657,334</b>

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

The County has issued revenue bonds for both general government and proprietary activity. Where possible, County revenue bond issues are repaid through the operating revenues of the entity. The following tables show the outstanding debt service amounts on the Recreation Authority and the Combined Water and Sewerage Authority as of December 31, 2005 (unaudited):

**Recreation Authority Revenue Bonds**  
**\$31,340,000 Series 1992 Refunding – Issued on 12/01/92**

<b>Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2006	2,305,000	627,482	2,932,482
2007	2,450,000	488,668	2,938,668
2008	2,170,000	351,600	2,521,600
2009	2,310,000	217,200	2,527,200
2010	2,465,000	73,950	2,538,950
<b>Total</b>	<b>11,700,000</b>	<b>1,758,900</b>	<b>13,458,900</b>

### Combined Water and Sewerage Authority Revenue Bonds

\$ 63,128,000	Series 1994	Refunding – Issued 2/1/94
\$100,000,000	Series 1997	Issued 6/1/97
\$170,000,000	Series 1998	Issued 5/1/98
\$120,000,000	Series 2002	Issued 5/1/02
\$218,075,000	Series 2003	Issued 6/5/03
\$120,000,000	Series 2004	Issued 10/21/04
\$259,600,000	Series 2005	Issued 3/17/05

Year	Principal	Interest	Total
2006	28,970,000	31,300,703	60,270,703
2007	30,610,000	29,864,753	60,474,753
2008	30,695,000	30,182,275	60,877,275
2009	28,720,000	30,908,013	59,628,013
2010	30,995,000	30,908,013	61,863,013
2011 – 2015	192,200,000	138,891,719	331,091,719
2016 – 2020	232,500,000	94,638,119	327,138,119
2021 – 2025	272,680,000	39,108,151	311,788,151
<b>Total</b>	847,330,000	425,801,746	1,273,131,746

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

The County reviews and maintains Water and Sewerage System rates to maintain positive revenue balances while meeting future debt requirements for water and wastewater capital needs. A Water and Sewer Rate Resolution approved by the Board of Commissioners in July 2005 increased water and sewer rates over a period of six years beginning in January 2006. The monthly bill for the average water and sewer residential customer will increase slightly less than two percent between 2005 and 2006. Over the six-year time period, the average monthly water and sewer residential bill will increase 38 percent, from \$58.10 in 2006 to \$79.17 in 2011.

These rate increases will help to offset the debt service cost of proposed Water and Sewer Authority revenue bonds totaling \$410 million, which are anticipated to be issued between 2007 and 2011. These issues will fund capital improvements recommended by the County's 50-year Water and Wastewater Master Plan. However, the structuring and the timing of their issuance will be dependent upon future bond market conditions. In addition, the County has received approval for a \$41 million loan from the Georgia Environmental Facilities Authority (GEFA) for improvements and construction of the No Business Creek Pump Station and Tunnel. Repayment will begin once the project is completed in 2008.

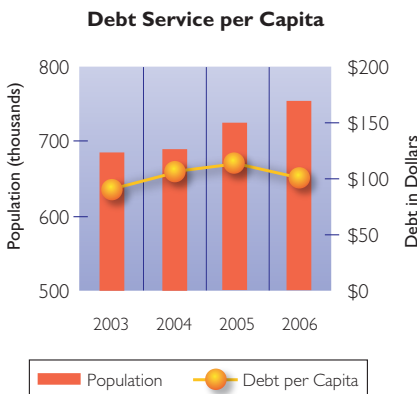
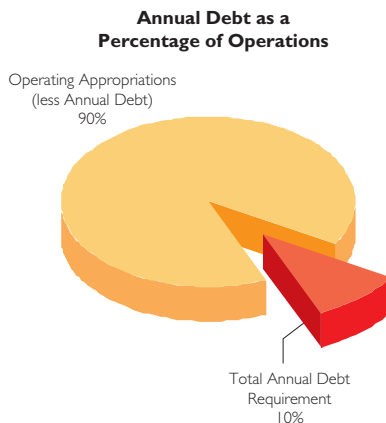
Other outstanding debt amounts as of December 31, 2005, (unaudited) include miscellaneous other loans and capital leases, as follows:

**Georgia Environmental Facilities Authority Loan Series 1985 – 1986, 1988 – 1991  
Capital Sewerage Leases: Fiscal years 1968 – 1982**

Year	Principal	Interest	Total
2006	442,667	69,520	512,186
2007	416,913	52,177	469,090
2008 – 2012	1,429,796	88,977	1,518,772
<b>Total</b>	<b>2,289,376</b>	<b>210,673</b>	<b>2,500,049</b>

The total annual requirements on all outstanding debt as of December 31, 2005, (unaudited), including interest, are as follows (rounded to the nearest thousand):

Year	G.O.	W&S	Rec	Other	Total
2006	13,941	60,270	2,932	512	77,655
2007	14,001	60,475	2,939	469	77,884
2008	13,968	60,877	2,522	406	77,773
2009	13,992	59,628	2,527	278	76,425
2010 – 2015	49,522	392,955	2,539	835	445,851
2016 – 2020	27,371	327,138			354,509
2021 – 2025	16,863	311,780			328,643
<b>Total</b>	<b>149,658</b>	<b>1,273,123</b>	<b>13,459</b>	<b>2,500</b>	<b>1,438,740</b>



The total annual debt requirement for 2006 is approximately 10 percent of the total operating budget of \$755.7 million, resulting in total operating appropriations less annual debt of \$678 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 2006 (all debt categories) is approximately \$77.6 million. Current estimated debt service per capita averages \$103 per person. This is a decrease from last year's average of \$111 per person. This decline is attributed to the increasing population of the county (25,000 new residents between 2005 and 2006) while there was no new debt issued in 2005 for construction of projects.

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



## short-range issues

In 2006, the population of Gwinnett County, Georgia, is likely to surpass 750,000 people. It is one of four major counties in Metropolitan Atlanta: Fulton (of which most of the city of Atlanta is part), DeKalb, Cobb, and Gwinnett.

Large counties have all the responsibilities of, and in some areas even more than, most cities their same size. From police protection on the streets to the acquisition and maintenance of parks and greenspace, Gwinnett County has a mission to preserve the quality of life through the provision of an enormous variety of local government services.

These services, however, are costly to provide. In many instances, difficult choices must be made and be addressed by County officials through good planning efforts. This section will cover the major issues facing Gwinnett County in 2006.

### **Millage Rate**

The total millage rate for 2006 operations and maintenance for Gwinnett County is expected to remain the same as 2005. However, it may decrease slightly to offset revenues from any property value updates. The millage rate will be officially set in June 2006.

The County millage rate is proposed at 11.47 mills. Of this, 10.14 mills is for the General Fund; 0.84 mills for the Recreation Fund; 0.24 mills for the General Obligation Debt Service Fund – 1986 Issue; and 0.25 mills for the General Obligation Debt Service Fund – Detention Center.

County policy has been to keep the millage rate consistent or lower for operations and maintenance of government services. The County has lowered the millage rate twice recently, a total of 2.00 mills after passage of the 1997 Special Purpose Local Options Sales Tax (SPLOST) and the 2001 SPLOST. With the renewal of the SPLOST in 2005, the previous reductions will remain. The County has also lowered the millage rate to offset any property value updates through the assessment process.

### **Pension Revisions**

The County revised its pension program in 2004. Prior to these recent changes, the County's funding for Defined Benefit (DB) pensions was approximately 14.5 percent of payroll and now stands at 13, and the Defined Contribution (DC) pension was at 13 percent of pay. With the DB plan enhancements enacted last year, DB costs will be 17.5 percent of payroll.

By themselves these added pension costs are significant, but manageable. However, taken in context of double-digit healthcare increases, needed growth in staffing in targeted areas and increases in wages, the pressures on the compensation mix will be a major issue for 2006 and beyond.

Short-range initiatives in this area include transitioning the administration of the DB pension from the Association County Commissioners of Georgia (ACCG) to local control. Other initiatives to better manage costs include freezing the current defined contribution level as well as closing the DB plan to new hires after December 31, 2006.

In 2005, major revisions were made to the County's health benefit package in order to manage the increasing costs of providing employee benefits. The PPO health plan was discontinued as a benefit option while a high deductible health plan, along with the alternative of a health savings account, was added for the first time. Other changes included the "unbundling" of benefits, with additional benefit plans covering dental, short-term disability, and vision available at 100 percent cost to the employee.

## Salary Increases

The County continues to reward employees for excellent job performance by including a two-percent pay-for-performance program in the budget. All eligible employees will receive this pay increase on their employment anniversary date, if they successfully pass their employee evaluation.

Any employee who is not upgraded through the targeted market adjustment will be eligible for a one-time lump sum payment of two percent of their annual pay on the day the market based adjustments are awarded. This one-time lump sum payment will not add to base pay. Employees who receive a pay-for-performance increase will also be eligible for the lump sum increase.

In addition to increases, the County has also retained its longevity pay program. All employees who have stayed with the County for at least five years will receive \$75 per year of service.

All changes to salaries, wages, and benefits are developed in accordance with the County's Balanced Compensation policy so that ongoing costs of personal services effectively utilize the limited resources of the County.

## New Staffing

Departments requested a total of 341 positions in their 2006 budget requests. From these requests, 181 new positions were approved bringing the total from 4,405 to 4,586.

The Board of Commissioners continues to place an emphasis on public safety. It is vital that staffing levels for police, fire, and corrections keep pace with a population that continues to grow by approximately 25,000 per year. Along with population, new business growth in areas near the Mall of Georgia and the Gwinnett Center has created additional traffic and accident situations to which police or fire employees must respond.

The greatest emphasis on new positions was concentrated with the Sheriff's Department and the preparation for the opening of the expanded detention center in 2006. The Sheriff received 79 positions associated with the detention center expansion, as well as two positions associated with other functions.

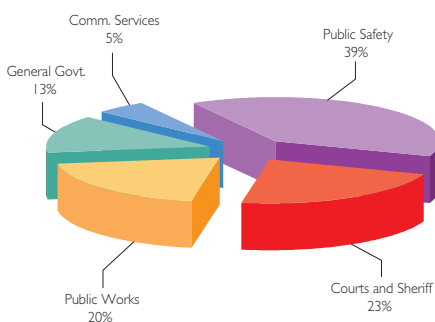
The Fire Department had the next largest increase with 36 new positions associated with staffing of a new fire station, an additional ambulance crew as well as other staffing to reduce overtime expense. The County also added a ninth Superior Court along with associated staff.

The remaining positions were spread among various other County departments. Listings of new positions can be found in each department's Program Modifications summary in the Departmental Information Section.

## Forecasting Emphasized in Planning Process

The County's Finance Department has put an additional emphasis on forecasting as the resources, and more importantly the demands, of the county grow. This has been accomplished through formation of the Economic Analysis Division. This division's mission is to project future revenues and expenditures for long-term planning, provide economic analysis and research, and manage the day-to-day aspects of Economic Development efforts. Economic Analysis works hand-in-hand with the Budget Division to assist the Board of Commissioners by projecting the short- and long-term impacts of policies being considered. Tools such as the quarterly economic updates on the status of the County help policy makers determine the best courses of action to keep its excellent financial status.

**Distribution of County Employees by Type**



## Revitalization and Growth

Gwinnett County has been among the fastest growing counties in the United States. A natural outcome of this growth is a shift in new development from some of the older, more established areas of the county. This shifting of investments eventually leads to decline in these areas and could ultimately threaten the county's leadership in business, education, and quality of life.

While Gwinnett County is focusing on revitalization efforts, there is also a realization that the county is still growing, albeit not at the same growth rate as the past few years. This year's budget helps address some of these needs by adding a five member quality of life unit in the Police Department.

The Board of Commissioners also created a \$200,000 Revitalization Reserve in FY 2006.

## Transit System Moves Forward

With transportation a highly important issue in metropolitan Atlanta, Gwinnett County has taken great strides recently in improving the situation.

In 2001, express bus service started between several sites in Gwinnett County and downtown Atlanta. Actual ridership was much greater than anticipated with express buses filled to capacity on many trips. These buses primarily serve rush hour commuters helping to reduce traffic on Atlanta interstates.

In 2002, local bus service was initiated with three routes. These routes connected major business centers and were placed along dense population routes. Unlike the express routes, it is expected to take longer to build ridership on the local paths. Additional local routes were also added in early 2003.

## Water and Sewer

Continued growth in the county has placed a great demand on the county's water and sewerage system and forced the County to create a forward-thinking plan to balance the needs of new construction with maintaining and upgrading the existing infrastructure. This plan was put in place to ensure an adequate rate structure and revenues future capital needs. Gwinnett County has an aggressive six-year water and sewer capital improvement program, with numerous multi-million dollar projects either currently underway or planned. One of the goals of the capital program is to have infrastructure in place before growth can overwhelm the system.

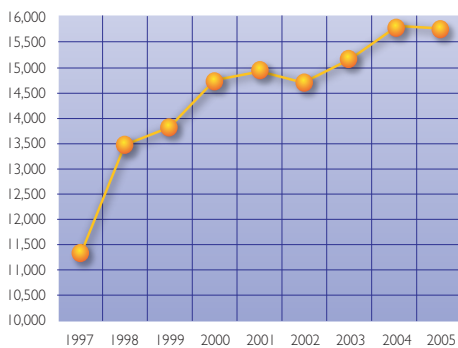
These projects are funded by a combination of pay-as-you-go funding (net operating income of the system) and issuance of revenue bonds repaid from operating income. One of the major issues facing the County's financial staff is balancing the projected annual revenues with annual operating costs (which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

The Board of Commissioners has in place a water and sewer rate resolution that sets rates through 2011. County financial staff uses these rates and other data to create models to help determine annual revenue projections, operating costs, and debt service. From this data, the maximum amount of funding to provide for capital projects can be determined.

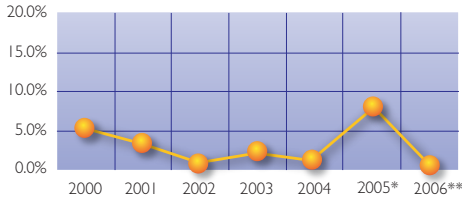
## Stormwater Management

The growth in Gwinnett County has brought with it the problems of stormwater control. As a consequence, the county has developed a Watershed Protection Plan to guide the stormwater management program.

**Total Number of Building Permits per Year**



**Water and Sewer  
Operating Revenue Growth**



\* Estimated  
\*\* Projected

This plan includes an evaluation of existing infrastructure and conditions along the banks of county streams and identifies wetlands and stream improvement projects. The plan was developed, and continues to be updated, to follow regulations established by the Georgia Department of Environmental Protection.

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

Historically, the Stormwater Fund has been subsidized by the General Fund annually. This figure rose to approximately \$6.5 million in FY 2005. Beginning in FY 2006, the County adopted a stormwater utility fund its operations and capital needs. During FY 2006, the fund will continue to be subsidized by the General Fund, allowing for the first-ever transfer of net operating income to fund pay-as-you-go capital projects. Starting in FY 2007, there will no longer be any subsidy of stormwater operations by the General Fund.

### **Performance Measurements Use Grows**

Gwinnett County established a Performance Measurement Task Force in 1997 as part of an ongoing effort to improve departmental operations and assist in the budgeting process.

This task force was to help departments establish meaningful and measurable goals along with other performance measurements. Internal Audit, along with Financial Service's Budget Division, work with departments in establishing these measures.

This document includes some of the key goals and performance measurements for the departments involved in the process. This year, the Budget Document ties individual measures directly to the goals with which they are related. More steps to improve this effort will occur over the next few years.

### **Privatization Efforts Continue**

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

The newest effort in Gwinnett County, the Gwinnett County Transit system is also an excellent example of privatized services. With express and local bus service now being fully operational, a private vendor was hired to handle the actual bus operations.

## long-range issues

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

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

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

### **Water and Wastewater**

Gwinnett County has a history of addressing water and wastewater issues both proactively and ambitiously. The Water and Wastewater Master Plan, last updated in 2003, serves as a guide for meeting the County's water production, distribution, and reclamation needs through the year 2050. Updated every five years, the latest update of the Master Plan will be an important planning guide since population projections based upon the 2000 Census were used. Because the plan was developed with extensive input from citizens and has been designed to allow flexibility, it provides assurance that residential and business needs will continue to be met well into the future.

The 2006 Gwinnett County estimated population is 750,000. Projections indicate the population will reach one million between 2015 and 2020. All of those citizens will need an abundant supply of clean water. The County currently has a total water production capacity of 225 mgd. There are a number of projects that are planned or underway that are intended to meet the County's future water needs. Long-term projections indicate that a total of 300 mgd in capacity will be needed at build-out. Therefore, future plans will include expansion of the Shoal Creek Filter Plant by an additional 75 mgd. System redundancy is provided by two separate raw water intakes at Lake Lanier, both of which can provide raw water to either filter plant. Long-term plans may also include the construction of a raw water storage reservoir. This facility will increase storage capacity to over one billion gallons, which is equivalent to 10 days of uninterrupted supply.

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

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



These facilities along with the cooperative arrangements with DeKalb County and the City of Buford, provide 63.5 mgd in permitted wastewater treatment capacity. A 40 mgd expansion is nearing completion at the F. Wayne Hill WRC. Long-term projections indicate the county at build-out may eventually need up to 187 mgd in treatment capacity. This capacity will be accomplished through the expansion of major water reclamation facilities and de-commissioning of smaller plants.

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

### Stormwater Management

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

The County began the development of a countywide Stormwater Master Plan in 2001. These plans will evaluate existing infrastructure, conditions in and along stream banks, existing Best Management Practices (BMPs), potential BMPs, and develop wetlands and stream mitigation plans for each drainage basin. From these master plans, a comprehensive capital improvement plan can be developed to improve the County's stormwater drainage system with regards to both water quality and capacity. With the onset of the Stormwater Utility in 2006, the County will begin to implement the recommended solutions generated from these Master Plan studies.

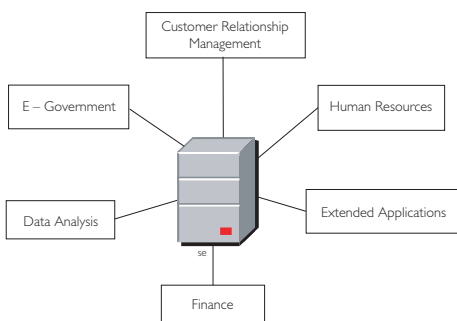
### Information Technology

Gwinnett County continues its IT goals to integrate systems and establish balanced access paths to county services through Web portals, the Geographic Information System (GIS) and through Customer Relationship Management (CRM).

CRM involves using integrated IT systems, databases, and Internet capabilities to help an organization manage customer relationships in an organized manner. An integral part of CRM is an Enterprise Resource Planning (ERP) System. An ERP is a multi-module application software using a relational database to integrate all or many of an organization's diverse functions, such as accounting, payroll, human resources, inventory management, and billing, allowing these areas to more easily share common information. The implementation of ERP, now called Project BEST, began in late 2003 with finalization expected in 2006.

Implementation of CRM and an ERP involves more than just software and hardware. It requires a countywide examination of business practices and the relationships of the different county functions to determine how to optimize the flow of information that will provide faster and more efficient services to the citizens. This process may take several years to fully implement.

### Enterprise Resource Planning (ERP)





Currently, the County has a heavy investment in handling, processing, storage, and retrieval of paper documents. A more efficient way of conducting business is through electronic document management (EDM). It consists of the establishment of system infrastructure, selection of EDM software provider and integrator, and implementing pilot systems in three departments. After reviewing the pilot departments and making any necessary adjustments, countywide implementation will follow. To be successful, the EDM system must be fully integrated countywide and it must work seamlessly with the future ERP system.

### **Community Services**

In 2005, Gwinnett County Public Library System patrons checked out over 6.4 million items making it the highest circulating library system in Georgia. Visits to the library, both at branches and on the Web, totaled over 5.8 million. Over 64,000 new applications for library privileges were received in 2005, bringing the total number of borrowers to over 197,000.



In an effort to continue to enhance the Gwinnett County Public Library System, a groundbreaking was held in December 2004 for the Dacula Branch Library. Located adjoining Dacula Park, this 20,000-square foot-library will be the County's 13<sup>th</sup> full-service branch library. Construction work progressed through 2005 and the opening of the Dacula Branch Library is planned for April 2006. Additionally, the bid award for the construction of the Grayson Branch Library was approved during 2005 and construction began. The Grayson Branch Library is a 20,000 square-foot facility, which will be the county's 14<sup>th</sup> full-service library, and is the first of two branch libraries included in the 2005 SPLOST program. Currently, the planned completion of the Grayson Branch Library is fall 2006.

Over the last seven years, Gwinnett County has acquired over 5,000 acres of parkland. Approximately 85 percent of this land is considered greenspace and will be used for passive recreation, and the remaining 15 percent will be used as active parks. Proceeds from the 2001 and 2005 SPLOST programs will fund the development of a portion of this land for active and passive recreational uses, as well as renovations and improvements to existing parks. For example, several openings occurred during 2005, including the Best Friend Park Family Aquatic Center, Dacula Park Activity Building, Shorty Howell Park Activity Building, which included the Park Police Precinct, and Vines Gardens.

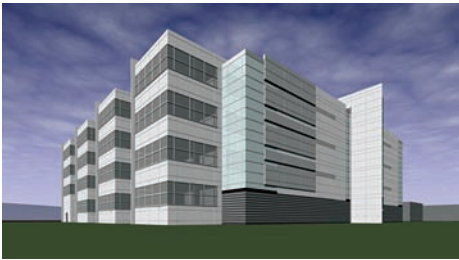
An important element of the County's long-term plans is to maintain the quality of the park and recreation facilities. Funding is planned throughout the CIP for programs such as repaving tennis courts, resurfacing parking lots, and trails, upgrading playgrounds, and renovations and improvements to park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

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

### **Public Safety**

The inmate population at the Gwinnett County Pre-Trial Detention Center continues to grow. Current estimates project that by 2015 the jail will need twice the current capacity. Gwinnett County plans to expand capacity at the existing site by constructing two high-rise towers. Each tower will have five housing levels (equivalent to 10 stories), with 288 beds per housing level, for a total capacity of 1,440 beds.





This expansion will occur in two stages. Stage one will involve the construction of one tower and ancillary support spaces such as the mechanical plant, medical unit, kitchen, and laundry needed for both towers. This stage, which is included in the 2006 CIP, is funded by a \$75 million general obligation bond issue approved by voter referendum in 2002. Construction will be completed in 2006. The second stage will involve the construction of the second tower. The timing and funding for this stage will be addressed in future capital programs.

The steady growth of the county's population continues to tax the ability to deliver both emergency and non-emergency fire services to the citizens it serves. Identifying the number of additional fire stations needed and plotting the relocation of others are critical in formulating long range capital investment plans. The 2006 CIP includes funding for Fire Services capital needs through the 2001 and 2005 SPLOST programs that will bring the total number of fire stations in the County to 30 by 2009.

Service delivery issues affect the Department of Police Services as well. In 2005, a groundbreaking for the new Police Training Complex was held, with completion tentatively scheduled in late 2006. It will include a 25,000 square-foot training/classroom building, indoor and outdoor shooting ranges, and a precision driving course. Long-range plans include the construction of a new 36,000 square-foot animal control facility and a installation of a new radio system, both of which are funded by 2005 SPLOST.

### Transportation

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

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

Transportation Demand Management (TDM) programs are strategies designed to change driving and commuting habits. Examples include community-based rideshare programs, employer-based van pool services, alternative work scheduling, and telecommuting. TDM strategies include facilitating the development of Transportation Management Associations (TMAs) to organize, operate, and fund employer based programs, and implement TDM measures. The CTP identified seven activity centers around the county for potential implementation of TDM strategies:

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

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



Safety and Operational Improvements include projects designed to improve safety at intersections and interchanges and along roadway segments. The CTP identifies numerous projects, many of which are included in the 2001 and 2005 SPLOST programs. Some examples include enhancing traffic flow and turn movements by re-stripping at Rockbridge Road at Jimmy Carter Boulevard and SR 120 over SR 316, as well as providing turn lanes at various locations, including Britt Road at Old Norcross Tucker Road, Five Forks-Trickum Road at Arnold Road and Tom Smith Road, and Old Norcross Road at Sugarloaf Parkway.

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

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

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

Gwinnett County began express bus service to downtown Atlanta in the fall of 2001. As of the end of 2005, 24 Express Buses ran on three routes, five days a week during peak travel times. During the month of November 2005, Express Bus Service averaged 1,698 daily riders. Local bus service, which operates Monday through Saturday, connects neighborhoods and businesses to the county's cultural, shopping, and educational opportunities. Average daily boardings in November 2005 were 4,648.

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

**Initial Operating Impacts – General Fund  
2006 – 2011 Major Capital Projects**

<b>Description</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>Total</b>
Ambulance Service Expansion	365,039	375,990	387,270	398,888	410,855	423,180	2,361,222
Dacula Library	1,034,000						1,034,000
Grayson Library	552,500	495,945					1,048,445
Detention Ctr. Expansion	4,603,557	3,339,000					7,942,557
Expansion to Fire Station 7		1,059,000					1,059,000
Fire Station 27	481,881						481,881
Fire Station 28		496,337					496,337
Fire Station 29			511,228				511,228
Fire Station 30				526,564			526,564
Hamilton Mill Library					1,158,080		1,158,080
Police HQ/Training Complex		200,000	200,000				400,000
<b>Total</b>	<b>7,036,977</b>	<b>5,966,273</b>	<b>1,098,497</b>	<b>925,452</b>	<b>1,568,935</b>	<b>423,180</b>	<b>17,019,314</b>

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

## budget resolution

A RESOLUTION ADOPTING A BUDGET FOR THE FISCAL YEAR 2006 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 2006 TAX DIGEST AND AFFIRMING THAT EXPENDITURES IN EACH AGENCY MAY NOT EXCEED APPROPRIATIONS, AND PROHIBITING EXPENDITURES FROM EXCEEDING ACTUAL FUNDING SOURCES.

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

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

WHEREAS, appropriate advertised public hearings have been held on the 2006 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 2006 Budget (as amended) shall in all cases apply to and control the financial affairs of County departments and all other agencies subject to the budgetary and fiscal control of the governing authority, and

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

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

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

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

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

BE IT FURTHER RESOLVED that the 2006 Budget shall be amended so as to adapt to changing governmental needs during the fiscal year as follows: "Any increase in Appropriations in any Fund for a Department, whether through a change in Anticipated Revenues in any Fund or through a transfer of Appropriations among Departments, shall require the approval of the Board of Commissioners, except in the following cases where authority is granted to :

- I. The Director of Financial Services to:
  - (a) allocate funds to the appropriate Department from insurance proceeds and/or from the Casualty and Liability Insurance Reserve for the replacement or repair of damaged equipment items;
  - (b) allocate funds from established reserves for leave balances at retirement, salary adjustments and reclassifications to Departments and Organizational Units as necessary to provide funding for compensation actions approved by the Board of Commissioners;
  - (c) allocate funds from the established Judicial Reserve to appropriate departments within the Judicial System as required;
  - (d) allocate funds from the established Inmate Housing Reserve to appropriate departments as required;
  - (e) allocate funds from the established Encumbrance Reserve to appropriate departments as required;
  - (g) allocate funds from departmental budgets to Support Services to provide funding for furniture and fixtures that have been approved by the County Administrator and/or Board of Commissioners;
  - (h) allocate funds from the established Inmate Medical Reserve or fund balance to various funds/departments when required to cover medical expenses;
  - (i) transfer funds resulting from salary savings or transfer balances resulting from underexpenditures in operating accounts into a pension reserve;
  - (j) approve transfers of appropriations within capital projects and allocate funds previously approved, or, as appropriate, transfer appropriations among fiscal years for projects as necessary to allow completion of each project and cover existing obligations/expenses in accordance with the intent and actions of the Board of Commissioners; however in no case shall appropriations exceed actual available funding sources.
2. The County Administrator to:
  - (a) transfer funds from departmental budgets to Contributions to Capital Projects for amounts up to \$25,000;
  - (b) transfer appropriations within a capital fund from an Information Technology contingency/reserve or projects to new and/or existing IT projects in accordance with the IT Strategic Plan and the intent of the Board of Commissioners;
  - (c) 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;
  - (d) allocate funds from the established Revitalization Reserve to appropriate departments as required;
  - (e) allocate funds from the established Operational Efficiency Reserve to appropriate departments as required;
  - (f) 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 (b) (2)*. These authorities for transfers of appropriations shall not be used as an alternative to the normal budget process and is intended to be used only when necessary to facilitate the orderly management of projects and/or program; transfers approved under these authorities may not be used to change the approved scope or the objective of any capital project.

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

BE IT FURTHER RESOLVED that all out-of-state travel shall be approved in advance by the County Administrator, with only the following exceptions:

- (a) travel by elected officials where adequate funds are budgeted to cover the costs of the travel; and
- (b) emergency travel for purposes such as extradition, investigation and other reasons deemed of an emergency nature by the department director.

BE IT FURTHER RESOLVED that eligible County employees may receive a pay-for-performance increase in 2006 based upon objective employee performance measurements. Eligible employees who maintain acceptable performance levels will receive a pay rate increase not to exceed 2% in accordance with performance appraisal guidelines. Pay increases shall be administered in accordance with current procedures as established by the County Administrator. Employee pay-for-performance increases for any and all years beyond 2006 will depend upon availability of funds and appropriation by the Board of Commissioners.

BE IT FURTHER RESOLVED that the Director of Financial Services is granted authority to implement certain pay adjustments in light of specific targeted market adjustments analyses including inter and intra fund transfers as necessary from established reserves in the 2006 Budget.

BE IT FURTHER RESOLVED that all other non-targeted eligible employees will receive a 2% of salary, one-time payment with the exception of those elected and appointed officials whose salary is set by State legislation.

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

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

## FY 2006 Resolution Amounts

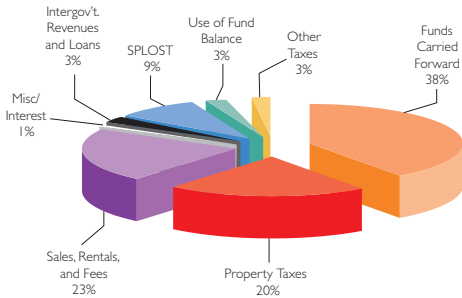
Operating Budget	FY 2006	Capital Budget	FY 2006	FY 2007 – 2011
<b>Tax Related Funds</b>		<b>Tax Related Funds</b>		
General	399,520,281	Capital Project	81,349,521	103,204,851
Recreation	27,666,617	G.O. Bond Constr: (2003)	14,658,899	
G.O. Bond (1986)	8,399,058			
G.O. Bond Detention Cntr:	7,301,479			
Street Lighting	5,624,500			
Speed Humps	114,500			
<b>Total Tax Related</b>	<b>448,626,435</b>	<b>Total Tax Related</b>	<b>96,008,420</b>	<b>103,204,851</b>
<b>Enterprise Funds</b>		<b>Enterprise Funds</b>		
Water and Sewer	181,852,100	Airport R & E	471,728	8,727,000
Stormwater	15,590,967	Solid Waste R & E	2,328,369	2,135,000
Local Transit	10,963,485	Stormwater R & E	23,718,527	105,328,902
Airport	821,500	Transit R & E	3,837,218	19,205,385
Solid Waste	761,500	W & S R & E/Bond	166,404,804	886,424,201
<b>Total Enterprise</b>	<b>209,989,552</b>	<b>Total Enterprise</b>	<b>196,760,646</b>	<b>590,088,592</b>
<b>Special Use Funds</b>		<b>Special Use Funds</b>		
E-911	11,210,652	SPLOST (1997)	114,988,975	26,347,797
Tourism	6,087,000	SPLOST (2001)	191,332,287	55,304,599
Crime Victims	946,268	SPLOST (2005)	188,263,164	291,825,693
Police Special Investigation	944,866			
Corrections Inmate Store	147,087			
Sheriff Special Operations	5,000			
<b>Total Special Use</b>	<b>19,558,973</b>	<b>Total Special Use</b>	<b>494,584,426</b>	<b>373,478,089</b>
<b>Internal Service Funds</b>				
Group Self-Insurance	48,273,523			
Auto Liability	754,051			
Fleet Management	7,077,377			
Risk Management	9,033,438			
Vehicle Purchasing	5,585,908			
Workers' Comp.	6,844,231			
<b>Total Internal Service</b>	<b>77,568,528</b>			
<b>Total Operating Funds</b>	<b><u>755,743,488</u></b>	<b>Total Capital Funds</b>	<b><u>787,353,492</u></b>	<b><u>1,498,503,428</u></b>

R & E = Renewal and Extension

SPLOST = Special Purpose Local Option Sales Tax



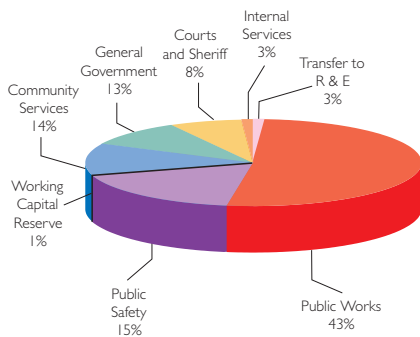
## operating and capital funds combined FY 2006 revenue and appropriations



**FY 2006 Revenues**

### FY 2006 Revenues

Property Taxes	280,324,272
Sales, Rentals, and Fees	326,861,205
Intergov't. Revenues and Loans	36,028,913
Special Purpose Local Option Sales Tax	125,965,510
Misc/Interest	20,658,4932
Other Taxes	40,705,130
	830,453,523
Use of Fund Balance	43,443,728
Funds Carried Forward	529,313,932
	572,211,660
	1,403,211,183



**FY 2006 Appropriations**

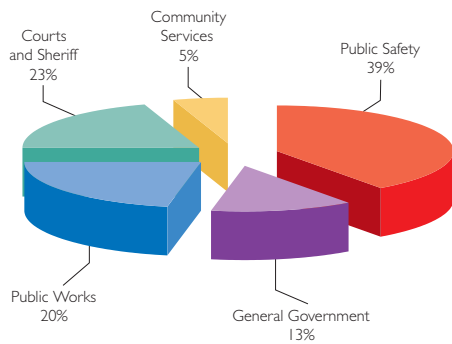
### FY 2006 Appropriations\*

Public Works	602,492,404
General Government	180,526,511
Public Safety	215,585,904
Community Services	199,710,773
Courts and Sheriff	110,771,005
Internal Services	45,740,524
	1,354,827,121
Transfer to R & E	43,576,131
Working Capital Reserve	4,807,931
	48,384,062
	1,403,211,183

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

Note: This data excludes \$146,738,801 for inter-fund transfers.

## gwinnett county authorized position history FY 2003 – 2006



Agency (*)	Group (**)	2003 (***)	2004 (***)	2005 (***)	2006 Adopted
Clerk of Court	Courts and Sheriff	86	88	90	93
Clerk of Recorder's Court	Courts and Sheriff	16	16	16	16
Community Services	Comm. Services	207	218	230	241
Corrections	Public Safety	127	139	141	142
County Administration	General Gov't.	16	16	16	16
District Attorney	Courts and Sheriff	76	76	81	87
Financial Services	General Gov't.	168	170	170	175
Fire Services	Public Safety	637	654	674	710
Human Resources	General Gov't.	29	29	30	31
Internal Audit	General Gov't.	7	7	7	7
Judiciary****	Courts and Sheriff	75	75	79	83
Juvenile Court	Courts and Sheriff	53	53	59	59
Law	General Gov't.	16	16	16	16
Planning and Development	Public Works	137	139	143	143
Police Services	Public Safety	810	857	927	948
Probate Court****	Courts and Sheriff	19	19	20	20
Public Utilities	Public Works	584	598	600	605
Recorder's Court Judges****	Courts and Sheriff	9	9	9	9
Sheriff	Courts and Sheriff	421	429	540	621
Solicitor	Courts and Sheriff	45	46	46	48
Support Services	General Gov't.	205	207	210	211
Tax Commissioner	General Gov't.	112	112	118	118
Transportation	Public Works	177	178	179	179
Unallocated	General Gov't.	14	1	4	8
<b>Total</b>		<b>4,046</b>	<b>4,152</b>	<b>4,405</b>	<b>4,586</b>

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

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

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

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

(\*\*\*\*) These departments were reorganized during the 2003 budget process.

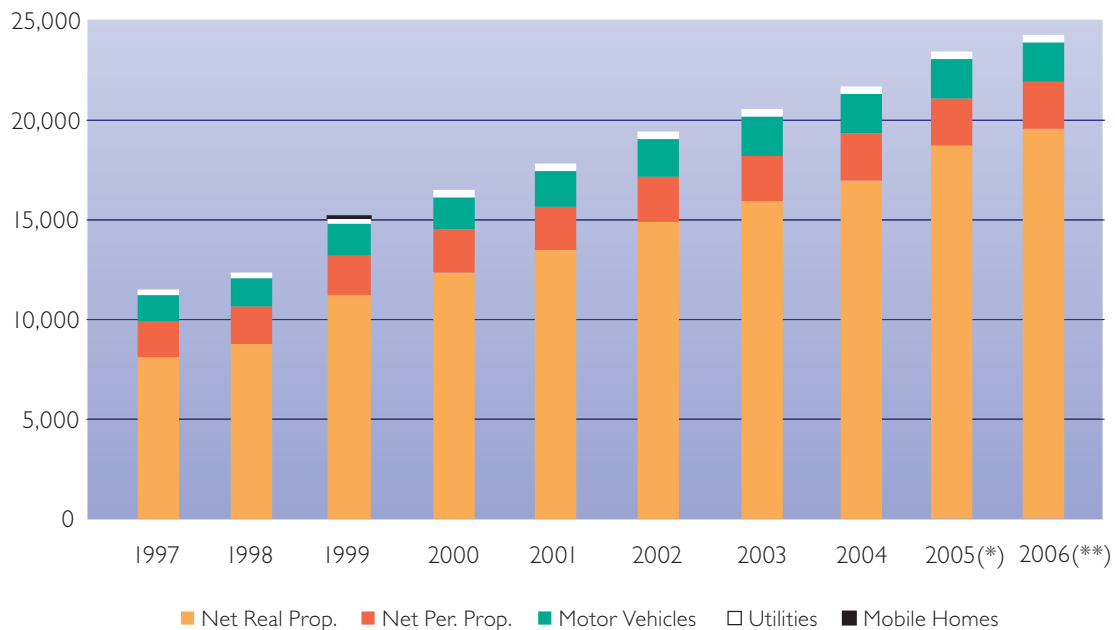
## general fund tax digest values (40 percent) FY 1997 – 2006 (millions)

Year	1997	1998	1999	2000	2001	2002	2003	2004	2005(*)	2006 (**)
Real Property	9,360	10,045	12,556	13,757	15,422	17,432	18,955	20,560	21,982	23,051
Exemptions	(1,203)	(1,259)	(1,371)	(1,438)	(1,975)	(2,573)	(2,987)	(3,396)	(3,380)	(3,617)
<b>Net Real Prop.</b>	<b>8,157</b>	<b>8,786</b>	<b>11,185</b>	<b>12,319</b>	<b>13,448</b>	<b>14,859</b>	<b>15,968</b>	<b>17,164</b>	<b>18,602</b>	<b>19,434</b>
Personal Prop.	2,566	2,758	2,896	3,170	3,341	3,139	3,064	2,949	3,197	3,622
Exemptions	(803)	(864)	(832)	(962)	(1,082)	(871)	(798)	(788)	(872)	(1,132)
<b>Net Per. Prop.</b>	<b>1,763</b>	<b>1,894</b>	<b>2,064</b>	<b>2,208</b>	<b>2,259</b>	<b>2,268</b>	<b>2,266</b>	<b>2,161</b>	<b>2,325</b>	<b>2,490</b>
Utilities	277	289	316	342	360	362	380	400	404	416
Motor Vehicles	1,276	1,380	1,572	1,614	1,785	1,918	1,958	1,961	1,935	2,170
Mobile Homes	17	18	19	19	20	21	21	20	20	20
<b>Total Digest</b>	<b>11,490</b>	<b>12,367</b>	<b>15,156</b>	<b>16,502</b>	<b>17,872</b>	<b>19,428</b>	<b>20,593</b>	<b>21,706</b>	<b>23,286</b>	<b>24,530</b>

Information FY 1997 through FY 2004 is from the "Final Digests"

(\*) This tax digest is the certified digest for FY 2005

(\*\*) This tax digest is a projection

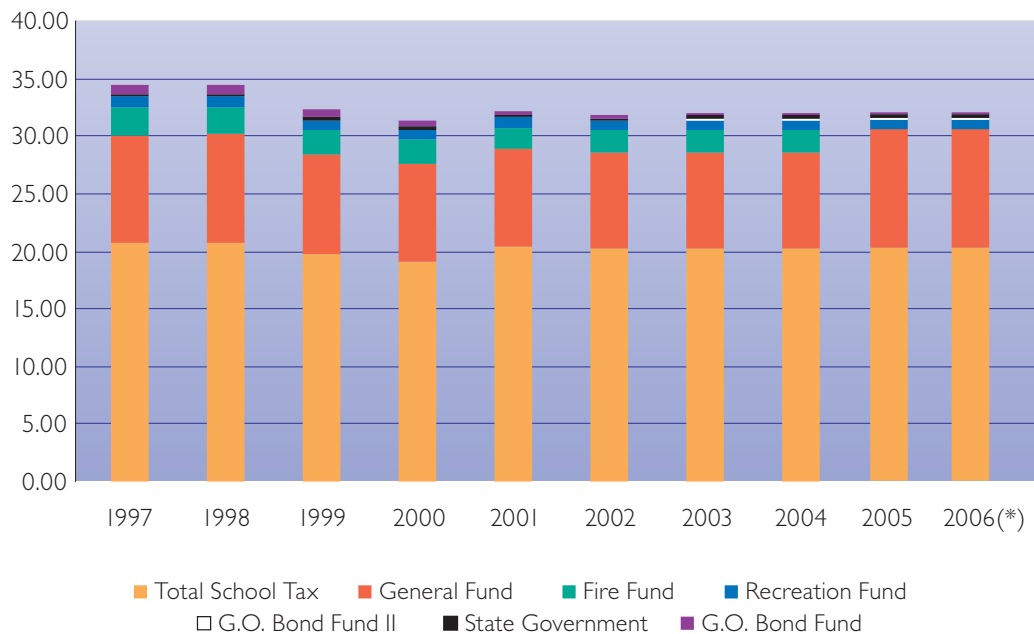


Note: **Mobile Homes** value is too small to appear on this chart

## tax-related funds real and personal property tax rates FY 1997 – 2006 (mills)

Year	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006(*)
General Fund	9.30	9.40	8.65	8.48	8.43	8.30	8.29	8.27	10.14	10.14
Fire Fund	2.40	2.30	2.10	2.06	1.90	1.87	1.87	1.87	-	-
Recreation Fund	1.00	1.00	0.90	0.88	0.86	0.85	0.85	0.84	0.84	0.84
G.O. Bond Fund	0.75	0.75	0.60	0.57	0.30	0.30	0.24	0.24	0.24	0.24
G.O. Bond Fund II	-	-	-	-	-	-	0.25	0.25	0.25	0.25
<b>Total County Tax</b>	<b>13.45</b>	<b>13.45</b>	<b>12.25</b>	<b>11.99</b>	<b>11.49</b>	<b>11.32</b>	<b>11.50</b>	<b>11.47</b>	<b>11.47</b>	<b>11.47</b>
School M&O	17.10	18.10	17.45	17.12	18.62	18.62	18.87	18.87	19.25	19.25
School Bonds	3.65	2.65	2.30	2.05	1.80	1.68	1.43	1.43	1.30	1.30
<b>Total School Tax</b>	<b>20.75</b>	<b>20.75</b>	<b>19.75</b>	<b>19.17</b>	<b>20.42</b>	<b>20.30</b>	<b>20.30</b>	<b>20.30</b>	<b>20.55</b>	<b>20.55</b>
<b>State Government</b>	<b>0.25</b>	<b>0.25</b>	<b>0.25</b>	<b>0.25</b>	<b>0.25</b>	<b>0.25</b>	<b>0.25</b>	<b>0.25</b>	<b>0.25</b>	<b>0.25</b>
<b>Total Property Tax</b>	<b>34.45</b>	<b>34.45</b>	<b>32.25</b>	<b>31.41</b>	<b>32.16</b>	<b>31.87</b>	<b>32.05</b>	<b>32.02</b>	<b>32.27</b>	<b>32.27</b>

(\*) This millage rate is a projection. The actual rate may be lower upon adoption due to possible changes in values that occur in 2006.



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

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## • operating funds

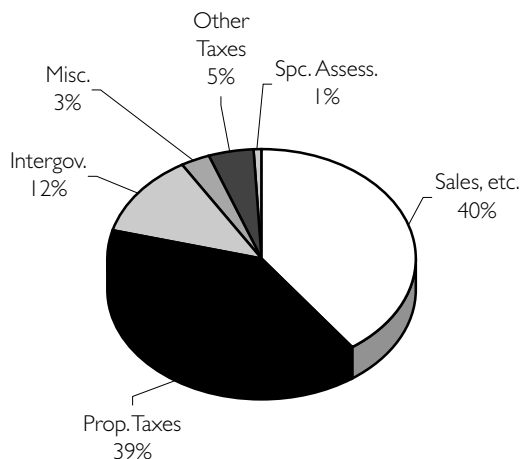
This section provides information for all the various funds including definitions and assumptions concerning each fund's revenue; a history of the revenue and expenditures of each fund; and the 2006 budget.

## operating funds revenue and expenditures by category FY 2003 – 2006

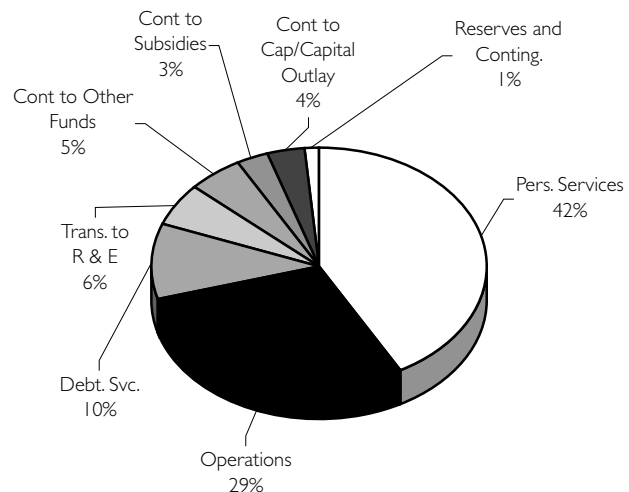
	2003 Actual	2004 Actual	2005 Unaudited	2006 Budget (*)	% Chg. 05-06
<b>Revenues</b>					
Sales, Charges, Fees, etc.	238,599,976	256,319,275	273,245,378	285,508,205	4.5%
Property Taxes	244,736,193	260,305,555	252,278,499	280,234,272	11.1%
Intergovernmental	67,333,424	81,672,854	83,768,751	87,111,006	4.0%
Miscellaneous and Interest	19,624,488	20,831,255	23,598,945	21,860,850	-7.4%
Other Taxes	35,863,684	35,189,742	36,903,385	34,738,130	-5.9%
Special Assessments	5,179,191	5,439,799	5,397,597	5,679,500	5.2%
<b>Total Revenues</b>	<b>611,336,956</b>	<b>659,758,480</b>	<b>675,192,555</b>	<b>715,131,963</b>	<b>5.9%</b>
Use of Fund Balance				40,611,525	
<b>Total</b>	<b>611,336,956</b>	<b>659,758,480</b>	<b>675,192,555</b>	<b>755,743,488</b>	<b>11.9%</b>
<b>Expenditures</b>					
Personal Services	246,098,302	269,019,835	280,064,421	314,922,050	12.4%
Operations	166,160,113	188,178,677	199,820,016	215,274,630	7.7%
Debt Service	69,027,605	74,614,691	77,006,990	77,138,424	0.2%
Transfer to R & E	22,162,000	21,000,000	37,567,162	43,576,131	16.0%
Cont to Other Funds	33,488,761	37,029,659	36,348,119	39,354,454	8.3%
Cont to Subsidized Agy's	19,458,188	19,585,924	21,868,937	23,800,563	8.8%
Cont to Cap/Cap Outlay	34,323,511	38,434,326	35,200,977	26,344,568	-25.2%
Reserves/Contingencies	-	-		10,925,000	
<b>Total Expenditures</b>	<b>590,718,480</b>	<b>647,863,112</b>	<b>687,876,622</b>	<b>751,335,820</b>	<b>9.2%</b>
Working Capital Reserve	-	-	-	4,407,668	
<b>Total</b>	<b>590,718,480</b>	<b>647,863,112</b>	<b>687,876,622</b>	<b>755,743,488</b>	<b>9.9%</b>

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

**FY 2006 Revenues**



**FY 2006 Expenditures**





## operating funds revenue and expenditures by fund FY 2003 – 2006

	2003 Actual		2004 Actual	
	Revenue	Expend.	Revenue	Expend.
<b>Tax Related Funds</b>				
General	288,271,283	275,637,045	306,006,562	304,712,529
Fire	45,164,644	45,845,955	47,220,002	48,590,800
Recreation	22,735,675	21,880,153	23,842,875	23,266,434
G.O. Bond	6,050,375	3,291,328	6,103,459	7,541,279
G.O. Bond – Detention Center	4,951,040	1,355,866	6,131,018	3,977,028
Street Lighting	5,122,490	4,229,805	5,372,571	4,486,970
Speed Humps	86,713	-	94,603	118,785
<b>Total Tax Related</b>	<b>372,382,220</b>	<b>352,240,152</b>	<b>394,771,090</b>	<b>392,693,825</b>
<b>Enterprise Funds</b>				
Water and Sewer	158,492,976	156,797,660	166,881,726	162,961,848
Local Transit	7,962,881	7,047,270	11,230,218	9,948,211
Stormwater	5,404,690	5,285,383	5,866,257	5,593,300
Airport	756,640	726,468	755,725	817,706
Solid Waste	655,751	603,229	733,251	727,369
<b>Total Enterprise</b>	<b>173,272,938</b>	<b>170,460,010</b>	<b>185,467,177</b>	<b>180,048,434</b>
<b>Internal Service Funds</b>				
Group Self-Insurance	34,321,071	35,842,809	41,797,209	43,705,024
Fleet Management	5,294,109	6,195,093	6,350,766	6,428,452
Risk Management	3,284,067	6,497,165	5,031,678	5,865,129
Vehicle Purchasing	5,666,968	3,875,153	5,834,209	3,414,815
Workers' Comp	1,561,588	3,326,517	2,590,646	2,932,186
Auto Liability	-	-	-	-
<b>Total Internal Service</b>	<b>50,127,803</b>	<b>55,736,737</b>	<b>61,604,508</b>	<b>62,345,606</b>
<b>Special Use Funds</b>				
E-911	8,816,245	6,939,244	9,000,053	7,261,490
Tourism	5,250,311	4,166,024	7,114,089	4,169,707
Crime Victims	731,016	775,259	749,967	837,392
Police Special Investigation	516,370	233,554	766,931	314,655
Sheriff Inmate Store	160,018	73,737	184,187	74,203
Corrections Inmate Welfare	75,984	83,865	100,290	80,553
Sheriff Spec. Ops.	4,051	9,898	188	37,247
<b>Total Special Use</b>	<b>15,553,995</b>	<b>12,281,581</b>	<b>17,915,705</b>	<b>12,775,247</b>
<b>Total – All Funds</b>	<b>611,336,956</b>	<b>590,718,480</b>	<b>659,758,480</b>	<b>647,863,112</b>

## operating funds revenue and expenditure by fund FY 2003 – 2006

	2005 Unaudited		2006 Budget (*)	
	Revenue	Expend.	Revenue	Approp.
<b>Tax Related Funds</b>				
General	346,889,132	313,145,948	373,304,343	399,520,281
Fire	2,934,891	49,055,143	-	-
Recreation	24,078,205	24,444,429	26,677,009	27,666,617
G.O. Bond – 1986 Issue	6,156,139	8,415,533	7,231,950	8,399,058
G.O. Bond – Detention Center	6,142,181	5,246,606	7,301,479	5,246,157
Street Lighting	5,435,518	5,195,012	5,624,500	5,577,437
Speed Humps	98,866	4,995	114,500	20,000
<b>Total Tax Related</b>	<b>391,734,932</b>	<b>405,507,666</b>	<b>420,253,781</b>	<b>446,429,550</b>
<b>Enterprise Funds</b>				
Water and Sewer	181,911,005	181,167,735	181,852,100	181,852,100
Local Transit	10,533,892	10,602,020	10,963,485	10,963,485
Stormwater	6,530,880	6,304,245	15,590,967	15,590,967
Airport	803,277	752,712	821,500	821,500
Solid Waste	951,782	889,468	761,500	761,500
<b>Total Enterprise</b>	<b>200,730,836</b>	<b>199,716,180</b>	<b>209,989,552</b>	<b>209,989,552</b>
<b>Internal Service Funds</b>				
Group Self-Insurance	42,660,783	46,237,345	44,841,271	48,273,523
Fleet Management	6,726,013	6,498,766	6,952,144	7,077,377
Risk Management	4,512,617	4,027,548	9,033,438	6,971,706
Vehicle Purchasing	6,753,999	3,829,523	1,977,820	5,585,908
Workers' Comp	3,061,947	2,493,739	3,671,846	6,844,231
Auto Liability	730,806	205,465	754,051	725,000
<b>Total Internal Service</b>	<b>64,446,165</b>	<b>63,292,386</b>	<b>67,230,570</b>	<b>75,477,745</b>
<b>Special Use Funds</b>				
E-911	10,147,712	13,599,387	9,850,000	11,210,652
Tourism	6,538,672	4,121,904	6,087,000	5,967,000
Crime Victims	825,549	836,583	816,300	946,268
Police Special Investigation	464,252	605,112	575,000	944,866
Sheriff Inmate Store	226,125	81,375	215,000	218,100
Corrections Inmate Welfare	67,605	103,284	114,660	147,087
Sheriff Spec. Ops.	10,707	12,745	100	5,000
<b>Total Special Use</b>	<b>18,280,622</b>	<b>19,360,390</b>	<b>17,658,060</b>	<b>19,438,973</b>
<b>Total – All Funds</b>	<b>675,192,555</b>	<b>687,876,622</b>	<b>715,131,963</b>	<b>751,335,820</b>

(\*) Where applicable, revenues in the 2006 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 2003 – 2006

	2003 Actual	2004 Actual	2005 Unaudited	2006 Budget
<b>General Fund (*)</b>				
<b>Balance January 1</b>	83,920,491	96,554,729	97,848,762	131,591,946
Sources	288,271,283	306,006,562	346,889,132	373,304,343
Uses	(275,637,045)	(304,712,529)	(313,145,948)	(399,520,281)
<b>Ending Fund Balance</b>				
Operating Reserve (**)	68,909,261	76,178,132	78,286,487	99,880,070
Unreserved	27,645,468	21,670,630	53,305,459	5,495,938
<b>Balance December 31</b>	<b>96,554,729</b>	<b>97,848,762</b>	<b>131,591,946</b>	<b>105,376,008</b>

<b>Fire District Fund (*)</b>				
<b>Balance January 1</b>	50,336,697	49,655,386	48,284,588	2,164,336
Sources	45,164,644	47,220,002	2,934,891	-
Uses	(45,845,955)	(48,590,800)	(49,055,143)	-
<b>Ending Fund Balance</b>				
Operating Reserve (**)	3,820,496	4,049,233	4,087,929	-
Unreserved	45,834,890	44,235,355	(1,923,593)	2,164,336
<b>Balance December 31</b>	<b>49,655,386</b>	<b>48,284,588</b>	<b>2,164,336</b>	<b>2,164,336</b>

Note: Fire Fund's remaining fund balance will be transferred to General Fund.

<b>Recreation Fund (*)</b>				
<b>Balance January 1</b>	23,016,977	23,872,499	24,448,940	24,082,716
Sources	22,735,675	23,842,875	24,078,205	26,677,009
Uses	(21,880,153)	(23,266,434)	(24,444,429)	(27,666,617)
<b>Ending Fund Balance</b>				
Operating Reserve (**)	3,646,692	3,877,739	4,074,072	4,611,103
Unreserved	20,225,807	20,571,201	20,008,645	18,482,005
<b>Balance December 31</b>	<b>23,872,499</b>	<b>24,448,940</b>	<b>24,082,716</b>	<b>23,093,108</b>

<b>General Obligation Debt Service Fund (*)</b>				
<b>Balance January 1</b>	15,271,507	18,030,554	16,592,734	14,333,340
Sources	6,050,375	6,103,459	6,156,139	7,231,950
Uses	(3,291,328)	(7,541,279)	(8,415,533)	(8,399,058)
<b>Ending Fund Balance</b>				
Operating Reserve (**)	937,154	870,454	789,854	667,929
Unreserved	17,093,400	15,722,280	13,543,486	12,498,303
<b>Balance December 31</b>	<b>18,030,554</b>	<b>16,592,734</b>	<b>14,333,340</b>	<b>13,166,232</b>

<b>General Obligation Debt Service Fund – Detention Center</b>				
<b>Balance January 1</b>	-	3,595,174	5,749,164	6,644,739
Sources	4,951,040	6,131,018	6,142,181	7,301,479
Uses	(1,355,866)	(3,977,028)	(5,246,606)	(5,246,157)
<b>Ending Fund Balance</b>				
Operating Reserve (**)	1,355,866	1,285,228	1,257,928	1,230,078
Unreserved	2,239,308	4,463,936	5,386,811	7,469,983
<b>Balance December 31</b>	<b>3,595,174</b>	<b>5,749,164</b>	<b>6,644,739</b>	<b>8,700,061</b>

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

(\*\*) Operating reserve is defined as 1/4 annual use for the General Fund, 1/6 annual use for the Recreation Fund, and the first interest payment the following year for the General Obligation Debt Service Fund.

## operating funds fund balance summaries FY 2003 – 2006

	2003 Actual	2004 Actual	2005 Unaudited	2006 Budget
<b>Street Lighting Fund (*)</b>				
<b>Balance January 1</b>	2,259,951	3,152,636	4,038,237	4,278,743
Sources	5,122,490	5,372,571	5,435,518	5,624,500
Uses	(4,229,805)	(4,486,970)	(5,195,012)	(5,577,437)
<b>Ending Fund Balance</b>				
Operating Reserve (**)	352,484	373,914	432,918	464,786
Unreserved	2,800,152	3,664,323	3,845,825	3,861,020
<b>Balance December 31</b>	<b>3,152,636</b>	<b>4,038,237</b>	<b>4,278,743</b>	<b>4,325,806</b>
<b>Speed Hump Fund (*)</b>				
<b>Balance January 1</b>	436,157	522,870	498,688	592,559
Sources	86,713	94,603	98,866	114,500
Uses	-	(118,785)	(4,995)	(20,000)
<b>Ending Fund Balance</b>				
Operating Reserve (**)	-	9,899	416	1,667
Unreserved	522,870	488,789	592,143	685,392
<b>Balance December 31</b>	<b>522,870</b>	<b>498,688</b>	<b>592,559</b>	<b>687,059</b>
<b>E-911 Fund (*)</b>				
<b>Balance January 1</b>	15,895,487	17,772,488	19,511,051	16,059,376
Sources	8,816,245	9,000,053	10,147,712	9,850,000
Uses	(6,939,244)	(7,261,490)	(13,599,387)	(11,210,652)
<b>Ending Fund Balance</b>				
Unreserved (**)	17,772,488	19,511,051	16,059,376	14,698,724
<b>Balance December 31</b>	<b>17,772,488</b>	<b>19,511,051</b>	<b>16,059,376</b>	<b>14,698,724</b>
<b>Tourism Fund (*)</b>				
<b>Balance January 1</b>	4,743,846	5,828,133	8,772,515	11,189,283
Sources	5,250,311	7,114,089	6,538,672	6,087,000
Uses	(4,166,024)	(4,169,707)	(4,121,904)	(5,967,000)
<b>Ending Fund Balance</b>				
Unreserved (***)	5,828,133	8,772,515	11,189,283	11,309,283
<b>Balance December 31</b>	<b>5,828,133</b>	<b>8,772,515</b>	<b>11,189,283</b>	<b>11,309,283</b>
<b>Crime Victims Assistance Fund (*)</b>				
<b>Balance January 1</b>	1,526,129	1,481,886	1,394,461	1,383,427
Sources	731,016	749,967	825,549	816,300
Uses	(775,259)	(837,392)	(836,583)	(946,268)
<b>Ending Fund Balance</b>				
Unreserved (**)	1,481,886	1,394,461	1,383,427	1,253,459
<b>Balance December 31</b>	<b>1,481,886</b>	<b>1,394,461</b>	<b>1,383,427</b>	<b>1,253,459</b>

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

(\*\*) Operating reserve is defined as 1/12 annual use for the Street Lighting and Speed Hump Funds, and is not required for the E-911, Tourism, and Crime Victim's Assistance Funds.

## operating funds fund balance summaries FY 2003 – 2006

	2003 Actual	2004 Actual	2005 Unaudited	2006 Budget
<b>Police Special Investigations Fund (*)</b>				
<b>Balance January 1</b>	1,519,748	1,802,564	2,254,840	2,113,980
Sources	516,370	766,931	464,252	575,000
Uses	(233,554)	(314,655)	(605,112)	(944,866)
<b>Ending Fund Balance</b>				
Unreserved (**)	1,802,564	2,254,840	2,113,980	1,744,114
<b>Balance December 31</b>	<b>1,802,564</b>	<b>2,254,840</b>	<b>2,113,980</b>	<b>1,744,114</b>

<b>Sheriff Inmate Store Fund (*)</b>				
<b>Balance January 1</b>	753,952	840,233	950,217	1,094,967
Sources	160,018	184,187	226,125	215,000
Uses	(73,737)	(74,203)	(81,375)	(218,100)
<b>Ending Fund Balance</b>				
Unreserved (**)	840,233	950,217	1,094,967	1,091,867
<b>Balance December 31</b>	<b>840,233</b>	<b>950,217</b>	<b>1,094,967</b>	<b>1,091,867</b>

<b>Corrections Inmate Welfare Fund (*)</b>				
<b>Balance January 1</b>	236,290	228,409	248,146	212,467
Sources	75,984	100,290	67,605	114,660
Uses	(83,865)	(80,553)	(103,284)	(147,087)
<b>Ending Fund Balance</b>				
Unreserved (**)	228,409	248,146	212,467	180,040
<b>Balance December 31</b>	<b>228,409</b>	<b>248,146</b>	<b>212,467</b>	<b>180,040</b>

<b>Sheriff Special Operations Fund (*)</b>				
<b>Balance January 1</b>	74,143	68,296	31,237	29,199
Sources	4,051	188	10,707	100
Uses	(9,898)	(37,247)	(12,745)	(5,000)
<b>Ending Fund Balance</b>				
Unreserved (**)	68,296	31,237	29,199	24,299
<b>Balance December 31</b>	<b>68,296</b>	<b>31,237</b>	<b>29,199</b>	<b>24,299</b>

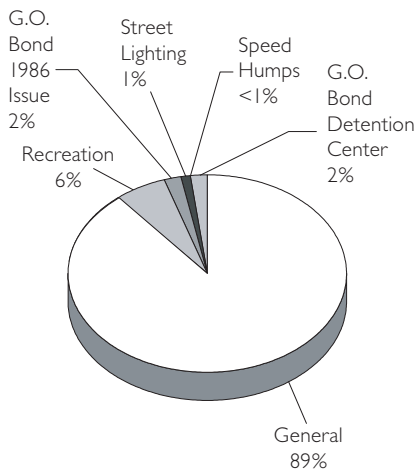
(\*) Details on sources and uses can be found in the fund's revenue and expenditures schedule.

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

**operating tax-related funds**

## operating tax related funds definitions

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



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

### Budget Basis

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

### Operating Tax Related Funds

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

The **Fire District Fund** was used to account for the operations and maintenance of fire protection services provided to taxpayers in the fire district. This fund supports the operations of the Department of Fire and Emergency Services and contributes annually to capital projects for the necessary fire service related capital improvements. A specific annual property tax levy and miscellaneous revenues that included fire and inspection fees provided financing. Beginning in FY 2006, the Fire Fund was dissolved and the operations of fire services were combined with the General Fund.

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

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

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

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

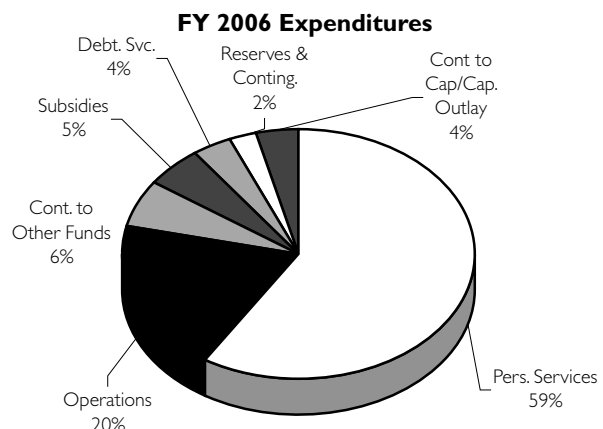
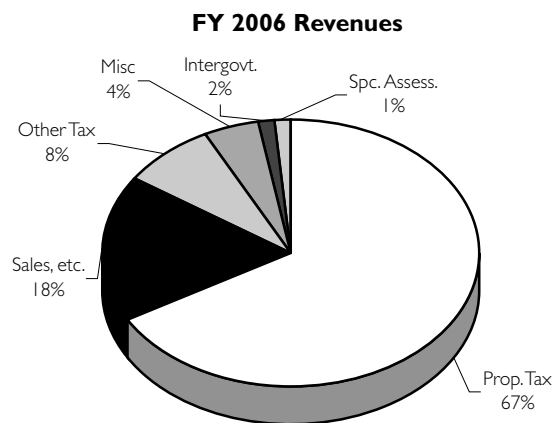
The **Speed Hump Fund** is used to account for revenues derived from special assessments against properties benefiting from speed humps. The fund supports the county's speed hump program that provides residential and commercial property owners a method of reducing speed within their neighborhoods and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



## operating tax-related funds revenue and expenditures FY 2003 – 2006

	2003 Actual	2004 Actual	2005 Unaudited	2006 Budget (*)	% Chg. 05-06
<b>Revenues</b>					
Property Taxes	244,736,193	260,305,555	252,278,499	280,234,272	11.1%
Sales, Charges, Fees, etc.	65,709,006	71,168,553	70,813,507	74,193,755	4.8%
Other Taxes	35,863,684	35,189,742	36,903,385	34,738,130	-5.9%
Miscellaneous and Interest	14,319,850	16,084,837	19,084,484	18,831,240	-1.3%
Intergovernmental	6,574,296	6,582,604	7,257,460	6,576,884	-9.4%
Special Assessments	5,179,191	5,439,799	5,397,597	5,679,500	5.2%
<b>Total Revenues</b>	<b>372,382,220</b>	<b>394,771,090</b>	<b>391,734,932</b>	<b>420,253,781</b>	<b>7.3%</b>
Use of Fund Balance				28,372,654	
<b>Total</b>	<b>372,382,220</b>	<b>394,771,090</b>	<b>391,734,932</b>	<b>448,626,435</b>	<b>14.5%</b>
<b>Expenditures</b>					
Personal Services	202,335,940	223,007,207	232,477,697	262,861,188	13.1%
Operations	66,680,283	72,745,061	82,379,142	88,211,237	7.1%
Cont. to Other Funds	26,361,812	29,475,597	28,570,824	26,739,402	-6.4%
Cont. to Subsidized Agy's	19,394,767	19,522,503	21,805,516	23,737,142	8.9%
Debt Service	7,152,527	14,033,059	16,173,138	16,157,294	-0.1%
Reserves/Contingencies	-	-	-	10,800,000	
Cont to Cap/Capital Outlay	30,314,823	33,910,398	24,101,349	17,923,287	-25.6%
<b>Total Expenditures</b>	<b>352,240,152</b>	<b>392,693,825</b>	<b>405,507,666</b>	<b>446,429,550</b>	<b>10.1%</b>
Working Capital Reserve				2,196,885	
<b>Total</b>	<b>352,240,152</b>	<b>392,693,825</b>	<b>405,507,666</b>	<b>448,626,435</b>	<b>10.6%</b>

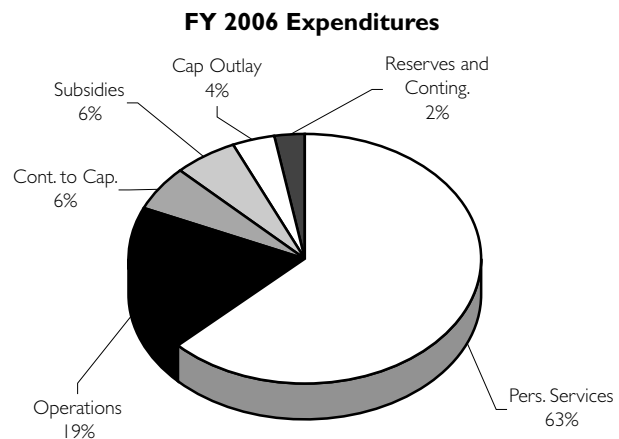
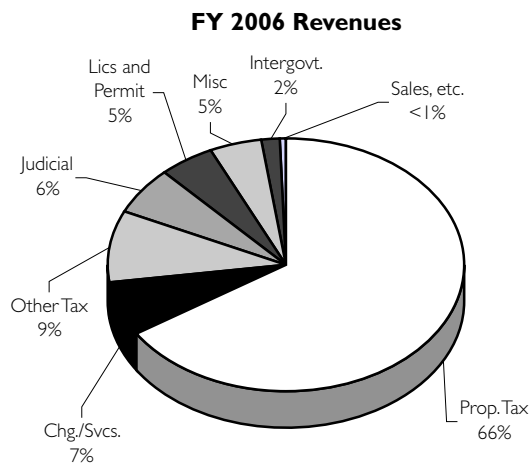
(\*) Expenditures in this column are technically appropriated amounts. Excess revenue is budgeted as a working capital reserve and excess appropriations are funded from the existing fund's balance.



## general fund revenue and expenditures FY 2003 – 2006

	2003 Actual	2004 Actual	2005 Unaudited	2006 Budget (*)	% Chg. 05-06
<b>Balance January 1</b>	83,920,491	96,554,729	97,848,762	131,591,946	
<b>Revenues</b>					
Property Taxes	175,320,876	186,352,425	221,200,587	245,680,135	11.1%
Charges for Services	24,358,419	25,383,052	26,069,483	26,112,615	0.2%
Other Taxes	32,496,636	32,480,030	35,311,707	33,824,539	-4.2%
Judicial Revenues	21,130,837	23,276,539	20,628,680	22,973,720	11.4%
Licenses and Permits	15,914,252	16,565,833	18,200,856	18,878,530	3.7%
Miscellaneous and Interest	12,898,082	14,428,053	16,753,420	17,802,131	6.3%
Intergovernmental	5,426,315	5,774,695	6,729,489	6,189,564	-8.0%
Sales, Rentals, and Fees	725,866	1,745,935	1,994,910	1,843,109	-7.6%
<b>Total Revenues</b>	<b>288,271,283</b>	<b>306,006,562</b>	<b>346,889,132</b>	<b>373,304,343</b>	<b>7.6%</b>
Use of Fund Balance				26,215,938	
<b>Total</b>	<b>288,271,283</b>	<b>306,006,562</b>	<b>346,889,132</b>	<b>399,520,281</b>	<b>15.2%</b>
<b>Expenditures</b>					
Personal Services	155,954,778	172,500,812	179,954,126	250,616,726	39.3%
Operations	51,841,238	59,695,319	67,363,313	75,728,726	12.4%
Cont. to Other Funds	22,979,850	22,472,944	22,429,305	23,143,400	3.2%
Cont. to Subsidized Agy's	19,394,767	19,522,503	21,805,516	23,737,142	8.9%
Cont. to Cap/Capital Outlay	25,466,412	30,520,951	21,593,688	15,494,287	-28.2%
Reserve/Contingencies	-	-	-	10,800,000	
<b>Total Expenditures</b>	<b>275,637,045</b>	<b>304,712,529</b>	<b>313,145,948</b>	<b>399,520,281</b>	<b>27.6%</b>
Working Capital Reserve	-	-	-	-	
<b>Total</b>	<b>275,637,045</b>	<b>304,712,529</b>	<b>313,145,948</b>	<b>399,520,281</b>	<b>27.6%</b>
<b>Balance December 31</b>	<b>96,554,729</b>	<b>97,848,762</b>	<b>131,591,946</b>	<b>105,376,008</b>	

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

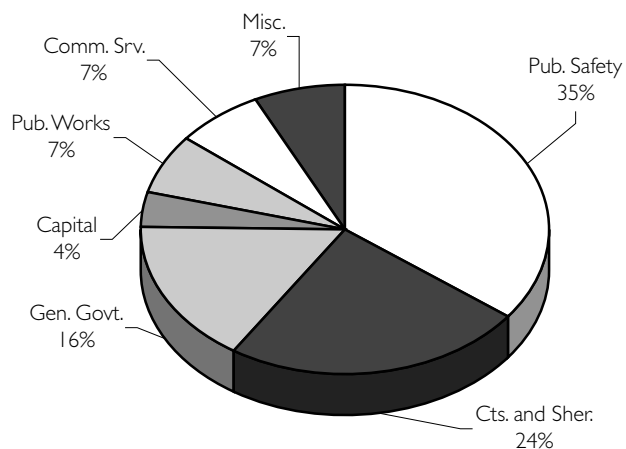


## general fund revenue and expenditures FY 2003 – 2006

Agency	Group (*)	2003 Actual	2004 Actual	2005 Unaudited	2006 Budget (**)
Clerk of Courts	Courts and Sheriff	7,096,475	7,227,943	7,429,510	8,327,578
Clerk of Recorder's Court	Courts and Sheriff	806,610	829,555	866,175	942,487
Community Services	Comm. Services	3,811,933	4,105,646	4,305,135	4,749,109
Contribution to Capital	Cont. to Capital	25,300,000	29,502,000	21,463,451	14,900,000
Corrections	Public Safety	9,278,842	10,427,456	11,300,739	12,423,544
County Administration	General Govt.	1,328,754	1,722,683	1,748,914	1,644,087
District Attorney	Courts and Sheriff	4,912,304	5,510,988	5,877,857	6,957,579
Financial Services	General Govt.	10,249,441	11,189,248	11,343,368	13,928,541
Fire and Emergency Srv.	Public Safety	7,434,746	9,163,405	9,671,450	60,463,609
Human Resources	General Govt.	3,089,725	3,247,222	3,416,817	3,143,625
Internal Audit	General Govt.	769,066	807,605	832,006	1,032,584
Judiciary	Courts and Sheriff	13,257,651	14,196,695	15,485,303	16,532,657
Juvenile Court	Courts and Sheriff	4,181,766	4,720,330	5,306,575	6,046,343
Law	General Govt.	1,292,921	1,259,750	1,308,802	1,609,970
Medical Examiner	Public Safety	603,969	634,167	665,875	1,101,955
Miscellaneous (***)	Miscellaneous	17,267,378	16,498,190	13,935,174	29,042,253
Planning and Develop.	Public Works	8,988,995	10,041,221	10,067,775	10,713,250
Police Services	Public Safety	50,855,650	57,250,789	59,223,462	66,444,187
Probate Court	Courts and Sheriff	1,243,864	1,350,088	1,404,176	1,529,653
Probation	Courts and Sheriff	84,641	87,767	80,653	107,432
Recorder's Court Judges	Courts and Sheriff	1,001,263	1,008,996	1,078,259	1,307,915
Sheriff	Courts and Sheriff	36,270,797	41,131,387	48,954,175	50,494,318
Solicitor	Courts and Sheriff	3,002,119	3,261,006	3,246,133	3,778,073
Subsidized Agencies	Comm. Services	18,394,767	18,522,503	20,796,913	22,737,142
Support Services	General Govt.	24,305,409	29,230,669	30,589,068	34,928,934
Tax Commissioner	General Govt.	6,678,837	7,027,363	7,443,301	8,126,846
Transportation	Public Works	14,129,122	14,757,857	15,304,882	16,506,607
<b>Total</b>		<b>275,637,045</b>	<b>304,712,529</b>	<b>313,145,948</b>	<b>399,520,281</b>

(\*) Groups are represented in the pie chart.  
 (\*\*) Figures are appropriations not expenditures.  
 (\*\*\*) Does not include contribution to capital.

**FY 2006 General Fund Appropriations**



## general fund revenue definitions and assumptions

### Property Taxes

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

**Assumptions:** This category represents 66 percent of the total FY 2006 General Fund revenues. The 2000 millage rate decreased by 0.17 mills, to 8.48 to offset the property value update. The 2001 millage rate decreased to 8.43 due to a combination of a rollback to offset the property value update and a rollback due to the re-approval of the 0.01 Special Local Option Sales Tax. In 2002, the millage rate decreased by 0.13, by .01 in 2003, and by .02 in 2004, to 8.27 due to a rollback to offset the property value update. Due to the growth trend in building permits, the overall digest is projected to increase by 5.8 percent in 2006. Revenues for real and personal property taxes are calculated at a 98.5 percent collection rate; all other revenues in this category are based on a 100 percent collection rate. Revenue projections for penalties and interest are based on anticipated delinquent tax collections as well as historical trends. Beginning in FY 2005, the fire fund was combined with the general fund. This move was projected to generate a 29 percent growth in property tax revenues in this fund due to the increased millage rate of 10.14. Follow up efforts in collecting delinquent taxes did not occur for FY 2005 until early FY 2006, so they will be recognized in the following year.

### Property Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
01 Actual	154,265,582	4.3%
02 Actual	166,873,177	8.2%
03 Actual	175,320,876	5.1%
04 Actual	186,352,425	6.3%
05 Unaudited	221,200,587	19.5%
06 Budgeted	245,680,135	11.1%

### Charges for Services

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

**Assumptions:** This category represents seven percent of the total FY 2006 General Fund revenues. The revenue projections are based on historical trends in conjunction with current economic indicators along with pertinent fee increases.

### Charges for Services

Fiscal Year	Revenue in Dollars	% Change from Prior FY
01 Actual	22,906,923	5.8%
02 Actual	22,502,112	-1.8%
03 Actual	24,358,419	8.2%
04 Actual	25,383,052	4.2%
05 Unaudited	26,069,483	2.7%
06 Budgeted	26,112,615	0.2%

## general fund revenue definitions and assumptions

### Other Taxes

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

**Assumptions:** This category represents nine percent of the total FY 2006 General Fund revenues. These taxes are calculated on a percentage of sales, which enables these revenue sources to keep up with inflation. The increase in FY 2001 is due to a large increase in Insurance Premium tax, which is due to the substantial increase in population in accordance with the FY 2000 census. FY 2001, FY 2002, and FY 2003 also increased due to Intangible Recording taxes, which is a result of an exorbitant amount of refinancing instigated by lower interest rates. Refinancing leveled off in FY 2004 causing a slight decrease in annual revenues. In FY 2005, the anticipated decrease to Intangible Recording taxes did not occur; therefore a large increase was recognized causing an unanticipated decrease to FY 2006 projected Budget. These revenue projections are based on historical trends of growth in conjunction with current economic indicators.

### Other Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
01 Actual	26,418,523	22.6%
02 Actual	29,115,450	10.2%
03 Actual	32,496,636	11.6%
04 Actual	32,480,030	-0.5%
05 Unaudited	35,311,707	8.7%
06 Budgeted	33,824,539	-4.2%

### Judicial

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

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

### Judicial History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
01 Actual	18,153,548	16.6%
02 Actual	20,643,017	13.7%
03 Actual	21,130,837	2.4%
04 Actual	23,276,539	10.1%
05 Unaudited	20,628,680	-11.4%
06 Budgeted	22,973,720	11.4%

## general fund revenue definitions and assumptions

### Licenses and Permits

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

**Assumptions:** This category represents five percent of the total FY 2006 General Fund revenues. There has been no increase to the rate structure of these revenue sources. FY 2005 recognized an eight percent growth in Business License over the previous year, thus the larger than normal overall increase in this category. These revenue projections are typically based on historical growth trends in conjunction with current economic indicators.

#### Licenses and Permits History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
01 Actual	15,887,345	4.4%
02 Actual	15,843,244	-0.3%
03 Actual	15,914,252	0.4%
04 Actual	16,565,833	4.1%
05 Unaudited	18,200,856	9.9%
06 Budgeted	18,878,530	3.7%

### Miscellaneous/Interest

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

**Assumptions:** This category represents five percent of the total FY 2006 General Fund revenues. The interest dividends are projected based on current total projected revenues in conjunction with current economic indicators. There was a one-time transfer from the Worker's Compensation Fund of \$6,000,000 and Risk Management Fund of \$2,000,000 in FY 2000, which resulted in a decrease shown in FY 2001. Beginning in FY 2002 there are revenue receipts for indirect costs from other funds.

#### Miscellaneous/Interest History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
01 Actual	7,786,450	-56.9%
02 Actual	12,431,734	59.7%
03 Actual	12,898,082	3.8%
04 Actual	14,428,053	11.9%
05 Unaudited	16,753,420	16.1%
06 Budgeted	17,802,131	6.3%

## 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 two percent of the total FY 2006 General Fund revenues. These revenue projections are based on historical growth trends in conjunction with current economic indicators. There was a one-time adjustment made in FY 2003 due to a change in the State Department of Revenue's disbursement procedure for State Real Estate Transfer taxes.

#### Intergovernmental History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
01 Actual	3,603,314	8.4%
02 Actual	3,484,510	-3.3%
03 Actual	5,426,315	55.7%
04 Actual	5,774,695	6.4%
05 Unaudited	6,729,489	16.5%
06 Budgeted	6,189,564	-8.0%

### Sales and Rental

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

**Assumptions:** This category represents less than one percent of the total FY 2006 General Fund revenues. The revenue projections are based on historical growth trends. FY 2001 had a large one-time receipt for sale of real property, which resulted in a decrease shown for FY 2002. The large increase for FY 2004 is due to a new space rental contract with DFACS at One Justice Square. Due to additional tenants at One Justice Square, FY 2005 revenues for facility rentals experienced a 19 percent increase, therefore this category recognized a 14.2 percent unexpected increase. This caused the FY 2005 projected budget to be too conservative.

#### Sales and Rental History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
01 Actual	1,213,125	157.5%
02 Actual	944,041	-22.2%
03 Actual	725,866	-23.1%
04 Actual	1,745,935	140.5%
05 Unaudited	1,994,910	14.2%
06 Budgeted	1,843,109	-7.6%



## fire district fund revenue and expenditures FY 2003 – 2006

	<b>2003 Actual</b>	<b>2004 Actual</b>	<b>2005 Unaudited</b>	<b>2006 Budget (*)</b>	<b>% Chg. 05-06</b>
<b>Balance January 1</b>	50,336,697	49,655,386	48,284,588	2,164,336	
<b>Revenues</b>					
Property Taxes	41,230,220	43,710,000	1,260,520	-	
Miscellaneous and Interest	613,614	785,359	899,649	-	
Other Taxes	2,095,207	1,592,124	375,321	-	
Licenses and Permits	521,479	622,002	279,421	-	
Sales, Rentals, and Fees	-	40,131	1,313	-	
Intergovernmental	704,124	470,386	118,667	-	
<b>Total Revenues</b>	<b>45,164,644</b>	<b>47,220,002</b>	<b>2,934,891</b>	<b>-</b>	
Use of Fund Balance					
<b>Total</b>	<b>45,164,644</b>	<b>47,220,002</b>	<b>2,934,891</b>	<b>-</b>	
<b>Expenditures</b>					
Personal Services	37,580,711	41,000,892	42,116,148	-	
Operations	6,040,453	3,061,876	3,632,174	-	
Cont. to Other Funds	686,390	4,008,585	3,228,160	-	
Cont to Cap/Capital Outlay	1,538,401	519,447	78,661	-	
<b>Total Expenditures</b>	<b>45,845,955</b>	<b>48,590,800</b>	<b>49,055,143</b>	<b>-</b>	
Working Capital Reserve					
<b>Total</b>	<b>45,845,955</b>	<b>48,590,800</b>	<b>49,055,143</b>	<b>-</b>	
<b>Balance December 31</b>	<b>49,655,386</b>	<b>48,284,588</b>	<b>2,164,336</b>	<b>2,164,336</b>	

(\*) Expenditures in this column are technically appropriated amounts. Excess appropriations are funded from the existing fund balance. Fire Fund's remaining fund balance will be transferred to the General Fund after close.

## fire district fund revenue definitions and assumptions

### Property Taxes

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

**Assumptions:** *Beginning in 2005, revenues from this fund were receipted in the General Fund.* The 2000 millage rate decreased by 0.04 mills, to 2.06 to offset the property value update. The 2001 millage rate decreased by 0.06 to offset the property tax value update and another 0.10 was shifted to the General Fund, bringing the rate to 1.90 mills. In FY 2002, the millage rate was again reduced to offset the property tax value update by .03 to a total of 1.87 and remained this rate through FY 2004 at which time it was combined with the General Fund millage rate. Revenue for real and personal property taxes is calculated at a 98.5 percent collection rate; all other revenue in this category is based on a 100 percent collection rate. Revenue projections for penalties and interest are based on anticipated delinquent tax collections as well as historical trends.

### Property Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
01 Actual	36,864,909	-2.1%
02 Actual	39,223,813	6.4%
03 Actual	41,230,220	5.1%
04 Actual	43,710,000	6.0%
05 Unaudited	1,260,520	NA
06 Budgeted	0	

### Miscellaneous/Interest

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

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

### Miscellaneous/Interest History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
01 Actual	1,651,703	-41.7%
02 Actual	1,064,720	-35.5%
03 Actual	613,614	-42.4%
04 Actual	785,359	28.0%
05 Unaudited	899,649	NA
06 Budgeted	0	

## fire district fund revenue definitions and assumptions

### Other Taxes

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

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

### Other Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
01 Actual	1,465,744	68.7%
02 Actual	1,596,470	8.9%
03 Actual	2,095,207	31.2%
04 Actual	1,592,124	-24.0%
05 Unaudited	375,321	NA
06 Budgeted	0	

### Licenses and Permits

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

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

### Licenses and Permits History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
01 Actual	850,035	17.2%
02 Actual	579,270	-31.9%
03 Actual	521,479	-10.0%
04 Actual	662,133	27.0%
05 Unaudited	280,734	NA
06 Budgeted	0	

**fire district fund**  
revenue definitions  
and assumptions

**Intergovernmental**

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

**Assumptions:** *Beginning in 2005, revenues from this fund were receipted in the General Fund.* The projections for this revenue are based on historical trends. The millage rate and the number of real estate sales within the county affect these revenues. As history indicates, the actual receipts have remained relatively the same. However, due to a change in the State Department of Revenue's disbursement procedures, a one-time adjustment was made in FY 2003 for additional revenue for State Transfer Real Estate Tax.

**Intergovernmental History and Projections**

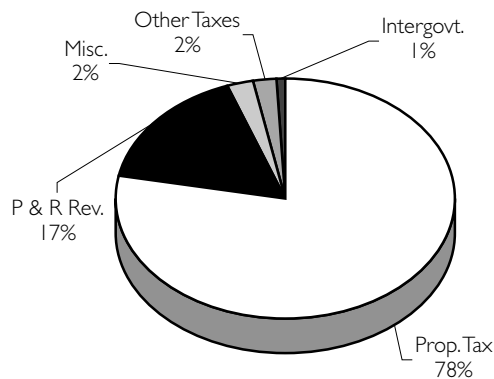
Fiscal Year	Revenue in Dollars	% Change from Prior FY
01 Actual	361,096	4.3%
02 Actual	352,667	-2.3%
03 Actual	704,124	99.7%
04 Actual	470,386	-33.2%
05 Unaudited	118,667	NA
06 Budgeted	0	

## recreation funds revenue and expenditures FY 2003 – 2006

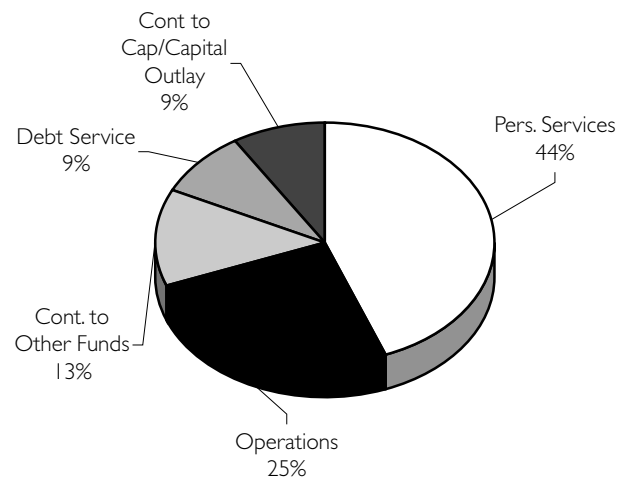
	2003 Actual	2004 Actual	2005 Unaudited	2006 Budget (*)	% Chg. 05-06
<b>Balance January 1</b>	23,016,977	23,872,499	24,448,940	24,082,716	
<b>Revenues</b>					
Property Taxes	17,844,513	18,779,767	18,505,703	20,832,474	12.6%
Parks and Recreation Revenue	3,058,153	3,535,061	3,638,844	4,385,781	20.5%
Miscellaneous and Interest	558,207	589,376	890,692	639,509	-28.2%
Other Taxes	954,534	724,591	784,455	575,500	-26.6%
Intergovernmental	320,268	214,080	258,511	243,745	-5.7%
<b>Total Revenues</b>	<b>22,735,675</b>	<b>23,842,875</b>	<b>24,078,205</b>	<b>26,677,009</b>	<b>10.8%</b>
Use of Fund Balance				989,608	
<b>Total</b>	<b>22,735,675</b>	<b>23,842,875</b>	<b>24,078,205</b>	<b>27,666,617</b>	<b>14.9%</b>
<b>Expenditures</b>					
Personal Services	8,730,415	9,470,674	10,363,687	12,199,873	17.7%
Operations	4,653,592	5,433,681	6,245,723	6,949,222	11.3%
Cont to Other Funds	2,680,803	2,977,327	2,895,020	3,576,443	23.5%
Debt Service	2,505,333	2,514,752	2,510,999	2,512,079	0.0%
Cont to Cap/Capital Outlay	3,310,010	2,870,000	2,429,000	2,429,000	0.0%
<b>Total Expenditures</b>	<b>21,880,153</b>	<b>23,266,434</b>	<b>24,444,429</b>	<b>27,666,617</b>	<b>13.2%</b>
Working Capital Reserve				-	
<b>Total</b>	<b>21,880,153</b>	<b>23,266,434</b>	<b>24,444,429</b>	<b>27,666,617</b>	<b>13.2%</b>
<b>Balance December 31</b>	<b>23,872,499</b>	<b>24,448,940</b>	<b>24,082,716</b>	<b>23,093,108</b>	

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

**FY 2006 Revenues**



**FY 2006 Expenditures**



## recreation fund revenue definitions and assumptions

### Property Taxes

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

**Assumptions:** This category represents 78 percent of the total FY 2006 Recreation Fund revenues. The 2000 millage rate decreased by 0.02 mills, to 0.88 to offset the property value update. The 2001 millage rate decreased by 0.02 mills to 0.86 to offset the value update. In FY 2002 and in FY 2004, the millage rate was again reduced to offset the property tax value update by .01 respectively to a total of .84 where it remains for FY 2006. Due to the growth trend in building permits, the overall digest is projected to increase by 5.8 percent in 2006. Revenues for real and personal property taxes are calculated at a 98.5 percent collection rate; all other revenues in this category are based on a 100 percent collection rate. Revenue projections for penalties and interest are based on anticipated delinquent tax collections as well as historical trends. Follow up efforts in collecting delinquent taxes did not occur for FY 2005 until early FY 2006, so they will be recognized in the following year.

### Property Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
01 Actual	15,751,049	2.6%
02 Actual	16,978,617	7.8%
03 Actual	17,844,513	5.1%
04 Actual	18,779,767	5.2%
05 Unaudited	18,505,703	-1.5%
06 Budgeted	20,832,474	12.6%

### Parks and Recreation Revenues

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

**Assumptions:** This category represents 17 percent of the total FY 2006 Recreation Fund revenues. There has been no major increase to the rate structure of these revenue sources. These revenue projections are based on historical growth trends in conjunction with current economic indicators and citizen demand.

### Parks and Recreation Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
01 Actual	2,568,257	14.7%
02 Actual	3,021,826	17.7%
03 Actual	3,058,153	1.2%
04 Actual	3,535,061	15.6%
05 Unaudited	3,638,844	2.9%
06 Budgeted	4,385,781	20.5%

## recreation fund revenue definitions and assumptions

### Miscellaneous/Interest

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

**Assumptions:** This category represents two percent of the total FY 2006 Recreation Fund revenues. The interest dividends are projected based on current total projected revenues in conjunction with current economic indicators. Beginning in FY 2001, the Recreation Fund began receiving interest payments for a loan to the Golf Course. Due to lower interest rates in FY 2001 through FY 2004 the projection for the revenues in this category decreased dramatically. Due to a healthy fund balance and the increasing interest rates, FY 2005 revenues were much higher than anticipated; therefore FY 2006 may be conservative.

### Miscellaneous/Interest History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
01 Actual	1,399,299	17.8%
02 Actual	484,023	-65.4%
03 Actual	558,207	15.3%
04 Actual	589,376	5.6%
05 Unaudited	890,692	51.1%
06 Budgeted	639,509	-28.2%

### Other Taxes

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

**Assumptions:** This category represents two percent of the total FY 2006 Recreation Fund revenues. These taxes are calculated on a percentage of sales, which enables these revenue sources to keep up with inflation. FY 2001, FY 2002, and FY 2003 increased due to intangible recording taxes, which is a result of an exorbitant amount of refinancing instigated by lower interest rates. FY 2004 leveled off; therefore a decrease in collections of the intangible recording tax is anticipated. These revenue projections are based on historical trends of growth in conjunction with current economic indicators.

### Other Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
01 Actual	573,054	53.7%
02 Actual	723,236	26.2%
03 Actual	954,534	32.0%
04 Actual	724,591	-24.1%
05 Unaudited	784,455	8.3%
06 Budgeted	575,500	-26.6%

**recreation fund**  
revenue definitions  
and assumptions

**Intergovernmental**

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

**Assumptions:** This category represents one percent of the total FY 2006 Recreation Fund revenues. The projections for this revenue are based on historical trends. The millage rate and the number of real estate sales within the county affect these revenues. As history indicates, the actual receipts have remained relatively the same. However, due to a change in the State Department of Revenue's disbursement procedures, a one-time adjustment was made in FY 2003 for additional revenue for State Transfer Real Estate Tax.

**Intergovernmental History and Projections**

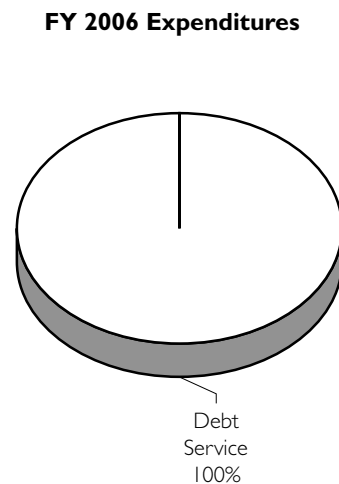
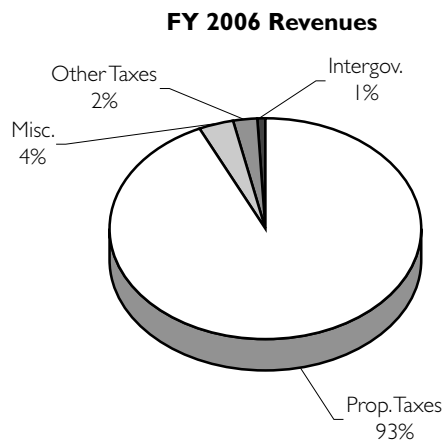
Fiscal Year	Revenue in Dollars	% Change from Prior FY
01 Actual	208,384	40.4%
02 Actual	159,489	-23.5%
03 Actual	320,268	100.8%
04 Actual	214,080	-33.2%
05 Unaudited	258,511	20.8%
06 Budgeted	243,745	-5.7%



## general obligation debt service fund (1986 issue) revenue and expenditures FY 2003 – 2006

	2003 Actual	2004 Actual	2005 Unaudited	2006 Budget (*)	% Chg. 05-06
<b>Balance January 1</b>	15,271,507	18,030,554	16,592,734	14,333,340	
<b>Revenues</b>					
Property Taxes	5,426,384	5,636,913	5,525,291	6,721,668	21.7%
Miscellaneous and Interest	204,579	213,514	327,725	275,050	-16.1%
Other Taxes	317,307	192,570	229,265	165,114	-28.0%
Intergovernmental	102,105	60,462	73,858	70,118	-5.1%
<b>Total Revenues</b>	<b>6,050,375</b>	<b>6,103,459</b>	<b>6,156,139</b>	<b>7,231,950</b>	<b>17.5%</b>
Use of Fund Balance				1,167,108	
<b>Total</b>	<b>6,050,375</b>	<b>6,103,459</b>	<b>6,156,139</b>	<b>8,399,058</b>	<b>36.4%</b>
<b>Expenditures</b>					
Debt Service	3,291,328	7,541,279	8,415,533	8,399,058	-0.2%
<b>Total Expenditures</b>	<b>3,291,328</b>	<b>7,541,279</b>	<b>8,415,533</b>	<b>8,399,058</b>	<b>-0.2%</b>
Working Capital Reserve					
<b>Total</b>	<b>3,291,328</b>	<b>7,541,279</b>	<b>8,415,533</b>	<b>8,399,058</b>	<b>-0.2%</b>
<b>Balance December 31</b>	<b>18,030,554</b>	<b>16,592,734</b>	<b>14,333,340</b>	<b>13,166,232</b>	

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



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

**Property Taxes**

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

**Assumptions:** This category represents 93 percent of the total FY 2006 G.O. Bond Fund revenues. The 2000 millage rate decreased by 0.03 mills, to 0.57 to offset the property value update. The 2001 millage rate decreased by 0.27, to 0.30 mills due to the approval to continue the 0.01 Special Purpose Local Option Sales Tax resulting in a decrease in revenues received. The FY 2002 millage rate remained at 0.30 and was decreased by another .06 in FY 2003 bringing the total millage rate to 0.24 where it remains for FY 2006. Due to the growth trend in building permits, the overall digest is projected to increase by 5.8 percent in 2006. Revenues for real and personal property taxes are calculated at a 98.5 percent collection rate; all other revenues in this category are based on a 100 percent collection rate. Revenue projections for penalties and interest are based on anticipated delinquent tax collections as well as historical trends. Follow up efforts in collecting delinquent taxes did not occur for FY 2005 until early FY 2006, so they will be recognized in the following year.

**Property Taxes History and Projections**

Fiscal Year	Revenue in Dollars	% Change from Prior FY
01 Actual	6,455,806	-38.2%
02 Actual	6,275,001	- 2.8%
03 Actual	5,426,384	-13.5%
04 Actual	5,636,913	3.9%
05 Unaudited	5,525,291	-2.0%
06 Budgeted	6,721,668	26.7%

**Miscellaneous/Interest**

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

**Assumptions:** This category represents four percent of the total FY 2006 G.O. Bond Fund revenues. The interest dividends are projected based on current total projected revenues in conjunction with current economic indicators. Due to lower interest rates in FY 2001, FY 2002 and FY 2003, the revenues in this category decreased over these three years. FY 2004 experienced a slight increase in the interest rates. Due to a healthy fund balance and increasing interest rates, FY 2005 revenues were much higher than anticipated; therefore FY 2006 may be conservative.

**Miscellaneous/Interest History and Projections**

Fiscal Year	Revenue in Dollars	% Change from Prior FY
01 Actual	754,205	-32.7%
02 Actual	340,066	-54.9%
03 Actual	204,579	-39.8%
04 Actual	213,514	4.4%
05 Unaudited	327,725	53.4%
06 Budgeted	275,050	-16.1%

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

**Other Taxes**

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

**Assumptions:** Revenues in this category represents two percent of the total FY 2006 G.O. Bond Fund revenues. These taxes are calculated on a percentage of sales, which enables these revenue sources to keep up with inflation. FY 2001 increased due to intangible recording taxes, which is a result of an exorbitant amount of refinancing instigated by lower interest rates. FY 2004 leveled off; therefore a decrease in collections of the intangible recording tax was recognized. These revenue projections are based on historical trends of growth in conjunction with current economic indicators.

**Other Taxes History and Projections**

Fiscal Year	Revenue in Dollars	% Change from Prior FY
01 Actual	383,256	65.0%
02 Actual	237,613	-38.0%
03 Actual	317,307	33.5%
04 Actual	192,570	-39.3%
05 Unaudited	229,265	19.1%
06 Budgeted	165,114	-28.0%

**Intergovernmental**

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

**Assumptions:** This category represents one percent of the total FY 2006 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. As history indicates, the actual receipts have remained relatively the same. However, due to a change in the State Department of Revenue's disbursement procedures, a one-time adjustment was made in FY 2003 for additional State Transfer Real Estate Tax revenue.

**Intergovernmental History and Projections**

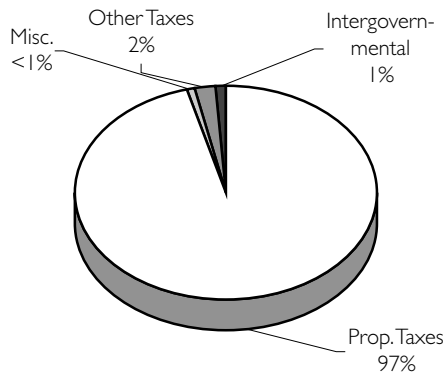
Fiscal Year	Revenue in Dollars	% Change from Prior FY
01 Actual	100,047	1.1%
02 Actual	55,651	-44.4%
03 Actual	102,105	83.5%
04 Actual	60,462	-40.8%
05 Unaudited	73,858	22.2%
06 Budgeted	70,118	-5.1%

## general obligation debt service fund (detention center) revenue and expenditures FY 2003 – 2006

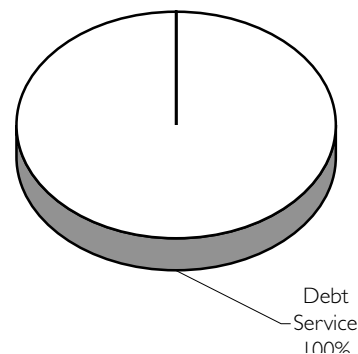
	<u>2003 Actual</u>	<u>2004 Actual</u>	<u>2005 Unaudited</u>	<u>2006 Budget (*)</u>	<u>% Chg. 05-06</u>
<b>Balance January 1</b>	-	3,595,174	5,749,164	6,644,739	
<b>Revenues</b>					
Property Taxes	4,914,200	5,826,450	5,786,398	6,999,995	21.0%
Miscellaneous and Interest	15,356	41,160	76,211	55,050	-27.8%
Other Taxes	-	200,427	202,637	172,977	-14.6%
Intergovernmental	21,484	62,981	76,935	73,457	-4.5%
<b>Total Revenues</b>	<b>4,951,040</b>	<b>6,131,018</b>	<b>6,142,181</b>	<b>7,301,479</b>	<b>18.9%</b>
Use of Fund Balance				-	
<b>Total</b>	<b>4,951,040</b>	<b>6,131,018</b>	<b>6,142,181</b>	<b>7,301,479</b>	<b>18.9%</b>
<b>Expenditures</b>					
Debt Service	1,355,866	3,977,028	5,246,606	5,246,157	0.0%
<b>Total Expenditures</b>	<b>1,355,866</b>	<b>3,977,028</b>	<b>5,246,606</b>	<b>5,246,157</b>	<b>0.0%</b>
Working Capital Reserve	-	-	-	2,055,322	
<b>Total</b>	<b>1,355,866</b>	<b>3,977,028</b>	<b>5,246,606</b>	<b>7,301,479</b>	<b>39.2%</b>
<b>Balance December 31</b>	<b>3,595,174</b>	<b>5,749,164</b>	<b>6,644,739</b>	<b>8,700,061</b>	

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

**FY 2006 Revenues**



**FY 2006 Expenditures**



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

**Property Taxes**

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

**Assumptions:** This category represents 96 percent of the total FY 2006 G.O. Bond (Detention Center) Fund revenues. The initial FY 2003 millage rate was .25 where it remains for FY 2006. Due to the growth trend in building permits, the overall digest is projected to increase by 5.8 percent in FY 2006. Revenues for real and personal property taxes are calculated at a 98.5 percent collection rate; all other revenues in this category are based on a 100 percent collection rate. Revenue Projections for penalties and interest are based on anticipated delinquent tax collections as well as historical trends. Follow up efforts in collecting delinquent taxes did not occur for FY 2005 until early FY 2006, so they will be recognized in the following year.

**Property Taxes History and Projections**

Fiscal Year	Revenue in Dollars	% Change from Prior FY
01 Actual	0	
02 Actual	0	
03 Actual	4,914,200	100.0%
04 Actual	5,826,450	18.6%
05 Unaudited	5,786,398	-0.7%
06 Budgeted	6,999,995	21.0%

**Miscellaneous/Interest**

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

**Assumptions:** This category represents less than one percent of the total FY 2006 G.O. Bond Fund (Detention Center) revenues. The interest dividends are projected based on current total projected revenues in conjunction with current economic indicators. The various miscellaneous revenues are unpredictable and are therefore conservatively projected. Due to a healthy fund balance and increasing interest rates, FY 2005 revenues were much higher than anticipated; therefore FY 2006 may be conservative.

**Miscellaneous/Interest History and Projections**

Fiscal Year	Revenue in Dollars	% Change from Prior FY
01 Actual	0	
02 Actual	0	
03 Actual	15,356	100.0%
04 Actual	41,160	168.0%
05 Unaudited	76,211	85.2%
06 Budgeted	55,050	-27.8%

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

revenue definitions  
and assumptions

**Other Taxes**

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

**Assumptions:** This category represents two percent of the total FY 2006 G.O. Bond Fund (Detention Center) revenues. These taxes are calculated on a percentage of sales, which enables these revenue sources to keep up with inflation. These revenue projections are based on historical trends of growth in conjunction with current economic indicators.

**Other Taxes History and Projections**

Fiscal Year	Revenue in Dollars	% Change from Prior FY
01 Actual	0	
02 Actual	0	
03 Actual	0	
04 Actual	200,427	100.0%
05 Unaudited	202,637	1.1%
06 Budgeted	172,977	-14.6%

**Intergovernmental**

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

**Assumptions:** This category represents one percent of the total FY 2006 G.O. Bond Fund (Detention Center) revenues. These taxes are calculated on a percentage of sales, which enables these revenue sources to keep up with inflation. These revenue projections are based on historical trends of growth in conjunction with current economic indicators.

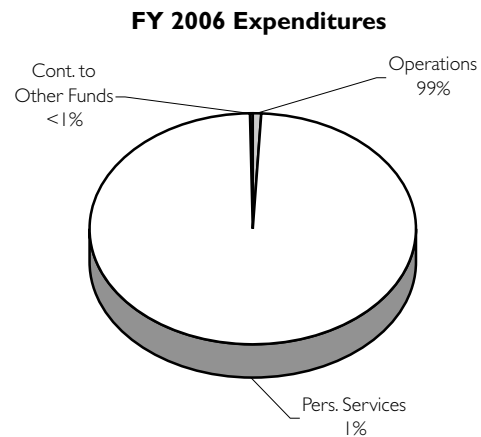
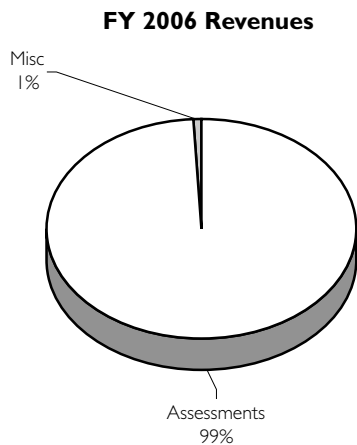
**Intergovernmental History and Projections**

Fiscal Year	Revenue in Dollars	% Change from Prior FY
01 Actual	0	
02 Actual	0	
03 Actual	21,484	100.0%
04 Actual	62,981	193.2%
05 Unaudited	76,935	22.2%
06 Budgeted	73,457	-4.5%

## street lighting fund revenue and expenditures FY 2003 – 2006

	2003 Actual	2004 Actual	2005 Unaudited	2006 Budget (*)	% Chg. 05-06
<b>Balance January 1 (*)</b>	2,259,951	3,152,636	4,038,237	4,278,743	
<b>Revenues</b>					
Street Light Assessments	5,100,185	5,358,186	5,312,428	5,585,000	5.1%
Miscellaneous and Interest	22,305	14,385	123,090	39,500	-67.9%
<b>Total</b>	<b>5,122,490</b>	<b>5,372,571</b>	<b>5,435,518</b>	<b>5,624,500</b>	<b>3.5%</b>
<b>Expenditures</b>					
Personal Services	70,036	34,829	43,736	44,589	2.0%
Operations	4,145,000	4,435,400	5,132,937	5,513,289	7.4%
Cont. to Other Funds	14,769	16,741	18,339	19,559	6.7%
<b>Total Expenditures</b>	<b>4,229,805</b>	<b>4,486,970</b>	<b>5,195,012</b>	<b>5,577,437</b>	<b>7.4%</b>
Working Capital Reserve				47,063	
<b>Total</b>	<b>4,229,805</b>	<b>4,486,970</b>	<b>5,195,012</b>	<b>5,624,500</b>	<b>8.3%</b>
<b>Balance December 31</b>	<b>3,152,636</b>	<b>4,038,237</b>	<b>4,278,743</b>	<b>4,325,806</b>	

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



## street lighting fund revenue definitions and assumptions

### Street Lighting Assessments:

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

**Assumptions:** This category represents 99 percent of the total FY 2006 Street Lighting Fund revenues. These revenues are collected at a 98.5 percent collection rate. The Board of Commissioners approved a rate increase effective January 1, 2001. The growth trends in building permits indicate that this revenue will increase by approximately three percent in 2006. Follow up efforts in collecting delinquent taxes did not occur for FY 2005 until early FY 2006, so they will be recognized in the following year.

### Street Lighting Assessments History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
01 Actual	4,536,928	41.2%
02 Actual	4,872,810	7.4%
03 Actual	5,100,185	4.7%
04 Actual	5,358,186	5.0%
05 Unaudited	5,312,428	-0.9%
06 Budgeted	5,585,000	5.1%

### Miscellaneous/Interest

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

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

### Miscellaneous/Interest History and Projections

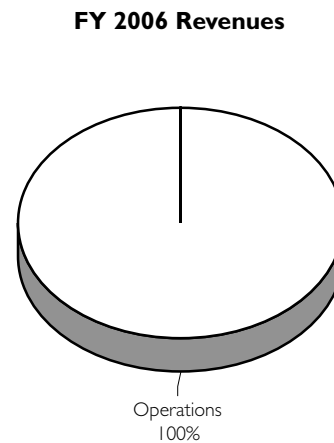
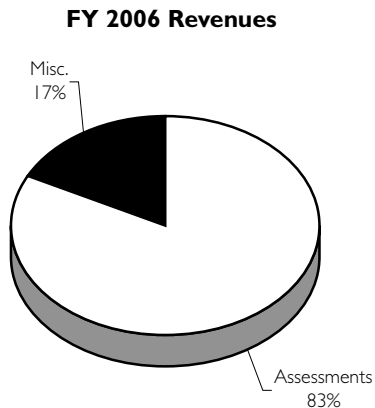
Fiscal Year	Revenue in Dollars	% Change from Prior FY
01 Actual	17,448	74.4%
02 Actual	24,339	39.5%
03 Actual	22,305	-8.4%
04 Actual	14,385	-35.5%
05 Unaudited	123,090	755.7%
06 Budgeted	39,500	-67.9%



## speed hump fund revenue and expenditures FY 2003 – 2006

	<b>2003 Actual</b>	<b>2004 Actual</b>	<b>2005 Unaudited</b>	<b>2006 Budget (*)</b>	<b>% Chg. 05-06</b>
<b>Balance January 1 (*)</b>	436,157	522,870	498,688	592,559	
<b>Revenues</b>					
Speed Hump Assessments	79,006	81,613	85,169	94,500	11.0%
Miscellaneous and Interest	7,707	12,990	13,697	20,000	46.0%
<b>Total</b>	<b>86,713</b>	<b>94,603</b>	<b>98,866</b>	<b>114,500</b>	<b>15.8%</b>
<b>Expenditures</b>					
Operations	-	118,785	4,995	20,000	300.4%
<b>Total Expenditures</b>	<b>-</b>	<b>118,785</b>	<b>4,995</b>	<b>20,000</b>	<b>300.4%</b>
Working Capital Reserve				94,500	
<b>Total</b>	<b>-</b>	<b>118,785</b>	<b>4,995</b>	<b>114,500</b>	<b>2192.3%</b>
<b>Balance December 31</b>	<b>522,870</b>	<b>498,688</b>	<b>592,559</b>	<b>687,059</b>	

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



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

## speed hump fund revenue definitions and assumptions

### Speed Hump Assessments

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

**Assumptions:** This category represents 83 percent of the total FY 2006 Speed Hump Fund revenues. These revenues were calculated at a 98.5 percent collection rate.

#### Speed Hump Assessments History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
01 Actual	65,817	8.4%
02 Actual	68,759	4.5%
03 Actual	79,006	14.9%
04 Actual	81,613	3.3%
05 Unaudited	85,169	4.4%
06 Budgeted	94,500	11.0%

### Miscellaneous/Interest

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

**Assumptions:** This category represents 17 percent of the total FY 2006 Speed Hump Fund revenues. The interest dividends are projected based on current total projected revenues in conjunction with current economic indicators. With the rise and fall of interest rates in the early 2000s, revenues from interest dipped then increased.

#### Miscellaneous/Interest History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
01 Actual	42,914	163.9%
02 Actual	9,785	77.2%
03 Actual	7,707	-21.2%
04 Actual	12,990	68.5%
05 Unaudited	13,697	5.4%
06 Budgeted	20,000	46.0%

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**operating enterprise funds**

## operating enterprise funds definitions

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

### Budget Basis

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

### Operating Enterprise Funds

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

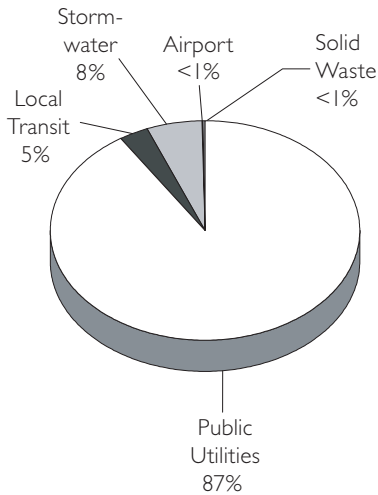
**The Stormwater Operating Fund** is used to account for the financial transactions related to stormwater management. This fund supports the operations of the stormwater division of the Department of Public Utilities, which attempts to meet the mandated stormwater requirements of federal and state agencies.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

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

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

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

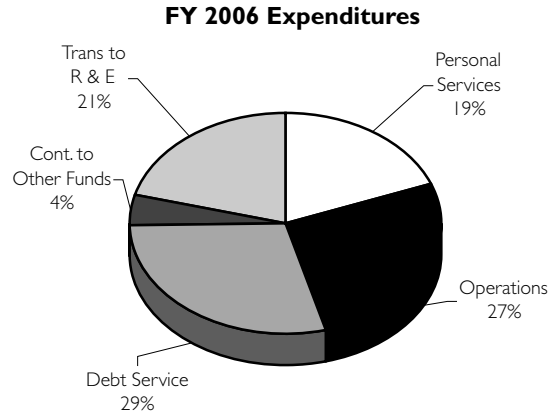
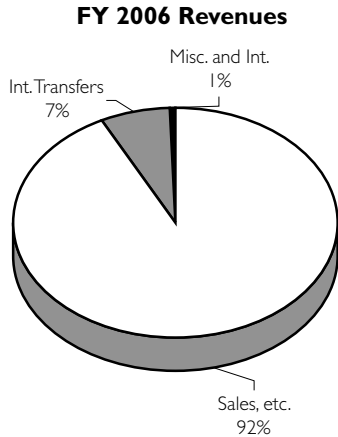
**Individual Funds as a Percentage of all Operating Enterprise Funds**



## operating enterprise funds revenue and expenditures FY 2003 – 2006

	2003 Actual	2004 Actual	2005 Unaudited	2006 Budget (*)	% Chg. 05-06
<b>Revenues</b>					
Sales, Rentals, Fees, etc.	157,720,827	169,115,785	184,851,341	194,189,000	5.1%
Internal Transfers	11,194,947	13,923,962	12,339,909	14,880,952	20.6%
Intergovernmental	740,266	1,252,236	1,922,212	-	-100.0%
Miscellaneous and Interest	3,616,898	1,175,194	1,617,374	919,600	-43.1%
<b>Total</b>	<b>173,272,938</b>	<b>185,467,177</b>	<b>200,730,836</b>	<b>209,989,552</b>	<b>4.6%</b>
<b>Expenditures</b>					
Personal Services	33,191,319	36,623,659	37,997,595	40,375,373	6.3%
Operations	46,334,491	54,652,704	55,925,471	55,771,084	-0.3%
Debt Service	61,875,078	60,581,632	60,833,852	60,981,130	0.2%
Cont. to Other Funds	6,897,122	7,190,439	7,392,100	9,285,834	25.6%
Trans. to R & E	22,162,000	21,000,000	37,567,162	43,576,131	16.0%
<b>Total</b>	<b>170,460,010</b>	<b>180,048,434</b>	<b>199,716,180</b>	<b>209,989,552</b>	<b>5.1%</b>

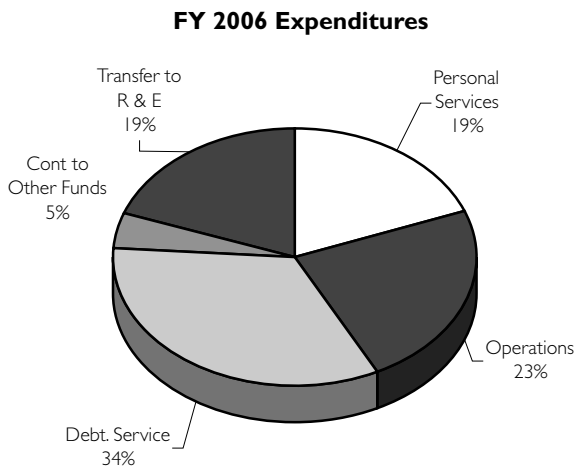
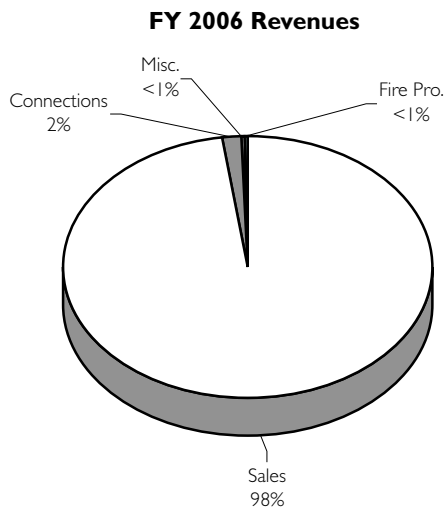
(\*) Expenditures in this column are technically appropriated amounts. Excess revenues are transferred to the Renewal and Extension Fund to finance needed capital improvements. This is calculated on a cash basis at 12/31 before final adjusting and closing entries are made.



## water and sewer operating fund revenue and expenditures FY 2003 – 2006

	2003 Actual	2004 Actual	2005 Unaudited	2006 Budget (*)	% Chg. 05-06
<b>Revenues</b>					
Sales and Other Fees	151,338,840	161,802,390	177,056,870	177,610,000	0.3%
Connection Charges	3,248,999	3,564,801	3,068,394	3,100,000	1.0%
Miscellaneous and Interest	3,527,434	1,122,719	1,373,939	720,100	-47.6%
Fire Protection	377,703	391,816	411,802	422,000	2.5%
<b>Total</b>	<b>158,492,976</b>	<b>166,881,726</b>	<b>181,911,005</b>	<b>181,852,100</b>	<b>0.0%</b>
<b>Expenditures</b>					
Personal Services	29,216,037	32,201,472	33,269,009	34,831,944	4.7%
Operations	37,884,038	43,520,915	43,465,067	42,532,528	-2.1%
Debt Service	61,875,078	60,581,632	60,833,852	60,981,130	0.2%
Cont. to Other Funds	6,022,507	6,157,829	6,599,807	8,214,975	24.5%
Trans. to Renewal and Ext.	21,800,000	20,500,000	37,000,000	35,291,523	-4.6%
<b>Total</b>	<b>156,797,660</b>	<b>162,961,848</b>	<b>181,167,735</b>	<b>181,852,100</b>	<b>0.4%</b>

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



## water and sewer operating fund revenue definitions and assumptions

### Sales and Other Fees

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

**Assumptions:** This category represents 98 percent of the total FY 2006 projected revenues for this fund. The revenue projections are based on the anticipated water and sewer sale levels. The Board of Commissioners enacted a rate resolution in December 2000, which increased water and sewer rates for 2001 on average of 5.1 percent, and again in 2003 by the same amount. A December 2001 rate resolution adds a water volumetric increase of 5.2 percent and a sewer volumetric increase of 5.4 percent effective January 2005. A July 2005 rate resolution established water and sewer rate increases effective 2006 through 2011.

### Sales and Other Fees History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
01 Actual	147,220,314	3.8%
02 Actual	150,436,736	2.2%
03 Actual	151,338,840	0.6%
04 Actual	161,802,390	6.9%
05 Unaudited	177,056,870	9.4%
06 Budgeted	177,610,000	0.3%

### Connection Charges

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

**Assumptions:** This category represents two percent of the total FY 2006 projected revenue in this fund. The revenue projections are based on the current rate of additional construction and growth within the county. FY 2005 experienced a decrease due to a drop in actual water connections.

### Connection Charges History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
01 Actual	3,524,573	21.8%
02 Actual	2,896,118	-17.8%
03 Actual	3,248,999	12.2%
04 Actual	3,564,801	9.7%
05 Unaudited	3,068,394	-13.9%
06 Budgeted	3,100,000	1.0%



## water and sewer operating fund revenue definitions and assumptions

### Miscellaneous/Interest Revenues

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

**Assumptions:** The revenues in this category represent less than one percent of the total FY 2006 projections. The interest dividends are projected based on current total projected revenues in conjunction with current economic indicators. Due to lower interest rates in FY 2001, FY 2002, and FY 2003, the collections decreased. There was a one-time refund receipt of 2.7 million in FY 2003, which indicates a large increase in revenues. Due to increasing interest rates along with the actual growth in revenues, FY 2005 collections in this category were much higher than anticipated; therefore FY 2006 may be conservative.

#### Miscellaneous/Interest Revenue History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
01 Actual	2,105,461	-33.2%
02 Actual	926,066	-56.0%
03 Actual	3,527,434	280.9%
04 Actual	1,122,719	-68.2%
05 Unaudited	1,373,939	22.4%
06 Budgeted	720,100	-47.6%

### Fire Protection

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

**Assumptions:** This category represents less than one percent of the total FY 2006 projected revenues for this fund. Currently, the rate of private fire service pipe is calculated at \$1.45 per inch.

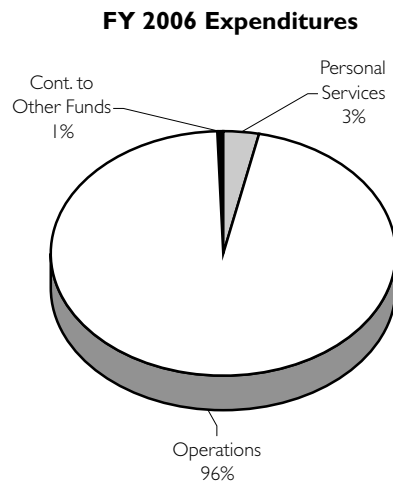
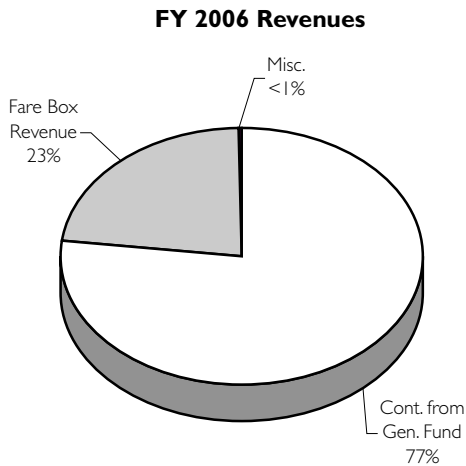
#### Fire Protection History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
01 Actual	318,319	15.1%
02 Actual	352,793	10.8%
03 Actual	377,703	7.1%
04 Actual	391,816	3.7%
05 Unaudited	411,802	5.1%
06 Budgeted	422,000	2.5%

## local transit operating fund revenue and expenditures FY 2003 – 2006

	<u>2003 Actual</u>	<u>2004 Actual</u>	<u>2005 Unaudited</u>	<u>2006 Budget (*)</u>	<u>% Chg. 05-06</u>
<b>Revenues</b>					
Cont. from General Fund	5,851,208	8,098,666	5,936,724	8,428,485	42.0%
State Funds	79,269	110,953	141,218	-	-100.0%
Fare Box Revenues	1,373,714	1,870,892	2,551,446	2,500,000	-2.0%
Federal Funds	633,490	1,141,283	1,780,994	-	-100.0%
Miscellaneous/Interest	25,200	8,424	123,510	35,000	-71.7%
<b>Total</b>	<b>7,962,881</b>	<b>11,230,218</b>	<b>10,533,892</b>	<b>10,963,485</b>	<b>4.1%</b>
<b>Expenditures</b>					
Personal Services	261,969	334,806	354,187	364,842	3.0%
Operations	6,771,235	9,558,168	10,218,276	10,537,184	3.1%
Cont to Other Funds	14,066	55,237	29,557	61,459	107.9%
<b>Total</b>	<b>7,047,270</b>	<b>9,948,211</b>	<b>10,602,020</b>	<b>10,963,485</b>	<b>3.4%</b>

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



## local transit operating fund revenue definitions and assumptions

### Contribution from General Fund

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

**Assumptions:** This category represents 77 percent of the total FY 2006 revenue projections for this fund. This figure relates to only no grant expenditures. They are in their own separate fund starting in 2006. The projection for this contribution is ultimately based on net revenues and expenditures projected for this fund.

### Contributions from General Fund History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
01 Actual	1,283,037	398.3%
02 Actual	4,200,000	227.3%
03 Actual	5,851,208	39.3%
04 Actual	8,098,666	38.4%
05 Unaudited	7,936,724	-2.0%
06 Budgeted	8,428,485	6.2%

### State Funds

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

**Assumptions:** This category represents zero percent of the total revenue projections for FY 2006 in this fund. Beginning in FY 2006, these funds are being recognized apart from the Transit Fund as a grant instead of being receipted as part of the maintenance and operation budget.

### State Funds History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
01 Actual	0	
02 Actual	36,531	100.0%
03 Actual	79,269	117.0%
04 Actual	110,953	40.0%
05 Unaudited	141,218	27.3%
06 Budgeted	0	

### Fare Box Revenues

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

**Assumptions:** The revenues in this category are 23 percent of the total FY 2006 projections for this fund. Based on a consultants estimate of express service, the average rates were set as follows: \$2.00/adult/one-way; \$1.00/senior citizen and disabled citizens/one-way; \$1.00/youth/one-way. FY 2005 collections were higher than anticipated; therefore FY 2006 Budget may be too conservative.

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

**Fare Box Revenues History and Projections**

Fiscal Year	Revenue in Dollars	% Change from Prior FY
01 Actual	52,931	100.0%
02 Actual	587,299	1,009.6%
03 Actual	1,373,714	133.9%
04 Actual	1,870,892	36.2%
05 Unaudited	2,551,446	36.4%
06 Budgeted	2,500,000	-2.0%

**Federal Funds**

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

**Assumptions:** This category represents zero percent of the total FY 2006 projected revenue in this fund. Beginning in FY2006, these funds are being recognized apart from the Transit Fund as a grant instead of being receipted as part of the maintenance and operation budget.

**Federal Funds History and Projections**

Fiscal Year	Revenue in Dollars	% Change from Prior FY
01 Actual	0	
02 Actual	292,914	100.0%
03 Actual	633,490	116.3%
04 Actual	1,141,283	80.2%
05 Unaudited	1,780,994	56.1%
06 Budgeted	0	

**Miscellaneous/Interest Revenues**

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

**Assumptions:** This category represents less than one percent of the total FY 2006 projected revenues in this fund. The interest dividends are projected based on current total projected revenues in conjunction with current economic indicators. The various miscellaneous revenues are unpredictable and are, therefore projected conservatively. Due to increasing interest rates along with the actual growth in revenues, FY 2005 collections in this category were much higher than anticipated; therefore FY 2006 may be conservative.

**Miscellaneous/Interest Revenue History and Projections**

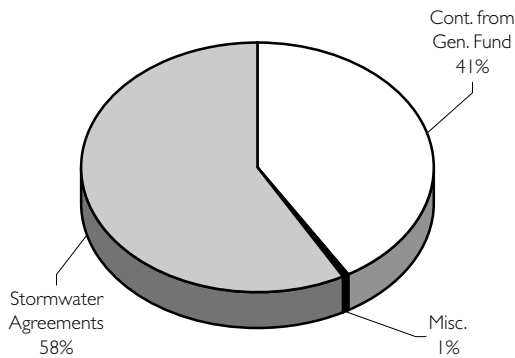
Fiscal Year	Revenue in Dollars	% Change from Prior FY
01 Actual	-8,942	-18.6%
02 Actual	9,563	206.9%
03 Actual	25,200	163.5%
04 Actual	8,424	-66.6%
05 Unaudited	123,510	1,366.2%
06 Budgeted	35,000	-71.7%

## stormwater management operating fund revenue and expenditures FY 2003 – 2006

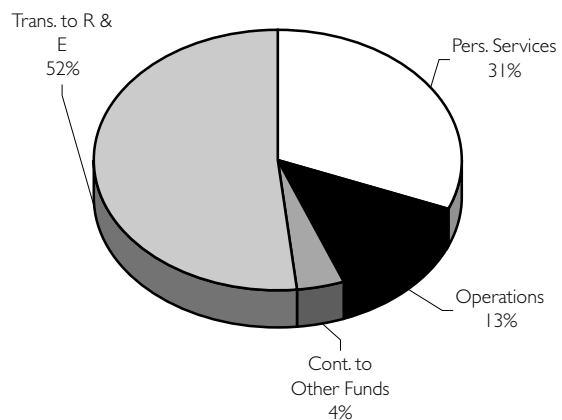
	2003 Actual	2004 Actual	2005 Unaudited	2006 Budget (*)	% Chg. 05-06
<b>Revenues</b>					
Contr from General Fund	5,343,739	5,825,296	6,403,185	6,452,467	0.8%
Miscellaneous and Interest	33,444	16,356	91,190	102,500	12.4%
Stormwater Utility	27,507	24,605	36,505	9,036,000	24652.8%
<b>Total</b>	<b>5,404,690</b>	<b>5,866,257</b>	<b>6,530,880</b>	<b>15,590,967</b>	<b>138.7%</b>
<b>Expenditures</b>					
Personal Services	3,436,273	3,797,154	4,089,790	4,860,891	18.9%
Operations	1,584,550	1,453,643	1,793,877	2,020,115	12.6%
Cont. to Other Funds	264,560	342,503	420,578	672,228	59.8%
Trans. to R & E	-	-	-	8,037,733	
<b>Total</b>	<b>5,285,383</b>	<b>5,593,300</b>	<b>6,304,245</b>	<b>15,590,967</b>	<b>147.3%</b>

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

**FY 2006 Revenues**



**FY 2006 Expenditures**



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

**Contribution from General Fund**

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

**Assumptions:** This category represents 41 percent of the total FY 2006 revenue projections for this fund.

**Contributions from General Fund History and Projections**

Fiscal Year	Revenue in Dollars	% Change from Prior FY
01 Actual	3,884,854	24.8%
02 Actual	4,874,043	25.5%
03 Actual	5,343,739	9.6%
04 Actual	5,825,296	9.0%
05 Unaudited	6,403,185	9.9%
06 Budgeted	6,452,467	0.8%

**Miscellaneous/Interest Revenues**

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

**Assumptions:** The revenues in this fund represent one percent of the total projections for FY 2006 in this fund. The interest dividends are projected based on current total revenues in conjunction with current economic indicators. Due to lower interest rates in FY 2001, FY 2002, and FY 2003, the revenues in this category decreased dramatically. Due to increasing interest rates along with the actual growth in revenues, FY 2005 collections in this category were higher than in previous years.

**Miscellaneous/Interest Revenues History and Projections**

Fiscal Year	Revenue in Dollars	% Change from Prior FY
01 Actual	105,795	-21.9%
02 Actual	33,405	-68.4%
03 Actual	33,444	0.1%
04 Actual	16,356	-51.1%
05 Unaudited	91,190	457.5%
06 Budgeted	102,500	12.4%

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

**Stormwater Utility Fees**

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

**Assumptions:** This category represents less than 58 percent of the total FY 2006 projected revenue for this fund. From FY 1999 through FY 2005, this revenue was a reimbursement to the County from each municipality for their portion of stormwater drainage within the incorporated areas of Gwinnett County. In FY 2003 the amount charged to the municipalities decreased due to a procedural change in calculating the amount owed to the County. Beginning in FY 2006, property owners in unincorporated Gwinnett County will be 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.

**Municipality Agreements History and Projections**

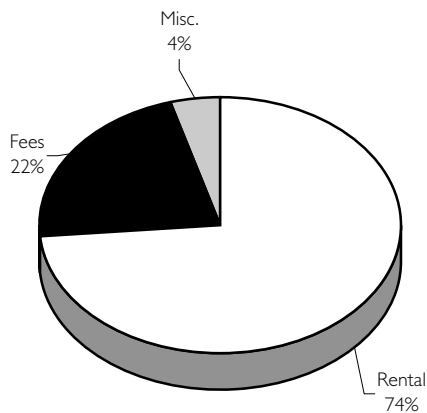
Fiscal Year	Revenue in Dollars	% Change from Prior FY
01 Actual	59,610	29.8%
02 Actual	75,041	25.9%
03 Actual	27,507	-63.3%
04 Actual	24,605	-10.6%
05 Unaudited	36,505	48.4%
06 Budgeted	9,036,000	24,652.8%

## airport operating fund revenue and expenditures FY 2003 – 2006

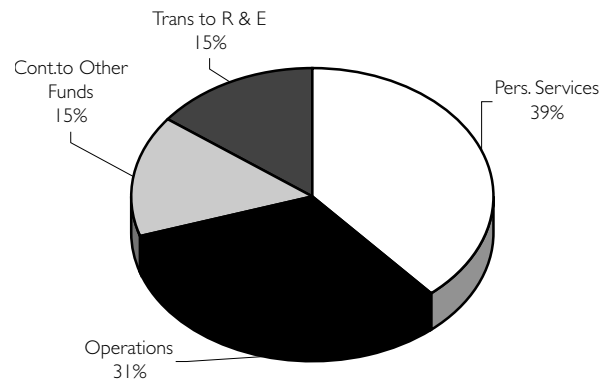
	2003 Actual	2004 Actual	2005 Unaudited	2006 Budget (*)	% Chg. 05-06
<b>Revenues</b>					
Rental	561,233	557,062	606,663	604,000	-0.4%
Fees and Charges	183,728	182,016	173,869	182,000	4.7%
Miscellaneous and Interest	11,679	16,647	22,745	35,500	56.1%
<b>Total</b>	<b>756,640</b>	<b>755,725</b>	<b>803,277</b>	<b>821,500</b>	<b>2.3%</b>
<b>Expenditures</b>					
Personal Services	277,040	290,227	284,609	317,696	11.6%
Operations	94,366	119,627	105,041	258,037	145.7%
Cont to Other Funds	91,062	107,852	108,326	124,761	15.2%
Transfer to R & E	264,000	300,000	254,736	121,006	-52.5%
<b>Total</b>	<b>726,468</b>	<b>817,706</b>	<b>752,712</b>	<b>821,500</b>	<b>9.1%</b>

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

**FY 2006 Revenues**



**FY 2006 Expenditures**





## airport operating fund revenue definitions and assumptions

### Rental

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

**Assumptions:** This category represents 74 percent of the total FY 2006 projected revenues in this fund. There are no rate changes projected for 2006.

#### Rental History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
01 Actual	519,070	0.9%
02 Actual	537,674	3.6%
03 Actual	561,233	4.4%
04 Actual	557,062	-0.7%
05 Unaudited	606,663	8.9%
06 Budgeted	604,000	-0.4%

### Fees and Charges

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

**Assumptions:** The revenues in this category represent 22 percent of the total FY 2006 projections for this fund. Due to a downturn in the economy after 2001, airport activity decreased. An increase in activity was realized starting in FY 2003 but has decreased slightly since. There are no rate changes projected for 2006. Based the actual receipts and the decrease experienced in FY 2005, the FY 2006 budget may be aggressive.

#### Fees and Charges History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
01 Actual	131,348	-12.8%
02 Actual	121,587	7.4%
03 Actual	183,728	51.1%
04 Actual	182,016	-0.9%
05 Unaudited	173,869	-4.5%
06 Budgeted	182,000	4.7%

**airport operating fund**  
revenue definitions  
and assumptions

**Miscellaneous/Interest Revenues**

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

**Assumptions:** This category represents four percent of the total revenue projected for FY 2006 in this fund. The interest dividends are projected based on current total projected revenues in conjunction with current economic indicators. Due to lower interest rates in FY 2001, FY 2002, and FY 2003, the revenues in this category decreased, but have increased since

**Miscellaneous/Interest History and Projections**

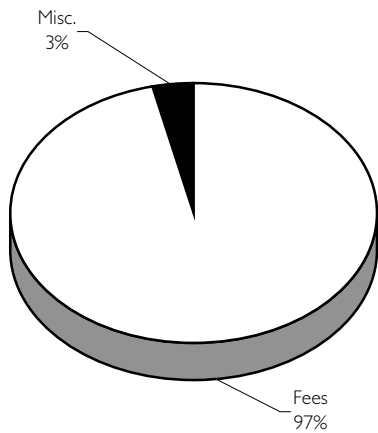
Fiscal Year	Revenue in Dollars	% Change from Prior FY
01 Actual	69,513	-43.7%
02 Actual	18,287	-73.7%
03 Actual	11,679	-36.1%
04 Actual	16,647	42.5%
05 Unaudited	22,745	36.6%
06 Budgeted	35,500	56.1%

## solid waste operating fund revenue and expenditures FY 2003 – 2006

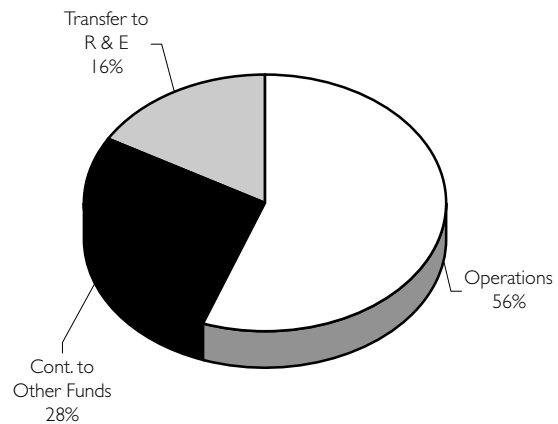
	2003 Actual	2004 Actual	2005 Unaudited	2006 Budget (*)	% Chg. 05-06
<b>Revenues</b>					
Fees and Charges	636,610	722,203	945,792	735,000	-22.3%
Miscellaneous and Interest	19,141	11,048	5,990	26,500	342.4%
<b>Total</b>	<b>655,751</b>	<b>733,251</b>	<b>951,782</b>	<b>761,500</b>	<b>-20.0%</b>
<b>Expenditures</b>					
Operations	302	351	343,210	423,220	23.3%
Cont. to Other Funds	504,927	527,018	233,832	212,411	-9.2%
Transfer to Renewal and Ext.	98,000	200,000	312,426	125,869	-59.7%
<b>Total</b>	<b>603,229</b>	<b>727,369</b>	<b>889,468</b>	<b>761,500</b>	<b>-14.4%</b>

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

**FY 2006 Revenues**



**FY 2006 Expenditures**



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

**Fees and Charges**

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

**Assumptions:** This category represents 97 percent of the total FY 2006 revenue projections for this fund. The decrease shown in FY 2001 is due to the closing of two solid waste landfills in unincorporated Gwinnett County. The increase for FY 2003 is due to a rate increase, which was effective January 1, 2003. The rate increased from \$0.75 to \$1.20 per quarter for residential customers and \$1.50 to \$2.40 per quarter for commercial customers. FY 2005 collections were much higher than anticipated; therefore the FY 2006 Budget projection may too conservative.

**Fees and Charges History and Projections**

Fiscal Year	Revenue in Dollars	% Change from Prior FY
01 Actual	388,378	-4.8%
02 Actual	410,088	5.6%
03 Actual	636,610	55.2%
04 Actual	722,203	13.4%
05 Unaudited	945,792	31.0%
06 Budgeted	735,000	-22.3%

**Miscellaneous/Interest Revenues**

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

**Assumptions:** This category represents three percent of the total FY 2006 revenue projections for this fund. The interest dividends are projected based on current total revenues in conjunction with current economic indicators.

**Miscellaneous/Interest Revenues History and Projections**

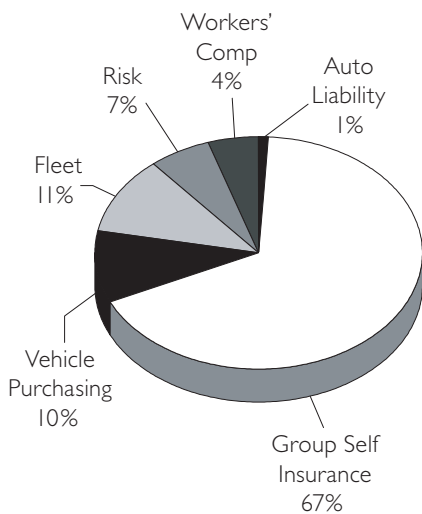
Fiscal Year	Revenue in Dollars	% Change from Prior FY
01 Actual	7,895	-51.2%
02 Actual	9,958	26.1%
03 Actual	19,141	92.2%
04 Actual	11,048	-42.3%
05 Unaudited	5,990	-45.8%
06 Budgeted	26,500	324.4%

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**operating internal service funds**

## operating internal service funds definitions

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



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

### **Budget Basis**

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

### **Operating Internal Service Funds**

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

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

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

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

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

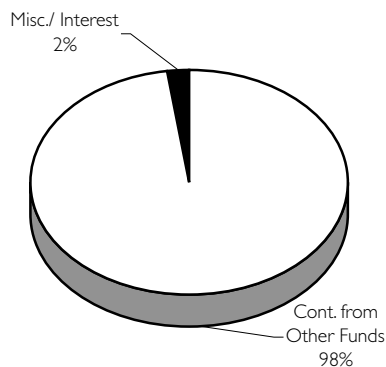
The **Auto Liability Fund** is used to account for all financial transaction related to the County's property liability and casualty insurance coverage on vehicles only. Revenues are derived from charges to the user departments based on the number of vehicles, prior departmental claims, and property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

## operating internal service funds revenue and expenditures FY 2003 – 2006

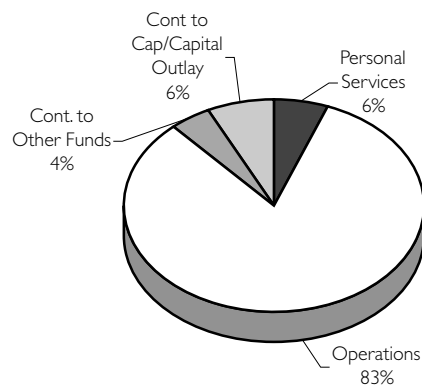
	2003 Actual	2004 Actual	2005 Unaudited	2006 Budget (*)	% Chg. 05-06
<b>Revenues</b>					
Cont. from Other Funds	48,823,915	59,914,052	62,249,170	65,653,170	5.5%
Miscellaneous and Interest	1,303,888	1,690,456	2,196,995	1,577,400	-28.2%
<b>Total Revenues</b>	<b>50,127,803</b>	<b>61,604,508</b>	<b>64,446,165</b>	<b>67,230,570</b>	<b>4.3%</b>
Use of Fund Balance				10,337,958	
<b>Total</b>	<b>50,127,803</b>	<b>61,604,508</b>	<b>64,446,165</b>	<b>77,568,528</b>	<b>20.4%</b>
<b>Expenditures</b>					
Personal Services	4,381,557	3,986,031	3,875,000	4,361,188	12.5%
Operations	47,290,472	54,647,217	55,313,144	62,304,681	12.6%
Cont. to Other Funds	127,430	263,553	264,224	3,225,968	1120.9%
Cont to Cap/Capital Outlay	3,937,278	3,448,805	3,840,018	5,460,908	42.2%
Reserves/Contingency	-	-	-	125,000	100.0%
<b>Total Expenditures</b>	<b>55,736,737</b>	<b>62,345,606</b>	<b>63,292,386</b>	<b>75,477,745</b>	<b>19.3%</b>
Working Capital Reserve				2,090,783	
<b>Total</b>	<b>55,736,737</b>	<b>62,345,606</b>	<b>63,292,386</b>	<b>77,568,528</b>	<b>22.6%</b>

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

**FY 2006 Revenues**



**FY 2006 Expenditures**





## group self-insurance fund revenue and expenditures FY 2003 – 2006

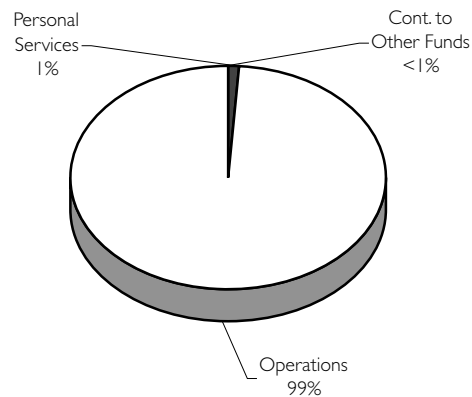
	2003 Actual	2004 Actual	2005 Unaudited	2006 Budget (*)	% Chg. 05-06
<b>Revenues</b>					
Employer/Employee Cont.	33,862,780	41,169,850	41,850,966	44,435,271	6.2%
Miscellaneous and Interest	458,291	627,359	809,817	406,000	-49.9%
<b>Total Revenues</b>	<b>34,321,071</b>	<b>41,797,209</b>	<b>42,660,783</b>	<b>44,841,271</b>	<b>5.1%</b>
Use of Fund Balance				3,432,252	
<b>Total</b>	<b>34,321,071</b>	<b>41,797,209</b>	<b>42,660,783</b>	<b>48,273,523</b>	<b>13.2%</b>
<b>Expenditures</b>					
Personal Services	562,604	519,184	499,544	504,411	1.0%
Operations	35,276,949	43,180,570	45,731,791	47,762,422	4.4%
Cont. to Other Funds	3,256	5,270	6,010	6,690	11.3%
<b>Total Expenditures</b>	<b>35,842,809</b>	<b>43,705,024</b>	<b>46,237,345</b>	<b>48,273,523</b>	<b>4.4%</b>
Working Capital Reserve	-	-	-	-	
<b>Total</b>	<b>35,842,809</b>	<b>43,705,024</b>	<b>46,237,345</b>	<b>48,273,523</b>	<b>4.4%</b>

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

**FY 2006 Revenues**



**FY 2006 Expenditures**



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

**Employer/Employees Contributions**

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

**Assumptions:** This category represents 99 percent of the total FY 2006 revenues in this fund. These projections are based on employees' salaries. The premiums paid by employees vary according to type of coverage. In FY 2001 the rate for the employer portion increased from 14 percent to 17 percent, increased again to 20 percent in FY 2004, decreased to 19 percent in FY 2005, and remains the same for FY 2006.

**Employer/Employees Contributions History and Projections**

Fiscal Year	Revenue in Dollars	% Change from Prior FY
01 Actual	27,854,882	20.4%
02 Actual	30,553,672	9.7%
03 Actual	33,862,780	10.8%
04 Actual	41,169,850	21.6%
05 Unaudited	41,850,966	1.6%
06 Budgeted	44,435,271	6.2%

**Miscellaneous/Interest Revenues**

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

**Assumptions:** The revenues in this category represent one percent of the total FY 2006 projections for this category. The interest dividends are projected based on current total projected revenues in conjunction with current economic indicators. Due to lower interest rates in FY 2001, FY 2002, and FY 2003, this revenue has decreased. Due to increasing interest rates, FY 2005 revenues were much higher than anticipated; therefore FY 2006 may be conservative.

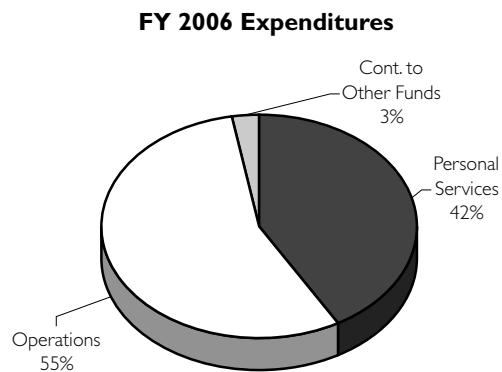
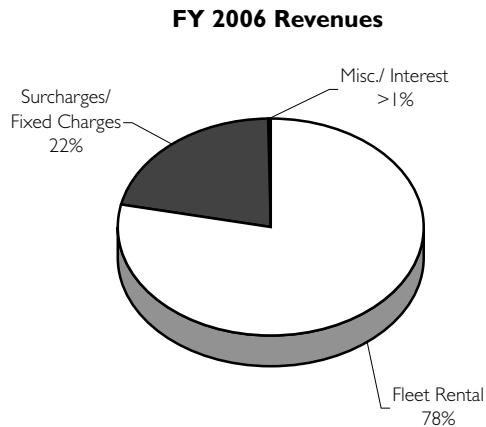
**Miscellaneous/Interest Revenues History and Projections**

Fiscal Year	Revenue in Dollars	% Change from Prior FY
01 Actual	1,460,418	-31.0%
02 Actual	650,439	-55.5%
03 Actual	458,291	-29.5%
04 Actual	627,359	36.9%
05 Unaudited	809,817	29.1%
06 Budgeted	406,000	-49.9%

## fleet management fund revenue and expenditures FY 2003 – 2006

	2003 Actual	2004 Actual	2005 Unaudited	2006 Budget (*)	% Chg. 05-06
<b>Revenues</b>					
Fleet Rental	4,307,984	5,178,634	5,513,140	5,438,754	-1.3%
Surcharges/Fixed Charges	971,340	1,168,098	1,256,919	1,491,990	18.7%
Miscellaneous and Interest	14,785	4,034	(44,046)	21,400	-148.6%
<b>Total Revenues</b>	<b>5,294,109</b>	<b>6,350,766</b>	<b>6,726,013</b>	<b>6,952,144</b>	<b>3.4%</b>
Use of Fund Balance				125,233	
<b>Total</b>	<b>5,294,109</b>	<b>6,350,766</b>	<b>6,726,013</b>	<b>7,077,377</b>	<b>5.2%</b>
<b>Expenditures</b>					
Personal Services	2,902,851	2,576,460	2,569,375	2,945,930	14.7%
Operations	3,110,017	3,568,280	3,793,437	3,933,517	3.7%
Cont. to Other Funds	120,100	249,722	125,459	197,930	
Cont to Cap/Capital Outlay	62,125	33,990	10,495	-	
<b>Total Expenditures</b>	<b>6,195,093</b>	<b>6,428,452</b>	<b>6,498,766</b>	<b>7,077,377</b>	<b>8.9%</b>
Working Capital Reserve					
<b>Total</b>	<b>6,195,093</b>	<b>6,428,452</b>	<b>6,498,766</b>	<b>7,077,377</b>	<b>8.9%</b>

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



## fleet management fund

revenue definitions  
and assumptions

### Fleet Rental

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

**Assumptions:** This category represents 78 percent of the total FY 2006 revenues in this fund. These budget projections are based on the prior year history and Fleet Management Fund's approved operating budget. Actual revenues are recognized on a cost reimbursement basis.

#### Fleet Rental History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
01 Actual	5,222,541	-3.0%
02 Actual	5,709,669	9.3%
03 Actual	4,307,984	-24.5%
04 Actual	5,178,634	20.2%
05 Unaudited	5,513,140	6.5%
06 Budgeted	5,438,754	-1.3%

### Surcharges/ Fixed Charges

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

**Assumptions:** Revenues in this category represent 22 percent of the total FY 2006 projections for this fund. Revenue projections for fuel and parts surcharges are based on prior year history of revenues recognized on a cost reimbursement basis. In 1996, the projections for the fixed charge were included and are based on \$30 per vehicle per month and \$10 off-road vehicle per month, which is contributed over to the Fleet Management Fund from each Gwinnett County department that has vehicles.

#### Surcharges/Fixed Charges History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
01 Actual	787,718	-1.0%
02 Actual	823,941	4.6%
03 Actual	971,340	17.9%
04 Actual	1,168,098	20.3%
05 Unaudited	1,256,919	7.6%
06 Budgeted	1,491,990	18.7%

**fleet management fund**  
revenue definitions  
and assumptions

**Miscellaneous/Interest Revenues**

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

**Assumptions:** This category represents less than one percent of the total FY 2006 revenue projections for this fund. The interest dividends are projected based on current total projected revenues in conjunction with current economic indicators. The FY 2005 revenue was due to loss on investments and is recognized as negative revenue. This can happen on smaller funds, which maintain low fund balances.

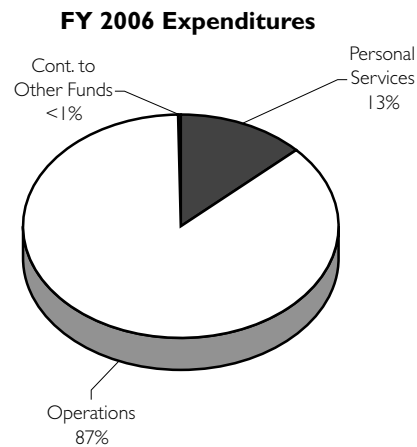
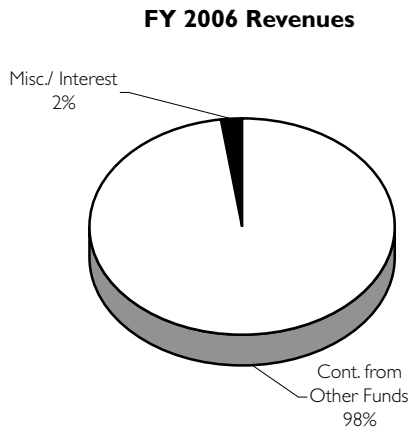
**Misc./Interest Revenues History and Projections**

Fiscal Year	Revenue in Dollars	% Change from Prior FY
01 Actual	125,437	-45.9%
02 Actual	27,270	-78.3%
03 Actual	14,785	-45.8%
04 Actual	4,034	-72.7%
05 Unaudited	-44,046	NA
06 Budgeted	21,400	NA

## risk management fund revenue and expenditures FY 2003 – 2006

	2003 Actual	2004 Actual	2005 Unaudited	2006 Budget (*)	% Chg. 05-06
<b>Revenues</b>					
Cont. from Other Funds	3,141,607	4,851,984	4,263,971	8,829,938	107.1%
Miscellaneous and Interest	142,460	179,694	248,646	203,500	-18.2%
<b>Total Revenues</b>	<b>3,284,067</b>	<b>5,031,678</b>	<b>4,512,617</b>	<b>9,033,438</b>	<b>100.2%</b>
Use of Fund Balance				-	
<b>Total</b>	<b>3,284,067</b>	<b>5,031,678</b>	<b>4,512,617</b>	<b>9,033,438</b>	<b>100.2%</b>
<b>Expenditures</b>					
Personal Services	875,197	890,387	806,081	910,847	13.0%
Operations	5,618,500	4,966,996	3,089,308	6,039,511	95.5%
Cont. to Other Funds	3,468	7,746	132,159	21,348	
<b>Total Expenditures</b>	<b>6,497,165</b>	<b>5,865,129</b>	<b>4,027,548</b>	<b>6,971,706</b>	<b>73.1%</b>
Working Capital Reserve	-	-	-	2,061,732	
<b>Total</b>	<b>6,497,165</b>	<b>5,865,129</b>	<b>4,027,548</b>	<b>9,033,438</b>	<b>124.3%</b>

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



## risk management fund revenue definitions and assumptions

### Contributions from Other Funds

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

**Assumptions:** This category represents 98 percent of the total FY 2006 projections for this fund. These projections are based on the number of employees, actual claims, and property liability coverage. In FY 2006, the County rebalanced the Risk and Worker's Compensation Funds to more accurately reflect the costs to the respective funds. This resulted in a one-time contribution of \$3 million from the Worker's Compensation Fund.

### Contributions from Other Funds History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
01 Actual	2,128,421	19.9%
02 Actual	4,485,098	110.7%
03 Actual	3,141,607	-30.0%
04 Actual	4,851,984	54.4%
05 Unaudited	4,263,971	12.1%
06 Budgeted	8,829,938	107.1%

### Miscellaneous/Interest Revenues

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

**Assumptions:** The revenues in this category represent two percent of the total FY 2006 projections for this fund. The interest dividends are projected based on current total projected revenues in conjunction with current economic indicators. Due to lower interest rates in FY 2001, FY 2002, and FY 2003, collections for interest dividends decreased. Due to increasing interest rates, FY 2005 revenues were much higher than anticipated; therefore FY 2006 may be conservative.

### Miscellaneous/Interest Revenues History and Projections

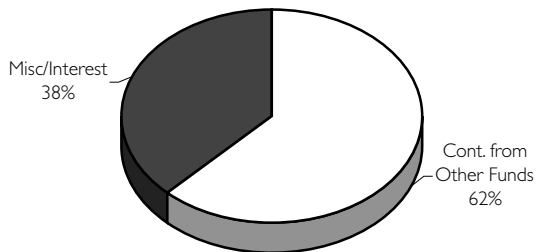
Fiscal Year	Revenue in Dollars	% Change from Prior FY
01 Actual	614,749	-48.8%
02 Actual	231,822	-62.3%
03 Actual	142,460	-38.5%
04 Actual	179,694	26.1%
05 Unaudited	248,646	38.4%
06 Budgeted	203,500	-18.2%

## vehicle purchasing fund revenue and expenditures FY 2003 – 2006

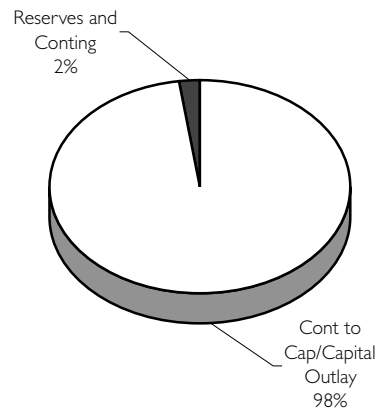
	2003 Actual	2004 Actual	2005 Unaudited	2006 Budget (*)	% Chg. 05-06
<b>Revenues</b>					
Cont. from Other Funds	5,132,231	5,205,439	5,854,816	1,232,820	-78.9%
Miscellaneous and Interest	534,737	628,770	899,183	745,000	-17.1%
<b>Total Revenues</b>	<b>5,666,968</b>	<b>5,834,209</b>	<b>6,753,999</b>	<b>1,977,820</b>	<b>-70.7%</b>
Use of Fund Balance				3,608,088	
<b>Total</b>	<b>5,666,968</b>	<b>5,834,209</b>	<b>6,753,999</b>	<b>5,585,908</b>	<b>-17.3%</b>
<b>Expenditures</b>					
Cont to Cap/Capital Outlay	3,875,153	3,414,815	3,829,523	5,460,908	42.6%
Reserve/Contingency	-	-		125,000	
<b>Total Expenditures</b>	<b>3,875,153</b>	<b>3,414,815</b>	<b>3,829,523</b>	<b>5,585,908</b>	<b>45.9%</b>
Working Capital Reserve					
<b>Total</b>	<b>3,875,153</b>	<b>3,414,815</b>	<b>3,829,523</b>	<b>5,585,908</b>	<b>45.9%</b>

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

**FY 2006 Revenues**



**FY 2006 Expenditures**





## vehicle purchasing fund revenue definitions and assumptions

### Contributions from Other Funds

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

**Assumptions:** This category represents 62 percent of the total FY 2006 revenue projections in this fund. The contributions are accounted for through vehicle depreciation using a straight-line depreciation calculation method. The decrease in FY 2006 is due to the county utilizing the fund's balance to pay for current year purchases.

### Contributions from Other Funds History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
01 Actual	3,217,288	34.1%
02 Actual	3,578,418	11.2%
03 Actual	5,132,231	43.4%
04 Actual	5,205,439	1.4%
05 Unaudited	5,854,816	12.5%
06 Budgeted	1,232,820	-78.9%

### Miscellaneous/Interest Revenues

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

**Assumptions:** The revenues in this category represents 38 percent of the total FY 2006 projections for this fund. The interest dividends are projected based on current total projected revenues in conjunction with current economic indicators. Due to lower interest rates in FY 2001, FY 2002, and FY 2003, interest dividends decreased. Due to increasing interest rates, FY 2005 revenues were much higher than anticipated; therefore FY 2006 may be conservative.

### Miscellaneous/Interest Revenues History and Projections

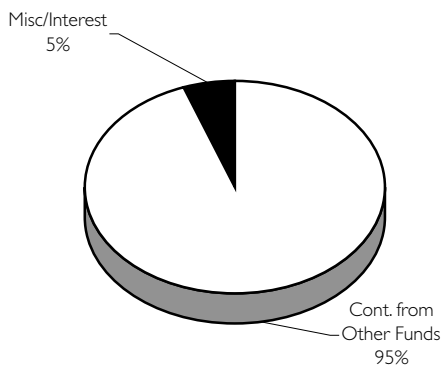
Fiscal Year	Revenue in Dollars	% Change from Prior FY
01 Actual	876,760	-38.3%
02 Actual	661,604	-24.5%
03 Actual	534,737	-19.2%
04 Actual	628,770	17.6%
05 Unaudited	899,183	43.0%
06 Budgeted	745,000	-17.1%

## worker's compensation fund revenue and expenditures FY 2003 – 2006

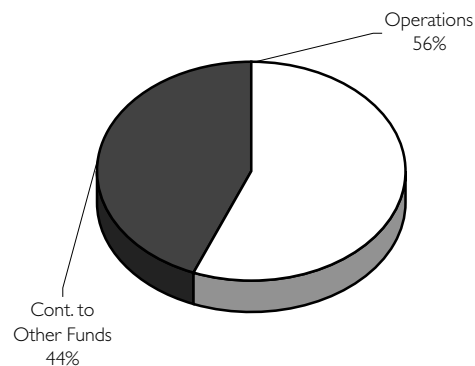
	2003 Actual	2004 Actual	2005 Unaudited	2006 Budget (*)	% Chg. 05-06
<b>Revenues</b>					
Cont. from Other Funds	1,407,973	2,340,047	2,784,925	3,471,846	24.7%
Miscellaneous and Interest	153,615	250,599	277,022	200,000	-27.8%
<b>Total Revenues</b>	<b>1,561,588</b>	<b>2,590,646</b>	<b>3,061,947</b>	<b>3,671,846</b>	<b>19.9%</b>
Use of Fund Balance	-	-	-	3,172,385	
<b>Total</b>	<b>1,561,588</b>	<b>2,590,646</b>	<b>3,061,947</b>	<b>6,844,231</b>	<b>123.5%</b>
<b>Expenditures</b>					
Personal Services	40,905	-	-	-	
Operations	3,285,006	2,931,371	2,493,143	3,844,231	54.2%
Cont. to Other Funds	606	815	596	3,000,000	503255.7%
<b>Total Expenditures</b>	<b>3,326,517</b>	<b>2,932,186</b>	<b>2,493,739</b>	<b>6,844,231</b>	<b>174.5%</b>
Working Capital Reserve				-	
<b>Total</b>	<b>3,326,517</b>	<b>2,932,186</b>	<b>2,493,739</b>	<b>6,844,231</b>	<b>174.5%</b>

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

**FY 2006 Revenues**



**FY 2006 Expenditures**



## worker's compensation fund

revenue definitions  
and assumptions

### Contributions from Other Funds

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

**Assumptions:** This category represents 95 percent of the total FY 2006 projected revenues in this fund. These projections are based on the number of employees. The contribution is based on actual worker's compensation loss history from the affected funds.

#### Contributions from Other Funds History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
01 Actual	1,499,712	50.0%
02 Actual	1,650,179	10.0%
03 Actual	1,407,973	-14.7%
04 Actual	2,340,047	66.2%
05 Unaudited	2,784,925	19.0%
06 Budgeted	3,471,846	24.7%

### Miscellaneous/Interest Revenues

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

**Assumptions:** The revenues in this category represents five percent of the total FY 2006 projections for this fund. The interest dividends are projected based on current total projected revenues in conjunction with current economic indicators. Due to lower interest rates in FY 2001, FY 2002, and FY 2003, the collections for interest dividends decreased. Due to a steady fund balance and increasing interest rates, FY 2005 revenues were much higher than anticipated; therefore FY 2006 may be conservative.

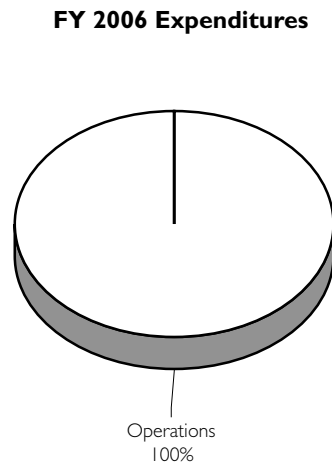
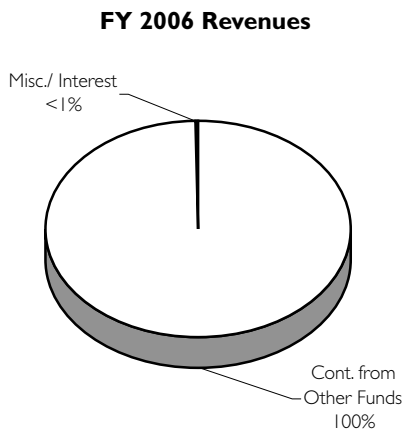
#### Miscellaneous/Interest Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
01 Actual	609,637	-51.9%
02 Actual	235,281	-61.4%
03 Actual	153,615	-34.7%
04 Actual	250,599	63.1%
05 Unaudited	277,022	9.5%
06 Budgeted	200,000	-27.8%

## auto liability fund revenue and expenditures FY 2003 – 2006

	2003 Actual	2004 Actual	2005 Unaudited	2006 Budget (*)	% Chg. 05-06
<b>Revenues</b>					
Cont. from Other Funds			724,433	752,551	3.9%
Miscellaneous and Interest			6,373	1,500	-76.5%
<b>Total</b>	-	-	<b>730,806</b>	<b>754,051</b>	<b>3.2%</b>
<b>Expenditures</b>					
Cont to Cap/Capital Outlay			-	-	
Operations			205,465	725,000	252.9%
<b>Total Expenditures</b>	-	-	<b>205,465</b>	<b>725,000</b>	<b>252.9%</b>
Working Capital Reserve				29,051	
<b>Total</b>	-	-	<b>205,465</b>	<b>754,051</b>	<b>267.0%</b>

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



**auto liability  
fund**  
revenue definitions  
and assumptions

**Contributions from Other Funds**

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

**Assumptions:** This category represents 100 percent of the total FY 2006 projections for this fund. These projections are based on the number of employees, actual claims, and property liability coverage for vehicles only.

**Contributions from Other Funds History and Projections**

Fiscal Year	Revenue in Dollars	% Change from Prior FY
01 Actual	0	NA
02 Actual	0	NA
03 Actual	0	NA
04 Actual	0	NA
05 Unaudited	724,433	NA
06 Budgeted	752,551	3.9%

**Miscellaneous/Interest Revenues**

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

**Assumptions:** The revenues in this category represent less than one percent of the total FY 2006 projections for this fund. The interest dividends are projected based on current total projected revenues in conjunction with current economic indicators.

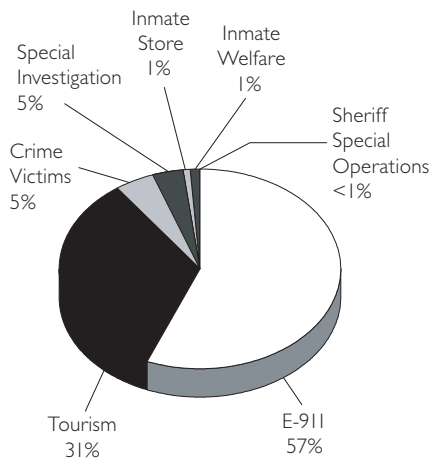
**Miscellaneous/Interest Revenues History and Projections**

Fiscal Year	Revenue in Dollars	% Change from Prior FY
01 Actual	0	NA
02 Actual	0	NA
03 Actual	0	NA
04 Actual	0	NA
05 Unaudited	6,373	NA
06 Budgeted	1,500	-76.5%

**operating special use funds**

## operating special use funds definitions

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



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

### **Budget Basis**

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

### **Operating Special Use Funds**

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

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

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

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

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

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

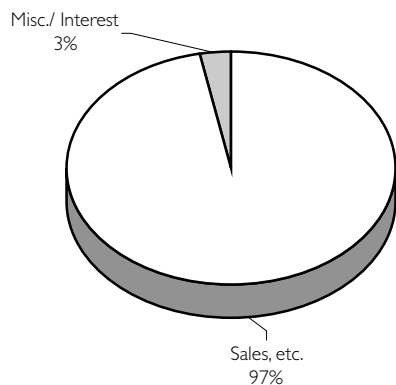
**The Sheriff Special Operations Fund** is used to account for all financial transactions related to the confiscated funds and/or property resulting from action against various criminal elements by the Sheriff's Department. By law, these funds must be used to combat illegal activities or to operate other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

## operating special use funds revenue and expenditures FY 2003 – 2006

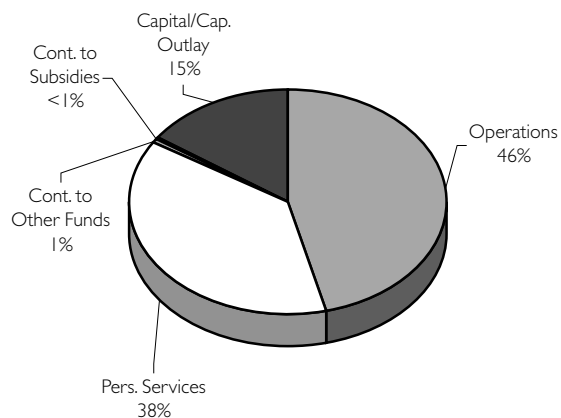
	2003 Actual	2004 Actual	2005 Unaudited	2006 Budget (*)	% Chg. 05-06
<b>Revenues</b>					
Sales, Rentals, Fees, etc.	15,170,143	16,034,937	17,580,530	17,125,450	-2.6%
Transfer from Authority	-	1,280,802	-	-	
Miscellaneous and Interest	383,852	599,966	700,092	532,610	-23.9%
<b>Total Revenues</b>	<b>15,553,995</b>	<b>17,915,705</b>	<b>18,280,622</b>	<b>17,658,060</b>	<b>-3.4%</b>
Use of Fund Balance	-	-	-	1,900,913	
<b>Total</b>	<b>15,553,995</b>	<b>17,915,705</b>	<b>18,280,622</b>	<b>19,558,973</b>	<b>7.0%</b>
<b>Expenditures</b>					
Operations	5,854,867	6,133,695	6,202,259	8,987,628	44.9%
Personal Services	6,189,486	5,402,938	5,714,129	7,324,301	28.2%
Cont. to Other Funds	102,397	100,070	120,971	103,250	-14.6%
Cont. to Subsidies	63,421	63,421	63,421	63,421	0.0%
Cont. to Cap./Capital Outlay	71,410	1,075,123	7,259,610	2,960,373	-59.2%
<b>Total Expenditures</b>	<b>12,281,581</b>	<b>12,775,247</b>	<b>19,360,390</b>	<b>19,438,973</b>	<b>0.4%</b>
Working Capital Reserve				120,000	
<b>Total</b>	<b>12,281,581</b>	<b>12,775,247</b>	<b>19,360,390</b>	<b>19,558,973</b>	<b>1.0%</b>

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

**FY 2006 Revenues**



**FY 2006 Expenditures**



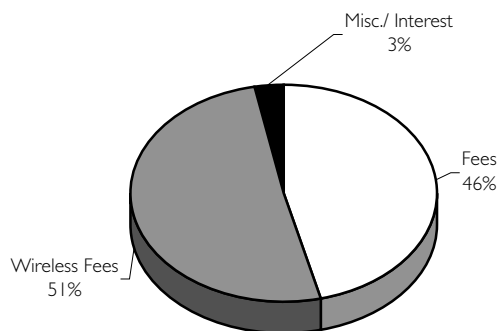


## E-911 fund revenue and expenditures FY 2003 – 2006

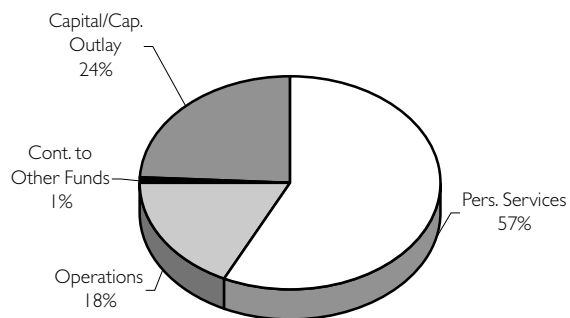
	<b>2003 Actual</b>	<b>2004 Actual</b>	<b>2005 Unaudited</b>	<b>2006 Budget (*)</b>	<b>% Chg. 05-06</b>
<b>Balance January 1</b>	15,895,487	17,772,488	19,511,051	16,059,376	
<b>Revenues</b>					
Land Line Phone Fees	4,711,723	4,613,399	4,253,112	4,550,000	7.0%
Wireless Phone Fees	3,878,652	4,010,751	5,622,551	5,000,000	-11.1%
Miscellaneous and Interest	225,870	375,903	272,049	300,000	10.3%
<b>Total Revenues</b>	<b>8,816,245</b>	<b>9,000,053</b>	<b>10,147,712</b>	<b>9,850,000</b>	<b>-2.9%</b>
Use of Fund Balance				1,360,652	
<b>Total</b>	<b>8,816,245</b>	<b>9,000,053</b>	<b>10,147,712</b>	<b>11,210,652</b>	<b>10.5%</b>
<b>Expenditures</b>					
Personal Services	5,488,206	4,674,231	4,913,367	6,427,035	30.8%
Operations	1,357,632	1,571,027	1,477,196	1,991,412	34.8%
Cont. to Other Funds	77,194	88,322	108,664	93,189	-14.2%
Cont to Cap./Capital Outlay	16,212	927,910	7,100,160	2,699,016	
<b>Total Expenditures</b>	<b>6,939,244</b>	<b>7,261,490</b>	<b>13,599,387</b>	<b>11,210,652</b>	<b>-17.6%</b>
Working Capital Reserve					
<b>Total</b>	<b>6,939,244</b>	<b>7,261,490</b>	<b>13,599,387</b>	<b>11,210,652</b>	<b>-17.6%</b>
<b>Balance December 31</b>	<b>17,772,488</b>	<b>19,511,051</b>	<b>16,059,376</b>	<b>14,698,724</b>	

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

**FY 2006 Revenues**



**FY 2006 Expenditures**



## E-911 fund revenue definitions and assumptions

### Landline Phone Fees

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

**Assumptions:** This category represents 46 percent of the total FY 2006 E-911 Fund revenues. These revenue projections are based on the number of subscribers at \$1.10 per month for regular telephone lines. The decrease beginning in FY 2002 represents a trend toward more wireless phones. The decrease in FY 2005 was much larger than anticipated; therefore the 2006 Budget may be aggressive.

#### Subscriber Fees History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
01 Actual	5,041,308	5.2%
02 Actual	4,841,616	-4.0%
03 Actual	4,711,723	-2.7%
04 Actual	4,613,399	-2.1%
05 Unaudited	4,253,112	-7.8%
06 Budgeted	4,550,000	4.0%

### Wireless Phone Fees

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

**Assumptions:** The revenue in this category represents 51 percent of the FY 2006 projections in this fund. The ordinance for the collection of the \$0.80 E-911 wireless phone fee was passed in 1998. This revenue began in FY 1999 and has steadily surpassed the collections for regular phone lines. The increase in FY 2005 greatly surpassed expectations; therefore the FY 2006 Budget may be too conservative. It appears that the use of wireless phones is surpassing the use of landline phone at a faster pace than anticipated.

#### Wireless Phone Fees History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
01 Actual	3,090,695	37.3%
02 Actual	3,714,235	20.2%
03 Actual	3,878,652	4.4%
04 Actual	4,010,751	3.4%
05 Unaudited	5,622,551	40.2%
06 Budgeted	5,000,000	-11.1%

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

**Miscellaneous/Interest Revenues**

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

**Assumptions:** This category represents three percent of the total FY 2006 projected revenues in this fund. The interest dividends are projected based on current total projected revenues in conjunction with current economic indicators. Due to lower interest rates in FY 2001, FY 2002, and FY 2003, there was a decrease in interest earnings. In FY 2005, there was a \$3.5 million use of fund balance for a capital project; therefore the interest earned decreased from the previous year.

**Miscellaneous/Interest Revenues History and Projections**

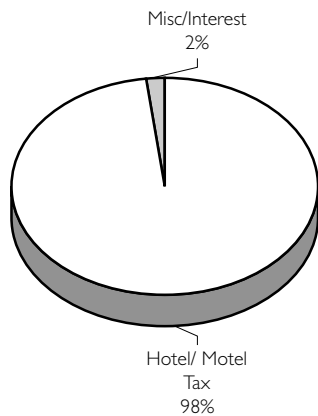
Fiscal Year	Revenue in Dollars	% Change from Prior FY
01 Actual	452,031	-20.7%
02 Actual	259,007	-42.7%
03 Actual	225,870	-12.8%
04 Actual	375,903	66.4%
05 Unaudited	272,049	-27.6%
06 Budgeted	300,000	10.3%

## tourism fund revenue and expenditures FY 2003 – 2006

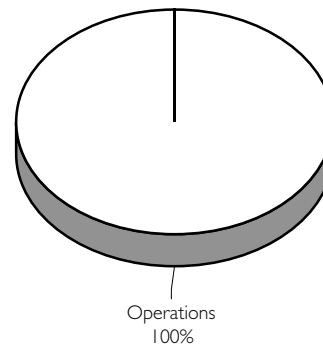
	2003 Actual	2004 Actual	2005 Unaudited	2006 Budget (*)	% Chg. 05-06
<b>Balance January 1</b>	4,743,846	5,828,133	8,772,515	11,189,283	
<b>Revenues</b>					
Hotel/Motel Tax	5,180,864	5,715,900	6,271,459	5,967,000	-4.9%
Transfer from Authority	-	1,280,802	-	-	
Miscellaneous and Interest	69,447	117,387	267,213	120,000	-55.1%
<b>Total</b>	<b>5,250,311</b>	<b>7,114,089</b>	<b>6,538,672</b>	<b>6,087,000</b>	<b>-6.9%</b>
<b>Expenditures</b>					
Operations	4,166,024	4,169,707	4,121,904	5,967,000	44.8%
<b>Total Expenditures</b>	<b>4,166,024</b>	<b>4,169,707</b>	<b>4,121,904</b>	<b>5,967,000</b>	<b>44.8%</b>
Working Capital Reserve	-	-	-	120,000	
<b>Total</b>	<b>4,166,024</b>	<b>4,169,707</b>	<b>4,121,904</b>	<b>6,087,000</b>	<b>47.7%</b>
<b>Balance December 31</b>	<b>5,828,133</b>	<b>8,772,515</b>	<b>11,189,283</b>	<b>11,309,283</b>	

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

**FY 2006 Revenues**



**FY 2006 Expenditures**



## tourism fund revenue definitions and assumptions

### Hotel/Motel Tax

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

**Assumptions:** This category represents 98 percent of the total FY 2006 Tourism Fund revenues. Beginning in FY 2001 the revenues from Hotel/Motel tax were received exclusively in the Tourism Fund, whereas, in years past a portion was received in the General Fund. In 2001, the hotel-motel industry took a downward turn causing collections for hotel-motel tax to drop in FY 2002 and FY 2003. The FY 2006 projection is based on a seven percent tax rate with the entire portion being received in the Tourism Fund. The increase in FY 2005 was much larger than anticipated; therefore the FY 2006 is now considered conservative.

### Hotel/Motel Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
01 Actual	5,970,271	47.9%
02 Actual	5,407,912	-9.4%
03 Actual	5,180,864	-4.2%
04 Actual	5,715,900	10.3%
05 Unaudited	6,271,459	9.7%
06 Budgeted	5,967,000	-4.9%

### Miscellaneous/Interest Revenues

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

**Assumptions:** This category represents two percent of the total FY 2006 Tourism Fund revenues. The interest dividends are based on current totals in conjunction with current economic indicators. Due to lower interest rates in FY 2001, FY 2002, and FY 2003, the revenues in this category decreased. FY 2004 includes a one-time transfer from the Tourism Authority. The FY 2005 interest earnings were much higher than anticipated; therefore the FY 2006 Budget may be considered more conservative.

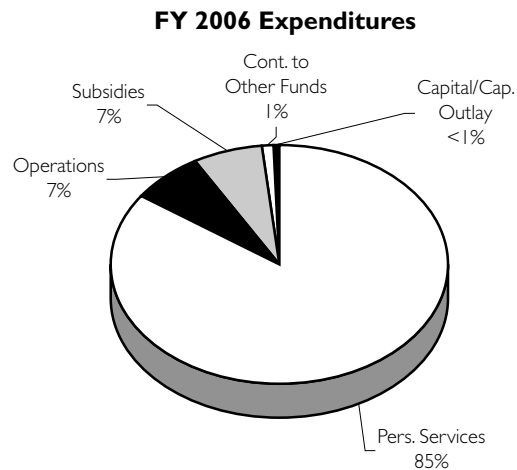
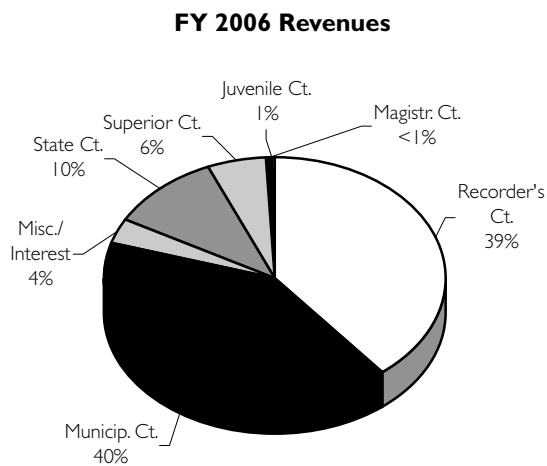
### Miscellaneous/Interest Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
01 Actual	313,469	100.0%
02 Actual	84,241	-73.1%
03 Actual	69,447	-17.6%
04 Actual	1,398,189	1,913.3%
05 Unaudited	267,213	-80.9%
06 Budgeted	120,000	-55.1%

## crime victims assistance fund revenue and expenditures FY 2003 – 2006

	<b>2003 Actual</b>	<b>2004 Actual</b>	<b>2005 Unaudited</b>	<b>2006 Budget (*)</b>	<b>% Chg. 05-06</b>
<b>Balance January 1</b>	1,526,129	1,481,886	1,394,461	1,383,427	
<b>Revenues</b>					
Fines – Recorder's Court	306,051	313,814	280,762	320,000	14.0%
Fines – Municipal Court	277,395	287,583	386,823	330,000	-14.7%
Miscellaneous and Interest	19,824	21,187	34,675	29,000	-16.4%
Fines – State Court	71,510	83,677	74,910	85,000	13.5%
Fines – Superior Court	48,388	37,284	41,721	45,000	7.9%
Fines – Juvenile Court	6,610	5,167	5,403	5,750	6.4%
Fines – Magistrate Court	1,238	1,255	1,255	1,550	23.5%
<b>Total Revenues</b>	<b>731,016</b>	<b>749,967</b>	<b>825,549</b>	<b>816,300</b>	<b>-1.1%</b>
Use of Fund Balance				129,968	
<b>Total</b>	<b>731,016</b>	<b>749,967</b>	<b>825,549</b>	<b>946,268</b>	<b>14.6%</b>
<b>Expenditures</b>					
Personal Services	642,652	674,426	738,132	802,365	8.7%
Operations	36,061	88,456	23,474	66,000	181.2%
Cont. to Subsidies	63,421	63,421	63,421	63,421	0.0%
Cont. to Other Funds	25,203	11,089	11,556	9,225	-20.2%
Cont. to Cap./Capital Outlay	7,922	-	-	5,257	
<b>Total Expenditures</b>	<b>775,259</b>	<b>837,392</b>	<b>836,583</b>	<b>946,268</b>	<b>13.1%</b>
Working Capital Reserve					
<b>Total</b>	<b>775,259</b>	<b>837,392</b>	<b>836,583</b>	<b>946,268</b>	<b>13.1%</b>
<b>Balance December 31</b>	<b>1,481,886</b>	<b>1,394,461</b>	<b>1,383,427</b>	<b>1,253,459</b>	

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



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

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

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

**Assumptions:** This category represents 96 percent of the total FY 2006 revenues for this fund. This revenue is derived from five percent of the court fines collected.

**Fines – Various Courts History and Projections**

Fiscal Year	Revenue in Dollars	% Change from Prior FY
01 Actual	623,855	4.1%
02 Actual	734,742	17.8%
03 Actual	711,192	-3.2%
04 Actual	728,780	2.5%
05 Unaudited	790,874	8.5%
06 Budgeted	787,300	-0.5%

**Miscellaneous/Interest Revenues**

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

**Assumptions:** This category represents four percent of the total FY 2006 revenues for this fund. The interest dividends are based on current totals in conjunction with current economic indicators. Due to lower interest rates in FY 2001, FY 2002, and FY 2003, the revenues in this category decreased. Due to a healthy fund balance and increasing interest rates, FY 2005 revenues were much higher than anticipated; therefore FY 2006 may be considered conservative.

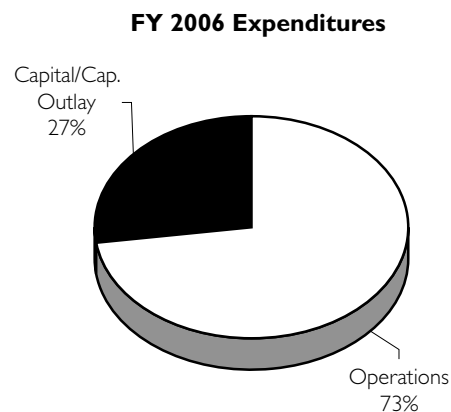
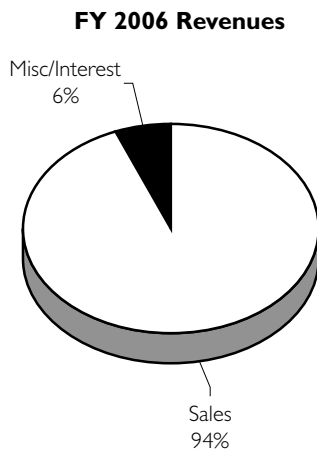
**Miscellaneous/Interest Revenues History and Projections**

Fiscal Year	Revenue in Dollars	% Change from Prior FY
01 Actual	95,365	-15.7%
02 Actual	29,703	-68.8%
03 Actual	19,824	-33.3%
04 Actual	21,187	6.9%
05 Unaudited	34,675	63.7%
06 Budgeted	29,000	-16.4%

## police special investigation fund revenue and expenditures FY 2003 – 2006

	<b>2003 Actual</b>	<b>2004 Actual</b>	<b>2005 Unaudited</b>	<b>2006 Budget (*)</b>	<b>% Chg. 05-06</b>
<b>Balance January 1</b>	1,519,748	1,802,564	2,254,840	2,113,980	
<b>Revenues</b>					
Sale of Confiscated Items	492,104	715,748	386,078	540,000	39.9%
Miscellaneous and Interest	24,266	51,183	78,174	35,000	-55.2%
<b>Total Revenues</b>	<b>516,370</b>	<b>766,931</b>	<b>464,252</b>	<b>575,000</b>	<b>23.9%</b>
Use of Fund Balance				369,866	
<b>Total</b>	<b>516,370</b>	<b>766,931</b>	<b>464,252</b>	<b>944,866</b>	<b>103.5%</b>
<b>Expenditures</b>					
Operations	195,198	174,437	451,162	688,766	52.7%
Cont. to Cap/Capital Outlay	38,356	140,218	153,950	256,100	66.4%
<b>Total Expenditures</b>	<b>233,554</b>	<b>314,655</b>	<b>605,112</b>	<b>944,866</b>	<b>56.1%</b>
Working Capital Reserve					
<b>Total</b>	<b>233,554</b>	<b>314,655</b>	<b>605,112</b>	<b>944,866</b>	<b>56.1%</b>
<b>Balance December 31</b>	<b>1,802,564</b>	<b>2,254,840</b>	<b>2,113,980</b>	<b>1,744,114</b>	

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





## police special investigation fund revenue definitions and assumptions

### Sale of Confiscated/Unclaimed

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

**Assumptions:** This category represents 94 percent of the total FY 2006 Police Special Investigations Funds revenues. Revenue in this category is unpredictable due to the nature of their collection and is, therefore conservatively predicted.

### Sales of Confiscated/Unclaimed History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
01 Actual	547,513	1.3%
02 Actual	285,243	-47.9%
03 Actual	492,104	72.5%
04 Actual	715,748	45.4%
05 Unaudited	386,078	-46.1%
06 Budgeted	540,000	39.9%

### Miscellaneous/Interest Revenue

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

**Assumptions:** This category represents six percent of the total FY 2006 Police Special Investigations Fund revenues. The interest dividends are based on current total in conjunction with current economic indicators. Due to a healthy fund balance and increasing interest rates, FY 2005 revenues were higher than anticipated; therefore FY 2006 may be considered conservative.

### Miscellaneous/Interest Revenues History and Projections

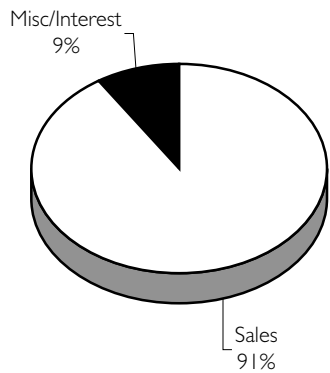
Fiscal Year	Revenue in Dollars	% Change from Prior FY
01 Actual	71,048	11.5%
02 Actual	83,781	17.9%
03 Actual	24,266	-71.0%
04 Actual	51,183	110.9%
05 Unaudited	78,184	52.8%
06 Budgeted	35,000	-55.2%

## sheriff inmate store fund revenue and expenditures FY 2003 – 2006

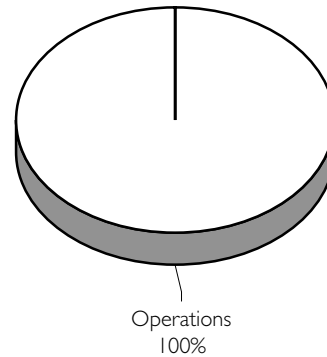
	2003 Actual	2004 Actual	2005 Unaudited	2006 Budget (*)	% Chg. 05-06
<b>Balance January 1</b>	753,952	840,233	950,217	1,094,967	
<b>Revenues</b>					
Sales	136,447	167,899	197,123	195,000	-1.1%
Miscellaneous and Interest	23,571	16,288	29,002	20,000	-31.0%
<b>Total Revenues</b>	<b>160,018</b>	<b>184,187</b>	<b>226,125</b>	<b>215,000</b>	<b>-4.9%</b>
Use of Fund Balance	-	-	-	3,100	
<b>Total</b>	<b>160,018</b>	<b>184,187</b>	<b>226,125</b>	<b>218,100</b>	<b>-3.5%</b>
<b>Expenditures</b>					
Operations	73,737	74,203	81,375	218,100	168.0%
Cont. to Cap/Capital Outlay	-	-	-	-	
<b>Total Expenditures</b>	<b>73,737</b>	<b>74,203</b>	<b>81,375</b>	<b>218,100</b>	<b>168.0%</b>
Working Capital Reserve	-	-	-	-	
<b>Total</b>	<b>73,737</b>	<b>74,203</b>	<b>81,375</b>	<b>218,100</b>	<b>168.0%</b>
<b>Balance December 31</b>	<b>840,233</b>	<b>950,217</b>	<b>1,094,967</b>	<b>1,091,867</b>	

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

**FY 2006 Revenues**



**FY 2006 Expenditures**



## sheriff inmate store fund revenue definitions and assumptions

### Sales

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

**Assumptions:** This category represents 91 percent of the total FY 2006 Sheriff Inmate Store Fund revenues. Revenues remain relatively the same from year to year.

#### Sales History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
01 Actual	107,634	-16.6%
02 Actual	147,659	37.2%
03 Actual	136,447	-7.6%
04 Actual	167,899	23.0%
05 Unaudited	197,123	17.4%
06 Budgeted	195,000	-1.1%

### Miscellaneous/Interest Revenue

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

**Assumptions:** Revenues in this category represents nine percent of the total FY 2006 projections for this fund. The interest dividends are projected based on current total projected revenue in conjunction with current economic indicators. Due to lower interest rates in FY 2001 and FY 2002, the revenues in this category decreased. Due to a healthy fund balance and increasing interest rates, FY 2005 revenues were much higher than anticipated; therefore FY 2006 may be considered conservative.

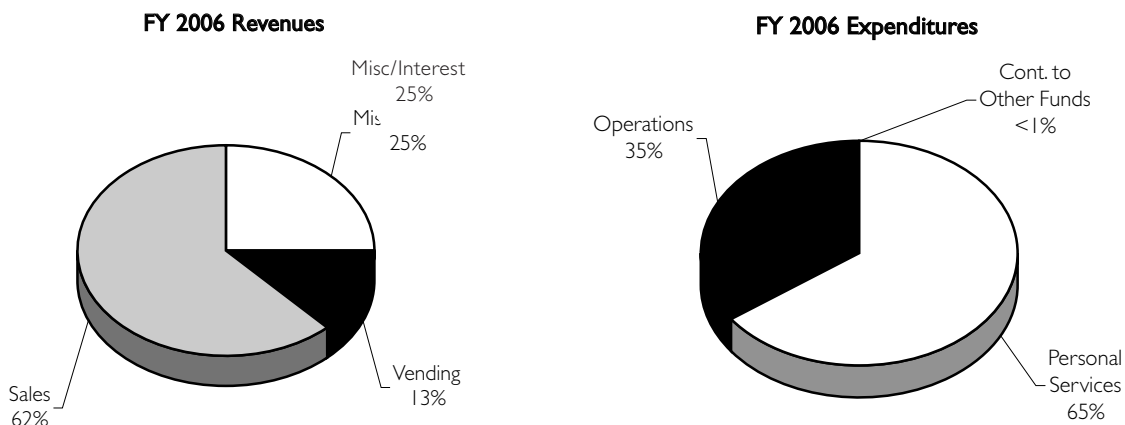
#### Miscellaneous/Interest Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
01 Actual	90,718	-6.8%
02 Actual	15,120	-83.3%
03 Actual	23,571	55.9%
04 Actual	16,288	-30.9%
05 Unaudited	29,002	78.1%
06 Budgeted	20,000	-31.0%

## corrections inmate welfare fund revenue and expenditures FY 2003 – 2006

	2003 Actual	2004 Actual	2005 Unaudited	2006 Budget (*)	% Chg. 05-06
<b>Balance January 1</b>	236,290	228,409	248,146	212,467	
<b>Revenues</b>					
Miscellaneous and Interest	20,612	17,830	15,166	28,510	88.0%
Vending Sales	13,517	12,446	10,978	15,000	36.6%
Merchandise Sales	41,855	70,014	41,461	71,150	71.6%
<b>Total Revenues</b>	<b>75,984</b>	<b>100,290</b>	<b>67,605</b>	<b>114,660</b>	<b>69.6%</b>
Use of Fund Balance				32,427	
<b>Total</b>	<b>75,984</b>	<b>100,290</b>	<b>67,605</b>	<b>147,087</b>	<b>117.6%</b>
<b>Expenditures</b>					
Personal Services	58,628	54,281	62,630	94,901	51.5%
Operations	23,312	25,613	39,903	51,350	28.7%
Cont. to Other Funds		659	751	836	11.3%
Cont to Cap/Capital Outlay	1,925	-	-	-	
<b>Total Expenditures</b>	<b>83,865</b>	<b>80,553</b>	<b>103,284</b>	<b>147,087</b>	<b>42.4%</b>
Working Capital Reserve					
<b>Total</b>	<b>83,865</b>	<b>80,553</b>	<b>103,284</b>	<b>147,087</b>	<b>42.4%</b>
<b>Balance December 31</b>	<b>228,409</b>	<b>248,146</b>	<b>212,467</b>	<b>180,040</b>	

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



## corrections inmate welfare fund revenue definitions and assumptions

### Miscellaneous/Interest Revenue

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

**Assumptions:** This category represents 25 percent of the total FY 2006 revenues for the Corrections Inmate Welfare Fund. The interest dividends are projected based on current total projected revenue in conjunction with current economic indicators. The various miscellaneous revenues are unpredictable and are, therefore, projected conservatively.

#### Miscellaneous/Interest Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
01 Actual	51,317	-31.3%
02 Actual	22,521	-56.1%
03 Actual	20,612	-8.5%
04 Actual	17,830	-13.5%
05 Unaudited	15,166	-14.9%
06 Budgeted	28,510	88.0%

### Sales

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

**Assumptions:** Revenues in this category represents 75 percent of the total FY 2006 projections for this fund. Revenues remain relatively the same from year to year, however, due to the opening of the new comprehensive correctional facility, receipts for FY 2003 are considerably higher. Based on the decrease in sales in FY 2005, the projection for FY 2006 may be considered aggressive.

#### Sales History and Projections

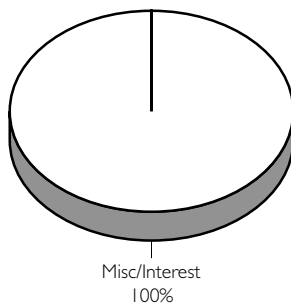
Fiscal Year	Revenue in Dollars	% Change from Prior FY
01 Actual	29,767	15.2%
02 Actual	27,662	-7.0%
03 Actual	55,372	100.2%
04 Actual	82,460	48.9%
05 Unaudited	52,439	-36.4%
06 Budgeted	86,150	64.3%

## sheriff special operations fund revenue and expenditures FY 2003 – 2006

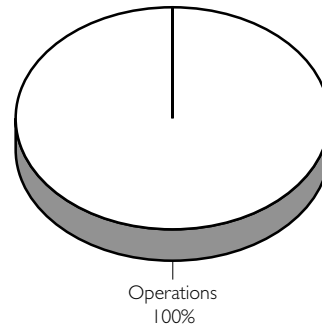
	2003 Actual	2004 Actual	2005 Unaudited	2006 Budget (*)	% Chg. 05-06
<b>Balance January 1</b>	74,143	68,296	31,237	29,199	
<b>Revenues</b>					
Sale of Confiscated/Unclaimed	3,789	-	6,894	-	-100.0%
Miscellaneous and Interest	262	188	3,813	100	-97.4%
<b>Total Revenues</b>	<b>4,051</b>	<b>188</b>	<b>10,707</b>	<b>100</b>	<b>-99.1%</b>
Use of Fund Balance	-	-	-	4,900	
<b>Total</b>	<b>4,051</b>	<b>188</b>	<b>10,707</b>	<b>5,000</b>	<b>-53.3%</b>
<b>Expenditures</b>					
Operations	2,903	30,252	7,245	5,000	-31.0%
Cont. to Cap./Capital Outlay	6,995	6,995	5,500	-	
<b>Total</b>	<b>9,898</b>	<b>37,247</b>	<b>12,745</b>	<b>5,000</b>	<b>-60.8%</b>
<b>Balance December 31</b>	<b>68,296</b>	<b>31,237</b>	<b>29,199</b>	<b>24,299</b>	

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

**FY 2006 Revenues**



**FY 2006 Expenditures**



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

**Sales of Confiscated/Unclaimed**

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

**Assumptions:** Revenues in this category are unpredictable due to the nature of their collection and are, therefore, conservatively projected. Beginning in FY 2004, the sheriff did not have any collections due to staffing issues.

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

Fiscal Year	Revenue in Dollars	% Change from Prior FY
01 Actual	6,833	-1,029.3%
02 Actual	12,672	85.4%
03 Actual	3,789	-70.1%
04 Actual	0	
05 Unaudited	6,894	
06 Budgeted	0	

**Miscellaneous/Interest Revenues**

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

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

**Miscellaneous/Interest Revenues History and Projections**

Fiscal Year	Revenue in Dollars	% Change from Prior FY
01 Actual	1,384	-46.8%
02 Actual	746	-46.1%
03 Actual	262	-64.9%
04 Actual	188	-28.2%
05 Unaudited	3,813	
06 Budgeted	100	



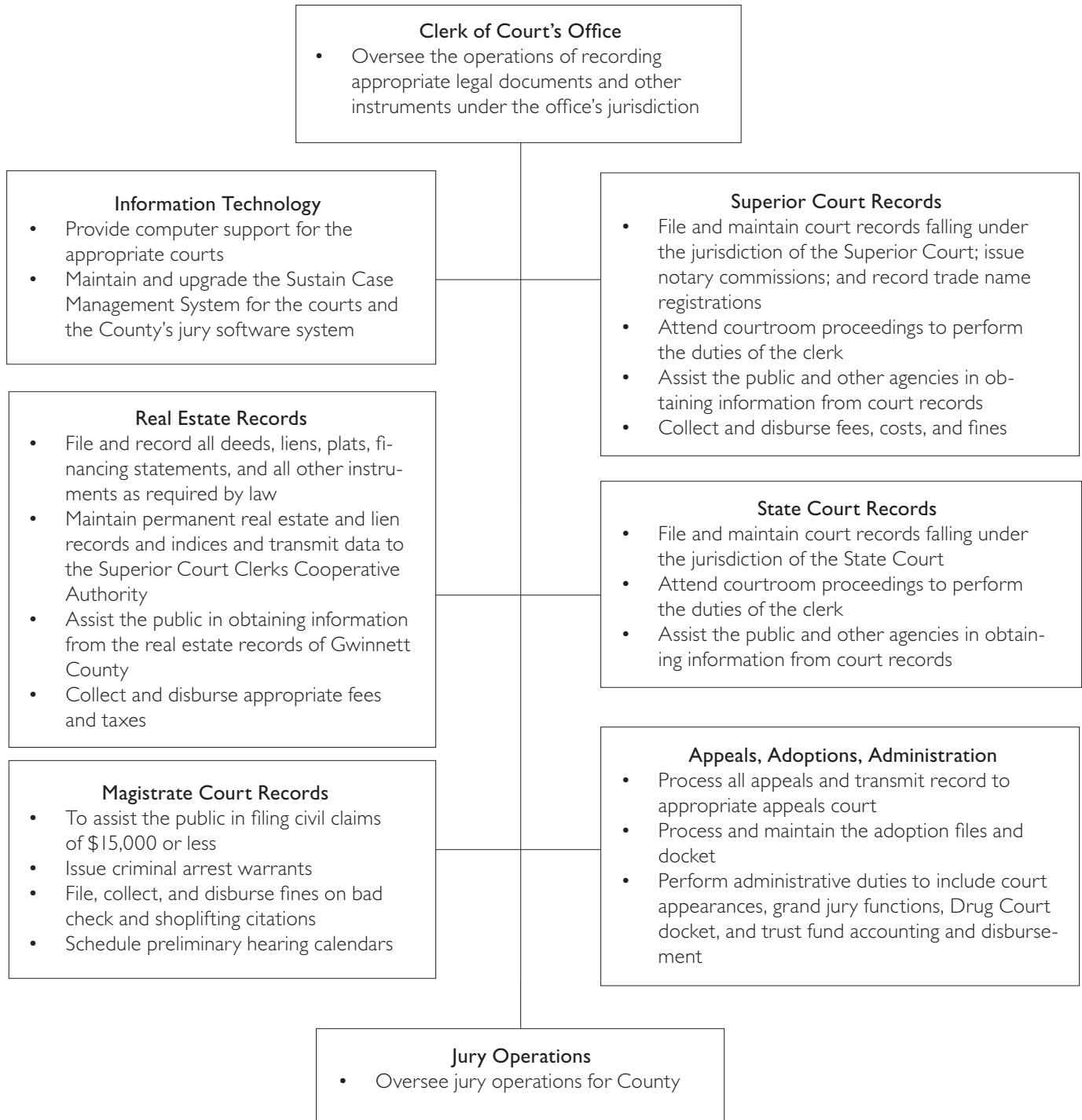
## • departmental information

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



## clerk of court: mission and organization chart

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



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

### Departmental Goals

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

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Judicial cases filed	89,252	97,588	102,618	110,378
Property records recorded	357,446	281,436	273,458	280,000
Notary commissions/trade names issued	5,671	6,106	6,293	6,412

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

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Filings per clerk	6,310	5,228	5,117	5,087
Jurors drawn	32,528	37,840	38,786	39,562
Jury trials	338	557	618	680

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

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Civil costs and recording fees	\$9,684,239	\$9,104,077	10,152,945	11,269,769
Criminal fines	\$4,307,757	\$6,903,332	4,756,942	5,232,636
Cash bonds	\$4,097,329	\$4,644,359	4,355,194	4,616,506
Transfer taxes collected	\$6,311,585	\$8,195,990	10,009,641	12,211,762
Intangible taxes collected	\$36,301,352	\$27,647,436	30,353,938	33,085,792

### Departmental Issues for FY 2006

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

### Departmental Issues for FY 2007 and Beyond

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

### Clerk of Court (General Fund)

	2003 Actual	2004 Actual	2005 Unaudited	2006 Budget
Personal Services	4,816,898	5,269,027	5,280,491	5,736,523
Operations	2,232,958	1,890,942	2,069,622	2,497,689
Contributions to Other Funds	34,937	62,418	79,397	90,966
Contribution to Capital/Capital Outlay	11,682	5,556	-	2,400
<b>Total</b>	<b>7,096,475</b>	<b>7,227,943</b>	<b>7,429,510</b>	<b>8,327,578</b>

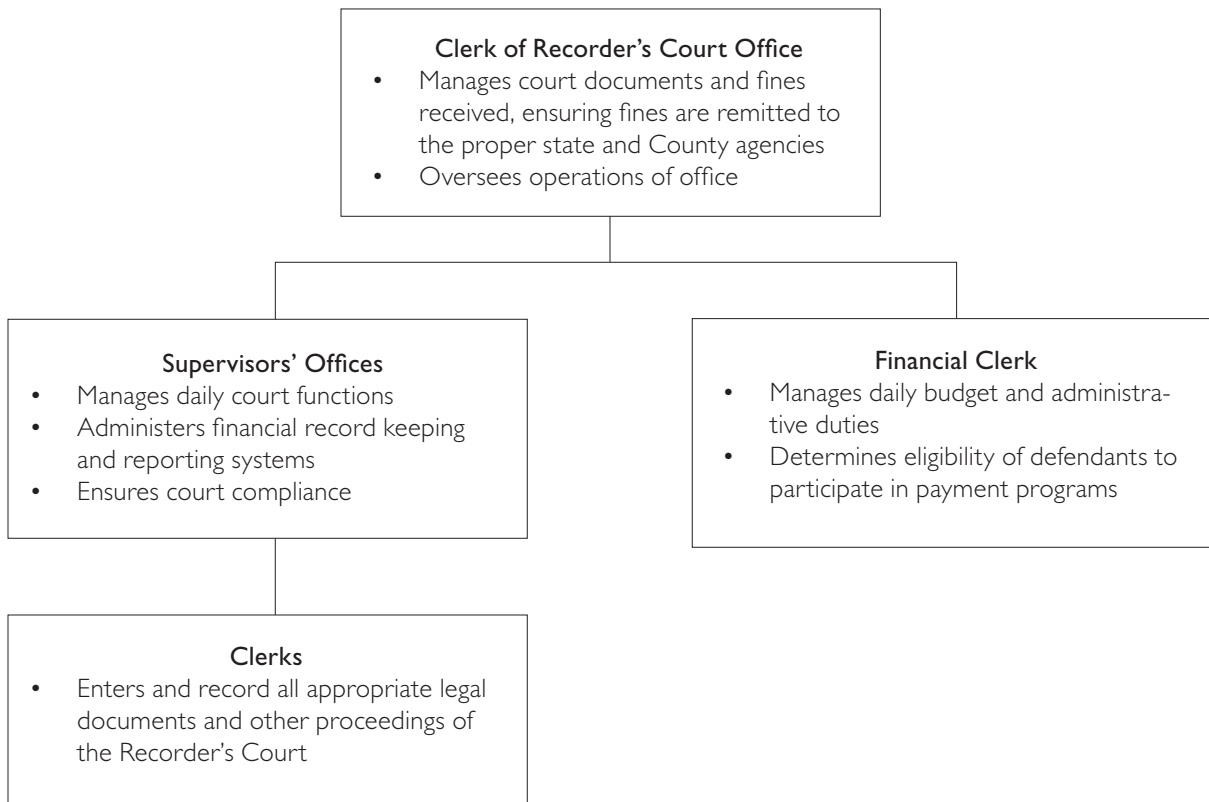
Authorized Positions – Clerk of Court	86	88	90	93
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### FY 2006 Program Modifications (\$)

	2006 Budget	2007 Est.
1. Added two Deputy Clerk III for the addition of the ninth Superior Court Judge.	83,995	92,704
2. Added one Deputy Clerk III for the Family Violence Unit in the new jail expansion.	40,498	46,462

**clerk of recorder's court:** mission and organization chart

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



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

### Departmental Goals

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

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Telephone calls received	82,476	90,848	91,309	91,078
Cases handled without court appearance	49,146	58,908	66,492	62,700
Money received without court appearance	\$7,605,122	\$7,854,612	\$7,049,282	\$7,526,796
Total number of citations processed	88,655	92,407	79,288	85,847

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

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Court appearance – money received	\$829,817	\$1,310,427	\$956,452	\$893,134
Probation – money received	\$1,219,811	\$978,967	\$691,932	\$650,224
Credit card program – money received	\$934,506	\$1,045,617	\$1,090,994	\$1,131,005

### Departmental Issues for FY 2006

- Recorder's Court is experiencing an increase with the complexity of traffic citations. Also, ordinance violations are becoming more serious.
- In 2005, red light cameras were introduced into Gwinnett County. Recorder's Court processed 4,782 citations without contest totaling \$334,740 in monies collected. An additional 118 citations were handled through the Court, 129 citations were returned to Police for further investigation and 1,714 citations have pending default judgments.
- In 2005, a task force known as *Operation Fixing Broken Windows* was formed which involves Police and Planning and Development. *Operation Fixing Broken Windows* cites violators with various ordinance violations.

### Departmental Issues for FY 2007 and Beyond

- Review and fine-tune our programs of collecting fine and payment options before they are delinquent.
- Assist other departments, such as the Sheriff's Department, by offering new compliance measures for bench warrants issued over 10 years ago.

### Clerk of Recorder's Court (General Fund)

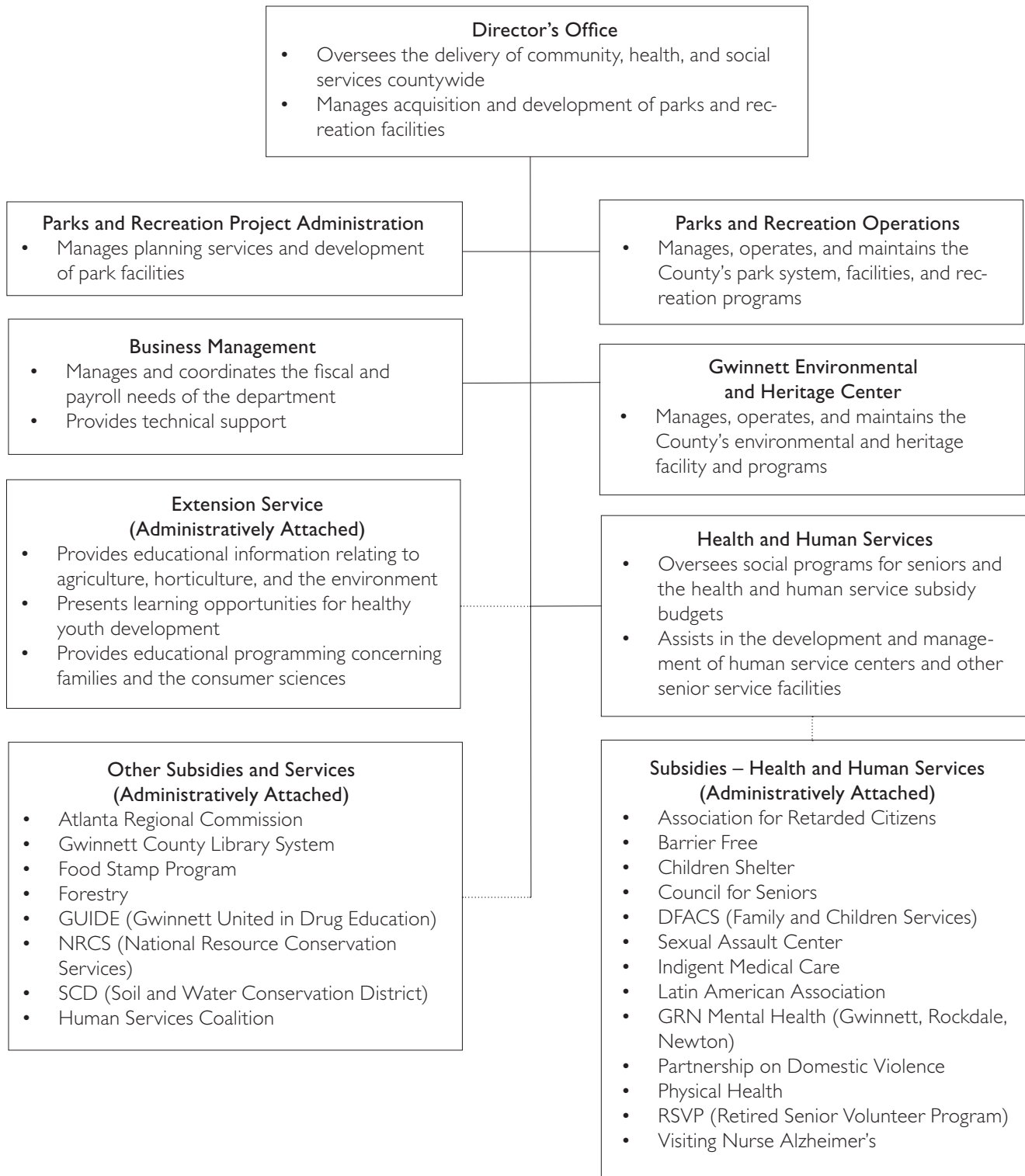
Expenditures/Appropriations (\$)	2003 Actual	2004 Actual	2005 Unaudited	2006 Budget
Personal Services	737,564	749,914	783,780	840,997
Operations	63,266	69,101	68,695	85,645
Contributions to Other Funds	5,780	10,540	13,700	15,845
<b>Total</b>	<b>806,610</b>	<b>829,555</b>	<b>866,175</b>	<b>942,487</b>

Authorized Positions – Clerk of Recorder's Court                      16                      16                      16                      16

FY 2006 Program Modifications (\$)                                              2006 Budget                      2007 Est.  
 None                                                                                              -                                              -

## community services: mission and organization chart

To provide a comprehensive and coordinated system of community, health, and social services for Gwinnett County residents in order to improve their quality of life.



## 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.

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Master plans or feasibility studies	7	9	8	5
In-house construction projects completed	13	25	20	20

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

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Classes, programs, camps, and events offered	4,564	4,692	4,927	5,003

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

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Grant funding/donations received	\$27,694	\$39,694	\$42,694	\$54,500

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

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Percentage seniors satisfied with programs	93%	95%	95%	95%

- 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.

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Citizens assisted through phone calls	44,441	42,420	44,800	53,000
Citizens assisted through office visits	4,028	3,840	4,100	3,400

### Departmental Issues for FY 2006

- Successfully launch the Internet registration system with RecWare through SAP interface by fall 2006.
- Successfully open, maintain, and program Bethesda Park expansion, Lenora Park, Yellow River Park, Best Friend Park and Little Mulberry Phase II expansion of facilities, and the new Graves Park, Lions Club Park, and George Pierce Community Center and Senior Wing.
- Successfully conduct the grand opening of the Gwinnett Environmental and Heritage Center in 2006.
- Continue land acquisition, master planning and design phases for projects in the 2005 SPLOST.
- Continue to address the increasing costs to maintain and operate the public library system.

### Departmental Issues for FY 2007 and Beyond

- Effectively manage, operate, and maintain all of the new parks and recreation facilities constructed through the 2001 and 2005 SPLOST programs within the recreation funds available.
- Complete the projects that remain in the 2001 and 2005 SPLOST programs.
- Facilitate the update of the Capital Plan for Parks and Recreation by 2007 for consideration for future funding.
- Address the increasing senior services needs to accommodate the more than 111,000 senior citizens by the year 2010.
- Address funding issues related to operating costs for additional branch libraries, and the development of a long-range facilities plan for the entire public library system.

## Community Services (Recreation Fund)

Expenditures/Appropriations (\$)	2003 Actual	2004 Actual	2005 Unaudited	2006 Budget
Personal Services	8,730,415	9,470,674	10,363,687	12,199,873
Operations	4,653,592	5,433,681	6,245,723	6,949,222
Debt Service	2,505,333	2,514,752	2,510,999	2,512,079
Contr to Capital/Cap Outlay	3,310,010	2,870,000	2,429,000	2,429,000
Contribution to Other Funds	2,680,803	2,977,327	2,895,020	3,576,443
<b>Total</b>	<b>21,880,153</b>	<b>23,266,434</b>	<b>24,444,429</b>	<b>27,666,617</b>

Authorized Positions – Community Services	142	148	169	180
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FY 2006 Program Modifications (\$)	2006 Budget	2007 Est.
1. Added a Trades Technician, Business Services Associate, and Business Services Coordinator; operational cost to staff the Gwinnett Environmental and Heritage Center.	811,278	636,171
2. Added two Grounds Maintenance Associates and operational costs to maintain the Lilburn Park, Graves Park, Holcombe Bridge, Sweet Water Parks, and the Shorty Howell Activity Building.	175,472	183,531
3. Added a Grounds Maintenance Associate and seasonal staff and operations for the new Lenora Park Pool and Bethesda Aquatic Facility.	243,021	267,558
4. Added two Grounds Maintenance Associates; operational costs and materials for existing park expansions.	274,313	290,632
5. Added a program leader and assistant to staff the George Pierce Community Center/Senior Wing.	40,821	82,835
6. Additional operational needs and programming supplies for existing parks.	146,622	146,622
7. Added an Information Technology Associate to assist with computer needs.	30,551	37,395

## Community Services (General Fund)

Expenditures/Appropriations (\$)	2003 Actual	2004 Actual	2005 Unaudited	2006 Budget
Personal Services	2,607,452	2,823,441	2,881,886	3,085,618
Operations	437,423	1,208,835	1,300,966	1,432,917
Contribution to Other Funds	767,058	73,370	122,283	230,574
<b>Total</b>	<b>3,811,933</b>	<b>4,105,646</b>	<b>4,305,135</b>	<b>4,749,109</b>

Authorized Positions – Community Services	53	52	53	53
-------------------------------------------	----	----	----	----

FY 2006 Program Modifications (\$)	2006 Budget	2007 Est.
1. Increase costs for senior meals due to federal nutritional requirements.	27,062	27,062

## Community Services (Subsidized Agencies – General Fund)

Expenditures/Appropriations (\$)	2003 Actual	2004 Actual	2005 Unaudited	2006 Budget
Contribution - Subsidized Agencies	18,394,767	18,522,503	20,796,913	22,737,142
<b>Total</b>	<b>18,394,767</b>	<b>18,522,503</b>	<b>20,796,913</b>	<b>22,737,142</b>

Authorized Positions – Support Services (*)	1	1	1	1
---------------------------------------------	---	---	---	---

FY 2006 Program Modifications (\$)	2006 Budget	2007 Est.
1. Additional repair and maintenance of new libraries.	46,822	46,822
2. Staffing and operating Dacula library.	1,034,000	1,034,000
3. Additional cost for operating Grayson library.	552,500	552,500

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

### Community Services (Crime Victims Assistance Fund)

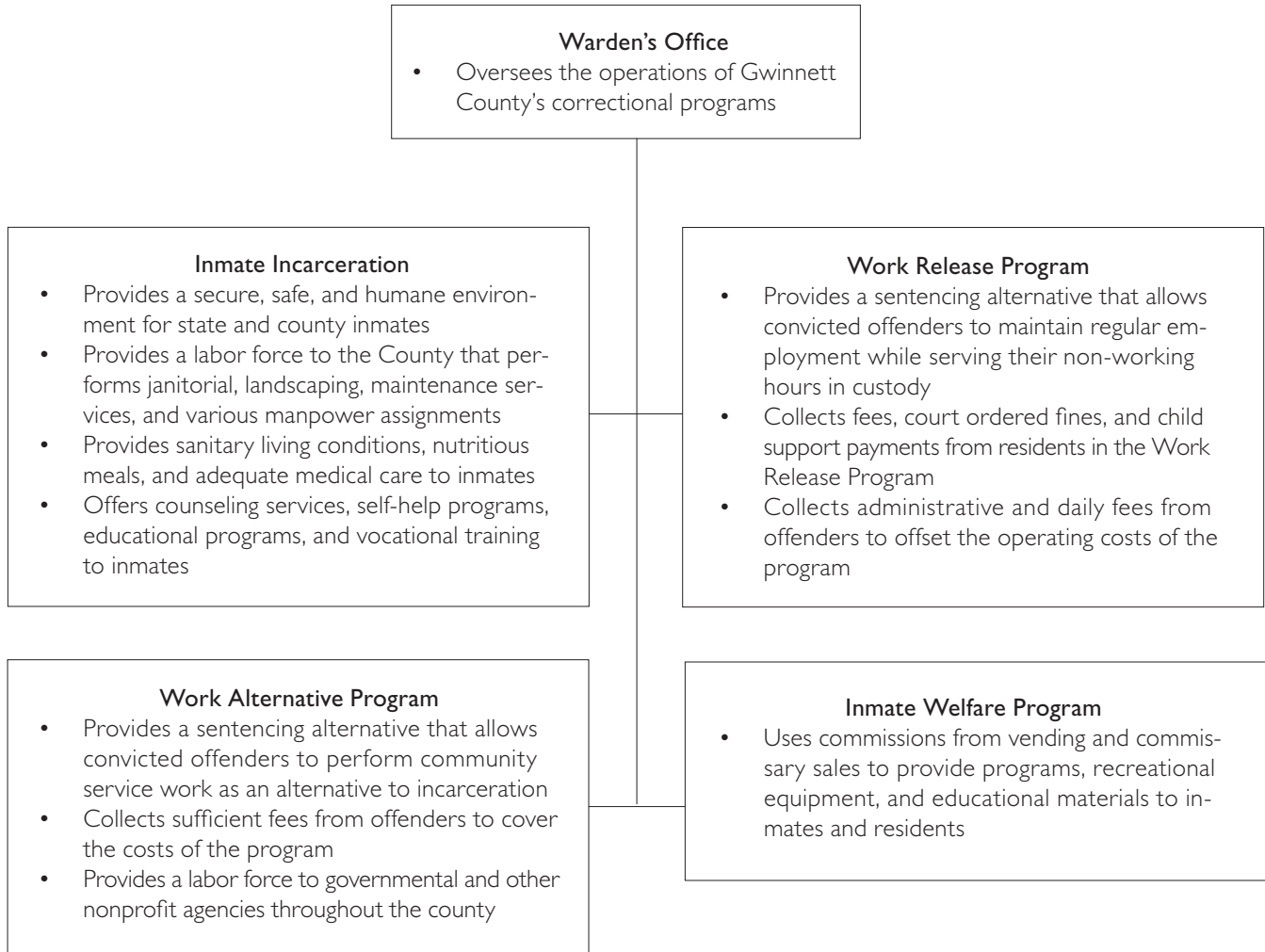
Expenditures/Appropriations (\$)(**)	2003 Actual	2004 Actual	2005 Unaudited	2006 Budget
Cont – Partnership Against Domestic Violence	33,421	33,421	33,421	33,421
Cont – Gwinnett Rape Crisis	30,000	30,000	30,000	30,000
<b>Total</b>	<b>63,421</b>	<b>63,421</b>	<b>63,421</b>	<b>63,421</b>
Authorized Positions – Community Services	-	-	-	-
FY 2006 Program Modifications (\$)			2006 Budget	2007 Est.
None			-	-

\*\* The Solicitor and District Attorney also use this fund.



## correctional services: mission and organization chart

To provide a safe, secure, and humane environment for inmates, staff, and the community; to provide an inmate labor work force for Gwinnett County to help maintain cost effective services; and to provide cost effective sentencing alternatives for the local judicial branch of government.



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

### Departmental Goals

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

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Avg. inmate population – County Sentenced	193	225	258	258
Avg. inmate population – State Sentenced	182	243	254	254

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

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Working inmates on external details	238	286	270	280
Value of work performed by inmates	\$4,314,642	\$5,195,000	\$4,906,367	\$5,085,000

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

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Average work release population	203	190	219	220
Work Alternative Program community service hours performed	57,636	45,000	62,496	65,000
Value of community service labor	296,825	231,750	321,854	334,750

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

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Inmates graduating from WIA training	23	45	30	45
Inmates earning their GED	42	45	45	45

### Departmental Issues for FY 2006

1. At the beginning of the year, staffing vacancies continued to impact the number of external details that we are able to dispatch on a daily basis. Recruiting and hiring qualified applicants has been challenging for correctional facilities.
2. Balancing the needs of the County departments and those of other agencies/cities requesting details.

### Departmental Issues for FY 2007 and Beyond

1. Possible increased funding needed to support new medical services contract.
2. Staffing needs should remain stable due to the consistent inmate population.

### Correctional Services (General Fund)

Expenditures/Appropriations (\$)	2003 Actual	2004 Actual	2005 Unaudited	2006 Budget
Personal Services	7,025,600	7,990,933	8,456,711	8,984,990
Operations	2,164,266	2,286,979	2,504,119	3,162,645
Contributions to Other Funds	87,883	142,760	339,315	271,754
Contribution to Capital/Capital Outlay	1,093	6,784	594	4,155
<b>Total</b>	<u><b>9,278,842</b></u>	<u><b>10,427,456</b></u>	<u><b>11,300,739</b></u>	<u><b>12,423,544</b></u>

Authorized Positions – Correctional Services	126	138	140	141
----------------------------------------------	-----	-----	-----	-----

FY 2006 Program Modifications (\$)	2006 Budget	2007 Est.
1. Increased inmate supervision by adding one Correctional Officer Sr to supervise work crews removing gang graffiti and maintaining County parks.	44,393	53,747
2. Increased operational cost for the purpose of purchasing paint supplies to remove gang related graffiti throughout the county and various cities.	7,500	7,500

### Correctional Services (Inmate Welfare Fund)

Expenditures/Appropriations (\$)	2003 Actual	2004 Actual	2005 Unaudited	2006 Budget
Personal Services	58,628	54,281	62,630	94,901
Operations	23,312	25,613	39,903	51,350
Contributions to Other Funds	-	659	751	836
Contribution to Capital Projects	1,925	-	-	-
<b>Total</b>	<u><b>83,865</b></u>	<u><b>80,553</b></u>	<u><b>103,284</b></u>	<u><b>147,087</b></u>

Authorized Positions – Correctional Services	1	1	1	1
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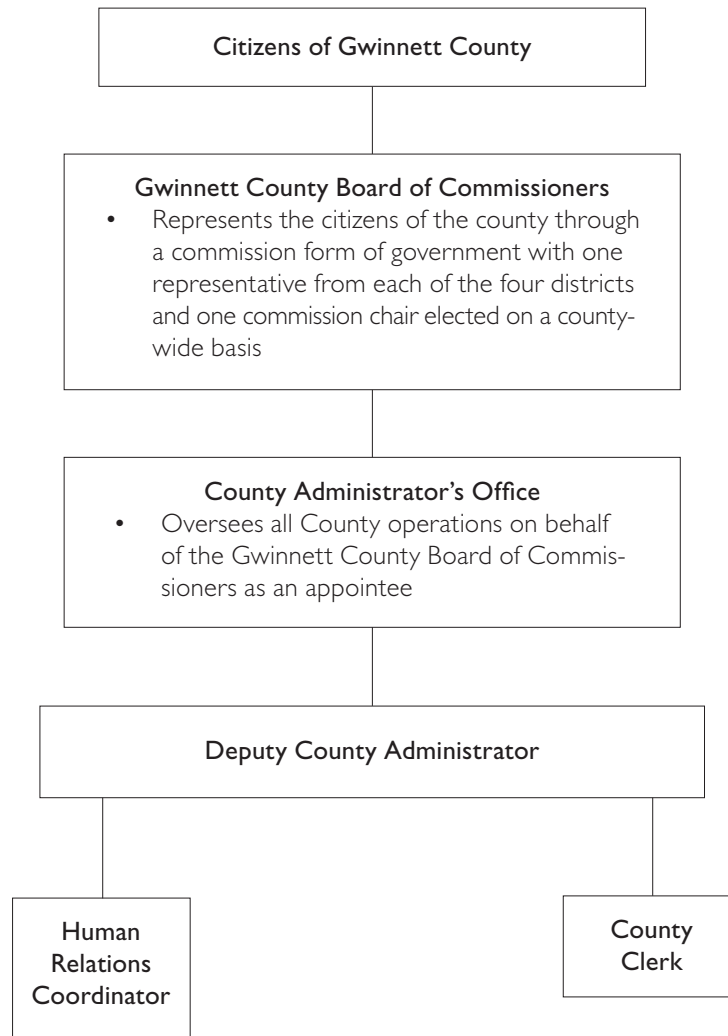
FY 2006 Program Modifications (\$)	2006 Budget	2007 Est.
None	-	-

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## county administrator: mission and organization chart

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

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



## county administrator: goals, performance measures, 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.

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Agenda Items Processed	1,348	1,372	1,350	1,350
Board of Commissioners meetings	36	36	36	36

2. To evaluate budget requests based on long-term impacts, not just immediate ones, in order to maintain fiscal balance in the future while addressing the most important service needs of the community.

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Program modifications requested	\$33,712,302	\$18,613,075	\$35,473,013	\$33,000,000
Program modifications approved	\$10,669,323	\$8,980,431	\$12,115,181	\$16,000,000

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

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Percent of General Fund Budget expended	97%	98%	95%	95%
Percent of Operating Budget expended	95%	95%	95%	95%

### Departmental Issues for FY 2006

1. Oversee the transition of the County's defined benefit pension program to a locally managed platform.
2. Roll-out of a stormwater utility.
3. Oversee the second phase of public safety hiring to staff a 1,400-bed jail expansion along with another installment of police hiring to achieve Board goals.
4. Bring online significant space expansions for courtroom, records storage, elections, and community health functions.
5. Bring forward ordinance changes and add staff for community/quality of life initiatives.
6. Manage a total of approximately 50 projects and initiatives established by the Board of Commissioners or the County Administrator for completion during 2006, including economic development.

### Departmental Issues for FY 2007 and Beyond

1. Operating costs of new capital facilities funded through Special Purpose Local Option Sales Tax (SPLOST) and other methods will create budgetary pressures over the next several years that must be managed.
2. Resources must also be directed toward revitalization of areas within more mature developments.
3. Management of 2001 and 2005 SPLOST Programs.
4. Roll-out and management of TADS program.

### County Administrator's Office (General Fund)

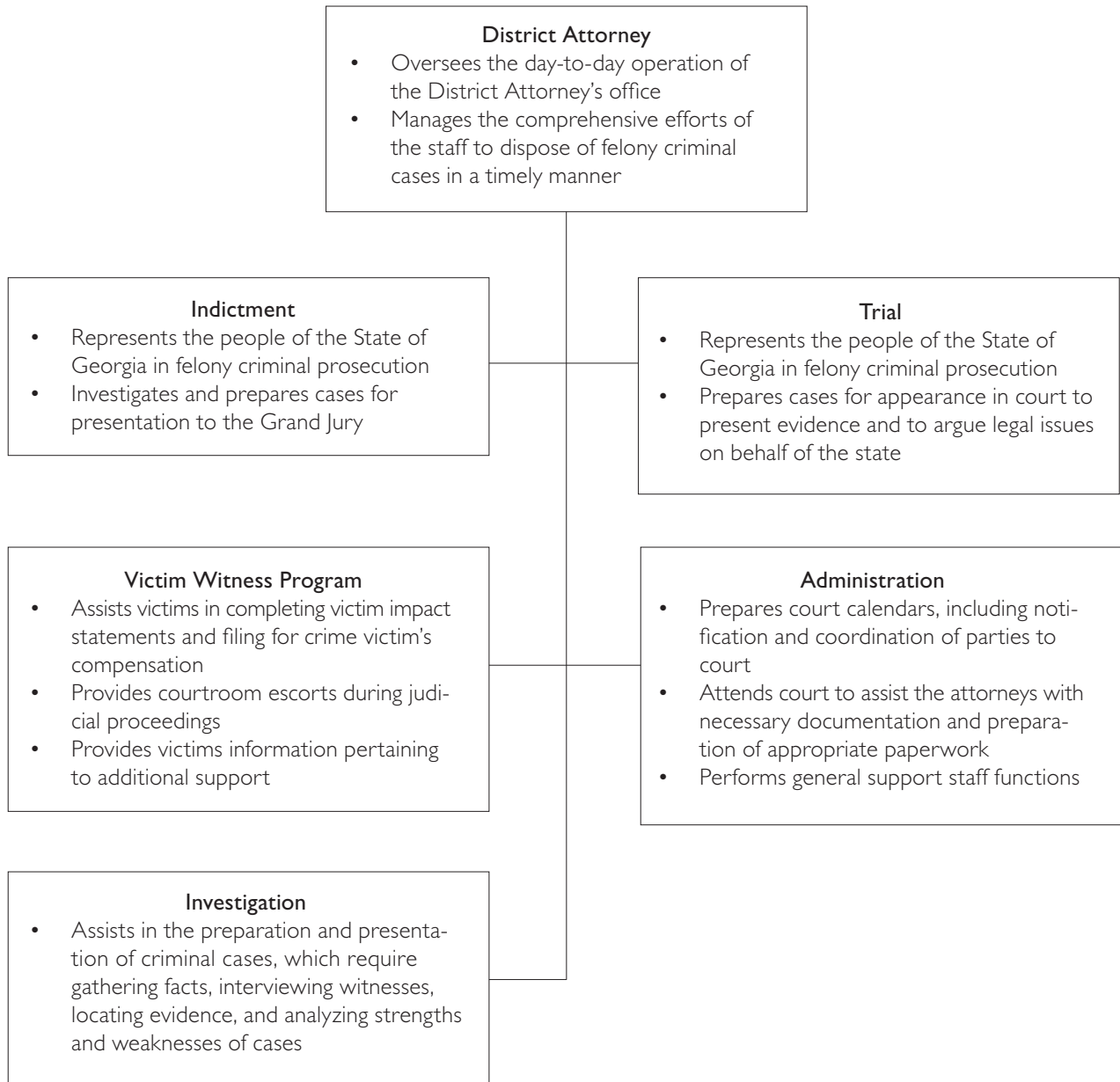
Expenditures/Appropriations (\$)	2003 Actual	2004 Actual	2005 Unaudited	2006 Budget
Personal Services	1,198,274	1,599,983	1,603,521	1,464,056
Operations	118,510	105,204	119,419	152,759
Contributions to Other Funds	11,970	17,496	25,974	27,272
<b>Total</b>	<b>1,328,754</b>	<b>1,722,683</b>	<b>1,748,914</b>	<b>1,644,087</b>

Authorized Positions – County Administrator's Office      16                              16                              16                              16

FY 2006 Program Modifications (\$)                                              2006 Budget                      2007 Est.  
None                                                                                              -                                              -

## district attorney: mission and organization chart

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



## district attorney: goals, performance measures, and issues

### Departmental Goals

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

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Felony cases received	5,251	5,400	6,652	7,200
Cases disposed	4,810	5,000	5,420	6,000

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

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Contacts per advocate	6,075	6,613	7,113	6,950
Victim contacts	36,450	39,676	42,676	41,700

- To prosecute delinquent cases in Juvenile Court.

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Juvenile Court hearings attended	4,203	4,300	6,135	6,500

### Departmental Issues for FY 2006

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

### Departmental Issues for FY 2007 and Beyond

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

### District Attorney (General Fund)

Expenditures/Appropriations (\$)	2003 Actual	2004 Actual	2005 Unaudited	2006 Budget
Personal Services	4,665,765	5,185,773	5,465,981	6,395,261
Operations	182,794	223,398	249,106	355,718
Contributions to Other Funds	63,745	101,817	161,114	202,356
Contribution to Capital/Capital Outlay	-	-	1,656	4,244
<b>Total</b>	<b>4,912,304</b>	<b>5,510,988</b>	<b>5,877,857</b>	<b>6,957,579</b>

Authorized Positions – District Attorney	68	69	74	78
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### FY 2006 Program Modifications (\$)

	2005 Budget	2006 Est.
1. Added Staff for ninth Superior Court: two Attorney II, one Criminal Investigator, one Victim Advocate, plus start-up costs.	430,182	413,918
2. Added one Attorney II for felony cases backlog.	100,611	111,790



## District Attorney (Crime Victims Fund)

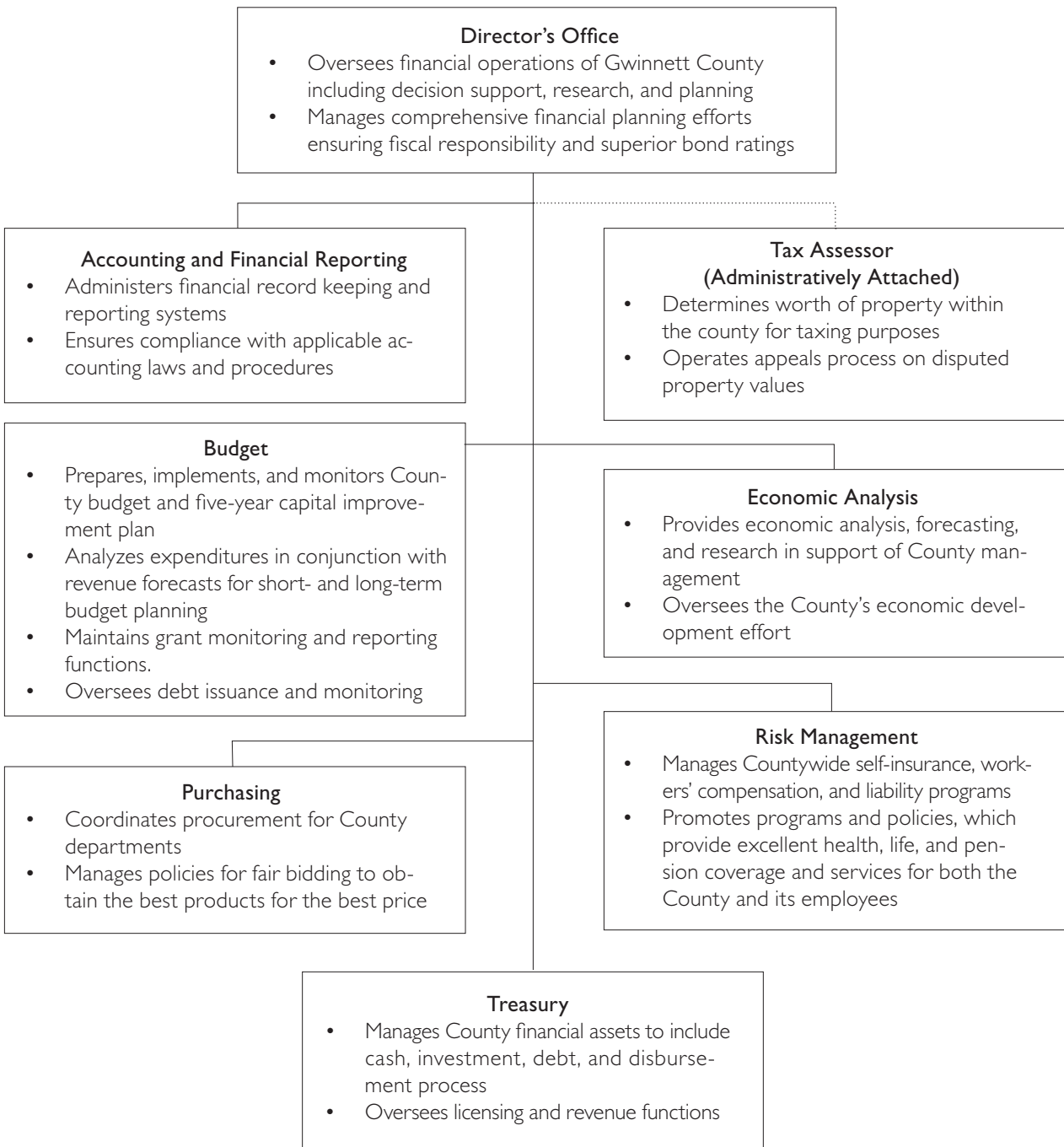
Expenditures/Appropriations (\$) (**)	2003 Actual	2004 Actual	2005 Unaudited	2006 Budget
Personal Services	292,523	318,911	345,784	365,617
Operations	21,818	19,177	7,128	30,800
Contributions to Other Funds	19,347	7,794	7,800	9,225
Contribution to Capital/Capital Outlay	7,922	-	-	-
<b>Total</b>	<b>341,610</b>	<b>345,882</b>	<b>360,712</b>	<b>405,642</b>
 <b>Authorized Positions – District Attorney</b>	5	5	5	5
 <b>FY 2006 Program Modifications (\$)</b>			<b>2006 Budget</b>	<b>2007 Est.</b>
None			-	-

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

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## financial services: mission and organization chart

To advise the Board of Commissioners and the County Administrator on financial matters, to monitor and forecast economic and financial trends, to manage the fiscal affairs of the County government, and provide an array of internal services.



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

### Departmental Goals

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

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Agenda items processed	969	977	906	1,000
County Administrator forms processed	155	141	106	110
Variance of estimated revenue and actual	99.5%	95%	95%	95%
Received GFOA Distinguished Budget Document Award	Yes	Yes	Yes	Yes

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

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Fixed assets maintained	16,959	17,271	17,500	17,750
Contract compliance reviews	25,742	28,000	30,000	31,000
Total dollars of grants maintained	\$22,482,035	\$17,896,569	\$9,500,000	\$12,000,000
Received GFOA Certificate of achievement for Excellence in Financial Reporting	Yes	Yes	Yes	Yes

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

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Bids with no formal protest	98%	100%	98%	97%
Procedures training sessions held	3	2	15	12
Number of prebid/preproposal conferences held	207	220	215	230

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

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Workers' compensation claims handled	586	561	583	610
General liability claims handled	1,069	1,159	1,273	1,200
Workplace injuries in current year	533	507	523	540

- To provide efficient and effective benefit plans and administration.

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Benefit plan participants	3,875	4,100	4,395	4,500
Benefits problem intakes processed	600	804	694	850

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

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Employees trained	1,144	1,311	1,232	1,250
Safety classes conducted	88	87	59	75
Safety inspections completed	106	125	68	100

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

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Parcels updated	60,000	61,000	30,000	60,000
Digest ratio (percentage of sales prices)	95%	95%	95%	95%

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

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Investment maintained by the County (billions)	\$1.260	\$1.410	\$1.300	\$1.300
Exceed benchmarks for investments (variance)	48 basis points	26 basis points	10 basis points	10 basis points

### Departmental Issues for FY 2006

1. Continue refinement of Enterprise Resource Planning (ERP) applications.
2. Implementation of quarterly Financial Reporting.
3. Develop and implement activity based costing models.
4. Develop and document a centralized structure to maximize federal and state grant funding opportunities.
5. Continue work with IT towards development of budget reporting.
6. Cut two percent from department budgets at mid-year.
7. Identify and report all unexpended funds during the fourth quarter.
8. Continued training and improvement of process for electronic procurement.
9. Convert from ACCG Administration of the Defined Benefit (DB) Pension Plan to local governance.
10. Continue transformation of the County's benefits to a model that promotes greater cost sharing with the employee/retiree population and conforms to the balanced compensation directive.
11. Implementation of cross-training for Employee Service Center staff.
12. Develop policies for implementation recommendations from Safety Audit.
13. Automate current manual payroll processes.
14. Update values on commercial properties to achieve uniformity with residential values.
15. Improve licensing and revenue system management with implementation of ERP solution.
16. Implementation of updated fee structure for licensing and revenue.

### Departmental Issues for FY 2007 and Beyond

1. Move toward activity based budgeting.
2. Provide information to decision makers regarding balancing growth rate of general fund expenditure as it compares to revenue growth.
3. Implementation of online bidding.
4. Bring the Defined Benefit Plan to a funding level of 100 percent or higher over the next five years.
5. Ensure that health benefit costs remain in line with balanced compensation policy.
6. Implement Safety Audit recommendations.
7. Continue to update values on 50,000 to 60,000 properties per year to maintain acceptable assessment levels on future tax digests.

### Financial Services (General Fund)

Expenditures/Appropriations (\$)	2003 Actual	2004 Actual	2005 Unaudited	2006 Budget
Personal Services	9,071,338	9,832,311	10,091,025	11,250,104
Operations	1,071,653	1,213,110	1,069,763	2,431,948
Contributions to Other Funds	106,450	143,827	172,990	245,289
Contribution to Capital/Capital Outlay	-	-	9,590	1,200
<b>Total</b>	<b>10,249,441</b>	<b>11,189,248</b>	<b>11,343,368</b>	<b>13,928,541</b>

Authorized Positions – Financial Services 149                      151                      152                      157

FY 2006 Program Modifications (\$)	2006 Budget	2007 Est.
1. Started in-house pension program with two Risk Associate I plus start-up costs.	702,945	186,272
2. Added Impact Fee Study.	250,000	-
3. Created an Economic Development Division: one Division Director, one Financial Manager, and one Administrative Associate, plus start-up costs.	319,941	352,572
4. Added professional services to enhance the grant application program.	50,000	50,000

**Financial Services (Group Self-Insurance Fund)**

Expenditures/Appropriations (\$)	2003 Actual	2004 Actual	2005 Unaudited	2006 Budget
Personal Services	562,604	519,184	499,544	504,411
Operations	35,276,949	43,180,570	45,731,791	47,762,422
Contributions to Other Funds	3,256	5,270	6,010	6,690
<b>Total</b>	<b><u>35,842,809</u></b>	<b><u>43,705,024</u></b>	<b><u>46,237,345</u></b>	<b><u>48,273,523</u></b>

Authorized Positions – Financial Services 8                      8                      7                      7

FY 2006 Program Modifications (\$)	2006 Budget	2007 Est.
None	-	-

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

Expenditures/Appropriations (\$)	2003 Actual	2004 Actual	2005 Unaudited	2006 Budget
Debt Services	3,291,328	7,541,279	8,415,533	8,399,058
<b>Total</b>	<b><u>3,291,328</u></b>	<b><u>7,541,279</u></b>	<b><u>8,415,533</u></b>	<b><u>8,399,058</u></b>

Authorized Positions -                      -                      -                      -

FY 2006 Program Modifications (\$)	2006 Budget	2007 Est.
None	-	-

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

Expenditures/Appropriations (\$)	2003 Actual	2004 Actual	2005 Unaudited	2006 Budget
Debt Services	1,355,866	3,977,028	5,246,606	5,246,157
<b>Total</b>	<b><u>1,355,866</u></b>	<b><u>3,977,028</u></b>	<b><u>5,246,606</u></b>	<b><u>5,246,157</u></b>

Authorized Positions -                      -                      -                      -

FY 2006 Program Modifications (\$)	2006 Budget	2007 Est.
None	-	-

## Financial Services (Tourism Fund)

Expenditures/Appropriations (\$)	2003 Actual	2004 Actual	2005 Unaudited	2006 Budget
Tourism Operations	4,166,024	4,169,707	4,121,904	5,967,000
<b>Total</b>	<b>4,166,024</b>	<b>4,169,707</b>	<b>4,121,904</b>	<b>5,967,000</b>
 Authorized Positions	-	-	-	-
 FY 2006 Program Modifications (\$)			2006 Budget	2007 Est.
None			-	-

## Financial Services (Risk Fund)

Expenditures/Appropriations (\$)	2003 Actual	2004 Actual	2005 Unaudited	2006 Budget
Personal Services	875,197	890,387	806,081	910,847
Operations	5,618,500	4,966,996	3,089,308	6,039,511
Contributions to Other Funds	3,468	7,746	132,159	21,348
<b>Total</b>	<b>6,497,165</b>	<b>5,865,129</b>	<b>4,027,548</b>	<b>6,971,706</b>
 Authorized Positions – Financial Services	7	8	8	8
Authorized Positions – Law	2	2	2	2
 FY 2006 Program Modifications (\$)			2006 Budget	2007 Est.
None			-	-

## Financial Services (Workers' Compensation Fund)

Expenditures/Appropriations (\$)	2003 Actual	2004 Actual	2005 Unaudited	2006 Budget
Personal Services	40,905	-	-	-
Operations	3,285,006	2,931,371	2,493,143	3,844,231
Contributions to Other Funds	606	815	596	3,000,000
<b>Total</b>	<b>3,326,517</b>	<b>2,932,186</b>	<b>2,493,739</b>	<b>6,844,231</b>
 Authorized Positions – Financial Services*	1	-	-	-
 FY 2006 Program Modifications (\$)			2006 Budget	2007 Est.
None			-	-

(\* ) The position was transferred from Workers Compensation to Risk in FY 2004.

## Financial Services (Solid Waste Fund)

Expenditures/Appropriations (\$)	2003 Actual	2004 Actual	2005 Unaudited	2006 Budget
Operations	302	351	343,210	423,220
Contributions to Other Funds	504,927	527,018	233,832	212,411
Transfer to Renewal and Extension	98,000	200,000	312,426	125,869
<b>Total</b>	<b>603,229</b>	<b>727,369</b>	<b>889,468</b>	<b>761,500</b>
 Authorized Positions	-	-	-	-
 FY 2006 Program Modifications (\$)			2006 Budget	2007 Est.
None			-	-

## Financial Services (Auto Liability)

Expenditures/Appropriations (\$)	2003 Actual	2004 Actual	2005 Unaudited	2006 Budget
Insurance Premiums and Claims*	-	-	205,465	725,000
<b>Total</b>	0	0	205,465	725,000

**Authorized Positions**

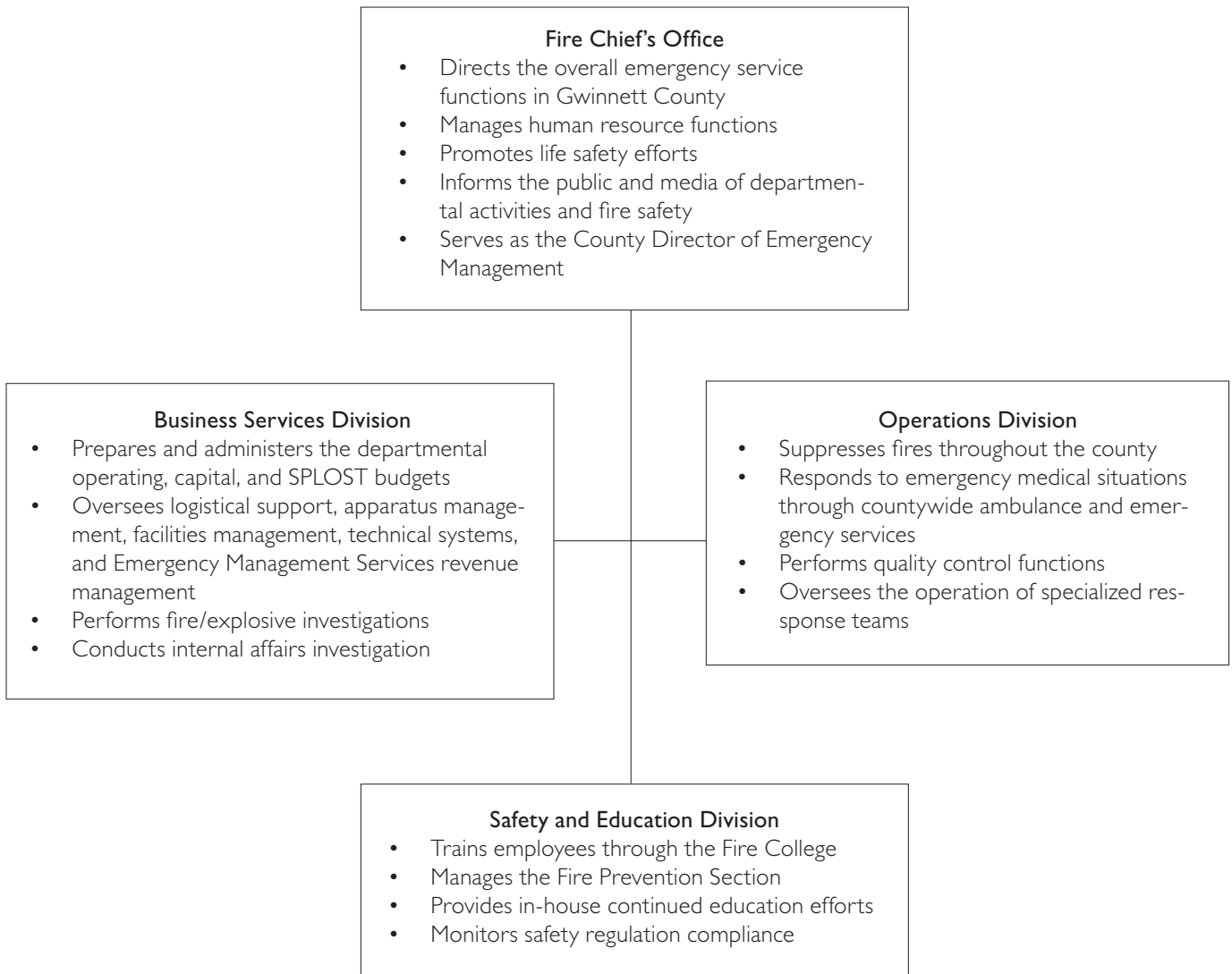
FY 2006 Program Modifications (\$)	2006 Budget	2007 Est.
None	-	-

(\* ) This Fund was started in 2005



## fire and emergency services: mission and organization chart

To provide fire and emergency service education, prevention, and response services to Gwinnett County citizens and visitors in order to save lives and property.



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

### Departmental Goals

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

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Percentage of responses within six minutes	38%	41%	43%	45%
Percentage of responses within eight minutes	26%	26%	25%	28%
Percentage of responses within 11 minutes	26%	25%	20%	18%
Percentage of responses greater than 11 minutes	10%	8%	12%	9%

- Evaluate emergency medical service delivery capabilities to maximize effectiveness.

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Emergency Medical Services responses	60,147	64,388	72,940	81,693
Patients transported	19,648	21,418	24,303	26,000
Percentage of cost offset by earned revenue	45%	37%	38%	39%

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

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Fire Inspections per unit employee	1,363	1,560	1,544	1,544
Plans reviewed per unit employee	850	990	1,297	1,297
Field inspections conducted	9,534	12,480	12,355	12,355
Plans reviewed	4,094	6,932	9,080	9,080

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

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Fire responses	17,044	18,241	19,639	21,996
Hazardous materials incidents	1,897	1,410	878	983
Other incidents (false alarms, etc.)	18,162	13,166	12,133	13,589

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

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Community training opportunities offered	1,687	1,700	1,800	1,850

### Departmental Issues for FY 2006

- Achieving strategic deployment of department facilities through the use of a station location model.
- Facilitating professional planning of department growth through a capital projects team.
- Monitoring the operations and maintenance costs associated with the expansion of new and renovated facilities.
- Monitoring the quality of services through a quality improvement and assurance program.
- Providing adequate deployment forces to mitigate overtime escalation.

## Departmental Issues for FY 2007 and Beyond

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

### Fire and Emergency Services (Fire District Fund)

Expenditures/Appropriations (\$)	2003 Actual	2004 Actual	2005 Unaudited	2006 Budget
Personal Services	37,580,711	41,000,892	42,116,148	-
Operations	6,040,453	3,061,876	3,632,174	-
Contributions to Other Funds	686,390	4,008,585	3,228,160	-
Contribution to Capital/Capital Outlay	1,538,401	519,447	78,661	-
<b>Total</b>	<b>45,845,955</b>	<b>48,590,800</b>	<b>49,055,143</b>	<b>0</b>

<b>Authorized Positions – Fire and Emergency Services</b>	525	525	536	-
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(\*) Fire Fund was merged into General Fund January 1, 2006

### Fire and Emergency Services (General Fund)

Expenditures/Appropriations (\$)	2003 Actual	2004 Actual	2005 Unaudited	2006 Budget
Personal Services	6,650,071	7,706,528	8,647,204	54,514,195
Operations	712,561	875,179	851,631	4,284,469
Contributions to Other Funds	72,114	168,615	172,615	1,531,570
Contribution to Capital/Capital Outlay	-	413,083	-	133,375
<b>Total</b>	<b>7,434,746</b>	<b>9,163,405</b>	<b>9,671,450</b>	<b>60,463,609</b>

<b>Authorized Positions – Fire and Emergency Services</b>	112	129	138	710
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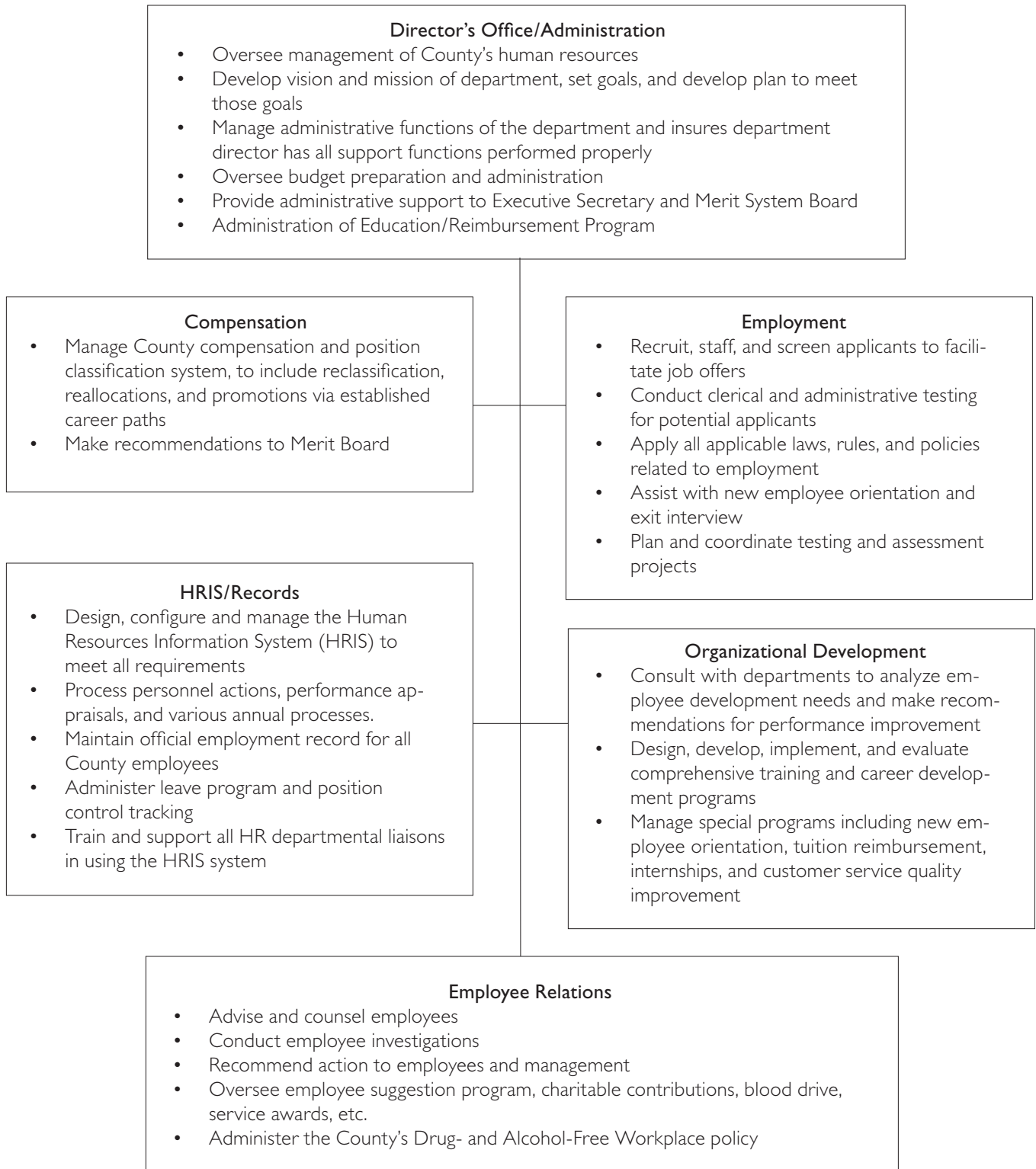
FY 2006 Program Modifications (\$)	2006 Budget	2007 Est.
1. Added staffing for Station 27: three Lieutenants, three Fire Engineers, and nine Firefighter III.	481,882	938,522
2. Added an additional Rescue Unit (nine Firefighter III) to meet industry standards and optimize response time.	365,039	537,016
3. Added 12 Firefighter III to maintain existing service and reduced overtime by the same dollar amount.	-	716,021
4. Reduced repair and maintenance – fleet repair charges for a vehicle upgrade.	(23,626)	(23,626)

(\*) Fire Fund was merged into General Fund January 1, 2006

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## human resources: mission and organization chart

To provide world-class customer service with professionalism and integrity. This will be accomplished through collaborative efforts with our internal and external customers to contribute to the overall success of Gwinnett County Government.



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

### Departmental Goals

1. Reduce average full-time job vacancies below 125.

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Average full-time job vacancies per year	130	156	249	200

2. Increase the percentage of exit interviews to 50 percent.

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Percent of voluntary termination exit interviews	38%	70%	31%	40%

3. Maintain a 90 percent or above training program participant satisfaction rate.

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Training program participant satisfaction rate	91%	91%	90%	90%

4. Maintain a 90 percent overall customer service satisfaction rate in three areas: knowledge, timeliness, and staff.

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Percent satisfied with knowledge of staff	93%	93%	93%	90%
Percent satisfied with timeliness of service	91%	93%	95%	90%
Percent satisfied with friendliness of staff	95%	93%	96%	90%

### Departmental Issues for FY 2006

1. Developing an improved recruitment process that will keep vacancy rates at or below a monthly average of eight percent.
2. Implementing fully the FileNet Document Imaging system and scanning of all personnel files.
3. Filling all police officer vacancies and establish a current applicant register by May 31.
4. Continue to ensure market competitiveness by conducting market salary surveys at least every two years.

### Departmental Issues for FY 2007 and Beyond

1. Attracting and retaining highly qualified diverse workforce that reflects the county population.
2. Ensuring that new systems (ERP, FileNet, and NeoGov) work together for optimal results.
3. Continue to provide effective training programs to ensure continuous employee learning and development.

### Human Services (General Fund)

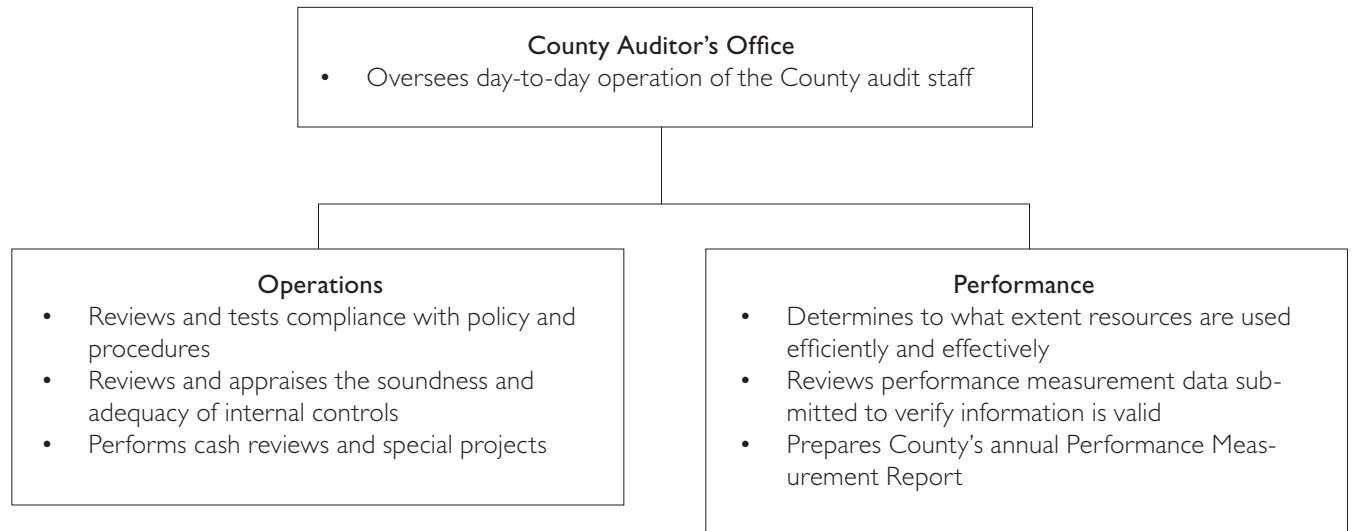
Expenditures/Appropriations (\$)	2003 Actual	2004 Actual	2005 Unaudited	2006 Budget
Personal Services	2,437,989	2,548,198	2,567,320	2,464,607
Operations	640,837	668,520	827,194	653,931
Contributions to Other Funds	10,899	30,504	22,303	25,087
<b>Total</b>	<b>3,089,725</b>	<b>3,247,222</b>	<b>3,416,817</b>	<b>3,143,625</b>

Authorized Positions – Human Resources	29	29	30	31
----------------------------------------	----	----	----	----

FY 2006 Program Modifications (\$)	2006 Budget	2007 Est.
1. Transfer Internship Program to Internal Audit.	(139,945)	(139,945)
2. Increase for Assessor travel.	10,000	-
3. Added one HR Associate I due to increase in workload.	551	49,861

**internal audit:** mission and organization chart

To conduct operational audits, compliance audits, performance audits, and special projects requested by County management to enhance public trust by providing independent and objective feedback.



## internal audit: goals, performance measures, and issues

### Departmental Goals

1. To assist County management in its efforts to establish and maintain a sound internal control environment, review and evaluate department operations for efficiency and effectiveness, and provide management with accurate and timely audit reports.

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Audit projects conducted	35	30	31	30
Performance measure verifications completed	12	12	12	12

### Departmental Issues for FY 2006

1. To provide assistance to the County Administrator's Office on special projects.
2. Work with County departments to link Board of Commissioners' and County Administrator's goals to performance measures.
3. Continue overseeing the Countywide Internship Program and assisting interns in becoming fulltime County employees.

### Departmental Issues for FY 2007 and Beyond

1. Continue systematic audits to improve Gwinnett County departmental operations.

### Internal Audit (General Fund)

Expenditures/Appropriations (\$)	2003 Actual	2004 Actual	2005 Unaudited	2006 Budget
Personal Services	617,541	649,805	676,201	854,811
Operations	148,126	152,842	148,450	169,114
Contributions to Other Funds	3,399	4,958	7,355	8,659
<b>Total</b>	<b>769,066</b>	<b>807,605</b>	<b>832,006</b>	<b>1,032,584</b>

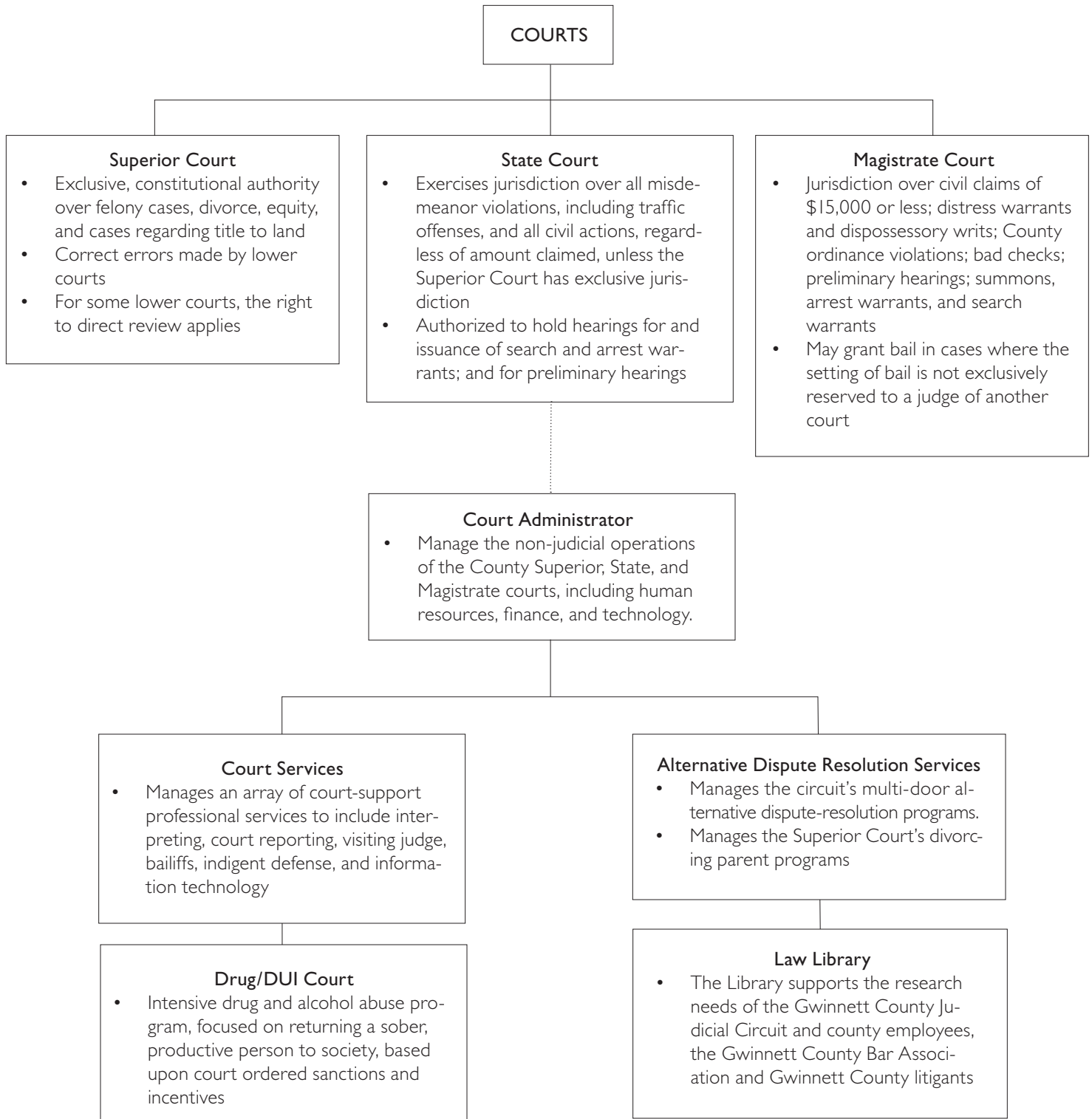
Authorized Positions – Internal Audit	7	7	7	7
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FY 2006 Program Modifications (\$)	2006 Budget	2007 Est.
1. Transfer funding for Intern Program to Internal Audit.	139,945	139,945



## judiciary: mission and organization chart

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



## judiciary: goals, performance measures, and issues

### Departmental Goals

1. Felony cases filed and disposed.

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Felony cases filed	4,054	4,557	5,687	6,256
Felony cases disposed	4,109	4,463	5,115	5,627
Percent of felony filings disposed	100.0%	97.9%	89.9%	89.9%

2. Misdemeanor cases filed and disposed.

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Misdemeanor cases filed	7,468	9,392	6,311	6,942
Misdemeanor cases disposed	7,765	9,335	8,083	8,891
Percent of misdemeanor filings disposed	100.0%	99.4%	100.0%	100.0%

3. Civil cases filed and disposed in the trial courts.

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Civil cases filed	17,059	18,688	20,945	23,040
Civil cases disposed	18,205	18,375	19,706	22,071
Percent of civil filings disposed	100.0%	98.3%	94.1%	95.8%

4. Domestic cases filed and disposed.

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Domestic cases filed	10,414	10,474	10,797	11,337
Domestic cases disposed	10,169	10,353	10,928	11,256
Percent of domestic filings disposed	97.6%	98.8%	100.0%	99.3%

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

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Civil cases filed	32,867	35,227	37,609	40,242
Civil cases disposed	31,379	35,202	35,935	38,450
Percent of civil filings disposed	95.5%	99.9%	95.5%	95.5%

### Departmental Issues for FY 2006

1. If the legislature approves a sixth State Court Judge in 2006, the judge will take office January 2007. Space, furniture, computer, and staffing needs will need to be addressed during the last quarter of 2006.
2. Jail overcrowding, while not a direct issue of this department, is directly affected by the judiciary. Superior court judges the authority to promulgate rules, regulations, and procedures pertaining to conditional release through a pre-trial release program under the superior court. With the space issues both the jail and the courthouse are facing, the time is right for a pre-trial release program. A program of this type can represent both a monetary and community savings to the citizens and the defendants as qualified defendants free up jail space and are allowed to continue to work and support their families.
3. In 2005, it was forecasted that the Superior Court qualified for 12 judges. There are currently nine judges on the Superior Court of Gwinnett County.

**Departmental Issues for FY 2007 and Beyond**

1. Taking into consideration the move of Recorder's and Juvenile Courts, the Superior, State, Magistrate, and Probate courts will be out of space with the addition of two more trial court judges.
2. The Superior Court's drug court program has been in place one year and the State Court implemented a DUI court program in September 2005. The drug court is proving itself to be a fiscally efficient program by the cost savings derived from the participants being in a drug court program as opposed to being incarcerated. This program has been implemented with a minimal budget and one full-time staff. Additional staff will be needed in 2007.
3. As the number of case filings in the Gwinnett Circuit continue to increase and as the number of *pro-se* litigants continue to increase, the number of attorneys and litigants utilizing the law library is placing a strain on the on the existing staff. Additional staff will be needed in the next year.
4. The enormous increase in county population, case filings, *pro-se* litigants, and drug addicted defendants will necessitate an increase in overall staffing throughout ADR, Drug/DUI treatment court, and the law library.
5. The enormous change in the diversity of the population that the county has experienced over the last decade has a direct impact on the daily operations of the court system. The use of interpreters has increased tenfold over the past five years and is expected to continue. The costs and need for qualified interpreters will continue to increase and department staff time to coordinate these needs continues to increase. A direct impact will be in the cost of providing interpreting services.
6. The Gwinnett County Drug/DUI court programs will continue to aggressively seek out State and Federal funding in order to assist with the continuation of this valuable tool.

**Judiciary (General Fund)**

Expenditures/Appropriations (\$)	2003 Actual	2004 Actual	2005 Unaudited	2006 Budget
Personal Services	7,203,948	7,662,853	8,011,540	8,961,318
Operations	6,019,681	6,471,567	7,409,445	7,478,958
Contributions to Other Funds	34,022	62,275	64,318	86,781
Contribution to Capital/Capital Outlay	-	-	-	5,600
<b>Total</b>	<b>13,257,651</b>	<b>14,196,695</b>	<b>15,485,303</b>	<b>16,532,657</b>

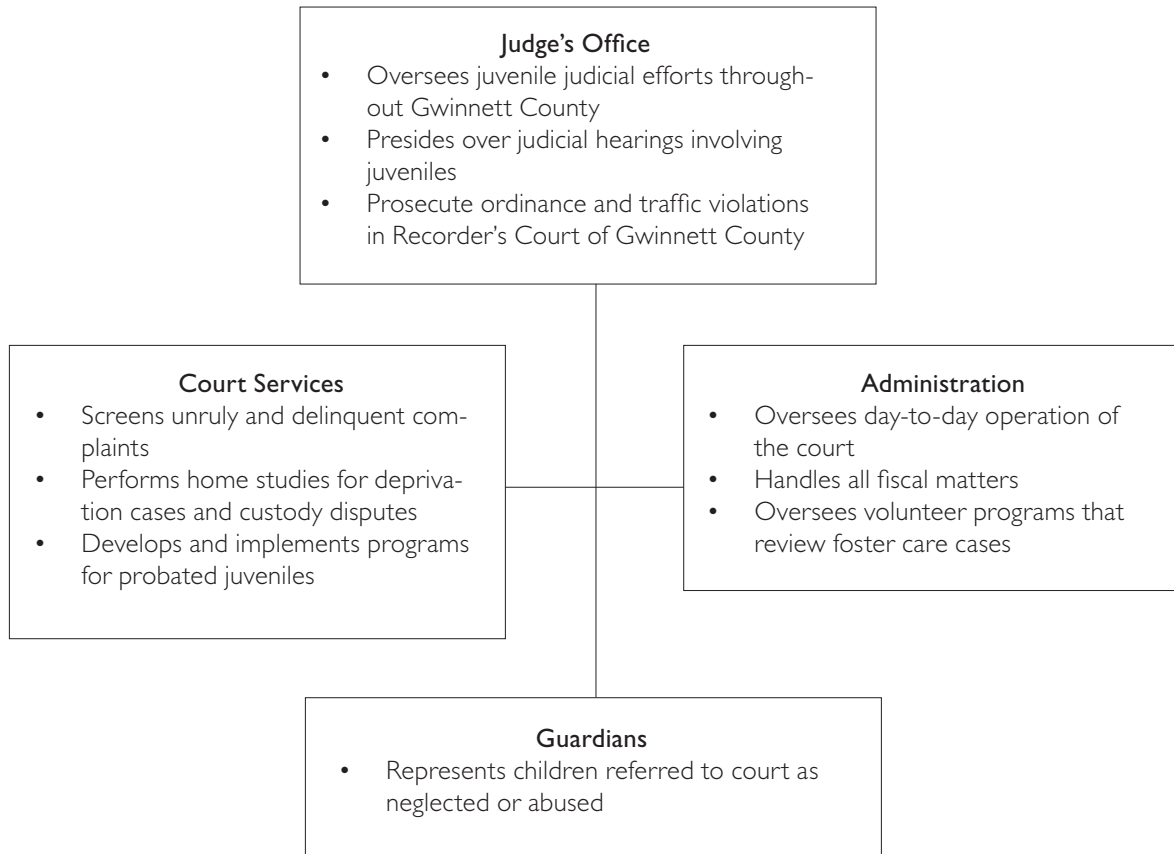
<b>Authorized Positions – Judiciary</b>	75	75	79	83
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FY 2006 Program Modifications (\$)	2006 Budget	2007 Est.
1. Added staffing for ninth Superior Court Judge (one Judge, one Attorney II, one Judicial Calendar Coordinator, one Judicial Executive Assistant) and start-up cost.	811,413	745,999

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## **juvenile court:** mission and organization chart

To exercise jurisdiction over all juveniles within the county who are alleged to be delinquent, unruly, traffic offenders, or deprived children, as well as children who are subjects of custody disputes, and to supervise those juveniles placed on probation.



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

### Departmental Goals

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

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Delinquent filings	4,203	4,300	5,015	5,500
Delinquent filings disposed	3,852	4,000	4,881	5,200
Percent of delinquent filings disposed	92%	93%	97%	95%

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

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Deprivation filings	1,391	1,425	2,150	2,300
Deprivation filings disposed	1,092	1,200	1,578	1,650
Percent of delinquent filings disposed	79%	84%	73%	72%

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

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Special proceeding filings	1,393	1,400	538	550
Special proceeding filings disposed	1,503	1,350	587	550
Percent of delinquent filings disposed	100%	96%	100%	100%

*Note: These numbers from 2005 forward will not reflect Child Support cases, which are no longer handled by Juvenile Court.*

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

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Traffic violation filings	1,902	2,000	1,399	1,400
Traffic violation filings disposed	2,082	1,900	1,569	1,400
Percent of violation filings disposed	100%	95%	100%	100%

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

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Total charges/filings handled by the Court	N/A	N/A	11,524	12,500
Total charges/filings disposed by the Court	N/A	N/A	11,149	12,200
Percentage of total charges/filings disposed	N/A	N/A	97%	98%

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

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Program referrals	3,526	3,550	3,059	3,100
Programs completed	3,450	3,475	2,990	3,000
Percent of programs completed	98%	98%	98%	97%

### Departmental Issues for FY 2006

- Complete and move into the new Juvenile Court Facility.
- Create and adopt procedures to address the separation of Juvenile Court from the other Courts regarding attorney conflicts.
- Revamp the Juvenile Clerk's Office procedures and the courts operating procedures to reflect the third judgeship.

4. Increase the use of diversion programs and volunteer programs.
5. Start electronic imaging on 30 percent of our court documents.
6. Research grant options to replace lost grant opportunities with CYCC.

**Departmental Issues for FY 2007 and Beyond**

1. Begin working with the other Courts and the County Administration to bring all the Courts into one facility.
2. Increase court documents being imaged to 60 percent.
3. Increase Clerk of Court staffing.

**Juvenile Court (General Fund)**

Expenditures/Appropriations (\$)	2003 Actual	2004 Actual	2005 Unaudited	2006 Budget
Personal Services	3,386,276	3,695,025	4,127,378	4,783,958
Operations	773,943	984,702	1,124,786	1,137,143
Contributions to Other Funds	21,547	40,603	54,411	125,242
<b>Total</b>	<b>4,181,766</b>	<b>4,720,330</b>	<b>5,306,575</b>	<b>6,046,343</b>

Authorized Positions – Juvenile Court	50	53	59	59
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**FY 2006 Program Modifications (\$)**

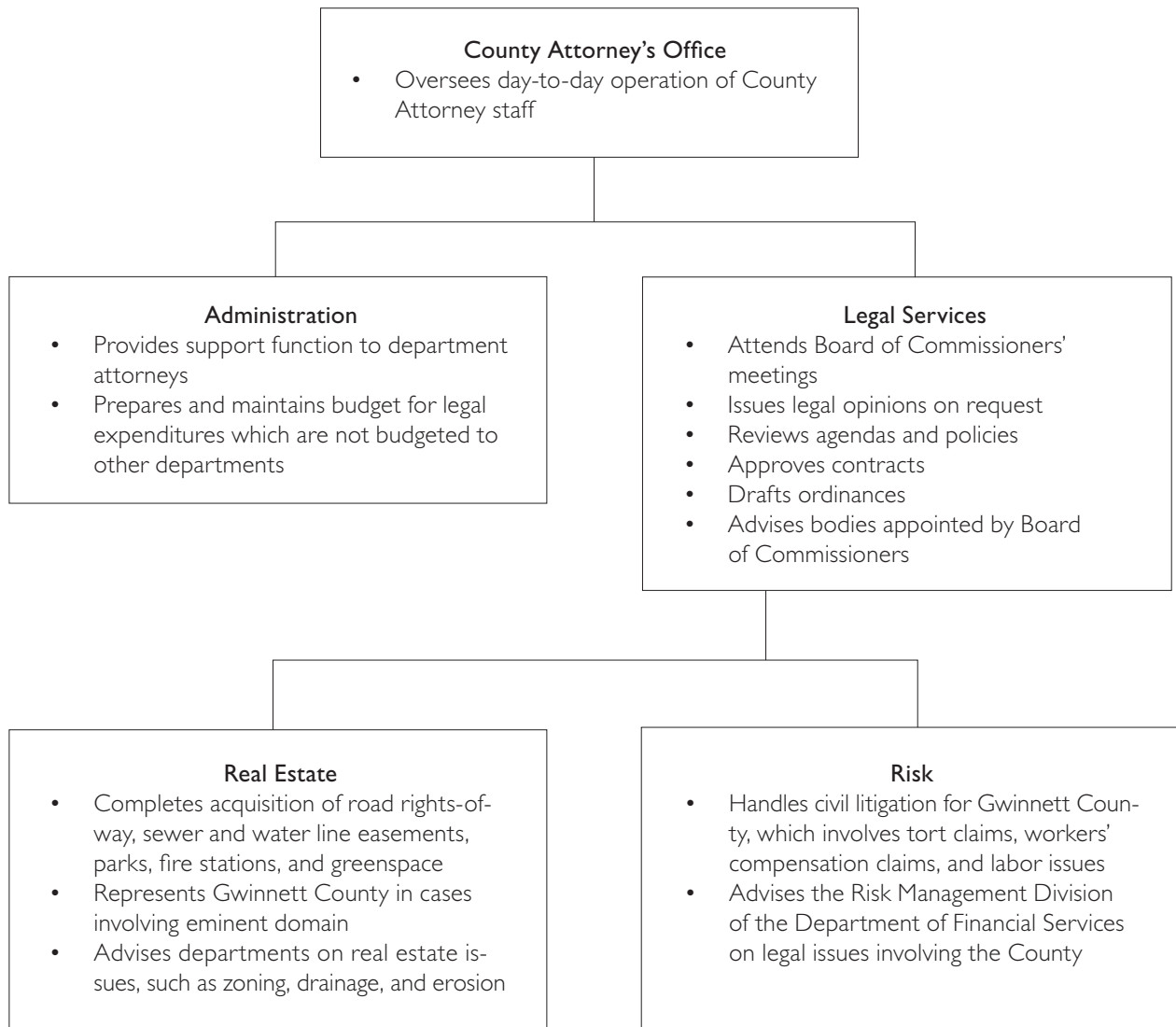
- |                                                                                              |                    |                  |
|----------------------------------------------------------------------------------------------|--------------------|------------------|
| 1. Moved three part-time case managers from grant fund to general fund due to loss of grant. | <b>2006 Budget</b> | <b>2007 Est.</b> |
|                                                                                              | 59,148             | 55,052           |

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## law department: mission and organization chart

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



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

### Departmental Goals

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

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Assignments received	939	813	850	850
Legal opinions requested	60	58	45	50
Contracts submitted for review	840	952	815	850

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

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Assignments or legal opinions completed	926	901	875	900
Lawsuits completed	51	59	81	80
Contracts processed	831	937	800	825

### Departmental Issues for FY 2006

- The continued growth in the county will result in an ongoing increase in service-related and land development-related issues.
- The requests for non-litigation services provided by this office, such as requests for legal opinions, open records requests, and review of assignments and agenda items, continue to increase.
- The litigation caseload being handled in-house continues to be of increased complexity.
- Demands for immediate information and services continue the need for thorough record keeping through the use of computerized logs and reports, increasing our ability to rapidly track incoming requests and outgoing responses.

### Departmental Issues for FY 2007 and Beyond

- The passage of the 2005 Special Purpose Local Option Sales Tax will result in continued acquisitions and condemnations for parks, libraries, roads, and public safety facilities.
- The state-mandated program to control stormwater runoff will require legal guidance on issues of planning, developing, and creating a funding mechanism.

### Law Department (General Fund)

Expenditures/Appropriations (\$)	2003 Actual	2004 Actual	2005 Unaudited	2006 Budget
Personal Services	1,226,179	1,172,448	1,232,900	1,518,068
Operations	61,238	77,923	65,188	79,955
Contributions to Other Funds	5,504	9,379	10,714	11,947
<b>Total</b>	<b>1,292,921</b>	<b>1,259,750</b>	<b>1,308,802</b>	<b>1,609,970</b>
Authorized Positions – Law (*)	14	14	14	14
FY 2006 Program Modifications (\$)			2006 Budget	2007 Est.
None			-	-

(\*) Law Department has two additional positions in the Risk fund in each year for a total of 16.

The following two areas of the General Fund budget are not affiliated with any department directly. The "Miscellaneous Expenses (General Fund)" consists mainly of the fund's contribution to capital projects, the fund's contributions to other funds (Stormwater and Local Transit), various reserves, and a Countywide contingency. The Medical Examiner's contract is a privatized service.

### Miscellaneous Expenses (General Fund)

Expenditures/Appropriations (\$)	2003 Actual	2004 Actual	2005 Unaudited	2006 Budget
Personal Services	465,995	964,401	67,003	1,319,001
Operations	833,288	455,885	475,259	1,042,300
Contribution to Other Funds	14,968,095	14,077,904	12,384,309	14,880,952
Contribution to Capital/Capital Outlay	25,300,000	29,502,000	21,463,451	14,900,000
Payment to Agencies	1,000,000	1,000,000	1,008,603	1,000,000
Reserve/Contingencies	-	-	-	10,800,000
<b>Total</b>	<b>42,567,378</b>	<b>46,000,190</b>	<b>35,398,625</b>	<b>43,942,253</b>

Authorized Positions -

FY 2006 Program Modifications (\$)	2006 Budget	2007 Est.
1. Establish reserve for Operational Efficiency.	600,000	-
2. Establish reserve for Revitalization Projects.	200,000	-

### Medical Examiner Contract (General Fund)

Expenditures/Appropriations (\$)	2003 Actual	2004 Actual	2005 Unaudited	2006 Budget
Operations	603,969	634,167	665,875	1,101,955
<b>Total</b>	<b>603,969</b>	<b>634,167</b>	<b>665,875</b>	<b>1,101,955</b>

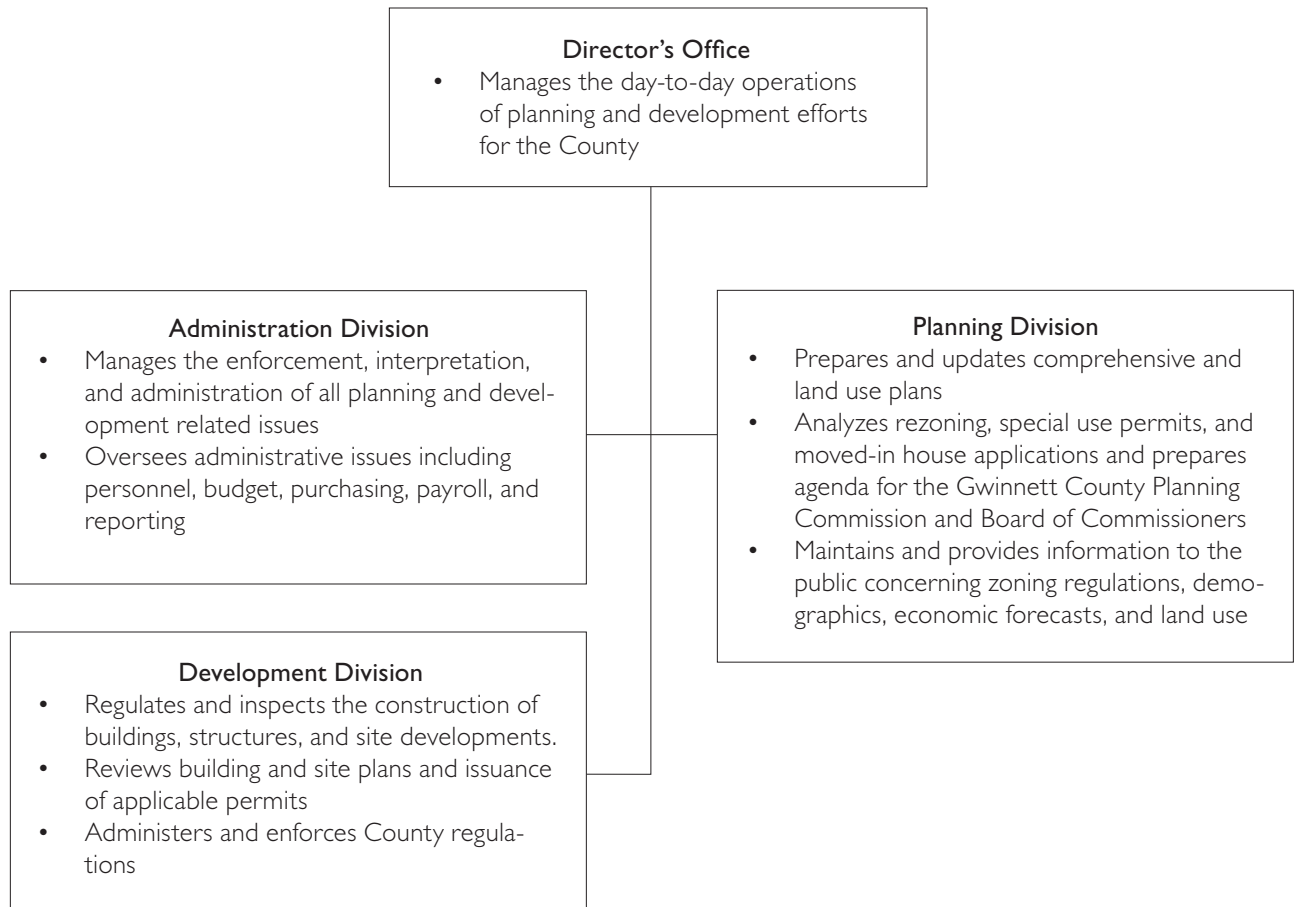
Authorized Positions -

FY 2006 Program Modifications (\$)	2006 Budget	2007 Est.
None	-	-

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## planning and development: mission and organization chart

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



## planning and development: goals, performance measures, 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.

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Rezoning applications processed	157	203	211	168
Special use applications processed	73	86	89	75
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.

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Development plans accepted by committee	899	894	873	870
Development permits issued	439	425	422	420
Percent of development plans reviewed within 14 days of request	21%*	100%	100%	100%

*\*Previously plans to be reviewed within eight days of submittal*

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

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Code violation cases received	5,213	5,181	7,532	8,000
Percent code violation inspections conducted within two weeks of request	85%	78%	85%	85%

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

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Building permits issued – residential	9,320	9,644	9,425	9,926
Building permits issued – non-residential	7,303	7,757	7,726	7,468
Percent processed within one day of request	100%	100%	100%	100%

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

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Building inspections conducted	298,858	312,116	318,947	320,000
Building inspections conducted within two business days of request	100%	100%	100%	100%

### Departmental Issues for FY 2006

- To initiate major update of Gwinnett's Comprehensive Plan.
- To develop overlay district for Highway 324/124.
- To review permitting of building/development review process.
- To review *Property Maintenance Ordinance*.
- To review bonding processes.

**Departmental Issues for FY 2007 and Beyond**

1. To comply with new legislation requiring verification of builders license prior to permit issuance effective 2006.
2. To complete major update of Gwinnett's Comprehensive Plan.
3. To review and update codes and ordinances as required.
4. To implement Broadvision initiatives.
5. To implement document imaging.

**Planning and Development (General Fund)**

Expenditures/Appropriations (\$)	2003 Actual	2004 Actual	2005 Unaudited	2006 Budget
Personal Services	8,217,974	8,994,201	8,888,548	9,685,803
Operations	496,884	557,144	593,520	837,018
Contributions to Other Funds	274,137	489,876	585,707	190,429
<b>Total</b>	<b>8,988,995</b>	<b>10,041,221</b>	<b>10,067,775</b>	<b>10,713,250</b>

Authorized Positions – Planning and Development	137	139	143	143
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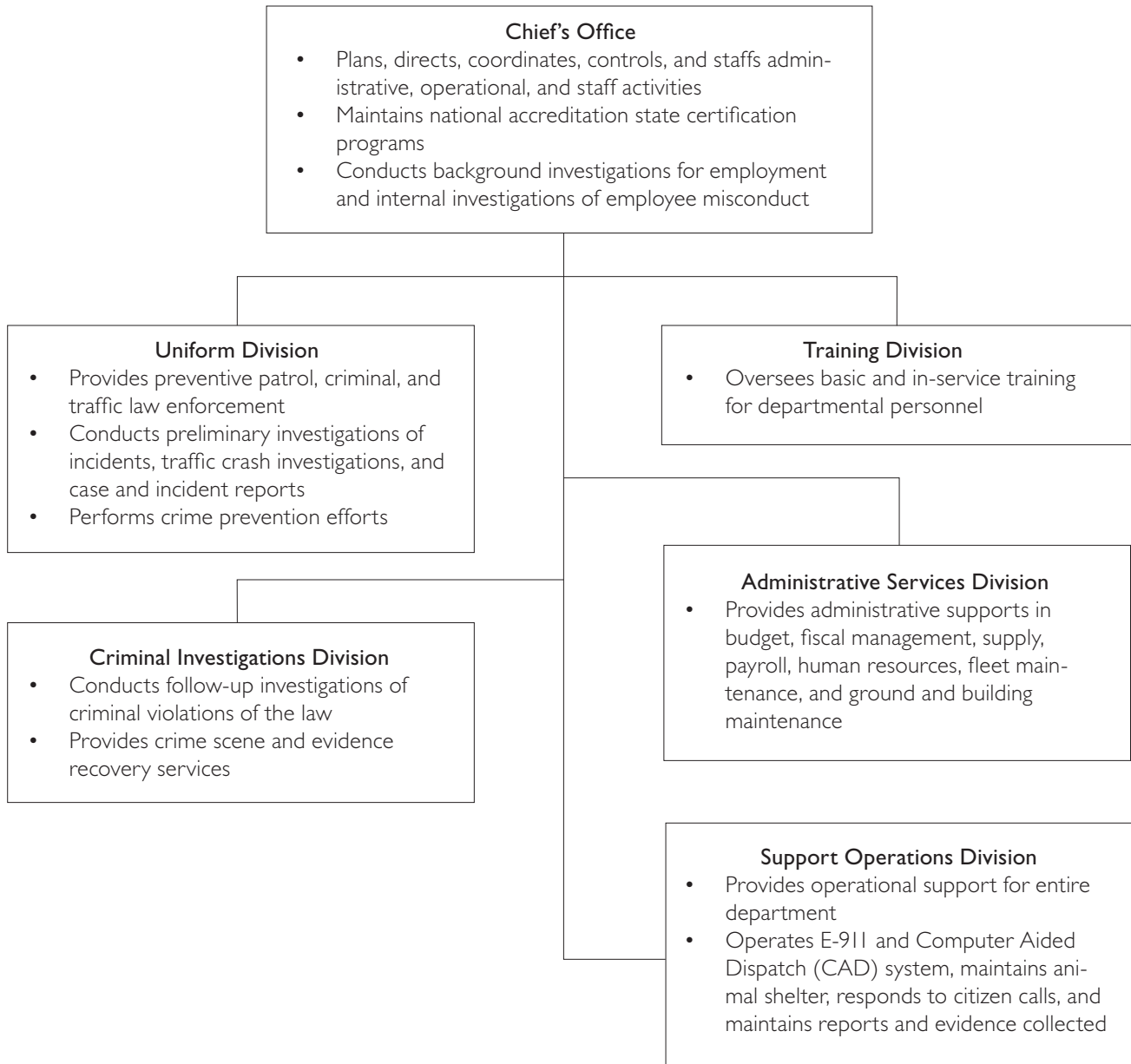
FY 2006 Program Modifications (\$)		<b>2006 Budget</b>	<b>2007 Est.</b>
1. Added funding to study transfer of development rights.		100,000	-

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## police services: mission and organization chart

To provide law enforcement services to the citizens and visitors of Gwinnett County with fairness and respect, equal enforcement of the law, and the best use of available resources in order to protect persons and property.



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

### Departmental Goals

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

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Officers per 1,000 service populations	0.98	1.00	1.05	1.03
Criminal Investigation cases received	4,827	5,500	5,906	6,275
E-911 calls received	507,954	520,215	521,083	523,600
Traffic calls answered	147,819	163,188	140,657	145,390
General calls answered	331,035	343,308	373,813	391,056

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

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Department staff trained	5,701	4,446	4,444	4,550

### Departmental Issues for FY 2006

- Staffing levels for both civilian and sworn positions.
- Retention and recruitment of employees including increasing the diversity of workforce.
- Focus enforcement efforts on addressing crime and quality of life issues through the use of crime analysis data.
- Continued development of physical facilities including Training Complex, and Eastside/Northside precincts.
- Technology and equipment upgrades to include RFP for digital radio system and field reporting.
- Establish a Homeland Security Unit.

### Departmental Issues for FY 2007 and Beyond

- Staffing levels for both civilian and sworn positions.
- Retention and recruitment of employees and increasing diversity of the workforce.
- Continued development of physical facilities including Headquarters Annex and Grayson precinct.
- Technology issues including radio system migration to digital and field reporting.
- Addressing crime and quality of life issues to improve community.
- Homeland Security will continue to be a major issue.

### Police Services (General Fund)

Expenditures/Appropriations (\$)	2003 Actual	2004 Actual	2005 Unaudited	2006 Budget
Personal Services	40,560,665	45,243,226	46,699,365	54,847,945
Operations	5,933,395	7,576,137	7,323,869	9,112,813
Contributions to Other Funds	4,292,514	4,190,070	5,132,600	2,340,846
Contribution to Capital/Capital Outlay	69,076	241,356	67,628	142,583
<b>Total</b>	<b>50,855,650</b>	<b>57,250,789</b>	<b>59,223,462</b>	<b>66,444,187</b>

<b>Authorized Positions – Police Services</b>	717	756	825	830
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### FY 2006 Program Modifications (\$)

	2006 Budget	2007 Est.
1. Added five Police Officer Sr. and equipment to improve the quality of life for County citizens by overseeing community improvements.	429,364	326,223
2. Converted weapons to Glock pistols.	60,000	60,000
3. Established a police precinct in Peachtree Corners.	50,000	50,000

## Police Services (E-911 Fund)

Expenditures/Appropriations (\$)	2003 Actual	2004 Actual	2005 Unaudited	2006 Budget
Personal Services	5,488,206	4,674,231	4,913,367	6,427,035
Operations	1,357,632	1,571,027	1,477,196	1,991,412
Contributions to Other Funds	77,194	88,322	108,664	93,189
Contribution to Capital/Capital Outlay	16,212	927,910	7,100,160	2,699,016
<b>Total</b>	<b>6,939,244</b>	<b>7,261,490</b>	<b>13,599,387</b>	<b>11,210,652</b>

Authorized Positions – Police Services 93                      101                      102                      118

FY 2006 Program Modifications (\$)	2006 Budget	2007 Est.
1. Increased E-911 staffing by adding 16 Communications Officers (nine CO II, three CO III, three CO IV, and one CO Supervisor), and operational cost.	206,806	837,011

## Police Services (Police Special Investigation Fund)

Expenditures/Appropriations (\$)	2003 Actual	2004 Actual	2005 Unaudited	2006 Budget
Operations	195,198	174,437	451,162	688,766
Contribution to Capital/Capital Outlay	38,356	140,218	153,950	256,100
<b>Total</b>	<b>233,554</b>	<b>314,655</b>	<b>605,112</b>	<b>944,866</b>

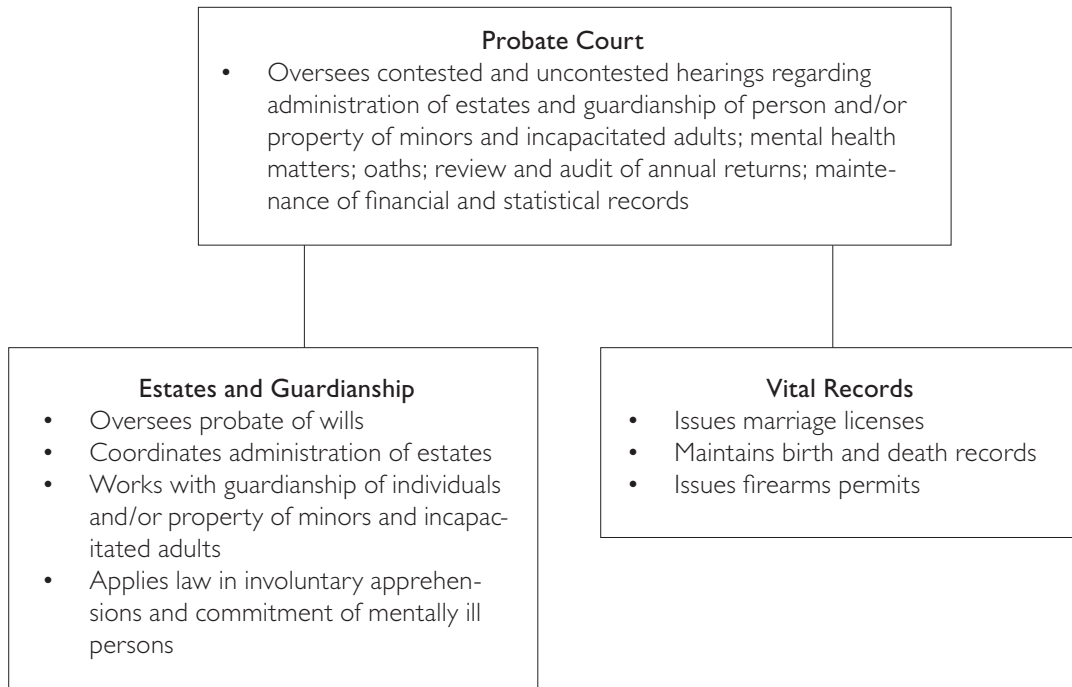
Authorized Positions -                      -                      -                      -

FY 2006 Program Modifications (\$)	2006 Budget	2007 Est.
1. Enhanced SWAT operation by adding new equipment.	89,250	-
2. Added various undercover equipment.	149,400	-

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**probate court:** mission and organization chart

To apply the law to specific controversies focusing on those regarding the administration of estates and guardianships of person and property; to provide minors and incapacitated adults with oversight of their financial resources; to maintain the integrity of the County's vital records; to provide quality service to the public; and to provide fiscal accountability and effective use of resources to the County.



## probate court: goals, performance measures, and issues

### Departmental Goals

- To protect the property of minors and incapacitated adults.

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Total Guardianships Combined	1,075	1,666	2,000	2,400

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

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Births	8,264	8,016	8,361	8,528
Deaths	3,589	2,796	2,999	3,059
Marriage licenses issued	5,727	6,188	6,683	6,950
Firearm permits applied for	3,704	4,025	4,246	4,416

### Departmental Issues for FY 2006

- Prepare for increasing caseloads.
- Prepare for increasing birth registrations.
- Provide adequate information on legal issues to firearms customers.
- Prepare for increased citizenship requirements for firearm applicants, as well as guardianships/conservatorships.

### Departmental Issues for FY 2007 and Beyond

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

### Probate Court (General Fund)

	2003 Actual	2004 Actual	2005 Unaudited	2006 Budget
<b>Expenditures/Appropriations (\$)</b>				
Personal Services	1,120,829	1,217,093	1,260,669	1,354,280
Operations	116,431	119,718	129,236	142,541
Contributions to Other Funds	6,604	13,277	14,271	32,832
<b>Total</b>	<b>1,243,864</b>	<b>1,350,088</b>	<b>1,404,176</b>	<b>1,529,653</b>
 <b>Authorized Positions – Probate Court</b>	 19	 19	 20	 20
 <b>FY 2006 Program Modifications (\$)</b>			 2006 Budget	 2007 Est.
None			-	-

**probation:** mission and organization chart

The mission of the Probation Operations Unit of the Georgia Department of Corrections is to protect and serve the public by enforcing the orders of the court through effective community supervision of felony offenders.

**Probation**

- Protect the public by ensuring appropriate levels of supervision based on offender risk
- Ensure probationer's accountability to the community and victims
- Service to the courts is the core of our existence.
- Collaboration and partnering with stakeholders is essential to our effectiveness.

## probation: goals, performance measures, and issues

### Departmental Goals

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

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Active probationers	9,380	10,000	10,450	11,000
Pre-sentence investigations/record checks	1,540	1,650	1,800	3,050
Court hours	5,400	5,600	6,000	6,200

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

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Fines and restitution collected/disbursed	\$3,306,846	\$3,525,000	\$3,900,000	\$4,182,000
Community service hours completed	38,675	40,000	43,000	44,000

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

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Average caseload size	200	230	250	275
Counseling referrals	846	1,212	1,580	1,650
Alcohol/Drug test conducted	1,164	1,360	1,530	2,300

### Departmental Issues for FY 2006

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

### Departmental Issues for FY 2007 and Beyond

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

### Probation (General Fund)

Expenditures/Appropriations (\$)	2003 Actual	2004 Actual	2005 Unaudited	2006 Budget
Operations	84,641	87,767	80,653	105,176
Contributions to Other Funds	-	-	-	2,256
<b>Total</b>	<b>84,641</b>	<b>87,767</b>	<b>80,653</b>	<b>107,432</b>

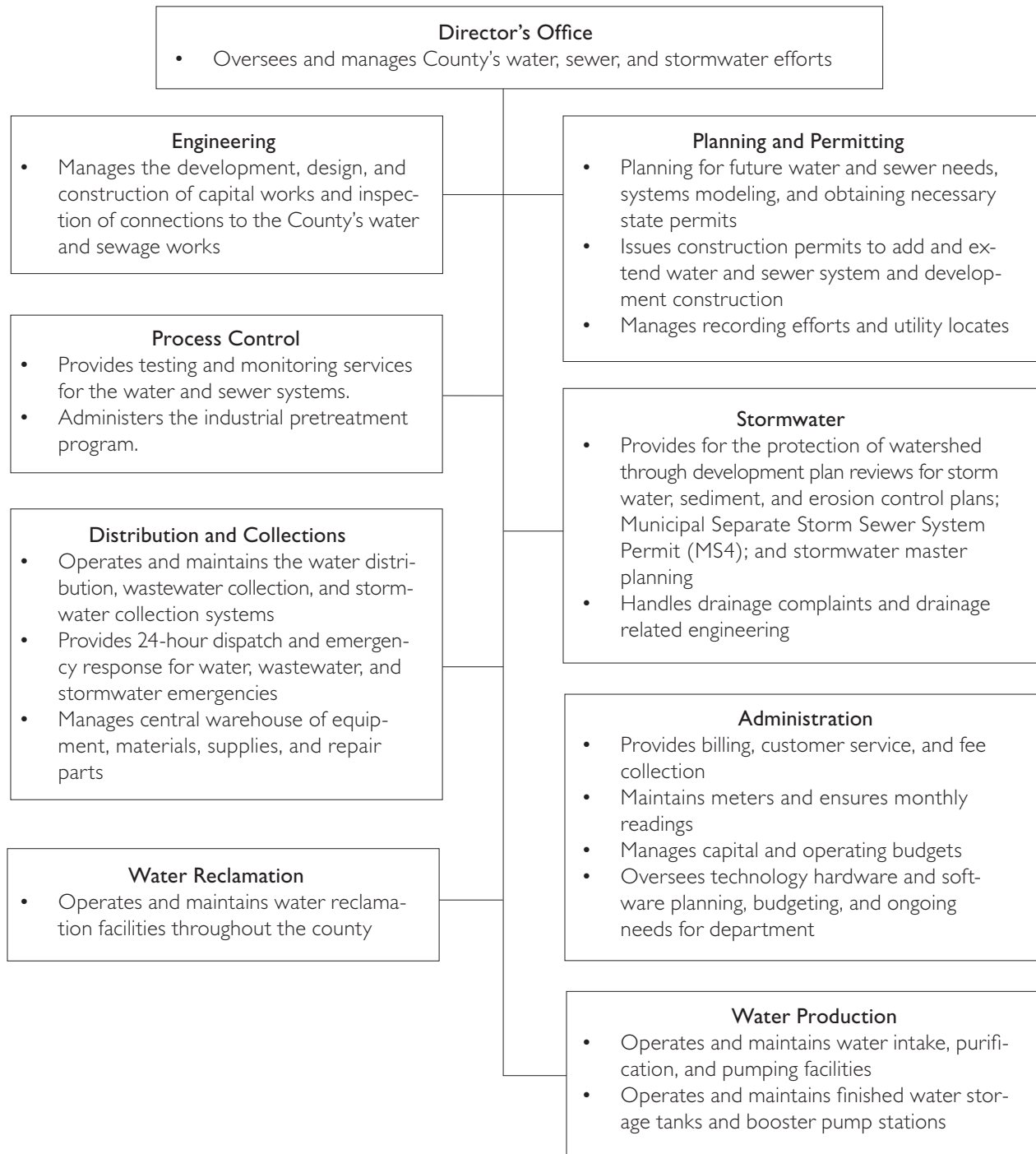
Authorized Positions -                      -                      -                      -

FY 2006 Program Modifications (\$) 2006 Budget                      2007 Est.  
 None -                                              -



## public utilities: mission and organization chart

To provide clean potable water for every Gwinnett citizen and to collect and reclaim Gwinnett's wastewater to protect the environment and to provide adequate drainage and enhance water quality so streams in Gwinnett County meet designated uses.



## public utilities: 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)

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Service requests	28,000	29,000	24,490	26,000
Customer service inquires	190,116	195,116	200,116	201,000
Collection rate	99%	99%	99%	100%

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

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Service requests completed	3,713	3,872	3,397	3,660
Facilities projects completed	925	950	975	990

- To maintain an equitable system of rates, charges, and expenditures which conserves the utilities' bonding capacity and affords maximum funding flexibility. (Water and Sewer Unit)

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Operating expense per customer	\$406	\$425	\$503	\$637
Drinking water cost per million gallons treated	\$292	\$364	\$333	\$395
Wastewater cost per million gallons treated	\$1,169	\$1,178	\$1,192	\$1,198

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

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Drinking water permit violations	None	None	None	None
Water reclamation permit violations	None	1	None	None

- To emphasize infrastructure maintenance.

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Service line breaks per 1,000 customers	4.5	4.0	3.8	4.0
Sanitary sewer overflows per mile of line	0.024	0.024	0.025	0.000
Water leaks repaired	9,279	10,570	9,000	10,000

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

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Plans reviewed (Water and Sewer)	9,561	10,500	9,990	10,000
Permits issued for water taps (meters)	8,853	9,335	8,679	9,000
Permits issued for sewer taps	8,634	8,975	8,594	8,500
Development permits	685	684	424	600
Percentage plans reviewed within 14 days	54%	81%	79%	99%

7. To provide leadership and support the control of nonpoint-source pollution entering waters of the state within the boundaries of the county. (Stormwater Unit)

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Drainage designs completed	53	46	53	50

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

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Miles of drainage system inventoried	413	250	324	600
Sub-basins inventoried	2	3	3	3

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

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Sub-basins flood studied	2	6	6	0
Sub-basins with master plan	6	10	12	1

**Departmental Issues for FY 2006**

1. Continue to participate in the Metropolitan North Georgia Water Planning District and complete the Water and Wastewater Master Plan Update to meet the needs of Gwinnett County citizens.
2. Continue the construction of the 40 million gallon per day (mgd) expansion to the F. Wayne Hill Water Resources Center and permit support for the re-turn of reclaimed water to Lake Lanier.
3. Operate the 75 mgd Shoal Creek Water Filter Plant and the raw water intake pump station.
4. Continue stormwater management planning by developing master plans for subbasins and implementing plans to protect water quality.
5. Continue to improve stormwater management by repairing or replacing aging stormwater infrastructure, establishing the 100-year flood plain elevations, expanding the GIS structure inventory, and designing flood-control structure upgrades to meet state criteria.
6. Continue to develop the capacity assurance program for wastewater infrastructure to reduce sanitary sewer overflows.
7. Continue to improve customer service within Development Plan Review and Permitting

**Departmental Issues for FY 2007 and Beyond**

1. Plan for increased water supply and water reclamation capacity.
2. Provide stormwater master planning, develop alternatives to the General Fund for operation and maintenance funding, and improve request response for County-maintained stormwater collection system repairs and rehabilitation.
3. Make sure a fair and equitable rate and system-development fee structure is in place to maintain the economic stability of this department's enterprise funds.
4. Promote protection of county water resources and support permitting of increased wastewater treatment capacity by joining other departments to reduce nonpoint-source pollutants at the source and develop the stormwater program, source protection programs, and watershed protection above water intakes.
5. Have water and sewer infrastructure constructed and in place developing basins in accordance with the water and sewer master plan.
6. Investigate new technology for potable water treatment and wastewater reclamation and adopt when feasible and economical for both.

## Public Utilities (Water and Sewer Operating Fund)

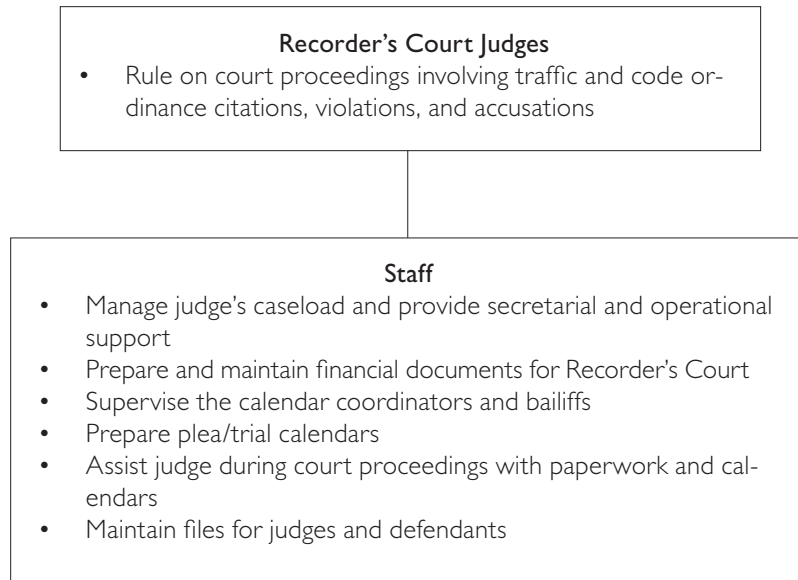
Expenditures/Appropriations (\$)	2003 Actual	2004 Actual	2005 Unaudited	2006 Budget
Personal Services	29,216,037	32,201,472	33,269,009	34,831,944
Operations	37,884,038	43,520,915	43,465,067	42,532,528
Debt Services	61,875,078	60,581,632	60,833,852	60,981,130
Contribution to Other Funds	6,022,507	6,157,829	6,599,807	8,214,975
Transfer to Renewal and Extension	21,800,000	20,500,000	37,000,000	35,291,523
<b>Total</b>	<b>156,797,660</b>	<b>162,961,848</b>	<b>181,167,735</b>	<b>181,852,100</b>
 Authorized Positions – Public Utilities	 533	 544	 544	 544
 FY 2006 Program Modifications (\$)			 2006 Budget	 2007 Est.
None			-	-

## Public Utilities (Stormwater Management Fund)

Expenditures/Appropriations (\$)	2003 Actual	2004 Actual	2005 Unaudited	2006 Budget
Personal Services	3,436,273	3,797,154	4,089,790	4,860,891
Operations	1,584,550	1,453,643	1,793,877	2,020,115
Contribution to Other Funds	264,560	342,503	420,578	672,228
Transfer to Renewal and Extension	-	-	-	8,037,733
<b>Total</b>	<b>5,285,383</b>	<b>5,593,300</b>	<b>6,304,245</b>	<b>15,590,967</b>
 Authorized Positions – Public Utilities	 51	 54	 56	 61
 FY 2006 Program Modifications (\$)			 2006 Budget	 2007 Est.
I. Added five Engineers to assist in establishing the Stormwater Utility.			1,027,018	1,035,822

**recorder's court judges:** mission and organization chart

To adjudicate court proceedings involving traffic and code ordinance citations, violations, and accusations.



## recorder's court judges: goals, performance measures, and issues

### Departmental Goals

- To adjudicate traffic and code ordinance cases.

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Number of traffic citations issued	85,179	88,177	76,125	82,423
Number of environmental citation issued	1,705	1,800	1,538	1,665
Number of parking citations issues	1,771	1,896	1,625	1,759
Red light citations issued	N/A	N/A	4,872	9,564

- To ensure compliance on cases in a timely fashion.

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Cases with guilty judgments	8,560	9,380	8,762	9,769
Number of bench warrants issued	4,777	4,280	5,751	6,438
Number of cases handled through the court	27,841	32,576	33,472	33,418
Red light citations handled through the court	N/A	N/A	118	236

### Departmental Issues for FY 2006

- Continue to assist foreign speaking citizens into compliance through the judicial process.
- Relocate to new court facility to accommodate growing court population.

### Departmental Issues for FY 2007 and Beyond

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

### Recorder's Court Judges (General Fund)

Expenditures/Appropriations (\$)	2003 Actual	2004 Actual	2005 Unaudited	2006 Budget
Personal Services	914,656	913,574	968,623	1,041,594
Operations	83,514	89,492	102,877	258,795
Contributions to Other Funds	3,093	5,930	6,759	7,526
<b>Total</b>	<b>1,001,263</b>	<b>1,008,996</b>	<b>1,078,259</b>	<b>1,307,915</b>

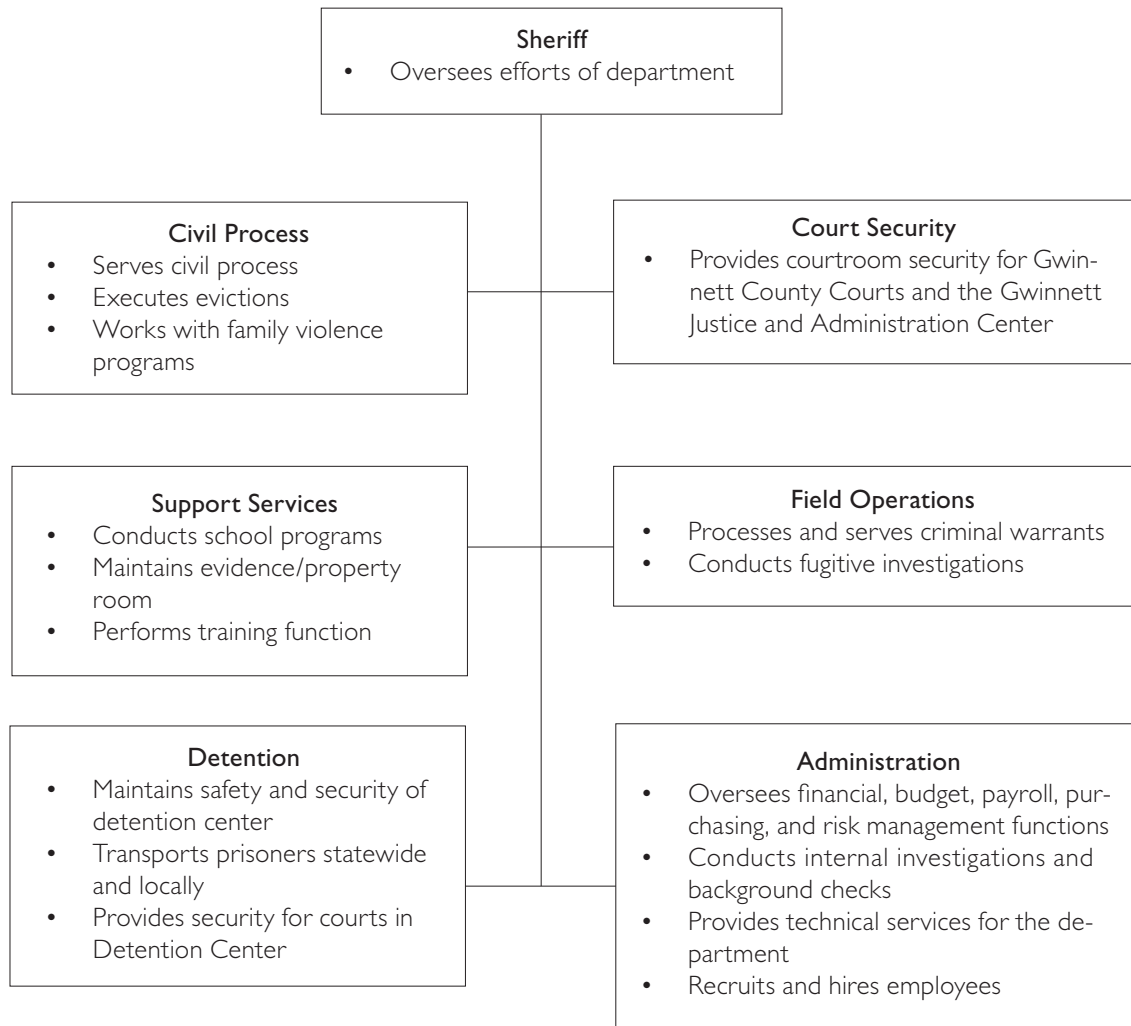
Authorized Positions – Recorder's Court Judges	9	9	9	9
------------------------------------------------	---	---	---	---

### FY 2006 Program Modifications (\$)

- |                                                  |             |           |
|--------------------------------------------------|-------------|-----------|
| 1. Added a part-time bailiff for new court room. | 2006 Budget | 2007 Est. |
|                                                  | 18,161      | 18,161    |

## sheriff: mission and organization chart

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



## sheriff: goals, performance measures, and issues

### Departmental Goals

- To provide a safe and secure Detention Center environment through adequate staffing, appropriate training.

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Detention Center admissions.	30,122	31,627	32,200	35,419
Average daily inmate population in Detention Center	1,639	1,867	2,178	2,225

- To provide adequate protection for each court and judge for all sessions, to protect the public, and aid in the timely processing of all cases.

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Courts in session	7,886	8,100	8,200	9,000

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

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Warrants received for service	17,493	14,515	15,961	19,000
Civil papers received for service	53,680	57,755	60,887	64,006
Family violence orders received for service	2,565	2,695	2,829	2,916
Warrants served	14,127	12,787	13,017	16,000
Civil papers served	39,296	45,925	49,865	53,355
Family violence orders served	2,768	2,906	2,662	2,787

- 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.

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
People through security at GJAC	997,437	900,000	950,000	600,000
People through Juvenile/Recorder's Court	N/A	N/A	N/A	200,000

### Departmental Issues for FY 2006

- Hiring and training of personnel to prepare for the opening of the new Detention Center expansion mid 2006.
- Opening of the new Juvenile/Recorder's Court building, requiring additional security personnel.
- Increasing law enforcement and support personnel to adapt to the ever-increasing demands placed upon the Sheriff's Department due to more police, judges, courts, and population. The department will continue to see increases in warrants, civil papers and orders, and inmates.
- Overtime continues to be a critical issue for the Sheriff's Department.

### Departmental Issues for FY 2007 and Beyond

- Opening of the new Detention Center expansion.
- Increasing number of courts.
- Increasing inmate population.
- Increasing county population and changing diversity.
- Recruitment and retention of quality personnel.



### Sheriff (General Fund)

Expenditures/Appropriations (\$)	2003 Actual	2004 Actual	2005 Unaudited	2006 Budget
Personal Services	24,773,804	27,243,494	31,126,887	36,682,343
Operations	10,568,699	12,674,938	16,644,430	12,393,271
Contributions to Other Funds	920,519	1,090,623	1,139,529	1,117,974
Contribution to Capital/Capital Outlay	7,775	122,332	43,329	300,730
<b>Total</b>	<b><u>36,270,797</u></b>	<b><u>41,131,387</u></b>	<b><u>48,954,175</u></b>	<b><u>50,494,318</u></b>

Authorized Positions – Sheriff 419 428 538 619

FY 2006 Program Modifications (\$)	2006 Budget	2007 Est.
1. Increased jail staffing by 79 positions (45 Deputy Sheriff Sr., nine Sergeants, one Lieutenant, four Majors, three Administrative Associate I, one Administrative Associate III, one Business Service Associate II, nine Sheriff Processing Techs, two Trade Techs II, one Building Service Associate II, and three cooks) for the Detention Center expansion.	2,460,094	4,515,212
2. Added additional operational costs due to the Jail expansion.	2,143,463	2,143,463
3. Added two Deputy Sheriff Sr. for the ninth Superior Court.	109,319	109,934

### Sheriff (Inmate Store Fund)

Expenditures/Appropriations (\$)	2003 Actual	2004 Actual	2005 Unaudited	2006 Budget
Operations	73,737	74,203	81,375	218,100
<b>Total</b>	<b><u>73,737</u></b>	<b><u>74,203</u></b>	<b><u>81,375</u></b>	<b><u>218,100</u></b>

Authorized Positions – Sheriff - - - -

FY 2006 Program Modifications (\$)	2006 Budget	2007 Est.
None	-	-

### Sheriff (Special Operations Fund)

Expenditures/Appropriations (\$)	2003 Actual	2004 Actual	2005 Unaudited	2006 Budget
Operations	2,903	30,252	7,245	5,000
Contribution to Capital/Capital Outlay	6,995	6,995	5,500	-
<b>Total</b>	<b><u>9,898</u></b>	<b><u>37,247</u></b>	<b><u>12,745</u></b>	<b><u>5,000</u></b>

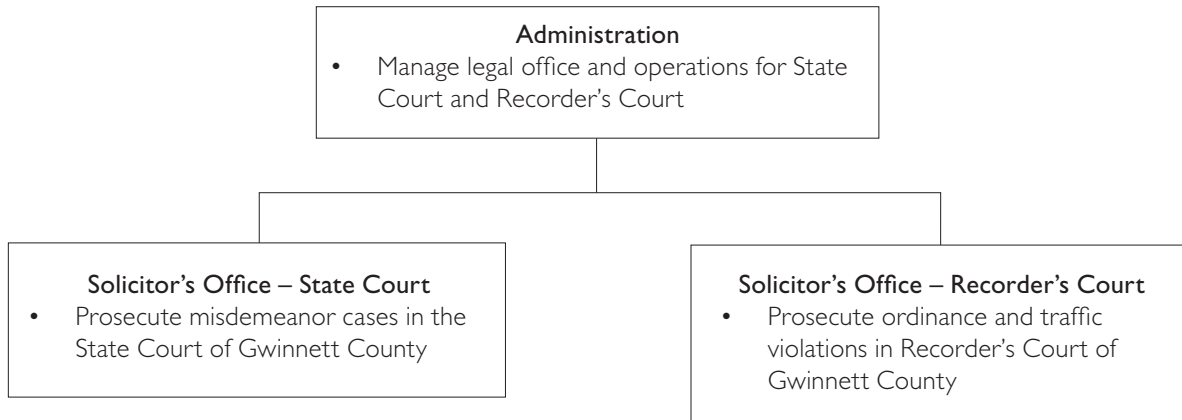
Authorized Positions – Sheriff - - - -

FY 2006 Program Modifications (\$)	2006 Budget	2007 Est.
None	-	-

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**solicitor:** mission and organization chart

To provide the highest quality legal services to the citizens of Gwinnett County by improving the quality of their experience with the criminal justice system, exemplified by being honest, fair, and considerate to all individuals and working faithfully to uphold the principles of justice with professionalism and pride.



## **solicitor:** goals, performance measure, and budgets

### Departmental Goals

- Maintain a work environment of increased participation, motivation, satisfaction, responsibility, and cooperation so that we can work together to provide the highest quality legal services to the citizens of Gwinnett County.

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Misdemeanor cases received in State Court	8,396	10,200	8,352	9,500
Cases disposed in State Court	7,625	8,200	8,300	9,500

- Deter motorists from driving while impaired and thus to reduce the number of alcohol-related traffic accidents, injuries, and deaths.

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Traffic citations received in Recorder's Court	85,179	95,000	84,070	95,000
Number of citations disposed in Recorder's Ct	82,093	90,000	81,000	95,000

- Expand development and implementation of Domestic Violence Protocol (DVP) with special emphasis on victim and child safety issues.

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Average contact per year per victim	15,900	18,300	18,500	19,000
Average contact per year per victim advocate	18,300	18,500	19,000	18,500
Number of contacts	91,500	93,000	95,000	90,000
Victim advocates	5	5	5	5

### Departmental Issues for FY 2006

- Additional costs associated with a public awareness campaign notifying victims of safety planning and child safety issues.
- Training attorneys, investigators, legal assistants, and victim advocates to keep pace with legal and technological changes.
- Enhancing functions of case-management software to ensure efficient production.
- Establishing and reviewing allocation of work-space requirements to meet future staffing needs.

### Departmental Issues for FY 2007 and Beyond

- Establish and implement an Elder Abuse Protocol (EAP).
- Maximize our on-time effectiveness by integrating legal research into trial practice through local area network (LAN) connections in the courtroom.
- Continue training and certifying staff.

### Solicitor (General Fund)

Expenditures/Appropriations (\$)	2003 Actual	2004 Actual	2005 Unaudited	2006 Budget
Personal Services	2,772,538	2,968,658	2,988,209	3,460,233
Operations	184,342	210,880	194,377	258,043
Contributions to Other Funds	45,239	81,468	63,547	59,797
<b>Total</b>	<b>3,002,119</b>	<b>3,261,006</b>	<b>3,246,133</b>	<b>3,778,073</b>

Authorized Positions – Solicitor	40	40	40	42
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FY 2006 Program Modifications (\$)	2006 Budget	2007 Est.
1. Added one Attorney II due to extra workload for added courtroom and new jail.	75,784	90,941
2. Added one Legal Associate II due to extra workload for added courtroom and new jail.	36,131	49,861
3. Increase in supplies, printing, binding, and postal services due to increase in caseloads.	10,000	10,000
4. Funding for supplies for the community education program <i>Hands are Not for Hitting</i> .	9,550	9,550
5. Funding for printing expenses for the program <i>It Won't Happen to Me</i> .	5,400	5,400
6. Added funding in professional services for a counselor to lead a support group.	3,600	3,600

### Solicitor (Crime Victims Fund)

Expenditures/Appropriations (\$)	2003 Actual	2004 Actual	2005 Unaudited	2006 Budget
Personal Services	350,129	355,515	392,348	436,748
Operations	14,243	69,279	16,346	35,200
Contributions to Other Funds	5,856	3,295	3,756	5,257
<b>Total</b>	<b>370,228</b>	<b>428,089</b>	<b>412,450</b>	<b>477,205</b>

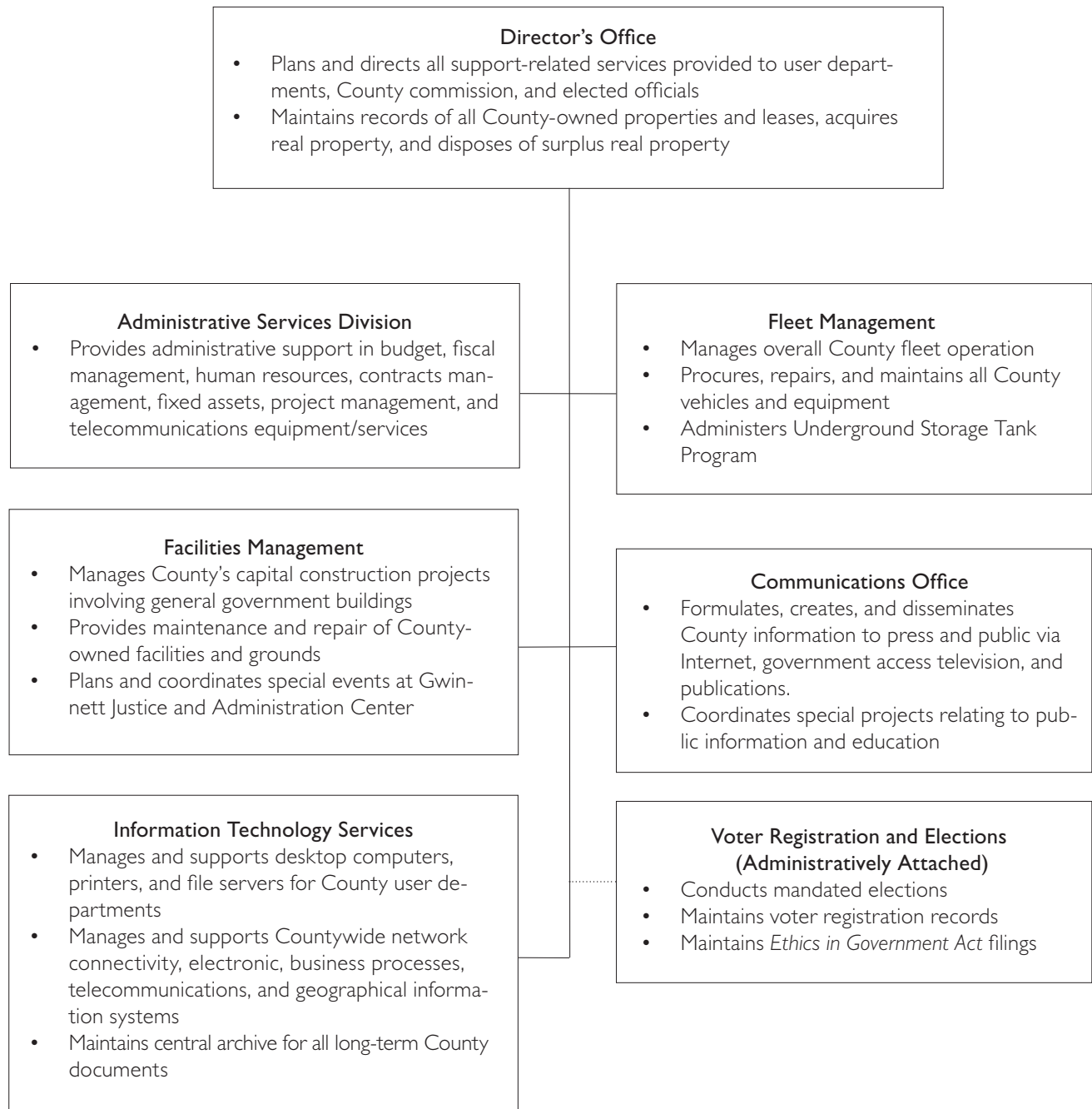
Authorized Positions – Solicitor	5	6	6	6
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FY 2006 Program Modifications (\$)	2006 Budget	2007 Est.
None	-	-

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## support services: mission and organization chart

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



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

### Departmental Goals

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

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Percent service requests completed on schedule	73%	86%	88%	88%
Percent help desk calls resolved to logged	100%	100%	100%	100%
Percent network/servers/mainframe available	99%	99%	99%	99%

- To complete vehicular preventive-maintenance services and repairs in a cost-efficient and timely manner to minimize down-time and provide high quality services.

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Average cost per preventative maintenance job	\$90	\$92	\$125	\$130
Average cost per repair job	\$338	\$350	\$395	\$425
Percent work orders that have to be reworked	5%	55%	3%	2%
Percent work orders completed within two working days	75%	75%	77%	75%

- To provide comprehensive, cost-efficient, and effective construction and maintenance services (building and grounds) in a timely manner for facilities housing County departments so they can perform their missions.

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Construction projects completed	20	32	26	15
Buildings maintained	55	56	57	62
Cost per square foot/buildings maintained	\$1.56	\$1.55	\$1.55	\$1.56
Percent routine maintenance work orders completed with in five days of request	47%	55%	55%	56%

- To continue enhancing service and information delivery via the County's Website, cable channel, and other means to provide a high level of customer service to citizens and to increase efficiency of direct service departments.

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Hours of audio/visual services performed	442	442	500	500
Hours of cable TV operation and management performed	662	662	680	700
Hours of internet/intranet service	3,246	3,246	3,300	7,500

- To identify surplus properties owned by the County, process these properties for sale, and return them to County tax digest roll to expand the County tax base.

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Pieces of property managed	530	546	560	550
Total value of property managed	\$480,000,000	\$485,000,000	\$500,000,000	\$550,000,000
Average length of time to sell property	8 mos.	8 mos.	8 mos.	8 mos.

- To conduct scheduled elections in accordance with state and federal laws and receive election results in an efficient and timely manner, with no contested results based on technicalities.

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Elections held	0	4	0	5
Percent election deadlines met	N/A	100%	N/A	100%
Election results contested	N/A	-	N/A	-



## Departmental Issues for FY 2006

1. ITS, Public Safety, and Facilities Management will be developing a Disaster Recovery and Business Continuity Plan in conjunction with a firm specializing in disaster recovery and business continuity in a second co-processing center environment. The plan envisions a second County-owned processing location that will be used for co-processing and disaster recovery.
2. Continue to expand GIS presence and capability on the Internet including offering Pictometry data accessible to the citizens.
3. Enhancing citizen access to GIS by improving and simplifying address and parcel search capabilities. Updating GIS base map that provides more accurate impervious surface information that will be used by DPU for storm water billing (fourth quarter 2006).
4. Mainframe Shutdown – Execute project plan to shutdown the IBM mainframe system (fourth quarter 2006).
5. Implementation of electronic poll books which will eliminate the need for poll workers to manually look up and check off names of voters on election days.
6. Complete construction of upgrade/fit-out of old Wal-Mart building for Records Management, various central services warehouse and storage uses, Voter's Registration and Election Offices, Lawrenceville Public Health Clinic, and Environmental Health.
7. Complete construction of Dacula and Grayson Branch libraries.
8. Complete construction of Police Training Facility and East Police Precinct on Alcovy Road near Dacula; complete design and initiate construction of Animal Control Facility.
9. Complete construction of Fire Station 12 relocation, Snellville Tag Office relocation and Snellville area Fueling Station; Fire Station 26 on Suwanee Dam Road; Fire Station 9 renovation; and Fire Station Apparatus Storage Facility on Swanson Drive.
10. Complete construction of Corrections Facility Utility and Storage Building.
11. Complete construction of various court reconfigurations for re-use of space vacated by Recorder's and Juvenile Courts and GJAC Security Pavilion and associated pedestrian plaza.
12. Complete construction of expansion of Pre-Trial Detention center, a \$75 million project with 1,440 new beds.
13. Complete construction of new Recorder's/Juvenile Courts, a four-story facility on Stone Mountain Street, Lawrenceville.
14. Initiate construction of Fire Station 27 on Old Fountain Road; Fire Station 8 relocation in Grayson; Fire Station 28 at Rosebud/ Loganville; Fire Station 29 on Hosea Road; Fire Station 30; Relocation of Fire Station 10; and Fire Station 1 relocation in Norcross.
15. Acquire site and initiate design for Fire Station 7 relocation; complete design of new Police Headquarters Annex and E-911 Center on Hi-Hope Road; design and construct new District 5 DOT maintenance barn; design renovation of Hosea Road DOT maintenance facility for use as Parks and Recreation maintenance and storage facility; and construct DOT maintenance and supply facility (first quarter 2006).
16. Implementation of the Fleet Program Management and Performance Review recommendations.

## Departmental Issues for FY 2007 and Beyond

1. Plan to add four additional advanced voting locations.
2. New DOT Central Maintenance and Supply Facility will be completed in the first quarter of 2007.
3. By early 2007, County plans to create a new courtroom and judges' chamber from former office areas, and to relocate the Real Estate Records Room.
4. Initiate design of Hamilton Mill Branch library.
5. Acquisition of site for a Peachtree Ridge area branch library.
6. Begin construction of E-911 Center on Hi-Hope Road.
7. Complete construction of Fire Stations 8 and 27 in early 2007.
8. Complete construction of Fire Station 1 in 2007.

### Support Services (General Fund – Excluding Elections)

Expenditures/Appropriations (\$)	2003 Actual	2004 Actual	2005 Unaudited	2006 Budget
Personal Services	10,301,425	11,298,327	11,745,847	12,461,005
Operations	12,985,714	14,359,002	17,308,987	17,370,677
Contributions to Other Funds	254,509	434,375	480,563	413,970
Contributions to Capital/Capital Outlay	26,404	195,908	-	-
<b>Total</b>	<b>23,568,052</b>	<b>26,287,612</b>	<b>29,535,397</b>	<b>30,245,652</b>

<b>Authorized Positions – Excluding Elections</b>	150	152	153	154
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FY 2006 Program Modifications (\$)	2006 Budget	2007 Est.
1. Added one Trade Tech III HVAC – increase in workload.	44,087	56,690
2. Additional new license support agreements and hardware maintenance.	1,000,000	1,000,000
3. Additional expenses associated with bringing three new facilities online.	500,000	500,000

### Support Services (General Fund – Elections)

Expenditures/Appropriations (\$)	2003 Actual	2004 Actual	2005 Unaudited	2006 Budget
Personal Services	587,655	1,374,162	603,386	1,623,034
Operations	115,954	1,557,967	438,073	3,045,996
Contributions to Other Funds	5,118	10,928	12,212	14,252
Contributions to Capital/Capital Outlay	28,630	-	-	-
<b>Total</b>	<b>737,357</b>	<b>2,943,057</b>	<b>1,053,671</b>	<b>4,683,282</b>

Authorized Positions – Support Services (Elections Only)      9                                      11                                      11                                      11

FY 2006 Program Modifications (\$)	2006 Budget	2007 Est.
None	-	-

### Support Services (Fleet Management Fund)

Expenditures/Appropriations (\$)	2003 Actual	2004 Actual	2005 Unaudited	2006 Budget
Personal Services	2,902,851	2,576,460	2,569,375	2,945,930
Operations	3,110,017	3,568,280	3,793,437	3,933,517
Contributions to Other Funds	120,100	249,722	125,459	197,930
Contributions to Capital/Capital Outlay	62,125	33,990	10,495	-
<b>Total</b>	<b>6,195,093</b>	<b>6,428,452</b>	<b>6,498,766</b>	<b>7,077,377</b>

Authorized Positions – Fleet                                                              45                                                              45                                                              46                                                              46

FY 2006 Program Modifications (\$)	2006 Budget	2007 Est.
1. Purchase six floor lifts and a four-wheel alignment machine.	75,263	-

### Support Services (Vehicle Purchasing Fund)

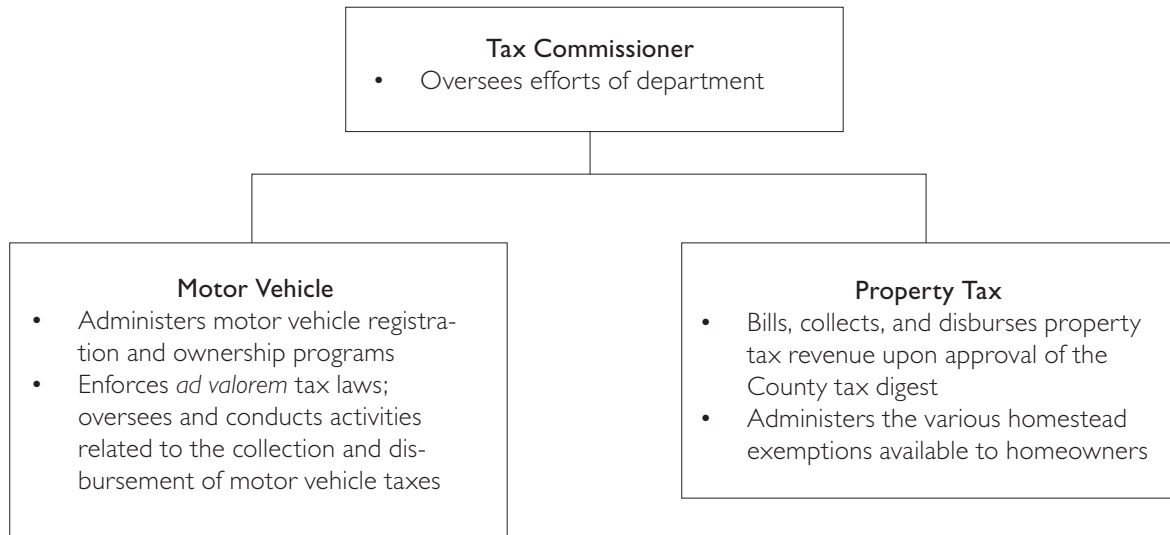
Expenditures/Appropriations (\$)	2003 Actual	2004 Actual	2005 Unaudited	2006 Budget
Capital Outlay	3,875,153	3,414,815	3,829,523	5,460,908
Reserves/Contingency	-	-	-	125,000
<b>Total</b>	<b>3,875,153</b>	<b>3,414,815</b>	<b>3,829,523</b>	<b>5,585,908</b>

Authorized Positions                                                                                      -                                                                                      -                                                                                      -                                                                                      -

FY 2006 Program Modifications (\$)	2006 Budget	2007 Est.
None	-	-

**tax commissioner:** mission and organization chart

To provide tag and tax services that are accessible and responsive to the needs of citizens through innovation, technology, and a professional workforce.



## tax commissioner: goals, performance measures, and issues

### Departmental Goals

1. To improve the overall response rate to citizens.

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Motor Vehicle Division:				
Comment cards within one week	100%	100%	100%	100%
E-mail response within one business day.	96%	98%	98%	98%
Phone calls returned within one business day.	100%	100%	100%	100%
Property Tax Division:				
Comment cards within one week.	100%	100%	100%	100%
E-mail response within one business day	96%	97%	97%	98%

2. To improve processing time.

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Motor Vehicle Division:				
Regular mail within five business days	85%	95%	95%	97%
Fleet mail within five business days	99%	95%	100%	100%
Dealer mail within five business days	85%	95%	95%	97%
Internet 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%	98%	98%	98%
Mortgage co. bulk payments within six business days	100%	98%	98%	98%
Interactive voice recognition/Web payments within two business days	96%	99%	99%	99%

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

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Comment cards saying satisfied.	86%	85%	85%	88%
Motor Vehicle Division:				
Walk-in wait time under 10 minutes.	53%	85%	80%	80%
Property Tax Division:				
Walk-in wait time under five minutes (non-peak)	100%	99%	100%	100%
Walk-in wait time under 15 minutes (peak-season)	100%	99%	99%	99%
Interactive Voice Recognition availability	99%	99%	99%	99%

4. Improve collection rates for taxes and returned checks.

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Percentage of property taxes collected for billing year	97%	97%	97%	97%
Percentage of motor vehicle returned checks collected	92%	93%	93%	93%

### Departmental Issues for FY 2006

1. Issuing handicap placards and decals.
2. Collecting sales tax on all vehicles purchased out of state.
3. Completing the relocation of the Snellville Branch Tag Office.
4. Handling numerous new plate types including 41 types of NASCAR license plates.
5. Processing all mobile home titles through the Department of Motor Vehicles.
6. Continuing the implementation of the new billing and collection system.
7. Performing additional Vehicle Identification Number inspections.
8. Consolidating the property tax and motor vehicle accounting and call center departments.
9. Handling returned check issues with car dealerships.
10. Reporting manually the collection and distribution of delinquent tax penalties as a separate item.
11. Tracking manually the inventory of all license plates.
12. Accepting homestead applications on a year-round basis.

### Departmental Issues for FY 2007 and Beyond

1. Dealing with the continued growth of the county will require additional staff and resources.
2. Continuing technology advancements will require additional technical support and resources.
3. Cross training motor vehicle and property tax staff due to the realignment of the organization.
4. Relocating the Norcross Branch Tag Office.

### Tax Commissioner (General Fund)

Expenditures/Appropriations (\$)	2003 Actual	2004 Actual	2005 Unaudited	2006 Budget
Personal Services	5,390,736	5,620,774	5,940,234	6,388,494
Operations	1,241,646	1,322,387	1,414,355	1,634,422
Contributions to Other Funds	46,455	84,202	88,712	103,930
<b>Total</b>	<b>6,678,837</b>	<b>7,027,363</b>	<b>7,443,301</b>	<b>8,126,846</b>

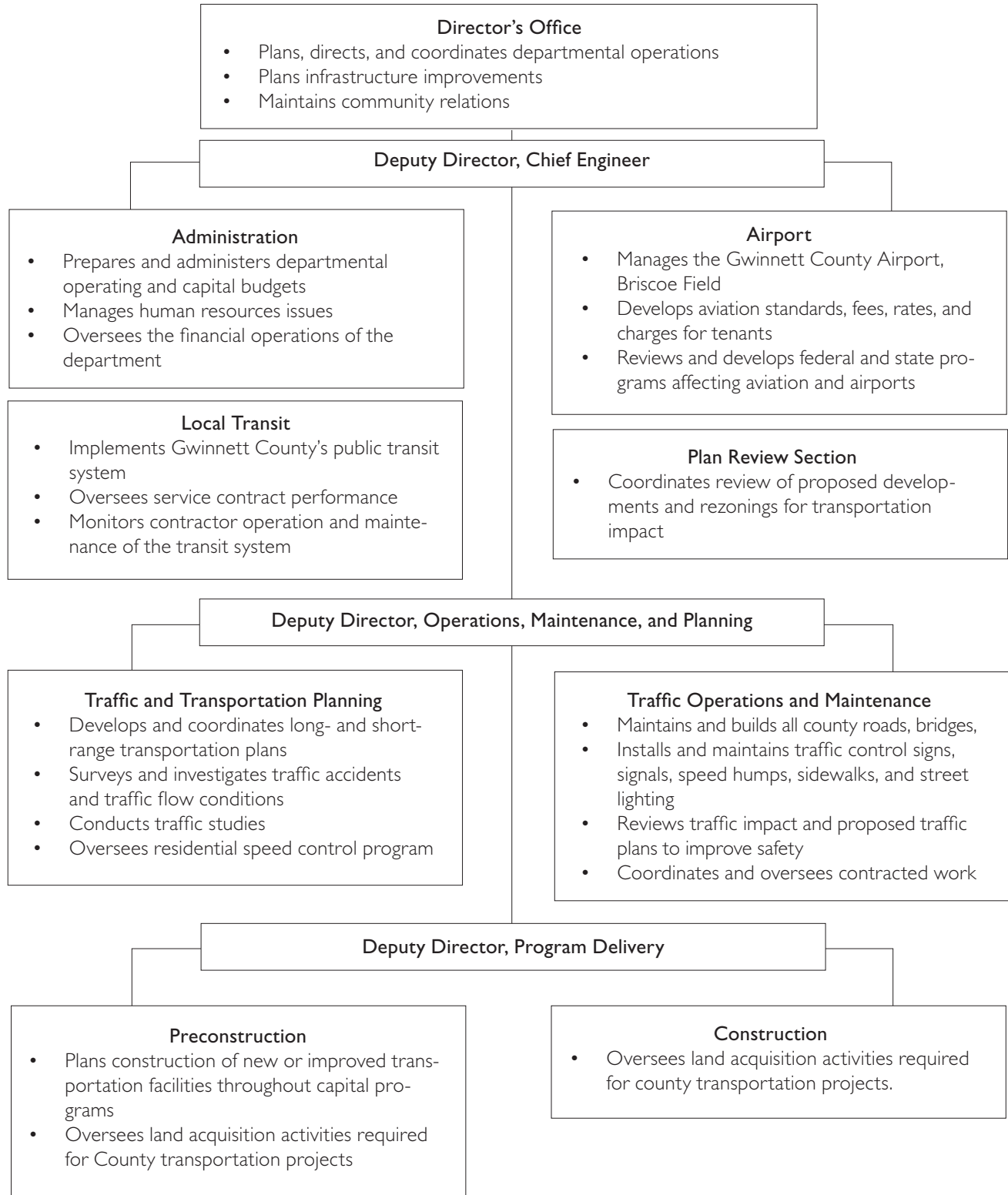
<b>Authorized Positions – Tax Commissioner</b>	112	112	118	118
------------------------------------------------	-----	-----	-----	-----

FY 2006 Program Modifications (\$)	2006 Budget	2007 Est.
1. Increased citizen usage of Internet registration renewals by reducing the amount citizens would pay in transaction fees.	114,542	114,542

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## transportation: mission and organization chart

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



## transportation: goals, performance measures, and issues

### Departmental Goals

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

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Traffic studies completed	225	250	275	300
Miles of roads maintained	2,350	2,400	2,450	2600
Traffic signals maintained	570	590	610	630

- To operate Gwinnett County's transit system, to provide express, local, and paratransit bus services to the public in a convenient, safe, and economical manner:

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Transit riders carried	985,566	1,571,434	1,858,670	2,000,000
Transit vehicles in service	63	63	63	72

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

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Airport take-off and landings	104,000	104,000	104,000	102,000
Aircraft based in Gwinnett	447	432	435	400

- 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.

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Street lights added to system	2,300	2,300	2,300	2,400

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

	2003 Actual	2004 Actual	2005 Est.	2006 Proj.
Speed hump requests processed	301	300	300	300
Speed humps installed	87	50	60	55

### Departmental Issues for FY 2006

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



## Departmental Issues for FY 2007 and Beyond

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

### Transportation (General Fund)

Expenditures/Appropriations (\$)	2003 Actual	2004 Actual	2005 Unaudited	2006 Budget
Personal Services	9,203,606	9,776,663	9,839,417	10,898,485
Operations	3,965,505	3,821,533	4,183,418	4,502,828
Contributions to Other Funds	938,259	1,125,729	1,274,607	1,105,294
Contribution to Capital/Capital Outlay	21,752	33,932	7,440	-
<b>Total</b>	<b>14,129,122</b>	<b>14,757,857</b>	<b>15,304,882</b>	<b>16,506,607</b>

<b>Authorized Positions – Transportation</b>	159	160	161	161
----------------------------------------------	-----	-----	-----	-----

FY 2006 Program Modifications (\$)	2006 Budget	2007 Est.
1. Increased road services contracts, utilities and fuel budgets.	230,000	230,000
2. Reduced professional services for a vehicle upgrade.	(5,200)	(5,200)

### Transportation (Local Transit Fund)

Expenditures/Appropriations (\$'s)	2003 Actual	2004 Actual	2005 Unaudited	2006 Budget
Personal Services	261,969	334,806	354,187	364,842
Operations	6,771,235	9,558,168	10,218,276	10,537,184
Contributions to Other Funds	14,066	55,237	29,557	61,459
<b>Total</b>	<b>7,047,270</b>	<b>9,948,211</b>	<b>10,602,020</b>	<b>10,963,485</b>

<b>Authorized Positions – Transportation</b>	3	3	3	3
<b>Authorized Positions – Financial Services</b>	1	1	1	1

FY 2006 Program Modifications (\$)	2006 Budget	2007 Est.
None	-	-

### Transportation (Street Lighting Fund)

Expenditures/Appropriations (\$)	2003 Actual	2004 Actual	2005 Unaudited	2006 Budget
Personal Services	70,036	34,829	43,736	44,589
Operations	4,145,000	4,435,400	5,132,937	5,513,289
Contributions to Other Funds	14,769	16,741	18,339	19,559
<b>Total</b>	<b>4,229,805</b>	<b>4,486,970</b>	<b>5,195,012</b>	<b>5,577,437</b>

<b>Authorized Positions – Transportation</b>	1	1	1	1
----------------------------------------------	---	---	---	---

FY 2006 Program Modifications (\$)	2006 Budget	2007 Est.
None	-	-

## Transportation (Airport Operating Fund)

Expenditures/Appropriations (\$)	2003 Actual	2004 Actual	2005 Unaudited	2006 Budget
Personal Services	277,040	290,227	284,609	317,696
Operations	94,366	119,627	105,041	258,037
Contributions to Other Funds	91,062	107,852	108,326	124,761
Transfer to Renewal and Extension	264,000	300,000	254,736	121,006
<b>Total</b>	<b><u>726,468</u></b>	<b><u>817,706</u></b>	<b><u>752,712</u></b>	<b><u>821,500</u></b>
 Authorized Positions – Transportation	 5	 5	 5	 5
 FY 2006 Program Modifications (\$)			 2006 Budget	 2007 Est.
None			-	-

## Transportation (Speed Hump Fund)

Expenditures/Appropriations (\$)	2003 Actual	2004 Actual	2005 Unaudited	2006 Budget
Operations	-	118,785	4,995	20,000
<b>Total</b>	<b><u>0</u></b>	<b><u>118,785</u></b>	<b><u>4,995</u></b>	<b><u>20,000</u></b>
 Authorized Positions	 -	 -	 -	 -
 FY 2006 Program Modifications (\$)			 2006 Budget	 2007 Est.
None			-	-



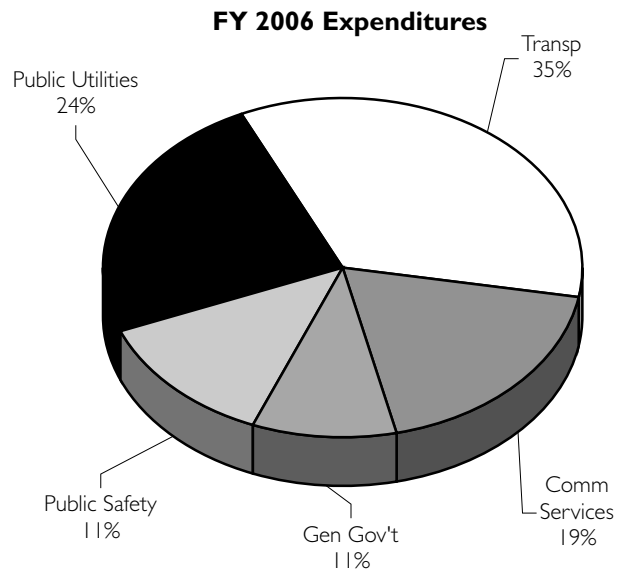
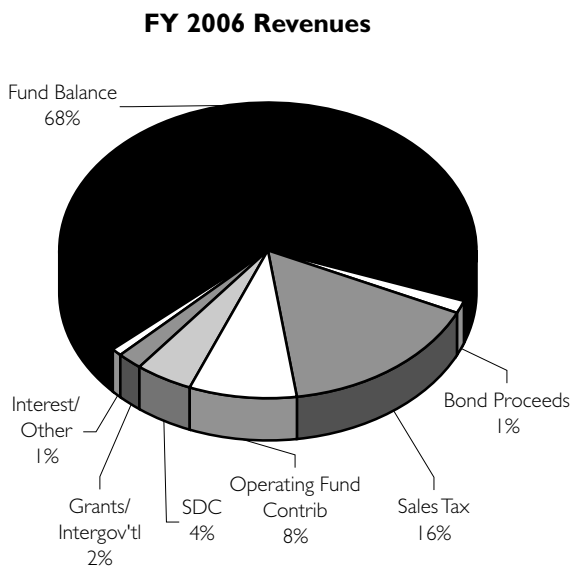
## • capital funds

This section provides financial summaries of revenues and appropriations for the 2006 budget and the 2007 – 2011 plan for all capital funds. These financial summaries are divided into their respective fund groups with definitions of the fund groups, capital funds, and major revenue sources. Also provided are schedules providing historical comparisons of revenues and expenditures of capital funds.

## capital funds: revenue and expenditures by category FY 2003 – 2006 (dollars)

	<u>2003 Actual</u>	<u>2004 Actual</u>	<u>2005 Unaudited</u>	<u>2006 Budget (*)</u>
<b>Revenues</b>				
Bond/Loan Proceeds	291,656,639	120,000,000	-	10,100,000
Sales Tax Proceeds	119,801,534	131,830,907	143,437,770	125,965,510
Operating Fund Contributions	53,571,871	56,456,886	69,193,931	65,667,897
System Development Charges	22,930,786	28,898,813	34,106,137	35,000,000
Grants/Intergov'tl Contributions	13,449,496	5,969,808	9,336,506	15,053,613
Interest Income	13,969,688	12,838,759	18,998,493	5,766,874
Other Revenues	2,196,099	3,872,870	3,488,055	485,666
<b>Total Revenues</b>	<b>517,576,113</b>	<b>359,868,043</b>	<b>278,560,892</b>	<b>258,039,560</b>
Use of Fund Balance				529,313,932
<b>Total</b>	<b>517,576,113</b>	<b>359,868,043</b>	<b>278,560,892</b>	<b>787,353,492</b>
<b>Expenditures</b>				
Community Services	58,168,765	27,871,801	51,304,292	146,754,629
General Government	18,676,599	31,042,596	45,115,791	76,647,422
Public Safety	15,601,203	32,865,392	61,019,063	100,069,282
Public Utilities	305,941,639	231,735,319	109,080,203	190,011,595
Transportation	65,567,233	55,183,260	61,669,575	273,870,564
<b>Total Expenditures</b>	<b>463,955,439</b>	<b>378,698,367</b>	<b>328,188,925</b>	<b>787,353,492</b>

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



## capital funds: revenue and expenditures by fund FY 2003 – 2006

	2003 Actual		2004 Actual		2005 Unaudited		2006 Budget (*)	
	Revenue	Expend.	Revenue	Expend.	Revenue	Expend.	Revenue	Approp.
<b>Tax Related Funds</b>								
Capital Projects	22,183,371	27,525,376	28,146,713	35,110,456	26,028,206	34,465,106	27,924,739	81,349,521
G.O. Bond Const (2003)	75,915,531	1,511,144	1,428,350	21,157,723	557,906	43,053,029	692,470	14,658,899
<b>Total Tax Related</b>	<b>98,098,902</b>	<b>29,036,520</b>	<b>29,575,064</b>	<b>56,268,179</b>	<b>26,586,112</b>	<b>77,518,135</b>	<b>28,617,209</b>	<b>96,008,420</b>
<b>Enterprise Funds</b>								
Airport R & E	2,809,846	3,268,368	1,407,308	1,621,750	1,050,164	292,190	471,728	471,728
Solid Waste R & E	154,657		292,723		408,394		128,369	2,328,369
Stormwater R & E	10,861,350	6,976,057	9,432,606	9,951,842	8,352,455	12,296,280	14,236,690	23,718,527
Transit R & E	8,080,927	8,923,402	2,409,886	2,436,867	1,196,620	181,636	3,784,407	3,837,218
W & S (Combined)	268,671,527	298,376,898	172,985,041	221,107,453	77,914,147	98,423,854	81,960,523	166,404,804
<b>Total Enterprise</b>	<b>290,578,307</b>	<b>317,544,725</b>	<b>186,527,563</b>	<b>235,117,912</b>	<b>88,921,781</b>	<b>111,193,960</b>	<b>100,581,717</b>	<b>196,760,646</b>
<b>Special Use Funds</b>								
SPLOST (1985)	(3,388)	722,489						
SPLOST (1992)	639,971	11,394,648	1,220,488	6,291,555	2,897,190	8,908,512		
SPLOST (1997)	4,998,379	44,849,414	5,215,252	33,671,887	8,249,455	34,963,085	1,875,123	114,988,975
SPLOST (2001)	123,263,942	60,407,643	137,329,676	47,348,833	42,830,847	64,079,804		191,332,287
SPLOST (2005)					109,075,507	31,525,428	126,965,510	188,263,164
<b>Total Special Use</b>	<b>128,898,904</b>	<b>117,374,194</b>	<b>143,765,416</b>	<b>87,312,276</b>	<b>163,052,999</b>	<b>139,476,829</b>	<b>128,840,633</b>	<b>494,584,426</b>
<b>Total All Funds</b>	<b>517,576,113</b>	<b>463,955,439</b>	<b>359,868,043</b>	<b>378,698,367</b>	<b>278,560,892</b>	<b>328,188,925</b>	<b>258,039,560</b>	<b>787,353,492</b>

(\*)Revenues in the 2006 budget column does not include any budgeted use of fund balance  
R & E = Renewal and Extension  
SPLOST = Special Purpose Local Option Sales Tax  
W & S = Water and Sewer

## governmental capital funds: fund balance summaries FY 2003 – 2006

	2003 Actual	2004 Actual	2005 Unaudited	2006 Budget
<b>2003 G.O. Bond Construction Fund</b>				
Balance January 1		74,404,387	54,675,014	12,179,891
Sources	75,915,531	1,428,350	557,906	692,470
Uses	(1,511,144)	(21,157,723)	(43,053,029)	(12,439,908) *
<b>Balance December 31</b>	<b>74,404,387</b>	<b>54,675,014</b>	<b>12,179,891</b>	<b>432,453</b>
<b>Capital Project Fund</b>				
Balance January 1	109,848,962	104,506,957	97,543,214	89,106,314
Sources	22,183,371	28,146,713	26,028,206	27,924,739
Uses	(27,525,376)	(35,110,456)	(34,465,106)	(81,349,521)
<b>Balance December 31</b>	<b>104,506,957</b>	<b>97,543,214</b>	<b>89,106,314</b>	<b>35,681,532</b>
<b>1985 Sales Tax Fund</b>				
Balance January 1	721,784			
Sources	705			
Uses	(722,489)			
<b>Balance December 31</b>	<b></b>			
<b>1992 Sales Tax Fund</b>				
Balance January 1	23,302,796	12,548,119	7,477,052	1,465,730
Sources	639,971	1,220,488	2,897,190	
Uses	(11,394,648)	(6,291,555)	(8,908,512)	
<b>Balance December 31</b>	<b>12,548,119</b>	<b>7,477,052</b>	<b>1,465,730</b>	<b>1,465,730</b>
<b>1997 Sales Tax Fund</b>				
Balance January 1	242,614,370	202,763,335	174,306,700	147,593,070
Sources	4,998,379	5,215,252	8,249,455	1,875,123
Uses	(44,849,414)	(33,671,887)	(34,963,085)	(114,988,975)
<b>Balance December 31</b>	<b>202,763,335</b>	<b>174,306,700</b>	<b>147,593,070</b>	<b>34,479,218</b>
<b>2001 Sales Tax Fund</b>				
Balance January 1	129,530,690	192,386,989	282,367,832	261,118,875
Sources	123,263,942	137,329,676	42,830,847	
Uses	(60,407,643)	(47,348,833)	(64,079,804)	(191,332,287)
<b>Balance December 31</b>	<b>192,386,989</b>	<b>282,367,832</b>	<b>261,118,875</b>	<b>69,786,588</b>
<b>2005 Sales Tax Fund</b>				
Balance January 1				77,550,079
Sources			109,075,507	125,965,510
Uses			(31,525,428)	(188,263,164)
<b>Balance December 31</b>			<b>77,550,079</b>	<b>15,252,425</b>

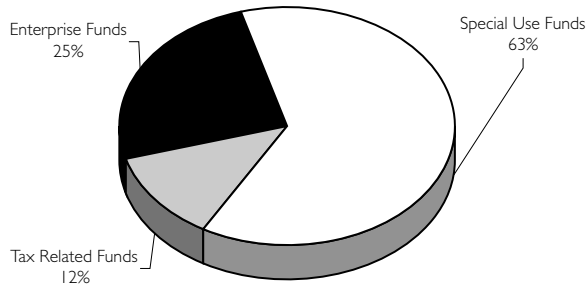
Notes: Fund balance in capital funds is planned to be used in subsequent years for the continuation of planned projects.

\* 2006 Budget Resolution amount of \$14,658,899 included \$2,218,991 of expense which was incurred in 2005. Therefore, \$12,439,908 will be the anticipated adjusted amount at 2006 Budget Reconciliation.

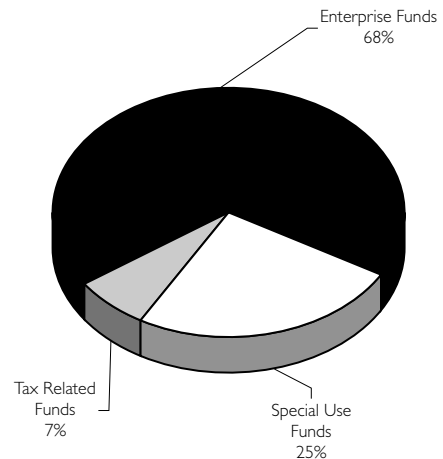
## capital funds: revenue and appropriations by fund FY 2006 – 2011

	Prior Years	2006 Budget	2007	2008	2009	2010	2011	Total Program
<b>Tax Related Funds</b>								
Capital Project	161,034,296	81,349,521	28,612,104	18,489,029	15,734,953	19,890,766	20,477,999	345,588,668
G.O. Bond Constr: (2003)	63,499,452	14,658,899						78,158,351
<b>Sub-Total</b>	<b>224,533,748</b>	<b>96,008,420</b>	<b>28,612,104</b>	<b>18,489,029</b>	<b>15,734,953</b>	<b>19,890,766</b>	<b>20,477,999</b>	<b>423,747,019</b>
<b>Enterprise Funds</b>								
Airport R & E	10,438,929	471,728	382,000	2,715,000	2,500,000	2,500,000	630,000	19,637,657
Solid Waste R & E	503,869	2,328,369	1,552,500	552,500	30,000			4,967,238
Stormwater R & E	34,491,737	23,718,527	18,248,509	18,277,220	18,748,465	22,495,738	27,558,970	163,539,167
Transit R & E	55,982,321	3,837,218	3,870,000	3,075,000	3,535,000	3,412,385	5,313,000	79,024,924
W & S R & E/Bonds Comb.	784,898,614	166,404,804	187,873,924	223,151,555	175,378,874	124,411,524	175,608,324	1,837,727,619
<b>Sub-Total</b>	<b>886,315,470</b>	<b>196,760,646</b>	<b>211,926,933</b>	<b>247,771,275</b>	<b>200,192,339</b>	<b>152,819,647</b>	<b>209,110,294</b>	<b>2,104,896,605</b>
<b>Special Use Funds</b>								
1997 SPLOST	349,469,161	114,988,975	19,942,827	6,404,970				490,805,932
2001 SPLOST	269,207,448	191,332,287	34,447,552	17,876,703	2,980,344			515,844,334
2005 SPLOST	26,233,333	188,263,164	125,805,024	113,431,584	41,717,776	10,871,309		506,322,190
<b>Sub-Total</b>	<b>644,909,942</b>	<b>494,584,426</b>	<b>180,195,403</b>	<b>137,713,257</b>	<b>44,698,120</b>	<b>10,871,309</b>		<b>1,512,972,456</b>
<b>Total CIP</b>	<b>1,755,759,160</b>	<b>787,353,492</b>	<b>420,734,440</b>	<b>403,973,561</b>	<b>260,625,412</b>	<b>183,581,722</b>	<b>229,588,293</b>	<b>4,041,616,080</b>

2006 Capital Budget



2007 – 2011 Capital Plan

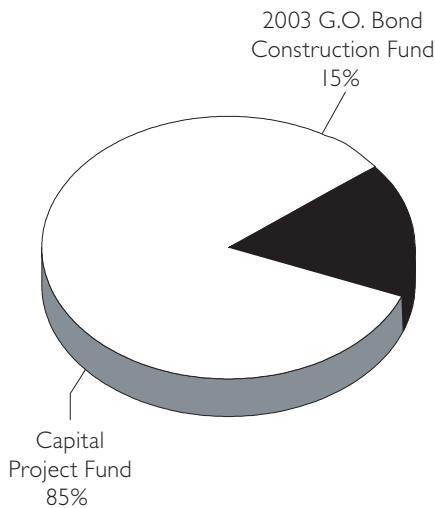


**capital tax-related funds**



## capital tax-related funds definitions

**2006 Capital Budget Tax Related Funds**



**Tax-related funds** derive their primary revenues from taxes (*i.e. property, motor vehicle, special assessments*), or from the issuance of debt where property taxes are used for the servicing of the debt.

### **Budget Basis**

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

### **Fund Definitions**

**The Capital Project Fund** accounts for financial resources provided by the contribution of typically a percentage of projected revenues in the general and recreation operating funds for each fiscal year. These resources, along with additional revenues specific to individual projects, are used to fund the purchase and construction of major capital facilities, heavy equipment, personal computers and computer systems, road improvements, improvements to parks and recreation facilities, and other County facility renovations and upgrades.

**The 2003 General Obligation Bond Construction Fund** accounts for the financial resources provided by proceeds from the issuance of General Obligation (G.O.) bonds. GO debt is backed by the full faith and credit of the local government and must be approved by voters in a countywide referendum. State law limits the G.O. debt issued by local governments not to exceed 10 percent of the assessed value of taxable property within the jurisdiction. Voters approved the 2003 G.O. bond issue in November 2002 for the purpose of expanding the County's Pre-Trial Detention Center. The bonds were issued in June 2003.

### **Revenue Source Definitions**

**Contributions from General and Recreation Funds** are a portion of revenues collected from local taxes, license fees, charges for services, fines, forfeitures, or other sources in the General and Recreation Funds, which are then contributed to certain capital funds. Projections of these revenues are based on the millage rate set by the Board of Commissioners, historical trends, rate increases, and current economic indicators. For 2006, the contribution from General Fund to Capital Budget is four percent. These contributions are authorized for expenditures for the current budget year only, although their use can be planned for several years in advance. Recreation fund contributions are restricted to recreation related capital projects, while contributions from general fund are not restricted to any particular use.

**General Obligation Bond Proceeds** are revenues derived from issuing long-term debt backed by the full faith and credit of the County. A property tax levy funds the payment of bond debt service.

**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 Community Development Block Grants and contributions from the Georgia Department of Transportation.

**Interest Earnings** are revenues earned from the investment of the fund reserves. These revenues are based on the projected rates of return of invested fund equity.

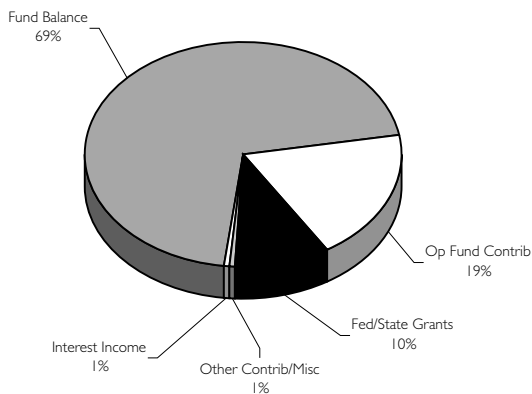
**Other Revenues** include funds received from private developers, citizens, and other sources, and applied to the cost of various specified projects. These revenues are projected based on known participation at the time of budget preparation.

## capital tax-related funds: revenue and appropriations FY 2006 – 2011

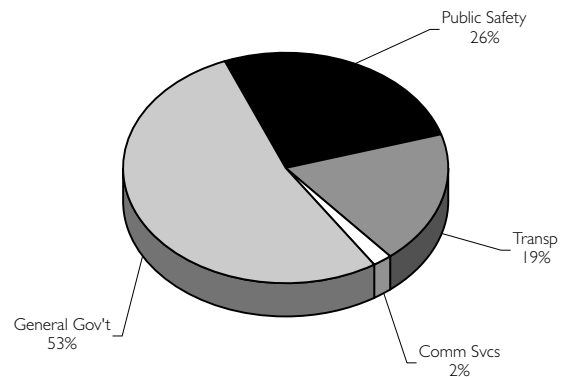
	Prior Years	2006 Budget	2007	2008	2009	2010	2011	Total Program
<b>Revenues</b>								
Operating Fund Contrib	207,382,282	18,189,074	14,854,319	10,328,799	10,741,958	19,650,266	20,034,724	301,181,422
Bond Proceeds	75,609,430							75,609,430
Federal and State Grants	9,915,407	9,250,000	7,775,000	9,275,000	2,100,000			38,315,407
Public/Private Contrib.	3,223,966	485,666	345,000	255,500	240,500	240,500	225,500	5,016,632
Interest Income	1,856,451	692,470						2,548,921
Miscellaneous Revenues	704,125							704,125
Capital Fund Contrib.	371,083							371,083
<b>Total Revenues</b>	<b>299,062,744</b>	<b>28,617,210</b>	<b>22,974,319</b>	<b>19,859,299</b>	<b>13,082,458</b>	<b>19,890,766</b>	<b>20,260,224</b>	<b>423,747,019</b>
Funds Carried Forward	(74,528,996)	67,391,210	5,637,785	(1,370,270)	2,652,495		217,775	
<b>Total</b>	<b>224,533,748</b>	<b>96,008,420</b>	<b>28,612,104</b>	<b>18,489,029</b>	<b>15,734,953</b>	<b>19,890,766</b>	<b>20,477,999</b>	<b>423,747,019</b>

<b>Appropriations</b>								
Community Services	9,992,510	1,876,020	2,275,822	2,406,933	2,363,314	3,994,978	5,851,937	28,761,514
General Government	108,356,586	50,962,217	7,369,516	11,839,346	7,926,639	7,111,703	6,406,377	199,972,384
Public Safety	99,704,631	25,330,909	5,141,766	842,750	120,000	2,409,085	1,694,685	135,243,826
Transportation	6,480,021	17,839,274	13,825,000	3,400,000	5,325,000	6,375,000	6,525,000	59,769,295
<b>Total</b>	<b>224,533,748</b>	<b>96,008,420</b>	<b>28,612,104</b>	<b>18,489,029</b>	<b>15,734,953</b>	<b>19,890,766</b>	<b>20,477,999</b>	<b>423,747,019</b>

**2006 Capital Budget Revenues**



**2006 Capital Budget Appropriations**



## capital project fund: revenue and appropriations FY 2006 – 2011

Revenues	Prior Years	2006 Budget	2007	2008	2009	2010	2011	Total Program
Operating Fund Contrib.	207,382,282	18,189,074	14,854,319	10,328,799	10,741,958	19,650,266	20,034,724	301,181,421
Federal and State Grants	9,915,407	9,250,000	7,775,000	9,275,000	2,100,000			38,315,407
Public/Private Contrib.	3,223,966	485,665	345,000	255,500	240,500	240,500	225,500	5,016,630
Miscellaneous Revenues	704,125							704,125
Capital Fund Contrib.	371,083							371,083
Total Revenues	221,596,863	27,924,739	22,974,318	19,859,299	13,082,458	19,890,766	20,260,224	345,588,668
Funds Carried Forward	(60,562,567)	53,424,782	5,637,785	(1,370,270)	2,652,495		217,775	
<b>Total</b>	<b>161,034,296</b>	<b>81,349,521</b>	<b>28,612,104</b>	<b>18,489,029</b>	<b>15,734,953</b>	<b>19,890,766</b>	<b>20,477,999</b>	<b>345,588,668</b>

### Appropriations

#### Clerk of Court

Deed Book Re-Creation	2,940,989	381,875	381,875	222,760				3,927,499
<b>Total</b>	<b>2,940,989</b>	<b>381,875</b>	<b>381,875</b>	<b>222,760</b>				<b>3,927,499</b>

#### Community Services

Best Friend Park Renovations	225,000							225,000
Bogan Park Field 7 – Lighting	150,000							150,000
Centerville Community Center	1,069,448							1,069,448
Comfort Stations			200,000	200,000	200,000	200,000	200,000	1,000,000
Emergency Capital Repairs	54,754	80,000	86,822	91,163	95,721	100,507	105,532	614,499
Facility Furnishings and Equip	41,898	40,000	50,000	75,000	100,000	125,000	150,000	581,898
Field, Utility and L'scape Imprv	689,680	190,000	225,000	250,000	275,000	300,000	300,000	2,229,680
Greenways Master Plan	250,000		250,000	250,000	250,000	250,000		1,250,000
Historic Courthouse L'scape	60,000							60,000
Historic Preservation Program	822,530		50,000	50,000	50,000	50,000	50,000	1,072,530
Jones Bridge Pk Shoreline Stab	410,004							410,004
Lawrenceville Senior Center	72,768							72,768
Lions Club Park	353,000							353,000
Lucky Shoals Improvements	350,000							350,000
L'ville Svc Ctr/Mental Health	346,398					1,500,000	3,500,000	5,346,398
Maintenance Equipment	321,031	159,000	200,000	225,000	250,000	275,000	300,000	1,730,031
Maintenance Facility Imprv			175,000	175,000				350,000
Misc/Renov/Improvements	535,289	659,020	450,000	475,000	500,000	525,000	550,000	3,694,309
Mtn Pk Aquatic Ctr/Act Bldg	2,194,166							2,194,166
Park Partnership	422,306	100,000	100,000	100,000	100,000	100,000	100,000	1,022,306
Playground Additions	298,002	150,000	200,000	200,000	200,000	200,000	200,000	1,448,002
Pool Renovations	215,916	110,000	100,000	100,000	100,000	100,000	100,000	825,916
Recreation Master Plan Update	173,719							173,719
Recreation Set-Asides Repairs	70,255	30,000	30,000	30,000	30,000	30,000	30,000	250,255
Resurfacing and Paving	478,846	103,000	59,000	60,770	62,593	64,471	66,405	895,085
Senior Services Bus	250,000							250,000
Tennis/Multipurpose Ct Resurf			100,000	125,000	150,000	175,000	200,000	750,000
Vines Botanical Garden Pk Imp	137,500	255,000						392,500
<b>Total</b>	<b>9,992,510</b>	<b>1,876,020</b>	<b>2,275,822</b>	<b>2,406,933</b>	<b>2,363,314</b>	<b>3,994,978</b>	<b>5,851,937</b>	<b>28,761,514</b>

## capital project fund: revenue and appropriations FY 2006 – 2011

Appropriations	Prior Years	2006 Budget	2007	2008	2009	2010	2011	Total Program
<b>Corrections</b>								
Comp Correctional Facility	16,336,730							16,336,730
<b>Total</b>	<b>16,336,730</b>							<b>16,336,730</b>
<b>Financial Services</b>								
City Assistance	400,000							400,000
Comprehensive Pension Plan	410,900							410,900
Liberty Heights Phase II Adv	9,000,000	(2,000,000)						7,000,000
FCF Adjustments	(1,000,000)	1,000,000						
<b>Total</b>	<b>8,810,900</b>	<b>(1,000,000)</b>						<b>7,810,900</b>
<b>Fire Services</b>								
Addition to Ambulance Resv	325,127							325,127
Ambulance Replacements						211,200	221,800	433,000
Ambulance Service Expansion						328,885	328,885	657,770
Emergency Operations Center	24,503							24,503
Fire Apparatus Replacements	329,460					1,749,000	1,024,000	3,102,460
Fire Equipment	77,843							77,843
Major Repairs/Upgrades	723,650	120,000	120,000	120,000	120,000	120,000	120,000	1,443,650
Stormwater Action Program	587,000	165,000	100,000					852,000
Wireless Fire Station Dispatch	25,000							25,000
<b>Total</b>	<b>2,092,584</b>	<b>285,000</b>	<b>220,000</b>	<b>120,000</b>	<b>120,000</b>	<b>2,409,085</b>	<b>1,694,685</b>	<b>6,941,354</b>
<b>Planning and Development</b>								
Major Update Comp Plan	65,000	60,000						125,000
Revitalization Task Force	688,000							688,000
<b>Total</b>	<b>753,000</b>	<b>60,000</b>						<b>813,000</b>
<b>Police Services</b>								
Applicant Testing System	10,000							10,000
CAD/RMS Modifications/Upg	1,165,315							1,165,315
E-911 Phase II Wireless	210,000							210,000
E-911 Telephone Switch Repl	575,000							575,000
E-911 Wireless Phase II Impl	1,500,000		1,500,000					3,000,000
Field Communication Equip	2,061,794	347,589						2,409,383
Field Report – Wireless Mobile	1,490,979							1,490,979
Major Repairs and Renovations	126,000							126,000
Mobile Communications Veh	779,500							779,500
Police Annex	6,457,000	9,351,831	3,421,766	722,750				19,953,347
Repeater System – Mall of GA	90,000							90,000
Spectra Radio Replacement	2,135,883	518,590						2,654,473
Technology Master Plan	300,000							300,000
<b>Total</b>	<b>16,901,471</b>	<b>10,218,010</b>	<b>4,921,766</b>	<b>722,750</b>				<b>32,763,997</b>

## capital project fund: revenue and appropriations FY 2006 – 2011

Appropriations	Prior Years	2006 Budget	2007	2008	2009	2010	2011	Total Program
<b>Sheriff</b>								
GCDC Carpet Replacement	57,300	55,000						112,300
GCDC Perim Fence Scrty Sys Repl	194,400							194,400
GCDC Video Taping Sys Repl	198,000							198,000
Security System Improvements	424,694							424,694
Sheriff's Building Sprinkler Sys		114,000						114,000
<b>Total</b>	<b>874,394</b>	<b>169,000</b>						<b>1,043,394</b>
<b>Support Services – Computer</b>								
AccuVote-Touch Screen Vote	299,025							299,025
Accuvote Touch Screen Vote		373,390		382,775		392,390		1,148,555
Business System Application	641,836	(116,193)						525,643
Computer Equipment – New	577,694	(70,000)						507,694
Computer Equipment – Repl	787,888	77,355						865,243
Computerizing Fire Pre-Arrival	308,097							308,097
Criminal Justice Info Sys	918,834							918,834
Customer Relationships Mgmt	5,305,000							5,305,000
Data Center Relocation		400,000						400,000
Disaster Recovery		850,360	300,000					1,150,360
Document Processing System	5,558,239	(22,000)						5,536,239
E-Government Plan	3,225,991	200,000						3,425,991
E-Solutions	94,093							94,093
EMS Records Management	839,003	(40,000)						799,003
ERP Growth		1,529,000						1,529,000
Electronic Doc Mgt Growth	1,526,003	111,000						1,637,003
Enterprise Resource Planning	17,450,890							17,450,890
Filemagic Image Conversion	53,500							53,500
Fire Prevention Insp System	329,532	(96,036)						233,496
Fuel Management System	352,000	(19,506)						332,494
GCIC Upgrade	82,500	20,000						102,500
GIS Growth	3,927,845							3,927,845
Global Positioning System	254,000	(254,000)						
IT Strategic Plan Implem.	4,924,422	(350,360)	1,000,000	2,730,523	1,200,000	496,492		10,001,077
IT Hardware/Software Conting.			1,081,612	1,090,612	1,098,912	1,097,112	1,128,112	5,496,360
Information Security System	79,750							79,750
Juvenile Court Mgmt System	491,022							491,022
NCR Itran 3000	192,000							192,000
Networking and Communication	1,867,126	1,105,000						2,972,126
Office and Productivity Software	556,423	92,420						648,843
PC Warrant	105,861	(30,000)						75,861
Printer Replacement	301,470	130,000						431,470
Project Management System		250,000						250,000
Prosecutor Dialog	327,076	450,000						777,076
Registration System	351,234	68,668	37,668	37,668	37,668	37,668	37,668	608,242
Shared Front End	1,008,120	(644,308)	50,000	122,141				535,953
Staffing Management Program	155,000	(50,000)						105,000
State Video Conferencing	113,000							113,000
Sustain Load Management	173,500							173,500
Sustain eCourt	1,996,918							1,996,918
System Storage	123,348	358,263						481,611
Video Conferencing	97,600	(97,600)		491,000	512,600			1,003,600
Visual Land Services	522,522	(149,344)						373,178
Voice Response System	708,500	(100,000)						608,500
Voice Technology Repl/Upg	60,000	(20,750)						39,250
FCF Adjustment	(17,000,000)	17,000,000						
<b>Total</b>	<b>39,686,861</b>	<b>20,955,359</b>	<b>2,469,280</b>	<b>4,854,719</b>	<b>2,849,180</b>	<b>2,023,662</b>	<b>1,165,780</b>	<b>74,004,841</b>

## capital project fund: revenue and appropriations FY 2006 – 2011

Appropriations	Prior Years	2006 Budget	2007	2008	2009	2010	2011	Total Program
<b>Support Services-Facilities</b>								
311 Call Ctr Needs Assessment			100,000					100,000
Capital Reserve HVAC Repl	1,413,839							1,413,839
Central Svcs Facilities Complex	259,819	518,325						778,144
Detention Ctr Parking Expan	115,500							115,500
Disability Act Compliance	939,608							939,608
DOT Central Maint and Storage	6,970,550	1,216,653						8,187,203
Fallen Heroes Memorial	553,854							553,854
Fuel Monitoring System	100,000							100,000
GJAC Renov and Upgrade	1,191,103	234,490	186,000	191,000	254,600	206,850	217,195	2,481,238
GJAC Security	770,000	1,385,000						2,155,000
L'ville Human/Rec Retention Ctr	11,171,472	358,063						11,529,535
Mall of Georgia Tag Office	971,435							971,435
Misc Facilities Renov and Upgds	1,117,920	78,480	424,600	437,800	451,000	464,200	478,470	3,452,470
Natural Gas Compression	113,157							113,157
One Justice Square	17,464,170							17,464,170
P.E.G. Cable Access	988,893	225,500	285,000	225,500	225,500	225,500	225,500	2,401,393
Recorders/Juvenile Ct Facility	16,390,274	(1,900,000)						14,490,274
Security Improvements	827,570							827,570
Snellville Tag Office Relocation	1,227,795	95,000						1,322,795
Space Utilization Plan Impl	4,222,466	2,887,370	595,890					7,705,726
Staging Room	150,000							150,000
Stormwater Mgmt at Fuel Sites	275,000							275,000
UST New Facilities	1,650,494	100,000						1,750,494
UST Remediation/Closure	2,107,447	520,332	120,000	60,000	30,000	30,000		2,867,779
FCF Adjustment	(24,000,000)	24,000,000						
<b>Total</b>	<b>46,992,367</b>	<b>29,719,213</b>	<b>1,711,490</b>	<b>914,300</b>	<b>961,100</b>	<b>926,550</b>	<b>921,165</b>	<b>82,146,185</b>
<b>Tax Commissioner</b>								
Relocate Norcross Tag Branch				1,249,500				1,249,500
<b>Total</b>				<b>1,249,500</b>				<b>1,249,500</b>
<b>Transportation</b>								
Guard Rail Installation	201,216	100,000	100,000	100,000	100,000	150,000	150,000	901,216
Heavy Equipment	730,800	190,540	300,000	300,000	300,000	300,000	300,000	2,421,340
I-85 Collector Distributor	515,408							515,408
Misc. Road Improvements	496,290	(10,265)	150,000	150,000	150,000	200,000	200,000	1,336,025
Rehab and Resurfacing					4,000,000	5,000,000	5,000,000	14,000,000
Renov District 5 Maint Barn	200,000							200,000
Rogers Bridge Trail	40,895							40,895
SR 20 (PIB – Chattahoochee)	3,800,000	4,200,000	10,000,000	2,100,000				20,100,000
SR 20 (Plantation – Ozora Rd)	500,000	4,500,000						5,000,000
SR 20 (Ozora Rd – SR 81)	1,604,573	2,700,000	2,700,000					7,004,573
Traffic Signals	4,613,567	(916,653)	325,000	500,000	500,000	450,000	600,000	6,071,914
Traffic Signal Optimization	473,490	75,652	250,000	250,000	275,000	275,000	275,000	1,874,142
Various ROW/DOT Projects	157,000							157,000
W Gwt B'way (Summer-Howell)	23,563							23,563
W Gwt B'way (Howell-Rogers)	70,886							70,886
W P Jones Memorial Trail	52,332							52,332
FCF Adjustment	(7,000,000)	7,000,000						
<b>Total</b>	<b>6,480,021</b>	<b>17,839,274</b>	<b>13,825,000</b>	<b>3,400,000</b>	<b>5,325,000</b>	<b>6,375,000</b>	<b>6,525,000</b>	<b>59,769,295</b>
<b>Contingencies</b>								
Capital Contng – General Tax	4,735,274	2,859,512	2,360,091	4,158,662	3,502,508	3,575,306	3,500,000	24,691,354
Capital Contr – Recreation Tax	48,784	811,097	446,780	439,405	613,851	586,185	819,432	3,765,533
Capital Contingency – Fire Tax	2,824,839	(2,824,839)						
Capital Contng – Other	288,573							288,573
Justice Sys Master Plan Study	1,275,000							1,275,000
<b>Total</b>	<b>161,034,296</b>	<b>81,349,521</b>	<b>28,612,104</b>	<b>18,489,029</b>	<b>15,734,953</b>	<b>19,890,766</b>	<b>20,477,999</b>	<b>345,588,668</b>

## 2003 general obligation fund: revenues and appropriations FY 2006 – 2011

Revenues	Prior Years	2006 Budget	2007	2008	2009	2010	2011	Total Program
GOB Proceeds	75,609,430							75,609,430
IR – Dividend	1,856,451	692,470						2,548,921
<b>Total Revenues</b>	<b>77,465,881</b>	<b>692,470</b>						<b>78,158,351</b>
Funds Carried Forward	(13,966,429)	13,966,429						
<b>Total</b>	<b>63,499,452</b>	<b>14,658,899</b>						<b>78,158,351</b>

Appropriations	Prior Years	2006 Budget	2007	2008	2009	2010	2011	Total Program
Detention Center Expansion	62,856,221	14,616,079						77,472,300
Program Administration	643,231	42,820						686,051
<b>Total</b>	<b>63,499,452</b>	<b>14,658,899</b>						<b>78,158,351</b>

**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. However, encumbrances in operating proprietary funds are treated as expenses in the year the commitment to purchase is incurred.

### Fund Definitions

The **Airport Renewal and Extension Fund** accounts for financial resources provided from the net revenues of the Airport Operating Fund, grants from the Federal Aviation Administration, contributions from the Georgia Department of Transportation, and investment earnings. These resources are used to fund major repairs, renovations and expansions of airport infrastructure and facilities, the acquisition of new and replacement vehicles and equipment, and future development of the Gwinnett County Airport.

The **Solid Waste Renewal and Extension Fund** accounts for the financial resources provided from the net revenues of the Solid Waste Operating Fund. These resources may be used for renovations, expansions, and future development of solid waste facilities, and the acquisition and replacement of equipment.

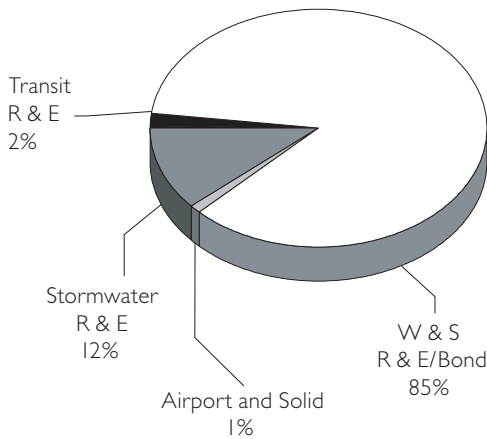
The **Stormwater Renewal and Extension Fund** accounts for financial resources provided primarily from contributions from the general fund and grants. These resources will be used for major repairs (not anticipated in the operating budget), renovations, expansions and future development of the stormwater system, and the acquisition of new and replacement equipment.

The **Transit Renewal and Extension Fund** accounts for financial resources provided primarily from contributions from the general fund, Federal Transit Administration grants and contributions from the Georgia Department of Transportation. These resources are used for the development and expansion of the County's mass transit system as well as the acquisition of new and replacement equipment.

The **2003 Water and Sewer Bond Construction Fund** and **2004 Water and Sewer Bond Construction Fund** accounts for the financial resources provided from the existing Water and Sewerage Authority Revenue Bond issue. These resources are used to fund renovations, expansions and future development of the water and wastewater system infrastructure.

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.

2006 Capital Budget  
Enterprise Funds



## **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 two months of the operating budget) that are contributed to a capital renewal and extension fund. The water and sewer transfer amount is projected based on rates set by the Board of Commissioners, existing and/or anticipated debt requirements, estimated operating costs, historic growth trends, and economic indicators. The stormwater transfer is based on revenues from stormwater utility fees.

**Water and Sewer System Development Charges** are fees imposed on developers to pay for a proportionate share of the capital costs of water and wastewater system improvements needed to serve the new development.

**Contributions from General Fund** are a portion of revenues collected from local taxes, license fees, charges for services, fines, forfeitures, or other sources in the General Fund, which are then contributed to certain capital funds. The amount of the 2006 contribution is four percent of the anticipated revenues earned in the general operating fund. Projections of these revenues are based on the millage rate set by the Board of Commissioners, historical trends, rate increases, and current economic indicators. These contributions are authorized for expenditures for the current budget year only. In contrast, general fund contributions may be used for multi-year capital projects.

**Federal and State Grants Contributions** consist of funds received from federal, state, and/or other local governments or agencies. These revenues are identified for specific capital improvements, and these projections are based on project eligibility, established standards, and available dollars. Examples include grants from the Federal Aviation Administration (FAA) and the Federal Transit Administration (FTA), which are used to fund airport improvements and transit system improvements respectively.

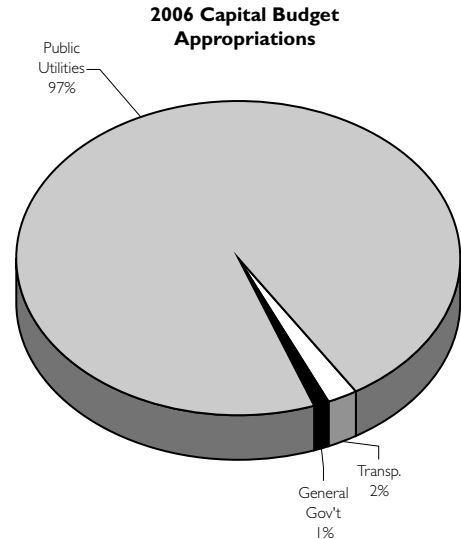
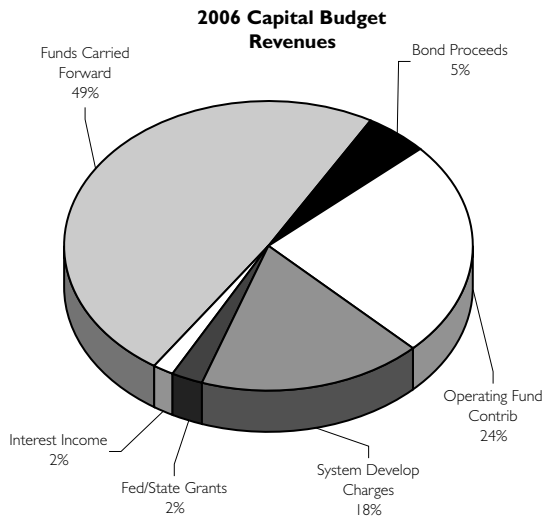
**Interest Earnings** are revenues earned from the investment of fund reserves. These revenues are based on projected rates of return of invested fund equity.

**Other Revenues** include funds received from private developers, citizens and other sources that are applied to the cost of specific projects. These revenues are projected based on known participation.

## capital enterprise funds: revenue and appropriations FY 2006 – 2011

	Prior Years	2006 Budget	2007	2008	2009	2010	2011	Total Program
<b>Revenues</b>								
Bond/Loan Proceeds	465,258,596	10,100,000	33,700,000	162,600,000	102,127,613	30,000,000	110,000,000	913,786,209
Operating Fund Contrib	432,051,490	47,460,604	43,937,459	55,214,863	60,444,238	73,331,238	84,371,538	796,811,431
System Develop Charges	110,347,420	35,000,000	37,600,000	39,100,000	40,300,000	41,000,000	41,000,000	344,347,420
Fed/State Grant/Contrib	58,880,083	4,503,613	7,703,275	7,149,884	5,590,950	5,213,647	5,186,700	94,228,152
Interest Income	15,766,238	3,517,500	2,517,500	2,517,500	2,500,000	2,500,000	2,500,000	31,818,738
Miscellaneous Revenues	5,993,889							5,993,889
Capital Fund Contrib	1,062,853							1,062,853
Public/Private Contrib	304,838							304,838
<b>Total Revenues</b>	<b>1,089,665,407</b>	<b>100,581,717</b>	<b>125,458,234</b>	<b>266,582,247</b>	<b>210,962,801</b>	<b>152,044,885</b>	<b>243,058,238</b>	<b>2,188,353,530</b>
Funds Carried Forward	(203,349,937)	96,178,929	86,468,699	(18,810,972)	(10,770,462)	774,762	(33,947,944)	(83,456,925)
<b>Total</b>	<b>886,315,470</b>	<b>196,760,646</b>	<b>211,926,933</b>	<b>247,771,275</b>	<b>200,192,339</b>	<b>152,819,647</b>	<b>209,110,294</b>	<b>2,104,896,605</b>

<b>Appropriations</b>								
Public Utilities	819,390,351	190,123,331	206,122,433	241,428,775	194,127,339	146,907,262	203,167,294	2,001,266,786
Transportation	66,421,250	4,308,946	4,252,000	5,790,000	6,035,000	5,912,385	5,943,000	98,662,581
General Government	503,869	2,328,369	1,552,500	552,500	30,000			4,967,238
<b>Total</b>	<b>886,315,470</b>	<b>196,760,646</b>	<b>211,926,933</b>	<b>247,771,275</b>	<b>200,192,339</b>	<b>152,819,647</b>	<b>209,110,294</b>	<b>2,104,896,605</b>



## airport renewal and extension fund: revenue and appropriations FY 2006 – 2011

Revenues	Prior Years	2006 Budget	2007	2008	2009	2010	2011	Total Program
Fed – Cap – Direct	6,887,871	318,052	270,000	2,250,000	2,250,000	2,250,000	630,000	14,855,923
Trans In – Airport	1,726,327	121,006	67,000	226,750	125,000	125,000		2,391,084
Trans In – Capital	1,062,853							1,062,853
State – Cap – Direct	88,982	17,670	15,000	125,000	125,000	125,000		496,652
Trans In – Gen Fund	429,074							429,074
IR – Dividend	284,072	15,000	15,000	15,000				329,072
Asset Disp – Govt	61,050							61,050
○ – Misc	11,950							11,950
<b>Total Revenues</b>	<b>10,552,179</b>	<b>471,728</b>	<b>367,000</b>	<b>2,616,750</b>	<b>2,500,000</b>	<b>2,500,000</b>	<b>630,000</b>	<b>19,637,657</b>
Funds Carried Forward	(113,250)		15,000	98,250				
<b>Total</b>	<b>10,438,929</b>	<b>471,728</b>	<b>382,000</b>	<b>2,715,000</b>	<b>2,500,000</b>	<b>2,500,000</b>	<b>630,000</b>	<b>19,637,657</b>

### Appropriations

Airport Beautification	80,000							80,000
Airport Master Plan Update	400,000							400,000
Briscoe Blvd Extension							630,000	630,000
Briscoe Blvd Streetlights	28,000							28,000
Electric Vault Upgrade/Renov	550,000							550,000
Equipment New and Replacemr	14,386	8,000						22,386
New Airport Admin Building	465,655							465,655
Runway 7L-25R	1,201,443		300,000	2,500,000	2,500,000	2,500,000		9,001,443
Runway Rehabilitation Overlay	1,896,723	353,391						2,250,114
Taxiway "B" – Phase II	4,756,094							4,756,094
Contingency	1,046,627	110,337	82,000	215,000				1,453,964
<b>Total</b>	<b>10,438,929</b>	<b>471,728</b>	<b>382,000</b>	<b>2,715,000</b>	<b>2,500,000</b>	<b>2,500,000</b>	<b>630,000</b>	<b>19,637,657</b>

## solid wastewater renewal and extension fund: revenue and appropriations FY 2006 – 2011

Revenues	Prior Years	2006 Budget	2007	2008	2009	2010	2011	Total Program
Trans In – SW	3,216,267	125,869	50,000	50,000	30,000			3,472,136
IR – Dividend	1,485,788	2,500	2,500	2,500				1,493,288
Asset Disp – Govt	1,814							1,814
<b>Total Revenues</b>	<b>4,703,869</b>	<b>128,369</b>	<b>52,500</b>	<b>52,500</b>	<b>30,000</b>			<b>4,967,238</b>
Funds Carried Forward	(4,200,000)	2,200,000	1,500,000	500,000				
<b>Total</b>	<b>503,869</b>	<b>2,328,369</b>	<b>1,552,500</b>	<b>552,500</b>	<b>30,000</b>			<b>4,967,238</b>

Appropriations	Prior Years	2006 Budget	2007	2008	2009	2010	2011	Total Program
Contingency	338,869	128,369	52,500	52,500				572,238
Recovered Materials Handling Fac		2,200,000	1,500,000	500,000				4,200,000
Recovered Materials Initiative	165,000				30,000			195,000
<b>Total</b>	<b>503,869</b>	<b>2,328,369</b>	<b>1,552,500</b>	<b>552,500</b>	<b>30,000</b>			<b>4,967,238</b>

## stormwater renewal and extension fund: revenue and appropriations FY 2006 – 2011

Revenues	Prior Years	2006 Budget	2007	2008	2009	2010	2011	Total Program
Trans In – Stormwater		8,037,733	10,632,805	14,603,613	16,476,738	20,545,738	24,902,238	95,198,865
Trans In – Gen Fund	38,782,341	3,336,857						42,119,198
Federal – Capital – Indirect	3,382,417	612,100	3,901,775	2,059,778				9,956,070
Trans In – SDCs				1,000,000	1,500,000	1,500,000	1,500,000	5,500,000
Loan Proceeds (GEFA)	1,700,000	1,800,000	1,400,000					4,900,000
Federal/State – Capital – Direct	2,014,304	150,000	258,500	172,606	259,450	82,500		2,937,360
Stormwater Mitigation Buffer Fees		300,000	300,000	300,000	300,000	300,000	300,000	1,800,000
IR – Dividends	1,123,232							1,123,232
Miscellaneous Revenue	4,441							4,441
<b>Total Revenues</b>	<b>47,006,736</b>	<b>14,236,690</b>	<b>16,493,080</b>	<b>18,135,997</b>	<b>18,536,188</b>	<b>22,428,238</b>	<b>26,702,238</b>	<b>163,539,167</b>
Funds Carried Forward	(3,514,998)	481,837	1,755,429	141,223	212,277	67,500	856,732	
FCF Adjustment	(9,000,000)	9,000,000						
<b>Total</b>	<b>34,491,737</b>	<b>23,718,527</b>	<b>18,248,509</b>	<b>18,277,220</b>	<b>18,748,465</b>	<b>22,495,738</b>	<b>27,558,970</b>	<b>163,539,167</b>

### Appropriations

Alcovy River Watershed Plan	36,964	(3,564)						33,400
Big Haynes Crk Wshd Plan	2,859,568	(7,910)	470,000	313,829	471,727	150,000	856,732	5,113,946
Cedars Rd Drainage Impr	228,429							228,429
Computer Equip New and Repl	82,745	(17,924)						64,821
Crooked Crk BMP Retrofit Impl	350,000	250,000						600,000
Drainage Improvements – Cities	1,022,916					225,000		1,247,916
Electronic Doc Mgt Sys Growth	362,000	100,000	120,000					582,000
Enterprise Res Planning Sys	300,000	200,000	250,000					750,000
Equipment New and Repl	416,064	323,100	40,000	40,000	240,000	240,000	70,000	1,369,164
Flood Study Program	3,182,779							3,182,779
GIS Growth	456,995	250,000						706,995
Global Positioning System	14,200	(14,200)						
I/T Hardw/Softw Upgr Conting			5,238	19,238	78,238	47,238	7,238	157,190
Infra Red Photogr-Failing Septic	252,840							252,840
Mobile GIS - Arc-FM Viewer	75,000	25,000			30,000			130,000
Natural Res Wshd Struc Mgt	7,810,243	2,109,769	5,429,842	3,070,153				18,420,008
Office Prod Software	2,678	2,488						5,166
Paxton Rd Stormwater Impr	1,053,999							1,053,999
Printer Replacements	2,981	(261)						2,720
Source ID – Stressed Septic Sys	198,820	200,000	200,000	200,000	200,000	200,000	200,000	1,398,820
Stormwater Drainage Impr	11,105,977	6,450,000	5,300,000	8,600,000	11,330,000	14,800,000	19,880,000	77,465,977
Stormwater Infrastructure Inv	4,292,886	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	10,292,886
Stormwater Master Plan	3,222,568		750,000	500,000	500,000	500,000	500,000	5,972,568
Stormwater Master Plan-Lwr Yellow	990,000							990,000
Stormwater Mitig-Stream Buffer		300,000	300,000	300,000	300,000	300,000	300,000	1,800,000
Stormwater Permit/Reporting/Comf	905,460							905,460
Stormwater Util Feasibility Study	1,380,000	1,500,000						2,880,000
Stream Restoration			1,189,500	1,384,000	1,148,500	1,333,500	1,095,000	6,150,500
Swanson Area Detention Fac	292,240							292,240
Wtrshd Imp Assess/Monitor	261,000	121,370	150,000	150,000	150,000	300,000	150,000	1,282,370
Wtrshd Impr Impl	1,832,512	1,800,000	1,400,000	2,600,000	3,200,000	3,300,000	3,400,000	17,532,512
Wetland/Strm Mitigation Bank	170,000	100,000	100,000	100,000	100,000	100,000	100,000	770,000
Program Admin/Contingency	329,871	30,659	1,543,929					1,904,460
FCF Adjustment	(9,000,000)	9,000,000						
<b>Total</b>	<b>34,491,737</b>	<b>23,718,527</b>	<b>18,248,509</b>	<b>18,277,220</b>	<b>18,748,465</b>	<b>22,495,738</b>	<b>27,558,970</b>	<b>163,539,167</b>

## transit renewal and extension fund: revenue and appropriations FY 2006 – 2011

Revenues	Prior Years	2006 Budget	2007	2008	2009	2010	2011	Total Program
Fed – Cap Direct	40,230,190	3,269,774	2,896,000	2,260,000	2,628,000	2,449,909	4,050,400	57,784,273
Trans In – Gen Fund	9,092,078	378,616	606,654	532,500	528,500	532,500	756,300	12,427,148
State – Cap Direct	5,827,319	136,017	362,000	282,500	328,500	306,238	506,300	7,748,874
IR – Dividend	746,157							746,157
Contrib – Private Source	200,000							200,000
O – Ref Rebates Comm	118,473							118,473
<b>Total Revenues</b>	<b>56,214,216</b>	<b>3,784,407</b>	<b>3,864,654</b>	<b>3,075,000</b>	<b>3,485,000</b>	<b>3,288,647</b>	<b>5,313,000</b>	<b>79,024,924</b>
Funds Carried Forward	(231,895)	52,811	5,346		50,000	123,738		
<b>Total</b>	<b>55,982,321</b>	<b>3,837,218</b>	<b>3,870,000</b>	<b>3,075,000</b>	<b>3,535,000</b>	<b>3,412,385</b>	<b>5,313,000</b>	<b>79,024,924</b>

### Appropriations

Comm/Local/ADA Bus/Eqpt	25,049,920							25,049,920
GJAC Transit Center					500,000			500,000
Gwinnett Mall Area Transit Ctr	450,213							450,213
Heavy Equipment New and Repl	106,870	50,000	50,000	50,000	50,000	50,000	50,000	406,870
I-85 Discover Mills Trsf Ctr	1,425,339							1,425,339
I-985 SR20 Park and Ride/Trsf Ctr	831,900							831,900
Impl Planning – Tech Assist	881,004							881,004
Maint/Oper and CNG Facility	19,241,532	1,156,871						20,398,403
Misc Transit/Marketing Exp	981,241	100,000	100,000	125,000	135,000	150,000	150,000	1,741,241
Norcross Area Transit (2006)	5,940		870,000					875,940
Reserve CNG Fueling Station	225,000							225,000
Snellville Area Park and Ride/Trsf Ct						200,000	2,238,000	2,438,000
SR 316/20 Area Park and Ride						137,385		137,385
Temp Maint/Oper and CNG Fac	3,945,300	30,347						3,975,647
Transit Enhancements	232,424	300,000	150,000	200,000	150,000	175,000	175,000	1,382,424
Transit Marketing Program	423,546							423,546
Transit Revenue Contingency	2,182,093	2,200,000	2,700,000	2,700,000	2,700,000	2,700,000	2,700,000	17,882,093
<b>Total</b>	<b>55,982,321</b>	<b>3,837,218</b>	<b>3,870,000</b>	<b>3,075,000</b>	<b>3,535,000</b>	<b>3,412,385</b>	<b>5,313,000</b>	<b>79,024,924</b>

## water and sewer renewal and extension/bond funds combined: revenue and appropriations FY 2006 – 2011

Revenues	Prior Years	2006 Budget	2007	2008	2009	2010	2011	Total Program
Revenue Bond Proceeds	456,047,209		20,000,000	150,000,000	100,000,000	30,000,000	110,000,000	866,047,209
Trans In – DPU Operating	241,339,663	35,291,523	32,389,000	39,802,000	43,284,000	52,128,000	58,713,000	502,947,186
Trans In – SDC	110,347,420	34,700,000	37,300,000	37,800,000	38,500,000	39,200,000	39,200,000	337,047,420
Use of Fund Balance	135,677,740							135,677,740
Loan Proceeds (GEFA)	7,511,387	8,300,000	12,300,000	12,600,000	2,127,613			42,839,000
IR – Dividends	12,126,989	3,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	28,126,989
Miscellaneous Revenues	5,796,161							5,796,161
Trans In – General	738,000	169,000	192,000					1,099,000
Trans In – Fire	1,050,000							1,050,000
State – Capital – Direct (Grant)	334,000							334,000
Federal – Capital – Direct (Grant)	115,000							115,000
Contribution from Developers	104,838							104,838
<b>Total Revenues</b>	<b>971,188,407</b>	<b>81,960,523</b>	<b>104,681,000</b>	<b>242,702,000</b>	<b>186,411,613</b>	<b>123,828,000</b>	<b>210,413,000</b>	<b>1,921,184,543</b>
FCF – W & S/Proposed Bonds	(71,387,189)	2,300,691	50,433,909	(19,550,445)	(11,032,739)	583,524	(34,804,676)	(83,456,925)
FCF – 2004 W & S Bonds	(76,902,605)	44,143,590	32,759,015					
FCF Adjustment	(38,000,000)	38,000,000						
<b>Total</b>	<b>784,898,614</b>	<b>166,404,804</b>	<b>187,873,924</b>	<b>223,151,555</b>	<b>175,378,874</b>	<b>124,411,524</b>	<b>175,608,324</b>	<b>1,837,727,619</b>

### Appropriations

Administration	5,788,787	200,000						5,988,787
ACF and SeFPC Wtr Allocation	784,190	30,000	30,000	30,000	30,000	30,000	30,000	964,190
Alcovy PS/FM Upgr – Phase III							1,036,000	1,036,000
Alcovy Rvr and Ezzard Rd PS/FM	16,189,509							16,189,509
Alcovy Rvr PS/FM – Phase II	1,000	1,200,000	4,200,000	5,400,000	4,000,000			14,801,000
Backflow Prevention Program	25,000	25,000	25,000	25,000	25,000	25,000	25,000	175,000
Barcoding Sys – Central Whs			70,000					70,000
Beaver Ruin Elect/Pump Upg	1,439,506							1,439,506
Beaver Ruin WRF Aerator Rhb	576,000	800,000	800,000					2,176,000
Beaver Ruin WRF Phos Impv	4,771,187							4,771,187
Bluebird Circle 8" Water Main	178,364							178,364
Brooks Rd PS and FM	11,268,159							11,268,159
Brooks Rd PS Upgrade and FM	3,000	1,000,000	4,250,000	4,250,000				9,503,000
Brooks Rd Force Main Upg/Ext	697,853							697,853
Brushy Fork PS and FM Impv	1,020,000							1,020,000
Buford-Southside Wstwr Impv	1,100,000	1,200,000						2,300,000
Check Valves/PRV/Boosters	60,869	20,000	20,000	20,000	20,000	20,000	20,000	180,869
Computer Eq – New/Replace	901,394	(563,826)						337,568
Computerized Lab Management	175,000	200,000						375,000
Computerized Maint Mgt Sys		465,000						465,000
Crooked Ck WRF Contact Basin	256,625							256,625
Crooked Ck Dewatering Impv	797,721							797,721
Crooked Ck WRF Impv	250,000	746,000	2,300,000	21,000,000	25,000,000	8,400,000		57,696,000
Crooked Ck WRF Upgrade							3,500,000	3,500,000
Customer Relationship Mgmt	720,000							720,000
Danbury Sewer Repair & Repl	1,355,111							1,355,111
Day's Inn PS Phaseout	125,000	51,000		1,270,000				1,446,000
DPU Central – Mezz Build Out	828,703							828,703
DPU Central – Upgrades		50,000						50,000
DPU Dispatch Workspace Add	25,000							25,000
DPU Graphic Records System	912,952	432,000	257,000	132,000	162,000	162,000	162,000	2,219,952
DPU Telephone Sys Migration	92,124							92,124
DPU Utility Reloc Coordination	735,613	600,000	600,000	600,000	600,000	600,000	600,000	4,335,613
Developer Participation Agmt	576,100							576,100
Digital Format Records Sys/SW	150,000	95,000						245,000
Document Processing	200,000							200,000
Eastgate Pump Sta Phaseout			353,000	2,783,000				3,136,000
Electronic Document Mgt Sys	448,000							448,000
Ensorbk Wholesale Phaseout	16,513							16,513
Enterprise Resources Planning	3,165,000							3,165,000
ERP Growth			350,000					350,000
Equipment – New/Replacement	4,959,116	1,688,714	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	14,147,830
Facility Rehab – WPFs	6,937,536	2,210,823	1,000,000	400,000	400,000	400,000	400,000	11,748,359
Facility Rehab – WRFs	3,965,067	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	9,965,067
Filter Backwash Equaliz Tank	200,000	4,800,000						5,000,000



## water and sewer renewal and extension/bond funds combined: revenue and appropriations FY 2006 – 2011

Appropriations	Prior Years	2006 Budget	2007	2008	2009	2010	2011	Total Program
Filter Bldg 2 Rehab (Lanier)	1,466,984	2,500,000						3,966,984
Fire Hydrant Audit	1,215,000							1,215,000
Fire Hydrant Installation	30,000	10,000	10,000	10,000	10,000	10,000	10,000	90,000
Flow Management System	715,927	834,000						1,549,927
Flow/Pressure Monitoring Sta		300,000	300,000					600,000
Garner Ck PS/FM/Intercept Ext	4,131							4,131
Gates Mill Dr 8" WM Repl	411,340							411,340
General Engineering/Planning	188,861	50,000	50,000	50,000	50,000	50,000	50,000	488,861
Generator Acq – Pump Stations	2,050,000	350,000	350,000	350,000	350,000	350,000		3,800,000
GIS Growth	783,886	50,000						833,886
Global Positioning Sys (GPS)	56,800	(56,800)						
Grayson-New Hope 12" WM						300,000	1,244,000	1,544,000
Great River PS/FM/ Sewer	4,398							4,398
Hadley Mtn Cove WM Repl	359,688							359,688
Hammond Dr Sewer Impv	1,029,175							1,029,175
Hammond – Lanier Wtr Impv	1,037,575							1,037,575
Harbins Area Water Mains	5,586	300,000	800,000	4,400,000				5,505,586
Hill Wtr Resources Ctr Expan	391,955,834	9,110,727						401,066,561
Hog Mountain Rd PS/FM Upg	250,000	1,900,000	4,100,000	500,000	500,000			7,250,000
Hurr Shoals – Rabbit Hill Rd WM	2,230,352	1,500,000						3,730,352
I-85 Collect Dist (I-85 at 316)	677,667	1,007,000	900,000	400,000				2,984,667
I-85 at SR 20 Utility Relocation	17,128							17,128
IT HW/SW Upgrade Contg			136,924	111,744	220,374	170,524	206,324	845,890
IT Strategic Plan Implment	66,400							66,400
Ivy Creek Relief Interceptor	2,919,080							2,919,080
Jack's Creek PS Upgrade	394,440	350,000						744,440
Jackson Creek Influent PS/FM			100,000	1,500,000	5,000,000	11,300,000		17,900,000
Jackson Creek WRF Aerators	808,080							808,080
Jackson Creek WRF Phosp Imp	3,277,084							3,277,084
Jackson Creek/Yellow WT/PS							2,000,000	2,000,000
Jackson Creek WRF – Phase I	200,000			3,200,000	4,975,000	1,700,000	27,300,000	37,375,000
Jackson Creek WRF Switchgear MCC	191,001							191,001
Jackson St Utility Relocation	350,000							350,000
Ken Villa PS Phaseout	302,968	350,000						652,968
Kennedy Rd 8" WM Repl	126,635							126,635
Lakefield/N Gwt PS Phaseout			550,000	775,000	925,000			2,250,000
Lanier Raw Wtr Dist Structure	3,700,781							3,700,781
Lanier Filter Plant UV Disinfect	69,004	1,000	505,000	505,000	8,228,000			9,308,004
Lanier Lime Slurry System	706,610							706,610
Level Creek FM Extension	966,779							966,779
Level Creek PS and FM	9,972,687	9,200,000	9,500,000					28,672,687
Little Mulberry Pk Interceptor	76,098							76,098
Lower Big Hayne PS/FM/Intcpt	2,474,766	6,000,000	17,000,000	25,703,000	1,000,000			52,177,766
Lower Mulberry Sewerage	371,858							371,858
Meter Reading SW/HW Repl	337,593							337,593
Middle Alcovy/Shoal Crk Swr	4,797,878							4,797,878
Middle Big Haynes F/M	824,999	275,000						1,099,999
Middle Mulberry Sewerage	245,507					1,000,000	5,158,000	9,905,000
Misc R & E Contingency	56,997	2,787,018	4,000,000	2,500,000	7,000,000	1,000,000	3,000,000	20,344,014
Mobile Arc-Fm Viewer	495,991	74,900						570,891
Networking	48,042							48,042
Networking and Communication	82,295	14,000						96,295
No Business Creek PS/Tunnel	15,708,613	8,300,000	12,300,000	13,040,000	4,440,000			53,788,613
No Business Creek PS Expan							554,000	554,000
No Business/Big Hayne Decom	50,000	350,000						400,000
Norcross 24" Trans Main	941,960							941,960
N Chattahoochee Intcp/PS Upg		505,000	6,947,000				6,900,000	14,352,000
North Fork P'tree Crk PS/FM	194,811							194,811
North Gwinnett Trans Main	1,853,734	6,513,863						8,367,597
North Gwinnett WRF	57,133							57,133
Office Productivity Software	33,662	11,204						44,866
Old Norcross Rd PS	2,596,585	1,565,000	11,065,000	2,500,000	3,000,000	7,500,000		28,226,585
Old Suwanee Water Dist Impv		350,000						350,000
Patterson-Marthon PS/FM Upg	800,000	1,815,000	7,300,000	11,100,000				21,015,000
Paxton Lane 12" WM Repl	65,000							65,000
PCCP Replacement Program	10,446,396	901,000	1,000	4,000,000	4,000,000	1,000	4,000,000	23,349,396
Peachtree Station 3 PS Rehab	112,040							112,040

## water and sewer renewal and extension/bond funds combined: revenue and appropriations FY 2006 – 2011

Appropriations	Prior Years	2006 Budget	2007	2008	2009	2010	2011	Total Program
Permanent Util Rec Infill/Corr		50,000	50,000	50,000	50,000	50,000	50,000	300,000
Petition Sewer Contingency	1,459,333	500,000	500,000	1,500,000	1,500,000	1,500,000	2,000,000	8,959,333
Pole Brdg WWTP Digester Imp	2,794,252							2,794,252
Pole Brdg WRF Imprv/Upgd				5,000,000	7,500,000	7,500,000		20,000,000
Poplar St – Snellville Dist Repl	131,001							131,001
Printer Replacements	55,555	(22,945)						32,610
Program Management	6,750,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,000,000	15,250,000
Public Utilities Central Facility	1,789,329							1,789,329
Pump Station Rehabilitation	3,609,739	1,987,127	1,500,000	1,500,000	1,500,000	1,500,000	2,000,000	13,596,866
Raw Water Intake/PS Lk Lanier	49,194,206							49,194,206
Raw Water Pump Station Upgd	2,865,150	4,200,000	500,000	500,000	1,000,000			9,065,150
Raw Water Storage/Transfer PS	1,895,713			1,000	1,000	1,000		1,898,713
Reclaimed Wtr P'line – NAWRF	202,599							202,599
Reclaimed Water Reuse	1,478,138	1,040,000	580,000					3,098,138
Repl – N High Svc Pump-Lanier	502,000	2,665,000						3,167,000
Reuse P'line/Diffuser to Lanier	8,615,698	4,000,000	18,000,000	14,941,311	1,000,000			46,557,009
Rivercliff Manor WM Repl	431,875							431,875
Rockbridge Pump Station	269,652	1,650,000						1,919,652
Rosemoore Lake PS Decom	17,599	190,000	300,000					507,599
Ross Rd PS Upg/FM to Jack Ck				100,000	1,500,000	2,100,000	6,300,000	10,000,000
Sanitary Swr Collection Sys	1,000,000	1,000,000	2,000,000	6,000,000	8,000,000	8,000,000	2,000,000	28,000,000
Satellite Blvd 12" WM Ext	75,000							75,000
Security						1,700,000		1,700,000
Sewage Flow Mont/PS SCADA	1,080,993	925,000	2,375,000	150,000	150,000	150,000	150,000	4,980,993
Sewer Inflow and Infiltration Corr	12,189,439	10,000,000	10,000,000	12,000,000	12,000,000	12,000,000	15,500,000	83,689,439
Shoal Creek Filter Plant	109,522,887	5,941,000	5,000,000					120,463,887
Skyland Dr 12" WM Repl	476,322							476,322
Small WM Repl/Expansion	4,539,514	1,772,000	1,000,000	3,000,000	3,000,000	3,000,000	2,000,000	18,311,514
Spectra Radio Replacement	300,963	160,000						460,963
Spout Springs Rd 16" WM			85,000	872,000				957,000
SR 20 at Chatt Utility Reloc		150,000	50,000	1,132,500	882,500			2,215,000
SR 20 Widening (Ozora-Plant)	150,000	2,000,000						2,150,000
SR 120 at Singleton Ck Utl Reloc	8,360							8,360
SR 120 (S'loaf/R'side) Utl Upgd	100,000	1,400,000						1,500,000
SR 124 Utility Relocations	3,483,687							3,483,687
Stage II – DBP Initial Dist Sys	100,000	108,000						208,000
Steeple Chase Dr 8" WM	150,000							150,000
Stillwater Lane 8" WM	159,363							159,363
Sugar Hill WTP Decommission	100,000	1,000	1,000	700,000				802,000
Suwanee Creek Intcpt Ext	2,206,858	450,000						2,656,858
Tanglewood PS Upg/FM Ext	205,000	295,000	400,000					900,000
Tanks and Pump Stations	17,251,736							17,251,736
Tuggle Rd Water Main Repl	155,468							155,468
Upper Big Haynes Intcpt Repl	175,000	225,000	1,850,000	950,000				3,200,000
Upper Chatt Basin Study	202,959	50,000	50,000	50,000	50,000	50,000	50,000	502,959
Upper Chatt/Richland Ck Intcpt	14,836,457							14,836,457
Upper Suwanee PS/FM							867,000	867,000
Upper Yellow Rvr PS/FM/Swr	19,856							19,856
Utility Relocation Contg	1,000	1,000	1,000,000	2,500,000	2,500,000	2,000,000	1,000,000	9,002,000
Wastewater Cap Assurance	49,181	1,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,050,181
Water and Sewer Mstr Plan Rev	550,593	200,000	200,000	100,000	100,000	100,000	200,000	1,450,593
Water and Sewer Modeling/Updg	899,162		220,000	220,000	220,000	350,000	205,000	2,114,162
Water and Sewer Planning Study	724,460	250,000	250,000	250,000	250,000	250,000	250,000	2,224,460
Water and Sewer Rate Study	276,790	1,000	99,000				150,000	526,790
Water Accountability Program	400,000	900,000	500,000	500,000	500,000	500,000	500,000	3,800,000
Water Meter Replacement Prog	3,536,958	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	9,536,958
Water Production Emg Genrate	1,000	500,000	2,950,000	6,750,000	3,850,000			14,051,000
Water Service Line Replace	2,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	8,000,000
Water Storage Facilities Rehab	802,581	500,000	500,000	500,000	500,000	500,000	500,000	3,802,581
Water Sys Instrument/Metering	962,134							962,134
Watershed Non Point Src Mgmt	1,698,401	398,000	414,000					2,510,401
Watershed Protection Impl		750,000	1,330,000	1,330,000	6,000,000	6,000,000	6,000,000	21,410,000
West Side PS and Tank Site	2,208,184				1,000,000	7,700,000	19,000,000	29,908,184
Westside 60" Trans Main					790,000	3,284,000	9,444,000	13,518,000
Wheeler Creek PS/FM/Swr					100,000			100,000
Wholesale Wtr Backflow Prev	100,000							100,000
Yellow Rvr WRF Clarifier/Filters	2,911,110							2,911,110

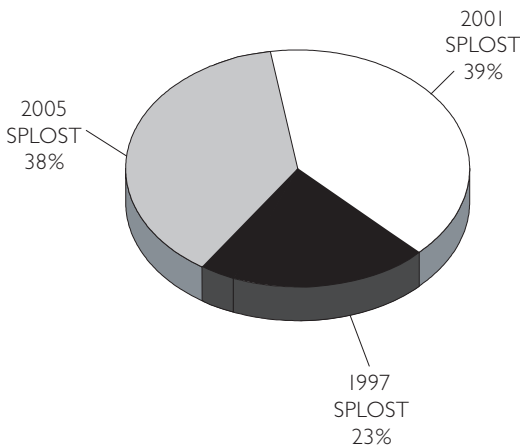
## water and sewer renewal and extension/bond funds combined: revenue and appropriations FY 2006 – 2011

Appropriations	Prior Years	2006 Budget	2007	2008	2009	2010	2011	Total Program
Yellow River WRF Improv	1,043,277	7,000,000	39,000,000	49,000,000	43,500,000	22,000,000	40,000,000	201,543,277
Yellow/Sweet-Bvr Ruin PS/FM	11,272,245	200,000						11,472,245
FCF Adjustment	(38,000,000)	38,000,000						
<b>Total</b>	<b>784,898,614</b>	<b>166,404,804</b>	<b>187,873,924</b>	<b>223,151,555</b>	<b>175,378,874</b>	<b>124,411,524</b>	<b>175,608,324</b>	<b>1,837,727,619</b>

**capital special use funds**

## capital special use funds definitions

2006 Capital Budget Special Use Funds



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

### Budget Basis

Budgets for special use fund types are adopted on the modified accrual basis. Under this basis of accounting, revenues are recognized when they become both measurable and available. Measurable is defined as the amount of the transaction that can be determined. Available means collectible within the current period, or soon thereafter, for payment of current period liabilities. Expenditures are recognized when a transaction is expected to draw upon current resources.

### Fund Definitions

The **1997 Special Purpose Local Option Sales Tax Fund** accounts for the financial resources provided from a four-year, one-cent special purpose local option sales tax approved by voters in 1996 for the purpose of resurfacing, paving, widening, and extending certain roads and bridges; expansions, renovations and development of parks and recreation facilities; and construction and renovations of fire and police facilities and equipment.

The **2001 Special Purpose Local Option Sales Tax Fund** accounts for the financial resources provided from a four-year, one-cent special purpose local option sales tax approved by voters in 2000 for the purpose of resurfacing, paving, widening, and extending certain roads and bridges; acquisition of greenspace and park land, expansions, renovations and development of parks and recreation facilities; construction of libraries; and construction and renovations of fire and police facilities and equipment.

The **2005 Special Purpose Local Option Sales Tax Fund** accounts for the financial resources provided from a four-year, one-cent special purpose local option sales tax approved by voters in 2004 for the purpose of resurfacing, paving, widening, and extending certain roads and bridges; acquisition of greenspace and park land; expansions, renovations, and development of parks and recreation facilities; construction of libraries; and construction and renovations of fire and police facilities and equipment. In addition, 88 million in funds will be provided to the cities for City Assistance.

### Revenue Source Definitions

**Special Purpose Local Option Sales Tax Revenues** are revenues of a one percent of sales tax collected by the State on behalf of the County for specific capital improvements for a specified time period as approved by referendum. The forecasted collections of these revenues are based on historical and economic growth trends over the time frame authorized in the referendum. These funds may be used only for capital improvements as specified in the authorized referendum.

**Federal and State Grants and Contributions** consist of funds received from federal, state, and/or other local governments or agencies. These revenues are identified for specific capital improvements and their projections are based on project eligibility, established standards and available dollars. Examples include contributions from the Georgia Department of Transportation, grants through the Community Greenspace Trust Program, and contributions from the Gwinnett Board of Education.

**Interest Earnings** are revenues earned from the investment of fund reserves. These revenues are based on the projected rates of return of invested fund equity.

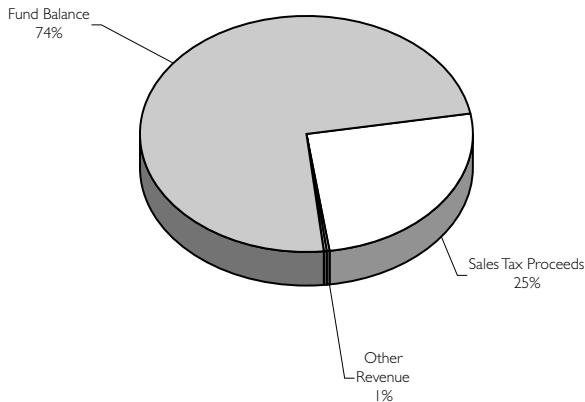
**Other Revenues** are funds received from private developers, citizens, and other sources that are applied to the cost of various specified projects. These revenues are projected based on known participation.

## capital special use funds: revenue and appropriation FY 2006 – 2011

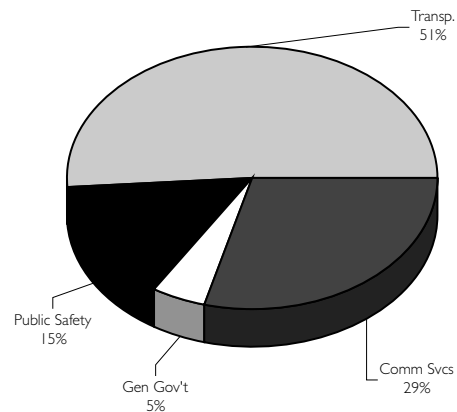
	Prior Years	2006 Budget	2007	2008	2009	2010	2011	Total Program
<b>Revenues</b>								
Sales Tax Proceeds	1,005,346,666	125,965,510	125,965,510	125,965,511	31,491,377			1,414,734,574
Interest Income	63,968,192	1,556,904						65,525,096
Fed/State Grants – Contrib	26,627,129	1,300,000						27,927,129
Public/Private Contrib	1,285,488							1,285,488
Other Contrib	1,566,647	15,563						1,582,210
Miscellaneous Revenues	1,915,303	2,656						1,917,959
<b>Total Revenues</b>	<b>1,100,709,425</b>	<b>128,840,633</b>	<b>125,965,510</b>	<b>125,965,511</b>	<b>31,491,377</b>			<b>1,512,972,456</b>
Funds Carried Forward	(455,799,483)	365,743,793	54,229,893	11,747,746	13,206,743	10,871,309		
<b>Total</b>	<b>644,909,941</b>	<b>494,584,426</b>	<b>180,195,403</b>	<b>137,713,257</b>	<b>44,698,120</b>	<b>10,871,309</b>		<b>1,512,972,456</b>

<b>Appropriations</b>								
Community Services	250,220,598	144,878,609	44,255,088	27,617,183	5,970,453			472,941,931
General Government	18,138,880	22,155,100	22,155,100	22,155,100	5,538,775			90,142,955
Public Safety	74,734,279	74,578,373	19,135,428	22,970,244	9,460,660			200,878,984
Public Utilities	3,967,828							3,967,828
Transportation	297,848,356	252,972,344	94,649,787	64,970,730	23,728,232	10,871,309		745,040,758
<b>Total</b>	<b>644,909,941</b>	<b>494,584,426</b>	<b>180,195,403</b>	<b>137,713,257</b>	<b>44,698,120</b>	<b>10,871,309</b>		<b>1,512,972,456</b>

**2006 Capital Budget  
Revenues**



**2006 Capital Budget  
Appropriations**



## 1997 special purpose local option sales tax fund: revenue and appropriations FY 2006 – 2011

Revenues	Prior Years	2006 Budget	2007	2008	2009	2010	2011	Total Program
SPLOST	414,800,497							414,800,497
IR – Dividend	53,324,736	1,556,904						54,881,640
State – Cap – Direct	16,388,177	300,000						16,688,177
O – Misc	1,613,303	2,656						1,615,959
Trans In – Capital	1,566,647	15,563						1,582,210
Contrib – Private Srce	1,085,889							1,085,889
Fed – Cap – Direct	151,561							151,561
<b>Total Revenues</b>	<b>488,930,809</b>	<b>1,875,123</b>						<b>490,805,932</b>
Funds Carried Forward	(48,336,771)		19,942,827	6,404,970				
FCF Adjustment	(91,124,877)	91,124,877						
<b>Total</b>	<b>349,469,161</b>	<b>114,988,975</b>	<b>19,942,827</b>	<b>6,404,970</b>				<b>490,805,932</b>

### Appropriations

Revenue/Administration	1,313,095							1,313,095
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#### Police Services Program

Animal Control Shelter	1,062,238							1,062,238
Aviation Hanger	459,345							459,345
Central Precinct	2,660,018	(14,533)						2,645,485
Eastside Dacula Precinct	708,140							708,140
Grayson Precinct	54,640	92,375						147,015
Mall of Georgia Precinct	1,929,665							1,929,665
Police HQ – Expansion Renov	2,161,244							2,161,244
Police Program Administration	3,194							3,194
Police Training Center	5,430,700							5,430,700
Southside Police Precinct	1,890,468							1,890,468
Westside Police Precinct	2,208,970	(77,842)						2,131,128
<b>Total Police Program</b>	<b>18,568,622</b>							<b>18,568,622</b>

#### Fire Services Program

Ambulance Replacement	212,717							212,717
Ambulance Service Expansion	598,894							598,894
EMOS Vehicle	87,283							87,283
Fire Academy Improvements	1,935,181							1,935,181
Fire Admin Headqtrs Complex	5,995,050							5,995,050
Fire Apparatus Program	8,562,452							8,562,452
Fire Apparatus Storage Facility	1,610,000							1,610,000
Fire Program Contingency	27,254							27,254
Fire Station 5 Relocation	4,222,288							4,222,288
Fire Station 11 Relocation	2,582,850							2,582,850
Fire Station 22	2,345,242							2,345,242
Fire Station 23	1,920,332							1,920,332
Fire Station 24	3,058,041							3,058,041
Fire Station 25	3,274,497							3,274,497
Fire Station 26	3,055,377							3,055,377
Fire Station 27	166,830							166,830
Fire Station 28	250,000							250,000
Fire Station Renovations	660,156							660,156
SCBA Equipment	1,850,000							1,850,000
<b>Total Fire Program</b>	<b>42,414,443</b>							<b>42,414,443</b>

#### Parks and Recreation Program

Active Parks Land Acquisition	2,054,946							2,054,946
Best Friend Park	1,627,815							1,627,815
Bethesda Park Development	2,068,566							2,068,566
Bethesda Park Improvements	300,942							300,942
Dacula Park Redevelopment	4,869,040							4,869,040
Geo Pierce Park Expan/Develop	1,627,399							1,627,399
Greenways Development	1,191,405							1,191,405
Harmony Grv Soccer Complex	504,791							504,791
In-House Program Admin	183,592							183,592

## 1997 special purpose local option sales tax fund: revenue and appropriations FY 2006 – 2011

Appropriations	Prior Years	2006 Budget	2007	2008	2009	2010	2011	Total Program
Jones Brdg Pk Shoreline Stabil	360,030							360,030
Mountain Park Park Redevelop	4,008,681							4,008,681
Nature Center	19,900							19,900
North District New Park Dev	9,388,371							9,388,371
Passive Community Parks Prog	965,784							965,784
Passive Pks Land Acquisition	3,674,863							3,674,863
Peachtree Ridge Park Site	89,713							89,713
Pinckneyville Park	6,847,185							6,847,185
Pinckneyville Park Expansion	8,430,312							8,430,312
Rhodes Jordan Park Expan	9,403,773							9,403,773
Shorty Howell Expan/Dev	4,197,729							4,197,729
South District New Park Dev	3,102,585							3,102,585
Tribble Mill Park Improvement	4,258,798							4,258,798
<b>Total Parks and Rec</b>	<b>69,176,220</b>							<b>69,176,220</b>
<b>Major Road Improvements</b>								
Breckenridge Blvd. Ext.	10,400,156							10,400,156
Club Drive	3,874,896							3,874,896
I-85 Collector	2,357,017							2,357,017
McGinnis Ferry Rd Ext	2,660,318	6,789,072						9,449,390
Medlock Bridge Road	6,047,818	1,011,000						7,058,818
North Berkeley Lake Road	4,983,410	1,627,070						6,610,480
North Cross-County Conn	6,120,000		3,619,560	1,485,000				11,224,560
Northmont/Commerce Conn	4,687,063	250,000						4,937,062
Satellite Blvd. Extension	25,935,512							25,935,512
Satellite Blvd. Widening	8,758,008							8,758,008
SR 120		300,000						300,000
SR 324	11,979,992		1,152,408					13,132,400
Steve Reynolds Blvd.	8,666,429							8,666,429
Major Rd Improvement Contg	4,886,718	590,445						5,477,163
<b>Sub-Total</b>	<b>101,357,337</b>	<b>10,567,587</b>	<b>4,771,968</b>	<b>1,485,000</b>				<b>118,181,892</b>
<b>School Safety Projects</b>								
Bogan Road	859,050							859,050
Bunten Road	452,044							452,044
Burns Road	376,770							376,770
Herrington Road	423,640							423,640
Hope Hollow Rd-Oakgrove Rd	835,000							835,000
New Hope Road	60,000	100,000	326,350					486,350
Old Norcross Road	760,614							760,614
Old Peachtree Road	499,246							499,246
Ozora Road	866,042							866,042
Pounds Road	590,681	150,000						740,681
Rock Springs Road	488,050							488,050
Russell Road	407,883							407,883
Queuing Lanes and Misc	3,350,000	150,000						3,500,000
School Safety Contingency	890,324	29,000						919,324
<b>Sub-Total</b>	<b>10,859,346</b>	<b>429,000</b>	<b>326,350</b>					<b>11,614,696</b>
<b>Road Safety and Alignment Projects</b>								
Alcovy Road	138,364							138,364
Alcovy Road	454,996							454,996
Alcovy Road	450,788							450,788
Alcovy Road		100,000	287,191					387,191
Atkinson Road	726,953							726,953
Bold Springs Road	855,025							855,025
Bramlett Shoals Road	385,462							385,462
Bramlett Shoals Road	1,462,543							1,462,543
Bramlett Shoals Road	728,357							728,357
Bramlett Shoals Road	120,000		233,896					353,896
Brooks Road	801,270							801,270
Brooks Road	416,105							416,105
Brooks Road	27,613							27,613



## 1997 special purpose local option sales tax fund: revenue and appropriations FY 2006 – 2011

Appropriations	Prior Years	2006 Budget	2007	2008	2009	2010	2011	Total Program
Bunten Road	795,628	100,000						895,628
Cedars Road	501,678							501,678
Cedars Road	111,939							111,939
Centerville-Rosebud Road	495,770							495,770
Centerville-Rosebud Road	853,362							853,362
Centerville-Rosebud Road	1,176,755							1,176,755
Centerville-Rosebud Road	617,451							617,451
Chandler Road	1,050,521							1,050,521
Cooper Road	26,125	133,432						159,557
Cooper Road	1,013,370							1,013,370
Dacula Road	115,000		233,619					348,619
Ewing Chapel Road	314,028							314,028
Fence Road	671,150							671,150
Fence Road	962,846							962,846
Grayson-New Hope Road	99,585							99,585
Grayson-New Hope Road	314,462							314,462
Hamilton Mill Road	1,149,485							1,149,485
Hamilton Mill Road	442,676							442,676
Harbins Road	423,689							423,689
Harbins Road	908,305							908,305
Herrington Road	66,000	65,000	597,800					728,800
Herrington Road	874,527							874,527
Hillcrest Drive	436,055							436,055
Hog Mountain Road	296,000	535,274						831,274
Hog Mountain Road	174,631	502,307						676,938
Martin Chapel Road	951,002							951,002
Mineral Springs Road	578,795							578,795
Mineral Springs Road	212,736							212,736
Mink Livsey Road	792,217							792,217
Mink Livsey Road	659,848							659,848
New Hope Road	640,610							640,610
New Hope Road	402,152							402,152
New Hope Road	339,192							339,192
Old Fountain Road	3,900,211	309,508						4,209,719
Old Loganville Road	819,221							819,221
Old Loganville Road	225,000	325,000	665,000					1,215,000
Old Loganville Road	191,337		294,005					485,342
Old Peachtree Road	954,053							954,053
Old Peachtree Road	1,219,696							1,219,696
Old Suwanee Road	597,644							597,644
Ozora Road	510,240							510,240
Ozora Road	423,142	1,351,000						1,774,142
Pate Road	78,048			216,013				294,061
Pate Road	72,807			212,000				284,807
Pate Road	56,624			172,000				228,624
Pate Road	52,989			177,000				229,989
Pinehurst Road	68,744							68,744
Pleasant Hill Road	6,816,711	1,501,584	536,818					8,855,112
Riverside Road	258,862		435,079					693,941
Riverside Road	123,829		254,571					378,400
Rockbridge Road	1,313,297							1,313,297
Rosebud Road	471,085							471,085
Rosebud Road	182,650		441,000					623,650
Rosebud Road	201	85,000						85,201
Russell Road	817,853							817,853
Sardis Church Road	179,233							179,233
Sardis Church Road	472,697							472,697
Sardis Church Road	610,960							610,960
SR 124	320,000	150,000	1,410,000					1,880,000
Sycamore Road	458,016							458,016
Sycamore Road	689,389							689,389
Sycamore Road	826,888							826,888
Sycamore Road	205,578	395,704						601,282
Temple Johnson Road	67,382		183,826					251,208
Temple Johnson Road	369,425	200,000	300,000	1,474,570				2,343,995
Temple Johnson Road	71,799		136,570					208,369

## 1997 special purpose local option sales tax fund: revenue and appropriations FY 2006 – 2011

Appropriations	Prior Years	2006 Budget	2007	2008	2009	2010	2011	Total Program
Temple Johnson Road	205,358		436,570					641,928
Thompson Mill Road	130,652	59,788	1,314,361					1,504,801
Tom Smith Road	1,011,272							1,011,272
Tom Smith Road	441,615	260,000						701,615
Whitehead Road	700,766							700,766
Williams Road	2,193,509							2,193,509
Rd Safety and Align Contg/Study	1,777,488	72,101	287,191					2,136,779
<b>Sub-Total</b>	<b>54,921,335</b>	<b>6,145,697</b>	<b>8,824,510</b>	<b>1,474,570</b>				<b>71,366,111</b>
<b>Bridges/Culverts/Drainage Improvements</b>								
Cedars Road	1,423,349							1,423,349
Five Forks Trickum Rd	993,829							993,829
Old Peachtree Road	2,049,074							2,049,074
Paved Road Bridges	5,710,042	1,936,337						7,646,380
Roadway Drainage Imprv	331,002							331,002
Roadway Drainage Imprv	3,636,826							3,636,826
Roadway Drainage Imprv	319,144							319,144
Roadway Drainage Imprv	1,396,931							1,396,931
Stormwater Imprv-Paxton Lane	250,000							250,000
Unpaved Road Bridges	146,368	160,000	414,000					720,368
<b>Sub-Total</b>	<b>16,256,566</b>	<b>2,096,337</b>	<b>414,000</b>					<b>18,766,903</b>
<b>Intersection Improvements</b>								
Arnold Road and Five Forks	150,000	949,970						1,099,970
Arnold Rd at US 29	1,840,505							1,840,505
Beaver Ruin Road and US 29	1,380,000	50,000	250,000					1,680,000
Buford Hwy at Old Ptree/Rogers	1,625,000							1,625,000
Cedars Road at SR 8	1,175,036							1,175,036
Five Forks Trickum and Oleander	917,853							917,853
Harbins Road at Williams Rd	1,373,620							1,373,620
Howell Ferry Rd	300,000	700,000						1,000,000
Indian Trail at Oakbrook Pkw	250,000	50,000	799,970					1,099,970
JCB at Brookhollow Pkw	50,000	350,000	500,000	1,045,400				1,945,400
JCB at Dawson/Live Oak	2,233,534							2,233,534
JCB at Oakbrook Pkwy to I-85	1,999,284							1,999,284
Jimmy Carter Blvd and US 29	900,000	15,000	1,321,108					2,236,108
Jimmy Carter Blvd at US 23	2,373,559							2,373,559
Old Norcross at Davis Circle	602,291							602,291
Old Norcross at Herrington	614,515	150,633						765,147
Old Norcross at W Liddell Rd	665,696							665,696
Old Norcross and Langford Rd	1,298,887							1,298,887
PIB (Holcomb Brg-Rogers Brg)	1,123,495							1,123,495
Pleasant Hill Rd and US 29	2,070,972		560,000					2,630,972
Ridge Road at Hamilton Mill	1,384,305							1,384,305
Rockbridge Road at US 29	1,697,640							1,697,640
Signal and Control Sys Enhance	1,089,501							1,089,501
South Old P'tree Rd at PIB	1,385,963							1,385,963
SR 84 and US 78	2,761,886							2,761,886
Suwanee Dam Rd at PIB	200,000		250,000					450,000
US 29 at Harbins Road	613,620							613,620
Intersection Contingency	371,075	660,296						1,031,371
<b>Sub-Total</b>	<b>32,448,237</b>	<b>2,925,898</b>	<b>3,681,078</b>	<b>1,045,400</b>				<b>40,100,613</b>
<b>Sidewalk Projects</b>								
Bethesda School Road	556,047							556,047
Bush Road	875,943							875,943
Camp Perrin Road	265,022							265,022
Dacula Rd at Dacula Library	500,000							500,000
Dacula Road	849,008							849,008
Dogwood Road	529,837							529,837
Dogwood Road	233,656							233,656
East Jones Bridge Road	156,320							156,320

## 1997 special purpose local option sales tax fund: revenue and appropriations FY 2006 – 2011

Appropriations	Prior Years	2006 Budget	2007	2008	2009	2010	2011	Total Program
Five Forks/Lake Lucerne	1,641,301							1,641,301
Hill Street	122,543							122,543
JCB at Singleton	100,000							100,000
Lebanon Road	995,072							995,072
Lou Ivy Road	1,123,182							1,123,182
McGinnis Ferry Rd at Chatt Rv	1,900,000							1,900,000
Mechanicsville Community			551,301	400,000				951,301
Mill Creek Multi-Use Path	1,064,231							1,064,231
Miller Road	210,000		373,620					583,620
Old Norcross Road	996,000							996,000
Plunketts Road	920,488							920,488
Rockbridge Road	1,848,892							1,848,892
Russell Road	1,120,580							1,120,580
Sidewalk Conn (Disc Mills – Civic)	80,000							80,000
Tab Roberts Road	1,121,363							1,121,363
Western Gwinnett Bike Path	508,644							508,644
Sidewalks – Misc Project Contg	958,158	100,000						1,058,158
<b>Sub-Total</b>	<b>18,676,288</b>	<b>100,000</b>	<b>924,921</b>	<b>400,000</b>				<b>20,101,209</b>
<b>Unpaved Road Improvements</b>								
Givens Road	1,741,164							1,741,164
Lenora Road	112,107							112,107
Luke Edwards Road	70,508							70,508
Perry Road	16,699							16,699
Unpaved Roads – Misc Contg	3,084,737							3,084,737
<b>Sub-Total</b>	<b>5,025,215</b>							<b>5,025,215</b>
Capital Project Rehab/Resurf	29,064,212							29,064,212
Neighborhood Speed Control	976,062							976,062
Transportation Planning	2,578,369							2,578,369
Program Management	7,297,993							7,297,993
Reserve for Utility Relocations	1,806,039	1,175,540	1,000,000	2,000,000				5,981,579
Road Program Contingency	34,585	424,038						458,623
Closed Project Finalization	27,820,076							27,820,076
<b>Total Rd Imprv Prog</b>	<b>309,121,658</b>	<b>23,864,098</b>	<b>19,942,827</b>	<b>6,404,970</b>				<b>359,333,553</b>
FCF Adjustment	(91,124,877)	91,124,877						
<b>Total</b>	<b>349,469,161</b>	<b>114,988,975</b>	<b>19,942,827</b>	<b>6,404,970</b>				<b>490,805,932</b>

## 2001 special purpose local option sales tax fund: revenue and appropriations FY 2006 – 2011

Revenues	Prior Years	2006 Budget	2007	2008	2009	2010	2011	Total Program
SPLOST	496,072,036							496,072,036
IR – Dividend	10,638,456							10,638,456
State – Cap – Direct	8,544,587							8,544,587
O – Misc	302,000							302,000
Contrib – Private Srce	194,599							194,599
Fed – Cap – Indirect	92,655							92,655
<b>Total Revenues</b>	<b>515,844,334</b>							<b>515,844,334</b>
Funds Carried Forward	(98,636,886)	43,332,287	34,447,552	17,876,703	2,980,344			
FCF Adjustment	(148,000,000)	148,000,000						
<b>Total</b>	<b>269,207,448</b>	<b>191,332,287</b>	<b>34,447,552</b>	<b>17,876,703</b>	<b>2,980,344</b>			<b>515,844,334</b>

### Appropriations

Revenue Administration	209,460							209,460
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### Fire and Emergency Services

Ambulance Replacements	811,125	173,700						984,825
Ambulance Service Expansion	270,575							270,575
Fire Apparatus Program	1,450,000	2,237,000						3,687,000
Fire Program Contingency	615,262							615,262
Fire Station 1 Relocation	3,750,000							3,750,000
Fire Station 7 Relocation	3,750,000	1,100,000						4,850,000
Fire Station 8 Relocation	650,000	2,675,000						3,325,000
Fire Station 12 Relocation	4,966,031							4,966,031
Fire Station 26	498,488							498,488
Fire Station 27	750,000	3,000,000						3,750,000
Fire Station 28	750,000	1,605,000	1,395,000					3,750,000
<b>Total Fire Program</b>	<b>18,261,481</b>	<b>10,790,700</b>	<b>1,395,000</b>					<b>30,447,181</b>

### Police Services

Animal Control Shelter	225,000							225,000
Eastside Precinct 7	2,529,455	1,025,545						3,555,000
Police Program Contingency	845,578	(616,804)						228,774
Police Training Center	19,465,955	4,955,732						24,421,687
<b>Total Police Program</b>	<b>23,065,988</b>	<b>5,364,473</b>						<b>28,430,461</b>

### Support Services

GA DMV Customer Serv Ctr	2,196,637							2,196,637
<b>Total Support Svcs</b>	<b>2,196,637</b>							<b>2,196,637</b>

<b>Total – Public Safety</b>	<b>43,524,107</b>	<b>16,155,173</b>	<b>1,395,000</b>					<b>61,074,280</b>
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## 2001 special purpose local option sales tax fund: revenue and appropriations FY 2006 – 2011

Appropriations	Prior Years	2006 Budget	2007	2008	2009	2010	2011	Total Program
<b>Library Program</b>								
Dacula Library	5,698,101							5,698,101
Grayson Library	1,405,812	38,960						1,444,772
Library Program Contingency	342,573							342,573
Suwanee Library	5,175,446							5,175,446
<b>Total Library Program</b>	<b>12,621,932</b>	<b>38,960</b>						<b>12,660,892</b>
<b>Parks and Recreation Program</b>								
Active Parks Land Acquisition	30,769,142							30,769,142
Alcovy/Harbins Passive Park	5,708,289	80,000						5,788,289
Alexander Park Site	50,000							50,000
Bay Creek Park	7,314,445							7,314,445
Best Friend Park Renovation	7,307,281							7,307,281
Bethesda Park Expansion	11,295,000							11,295,000
Bogan Park Renovations	2,320,558							2,320,558
Collins Hill Park Improvements	1,407,790							1,407,790
Dacula Park Activity Center	3,128,000							3,128,000
Deshong Area Park	3,386,102							3,386,102
Duncan Creek Park	4,700,000							4,700,000
Five Forks/R Reagan Park	2,122,829							2,122,829
George Pierce Park (Phase II)	6,825,970	26,000						6,851,970
Graves Park	3,181,918							3,181,918
Greenways Development	2,668,624							2,668,624
Gwt Environ and Heritage Ctr	18,685,018							18,685,018
Holcomb Bridge Park	940,000							940,000
In House Program Admin	792,601							792,601
Jones Bridge Park (Phase II)	637,779							637,779
Lenora Park Expansion	8,008,976	30,000						8,038,976
Little Mulberry Park Dev	5,202,195							5,202,195
McDaniel Farm Park Dev	2,481,412							2,481,412
Mtn Pk Aquatic Ctr and Act Bldg	9,657,120							9,657,120
Park Maintenance Facility	433,889							433,889
Parks Program Contingency	210,754	900,000						1,110,754
Passive Parks Land Acquisition	49,081,983							49,081,983
P'tree Ind Blvd Aquatic Center	50,000							50,000
Rhodes Jordan Park Expansion	461,606							461,606
Settles Bridge	60,000							60,000
Shorty Howell Park Renov	9,095,266							9,095,266
Spriggs Rd Park Site	40,000							40,000
Sweetwater Park	2,846,416							2,846,416
Tribble Mill Park	200,000							200,000
Yellow River Park Development	3,549,034							3,549,034
Cities Share/Contributions	11,023,823							11,023,823
<b>Total Parks and Rec</b>	<b>215,643,819</b>	<b>1,036,000</b>						<b>216,679,819</b>
<b>Transportation Program</b>								
<b>Roadway Improvements</b>								
Roadway Improvements Contg	2,055,792							2,055,792
McGinnis Ferry Ext	4,671,760	200,000						4,871,760
Old Peachtree Road	929,707	50,000						979,707
Paper Mill Road	1,160,678	1,399,200	1,000,000					3,559,878

## 2001 special purpose local option sales tax fund: revenue and appropriations FY 2006 – 2011

Appropriations	Prior Years	2006 Budget	2007	2008	2009	2010	2011	Total Program
Bunten Road	795,628	100,000						895,628
Cedars Road	501,678							501,678
Cedars Road	111,939							111,939
Centerville-Rosebud Road	495,770							495,770
Centerville-Rosebud Road	853,362							853,362
Centerville-Rosebud Road	1,176,755							1,176,755
Centerville-Rosebud Road	617,451							617,451
Chandler Road	1,050,521							1,050,521
Cooper Road	26,125	133,432						159,557
Cooper Road	1,013,370							1,013,370
Dacula Road	115,000		233,619					348,619
Ewing Chapel Road	314,028							314,028
Fence Road	671,150							671,150
Fence Road	962,846							962,846
Grayson-New Hope Road	99,585							99,585
Grayson-New Hope Road	314,462							314,462
Hamilton Mill Road	1,149,485							1,149,485
Hamilton Mill Road	442,676							442,676
Harbins Road	423,689							423,689
Harbins Road	908,305							908,305
Herrington Road	66,000	65,000	597,800					728,800
Herrington Road	874,527							874,527
Hillcrest Drive	436,055							436,055
Hog Mountain Road	296,000	535,274						831,274
Hog Mountain Road	174,631	502,307						676,938
Martin Chapel Road	951,002							951,002
Mineral Springs Road	578,795							578,795
Mineral Springs Road	212,736							212,736
Mink Livsey Road	792,217							792,217
Mink Livsey Road	659,848							659,848
New Hope Road	640,610							640,610
New Hope Road	402,152							402,152
New Hope Road	339,192							339,192
Old Fountain Road	3,900,211	309,508						4,209,719
Old Loganville Road	819,221							819,221
Old Loganville Road	225,000	325,000	665,000					1,215,000
Old Loganville Road	191,337		294,005					485,342
Old Peachtree Road	954,053							954,053
Old Peachtree Road	1,219,696							1,219,696
Old Suwanee Road	597,644							597,644
Ozora Road	510,240							510,240
Ozora Road	423,142	1,351,000						1,774,142
Pate Road	78,048		216,013					294,061
Pate Road	72,807		212,000					284,807
Pate Road	56,624		172,000					228,624
Pate Road	52,989		177,000					229,989
Pinehurst Road	68,744							68,744
Pleasant Hill Road	6,816,711	1,501,584	536,818					8,855,112
Riverside Road	258,862		435,079					693,941
Riverside Road	123,829		254,571					378,400
Rockbridge Road	1,313,297							1,313,297
Rosebud Road	471,085							471,085
Rosebud Road	182,650		441,000					623,650
Rosebud Road	201	85,000						85,201
Russell Road	817,853							817,853
Sardis Church Road	179,233							179,233
Sardis Church Road	472,697							472,697
Sardis Church Road	610,960							610,960
SR 124	320,000	150,000	1,410,000					1,880,000
Sycamore Road	458,016							458,016
Sycamore Road	689,389							689,389
Sycamore Road	826,888							826,888
Sycamore Road	205,578	395,704						601,282
Temple Johnson Road	67,382		183,826					251,208
Temple Johnson Road	369,425	200,000	300,000	1,474,570				2,343,995
Temple Johnson Road	71,799		136,570					208,369

## 2001 special purpose local option sales tax fund: revenue and appropriations FY 2006 – 2011

Appropriations	Prior Years	2006 Budget	2007	2008	2009	2010	2011	Total Program
Old Peachtree Road	100,000	241,360						341,360
Old Peachtree Road	80,000	75,000	75,000	546,960				776,960
Pounds Road	25,000	30,000	110,104					165,104
Rockbridge Road	273,706							273,706
S Old Peachtree Road	632,835							632,835
SR 124	792,160	250,000						1,042,160
Simonton Road	120,000		219,920					339,920
South Old Peachtree Road	160,000		374,160					534,160
Springdale Road	60,000	100,000	354,736					514,736
Stone Drive	140,000		426,176					566,176
US 29 Winder Hwy	1,555,229							1,555,229
Webb Gin House Road	425,000	934,680						1,359,680
Williams Road	120,000		269,920					389,920
<b>Sub-Total</b>	<b>18,524,055</b>	<b>5,002,321</b>	<b>7,598,192</b>	<b>8,147,240</b>				<b>39,271,808</b>
<b>Bridge/Culverts</b>								
Bridge/Culvert Contingency	2,127,587							2,127,587
Cole Drive	615,000	179,840						794,840
Indian Trail Road	1,500,000		4,327,200					5,827,200
Killian Hill Road	585,000	975,120	1,000,000					2,560,120
Old Norcross Road	100,000	150,000	745,480					995,480
Rogers Bridge Rd	400,000							400,000
Russell Road	2,324,656							2,324,656
Satellite – Hillcrest Connector	350,000	506,800	610,000					1,466,800
W Liddell Rd – Club Dr Conn	1,106,800	360,000						1,466,800
<b>Sub-Total</b>	<b>9,109,044</b>	<b>2,171,760</b>	<b>6,682,680</b>					<b>17,963,484</b>
<b>School Safety Projects</b>								
School Safety Program Contg	1,726,154	100,144						1,826,298
Berry Road	286,194							286,194
Bethany Church Rd Sidewalk	243,152	525,600						768,752
Bogan Rd Sidewalk	607,664							607,664
Brownlee Rd Sidewalk	130,000	75,000	571,960					776,960
Buford City Schools (Various)	3,000,000							3,000,000
Cruse Rd Sidewalk	65,000	226,360						291,360
Dogwood Rd Sidewalk	438,050							438,050
East Maddox Rd Sidewalk	65,000		177,800					242,800
East Maddox Rd Turn Ln	80,000		211,360					291,360
Fence and Dacula Rd Turn Ln	1,708,914							1,708,914
Georgia Belle Ct S'walk	70,000	124,240						194,240
Hewatt Rd Sidewalk	97,120							97,120
Holly Brook Rd S'walk	731,191							731,191
Johnson Rd Sidewalk	125,000	360,600						485,600
New Hope Rd Turn Lane	482,132							482,132
New Hope/Simonton Turn Ln	999,780							999,780
Oak Rd Sidewalk	240,000	461,200	270,000					971,200
Old P'tree Rd Sidewalk (Richard)	262,671							262,671
Old P'tree Sidewalk (Sugarloaf)	235,292							235,292
Old P'tree Turn Ln (Sugarloaf)	634,209							634,209
Old Snellville Rd Sidewalk	1,015,840							1,015,840
Ozora Rd Sidewalk	160,000	325,600						485,600
Ridge Rd Sidewalk	195,000	387,720						582,720

## 2001 special purpose local option sales tax fund: revenue and appropriations FY 2006 – 2011

Appropriations	Prior Years	2006 Budget	2007	2008	2009	2010	2011	Total Program
Ridge Rd Turn Lane	1,726,925							1,726,925
Rock Springs Rd Turn Lane	665,095							665,095
Sever Rd Sidewalk	767,088							767,088
Smithtown Rd Sidewalk	70,000	124,240						194,240
SR 124 Sidewalk	120,000	68,480	200,000					388,480
SR 124 Turn Ln	14,943							14,943
Sycamore Rd Sidewalk	881,084							881,084
Sycamore Rd Turn Lane	386,837							386,837
Tom Smith Rd Sidewalk	693,400	35,000						728,400
Various Schools	5,254,673	539,450						5,794,123
Webb Gin House Rd Sidewalk	461,800							461,800
West Price Rd Sidewalk	85,000	226,360						311,360
<b>Sub-Total</b>	<b>24,725,209</b>	<b>3,579,994</b>	<b>1,431,120</b>					<b>29,736,323</b>

### Sidewalk and Multi-Use Trail Projects

Sidewalk/Multi-Use Trail Contg	2,578,897	89,200	192,840					2,860,937
Brook Hollow Parkway	130,450	424,160						554,610
Camp Perrin Road	895,776							895,776
Five Forks Trickum Road	80,000	40,000	268,480					388,480
Garner Road	290,000	584,080						874,080
Grayson Pkw/G New Hope Rd	1,588,517							1,588,517
Hill Street	30,000	40,000	119,384					189,384
Holcomb Bridge Road	209,007	268,480						477,487
Holcomb Bridge Road	295,000	250,000	1,412,400					1,957,400
N Berkeley Lake Road	155,000	100,000	473,400					728,400
N Berkeley Lake Road	110,000	424,160						534,160
N Peachtree/Medlock Brdg Rd	291,380	100,000	864,720					1,256,100
Old Norcross Road	50,000	50,000		239,920				339,920
Peachtree Corners Circle	134,248			229,920				364,168
Peachtree Parkway	308,661	700,000	244,720					1,253,381
Pharrs Road	70,000	125,000	495,992					690,992
Pine Grove Avenue	504,129							504,129
Pleasant Hill Road		100,000	200,000	719,760				1,019,760
Ridge Road	140,000		297,040					437,040
Ridgedale Drive	50,000	95,680						145,680
River Drive	581,980	110,000						691,980
Rockbridge Road	962,352							962,352
Rockbridge Road	65,050	15,000		232,750				312,800
Rosebud Road	663,280							663,280
S Berkeley Lake Road	90,000	201,360						291,360
South Old Peachtree Road	1,112,714							1,112,714
Springdale Drive	80,000	40,000	229,632					349,632
Steve Reynolds Boulevard	110,000		424,160					534,160
Sweetwater Road	130,000	100,000	546,960					776,960
Trail on New Alignment	170,000	100,000	50,000	845,440				1,165,440
West Liddell Road	100,000	50,000	335,600					485,600
<b>Sub-Total</b>	<b>11,976,441</b>	<b>4,007,120</b>	<b>6,155,328</b>	<b>2,267,790</b>				<b>24,406,679</b>

### Capital Rehabilitation and Resurfacing

Capital Rehab/Resurf Contg	1,170,475							1,170,475
Non Major Road Resurfacing	15,664,766							15,664,766
Resurf LAR32-59-1(135)	2,092,546							2,092,546



## 2001 special purpose local option sales tax fund: revenue and appropriations FY 2006 – 2011

Appropriations	Prior Years	2006 Budget	2007	2008	2009	2010	2011	Total Program
Resurf LAR00-S05-00(072)	1,061,736							1,061,736
Resurf LAR00-S05-00(165)	356,407							356,407
Resurf LAR00-S05-00(179)	759,118							759,118
Resurf LAR04-S006-00(593)	341,630							341,630
Resurf LAR04-S006-00(597)	143,941							143,941
Resurf LAR04-S006-00(585)	1,132,887							1,132,887
<b>Sub-Total</b>	<b>22,723,506</b>							<b>22,723,506</b>
Cities Allocation	11,023,823							11,023,823
Program Management	132,083	1,065,000	1,300,000	2,163,438	1,862,344			6,522,865
Reserve for Utility Relocation	1,593,195	210,000	190,000					1,993,195
Residential Speed Control	1,141,439	40,000	150,000	150,000	118,000			1,599,439
Transportation Planning	1,290,942	255,295						1,546,237
Unpaved Roads	1,154,534	3,427,864	2,000,000	2,126,845				8,709,243
Closed Finalization	4,574,581							4,574,581
<b>Total Transportation</b>	<b>145,208,130</b>	<b>26,102,154</b>	<b>33,052,552</b>	<b>17,876,703</b>	<b>2,980,344</b>			<b>225,219,883</b>
FCF Adjustment	(148,000,000)	148,000,000						
<b>Total</b>	<b>269,207,448</b>	<b>191,332,287</b>	<b>34,447,552</b>	<b>17,876,703</b>	<b>2,980,344</b>			<b>515,844,334</b>

## 2005 special purpose local option sales tax fund: revenue and appropriations FY 2006 – 2011

Revenues	Prior Years	2006 Budget	2007	2008	2009	2010	2011	Total Program
SPLOST	94,474,133	125,965,510	125,965,510	125,965,511	31,491,377			503,862,041
State Cap Direct	1,450,149							1,450,149
Fed Cap Direct		1,000,000						1,000,000
Contrib – Private Srce	5,000							5,000
IR – Dividend	5,000							5,000
<b>Total Revenues</b>	<b>95,934,282</b>	<b>126,965,510</b>	<b>125,965,510</b>	<b>125,965,511</b>	<b>31,491,377</b>			<b>506,322,190</b>
Funds Carried Forward	(24,700,949)	16,297,654	(160,486)	(12,533,927)	10,226,399	10,871,309		
FC Forward Adjustment	(45,000,000)	45,000,000						
<b>Total</b>	<b>26,233,333</b>	<b>188,263,164</b>	<b>125,805,024</b>	<b>113,431,584</b>	<b>41,717,776</b>	<b>10,871,309</b>		<b>506,322,190</b>

### Appropriations

#### Fire and Emergency Services

Ambulance Replacements		521,100	547,200	766,000	603,300			2,437,600
Ambulance Service Expansion		281,900	295,800	310,100	320,000			1,207,800
Fire Apparatus Replacements			1,215,000	3,247,500	2,741,400			7,203,900
Fire Program Contingency		1,806,340						1,806,340
Fire Station 10 Relocation		2,177,716	1,423,284					3,601,000
Fire Station 29			623,000	3,127,000				3,750,000
Fire Station 30				1,883,500	2,431,500			4,315,000
<b>Total Fire Program</b>		<b>4,787,056</b>	<b>4,104,284</b>	<b>9,334,100</b>	<b>6,096,200</b>			<b>24,321,640</b>

#### Police Services

Grayson Police Precinct					3,200,000			3,200,000
Headquarters Improvements		1,072,892	427,108					1,500,000
Police Equipment				2,135,540	164,460			2,300,000
<b>Total Police Program</b>		<b>1,072,892</b>	<b>427,108</b>	<b>2,135,540</b>	<b>3,364,460</b>			<b>7,000,000</b>

#### Public Safety

800-Mhz Radio System – Digital	2,727,108	12,563,252	13,209,036	11,500,604				40,000,000
Animal Control Facility	7,500,000							7,500,000
<b>Total Public Safety Program</b>	<b>10,227,108</b>	<b>12,563,252</b>	<b>13,209,036</b>	<b>11,500,604</b>				<b>47,500,000</b>

#### Total All Public Safety

<b>10,227,108</b>	<b>18,423,200</b>	<b>17,740,428</b>	<b>22,970,244</b>	<b>9,460,660</b>				<b>78,821,640</b>
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#### Library Program

Grayson Library	1,737,653	2,627,125	53,250					4,418,028
Hamilton Mill Library	116,097	477,875	1,864,750	3,105,000	776,250			6,339,972
Library Contingency	275,000							275,000
Library Equipment	200,000							200,000
Peachtree Ridge Library			1,187,000					1,187,000
<b>Total Library Program</b>	<b>2,328,750</b>	<b>3,105,000</b>	<b>3,105,000</b>	<b>3,105,000</b>	<b>776,250</b>			<b>12,420,000</b>

## 2005 special purpose local option sales tax fund: revenue and appropriations FY 2006 – 2011

Appropriations	Prior Years	2006 Budget	2007	2008	2009	2010	2011	Total Program
<b>Parks and Recreation Program</b>								
Alcovy River Grist Mill Park		522,000	2,421,000					2,943,000
Alexander Park Site			700,000	5,300,000				6,000,000
Bay Creek Park (Phase II)			300,000	1,700,000				2,000,000
Bethesda Park Improvements			63,000	500,000				563,000
Duncan Creek Park		3,010,000						3,010,000
George Pierce Park Trails	100,000	900,000						1,000,000
Greenways Acquisition/Dev	2,000,000	3,483,204	3,261,492	4,710,101	4,545,203			18,000,000
Gwt Environ and Heritage Ctr	2,922,000	2,000,000						4,922,000
In-House Program Admin		249,656	258,596	290,871				799,123
Lucky Shoals Park Redevel	500,000	5,000,000	1,500,000					7,000,000
Mountain Park Park Impv	55,000	600,000						655,000
New Park Development		1,000,000	3,000,000	2,000,000				6,000,000
Park Program Contingency	400,877	1,260,000	1,215,000	150,000				3,025,877
Park Land/Open Space Acq	16,445,000	31,313,789	12,696,000	7,045,211				67,500,000
P'tree Ind Blvd Aquatic Center	1,000,000	6,200,000	4,709,000					11,909,000
Peachtree Ridge Park Site	1,005,000	6,300,000	5,000,000					12,305,000
Rabbit Hill Park		500,000		1,900,000	649,000			3,049,000
Rhodes Jordan Park Trails		60,000	120,000	780,000				960,000
Settles Bridge Park Site		300,000	2,500,000					2,800,000
Spriggs Rd Park Site	522,000	3,000,000	3,406,000					6,928,000
Tribble Mill Park	500,000							500,000
Yellow River Post Office Park				136,000				136,000
<b>Total Parks and Rec</b>	<b>25,449,877</b>	<b>65,698,649</b>	<b>41,150,088</b>	<b>24,512,183</b>	<b>5,194,203</b>			<b>162,005,000</b>
<b>Transportation Program</b>								
<b>Roadway Improvements</b>								
Club Dr Ext			486,350					486,350
Cruse Road	100,000	150,000	400,000	1,295,400				1,945,400
Five Forks Trickum Rd	300,000	900,000	1,000,000	2,500,000	3,081,600			7,781,600
Grayson High Sch Access Rd	85,000	401,350						486,350
Hillcrest Rd/Satellite Blvd Con			486,350					486,350
Old Norcross Road	150,000	300,000	1,009,050					1,459,050
Old Peachtree Road	50,000	100,000	300,000	1,009,050				1,459,050
Pleasant Hill Road		890,800	3,000,000					3,890,800
Sugarloaf Extension	3,500,000	4,281,600						7,781,600
US 78 (E Pk Pl Blvd – SR 124)	200,000	350,000	1,200,860					1,750,860
US 78 at SR 124		500,000	472,700					972,700
Webb Gin House Road	100,000	200,000	600,000	1,018,100	1,000,000			2,918,100
Major Roads Contingency	100,000	386,350						486,350
<b>Sub-Total</b>	<b>4,585,000</b>	<b>8,460,100</b>	<b>8,955,310</b>	<b>5,822,550</b>	<b>4,081,600</b>			<b>31,904,560</b>
<b>Intersection and Traffic Operations</b>								
Arcado Rd at Lilburn Ind Way	125,000	847,700						972,700
Arcado Road at Luxomni Road	400,000	572,700						972,700
Buford Hwy at Woodward Mill Road		150,000	300,000	911,780				1,361,780
Five Fks Trickum at Catherine	125,000	200,000	647,700					972,700
Five Fks Trickum at Deer Oaks	90,000	150,000	440,890					680,890
Five Fks Trickum at Ashton Ln	125,000	200,000	647,700					972,700
Indian Trail Road at I-85 NB		125,000	200,000	647,700				972,700
North Road at Pinehurst Road	175,000	300,000	984,050					1,459,050
PIB at McGinnis Ferry Rd	75,000	100,000	311,350					486,350
PIB at Pleasant Hill Rd		200,000	500,000	1,245,400				1,945,400
Rosebud Rd at Cooper Rd	200,000	1,259,050						1,459,050
Satellite Blvd at Boggs Rd			200,000	400,000	1,345,400			1,945,400
SR 120 at Meadow Chc/Boggs			60,000	100,000	229,080			389,080

## 2005 special purpose local option sales tax fund: revenue and appropriations FY 2006 – 2011

Appropriations	Prior Years	2006 Budget	2007	2008	2009	2010	2011	Total Program
SR 124 at Oak Road		75,000	100,000	311,350				486,350
SR 124 at Webb Gin Hse Rd	300,000	672,700						972,700
SR 20 at Old Peachtree Road		125,000	250,000	840,875				1,215,875
SR 316 at Airport Rd/Progress	100,000	386,350						486,350
US 78 at Rosebud Road		100,000	275,000	792,240				1,167,240
Intersections Contingency	200,000	334,985						534,985
<b>Sub-Total</b>	<b>1,915,000</b>	<b>5,798,485</b>	<b>4,916,690</b>	<b>5,249,345</b>	<b>1,574,480</b>			<b>19,454,000</b>
<b>Road Safety and Alignment Improvements</b>								
Camp Creek Road at Joy Lane			115,000	419,985				534,985
Cent'ville-Rbud (E SR 124)			85,000	150,000	494,525			729,525
Cent'ville-Rbud (W Hyns Cir)			130,000	453,620				583,620
Dacula Rd at Old Peachtree Rd	175,000	100,000	600,430					875,430
Fence Road	70,000	513,620						583,620
Grayson-New Hope Rd		245,000	922,240					1,167,240
Hamilton Mill Rd at S Puckett		60,000	100,000	326,350				486,350
Hamilton Mill Rd at Camp Brch				90,000	175,000	561,795		826,795
Hewatt Rd at Brownlee Lane		130,000	453,620					583,620
Hi Hope Rd/Hurricane Shs Rd	110,000	862,700						972,700
Hog Mtn Rd (SR124)		70,000	120,000	393,620				583,620
Hope Hollow Rd (Cooper-Oak)		245,000	922,240					1,167,240
Hopkins Mill Rd at Hopkins Rn		130,000	453,620					583,620
Johnson Dr ( SW Annistown)		60,000	100,000	326,350				486,350
Kilcrease Rd (W Apalachee Rv)				60,000	100,000	326,350		486,350
Killian Hill Road at Sarann Dr			150,000	530,890				680,890
Lenora Chc Rd at C'ville Rbud			80,000	600,890				680,890
Lilburn-Stone Mtn at Loma Ct				70,000	120,000	393,620		583,620
Live Oak Pkw (Thompson Pkw)	150,000	300,000	1,009,050					1,459,050
McKendree Church Rd	85,000	693,160						778,160
Mineral Springs				60,000	100,000	326,350		486,350
Moon Road				60,000	377,715			437,715
New Hope Rd at Hiram Davis				80,000	140,000	460,890		680,890
New Hope Rd at Luke Edwards			85,000	150,000	494,525			729,525
Norris Lake Rd at Amy Drive			85,000	150,000	494,525			729,525
Oak Road at Mtn View Road	60,000	426,350						486,350
Pinehurst Rd (W Ridgedale Dr)	60,000	426,350						486,350
Ridgedale Dr (W Pinehurst Rd)			100,000	100,000	675,430			875,430
Rock Springs Rd		130,000	453,620					583,620
Rosebud Rd at Knight Circle			85,000	150,000	494,525			729,525
Russell Road (West of SR 20)	85,000	175,000	518,160					778,160
Russell Road (E Montrachet Dr)	85,000	175,000	518,160					778,160
Sardis Church Rd				65,000	110,000	359,985		534,985
South Rockbridge Rd @ Manitou/Carole				75,000	125,000	432,255		632,255
Safety and Align Contingency	200,000	334,985						534,985
<b>Sub-Total</b>	<b>1,080,000</b>	<b>5,077,165</b>	<b>7,086,140</b>	<b>4,311,705</b>	<b>3,901,245</b>	<b>2,861,245</b>		<b>24,317,500</b>
<b>Bridge/Culverts</b>								
Arcado Road (Jackson Creek)	100,000	600,000	2,100,000	1,577,150				4,377,150
Herrington Road		350,000	350,000	1,350,000	1,354,450			3,404,450
Lee Road (No Business Creek)	100,000	200,000	300,000	1,345,400				1,945,400
Patterson Road (Pew Creek)			150,000	250,000	815,875			1,215,875
Satellite-Hillcrst Conn at I-85		250,000	722,700					972,700
Smithtown-Old P'tree Conn	200,000	500,000	515,875					1,215,875
W Liddell-Club Connect at I-85			243,175					243,175
Bridge Contingency	150,000	93,175						243,175
<b>Sub-Total</b>	<b>550,000</b>	<b>1,993,175</b>	<b>4,381,750</b>	<b>4,522,550</b>	<b>2,170,325</b>			<b>13,617,800</b>

## 2005 special purpose local option sales tax fund: revenue and appropriations FY 2006 – 2011

Appropriations	Prior Years	2006 Budget	2007	2008	2009	2010	2011	Total Program
<b>School Safety Projects</b>								
Berkmar Area Elementary				175,000	533,126			708,126
Central Gwt Area Elementary			175,000	515,422				690,422
Central Gwt/Dacula/Grayson 1					155,000	566,403		721,403
Central Gwt/Dacula/Grayson 2					155,000	566,403		721,403
Central Gwt/Dacula/Grayson 3					240,000	1,125,184		1,365,184
Central Gwt/Dacula/Grayson 4					215,000	852,538		1,067,538
Collins Hill Elementary School		150,000	513,868					663,868
Dacula Elementary School		150,000	498,791					648,791
Grayson/Dacula High School				245,000	822,538			1,067,538
Grayson Area Elementary			175,000	515,422				690,422
Grayson Area Middle School			200,000	758,596				958,596
Mill Creek Elementary School	80,000	561,739						641,739
Mill Crk/Collins Hill/Dacula 1		150,000	491,982					641,982
Mill Crk/Collins Hill/Dacula 2		150,000	491,982					641,982
Mill Crk/Collins Hill/Dacula 3					210,000	857,538		1,067,538
Mill Crk/Collins Hill/Dacula 4			280,000	984,510				1,264,510
Misc. Safety and Queuing Lanes	100,000	400,000	350,000	350,000	356,320			1,556,320
North Gwt Elementary School		150,000	513,868					663,868
North Gwt Middle School			200,000	778,050				978,050
North Mill Ck Elementary Sch	80,000	561,787						641,787
North Mill Ck High School					175,000	710,157		885,157
Northern N Gwt Elementary				175,000	533,126			708,126
P'tree Ridge Elementary 1				180,000	549,525			729,525
P'tree Ridge Elementary 2					155,000	574,525		729,525
P'tree Ridge Middle School			275,000	901,967				1,176,967
S Dacula/E Grayson Area Elem	80,000	561,739						641,739
S Dacula/E Grayson Area High				245,000	822,538			1,067,538
S Dacula/E Grayson Middle			280,000	984,996				1,264,996
S Gwt Area Elementary			175,000	515,422				690,422
S Gwt Area Middle School			280,000	979,647				1,259,647
<b>Sub-Total</b>	<b>340,000</b>	<b>2,835,265</b>	<b>4,900,491</b>	<b>8,304,032</b>	<b>4,922,173</b>	<b>5,252,748</b>		<b>26,554,709</b>
<b>Sidewalk and Multi-Use Trail Projects</b>								
Bethany Church Rd (SR 124)	50,000	285,581						335,581
Bethany Church Rd (US)		40,000	50,000	166,793				256,793
Cruse Rd (Herrington to Club)		30,000	40,000	148,857				218,857
Davis Cir (Old Nor-W Liddell)		115,000	366,486					481,486
E Pk Pl Blvd S (Rockbridge-78)				10,000	10,000	52,953		72,953
Hewatt Rd (Head Elem-Corral)			30,000	30,000	100,496			160,496
Hurricane Shls Rd				65,000	110,000	350,258		525,258
Indian Trl (Hillcrest Rd-US 29)		170,000	800,000	634,955				1,604,955
Indian Trl Rd (Hillcrest-O'brk)		115,000	395,667					510,667
Indian Trl Rd (O'brk-Beaver Ru)			70,000	125,000	417,801			612,801
Jim Moore Rd (SR 324-H Mill)			50,000	65,000	205,991			320,991
McCart Rd	75,000	140,000	485,344					700,344
Meadow Church Rd	40,000	193,448						233,448
Old Norcross (P Hill-McDaniel)	50,000	270,991						320,991
Old Snellville Hwy	60,000	100,000	306,896					466,896
Patrick/Pine Rd Multi-Use Path			200,000	792,154				992,154
Pharrs Road (SR 124-N Rd)		40,000	50,000	150,743				240,743
Pinehurst Rd (SR 124-N Rd)				25,000	35,000	115,086		175,086
Pleasant Hill Rd(Satellite-Breck)	65,000	110,000	350,258					525,258
Pleasant Hill Rd (29-Burns Rd)	40,000	222,629						262,629
Rehab/Identified Revit Areas	200,000	500,000	1,000,000	1,000,000	800,000	390,800		3,890,800

## 2005 special purpose local option sales tax fund: revenue and appropriations FY 2006 – 2011

Appropriations	Prior Years	2006 Budget	2007	2008	2009	2010	2011	Total Program
Rockbridge Rd (78-E Pk Pl Blv)				55,000	80,000	250,189		385,189
Ross Rd (Vecoma Ln to Shiloh)		55,000	70,000	239,762				364,762
SR 124 (Kings Cross-Mill Crk)			40,000	50,000	143,448			233,448
Webb Gin Hse(Dogwood-RR)			140,000	268,534				408,534
W Price Rd (Level Ck-Suw Dam)			40,000	50,000	172,629			262,629
Sidewalk Contingency	26,749							26,749
<b>Sub-Total</b>	<b>606,749</b>	<b>2,387,649</b>	<b>4,484,651</b>	<b>3,876,798</b>	<b>2,075,365</b>	<b>1,159,286</b>		<b>14,590,498</b>
<b>Capital Rehabilitation and Resurfacing</b>								
LARP 05-S007-00 (764)		1,896,263						1,896,263
LARP 05-S007-00 (766)		314,498						314,498
LARP 05-S007-00 (768)		982,777						982,777
LARP 05-S007-00 (762)		6,466						6,466
Cap Project Rehab and Resurf		4,329,519	6,079,375	6,079,375	6,079,375			22,567,644
<b>Sub-Total</b>	<b>7,529,524</b>	<b>6,079,375</b>	<b>6,079,375</b>	<b>6,079,375</b>				<b>25,767,649</b>
Residential Speed Control			100,000	300,000	300,000	175,430		875,430
Transportation Planning			250,001	250,002	222,700			722,704
Major Update Comp Plan		1,250,000						1,250,000
Unpaved Roads			500,000	472,700				972,700
Program Management	5,000			1,500,000	1,500,000	1,422,600		4,427,600
<b>Total Transportation</b>	<b>16,611,273</b>	<b>33,881,215</b>	<b>41,654,408</b>	<b>40,689,057</b>	<b>20,747,888</b>	<b>10,871,309</b>		<b>164,455,150</b>
<b>Cities Share Allocation</b>								
Cities Share		16,616,325	22,155,100	22,155,100	22,155,100	5,538,775		88,620,400
<b>Sub-Total</b>	<b>16,616,325</b>	<b>22,155,100</b>	<b>22,155,100</b>	<b>22,155,100</b>	<b>5,538,775</b>			<b>88,620,400</b>
FCF Adjustment	(45,000,000)	45,000,000						
<b>Total</b>	<b>26,233,333</b>	<b>188,263,164</b>	<b>125,805,024</b>	<b>113,431,584</b>	<b>41,717,776</b>	<b>10,871,309</b>		<b>506,322,190</b>

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## • capital program

This section includes a description of the major capital achievements of fiscal year 2005 and the programs that make up the 2006 – 2011 Capital Improvement Program. Included are program descriptions, impact on County operation and a listing of the projects that make up each program.





## community services capital improvement programs



The Community Services Program is made up of projects that help provide a comprehensive and coordinated system of community, health and social services to Gwinnett County residents. Projects in this program include the construction of and/or renovations to senior centers, libraries, community centers, and public health facilities. Other projects involve providing quality parks and recreational facilities such as passive and active parkland, sports fields, tennis complexes, aquatic centers, multi-use trails, and other recreational needs.

### 2005 Capital Achievements

As in previous years, Gwinnett County continues to place a high priority on the acquisition of parkland and greenspace preservation. In 2005, there were three major land purchases which totaled 137 acres. Of these purchases, 68 acres are for a new passive park on the Yellow River at Highway 78. The remaining land is for park expansions at Rock Springs and Rabbit Hill Parks.

April marked the grand re-opening of Shorty Howell Park. The original 42-acre park was expanded to a total of 67 acres. Improvements included the addition of a new-lighted football field with a walking track and concession building, lighted baseball/softball fields and concession building, two new playgrounds, a 1.25-mile paved multipurpose trail, and a one-mile mulch trail. In addition to the park expansion, a new 8,200-square-foot activity building was opened later in the year.

The new 8,130-square-foot Dacula Activity Building opened in 2005. The facility features a large community room and a smaller classroom designed for a wide range of activities, including recreation classes, club meetings and rentals. The site also features a 0.6-mile paved multipurpose trail that will connect with and add to the trail at Dacula Park.

Also during the year, Gwinnett County took control of Vines Gardens. Located between Grayson and Loganville, the property includes a lake, pathways, a gazebo, an open play field, picnic area, and parking. Future plans for the park include the development of a park master plan to encompass the entire 85-acre park property.

Groundbreaking events that took place during 2005 include the expansion of Bethesda Park, the new Graves Park, and the George Pierce Park Community Center and Senior Wing. In addition to these ceremonies, design of three major projects also began: Lucky Shoals Park Community Center, Peachtree Ridge Park, and the Aquatic Center on Peachtree Industrial Boulevard.

The Gwinnett County Environment and Heritage Center is also under construction. This 54,000-square-foot environmental education facility is located near the Mall of Georgia. The facility will be a combination of indoor and outdoor classroom spaces, exterior landscapes and exhibits, a collection of permanent and rotating displays, as well as interactive and hands-on learning opportunities for children and adults. The scheduled date of completion for this facility is 2006.

Construction of the Dacula Branch Library, which began in December 2004, is still underway. Once completed, this 20,000-square-foot facility will be the County's 13<sup>th</sup> full-service branch library. The anticipated date of completion is April 2006. Officials gathered for a groundbreaking ceremony for the Grayson Branch Library in July 2005.

### 2006 – 2011 Capital Improvement Plan

The 2006 capital budget and the 2007 – 2011 plan for the Community Services Capital Improvement Program totals \$241 million. The plan consists primarily of the completion

of projects approved in the 2001 SPLOST and the continuation of projects approved in the 2005 SPLOST Program. They include the development of new parks, as well as renovations and expansions to existing parks and recreation facilities. It also includes the construction of two new library branches, as well as land acquisition for an additional branch. There has been \$67.5 million identified for the acquisition of park land/green-space. Other projects outside of the SPLOST program include renovations and upgrades to existing parks and recreation facilities such as tennis and multi-purpose court resurfacing, playground additions, pool renovations, and equipment replacements.

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Projects	Prior Years	2006 Budget	2007	2008	2009	2010	2011	Total Program
<b>Community Service Facilities</b>								
Libraries								
Grayson Branch Library	3,143,465	2,666,085	53,250					5,862,800
Hamilton Mill Library	116,097	477,875	1,864,750	3,105,000	776,250			6,339,972
Peachtree Ridge Library			1,187,000					1,187,000
<b>Sub-Total</b>	3,259,562	3,143,960	3,105,000	3,105,000	776,250			13,389,772
<b>Parks and Recreation</b>								
Alcovy Grist Mill Park		522,000	2,421,000					2,943,000
Alcovy/Harbins Passive Park	5,708,289	80,000						5,788,289
Alexander Park	50,000		700,000	5,300,000				6,050,000
Bay Creek Park (Phase II)			300,000	1,700,000				2,000,000
Bethesda Park Improvements			63,000	500,000				563,000
Comfort Stations			200,000	200,000	200,000	200,000	200,000	1,000,000
Duncan Creek Park	4,700,000	3,010,000						7,710,000
Emergency Capital Repairs	54,754	80,000	86,822	91,163	95,721	100,507	105,532	614,499
Facility Furnishings and Equip	41,898	40,000	50,000	75,000	100,000	125,000	150,000	581,898
Field Utility and Landscape Impv	689,680	190,000	225,000	250,000	275,000	300,000	300,000	2,229,680
George Pierce Park	100,000	900,000						1,000,000
George Pierce Park (Phase II)	6,825,970	26,000						6,851,970
Greenways Development	4,668,624	3,483,204	3,261,492	4,710,101	4,545,203			20,668,624
Greenways Master Plan	250,000		250,000	250,000	250,000	250,000		1,250,000
Gwt Co Environ and Heritage Ctr	21,607,019	2,000,000						23,607,019
Historic Preservation Prog	822,530		50,000	50,000	50,000	50,000	50,000	1,072,530
In-House Admin 05 SPLOST		249,656	258,596	290,871				799,123
Lawrenceville Human Svc Center	346,398					1,500,000	3,500,000	5,346,398
Lenora Park Expansion	8,008,976	30,000						8,038,976
Lucky Shoals Redevelopment	500,000	5,000,000	1,500,000					7,000,000
Maintenance Equipment	321,031	159,000	200,000	225,000	250,000	275,000	300,000	1,730,031
Maintenance Facility Improv			175,000	175,000				350,000
Misc Renov/Improvements	535,289	659,020	450,000	475,000	500,000	525,000	550,000	3,694,309
Mountain Park Improvements	55,000	600,000						655,000
New Park Dev (Area A/B)		1,000,000	3,000,000	2,000,000				6,000,000
Park Development Contg	400,877	1,260,000	1,215,000	150,000				3,025,877
Park Land/Open Space Acq	16,445,000	31,313,789	12,696,000	7,045,211				67,500,000
Park Partnership	422,306	100,000	100,000	100,000	100,000	100,000	100,000	1,022,306
Park Program Contingency	210,755	900,000						1,110,755
Peachtree Ind Blvd Aquatic	1,050,000	6,200,000	4,709,000					11,959,000
Peachtree Ridge Park Site	1,005,000	6,300,000	5,000,000					12,305,000
Playground Additions	298,002	150,000	200,000	200,000	200,000	200,000	200,000	1,448,002
Pool Renovations	215,916	110,000	100,000	100,000	100,000	100,000	100,000	825,916
Rabbit Hill Park		500,000		1,900,000	649,000			3,049,000
Recreation Set-Asides Rep	70,255	30,000	30,000	30,000	30,000	30,000	30,000	250,255
Resurfacing and Paving	478,846	103,000	59,000	60,770	62,593	64,471	66,405	895,085
Rhodes Jordan Park		60,000	120,000	780,000				960,000
Settles Bridge	60,000	300,000	2,500,000					2,860,000
Spriggs Rd Park Site	562,000	3,000,000	3,406,000					6,968,000
Tennis/Multipurpose Ct Resu			100,000	125,000	150,000	175,000	200,000	750,000
Vines Botanical Garden Pk Im	137,500	255,000						392,500
Yellow River Post Office Park				136,000				136,000
Adjusted FCF	(75,000,000)	75,000,000						
<b>Sub-Total</b>	1,641,914	143,610,669	43,425,910	26,919,116	7,557,517	3,994,978	5,851,937	233,002,041
<b>Total</b>	4,901,478	146,754,629	46,530,910	30,024,116	8,333,767	3,994,978	5,851,937	246,391,814

## general government capital improvement programs

The General Government Capital Program is a diverse group of projects that will enhance and/or improve general government services such as information technology, courts, and tax collection. In other words, the general government program includes all projects other than those related to community services, public safety, public utilities, and transportation.

Computer and computer systems projects involve upgrading and enhancing the technology infrastructure to support the County's information needs. Projects in this category include acquisition of new and replacement of obsolete personal computers, peripheral equipment, and software applications, as well as upgrades to the mainframe and networking and communications infrastructure. Also included are various business applications and systems.

Other project categories are:

- The General Government Facilities category consists of projects related to the construction of new and/or improvements to existing County facilities.
- The Underground Storage Tank category includes projects regarding closure and/or remediation of underground fuel storage tanks due to seepage and improvements to other tanks to bring them in compliance to meet federal standards.
- Miscellaneous projects including studies and budgeted capital contingencies.

### 2005 Achievements

The County moved forward with major initiatives in Information Technology to implement the Information Technology Strategic Plan. This plan calls for the integration of information systems with the implementation of an Enterprise Resource Planning (ERP) System and a Customer Relationship Management (CRM) System. ERP is a multi-module software application using a relational database to integrate all or many of an organization's diverse functions, such as accounting, payroll, human resources, inventory management, and billing. Financial Services went live in April 2005 and Human Resources followed in November 2005. CRM will give the ability to have one view of the customer in an organized manner to enable more efficient and effective customer service and work order management.

Facilities Management completed the design for reconfigurations of space in the Gwinnett Justice and Administration Center to allow for expansion of offices for the District Attorney, Department of Transportation, creation of a video production studio for the Communications Division of Support Services, four courtrooms and various offices involving the Administrative Office of the Courts, Probate Court, the Solicitors Office and the County's Court Reporters. The Mall of Georgia Tag Office opened in July 2005 and construction began in July 2005 for the Snellville Tag office.

The new County Web Portal was launched in February 2005. The County website added intranet capabilities, online development permits, streaming video, and search functionality. The creation and development of the personalized homepage laid the groundwork for the secure display of consolidated account information to the public. While the site included many features that improved site navigation, the most significant changes are the architectural improvements that make secure online business transactions possible. The website also provided live access to the Gwinnett County Board of Commissioners meetings ([www.gwinnettcounty.com](http://www.gwinnettcounty.com)).

In 2005, the County acquired an abandoned 135,000-square-foot structure with plans to house a variety of County functions. This facility was used successfully in the fall of 2005 as a Resource Recovery Center for evacuees of Hurricane Katrina.



## 2006 – 2011 Capital Improvement Plan

The 2006 Capital Budget and the 2007 – 2011 plan for the General Government and Computer Capital Improvement Program totals \$170 million. Several of the major projects currently under design and/or construction are described below:

- Construction of a new Department of Transportation (DOT) Central Maintenance and Storage Facility is scheduled to begin in early 2006. The 63,000-square-foot facility will house storage, shops and offices for the Traffic Signals Unit, sign shop, paint shop and traffic control center, as well as offices and warehouse space for the District 4 Maintenance Barn.
- The completion of the new DOT facility will allow for the redevelopment of the existing DOT facility for use as a new Central Storage and Maintenance Facility for the County's Parks and Recreation Division.
- The Snellville Tag Office will be completed in late 2006. The 3,770-square-foot facility is located in the South Gwinnett area.
- A new Recorder's/Juvenile Court facility will open in February 2006. The 104,200-square-foot building is being constructed to relieve overcrowding of the court system. It will provide six finished courtrooms and one floor of shell space for growth.
- Plans are underway to complete renovations to the 135,000-square-foot structure that was purchased in 2005. Once renovated, the building will house a variety of County functions. These include offices and warehouse space for Voter Registration and Elections, a Recorder's Management Warehouse, and storage areas for Facilities Management, Fixed Assets, and the Tax Commissioners Office. It will also provide a new home for the Gwinnett County Public Health Department's Lawrenceville Health Clinic and Environmental Health Office.
- At the end of 2006, construction will be completed on the new Security Pavilion and Pedestrian Plaza for the Gwinnett Justice and Administration Center (GJAC). The pavilion will provide a 2,900-square-foot security screening area in a separate building at the front of GJAC.



Projects	Prior Years	2006 Budget	2007	2008	2009	2010	2011	Total Program
<b>Computers and Computer Systems</b>								
AccuVote Touch Screen	299,025	373,390		382,775		392,390		1,447,580
Computer Equipment New		159,445						159,445
Computer Equipment Repl		130,000						130,000
Data Center Re-Location		400,000						400,000
Disaster Recovery		850,360	300,000					1,150,360
E-Government Plan	3,226,551	200,000						3,426,551
Electr Doc Mgmt Sys Growth		336,000	120,000					456,000
ERP Growth		1,729,000	600,000					2,329,000
GCIC Upgrade	82,500	20,000						102,500
GIS Growth	5,168,726	300,000						5,468,726
IT Hardware/Software Conting.			1,223,774	1,221,594	1,397,524	1,314,874	1,341,674	6,499,440
IT Strategic Plan Impl	4,924,422	(350,360)	1,000,000	2,730,523	1,200,000	496,492		10,001,077
Networking and Communication	1,997,462	1,119,000						3,116,462
Office Productivity and Software		214,909						214,909
Printer Replacements		139,060						139,060
Project Management System		250,000						250,000
Prosecutor Dialog	327,076	450,000						777,076
Registration System	351,234	68,668	37,668	37,668	37,668	37,668	37,668	608,242
Shared Front End	1,008,120	(644,308)	50,000	122,141				535,953
System Storage	123,348	358,263						481,611
Video Conferencing	97,600	(97,600)		491,000	512,600			1,003,600
Closed Project Finalization	15,327,640	(2,098,732)						13,228,907
Adjusted FCF	(17,000,000)	17,000,000						
<b>Sub-Total</b>	15,933,704	20,907,095	3,331,442	4,985,701	3,147,792	2,241,424	1,379,342	51,926,499
<b>Cities Share of 2005 SPLOST</b>								
Cities Share	16,616,325	22,155,100	22,155,100	22,155,100	5,538,775			88,620,400
<b>Sub-Total</b>	16,616,325	22,155,100	22,155,100	22,155,100	5,538,775			88,620,400
<b>Contingencies and Misc Projects</b>								
Capital Contg – General Tax	4,735,274	2,859,512	2,360,091	4,158,662	3,502,508	3,575,306	3,500,000	24,691,354
Capital Contg – Fire Tax	2,824,839	(2,824,839)						
Capital Contg – Rec Tax	48,784	811,097	446,780	439,405	613,851	586,185	819,432	3,765,533
Deed Book Recreation	2,940,989	381,875	381,875	222,760				3,927,500
Liberty Heights Phase II	9,000,000	(2,000,000)						7,000,000
Major Update Compreh Plan	65,000	1,310,000						1,375,000
Adjusted FCF	(1,000,000)	1,000,000						
<b>Sub-Total</b>	18,614,886	1,537,645	3,188,746	4,820,827	4,116,359	4,161,491	4,319,432	40,759,386
<b>General Government Facilities</b>								
311 Needs Assessment			100,000					100,000
Central Svc Fac Complex	259,819	518,325						778,144
DOT Central Maint and Storage	6,970,550	1,216,653						8,187,203
GJAC Renovation and Upgrade		234,490	186,000	191,000	254,600	206,850	217,195	1,290,135
GJAC Security	770,000	1,385,000						2,155,000
L'ville Human/Records Center	11,171,472	358,063						11,529,535
Misc Facilities Renov and Upgds	1,117,920	78,480	424,600	437,800	451,000	464,200	478,470	3,452,470
P.E.G. Cable Access	988,893	225,500	285,000	225,500	225,500	225,500	225,500	2,401,393
Recovered Mat Handling Fac		2,200,000	1,500,000	500,000				4,200,000
Recovered Materials Initiative	165,000				30,000			195,000
Reloc Norcross Tag Branch				1,249,500				1,249,500
Snellville Tag Office Reloc	1,227,795	95,000						1,322,795
Solid Waste Prog Contingency	338,869	128,369	52,500	52,500				572,238
Space Utilization Plan Impl	4,222,466	2,887,370	595,890					7,705,726
Closed Finalization	17,581,377	(1,900,000)						15,681,377
Adjusted FCF	(24,000,000)	24,000,000						
<b>Sub-Total</b>	20,814,161	31,427,250	3,143,990	2,656,300	961,100	896,550	921,165	60,820,516

Projects	Prior Years	2006 Budget	2007	2008	2009	2010	2011	Total Program
Underground Storage Tank Prog								
UST New Facilities	1,650,494	100,000						1,750,494
UST Remediation/Closure	2,107,447	520,332	120,000	60,000	30,000	30,000		2,867,779
<b>Sub-Total</b>	3,757,942	620,332	120,000	60,000	30,000	30,000		4,618,274
<b>Total</b>	75,737,018	76,647,422	31,939,278	34,677,928	13,794,026	7,329,465	6,619,939	246,745,075



## public safety capital improvement programs



Gwinnett County's Public Safety program consists of projects that preserve and protect the lives and property of Gwinnett County citizens. Projects include correctional facility improvements, detention facility improvements and fire and police facilities.

Other projects in this program include the purchase of new and replacement field communication equipment (radios, base stations, and mobile data terminals or laptops) and upgrades for the County's 800-MHz radio system, as well as the acquisition of new and replacement emergency vehicles such as fire apparatus and ambulances and other emergency equipment.

### 2005 Capital Achievements

The Department of Police Services had their dedication ceremony for the North Police Precinct on July 28, 2005. This 18,860-square-foot facility is shared with the new North Gwinnett Branch Tag Office. Adjacent to that facility is the new Fire Station 24. This three-bay, 12,800-square-foot facility houses an engine, squad, Georgia Search and Rescue truck, and a rescue unit. The facility also includes a community classroom and houses the department's technical rescue team.

On April 19, 2005, a groundbreaking was held for the Police Training Complex. The complex will house classrooms, an indoor firing range, and a precision driving course. This facility is tentatively scheduled for completion by late 2006.

Other accomplishments for Police Services include the groundbreaking for the new East Police Precinct and design of the new Animal Control facility. Also, a consulting company has been hired to assist in the request for proposal and project management of the new digital radio system project.

Construction continues on the Gwinnett County Detention Center. With this \$75 million project the County plans to add a new eight-story tower on the existing site. It will contain five housing levels, with 288 beds per housing level, for a total of 1,440 beds. This expansion will also involve the construction of ancillary support spaces such as the mechanical plant, medical unit, kitchen, and laundry. The project is scheduled for completion in 2006.

The construction of Fire Station 26 is underway. This two-bay facility will provide additional fire and EMS services to the citizens in the Sugar Hill area. The station is located on Suwanee Dam Road north of Buford Dam Road in Sugar Hill.

### 2006 – 2011 Capital Improvement Plan

The 2006 capital budget and the 2007 – 2011 plan for the Public Safety Capital Improvement Program totals \$162 million. Some of the highlights of planned improvements are listed below.

Due to overcrowding and limited expansion space, Police Services will build an annex building. This annex will be located next to the current facility and will house the Support Operations staff and the E-911 Communications Center. Other projects scheduled for 2006 include the start of construction of the Animal Control Facility and the completion of the design of the future Grayson Precinct.

Through Homeland Security Grant funding, a mobile communications vehicle will be purchased and delivered January 2006. This vehicle will have the capability to serve in place of the communications center at Headquarters should the communications center cease to function.



Several fire station relocations are scheduled for this plan period. Relocations are planned for Fire Stations 7, 8, and 10. These new facilities will replace smaller stations that were built in the 1960s and 1970s and no longer provide enough space to house fire equipment and staff.

Four new fire stations are also planned for this period: Fire Stations 27, 28, 29, and 30.

Projects	Prior Years	2006 Budget	2007	2008	2009	2010	2011	Total Program
<b>Correctional/Detention Facilities</b>								
Correctional/Detention Facilities								
Detention Center Expansion	62,856,221	14,616,079						77,472,300
GCDC Carpet Replacement	57,300	55,000						112,300
Program Admin (Bond Fund)	643,231	42,820						686,051
Sheriff's Bldg Sprinkler System		114,000						114,000
<b>Sub-Total</b>	63,556,752	14,827,899						78,384,651
<b>Emergency Comm and Other Equipment</b>								
E-911 Wireless Phase II Impl	1,500,000		1,500,000					3,000,000
Field Communication Equip	2,061,794	347,589						2,409,383
800-Mhz Radio System – Digital	2,727,108	12,563,252	13,209,036	11,500,604				40,000,000
Spectra Radio Replacement	2,135,883	678,590						2,814,473
<b>Sub-Total</b>	8,424,785	13,589,431	14,709,036	11,500,604				48,223,856
<b>Public Safety Vehicles/Equipment</b>								
Ambulance Replacements	811,125	694,800	547,200	766,000	603,300	211,200	221,800	3,855,425
Ambulance Service Expansion	270,575	281,900	295,800	310,100	320,000	328,885	328,885	2,136,145
Fire Apparatus/Equip Program	1,450,000	2,237,000	1,215,000	3,247,500	2,741,400	1,749,000	1,024,000	13,663,900
Police Equipment				2,135,540	164,460			2,300,000
<b>Sub-Total</b>	2,531,700	3,213,700	2,058,000	6,459,140	3,829,160	2,289,085	1,574,685	21,955,470
<b>Fire Facilities</b>								
Fire Program Contingency		1,806,340						1,806,340
Fire Station 7 Relocation	3,750,000	1,100,000						4,850,000
Fire Station 8 Relocation	650,000	2,675,000						3,325,000
Fire Station 10 Relocation		2,177,716	1,423,284					3,601,000
Fire Station 27	750,000	3,000,000						3,750,000
Fire Station 28	750,000	1,605,000	1,395,000					3,750,000
Fire Station 29			623,000	3,127,000				3,750,000
Fire Station 30				1,883,500	2,431,500			4,315,000
Major Repairs/Upgrades	723,650	120,000	120,000	120,000	120,000	120,000	120,000	1,443,650
Stormwater Action Program	587,000	165,000	100,000					852,000
Closed Projects Finalization	32,360,132							32,360,132
Adjusted FCF	(18,000,000)	18,000,000						
<b>Sub-Total</b>	21,570,782	30,649,056	3,661,284	5,130,500	2,551,500	120,000	120,000	63,803,122
<b>Police Facilities</b>								
Eastside Precinct	3,237,455	1,025,545						4,263,000
Grayson Precinct					3,200,000			3,200,000
Headquarters Improvements		1,072,892	427,108					1,500,000
Police Annex	6,457,000	9,351,831	3,421,766	722,750				19,953,347
Police Program Contingency	845,578	(616,804)						228,774
Police Training Center	24,896,655	4,955,732						29,852,387
Adjusted FCF	(22,000,000)	22,000,000						
<b>Sub-Total</b>	13,436,688	37,789,196	3,848,874	722,750	3,200,000			58,997,508
<b>Total</b>	109,520,707	100,069,282	24,277,194	23,812,994	9,580,660	2,409,085	1,694,685	271,364,607

## public utilities capital improvement programs



The Public Utilities Capital Improvement Program consists of projects that provide clean potable water for Gwinnett residents and businesses; manage stormwater; collect and reclaim wastewater to protect the environment; and promote and protect the health, safety, and welfare of the public. These projects include construction of new or improvements to water and sewer pipelines, pumping stations, storage and treatment facilities, and projects that improve operations.

The Sewer Interceptors, Force Mains, and Pump Stations category includes projects that improve the infrastructure of the wastewater collection system. Water Reclamation Facilities category includes projects funded for expansions and improvements to the County's water reclamation facilities. Other projects include sewer rehabilitations and the relocation of sewer lines that conflict with road improvements.

Projects related to drinking water are included in several categories. The Water Production and Facilities projects provide the County with clean, potable water through the construction of new or improvements to existing water treatment plants. Water Storage consists of various improvements and construction of water storage facilities. In addition, the Water Transmission and Distribution category includes improvements to the infrastructure that transport finished, or drinking, water from the treatment plant to the customer. Finally, the relocation of water lines in conflict with road improvements is one more category.

Other project categories include Miscellaneous Projects and Contingencies and Stormwater Management.

### **2005 Capital Achievements**

The final contracts for the F. Wayne Hill WRC Expansion are all under construction and scheduled to be completed in 2006. These will add membrane technology and increase treatment capacity at the flagship facility from 20mgd to 60mgd. 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 began in 2005 and both selection efforts will be completed early in 2006.

The Upper Chattahoochee/Richland Creek Interceptor and Tunnel were completed, improving and expanding sewage service in that basin and allowing for the Sugar Hill facility shut-down.

The department completed construction of the new Brooks Road Sanitary Sewer Pump Station and the related Shoal Creek Interceptor Sewer. These are major components of the system being built to improve sewage service in the southern portion of the county. Another part of that effort is the No Business Creek (NBC) Tunnel for which 90 percent of the design was completed and a GEFA loan secured. The related NBC pump station was also completed. The force mains from NBC to the Beaver Ruin re-pumping station will be completed in the first quarter of 2006 allowing start-up of the NBC pump Station and decommissioning of the NBC plant.

The department's petition sewer program encourages and assists property owners to move from individual systems to communal sewage treatment. The department completed the Thamesgate Close project allowing 19 properties to hook up to the new eight-inch diameter sewer.

Construction was started on two projects in the I-85/Jimmy Carter area. The Hammond Drive water and sewer project is replacing old and undersized water and sewer lines and the Danbury sewer project is upgrading failing sewers using innovative pipe-

bursting technology. The department continued its outreach program with community meetings preceding its construction efforts in the Peachtree Station and Hammond Drive projects.

In support of the Georgia Department of Transportation widening of that roadway, Public Utilities relocated its pipelines along SR 124 (Scenic Highway) between Centerville-Rosebud Road and Henry Clower.

Public Utilities increased the county's drinking water production capacity by 75mgd with the final completion of the Shoal Creek Filter Plant. The construction of the new Lanier Filter Plant Head Chamber was completed, providing the capability for full redundancy in directing raw water from any of three sources (including a future in-ground storage) to treatment at either Lanier or Shoal Creek filter plants. Phase I of the North Gwinnett Transmission Main was completed, improving water supply in the north area of the county.

Public Utilities completed the conversion of the 48-inch transmission main between the Lanier Filter Plant and Duluth to a pressurized water main. This \$1.2 million project allows for increased delivery of approximately 21 million gallons of water into the water distribution system.

Property in the southwestern portion of the county was acquired in 2005 for future construction of two 20 million gallon water storage tanks.

Stormwater Management completed 36 significant construction projects totaling \$6.3 million that included the Collins Hill Park Dam upgrade, the Paxton Lane repairs, the Bush Road box culvert project, and the Ben Avenue/Dorsey Circle improvements.

The completion of upgrading the FEMA flood plain maps may potentially lower the cost for flood insurance for residents who may experience frequent flooding. The project cost was subsidized in part by Federal Funding.

## **2006 – 2011 Capital Improvement Plan**

The 2006 capital budget and 2007 – 2011 plan for the Public Utilities Capital Improvement Program totals \$1.2 billion. Some of the major projects are described in the following paragraphs.

A new Water and Wastewater Master Plan effort will begin in 2006, with expected completion in 2008. This plan will be closely coordinated with the ongoing County Unified Plan to ensure compatibility.

During 2006, the department will complete an Initial Distribution System Evaluation in compliance with EPA's Stage 2 Disinfectants and Disinfection Byproducts Rule. Results of that evaluation will determine the necessity of the inclusion of a UV Disinfection process at the Lanier Filter Plant for cryptosporidium inactivation. A \$9 million project is included in the CIP to plan, design and construct these facilities if it is determined that they are needed.

Upgrades to the Lanier Raw Water Pump Station will begin in 2006. This \$9 million project will replace 30 year old pumps and motors and increase the pumping capacity to both Water Production facilities.

The Rock Quarry Water Storage Tank and Pump Station is expected to be placed in service during 2006. This facility will improve service to the fast growing, higher elevation northern regions of the county.

Between 2006 and 2009, Public Utilities expects to spend approximately \$14 million to provide emergency power generation to 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.

Construction continues on several major projects. The Shoal Creek Filter Plant 60-inch water transmission main is expected to be completed in 2007.

Construction on all phases of the F. Wayne Hill Water Resources Center Expansion is currently scheduled for completion in 2006.

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 2006. Costs of this program, which replaces outdated systems and increases capacity, are estimated to be \$27 million between 2006 and 2011.

Other major water and sewer projects in this program include improvements to the Crooked Creek WRF and the Yellow River WRF, and several large pump stations, sewer interceptors, and force main and/or tunnel projects on Level Creek, Big Haynes Creek, No Business Creek, Alcovy River; Brushy Fork Creek, Yellow River; Brooks Road and Old Norcross Road. Upgrades to the North Chattahoochee Interceptor and the North Chattahoochee Interceptor Pump Station, several other smaller pump stations, as well as another wastewater treatment facility in the Jackson Creek area, are in planning stages.

Design and construction of stormwater management facilities are also planned in the Sweetwater Creek and Upper Yellow River Watersheds in 2005 – 2007 through the Watershed Improvement Implementation project to improve conditions in streams and to protect water quality. Federal funds have been requested to implement watershed improvements.

The 2006 – 2011 capital budget program for the newly created Stormwater Utility totals \$120 million. The expanded scope of the stormwater utility will encompass faster upgrades to the pipe system, stream bank restoration projects, existing stormwater management facility upgrades, expanded water quality efforts to protect water quality and aquatic ecosystems, as well as the continued efforts to upgrade watershed dams to meet Federal standards, floodplain mapping, and stormdrain inventory.

Projects	Prior Years	2006 Budget	2007	2008	2009	2010	2011	Total Program
<b>County and State DOT Utility Relocations</b>								
DPU – Utility Relocation Coord	735,613	600,000	600,000	600,000	600,000	600,000	600,000	4,335,613
SR 20 at Chatt Utility Reloc		150,000	50,000	1,132,500	882,500			2,215,000
SR 20 Widening (Ozora-Plan)	150,000	2,000,000						2,150,000
SR 120 (Sugarloaf/Riverside)	100,000	1,400,000						1,500,000
Utility Relocation Contingency	1,000	1,000	1,000,000	2,500,000	2,500,000	2,000,000	1,000,000	9,002,000
Closed Projects Finalization	4,536,842							4,536,842
Adjusted FCF	(1,224,549)	1,224,549						
<b>Sub-Total</b>	<b>4,298,906</b>	<b>5,375,549</b>	<b>1,650,000</b>	<b>4,232,500</b>	<b>3,982,500</b>	<b>2,600,000</b>	<b>1,600,000</b>	<b>23,739,455</b>
<b>Miscellaneous Projects and Contingencies</b>								
ACF and ACT River Allocation	784,190	30,000	30,000	30,000	30,000	30,000	30,000	964,190
Administration (R & E)	5,788,787	200,000						5,988,787
Barcoding System			70,000					70,000
Computerized Lab Management	175,000	200,000						375,000
Computerized Maint Mgt Prg		465,000						465,000
Digital Format Records	150,000	95,000						245,000
DPU Central Upgrades		50,000						50,000
DPU Graphic Records System	912,952	432,000	257,000	132,000	162,000	162,000	162,000	2,219,952
Equipment – New/Replacement		2,105,500	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	9,605,500
Fire Hydrant Installation	30,000	10,000	10,000	10,000	10,000	10,000	10,000	90,000
Flow Management System	715,927	834,000						1,549,927
Flow/Pressure Monitor Stat		300,000	300,000					600,000
General Engineering/Planning	188,861	50,000	50,000	50,000	50,000	50,000	50,000	488,861
Misc R & E Contingency	56,997	2,787,018	4,000,000	2,500,000	7,000,000	1,000,000	3,000,000	20,344,014
Mobile Arc-FM Viewer	495,991	74,900						570,891
Permanent Util Record Infill		50,000	50,000	50,000	50,000	50,000	50,000	300,000
Program Management	6,750,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,000,000	15,250,000
Security						1,700,000		1,700,000
Stage II-DBP Initial Distrib System	100,000	108,000						208,000
Upper Chatt Basin Study	202,959	50,000	50,000	50,000	50,000	50,000	50,000	502,959
Water and Sewer Master Plan	550,593	200,000	200,000	100,000	100,000	100,000	200,000	1,450,593
Water and Sewer Modeling	899,162		220,000	220,000	220,000	350,000	205,000	2,114,162
Water and Sewer Planning Study	724,460	250,000	250,000	250,000	250,000	250,000	250,000	2,224,460
Water and Sewer Rate Study	276,790	1,000	99,000				150,000	526,790
Water Accountability Prgm	400,000	900,000	500,000	500,000	500,000	500,000	500,000	3,800,000
Wstwr Capacity Assurance	49,181	1,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,050,181
Wtrshd Non Point Source Mgt	1,698,401	398,000	414,000					2,510,401
Wtrshd Protection Implem		750,000	1,330,000	1,330,000	6,000,000	6,000,000	6,000,000	21,410,000
Closed Project Finalization	4,959,117	(416,786)						4,542,331
Adjusted FCF	(3,370,277)	3,370,277						
<b>Sub-Total</b>	<b>22,539,090</b>	<b>14,794,909</b>	<b>11,830,000</b>	<b>9,222,000</b>	<b>18,422,000</b>	<b>14,252,000</b>	<b>14,157,000</b>	<b>105,216,998</b>
<b>Sewer Interceptors, Force Mains (FM) and Pump Stations (PS)</b>								
Alcovy Rvr PS/FM – Phase II	1,000	1,200,000	4,200,000	5,400,000	4,000,000			14,801,000
Alcovy Rvr PS/FM – Phase III							1,036,000	1,036,000
Brooks Rd PS Upgrade/FM	3,000	1,000,000	4,250,000	4,250,000				9,503,000
Day's Inn PS Phaseout	125,000	51,000		1,270,000				1,446,000
Eastgate PS Phaseout		353,000	2,783,000					3,136,000
Generator Acquisition – PSs	2,050,000	350,000	350,000	350,000	350,000	350,000		3,800,000
Hog Mtn Rd PS/FM Upgrade	250,000	1,900,000	4,100,000	500,000	500,000			7,250,000
I-85 Collector Distributor	677,667	1,007,000	900,000	400,000				2,984,667
Jack's Creek PS Upgrade	394,440	350,000						744,440
Jackson Crk Influent PS/FM			100,000	1,500,000	5,000,000	11,300,000		17,900,000
Jackson Crk/Yellow WT/PS							2,000,000	2,000,000
Ken Villa PS Phaseout	302,968	350,000						652,968
Lakefield/N Gwt PS Phaseout			550,000	775,000	925,000			2,250,000
Level Creek Regional PS/FM	9,972,687	9,200,000	9,500,000					28,672,687
Lower Big Haynes PS/FM/Int	2,474,766	6,000,000	17,000,000	25,703,000	1,000,000			52,177,766
Middle Big Haynes FM	824,999	275,000						1,099,999
N. Chattahoochee PS Upgrd		505,000	6,947,000				6,900,000	14,352,000
No Business Crk PS Expan							554,000	554,000

Projects	Prior Years	2006 Budget	2007	2008	2009	2010	2011	Total Program
No Business Crk PS/Tunnel	15,708,613	8,300,000	12,300,000	13,040,000	4,440,000			53,788,613
Old Norcross Rd PS	2,596,585	1,565,000	11,065,000	2,500,000	3,000,000	7,500,000		28,226,585
Patterson-Marathon PS Upgd	800,000	1,815,000	7,300,000	11,100,000				21,015,000
Petition Sewer Contingency	1,459,333	500,000	500,000	1,500,000	1,500,000	1,500,000	2,000,000	8,959,333
Reclaimed Water Reuse	1,478,138	1,040,000	580,000					3,098,138
Reuse Pipeline/Diffuser – Lanier	8,615,698	4,000,000	18,000,000	14,941,311	1,000,000			46,557,009
Rosemoore Lake PS Decom	17,599	190,000	300,000					507,599
Ross Rd PS/Jack's Crk FM				100,000	1,500,000	2,100,000	6,300,000	10,000,000
Sewer Flow Mon/PS SCADA	1,080,993	925,000	2,375,000	150,000	150,000	150,000	150,000	4,980,993
Suwanee Creek Interceptor Ext	2,206,858	450,000						2,656,858
Tanglewood PS Upgrd/FM Ext	205,000	295,000	400,000					900,000
Upper Suwanee PS/FM							867,000	867,000
Wheeler Crk PS/FM/SWR					100,000			100,000
Yellow Swt-Bvr Ruin PS/FM	11,272,244	200,000						11,472,244
Adjusted FCF	(12,233,097)	12,233,097						
<b>Sub-Total</b>	<b>50,284,491</b>	<b>53,701,097</b>	<b>101,070,000</b>	<b>86,262,311</b>	<b>23,465,000</b>	<b>22,900,000</b>	<b>19,807,000</b>	<b>357,489,899</b>
<b>Sewer Rehabilitations</b>								
Middle Mulberry Sewerage	245,507				1,000,000	5,158,000	9,905,000	16,308,507
Pump Station Rehab	3,609,740	1,987,127	1,500,000	1,500,000	1,500,000	1,500,000	2,000,000	13,596,867
Sanitary Sewer Collection	1,000,000	1,000,000	2,000,000	6,000,000	8,000,000	8,000,000	2,000,000	28,000,000
Sewer Inflow/Infiltration Corr	12,189,439	10,000,000	10,000,000	12,000,000	12,000,000	12,000,000	15,500,000	83,689,439
Upper Big Haynes Interce Repl	175,000	225,000	1,850,000	950,000				3,200,000
Adjusted FCF	(3,897,589)	3,897,589						
<b>Sub-Total</b>	<b>13,322,097</b>	<b>17,109,716</b>	<b>15,350,000</b>	<b>20,450,000</b>	<b>22,500,000</b>	<b>26,658,000</b>	<b>29,405,000</b>	<b>144,794,813</b>
<b>Stormwater Management Program</b>								
Big Haynes Watershed Demo	2,241,091		400,000	150,000	150,000	150,000	856,732	3,947,823
Big Haynes Watershed Impv	502,277		70,000	163,829	321,727			1,057,833
Crooked Crk BMP Retrofit	350,000	250,000						600,000
Drainage Improv-Cities						225,000		225,000
Equipment New/Repl		353,699	40,000	40,000	240,000	240,000	70,000	983,699
Mobile GIS-Arc FM Viewer	75,000	25,000			30,000			130,000
Natural Resource Wtrshd Plan	7,810,243	2,109,769	5,429,842	3,070,153				18,420,008
Program/Admin Contingency	329,871	30,659	1,543,929					1,904,460
Source ID-Stressed Septic System	198,820	200,000	200,000	200,000	200,000	200,000	200,000	1,398,820
Stream Restoration			1,189,500	1,384,000	1,148,500	1,333,500	1,095,000	6,150,500
Stormwater Drainage Imp-Major		3,225,000	2,650,000	4,300,000	5,665,000	7,400,000	9,940,000	33,180,000
Stormwater Drainage Imp-Non-Maj		3,225,000	2,650,000	4,300,000	5,665,000	7,400,000	9,940,000	33,180,000
Stormwater Infrastructure Inv	4,292,886	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	10,292,886
Stormwater Master Plan	3,222,568		750,000	500,000	500,000	500,000	500,000	5,972,568
Stormwater Mitigation Stream Buf		300,000	300,000	300,000	300,000	300,000	300,000	1,800,000
Stormwater Utility Feasibility Study	1,380,000	1,500,000						2,880,000
Wtrshd Impact Assmt/Monitor	261,000	121,370	150,000	150,000	150,000	300,000	150,000	1,282,370
Wtrshd Imprv Implementation	1,832,512	1,800,000	1,400,000	2,600,000	3,200,000	3,300,000	3,400,000	17,532,512
Wetland/Stream Mitigation	170,000	100,000	100,000	100,000	100,000	100,000	100,000	770,000
Closed Finalization	11,675,205	(42,073)						11,633,132
Adjusted FCF	(9,000,000)	9,000,000						
<b>Sub-Total</b>	<b>25,341,474</b>	<b>23,198,424</b>	<b>17,873,271</b>	<b>18,257,982</b>	<b>18,670,227</b>	<b>22,448,500</b>	<b>27,551,732</b>	<b>153,341,610</b>
<b>Water Production Facilities</b>								
Facility Rehabilitations (WPD)	6,937,535	2,210,823	1,000,000	400,000	400,000	400,000	400,000	11,748,358
Filter Backwash Equaliz Tank	200,000	4,800,000						5,000,000
Filter Bldg 2 Rehab-Lanier	1,466,984	2,500,000						3,966,984
Lanier Filter Plant UV Disinfect	69,004	1,000	505,000	505,000	8,228,000			9,308,004
Raw Water Pump Station Upgd	2,865,150	4,200,000	500,000	500,000	1,000,000			9,065,150
Repl N High Svc Pump – Lanier	502,000	2,665,000						3,167,000
Shoal Creek Filter Plant	109,522,887	5,941,000	5,000,000					120,463,887
Water Prod Emerg Generators	1,000	500,000	2,950,000	6,750,000	3,850,000			14,051,000
Adjusted FCF	(6,731,278)	6,731,278						
<b>Sub-Total</b>	<b>114,833,282</b>	<b>29,549,101</b>	<b>9,955,000</b>	<b>8,155,000</b>	<b>13,478,000</b>	<b>400,000</b>	<b>400,000</b>	<b>176,770,383</b>

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Projects	Prior Years	2006 Budget	2007	2008	2009	2010	2011	Total Program
<b>Water Reclamation Facilities</b>								
Beaver Run Aerator/Str Reh	576,000	800,000	800,000					2,176,000
Buford-Southside Imprvment	1,100,000	1,200,000						2,300,000
Crooked Creek WRF Improv	250,000	746,000	2,300,000	21,000,000	25,000,000	8,400,000		57,696,000
Crooked Creek WRF Upgrade							3,500,000	3,500,000
Facility Rehabilitation – WRFs	3,965,067	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	9,965,067
Hill Water Resources Ctr Expan	391,955,834	9,110,727						401,066,561
Jackson Creek WRF	200,000			3,200,000	4,975,000	1,700,000	27,300,000	37,375,000
NBC/Big Haynes Decomm	50,000	350,000						400,000
Pole Bridge WRF Upgrades				5,000,000	7,500,000	7,500,000		20,000,000
Sugar Hill Decommissioning	100,000	1,000	1,000	700,000				802,000
Yellow Rvr Improvements	1,043,277	7,000,000	39,000,000	49,000,000	43,500,000	22,000,000	40,000,000	201,543,277
Adjusted FCF	(5,961,297)	5,961,297						
<b>Sub-Total</b>	<b>393,278,881</b>	<b>26,169,024</b>	<b>43,101,000</b>	<b>79,900,000</b>	<b>81,975,000</b>	<b>40,600,000</b>	<b>71,800,000</b>	<b>736,823,905</b>
<b>Water Storage</b>								
Raw Water Storage/Transfer	1,895,000			1,000	1,000	1,000		1,898,000
Rockbridge Pump Station	269,652	1,650,000						1,919,652
Water Storage Facilitie Rehab	802,581	500,000	500,000	500,000	500,000	500,000	500,000	3,802,581
West Side PS/Tank Site	2,208,184				1,000,000	7,700,000	19,000,000	29,908,184
Adjusted FCF	(634,252)	634,252						
<b>Sub-Total</b>	<b>4,541,165</b>	<b>2,784,252</b>	<b>500,000</b>	<b>501,000</b>	<b>1,501,000</b>	<b>8,201,000</b>	<b>19,500,000</b>	<b>37,528,417</b>
<b>Water Transmission and Distribution</b>								
Backflow Prevention Program	25,000	25,000	25,000	25,000	25,000	25,000	25,000	175,000
Chk Valves/PRVs/Bst Pumps	60,869	20,000	20,000	20,000	20,000	20,000	20,000	180,869
Grayson-New Hope WM						300,000	1,244,000	1,544,000
Harbins Area Water Mains	5,586	300,000	800,000	4,400,000				5,505,586
Hurricane Shls – Rab Hill Water Mn	2,230,352	1,500,000						3,730,352
N Gwinnett Transmission Main	1,853,734	6,513,863						8,367,597
Old Suwanee Water Dist Imprv		350,000						350,000
PCCP Replacement Program	10,446,395	901,000	1,000	4,000,000	4,000,000	1,000	4,000,000	23,349,395
Small Water Main Repl/Expan		1,772,000	1,000,000	3,000,000	3,000,000	3,000,000	2,000,000	13,772,000
Spout Springs WM			85,000	872,000				957,000
Westside Transmission Main					790,000	3,284,000	9,444,000	13,518,000
Water Meter Replacement Prog	3,536,958	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	9,536,958
Water Service Line Replacement	2,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	8,000,000
Closed Project Finalization	4,539,514							4,539,514
Adjusted FCF	(3,947,661)	3,947,661						
<b>Sub-Total</b>	<b>20,750,748</b>	<b>17,329,524</b>	<b>3,931,000</b>	<b>14,317,000</b>	<b>9,835,000</b>	<b>8,630,000</b>	<b>18,733,000</b>	<b>93,526,272</b>
<b>Total</b>	<b>649,190,133</b>	<b>190,011,596</b>	<b>205,260,271</b>	<b>241,297,793</b>	<b>193,828,727</b>	<b>146,689,500</b>	<b>202,953,732</b>	<b>1,829,231,753</b>



## **transportation** capital improvement programs

The Transportation Capital Improvement Program consists of projects to improve the County's transportation infrastructure. Projects in this program fall into three categories: Road Improvements (of which there are several sub-categories), Airport Improvements and the Transit Program.

The Airport Improvement category consists of various improvements to Gwinnett County's Briscoe Field, the third busiest airport in the state. Projects in the Transit Program consist of the acquisition of buses and the construction of various transit facilities.

The County's road program consists of the following:

- Major Roadway Improvements include new road construction, new alignments, and increasing capacity of existing roads.
- Intersections/Traffic Operation Improvements include the addition of turn lanes, improvements of alignments of cross streets, improving sight distances, and signalizations.
- Bridges/Roadway Drainage Improvements consist of new construction or reconstruction of existing bridges and culverts up to sufficiency standards.
- Road Safety and Alignment projects correct safety deficiencies such as sight distances, horizontal and vertical alignments and at-grade railroad crossings.
- School Safety projects improve traffic safety near schools by installing turn lanes at school entrances, installation of sidewalks and signalization improvements.
- Sidewalks and Multi-Use Trails include projects to link existing sidewalk segments or link residential areas to nearby activity centers.
- The Unpaved Road Program funds the paving of gravel and dirt roads throughout the county.
- The Rehabilitation and Resurfacing program renovates, rehabilitates and resurfaces existing county roads to prolong the life of the road.
- Contingencies/Miscellaneous projects include the 2001 SPLOST allocation to the cities for road improvements, program administration costs, heavy equipment needs, and residential speed control.

### **2005 Capital Achievements**

Gwinnett Transit local bus service operates Monday through Saturday with a 2005 average daily boarding of 4,648. The Express Buses operate weekdays during peak travel times. The routes allow individuals to park their cars at central locations and take transit to destinations in downtown Atlanta. The average daily boardings from the express routes in 2005 were 1,698. As a result of increased rider ship for the express routes, changes in schedule departures at all lots were put into place, and security attendants were added at the Discover Mills and I-985 Park and Ride lot.

A security committee was formed to review and update the airport's overall security. A preliminary report was submitted in December that included the information of an airport tenant's group based on the County's COPS program.

Among the several significant road program achievements in 2005 was the completed improvements to Russell Road and Medlock Bridge Road at Bush Road – SR 141.

There were several intersection improvements also completed and opened to traffic in 2005: Five Forks Trickum Road at Oleander Drive, Rockbridge Road at US 29, Old Norcross Road at Davis Circle, Old Norcross Road at West Liddell Road, and Dogwood Road at Webb Gin House Road.

Road Safety and Alignment projects help improve sight distance and remove dangerous curves in different areas of the county. There were approximately eight such projects completed last year, including: Bramlett Shoals Road, Old Fountain Road at Harris Road, Bold Springs Road at Cammie Wages Road, and Old Peachtree Road at Sandstone Drive.

School safety is an important part of the road improvements completed in 2005. There were approximately 10 such projects completed last year, including Pate Drive at Snellville Middle, Lenna Drive at Norton Elementary, Old Peachtree Road at Hull Middle, Bogan Road at Harmony Elementary, Rocksprings Road at Rocksprings Elementary.

## **2006 – 2011 Capital Improvement Plan**

The 2006 capital budget and 2007 – 2011 plan for the Transportation Capital Improvement Program totals \$531 million. Some of the major projects are described in the following paragraphs.

An upcoming major road improvement is the opening of the McGinnis Ferry Extension. This is a new four lane road with a raised 20' median from Satellite Boulevard to Lawrenceville Suwanee Road. This project also includes improvements to Old Peachtree Road approaching McGinnis Ferry.

Other upcoming major road improvement projects include the SR 324 widening. This project is needed due to current volume, as well as to address safety issues and the number of accidents due to growth in the area. Medlock Bridge Road widening is also a major road improvement. The widening is from two to three lanes, from Peachtree Industrial Boulevard to SR 141. This improvement is also being done to address increased traffic volumes.

There are over 100 road safety and alignment projects either underway or planned. Some that will be completed in the near future are the McGinnis Ferry Extension, Buntzen Road, Ozora Road, Tom Smith Road, and Cooper Road.

School Safety projects are in the plans for the future as well. Bethany Church Road at Shiloh High School is projected to be completed in 2006. There are over 50 others currently in progress or planned for the future.

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Projects	Prior Years	2006 Budget	2007	2008	2009	2010	2011	Total Program
<b>Airport Improvements</b>								
Briscoe Blvd Extension							630,000	630,000
Contingency	1,046,627	110,337	82,000	215,000				1,453,964
Equipment – New/Replacement	14,386	8,000						22,386
Runway 7L-25R	1,201,443		300,000	2,500,000	2,500,000	2,500,000		9,001,443
Runway Rehabilitation Overlay	1,896,723	353,391						2,250,114
<b>Sub-Total</b>	<b>4,159,180</b>	<b>471,728</b>	<b>382,000</b>	<b>2,715,000</b>	<b>2,500,000</b>	<b>2,500,000</b>	<b>630,000</b>	<b>13,357,908</b>
<b>Bridges/Roadway Drainage Improvements</b>								
Arcado Road	100,000	600,000	2,100,000	1,577,150				4,377,150
Bridge/Culvert Contingency	150,000	93,175						243,175
Cole Drive	615,000	179,840						794,840
Herrington Road		350,000	350,000	1,350,000	1,354,450			3,404,450
Indian Trail Road	1,500,000		4,327,200					5,827,200
Killian Hill Road	585,000	975,120	1,000,000					2,560,120
Lee Road	100,000	200,000	300,000	1,345,400				1,945,400
Old Norcross Road	100,000	150,000	745,480					995,480
Patterson Road			150,000	250,000	815,875			1,215,875
Paved Road Bridges	5,710,042	1,936,337						7,646,380
Satellite – Hillcrest Connector	350,000	756,800	1,332,700					2,439,500
Smithtown – Old P'tree Connector	200,000	500,000	515,875					1,215,875
Unpaved Road Bridges	146,368	160,000	414,000					720,368
W Liddell Rd – Club Dr Connector	1,106,800	360,000	243,175					1,709,975
Closed Projects Finalization	15,252,399							15,252,399
Adjusted FCF	(13,529,990)	13,529,990						
<b>Sub-Total</b>	<b>12,385,619</b>	<b>19,791,262</b>	<b>11,478,430</b>	<b>4,522,550</b>	<b>2,170,325</b>			<b>50,348,187</b>
<b>Miscellaneous Projects and Contingencies</b>								
Guard Rail Installation	201,216	100,000	100,000	100,000	100,000	150,000	150,000	901,216
Heavy Equipment Replacement	730,800	190,540	300,000	300,000	300,000	300,000	300,000	2,421,340
Misc Road Improvements		150,000	150,000	150,000	150,000	200,000	200,000	1,000,000
Program Contg – 1997 SPLOST	34,585	424,038						458,623
Program Mgmt – 2001 SPLOST	132,083	1,065,000	1,300,000	2,163,438	1,862,344			6,522,865
Program Mgmt – 2005 SPLOST	5,000			1,500,000	1,500,000	1,422,600		4,427,600
Reserve for Utility Relocations	3,399,234	1,385,540	1,190,000	2,000,000				7,974,774
Residential Speed Control	2,117,501	40,000	250,000	450,000	418,000	175,430		3,450,931
SR 20 (PIB – Chattahoochee)	3,800,000	4,200,000	10,000,000	2,100,000				20,100,000
SR 20 (Plantation Blvd – Ozora)	500,000	4,500,000						5,000,000
SR 20 (Ozora Rd – SR 81)	1,604,573	2,700,000	2,700,000					7,004,573
Traffic Signal Optimization		250,000	250,000	250,000	275,000	275,000	275,000	1,575,000
Traffic Signals		300,000	325,000	500,000	500,000	450,000	600,000	2,675,000
Transportation Planning 2001	1,290,942	255,295						1,546,237
Transportation Planning 2005			250,001	250,001	222,700			722,702
Closed Projects Finalization	5,583,347	(1,551,266)						4,032,081
Adjusted FCF	(7,000,000)	7,000,000						
<b>Sub-Total</b>	<b>12,399,281</b>	<b>21,009,147</b>	<b>16,815,001</b>	<b>9,763,439</b>	<b>5,328,044</b>	<b>2,973,030</b>	<b>1,525,000</b>	<b>69,812,942</b>
<b>Intersection Improvements</b>								
Arcado Road/Lilburn Ind Way	125,000	847,700						972,700
Arcado Road at Luxomni Rd	400,000	572,700						972,700
Arnold Road and Five Forks	150,000	949,970						1,099,970
Beaver Run Road and US 29	1,380,000	50,000	250,000					1,680,000
Buford Hwy at Woodward Mill		150,000	300,000	911,780				1,361,780
Dacula Road at SR 8/US 29	850,000	700,000	878,000					2,428,000
Dickens Road at Harbins Rd	1,197,441	350,000						1,547,441
FF Trickum Rd at Catherine	125,000	200,000	647,700					972,700
FF Trickum Rd at Deer Oaks	90,000	150,000	440,890					680,890
FF Trickum Rd at Ashton Ln	125,000	200,000	647,700					972,700
Howell Ferry Rd	300,000	700,000						1,000,000
Indian Trail Rd at I-85 NB ramp		125,000	200,000	647,700				972,700
Indian Trail at Oakbrook Pkwy	250,000	50,000	799,970					1,099,970

Projects	Prior Years	2006 Budget	2007	2008	2009	2010	2011	Total Program
Intersection Contg – 2001 SPLOST	1,263,661		1,482,272	1,260,190				4,006,123
Intersection Contg – 2005 SPLOST	200,000	334,985						534,985
Intersection Contg – 1997SPLOST	371,075	660,296						1,031,371
JCB at Brookhollow Pkwy	50,000	350,000	500,000	1,045,400				1,945,400
Jimmy Carter Blvd.and US 29	900,000	15,000	1,321,108					2,236,108
L'ville Hwy at Indian Trail Rd	979,496		1,963,600					2,943,096
Lenora Church Rd at Lee Rd	100,000	100,000	100,000	761,200				1,061,200
North Road at Pinehurst Rd	175,000	300,000	984,050					1,459,050
Old Fount Rd at Old Peachtree Rd	600,000	771,200						1,371,200
Old Norcross at Herrington	614,515	150,633						765,147
Pleasant Hill Rd and US 29	2,070,972		560,000					2,630,972
P'tree Ind at McGinnis Ferry	75,000	100,000	311,350					486,350
P'tree Ind at Pleasant Hill Rd		200,000	500,000	1,245,400				1,945,400
P'tree Ind Blvd at Holcomb Bridge	350,000	621,200						971,200
P'tree Ind Blvd at SR 120	425,000	450,000	321,200					1,196,200
P'tree Pkwy at Holcomb Bridge	150,000	335,600						485,600
Rosebud Road at Cooper Rd	200,000	1,259,050						1,459,050
Satellite Blvd at Boggs Road			200,000	400,000	1,345,400			1,945,400
SR 120 at Lawrenceville-Suwanee Rd	160,000	465,600						625,600
SR 120 at Meadow Church Rd			60,000	100,000	229,080			389,080
SR 124 at Oak Road		75,000	100,000	311,350				486,350
SR 124 at Webb Gin House Rd	300,000	672,700						972,700
SR 20 at Hurricane Shoals Rd	110,000		181,360					291,360
SR 20 at Old Peachtree Road		125,000	250,000	840,875				1,215,875
SR 316 at Airport Rd/Progress	100,000	386,350						486,350
Suwanee Dam at Peachtree Ind Blv	200,000		250,000					450,000
Traffic Signal System Upgds	1,180,680		1,212,000	1,000,000	1,000,000			15,020,680
US 78 at Rosebud Road		100,000	275,000	792,240				1,167,240
Closed Projects Finalization	31,551,546							31,551,546
Adjusted FCF	(27,059,980)	27,059,980						
<b>Sub-Total</b>	<b>30,687,406</b>	<b>39,577,963</b>	<b>14,736,200</b>	<b>9,316,135</b>	<b>2,574,480</b>			<b>96,892,184</b>
<b>Major Road Improvements</b>								
Club Drive Extension			486,350					486,350
Cruse Road	100,000	150,000	400,000	1,295,400				1,945,400
Five Forks Trickum	300,000	900,000	1,000,000	2,500,000	3,081,600			7,781,600
Grayson High School Access Road	85,000	401,350						486,350
Hillcrest Rd/Satellite Blvd Con			486,350					486,350
Major Rd Contg – 1997 SPLOST	4,886,718	590,445						5,477,163
Major Rd Contg – 2001 SPLOST	2,055,792							2,055,792
Major Rd Contg – 2005 SPLOST	100,000	386,350						486,350
McGinnis Ferry Road Ext	7,332,078	6,989,072						14,321,150
Medlock Bridge Road	6,047,818	1,011,000						7,058,818
North Berkeley Lake Road	4,983,410	1,627,070						6,610,480
North Cross-County Connector	6,120,000		3,619,560	1,485,000				11,224,560
Northmont/Commerce Connector	4,687,063	250,000						4,937,062
Old Norcross Road (Steve Reynolds)	150,000	300,000	1,009,050					1,459,050
Old Peachtree Road	929,707	50,000						979,707
Old Peachtree Road (Bunten)	50,000	100,000	300,000	1,009,050				1,459,050
Paper Mill Road	1,160,678	1,399,200	1,000,000					3,559,878
Pleasant Hill Road/Old Norcross		890,800	3,000,000					3,890,800
Rockbridge Road	2,704,792	100,000						2,804,792
SR 120		300,000						300,000
SR 120 Realignment	250,000	800,000	406,800					1,456,800
SR 324	1,197,992		1,152,408					13,132,400
Sugarloaf Pkw Ext/Hwy 20-316	3,500,000	4,281,600						7,781,600
US 78 (East Park Place Blvd )	200,000	350,000	1,200,860					1,750,860
US 78 at SR 124		500,000	472,700					972,700
Webb Gin House Road (SR 124)	100,000	200,000	600,000	1,018,100	1,000,000			2,918,100
Adjusted FCF	(45,663,717)	45,663,717						
<b>Sub-Total</b>	<b>12,059,331</b>	<b>67,240,604</b>	<b>15,134,078</b>	<b>7,307,550</b>	<b>4,081,600</b>			<b>105,823,163</b>

Projects	Prior Years	2006 Budget	2007	2008	2009	2010	2011	Total Program
<b>Road Rehab and Resurfacing</b>								
Capital Rehab and Resurfacing					4,000,000	5,000,000	5,000,000	14,000,000
Rehabilitation and Resurfacing	4,329,519	6,079,375	6,079,375	6,079,375				22,567,644
Closed Projects Finalization	54,987,723							54,987,723
Adjusted FCF	(13,529,990)	13,529,990						
<b>Sub-Total</b>	<b>45,787,252</b>	<b>19,609,365</b>	<b>6,079,375</b>	<b>6,079,375</b>	<b>4,000,000</b>	<b>5,000,000</b>	<b>5,000,000</b>	<b>91,555,367</b>
<b>Road and Safety Alignment Program</b>								
Alcovy Road		100,000	287,191					387,191
Auburn Road	334,160		200,000					534,160
Bramlett Shoals Road	120,000		233,896					353,896
Bunten Road	795,628	100,000						895,628
Burns Road	255,000	125,000	979,680					1,359,680
Burns Road	562,094	224,961						787,055
Button Gwinnett Drive	685,600							685,600
Button Gwinnett Drive	940,000	469,680						1,409,680
Camp Creek Road at Joy Lane			115,000	419,985				534,985
Centerville-Rosebud Road	110,000	50,000	589,160	603,620	494,525			1,847,305
Cooper Road	26,125	133,432						159,557
Dacula Road	290,000	100,000	834,049					1,224,049
Dogwood Road	100,000	191,360						291,360
Fence Road	70,000	513,620						583,620
Five Forks Trickum Road	610,000	300,000	600,000	3,396,000				4,906,000
Graves Road	509,866	100,000						609,866
Grayson-New Hope Road		245,000	922,240					1,167,240
Hamilton Mill Rd at S Puckett		60,000	100,000		326,350			486,350
Hamilton Mill Rd at Camp Bridge					90,000	175,000	561,795	826,795
Harbins Road	70,000	124,240						194,240
Herrington Road	66,000	65,000	597,800					728,800
Hewatt Road	230,000	150,000	979,680					1,359,680
Hewatt Road at Brownlee Lane		130,000	453,620					583,620
Hi-Hope Rd/Hurricane Shoals	110,000	862,700						972,700
High Point Road	160,000		354,736					514,736
Hog Mountain Road	470,631	1,037,581						1,508,212
Hog Mountain Rd (Braselton)		70,000	120,000	393,620				583,620
Holcomb Bridge Road	190,000	201,360						391,360
Hope Hollow Road		245,000	922,240					1,167,240
Hopkins Mill Road		130,000	453,620					583,620
Indian Trail Road	550,000	400,000	700,000	1,834,800				3,484,800
Johnson Drive		60,000	100,000		326,350			486,350
Kilcrease Road					60,000	100,000	326,350	486,350
Killian Hill Road at Sarann Drive			150,000	530,890				680,890
Lenora Church Road 1	771,000	634,680						1,405,680
Lenora Church Road 2			80,000	600,890				680,890
Lilburn-Stone Mtn Road at Loma				70,000	120,000	393,620		583,620
Live Oak Parkway	150,000	300,000	1,009,050					1,459,050
McKendree Church Road	85,000	693,160						778,160
Mineral Springs Road				60,000	100,000	326,350		486,350
Moon Road				60,000	377,715			437,715
New Hope Road			85,000	230,000	634,525	460,890		1,410,415
Norris Lake Road at Amy Drive			85,000	150,000	494,525			729,525
Oak Road	285,000		879,920	534,680				1,699,600
Oak Road at Mountain View Road	60,000	426,350						486,350
Old Fountain Road	3,900,211	309,508						4,209,719
Old Loganville Road	1,235,558	325,000	959,005					2,519,563
Old Norcross Road	550,000	400,000	700,000	1,834,800				3,484,800
Old Peachtree Road	180,000	316,360	75,000	546,960				1,118,320
Ozora Road	423,142	1,351,000						1,774,142
Pate Road	260,468		777,013					1,037,481
Pinehurst Road	60,000	426,350						486,350
Pleasant Hill Road	6,816,711	1,501,584	536,818					8,855,112
Pounds Road	25,000	30,000	110,104					165,104

Projects	Prior Years	2006 Budget	2007	2008	2009	2010	2011	Total Program
Rd Safety Contg – 1997 SPLOST	1,777,488	72,101	287,191					2,136,779
Rd Safety Contg – 2001 SPLOST	1,703,550							1,703,550
Rd Safety Contg – 2005 SPLOST	200,000	334,985						534,985
Ridgedale Drive			100,000	100,000	675,430			875,430
Riverside Road	382,691		689,650					1,072,341
Rock Springs Road		130,000	453,620					583,620
Rosebud Road	653,936	85,000	441,000					1,179,936
Rosebud Road at Knight Circle			85,000	150,000	494,525			729,525
Russell Road (W of SR 20)	85,000	175,000	518,160					778,160
Russell Road (E Montrachet)	85,000	175,000	518,160					778,160
SR 124	1,112,160	400,000	1,410,000					2,922,160
Sardis Church Road				65,000	110,000	359,985		534,985
Simonton Road	120,000		219,920					339,920
South Old Peachtree Road	160,000		374,160					534,160
South Rockbridge at Manitou				75,000	125,000	432,255		632,255
Springdale Road	60,000	100,000	354,736					514,736
Stone Drive	140,000		426,176					566,176
Sycamore Road	2,179,870	395,704						2,575,574
Temple Johnson Road	713,964	200,000	1,056,966	1,474,570				3,445,500
Thompson Mill Road	130,652	59,788	1,314,361					1,504,801
Tom Smith Road	1,452,887	260,000						1,712,887
Webb Gin House Road	425,000	934,680						1,359,680
Williams Road	120,000		269,920					389,920
Closed Projects Finalization	47,531,019							47,531,019
Adjusted FCF	(33,824,975)	33,824,975						
<b>Sub-Total</b>	<b>47,265,435</b>	<b>50,050,158</b>	<b>23,508,842</b>	<b>13,933,515</b>	<b>3,901,245</b>	<b>2,861,245</b>		<b>141,520,440</b>

#### Sidewalk/Multi-Use Trail

Bethany Church Rd (SR 124)	50,000	285,581						335,581
Bethany Church Rd (US 78)		40,000	50,000	166,793				256,793
Brook Hollow Parkway	130,450	424,160						554,610
Cruse Road		30,000	40,000	148,857				218,857
Davis Circle		115,000	366,486					481,486
E Park Place Boulevard South				10,000	10,000	52,953		72,953
Five Forks Trickum Road	80,000	40,000	268,480					388,480
Garner Road	290,000	584,080						874,080
Hewatt Road			30,000	30,000	100,496			160,496
Hill Street	30,000	40,000	119,384					189,384
Holcomb Bridge Road	209,007	268,480						477,487
Holcomb Bridge Road	295,000	250,000	1,412,400					1,957,400
Hurricane Shoals Road				65,000	110,000	350,258		525,258
Indian Trail Road (Hillcrest Road)		170,000	800,000	634,955				1,604,955
Indian Trail Road (Oakbrook Pkwy)		115,000	395,667					510,667
Indian Trail Road (Beaver Ruin)			70,000	125,000	417,801			612,801
Jim Moore Road			50,000	65,000	205,991			320,991
McCart Road	75,000	140,000	485,344					700,344
Meadow Church Road	40,000	193,448						233,448
Mechanicsville Community			551,301	400,000				951,301
Miller Road	210,000		373,620					583,620
N Berkeley Lake Road	155,000	100,000	473,400					728,400
N Berkeley Lake Road	110,000	424,160						534,160
N Peachtree/Medlock Bridge	291,380	100,000	864,720					1,256,100
Old Norcross Road	50,000	50,000		239,920				339,920
Old Norcross (Pleasant Hill)	50,000	270,991						320,991
Old Snellville Hwy	60,000	100,000	306,896					466,896
Patrick Road/Pine Road Multi-Use			200,000	792,154				992,154
Peachtree Corners Circle	134,248			229,920				364,168
Peachtree Parkway	308,661	700,000	244,720					1,253,381
Pharrs Road	70,000	125,000	495,992					690,992
Pharrs Road (SR 124 to N Road)		40,000	50,000	150,743				240,743
Pinehurst Road				25,000	35,000	115,086		175,086
Pleasant Hill Road		100,000	200,000	719,760				1,019,760

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Projects	Prior Years	2006 Budget	2007	2008	2009	2010	2011	Total Program
Pleasant Hill Road (Satellite)	65,000	110,000	350,258					525,258
Pleasant Hill Road (US29-Burns)	40,000	222,629						262,629
Rehab/Identified Revit Areas	200,000	500,000	1,000,000	1,000,000	800,000	390,800		3,890,800
Ridge Road	140,000		297,040					437,040
Ridgedale Drive	50,000	95,680						145,680
River Drive	581,980	110,000						691,980
Rockbridge Road	962,352							962,352
Rockbridge Road	65,050	15,000		232,750				312,800
Rockbridge Road (US 78-E Pk Pl)				55,000	80,000	250,189		385,189
Ross Road		55,000	70,000	239,762				364,762
S Berkeley Lake Road	90,000	201,360						291,360
Sidewalk Contg - 1997 SPLOST	958,158	100,000						1,058,158
Sidewalk Contg - 2001 SPLOST	2,578,897	89,200	192,840					2,860,937
Sidewalk Contg - 2005 SPLOST	26,749							26,749
Springdale Drive	80,000	40,000	229,632					349,632
SR 124			40,000	50,000	143,448			233,448
Steve Reynolds Boulevard	110,000		424,160					534,160
Sweetwater Road	130,000	100,000	546,960					776,960
Trail on new alignment	170,000	100,000	50,000	845,440				1,165,440
Webb Gin House Road			140,000	268,534				408,534
West Liddell Road	100,000	50,000	335,600					485,600
West Price Road			40,000	50,000	172,629			262,629
Closed Projects Finalization	23,234,897							23,234,897
Adjusted FCF	(13,529,990)	13,529,990						
<b>Sub-Total</b>	<b>18,691,840</b>	<b>20,024,759</b>	<b>11,564,900</b>	<b>6,544,588</b>	<b>2,075,365</b>	<b>1,159,286</b>		<b>60,060,738</b>
<b>School Safety Program</b>								
Berkmar Area Elementary				175,000	533,126			708,126
Bethany Church Rd Sidewalk	243,152	525,600						768,752
Brownlee Rd Sidewalk	130,000	75,000	571,960					776,960
Central Gwinnett Area Elementary			175,000	515,422				690,422
Central Gwinnett/Dacula/Grayson 1					155,000	566,403		721,403
Central Gwinnett/Dacula/Grayson 2					155,000	566,403		721,403
Central Gwinnett/Dacula/Grayson					240,000	1,125,184		1,365,184
Central Gwinnett/Dacula/Grayson					215,000	852,538		1,067,538
Collins Hill Area Elem School		150,000	513,868					663,868
Cruse Rd Sidewalk	65,000	226,360						291,360
Dacula Area Elem School		150,000	498,791					648,791
East Maddox Road Sidewalk	65,000		177,800					242,800
East Maddox Road Turn Lane	80,000		211,360					291,360
Georgia Belle Court Sidewalk	70,000	124,240						194,240
Grayson/Dacula Area High				245,000	822,538			1,067,538
Grayson Area Elementary			175,000	515,422				690,422
Grayson Area Middle School			200,000	758,596				958,596
Johnson Rd Sidewalk	125,000	360,600						485,600
Mill Creek Area Elem School	80,000	561,739						641,739
Mill Creek/Collins Hill/Dacula 1		150,000	491,982					641,982
Mill Creek/Collins Hill/Dacula 2		150,000	491,982					641,982
Mill Creek/Collins Hill/Dacula H					210,000	857,538		1,067,538
Mill Creek/Collins Hill/Dacula M			280,000	984,510				1,264,510
Misc School Safety Project/Queueing	100,000	400,000	350,000	350,000	356,320			1,556,320
New Hope Road	60,000	100,000	326,350					486,350
North Gwinnett Area Elem School		150,000	513,868					663,868
North GwinnettArea Middle School			200,000	778,050				978,050
North Mill Creek Area Elem School	80,000	561,787						641,787
North Mill Creek Area High School					175,000	710,157		885,157
Northern North Gwinnett Area Elem				175,000	533,126			708,126
Oak Road Sidewalk	240,000	461,200	270,000					971,200
Ozora Road	160,000	325,600						485,600
Peachtree Ridge Area Elem 1				180,000	549,525			729,525
Peachtree Ridge Area Middle			275,000	901,967				1,176,967
Peachtree Ridge Elementary 2					155,000	574,525		729,525

# budget document **06** gwinnettcounty

Projects	Prior Years	2006 Budget	2007	2008	2009	2010	2011	Total Program
Queuing Lanes and Misc	3,350,000	150,000						3,500,000
Ridge Road Sidewalk	195,000	387,720						582,720
Rock Springs Road	488,050	150,000						638,050
School Saf Contg – 1997 SPLOST	846,613	29,000						875,613
School Saf Contg – 2001 SPLOST	1,726,154	100,144						1,826,298
Smithtown Road Sidewalk	70,000	124,240						194,240
South Dacula/E Grayson Elem	80,000	561,739						641,739
South Dacula/E Grayson High				245,000	822,538			1,067,538
South Dacula/E Grayson Middle			280,000	984,996				1,264,996
South Gwinnett Area Elem			175,000	515,422				690,422
South Gwinnett Area Middle			280,000	979,647				1,259,647
SR 124 Swalk Hamilton Mill	120,000	68,480	200,000					388,480
Tom Smith Road Sidewalk	693,400	35,000						728,400
Various Schools	5,254,673	539,450						5,794,123
West Price Road Sidewalk	85,000	226,360						311,360
Closed Projects Finalization	21,517,513							21,517,513
Adjusted FCF	(15,221,239)	15,221,239						
<b>Sub-Total</b>	<b>20,703,316</b>	<b>22,065,498</b>	<b>6,657,961</b>	<b>8,304,032</b>	<b>4,922,173</b>	<b>5,252,748</b>		<b>67,905,728</b>
<b>Transit Program</b>								
Contingency	2,182,093	2,200,000	2,700,000	2,700,000	2,700,000	2,700,000	2,700,000	17,882,093
GJAC Transit Center					500,000			500,000
Heavy Equipment New (2006)		50,000	50,000	50,000	50,000	50,000	50,000	300,000
Maint/Operation and CNG Facil	19,241,532	1,156,871						20,398,403
Misc Transit and Marketing Exp	981,241	100,000	100,000	125,000	135,000	150,000	150,000	1,741,241
Norcross Area Transit Center			870,000					870,000
Snellville Park and Ride/Transfer						200,000	2,238,000	2,438,000
SR 316/20 Area Park and Ride						137,385		137,385
Temp Maint/Oper and CNG Fac		30,347						30,347
Transit Enhancements	232,424	300,000	150,000	200,000	150,000	175,000	175,000	1,382,424
<b>Sub-Total</b>	<b>22,637,290</b>	<b>3,837,218</b>	<b>3,870,000</b>	<b>3,075,000</b>	<b>3,535,000</b>	<b>3,412,385</b>	<b>5,313,000</b>	<b>45,679,893</b>
<b>Unpaved Road Program</b>								
Unpaved Roads	1,154,534	3,427,864	2,500,000	2,599,545				9,681,943
Closed Projects Finalization	5,025,215							5,025,215
Adjusted FCF	(6,764,997)	6,764,997						
<b>Sub-Total</b>	<b>(585,248)</b>	<b>10,192,861</b>	<b>2,500,000</b>	<b>2,599,545</b>				<b>14,707,158</b>
<b>Total</b>	<b>226,190,703</b>	<b>273,870,564</b>	<b>112,726,787</b>	<b>74,160,730</b>	<b>35,088,232</b>	<b>23,158,694</b>	<b>12,468,000</b>	<b>757,663,708</b>





## • appendix

This section contains a glossary of terms and acronyms; salary structure for County personnel; listing of appointed authorities, boards, and committees; and statistical information.



## **glossary and acronyms**

**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.

**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.

**Base Budget Appropriation:** Funding amount that allows the fund center to function at the existing level.

**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.

**Budget:** A financial plan for a specific period of time that matches all planned revenues and expenditures to planned services.

**Budget Basis:** Method of calculating usable funds available for appropriation. There are noted differences in comparison to GAAP basis.

**Budget Calendar:** The "when, what, and by whom" schedule to be followed by those involved in the preparation and administration of the budget.

**Budget Document:** The official publication prepared by the budget office that outlines the financial plan as supported by the legislative body.

**Budget Control:** Control or management of governmental units or enterprises in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

**Budget Message:** A general discussion of the proposed budget presented in writing as a part of the budget document. A budget message explains budget issues as well as a background of financial experiences in recent years. The message usually presents recommendations made by the Board of Commissioners and County Administrator.

**Budget Resolution:** The formal statement approved by the Board of Commissioners which shows budgeted revenues and expenditures for the approaching fiscal year; it may empower certain individuals with authority to approve certain transfer or expenditures of specific funds.

**CIP – Capital Improvement Program:** A plan for capital expenditures to be incurred each year over a six-year period. This plan will meet the capital needs as defined in the long-term work program of Departments and other agencies of County Government. It sets forth each project in which Gwinnett County is to have a part, and it specifies the resources estimated to be available to finance the projected expenditures.

**Capital Assets:** Property or equipment valuing more than \$5,000 with a life expectancy of more than three years. Capital Assets are also referred to as Fixed Assets.

**Capital Improvement Budget:** The first year of the CIP as approved by the Board of Commissioners. The capital budget should be based on a set of long-term capital improvement programs. When the capital budget is reviewed each year, the programs are forwarded one year. (Year two, 2007, of the 2006 capital budget, as modified, becomes the capital budget for 2007.)

**Capital Improvement Projects:** An item for which the purchase, construction, or other acquisition will represent a public betterment to the community and add to the total capital assets of the County. The project should have an anticipated life of more than 10 years and a total project cost of \$250,000 or more on a six-year forecast basis or \$100,000 on an annual basis during the immediate future budget year. The annual 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.

**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.

**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.

**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.

**Current Service Level:** That funding amount which allows an organization to continue at the existing level of service.

**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.

**Economic Assumptions:** Assumptions about economic factors (*i.e., return on investments, salary increases, etc.*).

**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 (*i.e., 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.

**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.

**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.

**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.

**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.

**Infrastructure:** Basic installations and facilities upon which the continuance and growth of a community depend; examples are roads and public utilities.

**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 (*i.e., number of authorized employees, amount of materials used*).

**Intangible Property:** A category of personal property that includes stocks, taxable bonds, and cash.

**Internal Control:** Plan of organization for all financial operations that ensures responsible accounting for all functions.

**Internal Service Fund:** Funds used to account for the financing of goods or services provided by one department or agency to another department or agency of a government on a cost-reimbursement basis.

**Investment:** Commitment of funds in order to gain interest or profit; at Gwinnett, all investments are secured.

**Investment Instrument:** The specific type of security that a government holds.

**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.

**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.

**Mill:** *Ad valorem* tax rate expressed in terms of the levy per thousand dollars of taxable assessed value.

**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 sixty days after the payment due date*).

**Operating Budget:** The portion of the budget pertaining to daily operations that provide basic governmental services. The Operating Budget contains appropriations for such expenditures as personal services, fringe benefits, commodities, services and capital outlays.

**Operating Reserve:** Resources set aside in each fund amounting to an established percentage of the budgeted expenditures (minimum 1/12 of expenditures).

**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 (*i.e., 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 (*i.e. number of applications processed, number of inspections conducted*).

**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).

**Phase:** Signifies work being performed and/or goods being received in a project. (i.e., engineering, construction, furniture).

**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.

**Real Property:** Immobile property; examples are land, natural resources above and below the ground, and fixed improvements to the land.

**Renewal and Extension:** 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 Public Utilities.

**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).

**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 half of the votes cast are in favor of the tax, the tax can then be levied. Following the referendum, the County must adopt a resolution imposing the tax. This tax is imposed for a specific period of time not to exceed five years (the 1997 and 2001 and 2005 SPLOST programs were approved for four years).

**Sales Tax:** Tax levied on a broad range of goods and services at the point of sale. It is specified as a percentage of the transaction price. Vendor collects and reports the tax on behalf of the taxing jurisdiction.

**Source of Revenue:** Classifications according to source or point of origin.

**Special Assessment:** Levy on property owners for the increased property value created by the installation of nearby public improvements. Special assessments differ from other benefit-based levies in that the maximum assessment is the increase in property value created by the improvements, regardless of the extent to which the beneficiaries use the facility. Historically, special assessments have been used for street improvements, curbs, sidewalks and streetlights.

**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 (i.e., *Paint Lanier Observation Tower – sub-project of Water Division Facilities Rehabilitation project*).

**Tangible Property:** Category of personal property that has physical form and substance; examples are furniture, equipment, and inventory.

**Tax Anticipation Notes:** 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.

**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.

**Working Capital Reserve:** The difference between budgeted revenues and budgeted appropriations when revenues exceed appropriations. Used to balance appropriations to revenues.



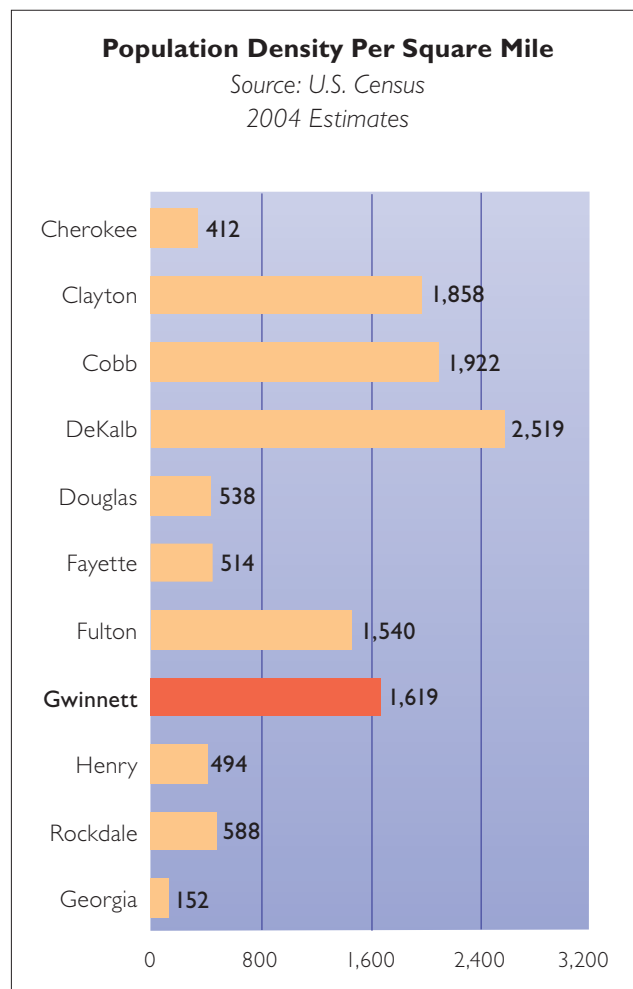
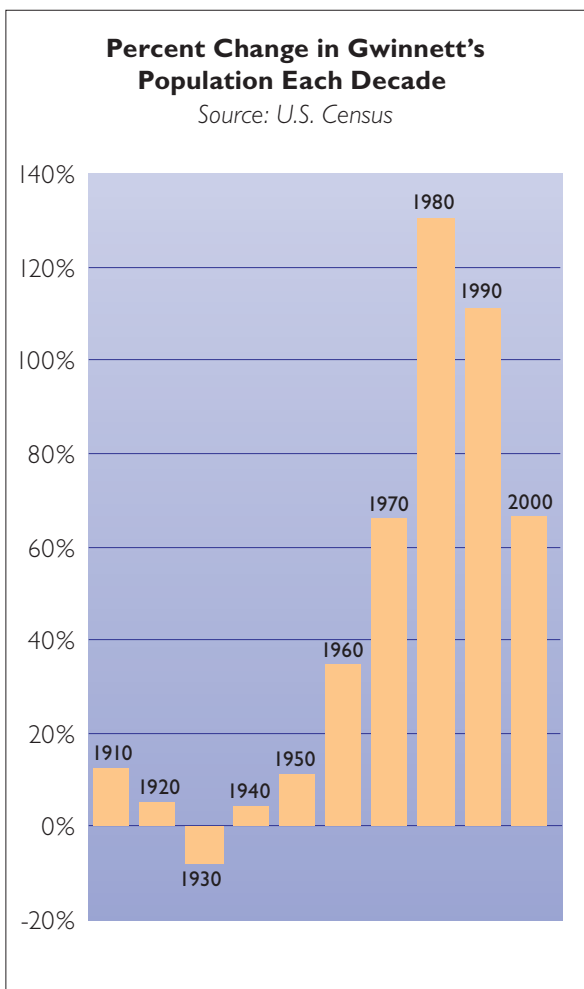
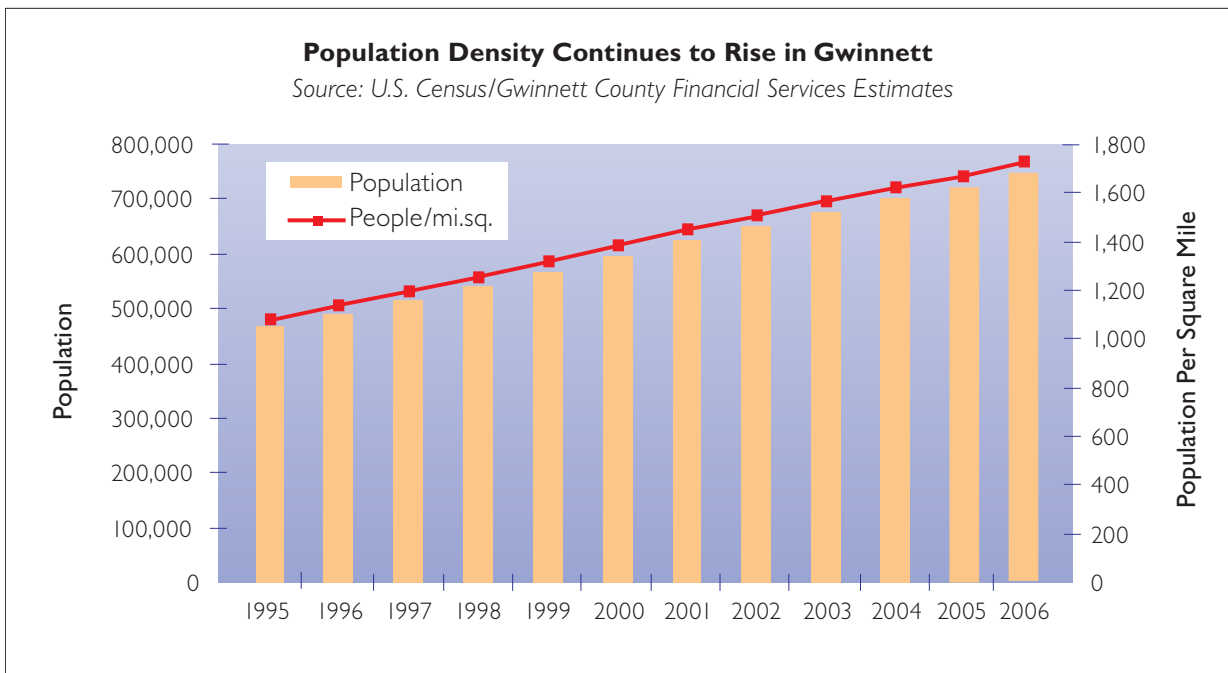
Merit and Non-Merit Pay Scale			Appointed Pay Scale		
DBM	MINIMUM	MAXIMUM	GRADE	MINIMUM	MAXIMUM
A11(1)	\$20,169	\$31,263			
A11(2)	\$21,379	\$33,138			
A11(3)	\$22,662	\$35,127			
A12(1)	\$21,935	\$33,999	100J	\$21,601	\$34,562
A12(2)	\$23,251	\$36,039	100I	\$22,788	\$36,461
A12(3)	\$24,646	\$38,202			
A13(1)	\$23,854	\$36,973	100H	\$24,128	\$38,605
A13(2)	\$25,285	\$39,191	100G	\$25,675	\$41,079
A13(3)	\$26,803	\$41,544			
B21(1)	\$25,942	\$41,507	100F	\$27,344	\$43,750
B21(2)	\$27,517	\$44,026			
B21(3)	\$29,090	\$46,545			
B22(1)	\$28,211	\$45,138	100E	\$29,091	\$46,545
B22(2)	\$29,903	\$47,845			
B22(3)	\$31,699	\$50,718			
B23(1)	\$30,680	\$49,087	100D	\$31,124	\$49,799
B23(2)	\$32,521	\$52,033			
B23(3)	\$34,472	\$55,155			
B24(1)/B31(1)	\$33,364	\$53,383	100C	\$33,296	\$54,939
B24(2)/B31(2)	\$35,366	\$56,586			
B24(3)/B31(3)	\$37,488	\$59,981			
B25(1)/B32(1)	\$36,283	\$58,054	100B	\$35,584	\$58,714
B25(2)/B32(2)	\$38,460	\$61,536	100A	\$38,064	\$62,805
B25(3)/B32(3)	\$40,766	\$65,226			
C41(1)	\$39,459	\$65,107	100	\$41,852	\$69,055
C41(2)	\$41,826	\$69,013			
C41(3)	\$44,335	\$73,153			
C42(1)	\$42,910	\$70,802	101	\$44,756	\$73,847
C42(2)	\$45,485	\$75,050			
C42(3)	\$48,214	\$79,554			
C43(1)	\$46,666	\$76,999	102	\$47,857	\$78,965
C43(2)	\$49,466	\$81,619			
C43(3)	\$52,434	\$86,516			
C44(1)/C51(1)	\$50,749	\$83,736	103	\$51,179	\$84,445
C44(2)/C51(2)	\$53,794	\$88,760			
C44(3)/C51(3)	\$57,022	\$94,086			
C45(1)/C52(1)	\$55,189	\$91,062	104/200	\$54,766	\$93,102
C45(2)/C52(2)	\$58,500	\$96,525			
C45(3)/C52(3)	\$62,011	\$102,318			
D61(1)	\$60,019	\$99,031	105/201	\$58,550	\$99,535
			106/202/300	\$62,614	\$106,443
			107/203/301	\$66,991	\$113,884
			108/204/302	\$68,611	\$116,639
			205/303	\$73,311	\$124,630
			206/304	\$78,334	\$133,168
			305/400	\$83,699	\$142,289
			306/401	\$89,433	\$152,035
			402	\$95,550	\$162,434
			403	\$102,095	\$173,561
			404	\$109,079	\$185,434
			405	\$116,550	\$198,136
			500	\$124,523	\$211,688
			600	<i>Based on Contractual Agreement</i>	

## authorities, boards, and committees

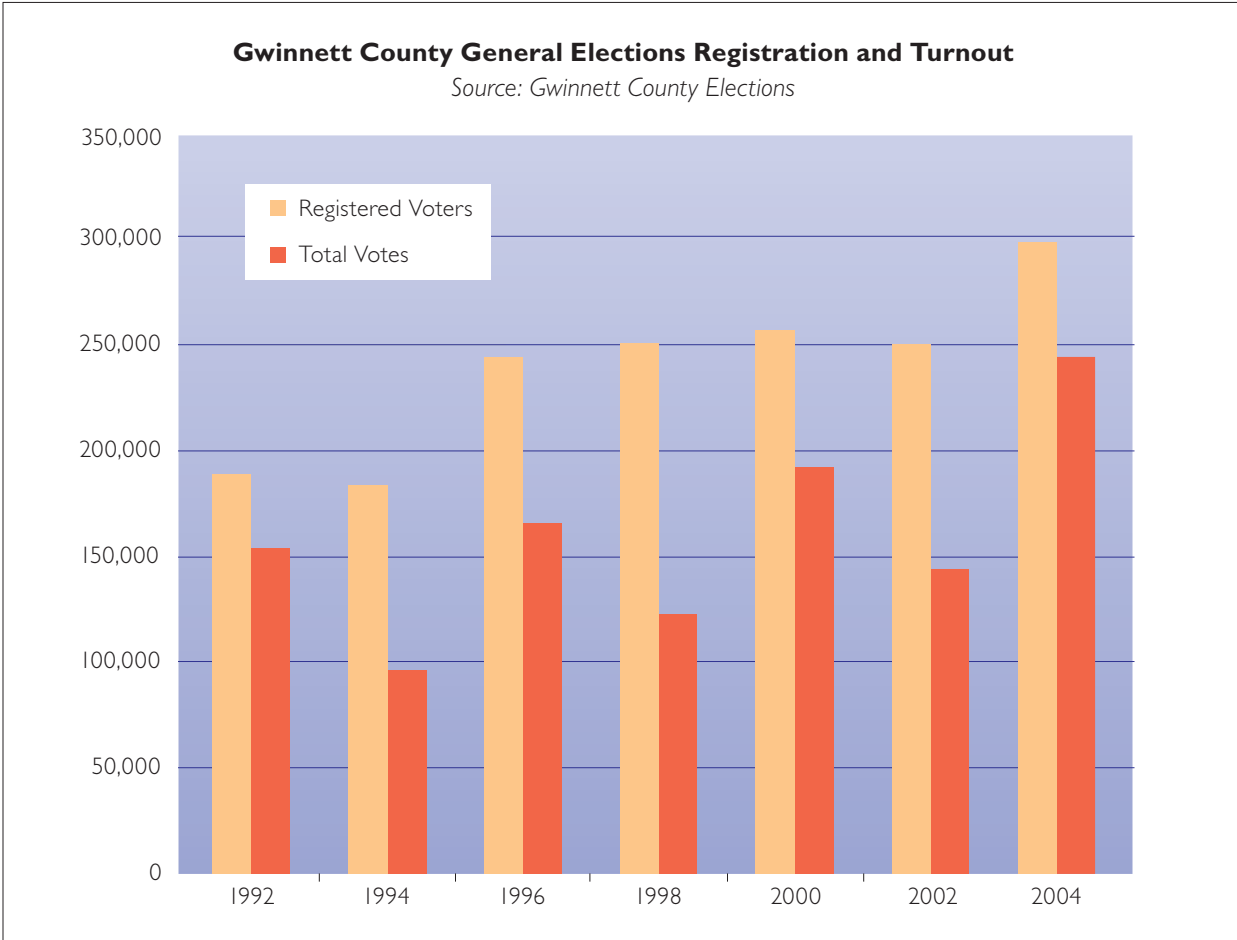
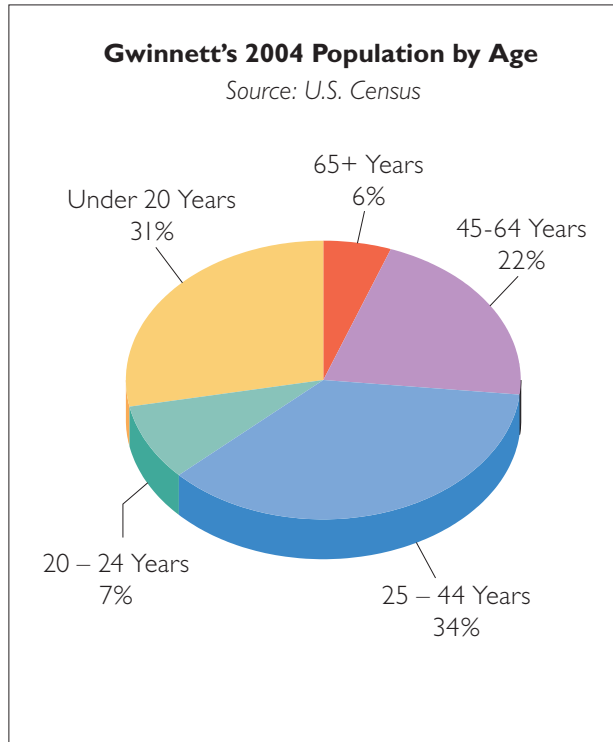
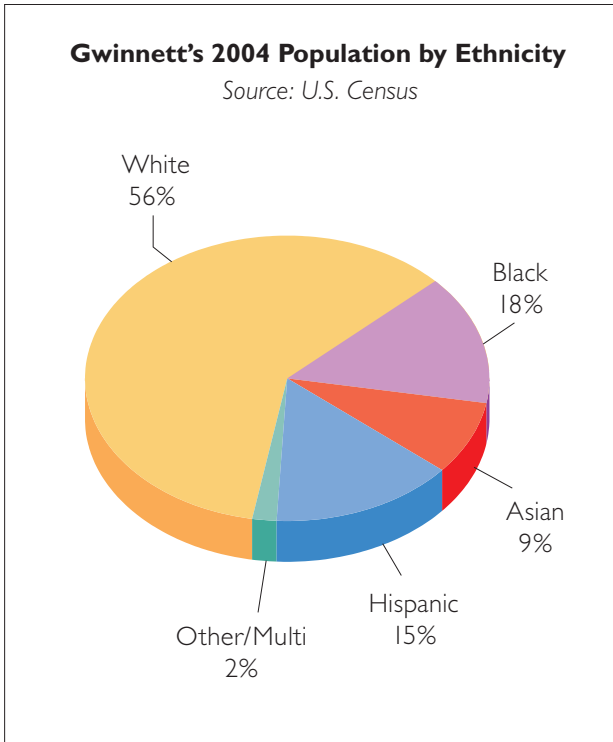
There are numerous Authorities, Boards, and Committees within Gwinnett County that serve as indicators of public opinion, and act in accordance with particular issues involving both the County's future and the taxpayers' dollars. Gwinnett County authorities also act as financing vehicles for the issuance of revenue bonds, obligations, and securities, etc., to fund capital facilities construction, acquisition, or equipping. Such advisory groups, as those listed below, are designated by the Board of Commissioners and/or the Grand Jury and provide broader perspectives on major decisions.

- Airport Authority
- Animal Advisory Council
- Arts Facility Authority
- Board of Construction Adjustments and Appeals
- Board of Health
- Board of Registration and Elections
- Board of Tax Assessors
- Development Advisory Committee
- Development Authority of Gwinnett County
- Employee Pension Committee
- Family & Children's Services Board
- Georgia BioScience Joint Development Authority
- GRN Community Service Board
- Gwinnett Clean & Beautiful Board
- Gwinnett Convention and Visitors Bureau
- Gwinnett County Land Acquisition Appraisers
- Gwinnett County Transit System Advisory Board
- Gwinnett Historical Restoration and Preservation Board
- Gwinnett United In Drug Education (G.U.I.D.E.)
- Hospital Authority
- Housing Authority
- Human Relations Commission
- Library Board
- Licensing and Revenue Board of Appeals
- MARTA Board
- Merit Board
- Metro Regional MHDDAD Planning Board
- Municipal-Gwinnett Planning Commission
- Partnership for Community Action
- Public Facilities Authority
- Recreation Authority
- Residential Care Facility for the Elderly Authority
- Springbrook Golf Course Commission
- Tree Advisory Committee
- Upper Ocmulgee River Resource Conservation and Development Council, Inc.
- Water and Sewerage Authority
- Zoning Board of Appeals

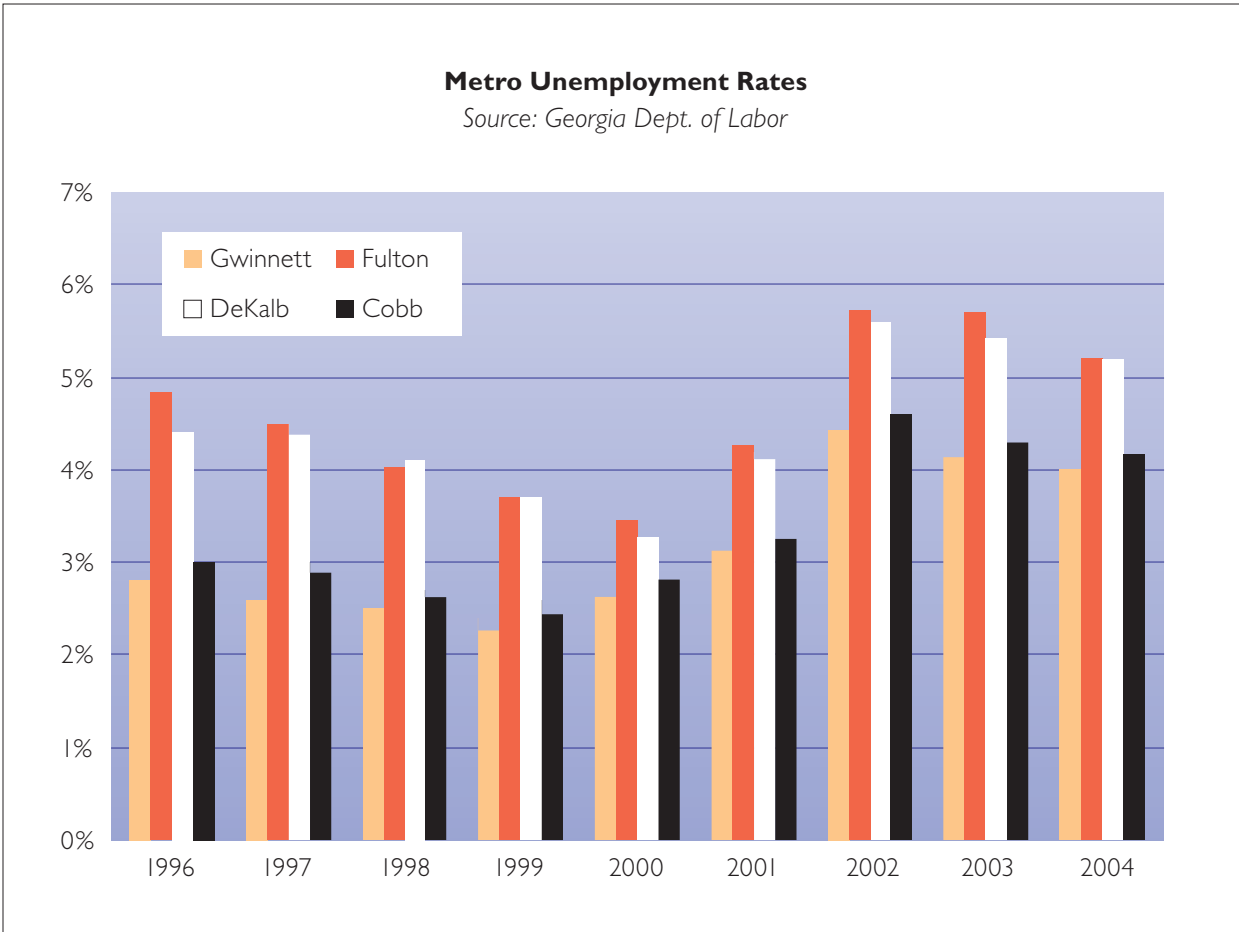
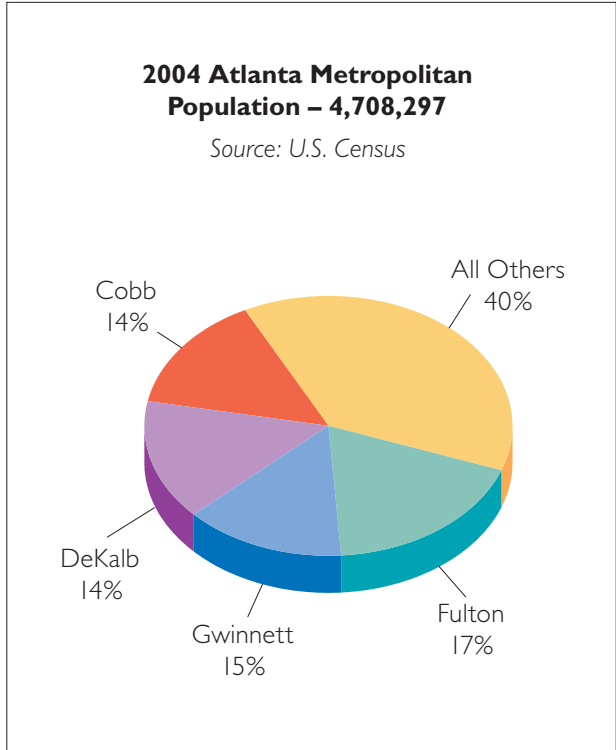
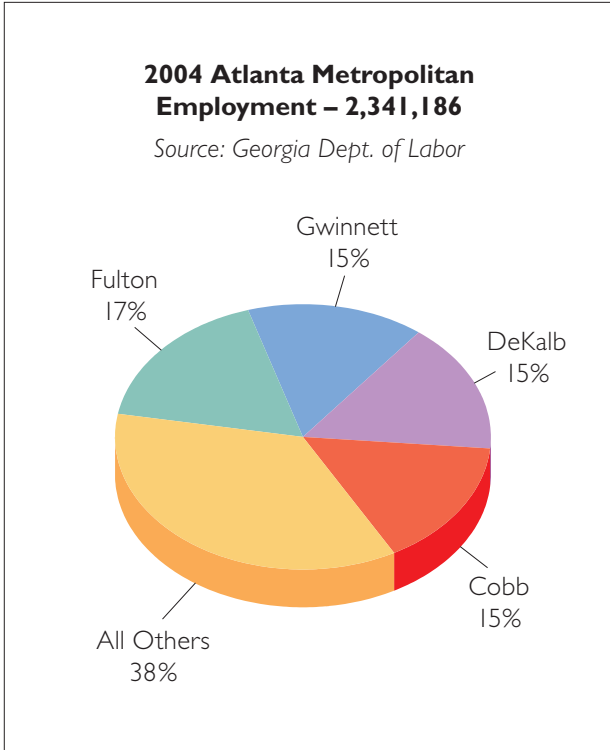
## statistical information



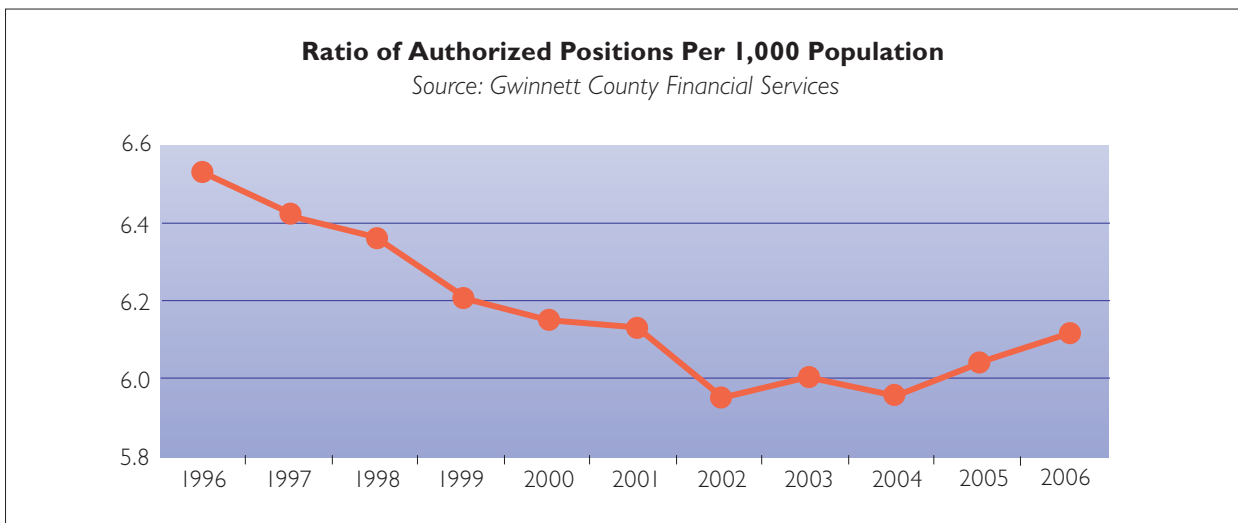
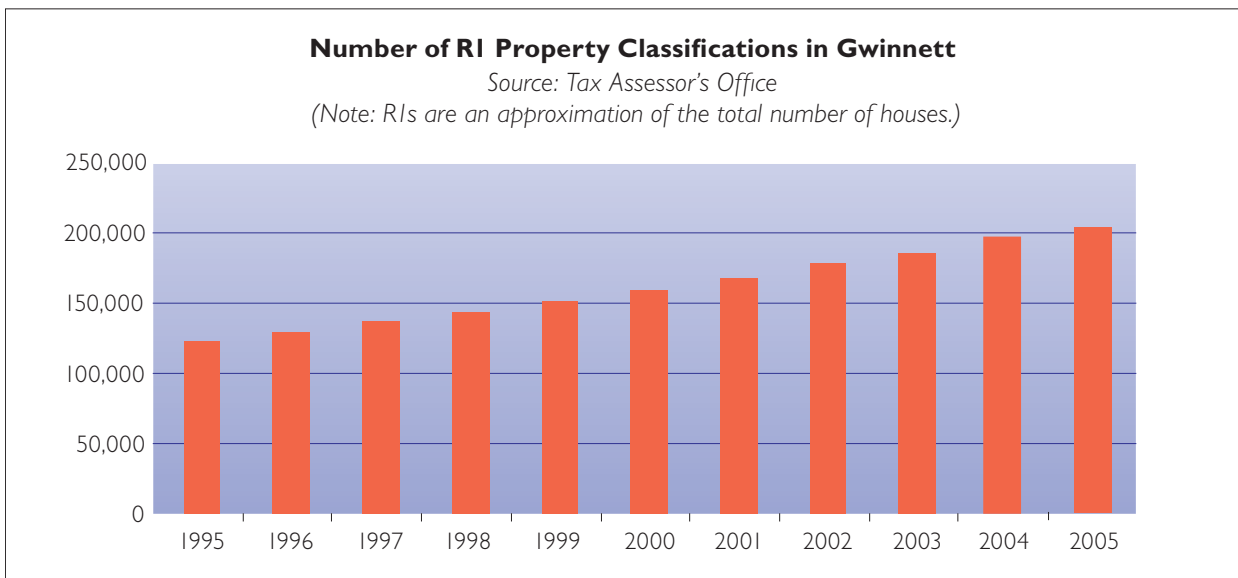
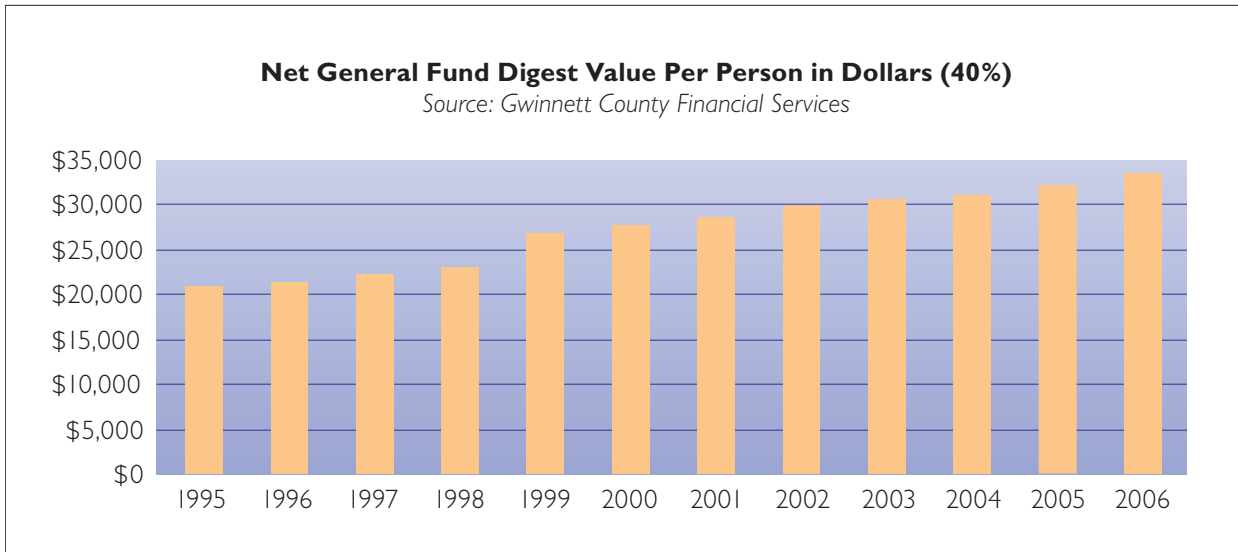
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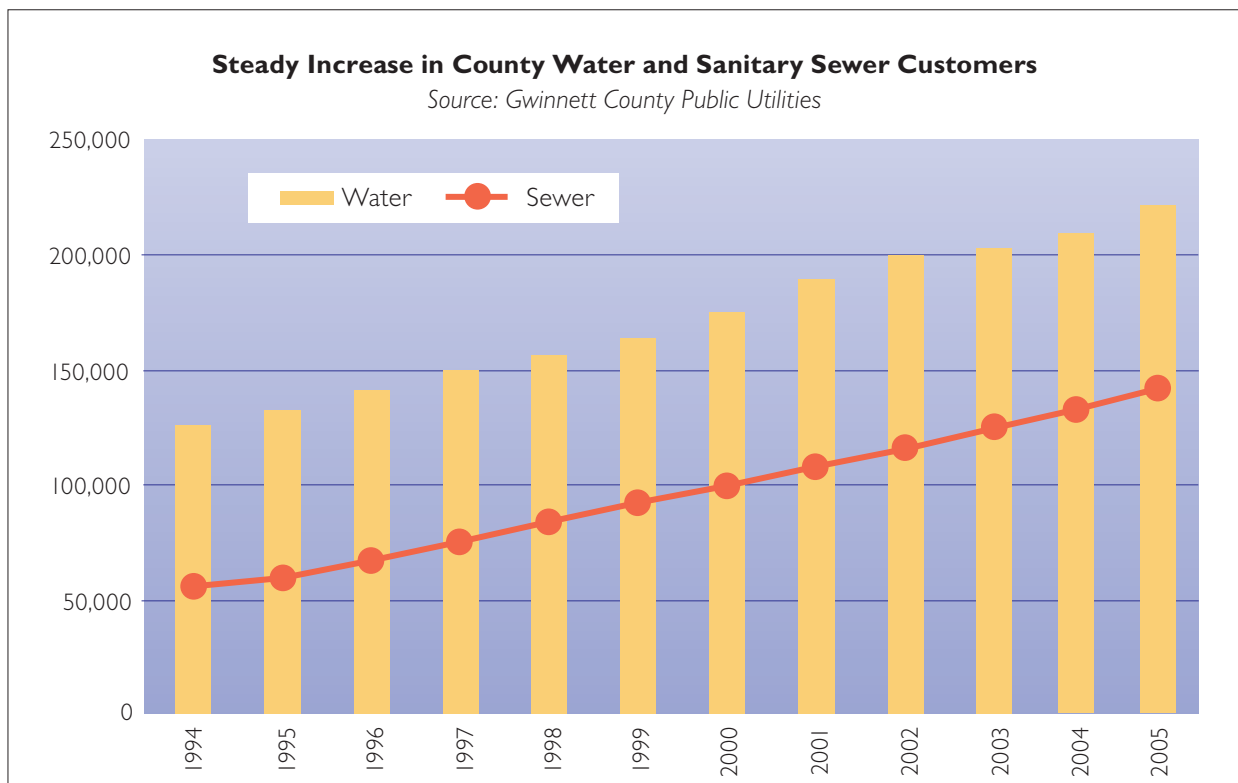
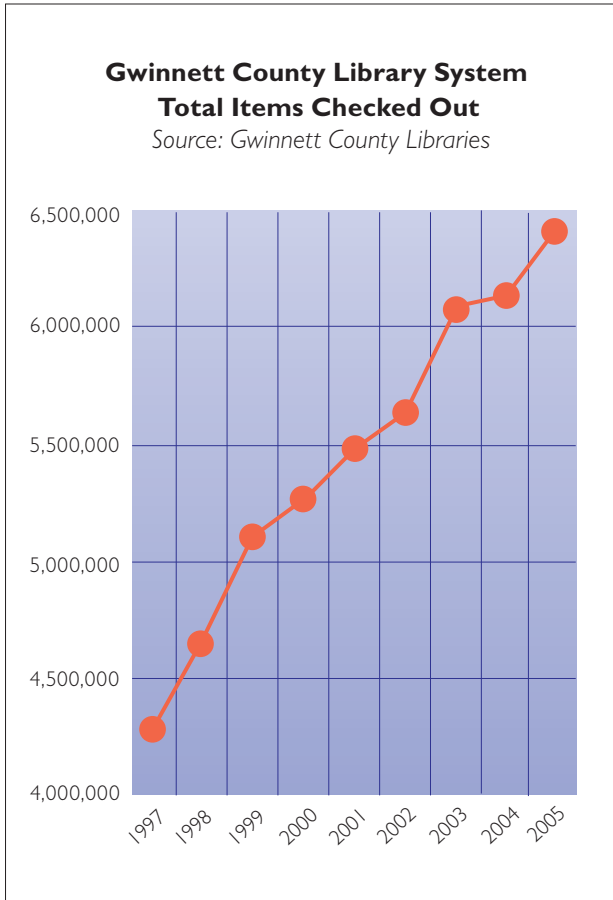
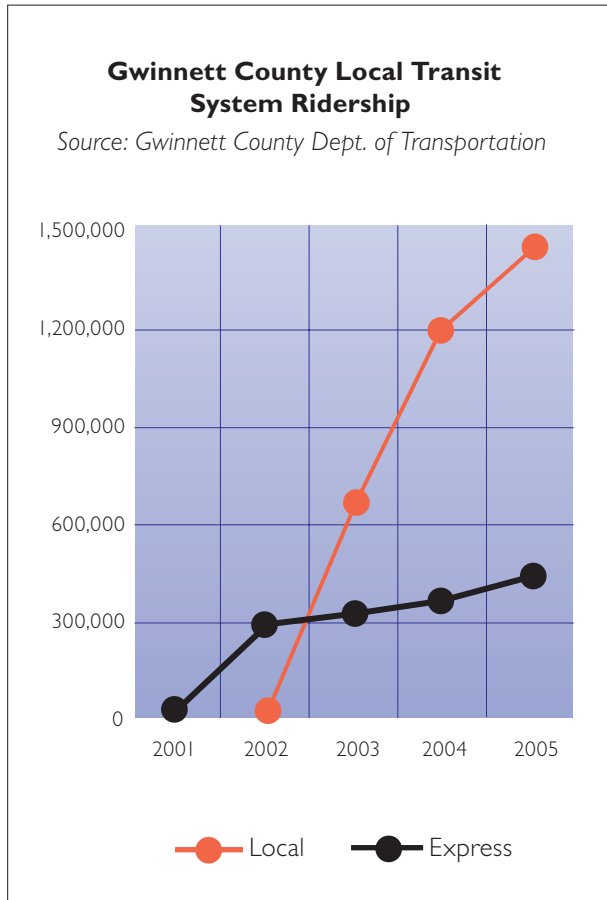
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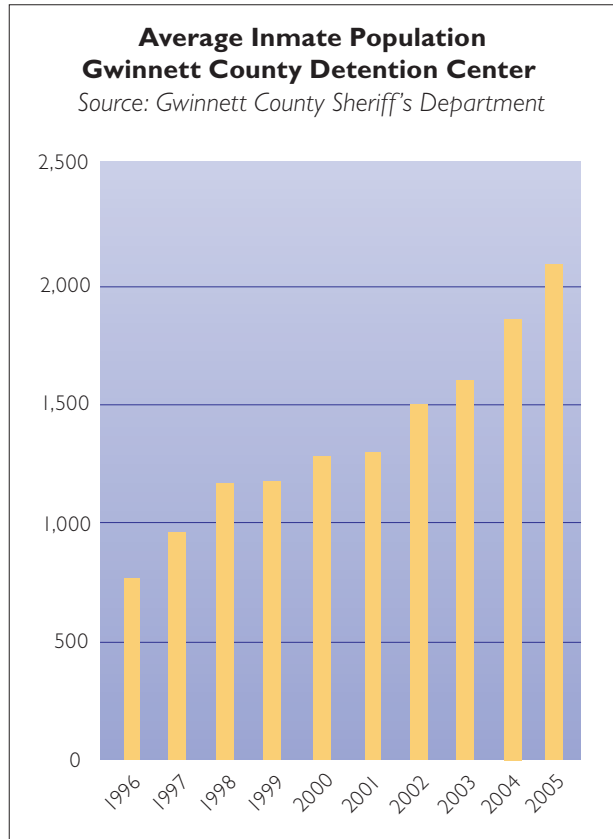
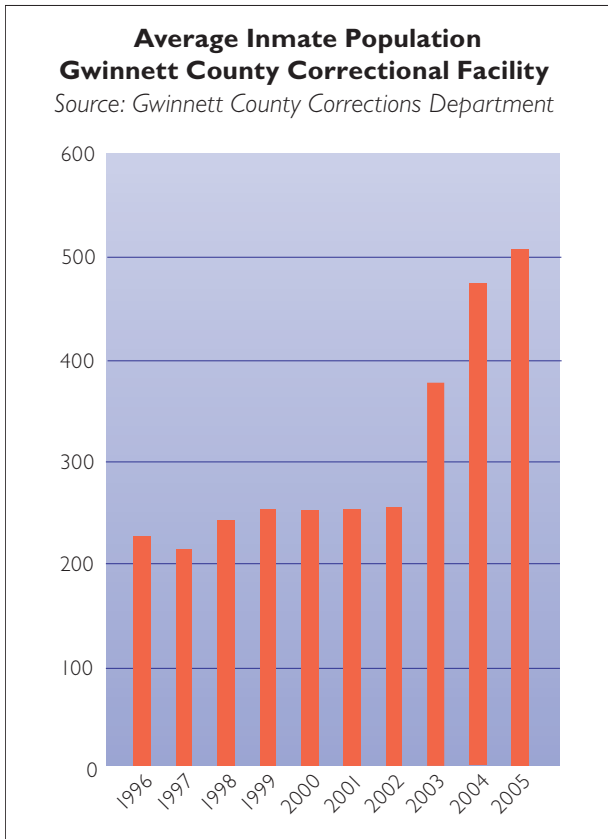
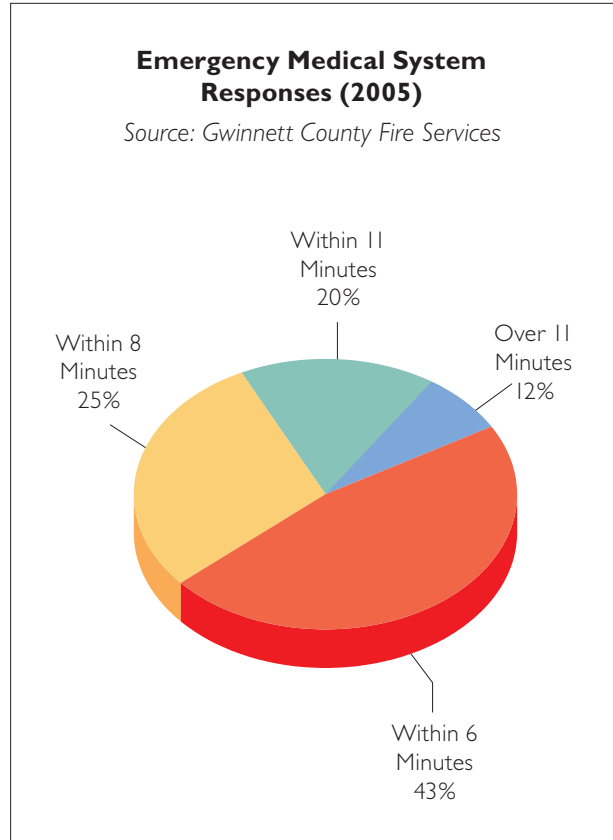
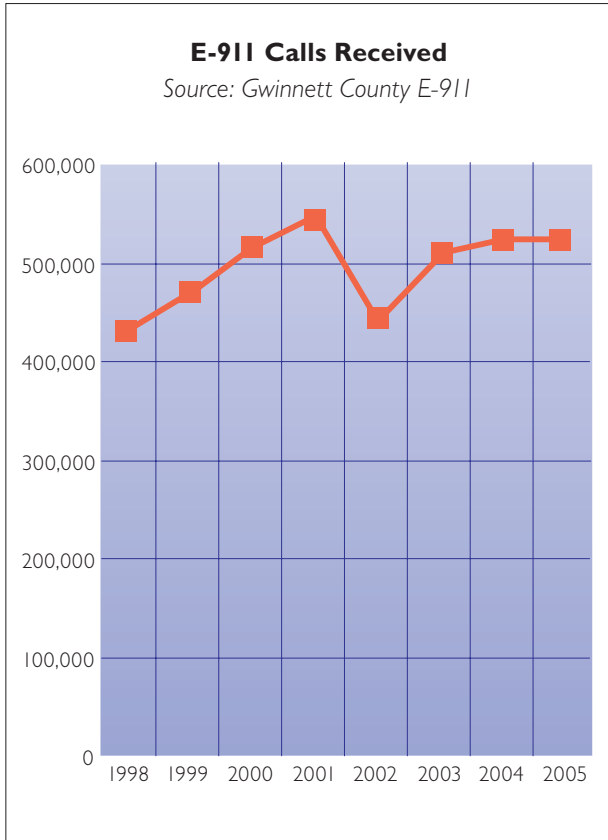
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## statistical information

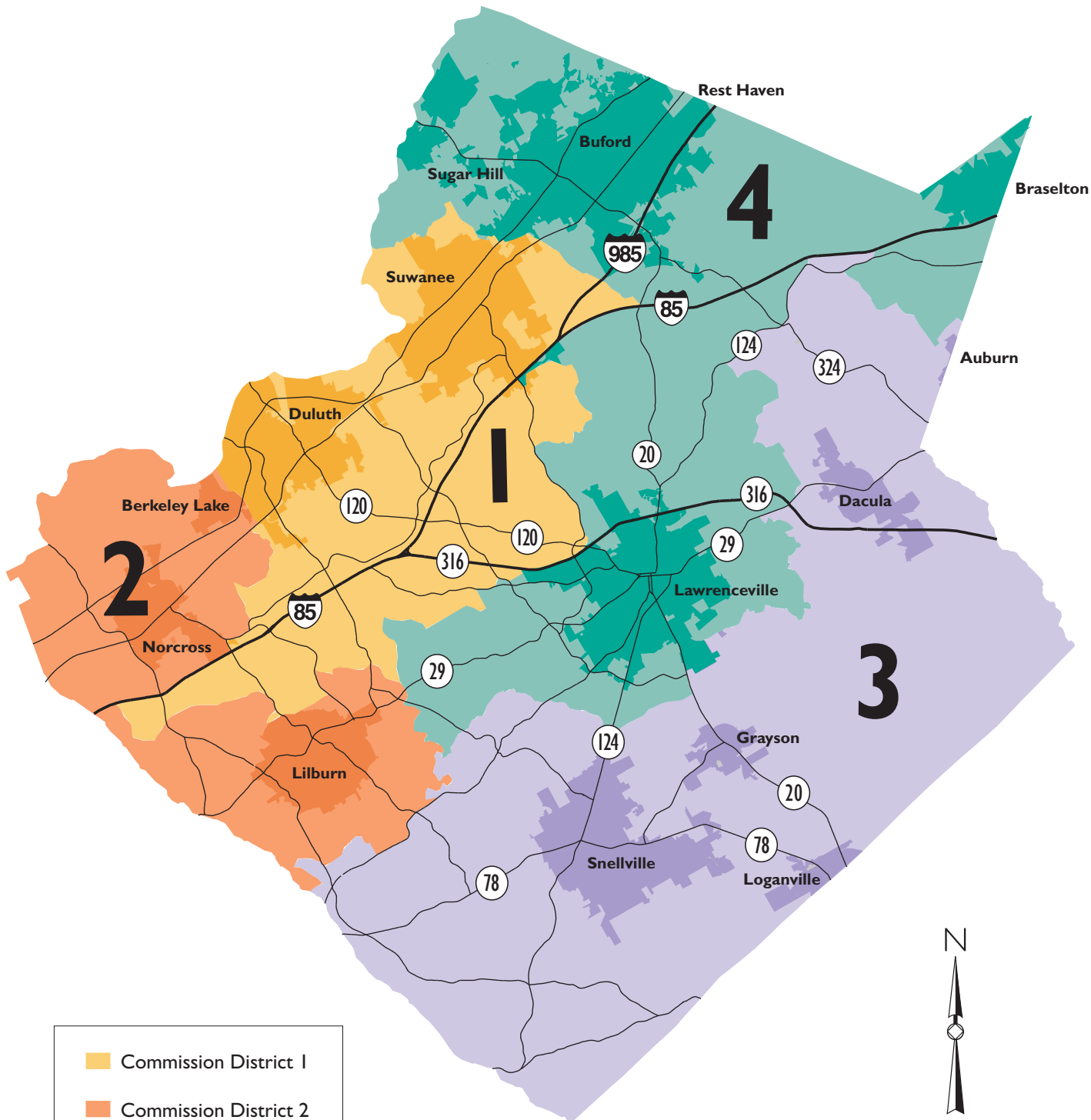


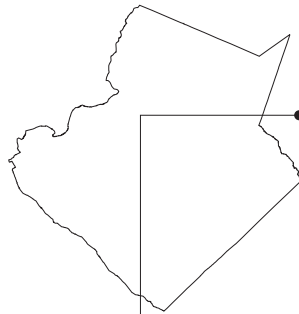
## statistical information





# commission districts





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