

gwinnettcounty
• budget document **2005**



GEORGIA

05



2005 Budget Document

gwinnettcounty

County Commission
Charles **Bannister**, Chairman

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

75 Langley Drive
Lawrenceville, GA 30045

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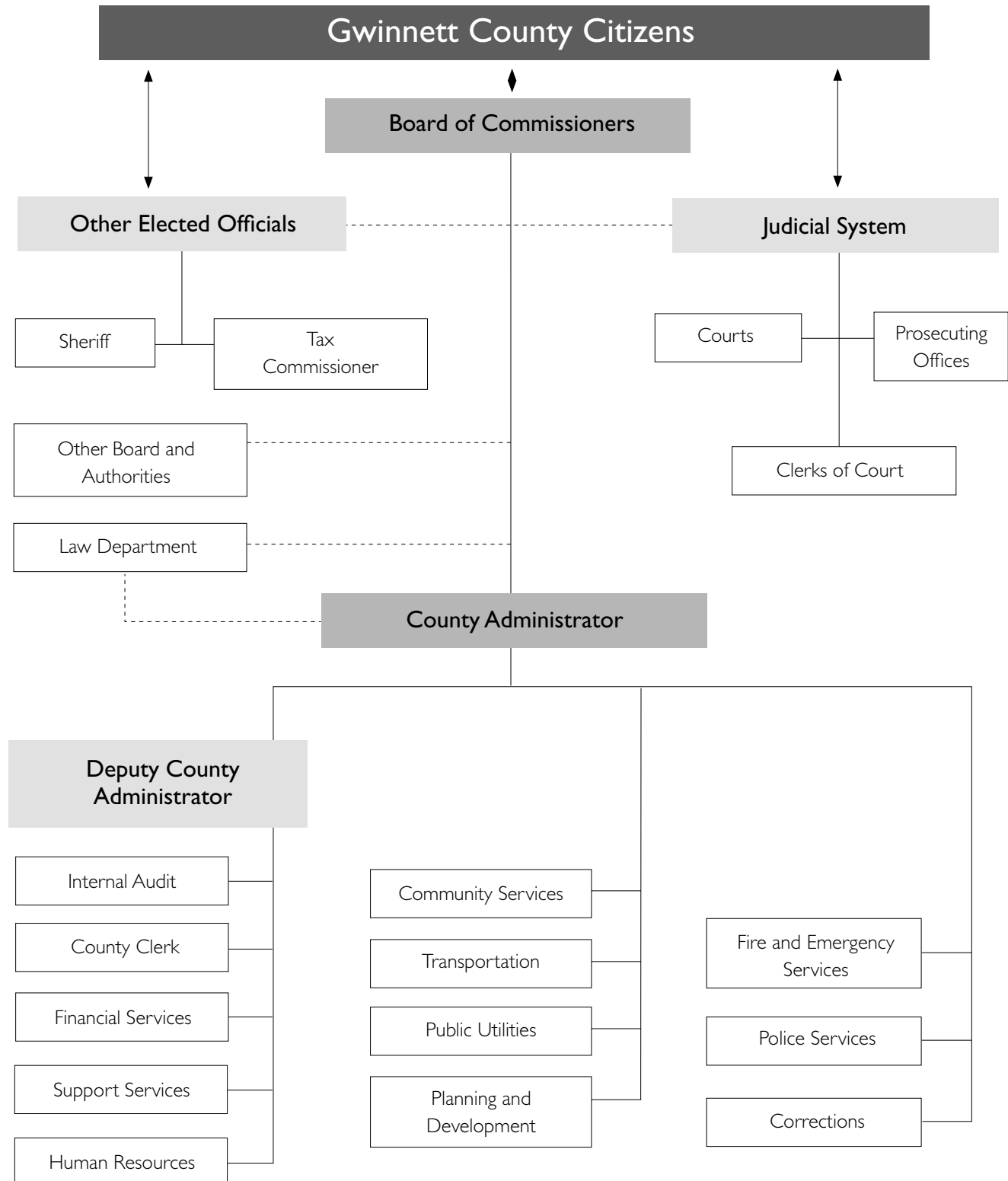
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GWINNETT COUNTY ORGANIZATIONAL CHART



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 Jack K. **McElfish**

Human Resources
Susan **Lee**, Director

Planning and Development
Mike **Williams**, Director

Police Services
Chief Charles **Walters**

Public Utilities
Tommy **Furlow**, 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
Carla E. **Brown**
Joseph C. **Iannazzone**
Robert W. **Mock, Sr.**
Randolph G. **Rich**
Pamela D. **South**

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

Judicially Appointed Officials

Juvenile Court Judges
Robert V. **Rodatus**
Stephen E. **Franzén**

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

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

Court Administrator
Philip **Boudewyns**

Department of Financial Services

budget division

forecasting and research division

Government Finance Officers Association Statement



Lisa **Johnsa**
Director

Dash **Roberts**
Deputy Director

Chuck **Huckleberry**
Deputy Director

Jane **Osetkowski**
Executive Assistant

Kristine **Tallent**, Director

Jon J. **Vinicki**, Capital Budget Manager

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

Alfie **Meek**, Director

Sheila **McGaughey**, Revenue Analyst
Susan **Paul**, Financial Management Analyst

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, 2004.

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 436 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 Court-house.

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

Gwinnett's population is now at an estimated 697,455, up more than 110,000 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 1 million by the year 2020.

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 656 sworn officers, supported by 268 non-sworn officers, providing law enforcement services to the county. In 2005, the Mall of Georgia Precinct is scheduled to open and construction will begin on the Eastside Precinct. A Police Training Complex, which will house classrooms, indoor firing range, and a precision course, is also scheduled to begin in 2005.

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 674 superbly trained men and women who are proactive in their approach to the challenges and citizen-oriented in their focus. Two new Fire Precincts are scheduled to open in 2005 at the Mall of Georgia and Sugar Hill areas.

transportation



Gwinnett's infrastructure includes more than 2,200 miles of roads, which include over 440 signalized intersections. the 2005 Capital Budget for Transportation projects is \$279.5 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.

Gwinnett County Transit won an American Public Transit Association Adwheel award for its route-specific direct mail campaign. A new park and Ride facility for Discover Mills was completed June 2004. The average daily boardings for the local routes in 2004 was 3,900.

Among the several significant road program achievements in 2004 was the completion of the Satellite Boulevard extension. Also, the Fork Creek Parkway extension was completed. These extensions help free up traffic congestion, making Gwinnett's commute safer.

The 24 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 2004 was 1,409.

education



Gwinnett County Public Schools is the largest school system in Georgia and growing at a rate of 6,000 new students each year. Total enrollment for 2004 – 2005 was 136,508 and included 63 elementary, 20 middle, and 16 high schools. Gwinnett's school system serves more than 114,000 lunches daily and operates over 1,300 school buses that travel 110,000 miles a day. In 2004, its total operating budget was \$1.3 billion.

There are also 16 private schools in Gwinnett and the City of Buford operates their own public school system.

Gwinnett is also home to Life College, DeVry Institute of Technology, Shorter College, Asher School of Business, Gwinnett College of Business, Gwinnett Technical College, 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 and serves an enrollment of over 6,300 students in Gwinnett. Covering 177 acres, this center will ultimately have more than 15 buildings and be able to serve over 15,000 students.

Established in 1935, the Gwinnett County Library System has grown to 12 full-service branches with the opening of the Suwanee Library in 2004. Construction of the Dacula Library is scheduled to begin in 2005 and is being funded with 2001 SPLOST proceeds. The Grayson Library is in the design phase and is also being funded with SPLOST proceeds.

business environment

Gwinnett County Top 10 Major Employers

Company	Employees
Gwinnett County Public School System	17,697
Gwinnett County Government	4,391
Gwinnett Health Care System	3,959
Wal-Mart	3,067
Publix	2,847
U.S. Postal Service	2,442
State of Georgia	2,055
Primerica	1,650
Scientific-Atlanta	1,548
Kroger	1,484

Gwinnett County has maintained its AAA rating from all three major credit rating agencies since 1997. In 2004, \$120 million in water and sewer revenue bonds were issued. This favorable rating indicates solid financial management and resulted in significant interest savings for our citizens.

Gwinnett County issued 25,323 occupation tax certificates (business licenses) in 2004. 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 bringing 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, Parisian, Macy's, and Sears, Gwinnett Place has over 220 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. Its outdoor pavilion is used for free concerts and other events throughout the year for patrons to enjoy. It encompasses more than two million square feet and offers an IMAX 3-D theater, 20-screen movie theatre, an interactive fountain and many fine restaurants for the shopper's entertainment.

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 Shops Outdoor World and Neiman Marcus. There are also over 200 specialty retailers, as well as a variety of theme restaurants, casual dining, and cutting-edge entertainment venues such as Jillian's, ESPN X-Games Skatepark, and an 18-screen movie theater.

recreation and arts



The Operations Division of Gwinnett Parks and Recreation offered 3,152 classes, summer camps, and special events in 2004. They offer something for everyone from taking a yoga class, learning to make pottery, or joining in a pick-up basketball game. They also manage facility rentals and work 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! Several new facilities opened in 2004, including Little Mulberry Park in Auburn, McDaniel Farm Park in Duluth, Mountain Park Aquatic Center and Activity Building in Stone Mountain, Ronald Reagan Park in Lawrenceville, and Bay Creek Park in Grayson. In addition, several new parks are currently under design or construction.

Gwinnett County has a very ambitious greenspace acquisition and park construction program. In 1996, Gwinnett had approximately 1,500 acres of parkland. In 2004, that amount grew to 7,791 acres for both passive and active parks. Since 1998, the Board of Commissioners has approved the purchase of more than 5,000 acres of parkland.



In 2004, an additional 28.5 acres of land was purchased for the Gwinnett County Environmental and Heritage Center, an educational center designed to teach K-12 students and adults about Gwinnett and Georgia's environmental heritage.

Volunteers with the Parks and Recreation Department will deliver 70,000 meals to homebound senior citizens in 2004 (up 20,000 from 2003). Two new "Meals On Wheels" vans were purchased with donations.

The Gwinnett Center consists of a convention center, performing arts center, 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 two to 1,000 attendees. The Grand Ballroom is also located in the Convention Center and is a spacious 21,600 square feet.

Seating up to 702, the Performing Arts Center is equipped with a theatre setting to provide excellent visibility and sound anywhere in the house.

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 13,000-seat facility can be a venue for Broadway shows, sporting events, music concerts and many other types of entertainment.

healthcare



The first hospital in Gwinnett, Joan Glancy Memorial Hospital opened in 1944 to meet the increased need for local healthcare. Now the Gwinnett Health System consists of three hospitals, other support facilities, and almost 4,000 employees and 700 affiliated physicians.

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.

Opening in 1997, the Gwinnett Extended Care Center provides nursing home care and transition between hospital and home care. In 1993, SummitRidge opened, Gwinnett Health System's Center for Psychiatry and Addiction Medicine. In October 2004, construction began on a new 81-bed hospital in Duluth, which will replace the 60-year-old Joan Glancy Memorial Hospital.

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 and Occupational Medicine. 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. On the same campus, a 20-bed in-patient physical rehabilitation center is under construction with an anticipated opening date of August 2005.

Gwinnett County Health and Human Services supports the needs of residents through coordination with private and public organizations. They participate in the planning of

government



the Gwinnett Coalition for Health and Human Services, provide services to Gwinnett's senior citizens, develop and manage one-stop service centers and manage County 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.

In 2003, security at GJAC and other county buildings was upgraded. Dedication of the Gwinnett Fallen Heroes Memorial was made on Memorial Day 2003. This exhibit is located in the front of GJAC for all citizens to view in memory of Gwinnett County citizens who have lost their life in combat and employees who have died in the line of duty.

The July fourth celebration is just one event that brings many citizens to the Gwinnett Justice and Administration Center (GJAC).

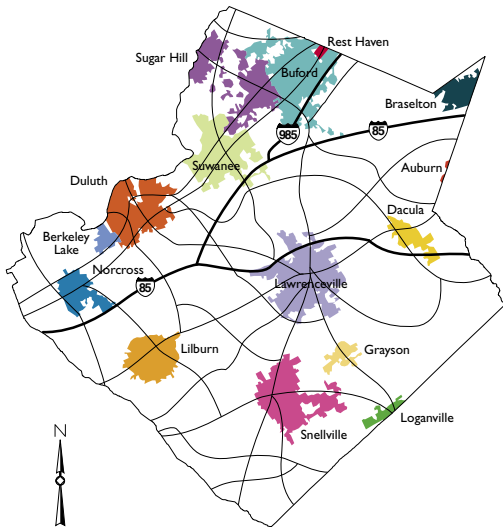
While most County government operations are located in GJAC, some divisions have moved to the GJAC Annex and One Justice Square to provide additional room to re-locate departments and create a campus-like government service complex.

A new Recorder's/Juvenile Court facility groundbreaking ceremony took place in August 2004, with scheduled completion in late 2005. 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 (DOT) Central Maintenance and Storage Facility is schedule to begin in fall of 2005. The 63,000-square-foot facility will house storage, shops, and offices for the Traffic Signals Unit, Sign Shop, Paint Shop, Traffic Control Center, and offices and warehouse space for the District 4 Maintenance Barn.

The Mall of Georgia Tag Office to be completed in the spring of 2005 will meet the population needs in the growing area. The 4,500-square-foot facility will have 15 transactions windows to better serve the citizens in the northern region of the county. Design of a 3,770-square-foot facility to be located in the South Gwinnett area will be completed in February 2005 with construction to begin in mid 2005.

municipalities



Spanning 436 square miles, Gwinnett County has 15 municipalities within its boundaries. There are an estimated 697,455 people calling Gwinnett home today.

POPULATION – July 1, 2003 Estimate (Source – U.S. Census Bureau)

Auburn	286	*
Berkeley Lake	1,921	
Braselton	349	*
Buford	10,668	*
Dacula	4,397	
Duluth	23,697	
Grayson	1,036	
Lawrenceville	26,698	
Lilburn	11,363	
Loganville	1,976	*
Norcross	9,294	
Rest Haven	110	*
Snellville	17,961	
Sugar Hill	13,820	
Suwanee	10,562	

* Population within Gwinnett County

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

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

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

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

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

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

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

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

Lilburn – In 1892 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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GWINNETT COUNTY

Department of Financial Services

Office of the Director

(770) 822-7820

FAX (770) 822-7818

TDD (770) 822-7875

January 5, 2005

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 4, 2005. 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. Increased health care and pension benefits costs, plus the future impact of several capital facilities have had a major impact on the 2005 budget process. Staff and review team members approached the budget process with the goal of keeping the County financially stable while addressing our service needs, especially in the area of public safety.

While many states and local governments are reducing staff and cutting services, this year's Gwinnett County budget allows our staff and services to grow. Foresight and long-range planning have enabled us to not only maintain services during this time of economic instability, but to expand services to our citizens.

Budget at a Glance

The total 2005 Budget, including all operating and capital funds, is \$1,503,376,900. The Operating Budget is \$751,060,775 and the Capital Budget is \$752,316,125. The five-year Capital Plan is \$1,277,449,913. The total 2005 Budget is \$100 million more than the 2004 Budget. This increase is the result of several factors including the new 2005 Special Purpose Local Option Sales Tax (SPLOST) Fund and additional operational revenues from the shift of the Fire District Fund millage rate to the General Fund. The following table shows the history of the budget each year for the last five years.

continued...

budget history

Year	Operating Budget	% ch.	Capital Budget	% ch.	Total Budget	% ch.
2005	\$751,060,775	12.0%	\$752,316,125	2.6%	\$1,503,376,900	7.1%
2004	\$670,079,145	5.5%	\$733,217,252	-5.8%	\$1,403,296,397	-0.7%
2003	\$635,215,562	3.8%	\$778,589,235	-0.1%	\$1,413,804,797	1.4%
2002	\$612,204,000	12.5%	\$783,127,583	-13.2%	\$1,395,331,583	-3.6%
2001	\$544,586,857	-1.2%	\$902,109,243	25.7%	\$1,446,696,100	14.1%

The total 2005 Capital spending plan accounts for just over 50 percent of the 2005 Budget. In total, Capital increased 2.6 percent from \$733 to \$752 million. The County's capital budget fluctuates based on the funding levels of major projects and this year's addition of the latest voter approved SPLOST fund. This SPLOST program approved in November 2004 is projected to generate an average of approximately \$130 million annually over its four-year span beginning April 1, 2005.

Due to continued residential and commercial growth in Gwinnett County, property tax revenues continue to increase. Since 1999, the County has been undertaking systematic property value updates each year of approximately 33 percent of the residential properties in the county. The Board of Commissioners has rolled back the County portion of the millage rate to offset these past property value increases. 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 Options 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 will have decreased by 23 percent since 1996. Following an evaluation of the 2005 value update, a slight reduction to the millage rate may be appropriate prior to the actual millage rate adoption in June.

During the development of the 2005 Budget and 2006 – 2010 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. 11-13*). 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 2005 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 public safety, courts and sheriff. With several new capital projects coming on line in the next few years, like the Recorder's Court/Juvenile Court Facility and the expansion to the jail, the 2005 budget has been scrutinized at several levels. Even with a conservative approach to the County's new initiatives, an innovative approach to funding the operating budget was needed. Since the Fire District Fund now encompasses the entire county a separate millage rate is no longer needed. For this reason, and in order to prepare the General Fund for the impact of the new jail expansion, the Fire Fund millage rate is being shifted to the General Fund. All Fire Services operations for 2005 will be funded this year only from remaining fund balance in the Fire Fund. This will allow the General Fund to realize additional revenues and create an increase in General Fund reserves. In 2006 and beyond, Fire Services will be supported by the General Fund.

Another strategic goal of the County is to continue our efforts to maintain and recruit quality employees. To help meet this goal, the 2005 budget includes a two percent pay-for-performance increase for all County employees on the date of their anniversary with the County. Based on the current Employment Cost Index (ECI) of 2.7 percent for the public sector, the pay for performance increase will keep most employee positions at or near market level. Most of these are in Public Safety, however, there are still some positions that will fall below market pay based on recent preliminary market analyses. For this reason, this year's budget includes a targeted market adjustment reserve that will be used to adjust pay for specific job categories following more detailed analysis. Employees not in the targeted market job categories will receive a two percent, lump sum, one-time payment. This one-time payout will not add to an employee's base salary, and will be paid at the same time the market adjustment increases for the targeted positions go into effect.

This year's budget boosts staffing levels, adding 239 new positions, with an emphasis on Public Safety. The Police Department will gain an additional 60 sworn police officers and nine other support positions. One new ambulance crew (nine positions), plus 11 additional firefighter positions are also included. The Sheriff's Department will see an addition of 96 new positions with 60 Deputy Sheriffs being hired in advance of the jail expansion opening in 2006. Another 60 positions will be needed in 2006. Advance hiring will allow for sufficient training for all 120 deputies prior to the expansion opening. Another 22 Deputy Sheriffs are included in this year's budget related to opening of the new Recorder's Court/Juvenile Court Facility in late 2005. The County's third Juvenile Court Judge is also being added in 2005 including six support positions. The Tax Commissioner's Office will add six new positions in preparation of the opening of the new Mall of Georgia Tag Office. Other positions are being added in the Judiciary, Public Utilities, Community Services, Planning and Development, Clerk of Court, Probate Court, District Attorney, Human Resources, 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 4,391 with the adoption of the 2005 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 2005 Capital Budget supports the County's commitment to maintain and enhance its infrastructure. It will support necessary water, sewer, and stormwater projects totaling approximately \$179 million. The Capital Budget includes \$279 million in road improvements, ranging from school safety and road alignment projects to major construction, like the SR 324 improvements and Satellite Boulevard extension. Like the Operating Budget, the Capital Budget emphasizes public safety, with \$111.9 million budgeted for police, fire and correctional facilities and equipment. Capital recreational and social needs have been addressed with \$104 million budgeted for community service facilities, new parks, and expansions of existing parks. The budget includes \$11 million for the construction of two new libraries in Grayson and the Hamilton Mill area. This year's Capital Budget also addresses the County's commitment to providing innovative and effective use of information technology with continued funding for an Enterprise Resource Planning (ERP) system set to go live during 2005.

General Fund

The General Fund, at \$354.6 million, is the largest operating fund within the 2005 Budget. The General Fund encompasses the operational funding for most of the County's departments with the primary exceptions of Public Utilities, Parks and Recreation, and Fire (Fire is changing as previously mentioned). The fund's principal source of revenue is property taxes that account for about 67 percent of the projected 2005 revenues.

It maintains funding for over 60 percent of the County's total workforce. The General Fund budget for 2005 is \$44 million more than the 2004 Budget, however, \$28 million of this increase is the result of additional non-appropriated revenues coming into the fund as a result of the Fire-General millage combination. The remaining \$16 million increase is the result of several financial impacts including adding \$10.6 million in program modifications and additional 2005 salary adjustments (two percent pay for performance, two percent one-time salary payment, and targeted market adjustments). Of the 239 positions added this year, 205 are in the General Fund. Continuing the County's commitment to provide our citizens with a safe place to live, 192 of the new General Fund positions are dedicated to public safety and court related areas.

Recreation Fund

The Recreation Fund has a projected net digest growth of approximately 5.5 percent for 2005. This fund will gain six more positions in 2005 related to the expansion of the County's recreational facilities. The 2005 millage rates for Recreation will not increase from 2004 and will probably see a slight reduction based on the results of the 2005 property value update.

E-911 Fund

The E-911 Fund continues to be financially strong. The projected 2005 revenues will cover anticipated appropriations plus the addition of one new position and an additional contribution to capital of \$6.2 million. This capital contribution will be used to fund the E-911 switch replacement, the Wireless Phase II implementation project, and the expansion of the E-911 Center as part of the Police Annex Project. The current Gwinnett County subscriber fee is \$1.10, which is still one of the lowest in the Atlanta metro area. The fee is capped at \$1.50. For the last four years the county has been collecting \$.80 per month on each wireless phone based in Gwinnett County. The maximum this wireless fee can be is \$1. 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 2005 revenues are \$919,957. 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.

Public Utilities Operating Fund

This fund is the second largest operating fund with over \$180 million budgeted in 2005. Just over 20 percent of this fund's budget is appropriated for a transfer to the Public Utilities Renewal and Extension Fund for continued 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. Net operating income has been trending downward since 2000. An approximate 5.3 percent volumetric rate increase goes into effect in 2005 that will help increase revenues over

the past few years. No new positions were added in this fund in 2005, 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. 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. This will result in a planned use of fund balance in 2005 of \$8.9 million to balance the fund's \$53.6 million budget – a 20 percent increase over their 2004 budget. As expected GSI costs continue to escalate with the increased cost of health care. Industry sources indicate 15 percent annual increases can be expected for the next four to five years. Future year issues in this area may require increases to our percentage of salary contributed and possible cost sharing plans will be investigated 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, Fire, and Recreation, is budgeted at \$82.7 million in 2005. The General Fund is contributing \$21.4 million of which \$14.6 million is for the Capital Project Fund (the remaining \$6.8 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 six percent. The capital needs of Fire, which has now been incorporated into the General Fund, are covered through this contribution. The Recreation Fund will contribute a total of \$2.4 million. This is 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

The current voter approved SPLOST fund became effective April 1, 2001, and will expire on March 31, 2005. This SPLOST referendum enables the County to fund a large percentage of our capital needs 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 is now expected to generate just over \$490 million. The first two tiers of projects that have been programmed into the CIP, totaling \$475 million, are divided among libraries, parks and recreation, public safety, and transportation projects. Additional revenues over the budgeted \$475 will be allocated to the various categories of projects allowing more tier II initiatives to be accomplished.

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, will be budgeted at program inception. The entire Cities' Share Allocation of the initial projection, or \$88.6 million, is included in the 2005 – 2010 Capital Improvement Program (CIP). 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 2005 – 2010 CIP are the collections between April 2005 and March 2009 of projected sales tax proceeds 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
Total 2005 SPLOST Collections (Projected)	\$503,862,040

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

Water and Sewer Capital Funds

The 2005 budget for the four Water and Sewer Capital funds is \$161 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 the F. Wayne Hill Water Resources Center expansion, No Business Creek Pump Station/Tunnel and plans for future wastewater collection and treatment capacity are included in the 2005 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 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 2005, 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 2006. This project will add space for an additional 1,440 beds.

The 2005 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 strong 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 2005 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 2005. 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 Johnsa
Financial Services Director

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 and Grants Administration, Treasury and Debt Management, 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 a Forecasting and Research Division under the Finance Director who works with all aspects of financial operations as appropriate.

Accounting

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

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

Governmental funds are maintained on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when they become measurable and available to pay liabilities of the current period. Revenues not considered available are recorded as deferred revenues. Expenditures are recorded when the liability is incurred. Encumbrances still open at the end of the fiscal year are recorded as a reservation of fund balance. Year-end encumbrances are recorded as expenditures for budget purposes.

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.

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.

Budget, Grants Administration, and Debt Management

The minimum legal level of budget control is at the fund/department level as specified in the State 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. In addition to that reserve, at least 10 percent (annually) of all tax-related funds are set aside for capital improvements, unless circumstances in a particular year require a greater/lesser amount. The County also sets aside one-quarter of the budget for the General Fund as a reserve. The County General Fund has a \$2 million contingency for unforeseen needs. The Board of Commissioners must approve the use of contingency funding. All unobligated operating appropriations lapse at year-end. Outstanding encumbrances at year-end are considered expenditures for budget purposes.

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.

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.

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 and the Investment and Debt Manager of the Treasury Division. All investments are secured.

Risk Management

The County manages its risks by purchasing limited liability coverages and internally sets aside assets for claim settlement in the Risk Management, Auto Liability, and Workers' Compensation Funds. The Risk Management Fund services claims for the County's exposure resulting from liability. Auto Liability does the same specifically for damages to non-County-owned vehicles. The Workers' Compensation Fund services claims for employee exposure to 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, agency, or public authority. These charges, which consider recent trends in actual claims experience of the County as a whole and at the agency level, are accounted for as quasi-external transactions.

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 2005

With our mission in mind and in pursuit of our goal, the following objectives were established for 2005:

- 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, especially in the area of public safety. The County will evaluate salaries with the metro Atlanta area and adjust, as necessary, to remain competitive.
- 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.
- The use of fund balance as a funding source will be allowed in operating budgets only in accordance with a long-term plan for balancing revenues and expenditures, and to fund additional capital improvements through increased contributions to capital. Fund balance will not be used to fund ongoing operating costs.
- 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.
- Develop and implement procedures for the allocation of future subsidy funding for health and human service agencies that are based and tied to the service strategies of the Gwinnett Coalition for Health and Human Services. No new subsidy funding will be considered until these procedures have been implemented.
- 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 County will implement an efficiency study of our Fleet Services operations in 2005.

- As funding allows, the budget will seek to maintain a ratio of County employees to residents between 5.75 – 6.25 employees per 1,000 residents in order to maintain a quality level of service to the citizens.
- Departments are encouraged to find new methods of funding services to the County's citizens and to evaluate their current structure for fees and licenses.
- The County will provide practical and easy-to-use services through multiple channels of access to its constituency, businesses, other governments and employees, through innovative and effective use of information technology.
- The County will examine and study tax structuring alternatives, and the possibility of providing incentives for redevelopment/revitalization. Staff shall also evaluate the impact of commercial vs. residential property on the tax digest.
- Where appropriate, the 2005 Budget will use funds for contract/professional services (outsourcing) in lieu of adding additional staffing and/or equipment.
- Projects included in the Capital Improvement Program should be consistent with the Gwinnett County Comprehensive Plan.
- Capital projects should be financed to the greatest extent possible through user fees and assessments where direct benefit to users results from construction of the project.
- All service and funding expansion considerations will be reviewed in terms of the current year impact and the long-term impact (up to five years) on operating revenues and fund balances.
- The County will continue to move forward and expedite current projects in the Capital Improvement Program as annual funding becomes available.
- Capital improvements will be reviewed in terms of the operating impact for up to five years from the fiscal year budget.
- Capital project requests that provide for the renovation of existing facilities, resulting in preservation of the County's prior investment, shall receive priority funding consideration.
- Funding for the preservation of historic sites and the preservation of greenspace (emphasis along rivers and waterways) should be strongly considered in the budget.
- The base 2005 Gwinnett County government millage rate shall remain at the same level as the 2004 rate, 11.47. Following an evaluation of possible value changes in 2005, a further reduction to the millage rate may be appropriate prior to the actual rate adoption in 2005. The shift of the Fire District Fund millage into the General Fund is proposed for 2005.
- Internal Audit shall continue to develop County departmental performance measurements for use in the budgeting process. Those measurements that have been finalized shall be included in the departmental budget information.

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 2005 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 her 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 the Deputy County Administrator, Financial Services Director, Deputy Director of Facilities Management, Deputy Director of Planning, Deputy Director of Transportation, 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 minimum appropriations level 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 2005 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 minimum appropriation

level 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 the Deputy County Administrator and Financial Services Director plus an Assistant County Attorney, Human Resources Director, and the Deputy Warden. The Operating Review Team carefully studied the financial condition of the county and the projected revenues for 2005. They met with each department individually to discuss requested service expansions. Available revenues were then compared to the operating minimum appropriation level 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 2005 Budget in the Executive Summary (II-13 – 14). In the 2005 budget process, there was an effort to fund extended services in public safety and other direct service areas. These potential 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. These forecasted scenarios also incorporated the impact of combining the Fire District Fund and General Fund. After analyzing these scenarios, it was determined that the best long-term alternative was to combine Fire into General.

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 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 2005 Proposed Budget was submitted to the Board on November 23, 2004. 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 2, 2004.

County Ordinance also requires that a budget must be adopted at the first meeting of the new fiscal year. The 2005 Budget was adopted on January 4, 2005, and is being presented in its entirety with this document. With the adoption of the 2005 Budget, the Board also adopted the preliminary Five-Year Capital Improvement Plan for 2006 through 2010.

The budget can 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-41 through II-43) 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, the projected tax revenues are reconciled, and projected revenues and appropriations are reconciled to be more in line with actual revenue and expense experience.

budget process – flow chart

The following chart summarizes the budget process and the various steps leading to the adoption of the 2005 Budget.

	Feb.	Mar.	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.
Preparation:												
Computer request material is prepared and sent to departments by DoSS (Department of Support Services).			→									
Capital Budget prep material is prepared and sent out to departments.		→										
Operating Budget prep material is prepared and sent out to departments.			→									
Furniture and vehicle replacement request materials are prepared and sent out by DoSS.			→									
Departments prepare capital requests.				→								
Departments prepare operating requests.					→							
Review and Recommend:												
Millage rate adoption for current year.					→							
Mid-Year Budget Reconciliation for current year.					→							
Budget staff reviews capital requests.							→					
Budget staff reviews operating requests.							→					
Capital and Operating Budget requests summarized and staff recommendations completed.							→					
Review Teams analyze budget requests and meet with individual departments.								→				
Finalize and Adopt:												
Review Teams' recommendations finalized.								→				
Budget recommendations presented to the County Administrator and Chairman.								→				
Chairman's proposed budget presented to the Board of Commissioners.									→			
Budget availability advertised.									→			
Public Hearing.										→		
Board of 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 more than tripled 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 the creation of a forecasting and research division within the finance department. By combining the efforts of the current budget division with the new forecasting and research 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 to start 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 2004, these programs have generated over \$1.3 billion in revenues that have been used for various capital projects throughout Gwinnett County.

The Local Economy

Last year, in this document we predicted that “economic growth in 2004 won't be as robust as was experienced in the late 1990s” but that given “the weakness of the past three years, positive economic growth at any level is welcome news.” That prediction turned out to be fairly accurate. Several sectors of the local economy did experience growth. Consider the following:

- Job growth was 4.8 percent through the second quarter (latest available).
- Personal consumption (measured by sales tax revenue) grew 10 percent.
- Tourism rebounded from its three-year decline.
- Single-family building permits were up 3.6 percent after two years of declines.

While there are still areas that remain of some concern, we remain cautiously optimistic about 2005 and expect moderate, but sustainable economy growth for the year.

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. Currently, Gwinnett ranks 82nd among all counties in terms of size, and 55th in terms of population growth since 2000. Interestingly, of the 54 counties that are growing

faster than Gwinnett, only two (Riverside County, CA, and Clark County, NV) have populations larger than Gwinnett. It is estimated that another 23,000 people will call Gwinnett home in 2005, pushing the population above 720,000.

That growth represents a rate of nearly 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, during the last recession, household employment grew less than two percent annually and the unemployment rate peaked at 5.1 percent. In 2003, the growth rate picked up to 3.0 percent, but in 2004, household employment growth once again slowed, and posted gains of less than 1 percent.

The number of jobs in Gwinnett is expected to grow in 2005, but the quality and income level of those jobs won't replace those that were lost during the past recession. In total, only one year of the recent downturn actually posted net job losses. However, a closer look at the details shows that the county has lost high-paying manufacturing jobs, and gained lower wage service jobs. Since 2001, the county has lost nearly 8,000 manufacturing jobs – many of those in high-tech industries. During the same period, the county added nearly 11,000 service jobs, most of which were in sectors that provide administrative support to the commercial sector (e.g., temporary agencies, call centers, collection agencies, security services).

The income from this employment growth doesn't begin to replace the income lost in the high-tech manufacturing sector. The best evidence of this is the three-year flat trend in SPLOST revenues. Job growth simply has not translated into consumption growth due to the lack of high-paying jobs. However, last year we did predict that, despite the shift in jobs from high-wage to low-wage, pent-up demand would drive a bump in SPLOST revenues to a growth rate "better than five percent in 2004." In fact, SPLOST revenues grew 10 percent in 2004. However, just as we predicted, this was due to pent-up demand and higher gasoline prices rather than a significant increase in income. For the coming year, we anticipate around five percent growth as incomes do start to recover, and gasoline prices once again will reach all-time highs.

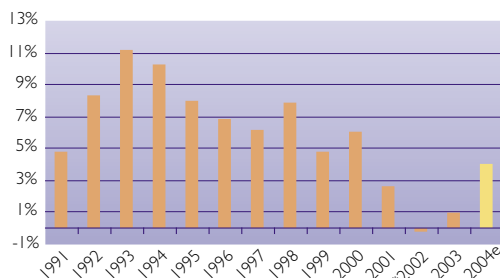
The tourism sector in Gwinnett finally began to recover in 2004, after a three-year decline that began even before the events of 9/11. The average number of room nights stayed in Gwinnett hotels posted year-over-year declines for three years beginning in May 2001. Not until April 2004 did the growth in the average number of room-nights finally post positive gains. By the end of 2004, the number of stays in Gwinnett hotels was growing better than 10 percent on a year-over-year basis.

In summary, the Gwinnett County economy is clearly experiencing a slow to moderate recovery. There are still some concerns in the local labor market, but recovering from the imbalances that built up during the 1990s is going to be a difficult process. Household employment is on the rise, and jobs are showing up again in some high-tech manufacturing and service sectors. Other positive signs include slow but improving personal income growth, rising retail sales, and growth in single-family home construction.

SPLOST Programs

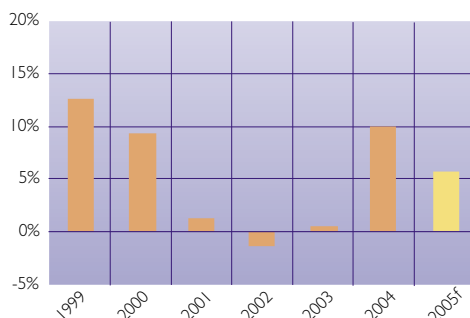
In November 2004, the citizens of Gwinnett County approved a referendum authorizing the County to continue to impose a one-cent Special Purpose Local Option Sales Tax for four years beginning in April 2005. These funds will be used solely for capital projects in four areas, parks and recreation, transportation, public safety and libraries. Approximately 20 percent of 2005 SPLOST will go to cities.

Gwinnett Employment
(Total; Change from Previous Period)



* Data from 2002 forward are based on the new North American Industrial Classification System (NAICS).

SPLOST Revenue Growth



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; a new pre-trial detention center; civic center complex, numerous road improvement projects, fire stations, police precincts, new parks, libraries, and other various capital infrastructure improvements.

Target Minimum Appropriation Level

County financial staff again set the conservative spending groundwork for the 2005 Budget by closely examining the historical spending patterns of all county agencies. By law, 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 minimum appropriation level (target MAL). The MAL is the level of funding that allows the department to maintain their existing level of service. Every County department was instructed to keep their operating budget request under this target MAL. Most departments were limited to between no growth from the previous year to about four percent. This does not include recommended program modifications.

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

Indirect Costing

The County maintains over 20 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 Public Utilities, Fire District, 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 \$8.5 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 2005 Operating Budget for Gwinnett County contains 24 separate funds that are categorized into four fund groups: Tax Related Funds, Enterprise Funds, Internal Services Funds, and Special Use Funds. These groups and some of the funds are all highlighted in the following sections. In 2005, one fund was closed (Sheriff Special Operations) and another create (Auto Liability).

Tax Related Funds

Tax related funds are funds whose primary revenues are derived from taxes. A significant development occurred in the FY 2005 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 for 2005 will use the Fire Fund balance for operations. This will allow the General Fund to build fund balance in 2005, as it prepares for the major operating impact of the detention center expansion in 2006.

Another plan that will positively impact the General Fund is the establishment of a Stormwater Utility. A study is currently underway developing options for funding methods to address storm drainage and nonpoint source pollution. Currently, the General Fund provides the funding for the Stormwater Fund. If a Stormwater Utility is enacted, the General Fund will be able to support other General Fund needs.

The tax digest for the General and Fire District Funds are almost identical and both showed a 5.5 percent growth expected for FY 2005. Slightly below the 6.5 percent realized between FY 2003 and FY 2004.

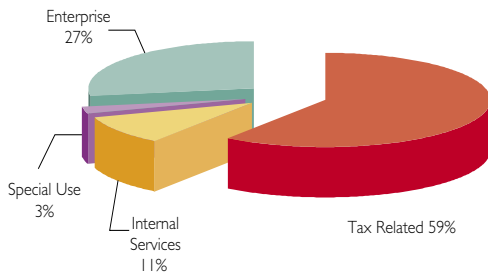
When looking at the combined General and Fire District Fund tax levies over the past decade, one notices a steep decline in the tax rate. In FY 1995 the rates combined for a Millage of 13.00 mills. The project rate for FY 2005 will be 10.14. This is a decrease of 22 percent. This rate will officially be set in June 2005 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 2005, the General Fund tax revenues contributed to capital projects was reduced from 10 to six 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 a County jail expansion, stormwater programs, local transit expansion, 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 5.5 percent in its tax digest for 2005. 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.

FY 2005 Operating Budget by Fund Group



The FY 2005 Recreation Fund was developed using a small amount of fund balance. Approximately a week and half of 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 the typical contribution of 10 percent of revenues to fund capital projects throughout the forecast period, however this may need to be re-examined to offset any actual decline in fund balance.

Other tax-related funds include both **General Obligation Debt Service Funds** (the 1986 Issue and the Detention Center Issue). The millage rate for these funds remained at 0.24 and 0.25 mills respectively in 2004. Revenues totaling \$12.2 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 **Public Utilities 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 2007.

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 systems 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 2005, the General Fund is providing 76 percent of the Local Transit budget.

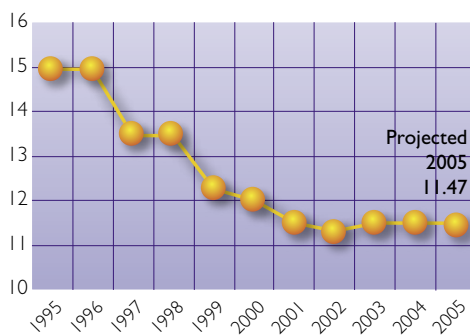
Like Local Transit, the **Stormwater Operating Fund** requires a significant contribution from the General Fund to meet its objectives. In fact, the contribution from General Fund makes up 99 percent of the 2005 budget. The General fund also funds almost all of stormwater capital program.

Maintaining stormwater infrastructure and the management of flows is an issue of increasing importance in Gwinnett County. With practically all County departments competing for general tax funds, it is impossible to fund all stormwater needs at current revenue levels.

The implementation of the Stormwater Utility, currently being studied, will help to stabilize, and hopefully reduce, the Stormwater Operating Fund's dependency on General Fund contributions.

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.

History of County Millage Rates



Internal Service Funds

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

Gwinnett County is self-insured. The **Group Self-Insurance Fund** accounts for the premiums and benefits paid for employees' health, life, and disability insurance. The spiraling costs of healthcare are, rightly so, of major concern for all employers. Gwinnett has positioned its health benefits a major factor in employee retention, and has absorbed the majority of healthcare cost increases, preferring to buffer and insulate the workforce. Gwinnett's self-funded programs have seen \$25 in total cost increases from 2000 through 2004.

In 2005 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. Although County employees will be contributing another \$7 million to their healthcare, the insurance funds will continue to show red ink for 2005 and additional adjustments will be needed in 2006 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.

For FY 2005, the County created a separate **Auto Liability Fund**, which was previously incorporated with the Risk Management Fund. This was to separate the funding of one of the major risks in the county.

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 injured. These actions help this fund maintain good health and in 2005, it will use a slight amount of fund balance while still being able to pay all claims.

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

The **Fleet Management Fund** is much like a pay-as-you-go fund. There is a fixed 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 commu-

nication center. Forecasts indicate that revenues will exceed the cost of operations in 2005 and in the near future. These excess funds will be utilized for capital improvements of the E-911 communication center, a E-911 switch replacement, and the wireless Phase II implementation.

The remaining special use funds are primarily concerned with one-time purchases; therefore, fund balance is of less importance. However, the **Crime Victim's 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.

One Special Use Fund, **Sheriff Special Operations**, closed this year. The funding for this came primarily from confiscated or unclaimed assets. This amount has decreased steadily over the years and there was no expected revenue budget for FY 2005. If additional funding does occur, the fund will be reestablished.

Summary

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

debt summary

Overview and Debt Financing Principles

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

The County protects its financial position and attempts to provide the best service to its citizens for the least cost, achieved through effective internal controls and prudent accounting, budgeting and planning procedures. An independent auditing firm performs annual audits and reviews the standardized financial statements prepared by the County that are distributed for public and rating use. An excellent credit rating from Moody's, Standard & Poor's, and Fitch Ratings 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.

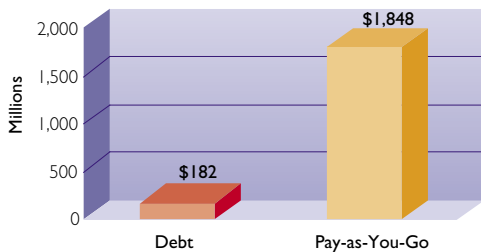
The county government achieved an upgrade in its bond rating from Aa1/AA+/AA+ to the highest quality Aaa/AAA/AAA in June 1997 by the three primary rating agencies. Gwinnett is one of only 20 counties in the U.S. with this prestigious rating. The County has maintained those ratings to date. In 2004 Standard & 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 September 2004 for the sale of \$120 million Water and Sewer Revenue Bonds. The 2004 Bonds were issued to provide funding for continued improvements and expansion of the Water and Sewerage System. The 2004 Bonds were also the first variable rate issue sold by the Water and Sewer Authority. At the time of sale, the Water and Sewer Authority entered into an agreement to fix the interest rate for the 2004 Bonds at an inclusive rate of 2.97 percent for the next five years.

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 nine percent of the \$2 billion 2005-2010 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. Historically, approximately 10 percent of anticipated annual tax revenues are contributed to the capital program. However this percentage may vary depending upon anticipated needs and the availability of other funding sources. Contributions for 2005 will be six 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

Debt vs Pay-as-You-Go
CIP 2005 – 2010



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 2000. It went into effect in April 2001 and is being used for the construction of libraries and continued improvements to public safety, parks and recreation facilities and roads. Pay-as-you-go methods significantly reduce the long-term burden of debt related financing.

In November 2004, voters approved an extension of the four-year SPLOST beginning in April 2005. Similar to the 2001 SPLOST Program, County proceeds of the tax are designated for capital improvements for Public Safety, Parks and Recreation, Libraries and Roads. In addition, the 2005 SPLOST Program allocates approximately 16 percent of tax collections to capital improvements in Gwinnett County Cities.

Types of Debt

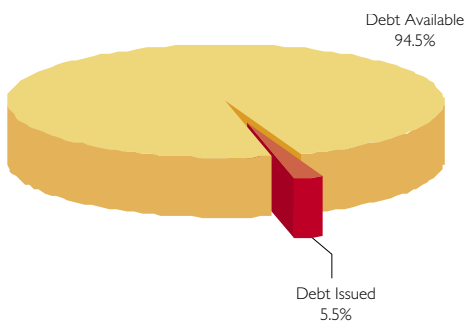
The issuance of General Obligation (G.O.) Bonds is a method of raising revenues for long-term capital financing that distributes the cost over the life of the improvement so that future users help repay the cost. By state law, general obligation bonds require the approval of the voters and the debt ceiling 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 1986. 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 2004 ratio (unaudited) of annual Debt Service for General Bonded debt to General Fund Expenditures was 4.8 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, 2004 (unaudited) for Gwinnett County was \$2,096,017,872, providing a debt margin of \$1,970,052,872. At December 31, 2004 there is a total par amount outstanding of \$125,965,000 in General Obligation Bonds.



The following table reflects the outstanding amounts of General Obligation Debt as of December 31, 2004 (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

Year	Principal	Interest	Total
2005	9,565,000	4,311,363	13,876,363
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
Total	125,965,000	37,568,697	163,533,697

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, 2004 (unaudited).

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

Year	Principal	Interest	Total
2005	2,165,000	756,030	2,921,030
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
Total	13,865,000	2,514,930	16,379,930

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
\$ 50,000,000	Series 1999	Issued 6/1/99
\$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

Year	Principal	Interest	Total
2005	27,710,000	35,006,227	62,776,227
2006	28,970,000	33,634,227	62,604,227
2007	30,610,000	32,198,277	62,808,277
2008	30,695,000	31,339,917	62,034,917
2019	30,780,000	29,713,537	60,493,537
2010 – 2015	214,125,000	159,830,949	373,955,949
2016 – 2020	229,655,000	80,341,651	309,996,651
2021 – 2025	272,475,000	31,618,340	304,093,340
Total	865,020,000	433,743,125	1,298,763,125

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

The County reviews and maintains Water and Sewerage System rates to maintain positive revenue balances while meeting future debt requirements for water and wastewater capital needs. A Water and Sewer Rate Resolution approved in December 2000 increased water and sewer rates and system development charges over a period of four years beginning in April 2001. The average water and sewer customer saw an increase of 5.1 percent in 2001 and rates increased 5.1 percent again in 2003. The Rate Resolution was amended in December 2001 and again in January 2003 to add rate increases of 5.2 percent and 5.4 percent for water and sewer rates in 2005 and 7.5 percent in 2007, respectively.

These rate increases will help to offset the cost of proposed Water and Sewer Authority revenue bond issues totaling \$45 million in fiscal years 2009 through 2010. 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 applied 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. This application was preceded by a \$5 million loan approved in 2004 by GEFA for stormwater improvements. Repayment will begin and the schedule established on the \$5 million loan will begin once the project is completed in 2007.

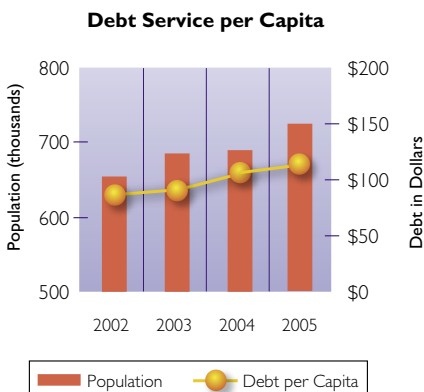
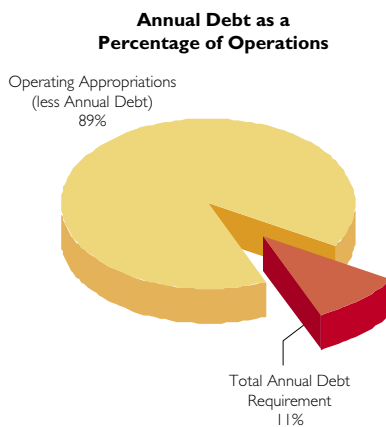
Other outstanding debt amounts as of December 31, 2004 (unaudited) include miscellaneous other loans and capital leases, are as follows:

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

Year	Principal	Interest	Total
2005	425,000	86,350	512,186
2006	442,667	69,520	512,186
2007	416,913	52,177	469,090
2008 – 2012	1,429,796	88,977	1,518,772
Total	2,715,212	297,023	3,012,235

The total annual requirements on all outstanding debt as of December 31, 2004 (unaudited), including interest, are as follows (rounded to the nearest thousand):

Year	G.O.	W&S	Rec	Other	Total
2005	13,876	62,776	2,921	512	80,085
2006	13,941	62,604	2,932	512	79,989
2007	14,001	62,808	2,939	469	80,217
2008	13,968	62,034	2,522	406	78,930
2009	13,992	60,493	2,527	278	77,290
2010 – 2015	49,522	373,955	2,539	835	426,851
2016 – 2020	27,371	309,966			337,337
2021 – 2025	16,863	304,093			320,956
Total	136,534	1,298,729	16,380	3,012	1,481,655



The total annual debt requirement for 2005 is approximately 11 percent of the total operating budget of \$751 million, resulting in total operating appropriations less annual debt of \$670.9 million.

Debt per capita is based on total annual debt service payments as compared to estimated county population. Total annual debt service requirement for fiscal year 2005 (all debt categories) is approximately \$80 million. Current estimated debt service per capita averages \$111 per person. This is an increase from last year's average of \$106 per person, which is attributable. However, this increase is attributed to the issuance of the \$120 million Series 2004 Water and Sewer Revenue Bonds.

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 2005, the population of Gwinnett County, Georgia, is likely to surpass 715,000 people. Even though some people think of Atlanta as just that – one city. It is one city surrounded by four counties whose populations exceed it: Fulton (of which Atlanta is part), DeKalb, Cobb, and Gwinnett.

Counties this large 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 creation of parks and greenspace, Gwinnett County has a mission to expand the quality of life through the provision of an enormous variety of local government services.

These services, however, do not always come easy. In many instances, issues arise and must be addressed by the County through good planning efforts. This section will cover the major issues facing Gwinnett County in 2005.

Millage Rate

The total millage rate for 2005 operations and maintenance for Gwinnett County is expected to remain the same as 2004, however, it may decrease slightly to offset revenues from any property value updates. The millage rate will be officially set in June 2005.

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.

With the passage of the 2005 Budget, the Board of Commissioners approved the combining of the Fire and General Tax levies with no increase to the combined millage rates. The Fire Fund will use its approximate twelve months of fund balance for FY 2005 and then move its operations into the General Fund in FY 2006. This will help the General Fund as it prepares for several major operational impacts from capital projects in FY 2006 through 2010. This combination of funds will also combine the Fire (Fire Fund) and Emergency Services (General Fund) operations under one financial roof.

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 each year 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 percent of payroll, and the Defined Contribution (DC) pension was at 13 percent of pay. With the DB plan enhancements enacted last year, DB costs will increase by around \$5.8 million annually and to about 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 2005 and beyond.

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.

Human Resources performed a market analysis of County positions against other metro counties in late 2004. This analysis revealed several county positions that needed to be targeted for additional pay adjustments beyond the pay for performance and Employment Cost Index (ECI) increases. These positions, primarily in the Public Safety areas, will receive a targeted market-based adjustment to salaries in April 2005.

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.

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.

New Staffing

Departments requested a total of 325 positions in their 2005 budget requests. From these requests, 239 new positions were approved bringing the total from 4,152 to 4,391.

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 in 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 61 positions associated with the detention center expansion, as well as 22 positions for the new Recorder's/Juvenile Court Facility, and 13 other positions in the warrants and civil divisions.

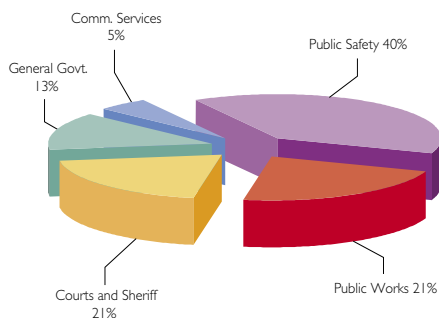
The Police Department had the next largest increase with 68 new positions. This consists of two traditional packages of 31 officers and staff with one package coming online in October and one in December. Fire and Emergency Services received 20 positions including nine new positions for the 19th ambulance unit. The County added a third Juvenile Court Judge along with associated staff in Juvenile Court and the District Attorney's Office.

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 the Forecasting and Research Division. This division's mission is to project future revenues and expenditures for long-term planning and provide economic analysis and research. Forecasting and Research works hand-in-hand with the

Distribution of County Employees by Type



Budget Division to assist the Board of Commissioner by projecting the short and long-term impacts of policies being considered. Tools such as a quarterly economic updates on the status of the County help policy makers determine the best courses of action to keep its excellent financial status.

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.

A Revitalization Task Force is actively studying three areas of the County that are beginning to experience decline. These areas are the U.S. 78 Corridor; the Beaver Run residential area northeast of Norcross, and the Gwinnett Place Mall area. The task force will develop strategies to revitalize these areas by creating incentives for reinvestments, promoting mixed-use and other sustainable land-use patterns, and marketing the advantages of reinvestment.

While Gwinnett County is focusing more on revitalization it also realizes that it is still growing, albeit not at the same pace as the past few years. Demands have increased for reviewing building plans, both commercial and residential. Reviews of architectural and structural plans are vital for creating a community of safe and secure buildings. This year's budget helps address some of these needs by adding a two building inspectors and two zoning enforcement officers.

Environmental and Heritage Center Debut

Gwinnett County, while growing and becoming more urban, is committed to remembering its roots. In 2002, a conceptual plan for the Gwinnett County Environmental and Heritage Center was created. It is a joint project between the Board of Commissioners, the Board of Education, and the University of Georgia. The center will be located at the site of the F. Wayne Hill Water Resources Center in Buford. Construction for the facility will begin in 2005.

The center will include an educational facility associated with the water resources center. It will utilize a blend of outdoor and indoor classroom space, exterior landscapes and exhibits, and a museum collection of permanent and rotating displays to teach local area school children about the environment and heritage of Gwinnett County.

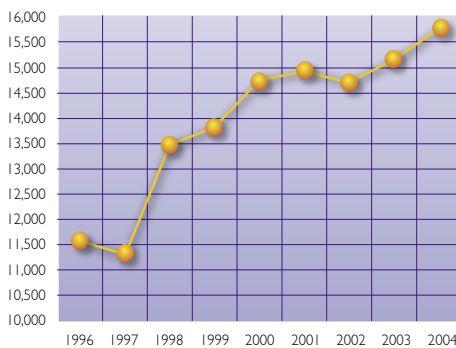
Transit System Moves Forward

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

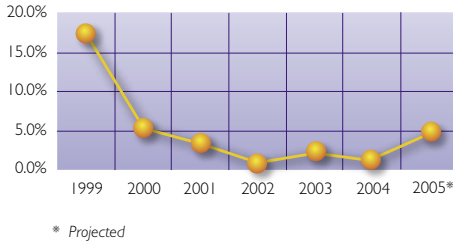
In 2001, express bus service started between several sites in Gwinnett County and downtown Atlanta. Actual ridership was much greater than anticipated with express buses filled to capacity on many trips. These buses primarily serve rush hour commuters helping to reduce traffic on Atlanta interstates.

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.

Total Number of Building Permits per Year



**Water and Sewer
Operating Revenue Growth**



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 operating income (Renewal and Extension Transfer) 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 excellent debt service coverage.

The Board of Commissioners has in place a water and sewer rate resolution that sets rates through 2007. 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 project can be determined.

Stormwater Management

The growth in Gwinnett County has brought with it the problems of stormwater control. The county has initiated efforts in developing a Stormwater Master Plan.

This plan will include evaluation of existing infrastructure and conditions along the banks of county streams, development of a wetlands and stream improvement project, and investigation of potential revenue sources.

Even while the plan is being developed, 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.

As mentioned in the Financial and Economic Status section, the General Fund subsidizes both stormwater operations and capital needs. Managing nonpoint source pollution, storm drainage systems, and flood control requires much more than the current general tax sources can be expected to cover. The current annual contribution from the General Fund (\$12.1 million) cannot begin to address an estimated \$20 million annual capital need, along with annual operating costs in the \$10 million range. For this reason, a stormwater utility feasibility study has been initiated. This study, which should be completed in 2005, will explore methods to fund the county's future stormwater requirements.

Performance Measurements Use Grows

Gwinnett County established a Performance Measurement Task Force in 1997 as part of an on-going 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 to address them. Some of the issues facing Gwinnett County over the next six years and beyond 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.



At the end of 2004, Gwinnett County's estimated population is approximately 700,000. Projections indicate the population will reach one million between 2015 and 2020. All of those citizens will need an abundant supply of clean water. There are a number of projects that are planned or underway that are intended to meet the County's future water needs. A second water treatment plant, the Shoal Creek Filter Plant, opened in October 2004. Upon its completion, water production capacity was increased by 75 millions of gallons per day (mgd), for a total capacity of 225 mgd. Long term projections indicate that a total of 300 mgd in capacity will be needed at build out. Therefore, future plans will include expansion by an additional 75 mgd. A second raw water intake and pump station at Lake Lanier will provide raw water to both the Lanier and Shoal Creek Filter Plants and provide redundancy for the existing intake facility. 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 business for irrigation purposes thus conserving drinking water. The County has infrastructure in place to transport this reuse water and has entered into an agreement with Bear's Best Golf Course in Suwanee 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 nine water reclamation facilities. These facilities along with cooperative arrangements with DeKalb County and the City of Buford, provide 64 mgd in permitted wastewater treatment capacity. A 40 mgd expansion is currently under construction at the F. Wayne Hill WRC and should be complete by 2006. 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.

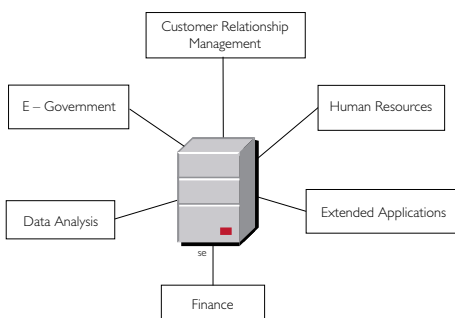
Water and wastewater system planning is not limited to water treatment plants and water reclamation facilities. The CIP includes numerous projects to expand, improve, maintain and rehabilitate the water and wastewater collection, storage, and distribution systems.

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.

Enterprise Resource Planning (ERP)



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 2005.

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.

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 2004, Gwinnett County Public Library System patrons checked out over 6.1 million items making it the highest circulating library system in Georgia. Visits to the library, both at branches and on the Web, totaled over 4.7 million. Over 51,000 new citizens applied for library privileges in 2004, bringing the total number of borrowers to over 190,000.

To help relieve the existing facilities, a new 20,000-square-foot library branch in the Suwanee area opened in October 2004. Moreover, design and construction of a branch library in the Dacula area will continue in 2005. Design of a library branch in the Grayson area is concluding in early 2005. These projects are funded in the 2001 Special Purpose Local Option Sales Tax (SPLOST) Program.

In November 2005, voters approved a 2005 Special Purpose Local Option Sales Tax (SPLOST) Program, which includes several projects for library expansion including construction of the Grayson and Hamilton Mill area branches as well as the purchase of land for a future branch to be located in the Peachtree Ridge area.



Over the last seven years, Gwinnett County has acquired over 5,000 thousand 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 SPLOST program 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. A new facility to open in 2005 is the Gwinnett County Environmental and Heritage Center, for which an executive director was hired in 2003 along with approval of the facility/site design contract. This facility, through a partnership with the University of Georgia and the Gwinnett County Board of Education, will educate citizens on the natural environment including animal and plant life, as well as water resource management. It will include a trail system that will expose visitors to historical and natural features such as wetlands. SPLOST proceeds will fund this project.

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 park land 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, laundry, etc. needed for both towers. This stage, which is included in the 2005 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 services to the citizens it serves. In order for County and fire service officials to determine the location and timing of new fire stations and the relocation of others, a fire station master plan was commissioned. This plan, when finalized, will project the additional needs of the department to meet the continued needs for services. Identifying the number of additional fire stations needed and plotting the relocation of others are critical in formulating long range capital investment plans. The 2005 CIP includes funding through the 2001 and 2005 SPLOST programs that will bring the total number of fire stations in the County to 32.



Service delivery issues affect the Department of Police Services as well. In 2004, design was completed for the new Police Training Complex, with construction to begin in 2005. 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 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 SPLOST program. Some examples include widening turn lanes and constructing a new railroad bridge at the intersection of Dacula Road and SR 8/U.S. 29, and to provide center turn lanes at various locations on Five Forks-Trickum Road between Oak Road and Killian Hill Road.

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. In 2004, Gwinnett County officials celebrated the opening of the extension of Satellite Boulevard from Suwanee to Highway 20 with a ribbon-cutting ceremony.

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 2004, 24 Express Buses run on three routes, five days a week during peak travel times. As of October 2004, Express Bus Service averaged 1,591 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 October 2004 were just over 4,345.

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. Focus would be creating a net-work 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 SPLOST program.

Initial Operating Impacts – General Fund 2005 – 2010 Major Capital Projects

Description	2005	2006	2007	2008	2009	2010	Total
Ambulance Service Expansion	285,915	823,947	546,103	554,294	562,608	571,048	3,343,915
Dacula Library	300,000	800,000					1,100,000
Detention Ctr. Expansion (576 beds)				4,197,000	4,197,000		8,394,000
Detention Ctr. Expansion (864 beds)	1,734,109	9,465,891					11,200,000
Fire Station 27			810,000				810,000
Fire Station 28			810,000				810,000
Fire Station 29				830,000			830,000
Grayson Library			1,100,000				1,100,000
Hamilton Mill Library					400,000	800,000	1,200,000
Police HQ/Training Complex		200,000	200,000				400,000
Recorder's/Juvenile Court Facility	1,253,953	1,350,666					2,604,619
Total	3,573,977	12,640,504	3,466,103	5,581,294	5,159,608	1,371,048	31,792,534

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 2005 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 2005 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 2005 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 2005 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 salaries, to or from operating fixed assets, transfers to any conference account or any copy machine lease account 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 2005 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 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;
 - (f) allocate funds from the established Inmate Medical Reserve or fund balance to various funds/departments when required to cover medical expenses;
 - (g) transfer funds resulting from salary savings or transfer balances resulting from underexpenditures in operating accounts into a pension reserve;
 - (h) 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) 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 2005 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 2005 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 2005 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.

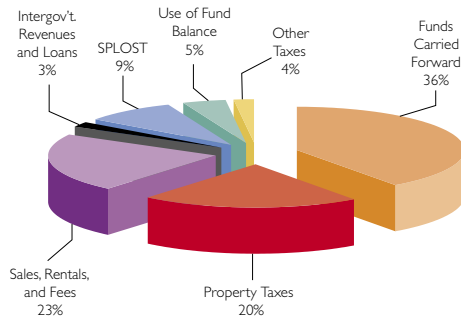
FY 2005 Resolution Amounts

Operating Budget	FY 2005	Capital Budget	FY 2005	FY 2006 – 2010
Tax Related Funds		Tax Related Funds		
General	354,622,037	Capital Project	82,695,847	115,357,676
Fire	50,168,983	G.O. Bond Constr: (2003)	44,475,950	14,009,249
Recreation	25,085,598			
G.O. Bond (1986)	8,417,908			
G.O. Bond Detention Cntr.	6,475,857			
Street Lighting	5,502,500			
Speed Humps	112,000			
Total Tax Related	450,384,883	Total Tax Related	127,171,797	129,366,925
Enterprise Funds		Enterprise Funds		
Public Utilities	180,823,745	Airport R & E	1,898,850	8,822,000
Storm Water	5,520,685	Solid Waste R & E	345,000	4,387,500
Local Transit	10,598,004	Stormwater R & E	16,632,136	41,457,279
Airport	847,322	Transit R & E	22,306,785	17,965,135
Solid Waste	688,000	W & S R & E/Bond	161,144,244	517,456,678
Total Enterprise	199,477,754	Total Enterprise	202,327,015	590,088,592
Special Use Funds		Special Use Funds		
E-911	15,064,066	SPLOST (1992)	10,674,664	1,255,000
Tourism	5,285,000	SPLOST (1997)	127,917,332	45,369,480
Crime Victims	919,957	SPLOST (1991)	193,882,184	97,851,009
Special Investigation	694,966	SPLOST (2005)	90,343,133	413,518,907
Inmate Store	182,000			
Inmate Welfare	142,793			
Total Special Use	22,288,782	Total Special Use	422,817,313	557,994,396
Internal Service Funds				
Group Self-Insurance	53,612,537			
Fleet Management	725,000			
Risk Management	7,168,856			
Vehicle Purchasing	7,107,625			
Workers' Comp.	6,750,865			
Total Internal Service	78,909,354			
Total Operating Funds	<u>751,060,775</u>	Total Capital Funds	<u>752,316,125</u>	<u>1,277,449,913</u>

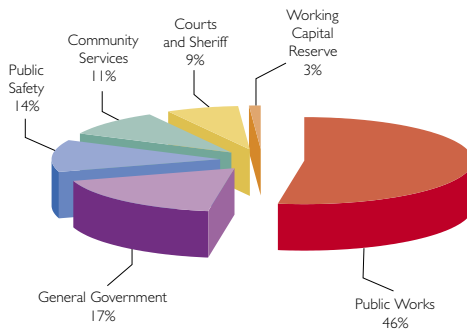
R & E = Renewal and Extension

SPLOST = Special Purpose Local Option Sales Tax

operating and capital funds combined FY 2005 revenue and appropriations



FY 2005 Revenues



FY 2005 Appropriations

FY 2005 Revenues

Property Taxes	269,282,147
Sales, Rentals, and Fees	308,503,677
Intergovt. Revenues and Loans	41,624,055
Special Local Option Sales Tax	124,474,133
Other Taxes	51,989,449
	795,873,461
Use of Fund Balance	70,379,042
Funds Carried Forward	487,072,451
	557,451,493
	1,353,324,954

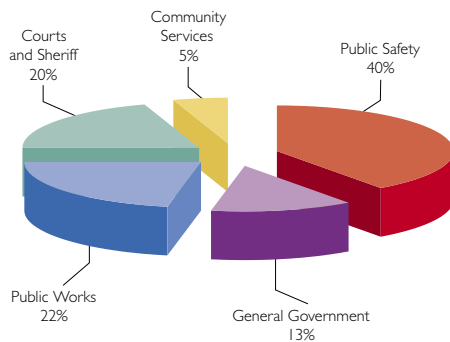
FY 2005 Appropriations*

Public Works	623,984,034
General Government	235,774,741
Public Safety	191,559,742
Community Services	151,395,947
Courts and Sheriff	117,866,675
	1,320,581,139
Working Capital Reserve	32,743,815
	32,743,815
	1,353,324,954

* **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.

Note: This data excludes \$150,051,946 for inter-fund transfers.

gwinnett county authorized position history FY 2002 – 2005



Agency (*)	Group (**)	2002 (***)	2003 (***)	2004 (***)	2005 Adopted
Clerk of Court	Courts and Sheriff	79	86	88	90
Clerk of Recorder's Court	Courts and Sheriff	15	16	16	16
Community Services	Comm. Services	200	207	213	224
Corrections	Public Safety	122	127	139	141
County Administration	General Gov't.	16	16	16	16
District Attorney	Courts and Sheriff	74	76	76	81
Financial Services	General Gov't.	165	168	168	170
Fire Services	Public Safety	617	637	654	674
Human Resources	General Gov't.	29	29	29	30
Internal Audit	General Gov't.	7	7	7	7
Judiciary****	Courts and Sheriff	97	75	75	78
Juvenile Court	Courts and Sheriff	52	53	53	59
Law	General Gov't.	16	16	16	16
Planning and Development	Public Works	132	137	139	143
Police Services	Public Safety	766	810	855	926
Probate Court****	Courts and Sheriff	-	19	19	20
Public Utilities	Public Works	561	584	598	600
Recorder's Court Judges****	Courts and Sheriff	-	9	9	9
Sheriff	Courts and Sheriff	394	421	428	525
Solicitor	Courts and Sheriff	42	45	46	46
Support Services	General Gov't.	197	205	205	210
Tax Commissioner	General Gov't.	96	112	112	118
Transportation	Public Works	173	177	177	179
Unallocated	General Gov't.	9	14	14	13
Total		3,859	4,046	4,152	4,391

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.

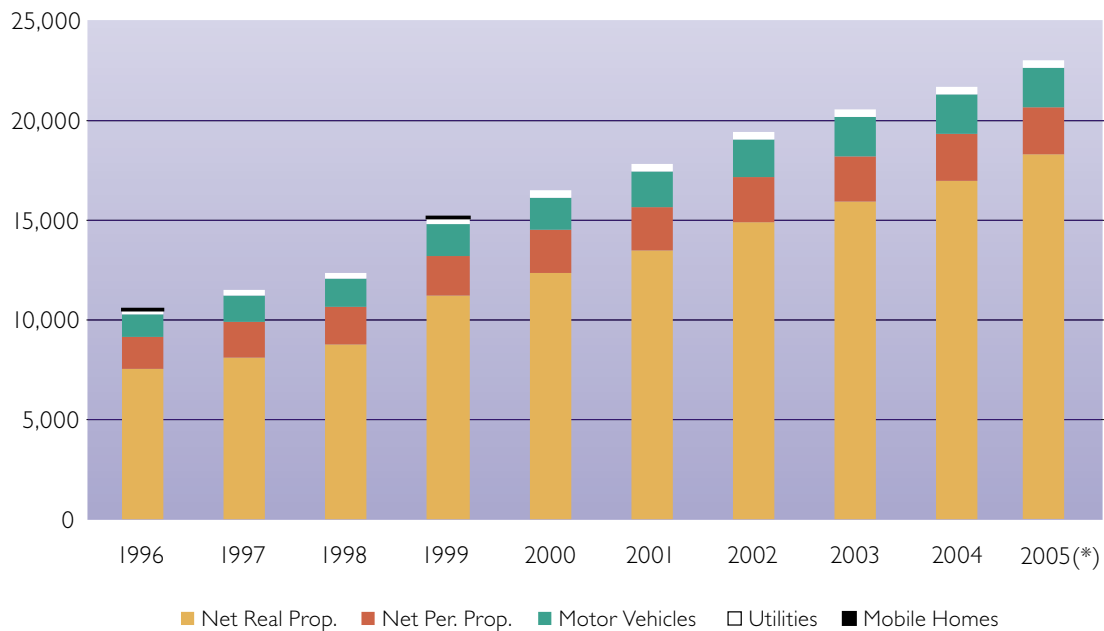
(***) As of December 31.

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

general fund tax digest values (40 percent) FY 1996 – 2005 (millions)

Year	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005 (*)
Real Property	8,630	9,360	10,045	12,556	13,757	15,422	17,432	18,955	20,560	21,884
Exemptions	(1,041)	(1,203)	(1,259)	(1,371)	(1,438)	(1,975)	(2,573)	(2,987)	(3,396)	(3,581)
Net Real Prop.	7,589	8,157	8,786	11,185	12,319	13,448	14,859	15,968	17,164	18,303
Personal Prop.	2,293	2,566	2,758	2,896	3,170	3,341	3,139	3,064	2,949	3,354
Exemptions	(758)	(803)	(864)	(832)	(962)	(1,082)	(871)	(798)	(788)	(1,044)
Net Per. Prop.	1,535	1,763	1,894	2,064	2,208	2,259	2,268	2,266	2,161	2,310
Utilities	264	277	289	316	342	360	362	380	400	387
Motor Vehicles	1,118	1,276	1,380	1,572	1,614	1,785	1,918	1,958	1,961	2,120
Mobile Homes	17	17	18	19	19	20	21	21	20	21
Total Digest	10,523	11,490	12,367	15,156	16,502	17,872	19,428	20,593	21,706	23,141

(*) Projected



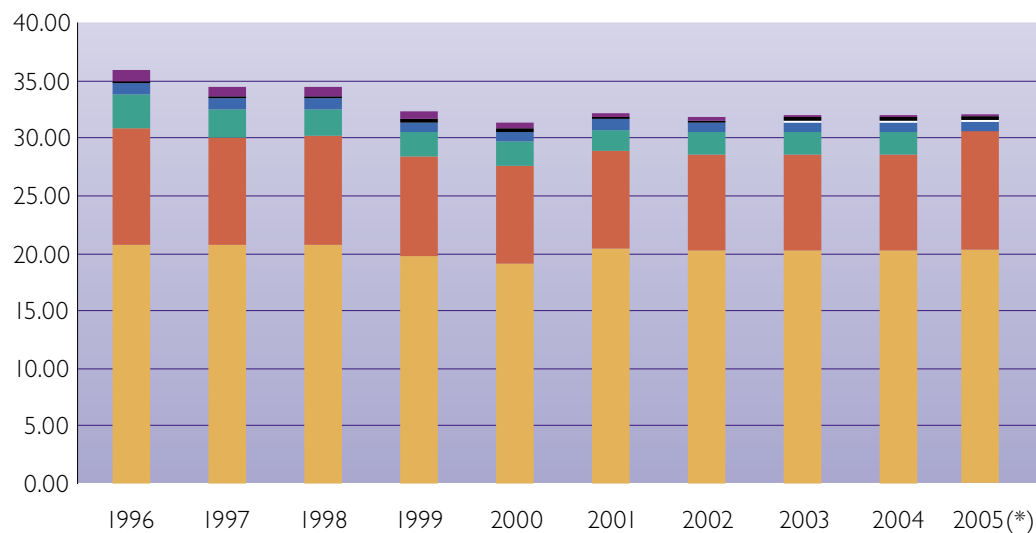
Note: **Mobile Homes** value is too small to appear on this chart

tax-related funds

real and personal property tax rates FY 1996 – 2005 (mills)

Year	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005(*)
General Fund	10.10	9.30	9.40	8.65	8.48	8.43	8.30	8.29	8.27	10.14
Fire Fund	2.90	2.40	2.30	2.10	2.06	1.90	1.87	1.87	1.87	-
Recreation Fund	1.00	1.00	1.00	0.90	0.88	0.86	0.85	0.85	0.84	0.84
G.O. Bond Fund	0.95	0.75	0.75	0.60	0.57	0.30	0.30	0.24	0.24	0.24
G.O. Bond Fund II	-	-	-	-	-	-	-	0.25	0.25	0.25
Total County Tax	14.95	13.45	13.45	12.25	11.99	11.49	11.32	11.50	11.47	11.47
School M&O	17.10	17.10	18.10	17.45	17.12	18.62	18.62	18.87	18.87	18.87
School Bonds	3.65	3.65	2.65	2.30	2.05	1.80	1.68	1.43	1.43	1.43
Total School Tax	20.75	20.75	20.75	19.75	19.17	20.42	20.30	20.30	20.30	20.30
State Government	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
Total Property Tax	35.95	34.45	34.45	32.25	31.41	32.16	31.87	32.05	32.02	32.02

(*) This millage rate is a projection. The actual rate may be lower upon adoption due to possible changes in values that occur in 2005.



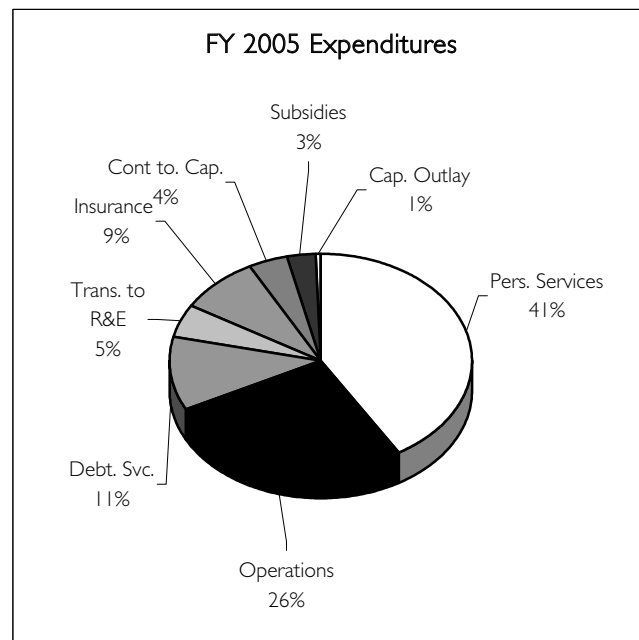
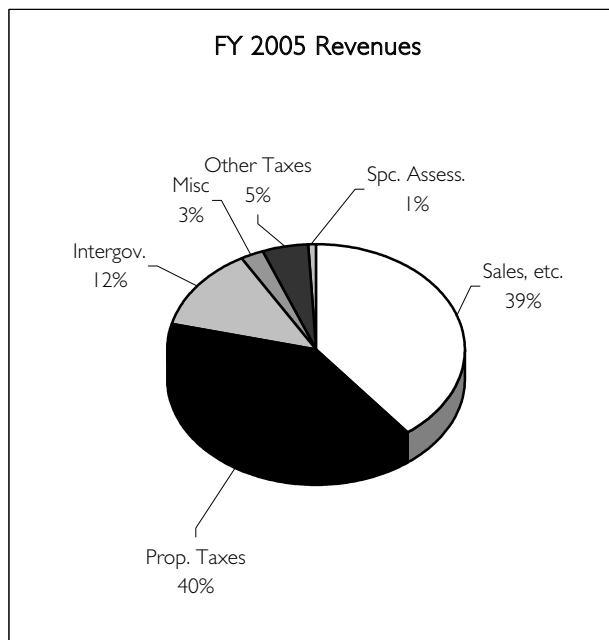
Note: **State Government** rate is too small to appear on this chart.

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operating funds revenue and expenditures by category FY 2002 – 2005

	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget (*)	% Chg. 04-05
Revenues					
Sales, Charges, Fees, etc.	234,047,547	238,599,976	256,915,043	268,362,502	4.5%
Property Taxes	229,350,608	244,736,193	257,385,082	269,282,147	4.6%
Intergovernmental	60,331,823	67,333,424	80,373,999	85,513,876	6.4%
Miscellaneous & Interest	17,653,481	19,624,488	19,318,341	17,708,240	-8.3%
Other Taxes	31,672,769	35,863,684	34,710,190	34,244,968	-1.3%
Special Assessments	4,941,569	5,179,191	5,412,548	5,570,000	2.9%
Total Revenues	577,997,797	611,336,956	654,115,203	680,681,733	4.1%
Use of Fund Balance				70,379,042	
Total	577,997,797	611,336,956	654,115,203	751,060,775	14.8%
Expenditures					
Personal Services	251,418,606	246,139,034	269,066,437	296,359,669	10.1%
Operations	143,538,822	156,856,075	175,319,001	188,387,747	7.5%
Debt Service	56,859,863	69,076,880	76,805,245	79,307,291	3.3%
Transfer to R & E	32,731,652	22,162,000	21,000,000	36,693,984	74.7%
Ins. Premiums & Claims	36,649,297	43,702,792	50,069,187	61,386,583	22.6%
Cont. to Capital	32,131,732	30,140,847	33,725,910	30,940,160	-8.3%
Cont. to Subsidized Agys	18,269,962	18,458,188	18,585,924	20,865,393	12.3%
Capital Outlay	3,647,519	4,182,664	4,583,595	4,376,133	-4.5%
Total Expenditures	575,247,453	590,718,480	649,155,299	718,316,960	10.7%
Working Capital Reserve	-	-	-	32,743,815	
Total	575,247,453	590,718,480	649,155,299	751,060,775	15.7%

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



operating funds revenue and expenditures by fund FY 2002 – 2005

	2002 Actual		2003 Actual	
	Revenue	Expend.	Revenue	Expend.
Tax Related Funds				
General	271,837,285	278,529,615	288,271,283	275,637,045
Fire	42,816,940	42,155,364	45,164,644	45,845,955
Recreation	21,367,191	20,499,039	22,735,675	21,880,153
G.O. Bond	6,908,331	8,024,352	6,050,375	3,291,328
G.O. Bond – Detention Center	-	-	4,951,040	1,355,866
Street Lighting	4,897,149	3,973,353	5,122,490	4,229,805
Speed Humps	78,544	-	86,713	-
Total Tax Related	347,905,440	353,181,723	372,382,220	352,240,152
Enterprise Funds				
Public Utilities	154,611,713	151,441,448	158,492,976	156,797,660
Local Transit	5,126,307	4,494,181	7,962,881	7,047,270
Stormwater	4,982,489	4,832,455	5,404,690	5,285,383
Airport	677,548	693,599	756,640	726,468
Solid Waste	420,046	387,947	655,751	603,229
Total Enterprise	165,818,103	161,849,630	173,272,938	170,460,010
Internal Service Funds				
Group Self-Insurance	31,204,111	30,871,211	34,321,071	35,842,809
Fleet Management	6,560,880	6,976,285	5,294,109	6,195,093
Risk Management	4,716,920	5,311,392	3,284,067	6,497,165
Vehicle Purchasing	4,240,022	2,933,779	5,666,968	3,875,153
Workers' Comp.	1,885,460	2,613,687	1,561,588	3,326,517
Auto Liability	-	-	-	-
Total Internal Service	48,607,393	48,706,354	50,127,803	55,736,737
Special Use Funds				
E-911	8,814,859	5,439,462	8,816,245	6,939,244
Tourism	5,492,153	4,736,787	5,250,311	4,166,024
Crime Victims	764,445	667,277	731,016	775,259
Police Special Investigation	369,024	549,519	516,370	233,554
Sheriff Inmate Store	162,779	51,036	160,018	73,737
Corrections Inmate Welfare	50,183	65,665	75,984	83,865
Sheriff Spec. Ops.	13,418	-	4,051	9,898
Total Special Use	15,666,861	11,509,746	15,553,995	12,281,581
Total - All Funds	577,997,797	575,247,453	611,336,956	590,718,480

operating funds revenue and expenditure by fund FY 2002 – 2005

	2004 Unaudited		2005 Budget (*)	
	Revenue	Expend.	Revenue	Approp.
Tax Related Funds				
General	303,623,143	304,724,082	354,622,037	326,532,466
Fire	46,744,484	48,587,305	700,000	50,168,983
Recreation	23,706,444	23,269,187	24,473,982	25,085,598
G.O. Bond – 1986 Issue	6,064,453	8,411,733	6,486,360	8,417,908
G.O. Bond – Detention Center	6,081,553	5,262,256	6,475,857	5,246,857
Street Lighting	5,345,757	4,486,970	5,502,500	5,195,694
Speed Humps	94,166	118,785	112,000	5,000
Total Tax Related	391,660,000	394,860,318	398,372,736	420,652,506
Enterprise Funds				
Public Utilities	165,849,051	162,712,478	180,823,745	180,823,745
Local Transit	11,230,218	9,947,288	10,598,004	10,598,004
Stormwater	5,870,370	5,592,723	6,520,685	6,520,685
Airport	755,725	817,706	847,322	847,322
Solid Waste	733,251	727,369	688,000	688,000
Total Enterprise	184,438,615	179,797,564	199,477,756	199,477,756
Internal Service Funds				
Group Self-Insurance	40,428,627	43,205,024	44,722,513	53,612,537
Fleet Management	6,350,766	6,410,475	7,168,856	6,993,313
Risk Management	5,016,613	5,865,129	4,467,268	7,107,625
Vehicle Purchasing	5,834,209	3,414,815	6,750,865	4,038,970
Workers' Comp.	2,550,653	2,932,186	3,034,989	3,544,471
Auto Liability	-	-	725,000	725,000
Total Internal Service	60,180,868	61,827,629	66,869,491	76,021,916
Special Use Funds				
E-911	8,920,068	7,261,490	9,150,000	15,064,066
Tourism	7,114,089	4,064,248	5,285,000	5,200,000
Crime Victims	749,967	837,392	768,500	919,957
Police Special Investigation	766,931	314,655	445,000	694,966
Sheriff Inmate Store	184,187	74,203	182,000	143,000
Corrections Inmate Welfare	100,290	80,553	131,250	142,793
Sheriff Spec. Ops.	188	37,247	-	-
Total Special Use	17,835,720	12,669,788	15,961,750	22,164,782
Total - All Funds	654,115,203	649,155,299	680,681,733	718,316,960

(*) Where applicable, revenues in the 2004 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 2002 – 2005

	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget
General Fund (*)				
Balance January 1	90,612,821	83,920,491	96,554,729	95,453,790
Sources	271,837,285	288,271,283	303,623,143	354,622,037
Uses	(278,529,615)	(275,637,045)	(304,724,082)	(326,532,466)
Ending Fund Balance				
Operating Reserve (**)	69,632,404	68,909,261	76,181,021	81,633,117
Unreserved	14,288,087	27,645,468	19,272,770	41,910,245
Balance December 31	83,920,491	96,554,729	95,453,790	123,543,361
Fire District Fund (*)				
Balance January 1	49,675,121	50,336,697	49,655,386	47,812,565
Sources	42,816,940	45,164,644	46,744,484	700,000
Uses	(42,155,364)	(45,845,955)	(48,587,305)	(48,512,565)
Ending Fund Balance				
Operating Reserve (**)	3,512,947	3,820,496	4,048,942	-
Unreserved	46,823,750	45,834,890	43,763,623	-
Balance December 31	50,336,697	49,655,386	47,812,565	-
Recreation Fund (*)				
Balance January 1	22,148,825	23,016,977	23,872,499	24,309,756
Sources	21,367,191	22,735,675	23,706,444	24,473,982
Uses	(20,499,039)	(21,880,153)	(23,269,187)	(25,085,598)
Ending Fund Balance				
Operating Reserve (**)	3,416,507	3,646,692	3,878,198	4,180,933
Unreserved	19,600,471	20,225,807	20,431,558	19,517,207
Balance December 31	23,016,977	23,872,499	24,309,756	23,698,140
General Obligation Debt Service Fund (*)				
Balance January 1	16,387,528	15,271,507	18,030,554	15,683,274
Sources	6,908,331	6,050,375	6,064,453	6,486,360
Uses	(8,024,352)	(3,291,328)	(8,411,733)	(8,417,908)
Ending Fund Balance				
Operating Reserve (**)	2,179,217	2,047,442	1,906,992	
Unreserved	13,092,290	15,983,112	13,776,282	13,751,726
Balance December 31	15,271,507	18,030,554	15,683,274	13,751,726
General Obligation Debt Service Fund – Detention Center (*)				
Balance January 1	-	-	3,595,174	4,414,471
Sources	-	4,951,040	6,081,553	6,475,857
Uses	-	(1,355,866)	(5,262,256)	(5,246,857)
Ending Fund Balance				
Operating Reserve (**)	-	-	-	-
Unreserved	-	3,595,174	4,414,471	5,643,471
Balance December 31	-	3,595,174	4,414,471	5,643,471

(*) 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, 1/12 annual use for the Fire 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 2002 – 2005

	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget
Street Lighting Fund (*)				
Balance January 1	1,336,155	2,259,951	3,152,636	4,011,423
Sources	4,897,149	5,122,490	5,345,757	5,502,500
Uses	(3,973,353)	(4,229,805)	(4,486,970)	(5,195,694)
Ending Fund Balance				
Operating Reserve (**)	331,113	352,484	373,914	432,975
Unreserved	1,928,838	2,800,152	3,637,509	3,885,255
Balance December 31	2,259,951	3,152,636	4,011,423	4,318,229

Speed Hump Fund (*)				
Balance January 1	357,613	436,157	522,870	498,251
Sources	78,544	86,713	94,166	112,000
Uses	-	-	(118,785)	(5,000)
Ending Fund Balance				
Operating Reserve (**)	-	-	9,899	417
Unreserved	436,157	522,870	488,352	604,834
Balance December 31	436,157	522,870	498,251	605,251

E-911 Fund (*)				
Balance January 1	12,520,090	15,895,487	17,772,488	19,431,066
Sources	8,814,859	8,816,245	8,920,068	9,150,000
Uses	(5,439,462)	(6,939,244)	(7,261,490)	(15,064,066)
Ending Fund Balance				
Unreserved (**)	15,895,487	17,772,488	19,431,066	13,517,000
Balance December 31	15,895,487	17,772,488	19,431,066	13,517,000

Tourism Fund (*)				
Balance January 1	3,988,480	4,743,846	5,828,133	8,877,974
Sources	5,492,153	5,250,311	7,114,089	5,285,000
Uses	(4,736,787)	(4,166,024)	(4,064,248)	(5,200,000)
Ending Fund Balance				
Unreserved (***)	4,743,846	5,828,133	8,877,974	8,962,974
Balance December 31	4,743,846	5,828,133	8,877,974	8,962,974

Crime Victims Assistance Fund (*)				
Balance January 1	1,428,961	1,526,129	1,481,886	1,394,461
Sources	764,445	731,016	749,967	768,500
Uses	(667,277)	(775,259)	(837,392)	(919,957)
Ending Fund Balance				
Unreserved (**)	1,526,129	1,481,886	1,394,461	1,243,004
Balance December 31	1,526,129	1,481,886	1,394,461	1,243,004

(*) Details on sources and uses can be found in the fund's revenue and expenditures schedule. The Detention Center fund started by voter approved measure in November 2002.

(**) 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 Victims Assistance Funds.

operating funds fund balance summaries FY 2002 – 2005

	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget
Police Special Investigations Fund (*)				
Balance January 1	1,700,243	1,519,748	1,802,564	2,254,840
Sources	369,024	516,370	766,931	445,000
Uses	(549,519)	(233,554)	(314,655)	(694,966)
Ending Fund Balance				
Unreserved (**)	1,519,748	1,802,564	2,254,840	2,004,874
Balance December 31	1,519,748	1,802,564	2,254,840	2,004,874
Sheriff Inmate Store Fund (*)				
Balance January 1	642,209	753,952	840,233	950,217
Sources	162,779	160,018	184,187	182,000
Uses	(51,036)	(73,737)	(74,203)	(143,000)
Ending Fund Balance				
Unreserved (**)	753,952	840,233	950,217	989,217
Balance December 31	753,952	840,233	950,217	989,217
Corrections Inmate Welfare Fund (*)				
Balance January 1	251,772	236,290	228,409	248,146
Sources	50,183	75,984	100,290	131,250
Uses	(65,665)	(83,865)	(80,553)	(142,793)
Ending Fund Balance				
Unreserved (**)	236,290	228,409	248,146	236,603
Balance December 31	236,290	228,409	248,146	236,603
Sheriff Special Operations Fund (*)				
Balance January 1	60,725	74,143	68,296	31,237
Sources	13,418	4,051	188	-
Uses	-	(9,898)	(37,247)	-
Ending Fund Balance				
Unreserved (**)	74,143	68,296	31,237	31,237
Balance December 31	74,143	68,296	31,237	31,237

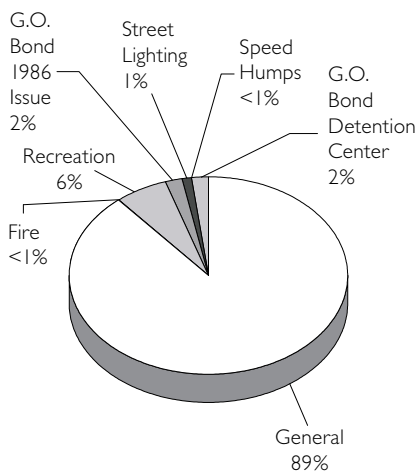
(*) Details on sources and uses can be found in the fund's revenue and expenditures schedule.

(**) 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** is 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 include fire and inspection fees provide financing.

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.

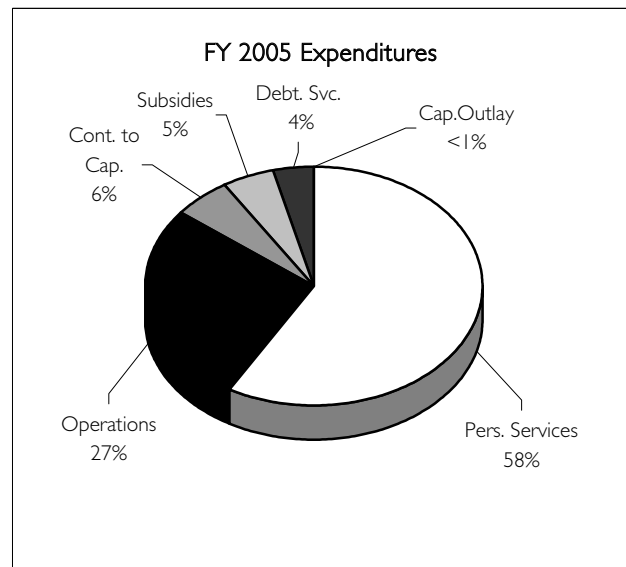
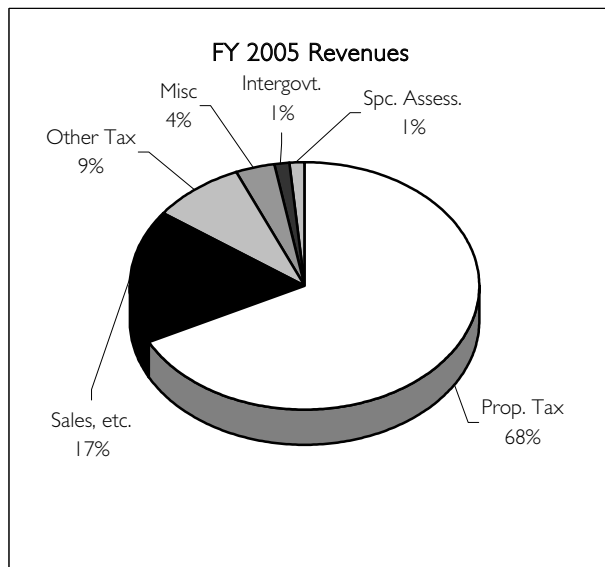
The **Street Lighting Fund** is used to account for revenues derived from special assessments against properties benefiting from street lighting. The fund supports the county's street lighting program that provides residential and commercial property owners a method for lighting the roads within their 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 2002 – 2005

	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget (*)	% Chg. 04-05
Revenues					
Property Taxes	229,350,608	244,736,193	257,385,082	269,282,147	4.6%
Sales, Charges, Fees, etc.	63,533,510	65,709,006	72,181,700	69,405,035	-3.8%
Other Taxes	31,672,769	35,863,684	34,710,190	34,244,968	-1.3%
Miscellaneous & Interest	14,354,667	14,319,850	15,387,876	14,563,165	-5.4%
Intergovernmental	4,052,317	6,574,296	6,582,604	5,307,421	-19.4%
Special Assessments	4,941,569	5,179,191	5,412,548	5,570,000	2.9%
Total Revenues	347,905,440	372,382,220	391,660,000	398,372,736	1.7%
Use of Fund Balance				52,012,147	
Total	347,905,440	372,382,220	391,660,000	450,384,883	15.0%
Expenditures					
Personal Services	212,513,596	202,376,672	223,050,839	245,388,856	10.0%
Operations	79,410,528	94,001,363	103,305,663	114,214,671	10.6%
Cont. to Capital Projects	32,127,768	30,131,000	32,853,000	23,840,000	-27.4%
Cont. to Subsidized Agy's	18,206,541	18,394,767	18,522,503	20,801,972	12.3%
Debt Service	10,528,637	7,152,527	16,188,741	16,175,844	-0.1%
Capital Outlay	394,653	183,823	939,572	231,163	-75.4%
Total Expenditures	353,181,723	352,240,152	394,860,318	420,652,506	6.5%
Working Capital Reserve				29,732,377	
Total	353,181,723	352,240,152	394,860,318	450,384,883	14.1%

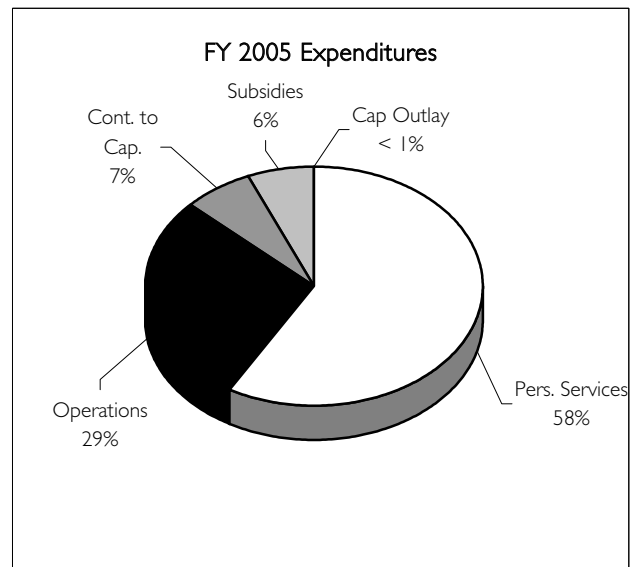
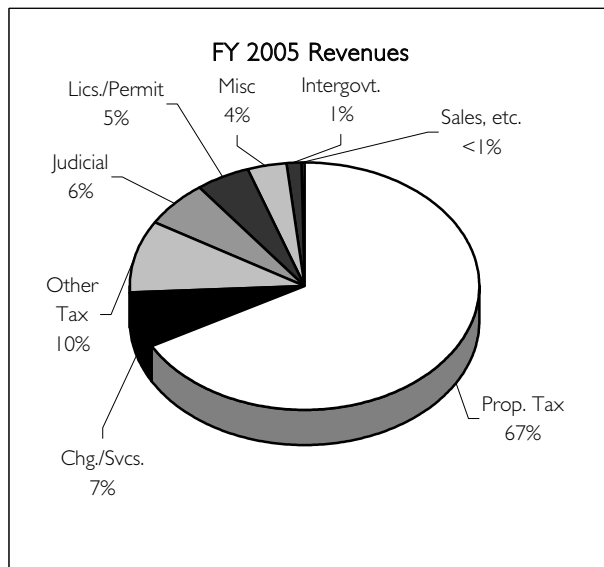
(*) Expenditures in this column are technically appropriated amounts. Excess revenue is budgeted as a working capital reserve and excess appropriations are funded from the existing fund's balance.



general fund revenue and expenditures FY 2002 – 2005

	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget (*)	% Chg. 04-05
Balance January 1	90,612,821	83,920,491	96,554,729	95,453,790	
Revenues					
Property Taxes	166,873,177	175,320,876	183,979,212	237,443,761	29.1%
Charges for Services	22,502,112	24,358,419	26,399,764	26,023,017	-1.4%
Other Taxes	29,115,450	32,496,636	32,000,479	33,264,763	4.0%
Judicial Revenues	20,643,017	21,130,837	23,272,987	21,369,149	-8.2%
Licenses & Permits	15,843,244	15,914,252	16,565,833	17,756,351	7.2%
Miscellaneous & Interest	12,431,734	12,898,082	13,884,238	13,095,496	-5.7%
Intergovernmental	3,484,510	5,426,315	5,774,695	5,058,049	-12.4%
Sales, Rentals & Fees	944,041	725,866	1,745,935	611,451	-65.0%
Total Revenues	271,837,285	288,271,283	303,623,143	354,622,037	16.8%
Use of Fund Balance					
Total	271,837,285	288,271,283	303,623,143	354,622,037	16.8%
Expenditures					
Personal Services	168,708,478	155,992,510	172,544,444	190,755,908	10.6%
Operations	62,704,584	75,783,356	83,254,010	93,444,623	12.2%
Cont. to Capital Projects	28,555,694	25,300,000	29,502,000	21,411,000	-27.4%
Cont. to Subsidized Agy's	18,206,541	18,394,767	18,522,503	20,801,972	12.3%
Capital Outlay	354,318	166,412	901,125	118,963	-86.8%
Total Expenditures	278,529,615	275,637,045	304,724,082	326,532,466	7.2%
Working Capital Reserve	-	-	-	28,089,571	
Total	278,529,615	275,637,045	304,724,082	354,622,037	16.4%
Balance December 31	83,920,491	96,554,729	95,453,790	123,543,361	

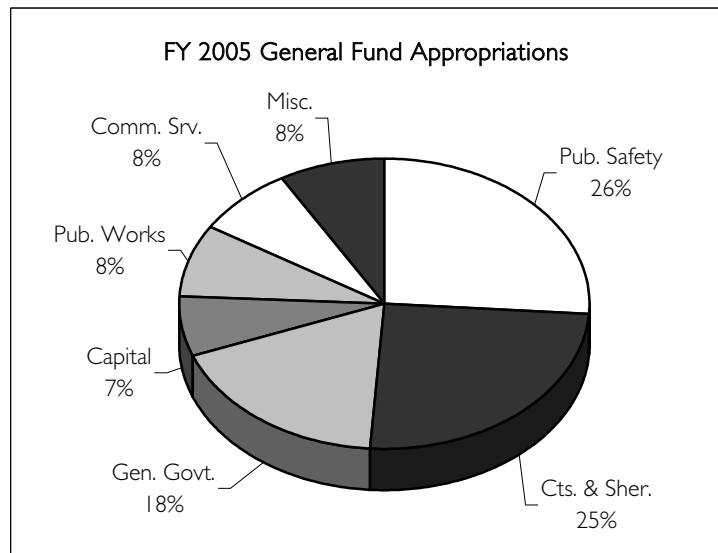
(*) Expenditures in this column are technically appropriated amounts. Excess revenue is budgeted as a working capital reserve.



general fund revenue and expenditures FY 2002 – 2005

Agency	Group (*)	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget (**)
Clerk of Courts	Courts & Sheriff	6,156,140	7,096,475	7,227,943	8,043,011
Clerk of Recorder's Court	Courts & Sheriff	734,729	806,610	829,555	890,516
Community Services	Comm. Services	3,630,391	3,811,933	4,105,593	4,565,501
Contribution to Capital	Cont. to Capital	28,555,694	25,300,000	29,502,000	21,411,000
Corrections	Public Safety	7,508,633	9,278,842	10,427,169	11,627,870
County Administration	General Govt.	1,219,168	1,328,754	1,722,683	1,581,460
District Attorney	Courts & Sheriff	4,735,995	4,912,304	5,510,988	6,126,563
Financial Services	General Govt.	9,596,711	10,249,441	11,189,248	11,993,125
Fire and Emergency Srv.	Public Safety	6,560,312	7,434,746	9,161,091	9,934,727
Human Resources	General Govt.	2,852,346	3,089,725	3,247,222	3,401,815
Internal Audit	General Govt.	704,951	769,065	807,605	860,639
Judiciary	Courts & Sheriff	14,332,750	13,257,651	14,196,695	14,668,323
Juvenile Court	Courts & Sheriff	3,903,259	4,181,766	4,720,330	5,091,295
Law	General Govt.	1,171,261	1,292,919	1,259,750	1,598,226
Medical Examiner	Public Safety	575,208	603,969	634,167	668,529
Miscellaneous (***)	Miscellaneous	38,239,269	17,267,385	16,515,602	26,927,962
Planning and Develop.	Public Works	8,306,382	8,988,992	10,041,222	11,081,675
Police Services	Public Safety	45,596,341	50,855,650	57,250,736	63,164,008
Probate Court	Courts & Sheriff	-	1,243,864	1,350,088	1,441,124
Probation	Courts & Sheriff	81,297	84,641	87,767	105,176
Recorder's Court Judges	Courts & Sheriff	-	1,001,263	1,008,996	1,228,888
Sheriff	Courts & Sheriff	30,509,709	36,270,796	41,131,329	40,645,333
Solicitor	Courts & Sheriff	2,753,686	3,002,119	3,261,006	3,476,514
Subsidized Agencies	Comm. Services	18,206,541	18,394,767	18,522,503	20,801,972
Support Services	General Govt.	23,505,023	24,305,409	29,230,609	31,387,451
Tax Commissioner	General Govt.	6,004,724	6,678,837	7,027,363	7,867,338
Transportation	Public Works	13,089,095	14,129,122	14,754,822	15,942,425
Total		278,529,615	275,637,045	304,724,082	326,532,466

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



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 67 percent of the total FY 2005 General Fund revenues. The 1999 millage rate decreased by 0.75 mills, to 8.65 mills, due to a 0.85 reduction to offset property value update and a 0.10 increase, which was a shift from the General Obligation Debt Bond fund. 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 6.6 percent in 2005. 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 will be combined with the general fund which is estimated to generate a 29 percent growth in property tax revenues receipted in this fund.

Property Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
00 Actual	147,943,824	9.5%
01 Actual	154,265,582	4.3%
02 Actual	166,873,177	8.2%
03 Actual	175,320,876	5.1%
04 unaudited	183,979,212	4.9%
05 Budgeted	237,443,761	29.1%

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 2005 General Fund revenues. The revenue projections are based on historical trends in conjunction with current economic indicators along with pertinent fee increases. The decrease projected in FY 2005 is due to a projected slow down in building permits.

Charges for Services

Fiscal Year	Revenue in Dollars	% Change from Prior FY
00 Actual	21,657,018	8.1%
01 Actual	22,906,923	5.8%
02 Actual	22,502,112	-1.8%
03 Actual	24,358,419	8.2%
04 Unaudited	26,339,764	8.4%
05 Budgeted	26,023,017	-1.4%

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 2005 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 because of 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. 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
00 Actual	21,555,848	-0.6%
01 Actual	26,418,523	22.6%
02 Actual	29,115,450	10.2%
03 Actual	32,496,636	11.6%
04 Unaudited	32,000,479	-1.5%
05 Budgeted	33,264,763	4.0%

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 2005 General Fund revenues. There has been no increase in the rate structure of these revenue sources. The revenue projections in this category are based on historical growth trends. Receipts for Fines and Fees in 2004 came in approximately 9.5 percent more than anticipated; therefore the FY 2005 projected revenues may be too conservative.

Judicial History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
00 Actual	15,567,743	6.9%
01 Actual	18,153,548	16.6%
02 Actual	20,643,017	13.7%
03 Actual	21,130,837	2.4%
04 Unaudited	23,272,987	10.1%
05 Budgeted	21,369,149	-8.2%

general fund revenue definitions and assumptions

Licenses and Permits

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

Assumptions: This category represents five percent of the total FY 2005 General Fund revenues. There has been no increase to the rate structure of these revenue sources. These revenue projections are 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
00 Actual	15,214,497	5.4%
01 Actual	15,887,345	4.4%
02 Actual	15,843,244	-0.3%
03 Actual	15,914,252	0.4%
04 Unaudited	16,565,833	4.1%
05 Budgeted	17,756,351	7.2%

Miscellaneous/Interest

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

Assumptions: This category represents four percent of the total FY 2005 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 will be revenue receipts for indirect costs from other funds.

Miscellaneous/Interest History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
00 Actual	18,053,690	66.6%
01 Actual	7,786,450	-56.9%
02 Actual	12,431,734	59.7%
03 Actual	12,898,082	3.8%
04 Unaudited	13,884,238	7.6%
05 Budgeted	13,095,496	-5.7%

general fund revenue definitions and assumptions

Intergovernmental

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

Assumptions: This category represents one percent of the total FY 2005 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
00 Actual	3,324,287	16.5%
01 Actual	3,603,314	8.4%
02 Actual	3,484,510	-3.3%
03 Actual	5,426,315	55.7%
04 Unaudited	5,774,695	6.4%
05 Budgeted	5,058,049	-12.4%

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 2005 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 projected for FY 2004 is due to a new space rental contract with DFACs at One Justice Square.

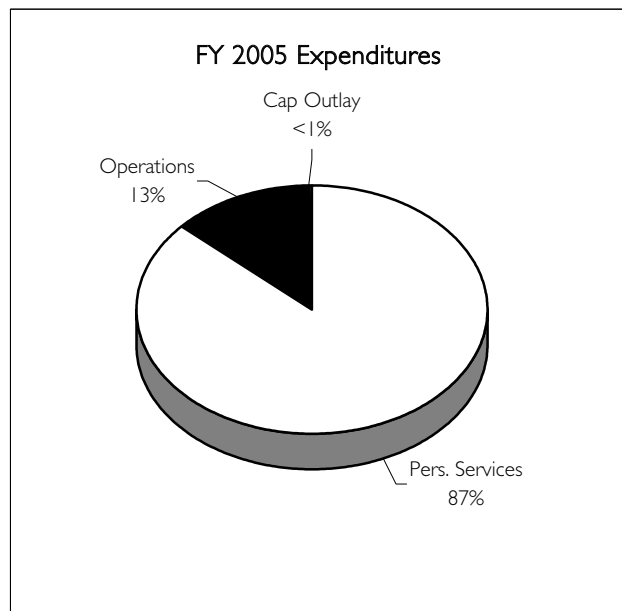
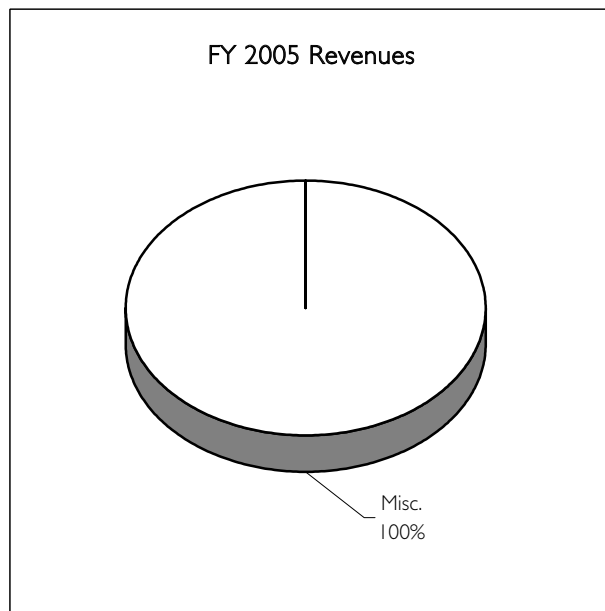
Sales and Rental History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
00 Actual	471,120	-19.8%
01 Actual	1,213,125	157.5%
02 Actual	944,041	-22.2%
03 Actual	725,866	-23.1%
04 Unaudited	1,745,935	140.5%
05 Budgeted	611,451	-65.0%

fire district fund revenue and expenditures FY 2002 – 2005

	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget (*)	% Chg. 04-05
Balance January 1	49,675,121	50,336,697	49,655,386	47,812,565	
Revenues					
Property Taxes	39,223,813	41,230,220	43,389,472	-	-100.0%
Miscellaneous & Interest	1,064,720	613,614	630,379	700,000	11.0%
Other Taxes	1,596,470	2,095,207	1,592,123	-	-100.0%
Licenses & Permits	579,270	521,479	662,124	-	-100.0%
Intergovernmental	352,667	704,124	470,386	-	-100.0%
Total Revenues	42,816,940	45,164,644	46,744,484	700,000	-98.5%
Use of Fund Balance				49,468,983	
Total	42,816,940	45,164,644	46,744,484	50,168,983	7.3%
Expenditures					
Personal Services	35,876,507	37,580,711	41,000,892	43,451,349	6.0%
Operations	5,798,522	6,726,843	7,066,966	6,605,434	-6.5%
Cont. to Capital Projects	440,000	1,516,000	481,000	-	-100.0%
Capital Outlay	40,335	22,401	38,447	112,200	191.8%
Total Expenditures	42,155,364	45,845,955	48,587,305	50,168,983	3.3%
Working Capital Reserve				-	
Total	42,155,364	45,845,955	48,587,305	50,168,983	3.3%
Balance December 31	50,336,697	49,655,386	47,812,565	(1,656,418)	

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



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 will be receipted in the General Fund.* The 1999 millage rate decreased by 0.20 mills, to 2.10 mills, to offset the property value update. 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. 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
00 Actual	37,659,429	8.6%
01 Actual	36,864,909	-2.1%
02 Actual	39,223,813	6.4%
03 Actual	41,230,220	5.1%
04 Unaudited	43,389,472	5.2%
05 Budgeted	0	-100.0%

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
00 Actual	2,832,490	51.7%
01 Actual	1,651,703	-41.7%
02 Actual	1,064,720	-35.5%
03 Actual	613,614	-42.4%
04 Unaudited	630,379	2.7%
05 Budgeted	700,000	11.0%

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 will be 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
00 Actual	868,920	-15.7%
01 Actual	1,465,744	68.7%
02 Actual	1,596,470	8.9%
03 Actual	2,095,207	31.2%
04 Unaudited	1,592,123	-24.0%
05 Budgeted	0	-100.0%

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 will be receipted in the General Fund.* There has been no increase to the rate structure of these revenue sources. 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
00 Actual	725,214	10.2%
01 Actual	850,035	17.2%
02 Actual	579,270	-31.9%
03 Actual	521,479	-10.0%
04 Unaudited	662,124	27.0%
05 Budgeted	0	-100.0%

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 will be 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.

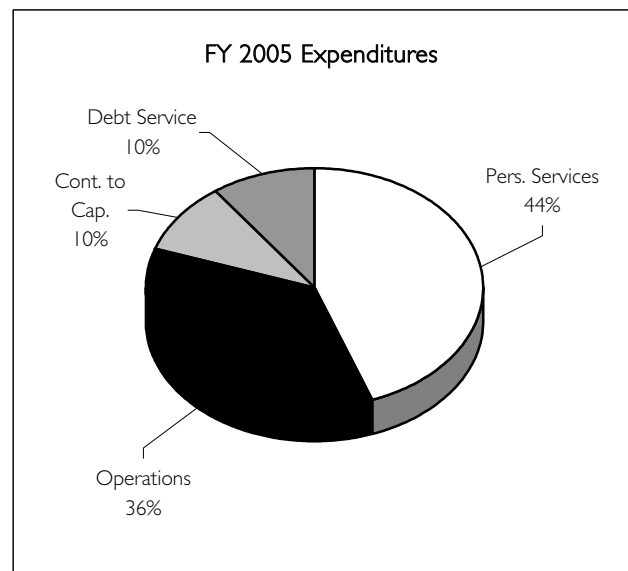
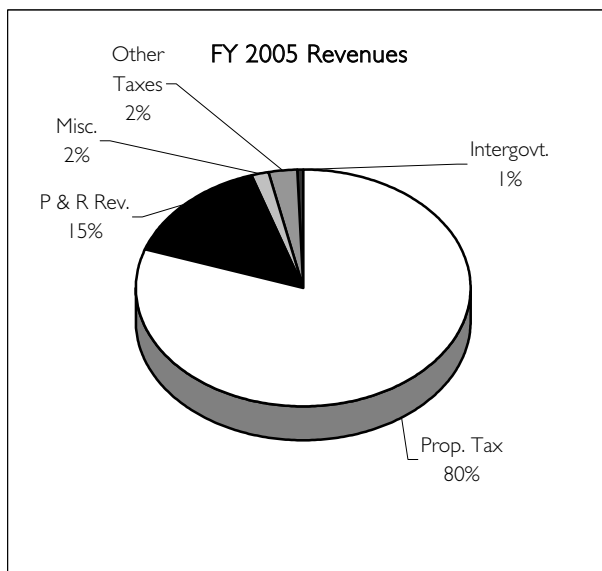
Intergovernmental History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
00 Actual	346,127	17.7%
01 Actual	361,096	4.3%
02 Actual	352,667	-2.3%
03 Actual	704,124	99.7%
04 Unaudited	470,386	-33.2%
05 Budgeted	0	-100.0%

recreation funds revenue and expenditures FY 2002 – 2005

	2002 Actual	2003 Actual	2004 Unaudit	2005 Budget (*)	% Chg. 04-05
Balance January 1	22,148,825	23,016,977	23,872,499	24,309,756	
Revenues					
Property Taxes	16,978,617	17,844,513	18,641,504	19,616,419	5.2%
Parks/Recreation Revenue	3,021,826	3,058,153	3,535,057	3,645,067	3.1%
Miscellaneous & Interest	484,023	558,207	591,212	428,119	-27.6%
Other Taxes	723,236	954,534	724,591	623,205	-14.0%
Intergovernmental	159,489	320,268	214,080	161,172	-24.7%
Total Revenues	21,367,191	22,735,675	23,706,444	24,473,982	3.2%
Use of Fund Balance				611,616	
Total	21,367,191	22,735,675	23,706,444	25,085,598	5.8%
Expenditures					
Personal Services	7,867,773	8,733,415	9,470,674	11,137,242	17.6%
Operations	6,994,907	7,331,395	8,413,761	9,008,277	7.1%
Cont. to Capital Projects	3,132,074	3,315,000	2,870,000	2,429,000	-15.4%
Debt Service	2,504,285	2,505,333	2,514,752	2,511,079	-0.1%
Capital Outlay	-	(4,990)	-	-	0%
Total Expenditures	20,499,039	21,880,153	23,269,187	25,085,598	7.8%
Working Capital Reserve				-	
Total	20,499,039	21,880,153	23,269,187	25,085,598	7.8%
Balance December 31	23,016,977	23,872,499	24,309,756	23,698,140	

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



recreation fund revenue definitions and assumptions

Property Taxes

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

Assumptions: This category represents 80 percent of the total FY 2005 Recreation Fund revenues. The 1999 millage rate decreased by 0.10 mills, to 0.90 mills, to offset the property value update. 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 FY 2004, the millage rate was again reduced to offset the property tax value update by .01 respectively to a total of .84. Due to the growth trend in building permits, the overall digest is projected to increase by 6.6 percent in 2005. Revenues for real and personal property taxes are calculated at a 98.5 percent collection rate; all other revenues in this category are based on a 100 percent collection rate. Revenue projections for penalties and interest are based on anticipated delinquent tax collections as well as historical trends.

Property Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
00 Actual	15,345,110	8.8%
01 Actual	15,751,049	2.6%
02 Actual	16,978,617	7.8%
03 Actual	17,844,513	5.1%
04 Unaudited	18,641,504	4.5%
05 Budgeted	19,616,419	5.2%

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 15 percent of the total FY 2005 Recreation Fund revenues. There has been no 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
00 Actual	2,239,837	2.9%
01 Actual	2,568,257	14.7%
02 Actual	3,021,826	17.7%
03 Actual	3,058,153	1.2%
04 Unaudited	3,535,057	15.6%
05 Budgeted	3,645,067	3.1%

recreation fund revenue definitions and assumptions

Miscellaneous/Interest

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

Assumptions: This category represents two percent of the total FY 2005 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.

Miscellaneous/Interest History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
00 Actual	1,188,017	52.1%
01 Actual	1,399,299	17.8%
02 Actual	484,023	-65.4%
03 Actual	558,207	15.3%
04 Unaudited	591,212	5.9%
05 Budgeted	428,119	-33.2%

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 2005 Recreation Fund revenues. These taxes are calculated on a percentage of sales, which enables these revenue sources to keep up with inflation. The rate reductions in 1999 resulted in a decrease in the growth for intangible recording taxes and cut timber taxes. 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. 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
00 Actual	372,910	-16.9%
01 Actual	573,054	53.7%
02 Actual	723,236	26.2%
03 Actual	954,534	32.0%
04 Unaudited	724,591	-24.1%
05 Budgeted	623,205	-14.0%

recreation fund revenue definitions and assumptions

Intergovernmental

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

Assumptions: This category represents less than one percent of the total FY 2005 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.

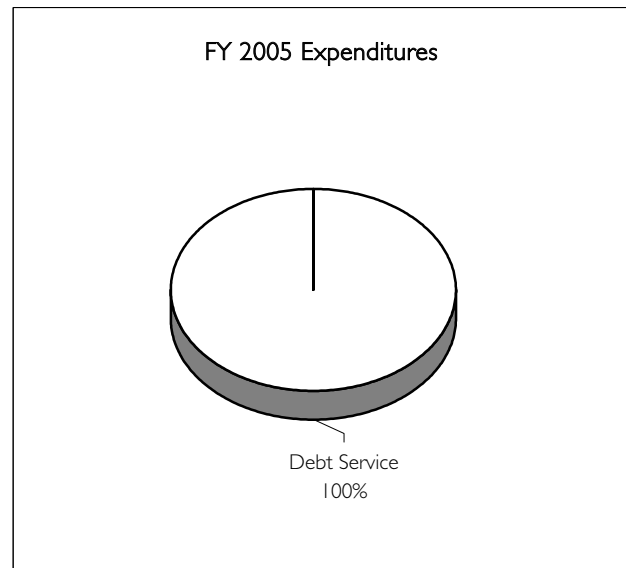
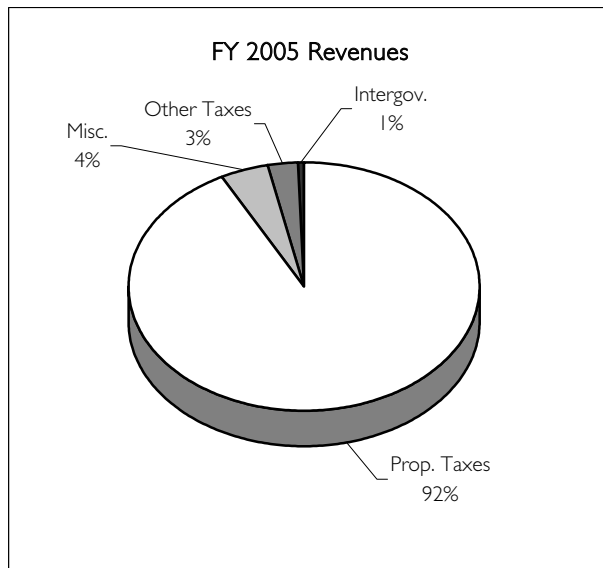
Intergovernmental History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
00 Actual	148,427	15.6%
01 Actual	208,384	40.4%
02 Actual	159,489	-23.5%
03 Actual	320,268	100.8%
04 Unaudited	214,080	-33.2%
05 Budgeted	161,172	-24.7%

general obligation debt service fund (1986 issue) revenue and expenditures FY 2002 – 2005

	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget (*)	% Chg. 04-05
Balance January 1	16,387,528	15,271,507	18,030,554	15,683,274	
Revenues					
Property Taxes	6,275,001	5,426,384	5,597,908	5,988,710	7.0%
Miscellaneous & Interest	340,066	204,579	213,513	275,050	28.8%
Other Taxes	237,613	317,307	192,570	178,500	-7.3%
Intergovernmental	55,651	102,105	60,462	44,100	-27.1%
Total Revenues	6,908,331	6,050,375	6,064,453	6,486,360	7.0%
Use of Fund Balance				1,931,548	
Total	6,908,331	6,050,375	6,064,453	8,417,908	38.8%
Expenditures					
Debt Service	8,024,352	3,291,328	8,411,733	8,417,908	0.1%
Total Expenditures	8,024,352	3,291,328	8,411,733	8,417,908	
Working Capital Reserve					
Total	8,024,352	3,291,328	8,411,733	8,417,908	0.1%
Balance December 31	15,271,507	18,030,554	15,683,274	13,751,726	

(*) 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 92 percent of the total FY 2005 G.O. Bond Fund revenues. The 1999 millage rate decreased by 0.15 mills, to 0.60 mills, due to a 0.05 decrease to offset the property value update and a 0.10 shift to the General Fund. 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. Due to the growth trend in building permits, the overall digest is projected to increase by 6.6 percent in 2005. Revenues for real and personal property taxes are calculated at a 98.5 percent collection rate; all other revenues in this category are based on a 100 percent collection rate. Revenue projections for penalties and interest are based on anticipated delinquent tax collections as well as historical trends.

Property Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
00 Actual	10,455,972	3.6%
01 Actual	6,455,806	-38.2%
02 Actual	6,275,001	- 2.8%
03 Actual	5,426,384	-13.5%
04 Unaudited	5,597,908	3.2%
05 Budgeted	5,988,710	7.0%

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 four percent of the total FY 2005 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 have decreased over these three years. FY 2004 experienced a slight increase in the interest rates, with a projected increase in FY 2005.

Miscellaneous/Interest History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
00 Actual	1,121,124	41.4%
01 Actual	754,205	-32.7%
02 Actual	340,066	-54.9%
03 Actual	204,579	-39.8%
04 Unaudited	213,513	4.4%
05 Budgeted	275,050	28.8%

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 three percent of the total FY 2005 G.O. Bond Fund revenues. 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 increased due to intangible recording taxes, which is a result of an exorbitant amount of refinancing instigated by lower interest rates. FY 2004 is projected to level 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
00 Actual	232,275	-26.3%
01 Actual	383,256	65.0%
02 Actual	237,613	-38.0%
03 Actual	317,307	33.5%
04 Unaudited	192,570	-39.3%
05 Budgeted	178,500	-7.3%

Intergovernmental

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

Assumptions: This category represents one percent of the total FY 2005 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.

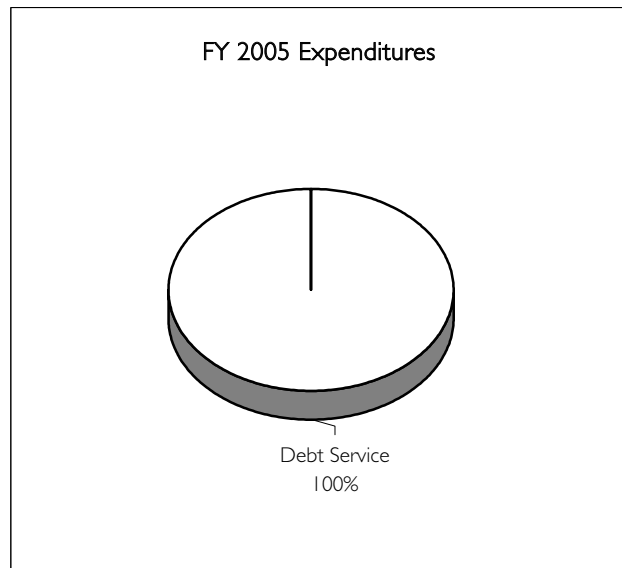
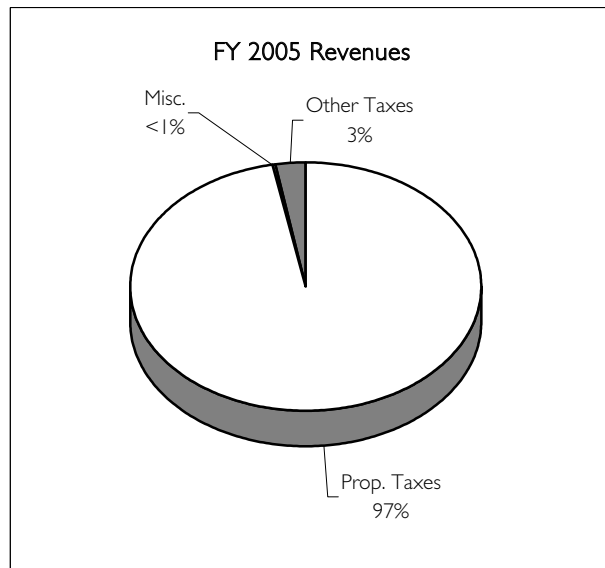
Intergovernmental History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
00 Actual	98,951	3.1%
01 Actual	100,047	1.1%
02 Actual	55,651	-44.4%
03 Actual	102,105	83.5%
04 Unaudited	60,462	-40.8%
05 Budgeted	44,100	-27.1%

general obligation debt service fund (detention center) revenue and expenditures FY 2002 – 2005

	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget (*)	% Chg. 04-05
Balance January 1	-	-	3,595,174	4,414,471	
Revenues	-				
Property Taxes	-	4,914,200	5,776,986	6,233,257	7.9%
Miscellaneous & Interest	-	15,356	41,159	20,000	-51.4%
Other Taxes	-	-	200,427	178,500	-10.9%
Intergovernmental	-	21,484	62,981	44,100	-30.0%
Total Revenues	-	4,951,040	6,081,553	6,475,857	6.5%
Use of Fund Balance				-	
Total	-	4,951,040	6,081,553	6,475,857	6.5%
Expenditures					
Debt Service	-	1,355,866	5,262,256	5,246,857	-0.3%
Total Expenditures		1,355,866	5,262,256	5,246,857	
Working Capital Reserve	-	-	-	1,229,000	
Total	-	1,355,866	5,262,256	6,475,857	23.1%
Balance December 31	-	3,595,174	4,414,471	5,643,471	

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



general obligation debt service fund (detention center)

revenue definitions
and assumptions

This is a fund established for FY 2003, which was approved by voters in 2002. This fund will pay for the expansion of the county's Detention Center to relieve overcrowding.

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 2005 G.O. Bond (Detention Center) Fund revenues. The initial FY 2003 millage rate is .25. Due to the growth trend in building permits, the overall digest is projected to increase by 6.6 percent in FY 2005. Revenues for real and personal property taxes are calculated at a 98.5 percent collection rate; all other revenues in this category are based on a 100 percent collection rate. Revenue Projections for penalties and interest are based on anticipated delinquent tax collections as well as historical trends.

Property Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
00 Actual	0	
01 Actual	0	
02 Actual	0	
03 Actual	4,914,200	100.0%
04 Unaudited	5,776,986	17.6%
05 Budgeted	6,233,257	7.9%

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 2005 G.O. Bond Fund (Detention Center) revenues. The interest dividends are projected based on current total projected revenues in conjunction with current economic indicators. The various miscellaneous revenues are unpredictable and are therefore conservatively projected.

Miscellaneous/Interest History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
00 Actual	0	
01 Actual	0	
02 Actual	0	
03 Actual	15,356	100.0%
04 Unaudited	41,159	168.0%
05 Budgeted	20,000	-51.4%

general obligation debt service fund (detention center)

revenue definitions
and assumptions

Other Taxes

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

Assumptions: This category represents three percent of the total FY 2005 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
00 Actual	0	
01 Actual	0	
02 Actual	0	
03 Actual	0	
04 Unaudited	200,427	100.0%
05 Budgeted	178,500	-10.9%

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 2005 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.

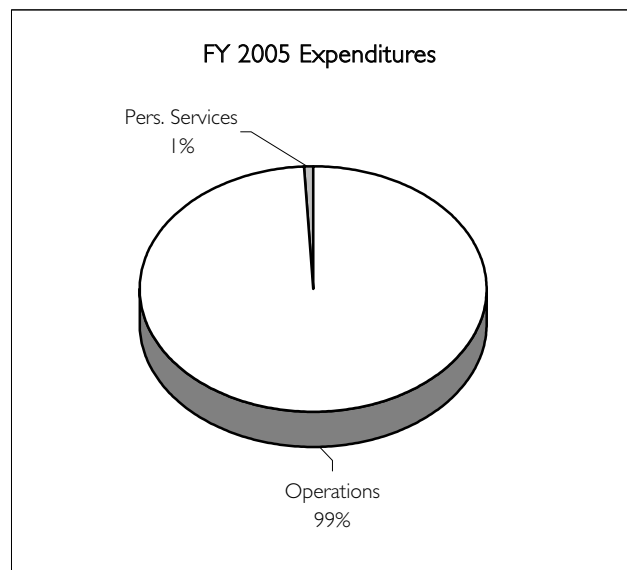
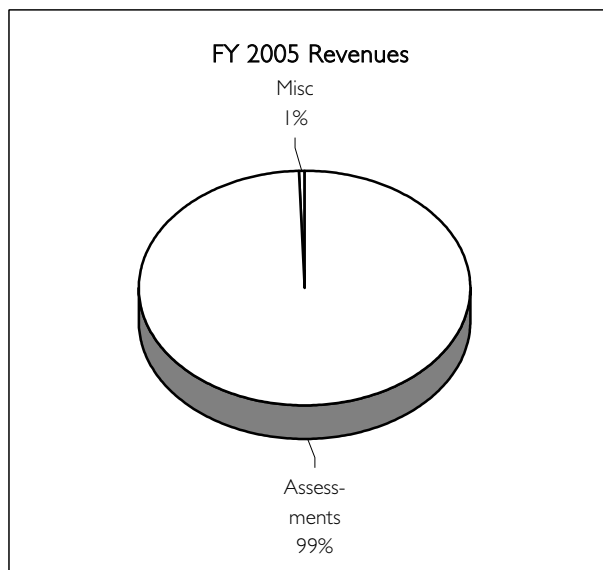
Intergovernmental History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
00 Actual	0	
01 Actual	0	
02 Actual	0	
03 Actual	21,484	100.0%
04 Unaudited	62,981	193.2%
05 Budgeted	44,100	-30.0%

street lighting fund revenue and expenditures FY 2002 – 2005

	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget (*)	% Chg. 04-05
Balance January 1 (**)	1,336,155	2,259,951	3,152,636	4,011,423	
Revenues					
Street Light Assessments	4,872,810	5,100,185	5,331,372	5,475,000	2.7%
Miscellaneous & Interest	24,339	22,305	14,385	27,500	91.2%
Total	4,897,149	5,122,490	5,345,757	5,502,500	2.9%
Expenditures					
Operations	3,912,515	4,159,769	4,452,141	5,151,337	15.7%
Personal Services	60,838	70,036	34,829	44,357	27.4%
Total Expenditures	3,973,353	4,229,805	4,486,970	5,195,694	15.8%
Working Capital Reserve				306,806	
Total	3,973,353	4,229,805	4,486,970	5,502,500	22.6%
Balance December 31	2,259,951	3,152,636	4,011,423	4,318,229	

(*) 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 2005 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 2005.

Street Lighting Assessments History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
00 Actual	3,213,405	11.8%
01 Actual	4,536,928	41.2%
02 Actual	4,872,810	7.4%
03 Actual	5,100,185	4.7%
04 Unaudited	5,331,372	4.5%
05 Budgeted	5,475,000	2.7%

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 less than one percent of the total FY 2005 Street Lighting Fund revenues. The interest dividends are projected based on current total projected revenues in conjunction with current economic indicators.

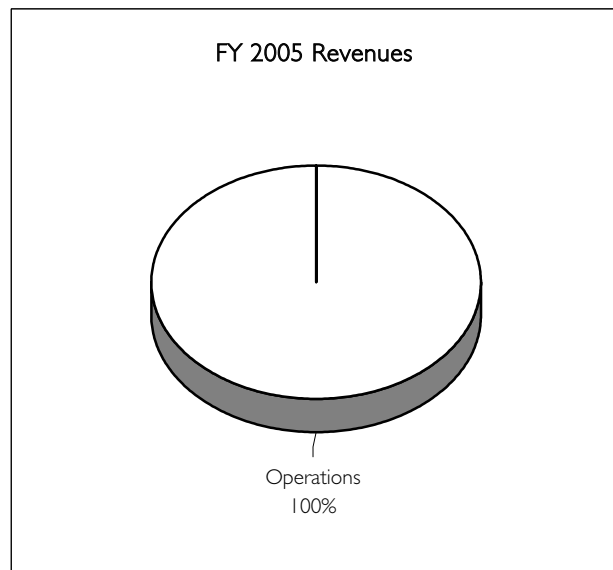
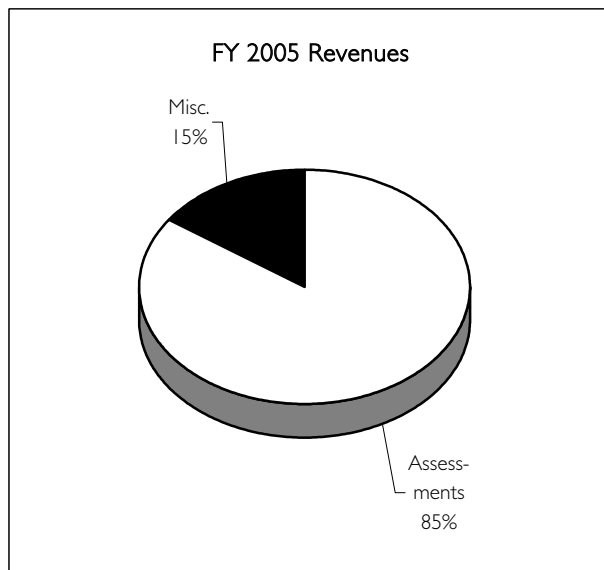
Miscellaneous/Interest History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
00 Actual	10,007	100.0%
01 Actual	17,448	74.4%
02 Actual	24,339	39.5%
03 Actual	22,305	-8.4%
04 Unaudited	14,385	-35.5%
05 Budgeted	27,500	91.2%

speed hump fund revenue and expenditures FY 2002 – 2005

	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget (*)	% Chg. 04-05
Balance January 1 (*)	357,613	436,157	522,870	498,251	
Revenues					
Speed Hump Assessments	68,759	79,006	81,176	95,000	17.0%
Miscellaneous & Interest	9,785	7,707	12,990	17,000	30.9%
Total	78,544	86,713	94,166	112,000	18.9%
Expenditures					
Operations	-	-	118,785	5,000	95.8%
Total Expenditures	-	-	118,785	5,000	
Working Capital Reserve				107,000	
Total	-	-	118,785	112,000	57.0%
Balance December 31	436,157	522,870	498,251	605,251	

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



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

speed hump fund revenue definitions and assumptions

Speed Hump Assessments

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

Assumptions: This category represents 85 percent of the total FY 2005 Speed Hump Fund revenues. These revenues were calculated at a 98.5 percent collection rate. Prior to FY 2000, speed hump revenues were accounted for in the Street Lighting Fund.

Speed Hump Assessments History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
00 Actual	60,727	100.0%
01 Actual	65,817	8.4%
02 Actual	68,759	4.5%
03 Actual	79,006	14.9%
04 Unaudited	81,176	2.7%
05 Budgeted	95,000	17.0%

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 15 percent of the total FY 2005 Speed Hump 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 through FY 2004, the revenues in this category have decreased.

Miscellaneous/Interest History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
00 Actual	16,264	100.0%
01 Actual	42,914	163.9%
02 Actual	9,785	77.2%
03 Actual	7,707	-21.2%
04 Unaudited	12,990	68.5%
05 Budgeted	17,000	30.9%

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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. However, encumbrances in operating proprietary funds are treated as expenses in the year the commitment to purchase is incurred.

Operating Enterprise Funds

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

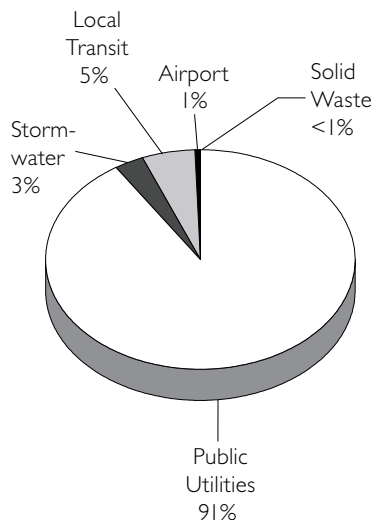
The Stormwater Operating Fund is used to account for the financial transactions related to stormwater management. This fund supports the operations of the stormwater division, which attempts to meet the mandated stormwater requirements of federal and state agencies. Presently, the fund produces no revenues and must be totally subsidized by the general fund.

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.

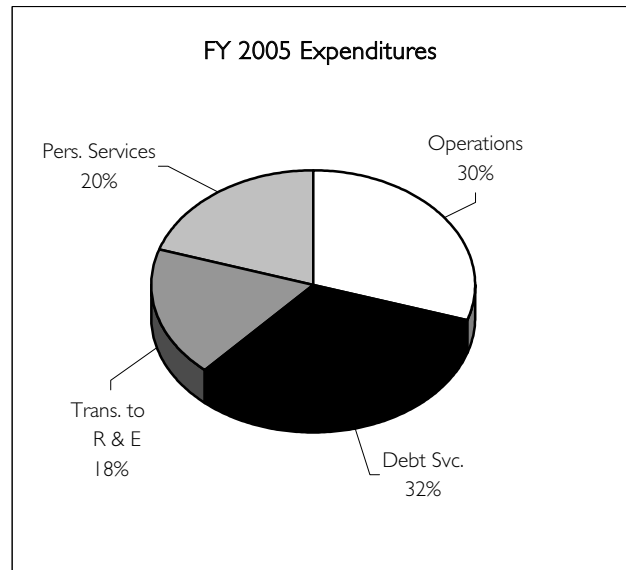
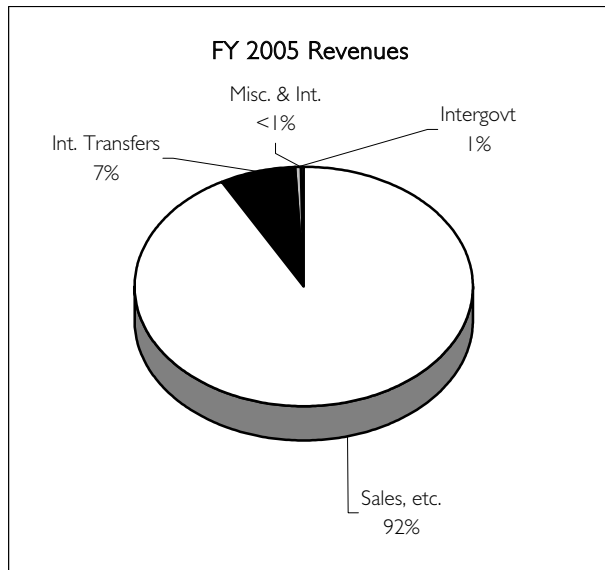
**Individual Funds as a Percentage of All
Operating Enterprise Funds**



operating enterprise funds revenue and expenditures FY 2002 – 2005

	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget (*)	% Chg. 04-05
Revenues					
Sales, Rentals, Fees, etc.	155,342,295	157,720,827	168,698,406	183,530,967	8.8%
Internal Transfers	9,074,043	11,194,947	13,923,962	14,489,909	4.1%
Intergovernmental	404,486	740,266	1,268,592	775,280	-38.9%
Miscellaneous & Interest	997,279	3,616,898	547,655	681,600	24.5%
Total	165,818,103	173,272,938	184,438,615	199,477,756	8.2%
Expenditures					
Operations	51,864,333	53,182,338	61,557,401	59,836,395	-2.8%
Debt Service	46,331,226	61,924,353	60,616,504	63,131,447	4.1%
Transfer to R&E	32,731,652	22,162,000	21,000,000	36,693,984	74.7%
Personal Services	30,922,419	33,191,319	36,623,659	39,815,930	8.7%
Total	161,849,630	170,460,010	179,797,564	199,477,756	10.9%

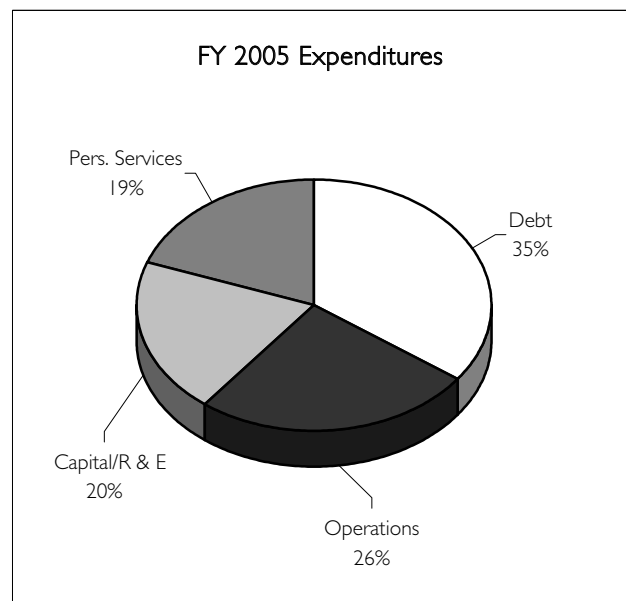
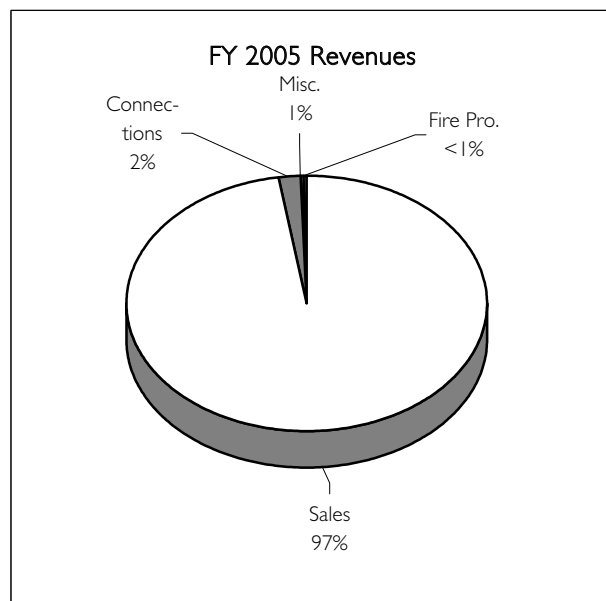
(*) Expenditures in this column are technically appropriated amounts. Excess revenues are transferred to the Renewal and Extension Fund to finance needed capital improvements. This is calculated on a cash basis at 12/31 before final adjusting and closing entries are made.



public utilities operating fund revenue and expenditures FY 2002 – 2005

	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget (*)	% Chg. 04-05
Revenues					
Sales & Other Fees	150,436,736	151,338,840	161,399,469	176,208,645	9.2%
Connection Charges	2,896,118	3,248,999	3,574,948	3,608,000	0.9%
Miscellaneous & Interest	926,066	3,527,434	482,818	600,100	24.3%
Fire Protection	352,793	377,703	391,816	407,000	3.9%
Total	154,611,713	158,492,976	165,849,051	180,823,745	9.0%
Expenditures					
Debt Service	46,331,226	61,924,353	60,616,504	63,131,447	4.1%
Operations	45,133,948	43,857,270	49,394,502	46,274,075	-6.3%
Trans. To Renewal & Ext.	32,500,000	21,800,000	20,500,000	36,442,459	77.8%
Personal Services	27,476,274	29,216,037	32,201,472	34,975,764	8.6%
Total	151,441,448	156,797,660	162,712,478	180,823,745	11.1%

(*) 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.



public utilities 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 97 percent of the total FY 2005 projected revenues for this fund. The revenue projections are based on the anticipated water and sewer sale levels. A change in the retail water rates was approved by the Board of Commissioners and went in to effect April 1, 1997. This change also allowed for a seasonal water surcharge in the months of June through September, which increased the rate from \$2.74/per 1,000 gallons to \$3.43/per 1,000 gallons for consumption over 20,000 gallons beginning in 1997. This act also increased rates by eight percent beginning in January, 1999. 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.

Sales and Other Fees History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
00 Actual	141,762,612	4.7%
01 Actual	147,220,314	3.8%
02 Actual	150,436,736	2.2%
03 Actual	151,338,840	0.6%
04 Unaudited	161,399,469	6.6%
05 Budgeted	176,208,645	9.2%

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 2005 projected revenue in this fund. The revenue projections are based on the current rate of additional construction and growth within the county.

Connection Charges History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
00 Actual	2,893,027	-11.4%
01 Actual	3,524,573	21.8%
02 Actual	2,896,118	-17.8%
03 Actual	3,248,999	12.2%
04 Unaudited	3,574,948	10.0%
05 Budgeted	3,608,000	0.9%

public utilities 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 one percent of the total FY 2005 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 through FY 2004, the collections have declined. There was a one-time refund receipt of 2.7 million in FY 2003, which indicates a large increase in revenues.

Miscellaneous/Interest Revenue History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
00 Actual	3,149,719	73.2%
01 Actual	2,105,461	-33.2%
02 Actual	926,066	-56.0%
03 Actual	3,527,434	280.9%
04 Unaudited	482,818	-86.3%
05 Budgeted	600,100	24.3%

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 2005 projected revenues for this fund. Fire hydrant rentals decreased from \$5.00 to no cost in 1998, which gave us a decrease in growth for FY 1999. Currently, the rate of private fire service pipe is calculated at \$1.45 per inch.

Fire Protection History and Projections

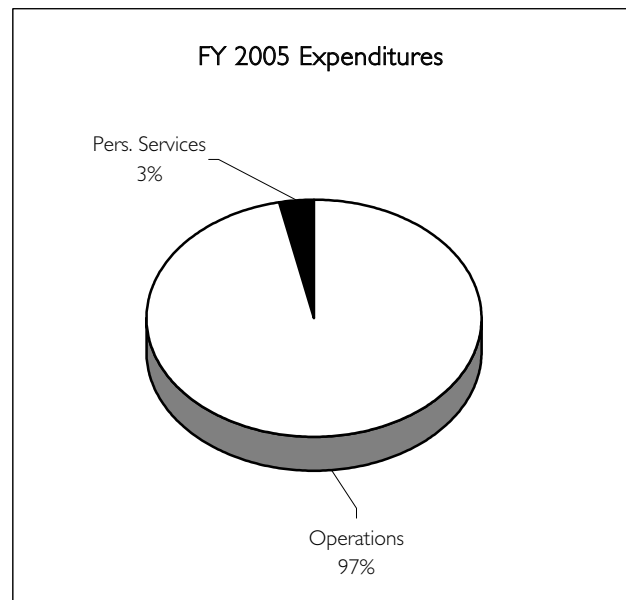
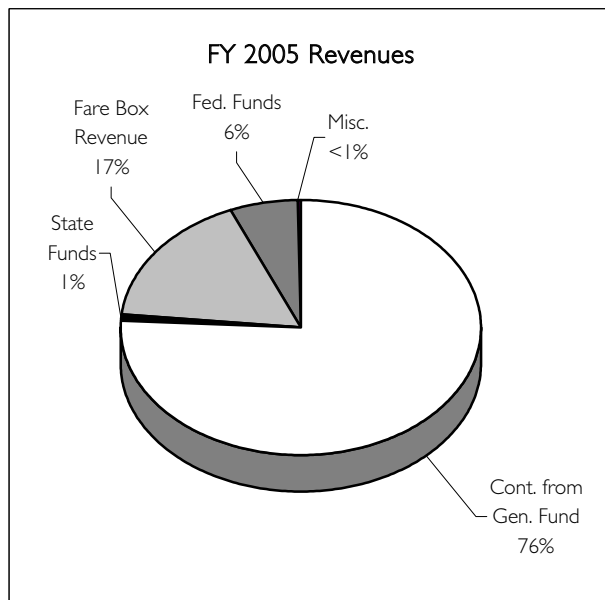
Fiscal Year	Revenue in Dollars	% Change from Prior FY
00 Actual	276,485	8.1%
01 Actual	318,319	15.1%
02 Actual	352,793	10.8%
03 Actual	377,703	7.1%
04 Unaudited	391,816	3.7%
05 Budgeted	407,000	3.9%

local transit operating fund revenue and expenditures FY 2002 – 2005

	2002 Actual (**)	2003 Actual	2004 Unaud	2005 Bdgt (*)	% Chg. 04-05
Revenues					
Cont. from General Fund	4,200,000	5,851,208	8,098,666	8,036,724	-0.8%
State Funds	36,531	79,269	110,953	82,920	-25.3%
Fare Box Revenues	587,299	1,373,714	1,870,892	1,800,000	-3.8%
Federal Funds	292,914	633,490	1,141,283	663,360	-41.9%
Miscellaneous/Interest (***)	9,563	25,200	8,424	15,000	78.1%
Total	5,126,307	7,962,881	11,230,218	10,598,004	-5.6%
Expenditures					
Operations	4,310,533	6,785,301	9,612,482	10,249,675	6.6%
Personal Services	183,648	261,969	334,806	348,329	4.0%
Total	4,494,181	7,047,270	9,947,288	10,598,004	6.5%

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

(**) Interest expense was charged for using County's cash and investment pool.



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 76 percent of the total FY 2005 revenue projections for this fund. The projection for this contribution is ultimately based on net revenues and expenditures projected for this fund.

Contributions from General Fund History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
00 Actual	257,500	100.0%
01 Actual	1,283,037	398.3%
02 Actual	4,200,000	227.3%
03 Actual	5,851,208	39.3%
04 Unaudited	8,098,666	38.4%
05 Budgeted	8,036,724	-0.8%

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 one percent of the total revenue projections for FY 2005 in this fund. The revenue projections are based on the approved grant funding for the start-up of the transit fund.

State Funds History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
00 Actual	0	
01 Actual	0	
02 Actual	36,531	100.0%
03 Actual	79,269	117.0%
04 Unaudited	110,953	40.0%
05 Budgeted	82,920	-25.3%

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 17 percent of the total FY 2005 projections for this fund. Based on a consultants estimate of express service, the average fare of \$2.00/adult/one-way; \$1.00/senior citizen and disabled citizens/one-way; \$1.00/youth/one-way. FY 2005 projections were based on FY 2004 assumptions, which were conservative.

local transit operating fund revenue definitions and assumptions

Fare Box Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
00 Actual	0	
01 Actual	52,931	100.0%
02 Actual	587,299	1,009.6%
03 Actual	1,373,714	133.9%
04 Unaudited	1,870,892	36.2%
05 Budgeted	1,800,000	-3.8%

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 six percent of the total FY 2005 projected revenue in this fund. The revenue projections are based on the approved grant funding for the start-up of the transit fund.

Federal Funds History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
00 Actual	0	
01 Actual	0	
02 Actual	292,914	100.0%
03 Actual	633,490	116.3%
04 Unaudited	1,141,283	80.2%
05 Budgeted	663,360	-41.9%

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 2005 projected revenues in this fund. The interest dividends are projected based on current total projected revenues in conjunction with current economic indicators. The various miscellaneous revenues are unpredictable and are, therefore projected conservatively.

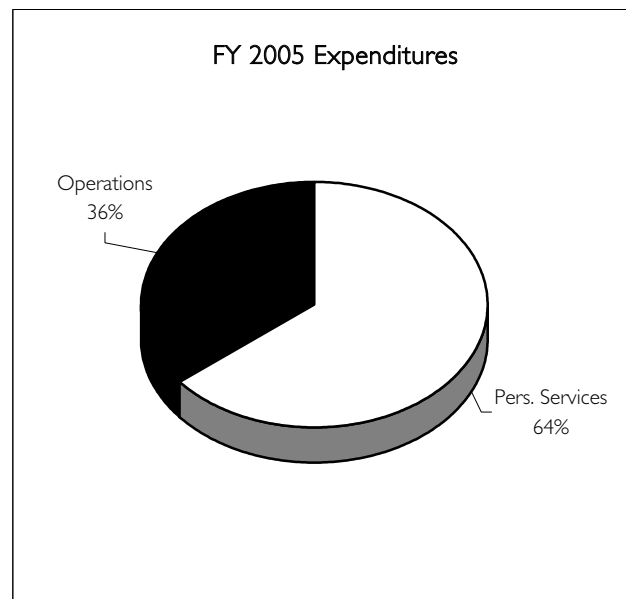
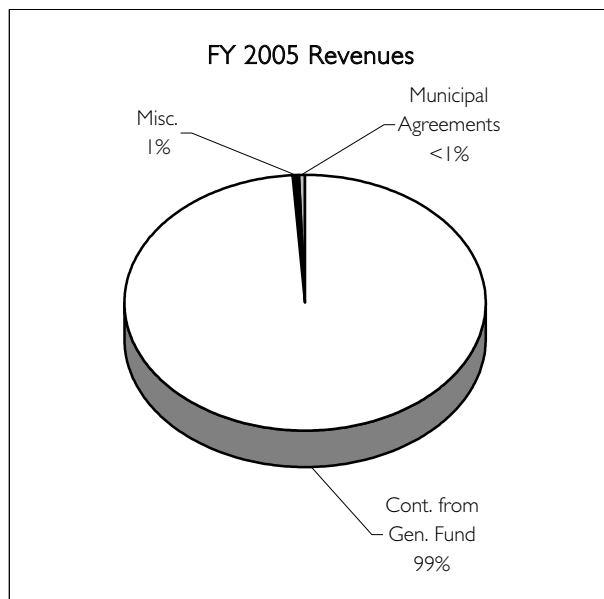
Miscellaneous/Interest Revenue History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
00 Actual	-10,987	-100.0%
01 Actual	-8,942	-18.6%
02 Actual	9,563	206.9%
03 Actual	25,200	163.5%
04 Unaudited	8,424	-66.6%
05 Budgeted	15,000	78.1%

stormwater management operating fund revenue and expenditures FY 2002 – 2005

	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget (*)	% Chg. 04-05
Revenues					
Contri. From General Fund	4,874,043	5,343,739	5,825,296	6,453,185	10.8%
Miscellaneous/Interest	33,405	33,444	28,718	38,500	34.1%
Municipality Agreements	75,041	27,507	16,356	29,000	77.3%
Total	4,982,489	5,404,690	5,870,370	6,520,685	11.1%
Expenditures					
Personal Services	3,008,696	3,436,273	3,797,154	4,189,386	10.3%
Operations	1,823,759	1,849,110	1,795,569	2,331,299	29.8%
Total	4,832,455	5,285,383	5,592,723	6,520,685	16.6%

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



stormwater management operating fund revenue definitions and assumptions

Contribution from General Fund

Definition: This category consists of funds contributed from the general fund. The stormwater fund is not self-supporting and must be subsidized by the general fund.

Assumptions: This category represents 99 percent of the total FY 2005 revenue projections for this fund. No rate structure has been developed for Stormwater at this time.

Contributions from General Fund History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
00 Actual	3,113,682	2.0%
01 Actual	3,884,854	24.8%
02 Actual	4,874,043	25.5%
03 Actual	5,343,739	9.6%
04 Unaudited	5,825,296	9.0%
05 Budgeted	6,453,185	10.8%

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 2005 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.

Miscellaneous/Interest Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
00 Actual	135,480	84.9%
01 Actual	105,795	-21.9%
02 Actual	33,405	-68.4%
03 Actual	33,444	-0.1%
04 Unaudited	28,718	-14.1%
05 Budgeted	38,500	34.1%

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

Municipality Agreements

Definition: This category consists of funds received due to an agreement between the County and each city for their stormwater drainage and discharge.

Assumptions: This category represents less than one percent of the total FY 2005 projected revenue for this fund. This revenue is a reimbursement to the county from each municipality for their portion of stormwater drainage within the incorporated areas of Gwinnett County. Beginning in FY 2003 the amount charged to the municipalities decreased due to a procedural change in calculating the amount owed to the County.

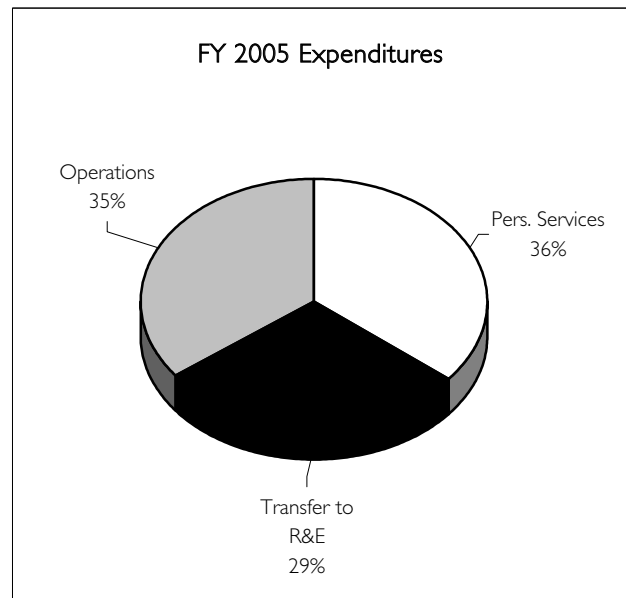
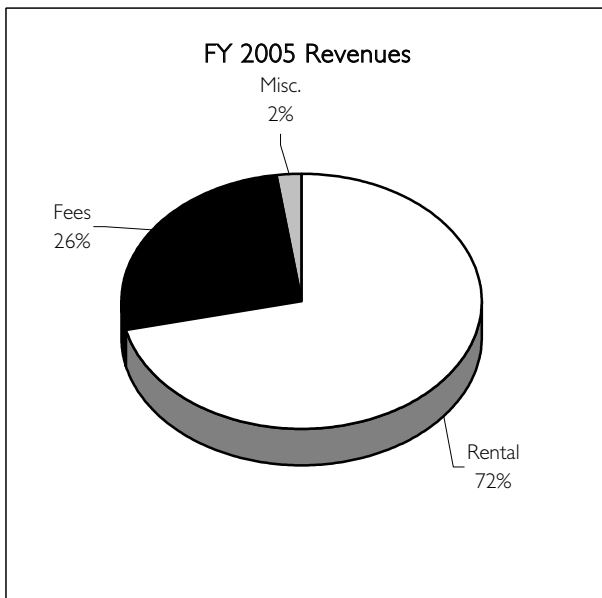
Municipality Agreements History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
00 Actual	45,916	39.4%
01 Actual	59,610	29.8%
02 Actual	75,041	25.9%
03 Actual	27,507	-63.3%
04 Unaudited	16,356	-40.5%
05 Budgeted	29,000	77.3%

airport operating fund revenue and expenditures FY 2002 – 2005

	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget (*)	% Chg. 04-05
Revenues					
Rental	537,674	561,233	525,573	605,822	15.3%
Fees and Charges	121,587	183,728	213,505	221,500	3.7%
Miscellaneous/Interest	18,287	11,679	16,647	20,000	20.1%
Total	677,548	756,640	755,725	847,322	12.1%
Expenditures					
Personal Services	253,801	277,040	290,227	302,451	4.2%
Transfer to Renewal & Ext.	231,652	264,000	300,000	245,724	-18.1%
Operations	208,146	185,428	227,479	299,147	31.5%
Total	693,599	726,468	817,706	847,322	3.6%

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



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 72 percent of the total FY 2005 projected revenues in this fund. There are no rate changes projected for 2005.

Rental History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
00 Actual	514,541	10.0%
01 Actual	519,070	0.9%
02 Actual	537,674	3.6%
03 Actual	561,233	4.4%
04 Unaudited	525,573	-6.4%
05 Budgeted	605,822	15.3%

Fees and Charges

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

Assumptions: The revenues in this category represents 26 percent of the total FY 2005 projections for this fund. Due to a downturn in the economy after September 11, 2001, airport activity decreased. An increase in activity was realized starting in FY 2003. There are no rate changes projected for 2005.

Fees and Charges History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
00 Actual	150,600	-3.8%
01 Actual	131,348	-12.8%
02 Actual	121,587	7.4%
03 Actual	183,728	51.1%
04 Unaudited	213,505	16.2%
05 Budgeted	221,500	3.7%

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 two percent of the total revenue projected for FY 2005 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 took a dramatic downward turn.

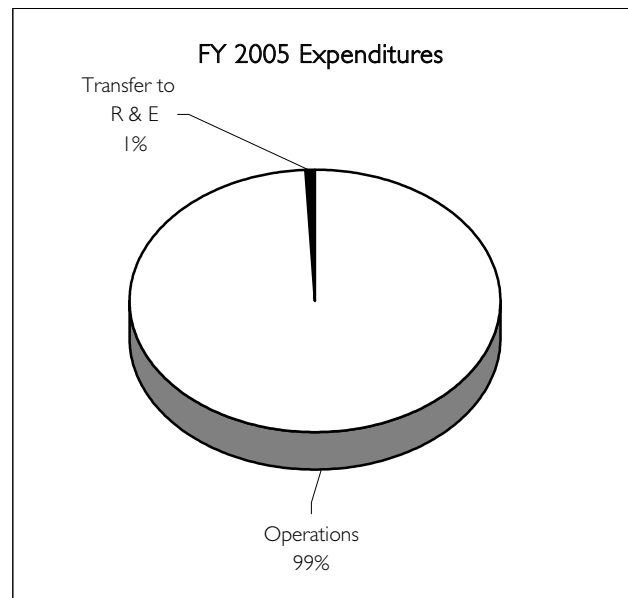
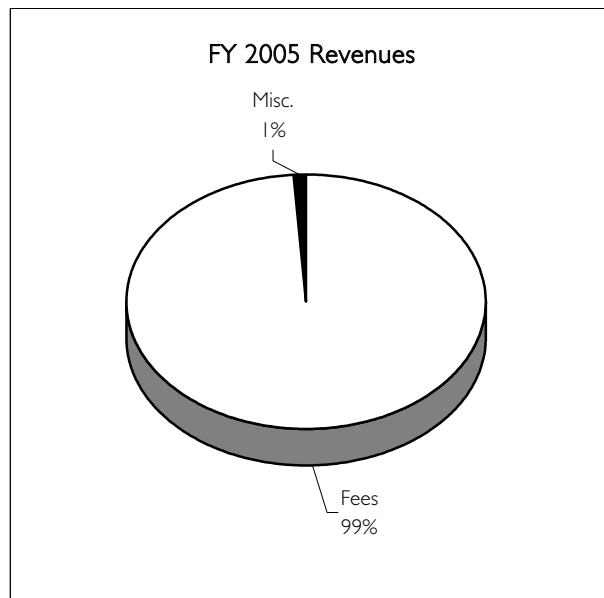
Miscellaneous/Interest History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
00 Actual	123,529	202.0%
01 Actual	69,513	-43.7%
02 Actual	18,287	-73.7%
03 Actual	11,679	-36.1%
04 Unaudited	16,647	42.5%
05 Budgeted	20,000	20.1%

solid waste operating fund revenue and expenditures FY 2002 – 2005

	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget (*)	% Chg. 04-05
Revenues					
Fees and Charges	410,088	636,610	722,203	680,000	-5.8%
Miscellaneous/Interest	9,958	19,141	11,048	8,000	-27.6%
Total	420,046	655,751	733,251	688,000	-6.2%
Expenditures					
Operations	387,947	505,229	527,369	682,199	29.4%
Transfer to Renewal & Ext.	-	98,000	200,000	5,801	-97.1%
Total	387,947	603,229	727,369	688,000	-5.4%

(*) 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.



solid waste operating fund revenue definitions and assumptions

Fees and Charges

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

Assumptions: This category represents 99 percent of the total FY 2005 revenue projections for this fund. The decreases shown since FY 2000 are 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.

Fees and Charges History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
00 Actual	407,948	-17.9%
01 Actual	388,378	-4.8%
02 Actual	410,088	5.6%
03 Actual	636,610	55.2%
04 Unaudited	722,203	13.4%
05 Budgeted	680,000	-5.8%

Miscellaneous/Interest Revenues

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

Assumptions: This category represents one percent of the total FY 2005 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

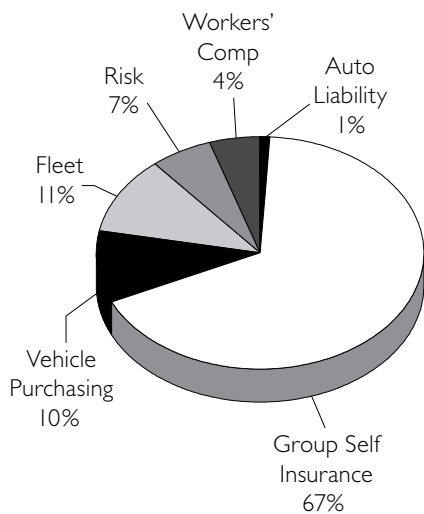
Fiscal Year	Revenue in Dollars	% Change from Prior FY
00 Actual	16,174	-55.6%
01 Actual	7,895	-51.2%
02 Actual	9,958	26.1%
03 Actual	19,141	92.2%
04 Unaudited	11,048	-42.3%
05 Budgeted	8,000	-27.6%

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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 of \$30 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 based on the vehicle depreciation using a straight-line depreciation method. The fund supports the purchase of all County vehicles, except those purchased directly from enterprise funds.

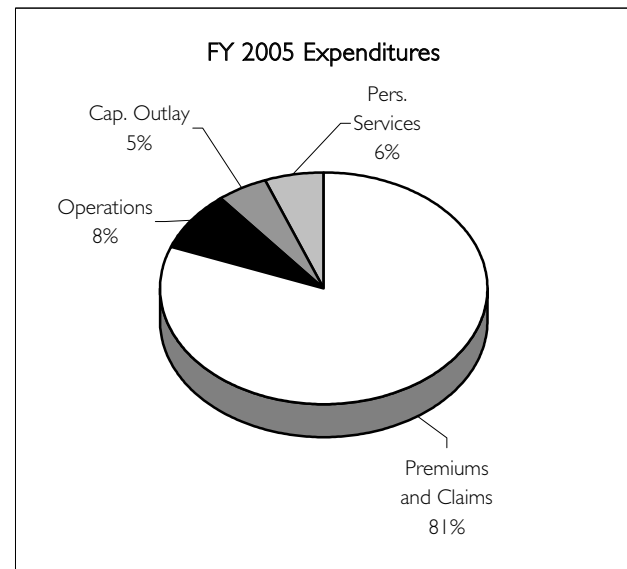
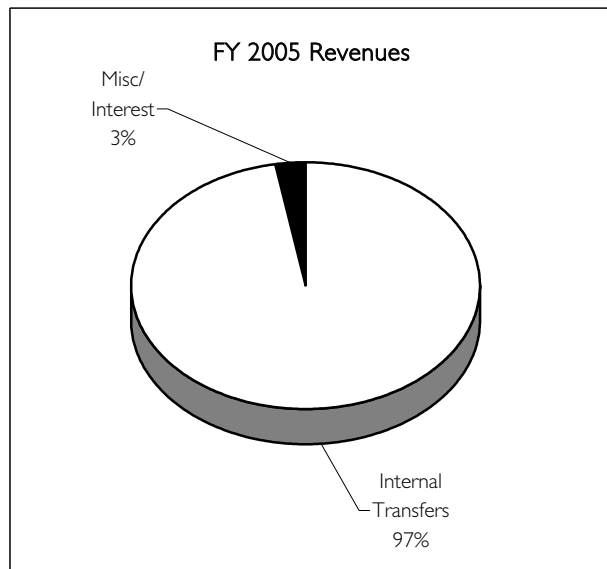
The **Workers' Compensation Fund** is used to account for all financial transactions related to payment of workers' compensation claims. Revenues are derived from the user departments based on the number of employees and prior departmental workers' compensation claims. The fund provides protection to 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 2002 – 2005

	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget (*)	% Chg. 04-05
Revenues					
Internal Transfers	46,800,977	48,823,915	58,598,841	64,941,266	10.8%
Miscellaneous/Interest	1,806,416	1,303,888	1,582,027	1,928,225	21.9%
Total Revenues	48,607,393	50,127,803	60,180,868	66,869,491	11.1%
Use of Fund Balance				12,039,863	
Total	48,607,393	50,127,803	60,180,868	78,909,354	31.1%
Expenditures					
Premiums and Claims	36,649,297	43,702,792	50,069,187	61,386,583	22.6%
Operations	5,585,437	3,715,110	4,320,636	6,339,556	46.7%
Capital Outlay	2,929,305	3,937,278	3,448,805	3,913,970	13.5%
Personal Services	3,542,315	4,381,557	3,989,001	4,381,807	9.8%
Cont. to Capital	-	-	-	-	
Transfers Out	-	-	-	-	
Total Expenditures	48,706,354	55,736,737	61,827,629	76,021,916	23.0%
Working Capital Reserve				2,887,438	
Total	48,706,354	55,736,737	61,827,629	78,909,354	27.6%

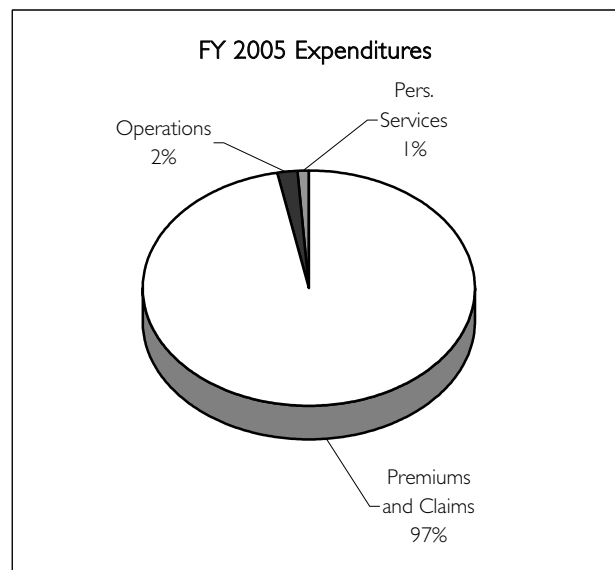
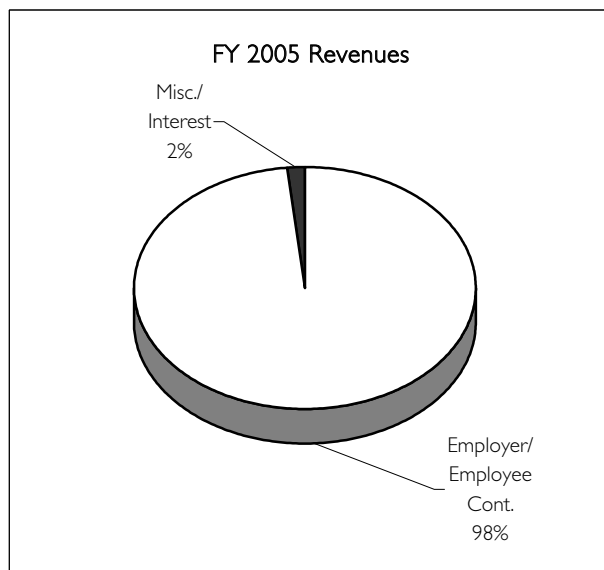
(*) Expenditures in this column are technically appropriated amounts. Excess revenue is budgeted as a working capital reserve and excess appropriations are funded from the existing fund's balance.



group self-insurance fund revenue and expenditures FY 2002 – 2005

	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget (*)	% Chg. 04-05
Revenues					
Employer/Employee Cont.	30,553,672	33,862,780	39,854,639	44,018,513	10.4%
Miscellaneous/Interest	650,439	458,291	573,988	704,000	22.7%
Total Revenues	31,204,111	34,321,071	40,428,627	44,722,513	10.6%
Use of Fund Balance				8,890,024	
Total	31,204,111	34,321,071	40,428,627	53,612,537	32.6%
Expenditures					
Premiums and Claims	29,944,775	34,869,246	42,239,425	51,958,383	23.0%
Operations	478,223	410,959	443,445	1,104,212	149.0%
Personal Services	448,213	562,604	522,154	549,942	5.3%
Total Expenditures	30,871,211	35,842,809	43,205,024	53,612,537	24.1%
Working Capital Reserve	-	-	-	-	
Total	30,871,211	35,842,809	43,205,024	53,612,537	24.1%

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



group self-insurance fund

revenue definitions
and assumptions

Employer/Employees Contributions

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

Assumptions: This category represents 98 percent of the total FY 2005 revenues in this fund. These projections are based on employees' salaries. The premiums paid by employees vary according to type of coverage. Due to the healthy condition of the Group Self-Insurance Fund and in an effort to reduce fund balance, the rate for the employer portion decreased from 17.5 percent to 14 percent in 1997 and remained so through 2000. Collections in FY 2000 included an additional \$992,567 in one-time transfers from other funds. In FY 2001, the rate for the employer portion increased to 17 percent and remained so until FY 2004 when it increased to 20 percent.

Employer/Employees Contributions History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
00 Actual	23,126,817	15.0%
01 Actual	27,854,882	20.4%
02 Actual	30,553,672	9.7%
03 Actual	33,862,780	10.8%
04 Unaudited	39,854,639	17.7%
05 Budgeted	44,018,513	10.4%

Miscellaneous/Interest Revenues

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

Assumptions: The revenues in this category represent two percent of the total FY 2005 projections for this category. The interest dividends are projected based on current total projected revenues in conjunction with current economic indicators. The one-time additional transfer mentioned above is reflected in the interest dividends for FY 2000. Due to lower interest rates in FY 2001, FY 2002, and FY 2003, this revenue has decreased drastically.

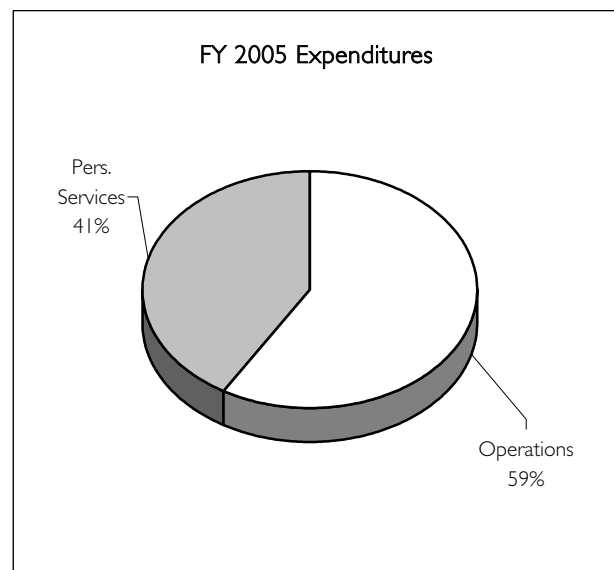
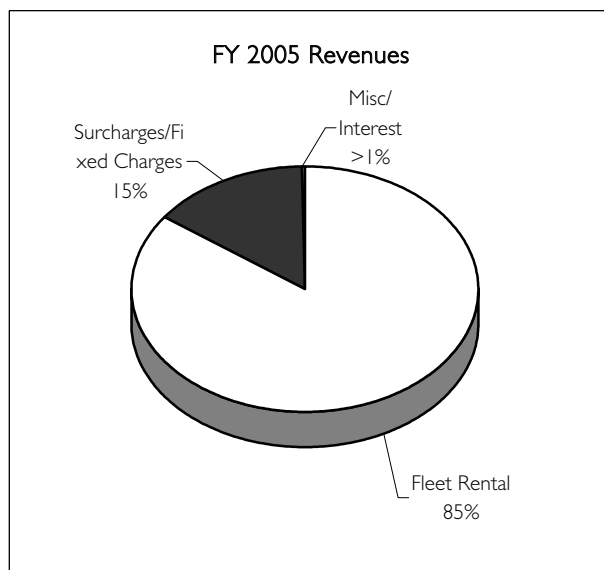
Miscellaneous/Interest Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
00 Actual	2,116,754	32.8%
01 Actual	1,460,418	-31.0%
02 Actual	650,439	-55.5%
03 Actual	458,291	-29.5%
04 Unaudited	573,988	25.2%
05 Budgeted	704,000	22.7%

fleet management fund revenue and expenditures FY 2002 – 2005

	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget (*)	% Chg. 04-05
Revenues					
Fleet Rental	5,709,669	4,307,984	5,178,634	6,085,311	17.5%
Surcharges/Fixed Charges	823,941	971,340	1,168,098	1,062,520	-9.0%
Miscellaneous/Interest	27,270	14,785	4,034	21,025	421.2%
Total	6,560,880	5,294,109	6,350,766	7,168,856	12.9%
Expenditures					
Operations	4,689,242	3,230,117	3,800,025	4,100,404	7.9%
Personal Services	2,287,043	2,902,851	2,576,460	2,892,909	12.3%
Capital Outlay	-	62,125	33,990	-	
Cont. to Capital	-	-	-	-	
Total Expenditures	6,976,285	6,195,093	6,410,475	6,993,313	9.1%
Working Capital Reserve				175,543	
Total	6,976,285	6,195,093	6,410,475	7,168,856	11.8%

(*) 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 85 percent of the total FY 2005 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
00 Actual	5,381,832	18.9%
01 Actual	5,222,541	-3.0%
02 Actual	5,709,669	9.3%
03 Actual	4,307,984	-24.5%
04 Unaudited	5,178,634	20.2%
05 Budgeted	6,085,311	17.5%

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 15 percent of the total FY 2005 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
00 Actual	794,447	13.6%
01 Actual	787,718	-1.0%
02 Actual	823,941	4.6%
03 Actual	971,340	17.9%
04 Unaudited	1,168,098	20.3%
05 Budgeted	1,062,520	-9.0%

fleet management fund revenue definitions and assumptions

Miscellaneous/Interest Revenues

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

Assumptions: This category represents less than one percent of the total FY 2005 revenue 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, FY 2003, and FY 2004, revenues in this category decreased drastically.

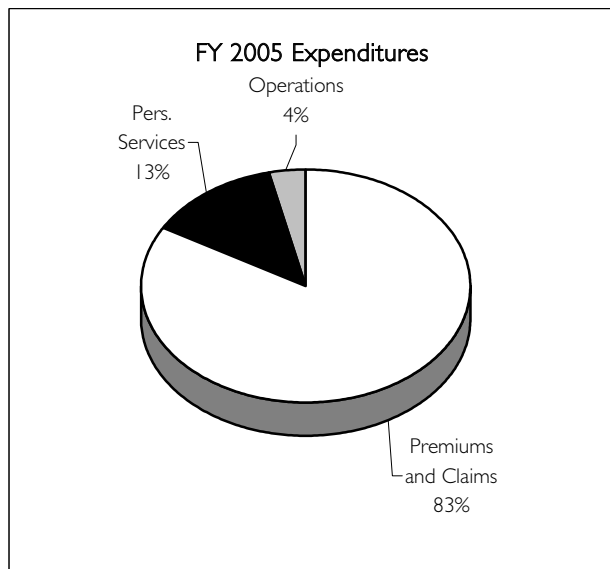
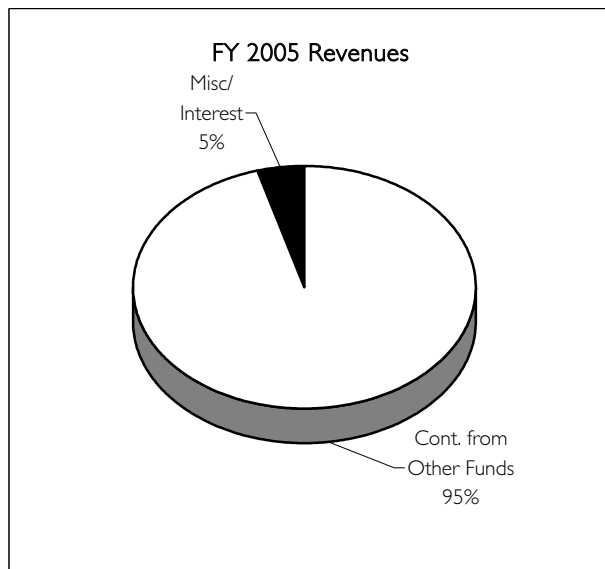
Misc./Interest Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
00 Actual	231,816	54.7%
01 Actual	125,437	-45.9%
02 Actual	27,270	-78.3%
03 Actual	14,785	-45.8%
04 Unaudited	4,034	-72.0%
05 Budgeted	21,025	421.2%

risk management fund revenue and expenditures FY 2002 – 2005

	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget (*)	% Chg. 04-05
Revenues					
Cont. from Other Funds	4,485,098	3,141,607	4,851,984	4,264,068	-12.1%
Miscellaneous/Interest	231,822	142,460	164,629	203,200	23.4%
Total Revenues	4,716,920	3,284,067	5,016,613	4,467,268	-11.0%
Use of Fund Balance				2,640,357	
Total	4,716,920	3,284,067	5,016,613	7,107,625	41.7%
Expenditures					
Premiums and Claims	4,469,883	5,554,337	4,901,981	5,913,200	20.6%
Personal Services	768,524	875,197	890,387	938,956	5.5%
Operations	72,985	67,631	72,761	255,469	251.1%
Cont. to Capital	-	-	-	-	
Total Expenditures	5,311,392	6,497,165	5,865,129	7,107,625	21.2%
Working Capital Reserve	-	-	-	-	
Total	5,311,392	6,497,165	5,865,129	7,107,625	21.2%

(*) 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 95 percent of the total FY 2005 projections for this fund. These projections are based on the number of employees, actual claims, and property liability coverage.

Contributions from Other Funds History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
00 Actual	1,775,383	-45.3%
01 Actual	2,128,421	19.9%
02 Actual	4,485,098	110.7%
03 Actual	3,141,607	-30.0%
04 Unaudited	4,851,984	54.4%
05 Budgeted	4,264,068	-12.1%

Miscellaneous/Interest Revenues

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

Assumptions: The revenues in this category represent five percent of the total FY 2005 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 dramatically decreased.

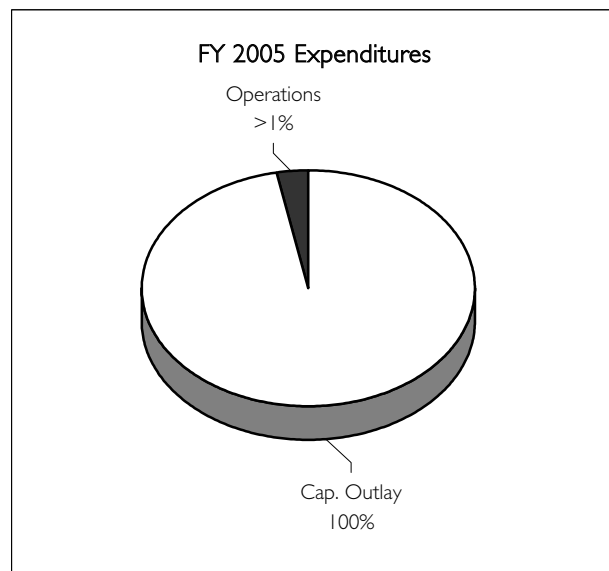
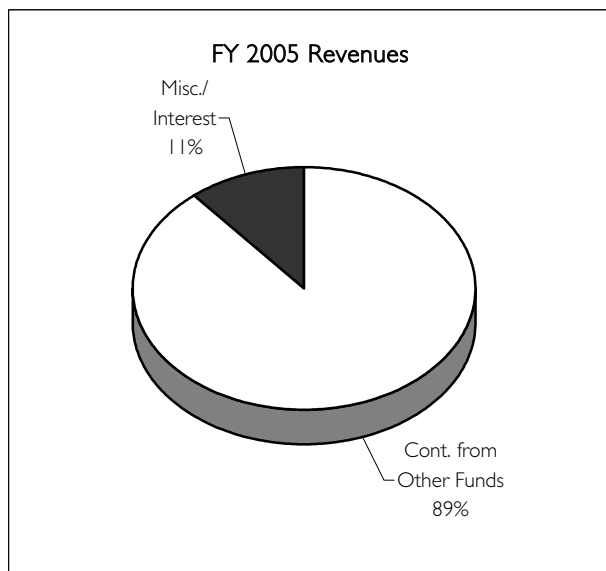
Miscellaneous/Interest Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
00 Actual	1,201,788	30.5%
01 Actual	614,749	-48.8%
02 Actual	231,822	-62.3%
03 Actual	142,460	-38.5%
04 Unaudited	164,629	15.6%
05 Budgeted	203,200	23.4%

vehicle purchasing fund revenue and expenditures FY 2002 – 2005

	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget (*)	% Chg. 04-05
Revenues					
Cont. from Other Funds	3,578,418	5,132,231	5,205,439	6,000,865	15.3%
Miscellaneous/Interest	661,604	534,737	628,770	750,000	19.3%
Total	4,240,022	5,666,968	5,834,209	6,750,865	15.7%
Expenditures					
Capital Outlay	2,929,305	3,875,153	3,414,815	3,913,970	14.6%
Operations	4,474	-	-	125,000	
Total Expenditures	2,933,779	3,875,153	3,414,815	4,038,970	18.3%
Working Capital Reserve				2,711,895	
Total	2,933,779	3,875,153	3,414,815	6,750,865	97.7%

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



vehicle purchasing fund

revenue definitions
and assumptions

Contributions from Other Funds

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

Assumptions: This category represents 89 percent of the total FY 2005 revenue projections in this fund. The contributions are accounted for through vehicle depreciation using a straight-line depreciation calculation method. Prior to 1996, these contributions flowed through the Fleet Management Fund.

Contributions from Other Funds History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
00 Actual	2,399,802	-44.3%
01 Actual	3,217,288	34.1%
02 Actual	3,578,418	11.2%
03 Actual	5,132,231	43.4%
04 Unaudited	5,205,439	1.4%
05 Budgeted	6,000,865	15.3%

Miscellaneous/Interest Revenues

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

Assumptions: The revenues in this category represents 11 percent of the total FY 2005 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 drastically.

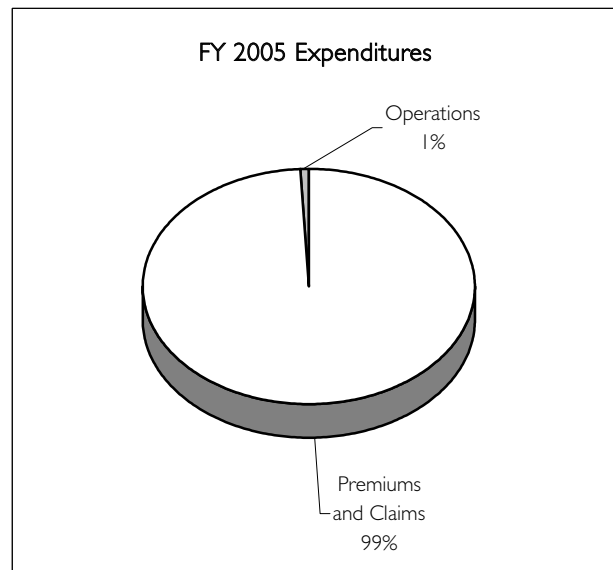
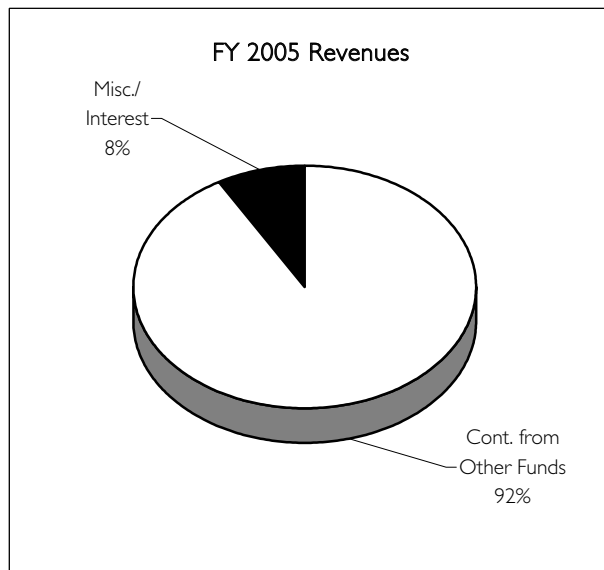
Miscellaneous/Interest Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
00 Actual	1,422,229	74.1%
01 Actual	876,760	-38.3%
02 Actual	661,604	-24.5%
03 Actual	534,737	-19.2%
04 Unaudited	628,770	17.6%
05 Budgeted	750,000	19.3%

worker's compensation fund revenue and expenditures FY 2002 – 2005

	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget (*)	% Chg. 04-05
Revenues					
Cont. from Other Funds	1,650,179	1,407,973	2,340,047	2,784,989	19.0%
Miscellaneous/Interest	235,281	153,615	210,606	250,000	18.7%
Total Revenues	1,885,460	1,561,588	2,550,653	3,034,989	19.0%
Use of Fund Balance	-	-	-	509,482	
Total	1,885,460	1,561,588	2,550,653	3,544,471	39.0%
Expenditures					
Premiums and Claims	2,234,639	3,279,209	2,927,781	3,515,000	20.1%
Personal Services	38,535	40,905	-	-	-
Operations	340,513	6,403	4,405	29,471	569.0%
Total Expenditures	2,613,687	3,326,517	2,932,186	3,544,471	20.9%
Working Capital Reserve	-	-	-	-	
Total	2,613,687	3,326,517	2,932,186	3,544,471	20.9%

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



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 92 percent of the total FY 2005 projected revenues in this fund. These projections are based on the number of employees. As of FY 1998 there was no longer a set percentage paid per fund; the contribution was based on actual workers' compensation loss history from the affected funds.

Contributions from Other Funds History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
00 Actual	999,908	-50.0%
01 Actual	1,499,712	50.0%
02 Actual	1,650,179	10.0%
03 Actual	1,407,973	-14.7%
04 Unaudited	2,340,047	66.2%
05 Budgeted	2,784,989	19.0%

Miscellaneous/Interest Revenues

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

Assumptions: The revenues in this category represents eight percent of the total FY 2005 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 nose-dived.

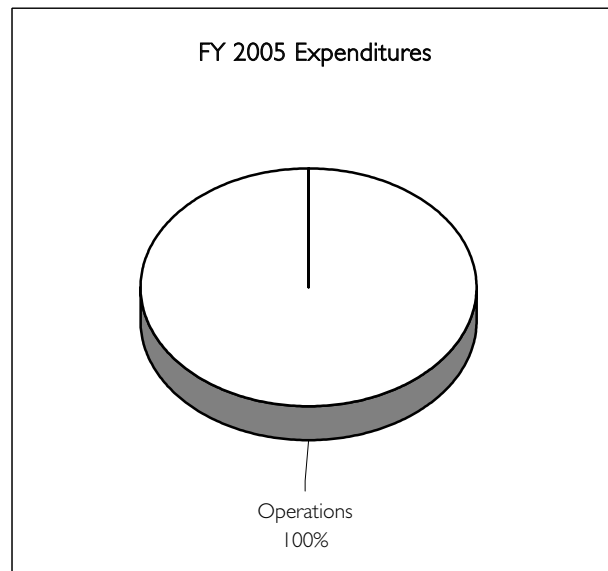
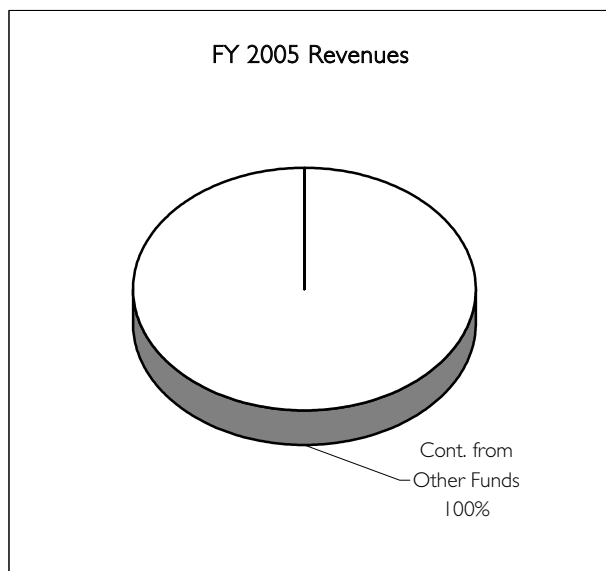
Miscellaneous/Interest Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
00 Actual	1,266,811	26.8%
01 Actual	609,637	-51.9%
02 Actual	235,281	-61.4%
03 Actual	153,615	-34.7%
04 Unaudited	210,606	37.1%
05 Budgeted	250,000	18.7%

auto liability fund revenue and expenditures FY 2002 – 2005

	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget (*)	% Chg. 04-05
Revenues					
Cont. from Other Funds				725,000	
Miscellaneous/Interest				-	
Total	-	-	-	725,000	
Expenditures					
Capital Outlay				-	
Operations				725,000	
Total Expenditures	-	-	-	725,000	
Working Capital Reserve					
Total	-	-	-	725,000	

(*) 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 2005 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
00 Actual	0	
01 Actual	0	
02 Actual	0	
03 Actual	0	
04 Unaudited	0	
05 Budgeted	725,000	100%

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 zero percent of the total FY 2005 projections for this fund. The interest dividends are projected based on current total projected revenues in conjunction with current economic indicators.

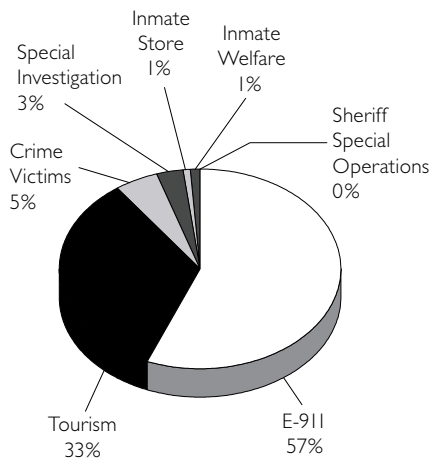
Miscellaneous/Interest Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
00 Actual	0	
01 Actual	0	
02 Actual	0	
03 Actual	0	
04 Unaudited	0	
05 Budgeted	0	

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. However, encumbrances in operating governmental funds are treated as expenditures in the year the commitment to purchase is incurred.

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 of \$1.10 supports the operation of the County's E-911 Communication Center. The current monthly subscriber fee of \$0.80 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.

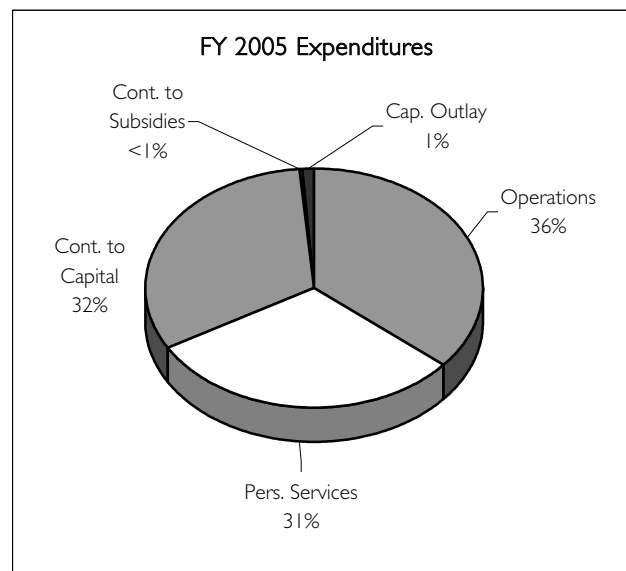
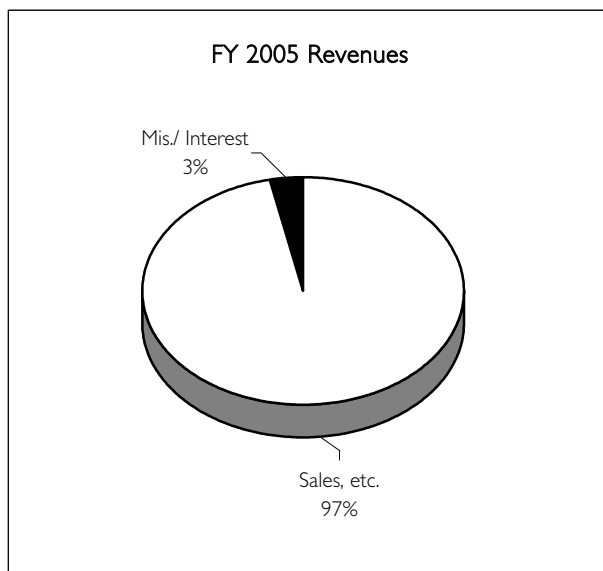
The Corrections Inmate Welfare Fund is used to account for revenues derived from the sale of items at the County's correctional institute. Proceeds are used to provide recreational materials, equipment, and educational programs for the benefit of the inmates.

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 2002 – 2005

	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget (*)	% Chg. 04-05
Revenues					
Sales, Rentals, Fees, etc.	15,171,742	15,170,143	16,034,937	15,426,500	-3.8%
Miscellaneous/Interest	495,119	383,852	1,800,783	535,250	-70.3%
Total Revenues	15,666,861	15,553,995	17,835,720	15,961,750	-10.5%
Use of Fund Balance	-	-	-	6,327,032	
Total	15,666,861	15,553,995	17,835,720	22,288,782	25.0%
Expenditures					
Operations	6,678,524	5,957,264	6,135,301	7,997,125	30.3%
Personal Services	4,440,276	6,189,486	5,402,938	6,773,076	25.4%
Cont. to Capital	3,964	9,847	872,910	7,100,160	713.4%
Cont. to Subsidies	63,421	63,421	63,421	63,421	0.0%
Capital Outlay	323,561	61,563	195,218	231,000	18.3%
Total Expenditures	11,509,746	12,281,581	12,669,788	22,164,782	74.9%
Working Capital Reserve				124,000	
Total	11,509,746	12,281,581	12,669,788	22,288,782	75.9%

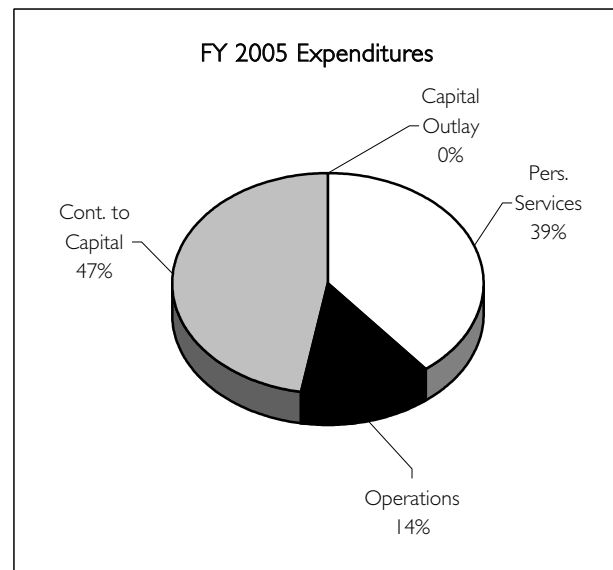
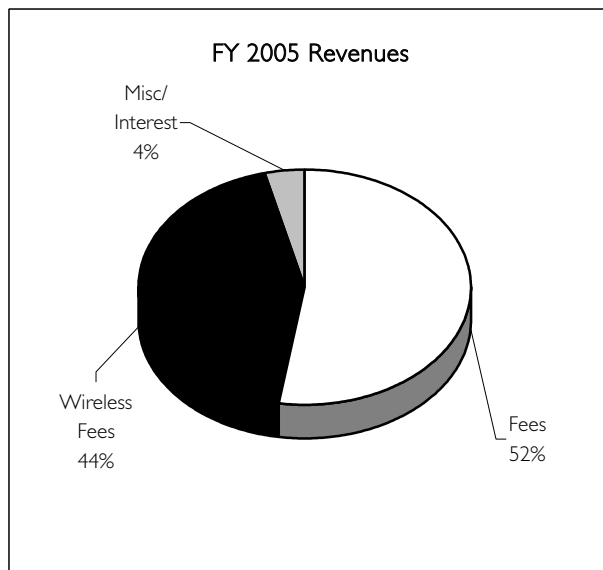
(*) Expenditures in this column are technically appropriated amounts. Excess revenue is budgeted as a working capital reserve. Excess appropriations are funded from the existing fund's balance.



E-911 fund revenue and expenditures FY 2002 – 2005

	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget (*)	% Chg. 04-05
Balance January 1	12,520,090	15,895,487	17,772,488	19,431,066	
Revenues					
Subscriber Fees	4,841,616	4,711,723	4,613,399	4,800,000	4.0%
Wireless Phone Fees	3,714,236	3,878,652	4,010,751	4,000,000	-0.3%
Miscellaneous/Interest	259,007	225,870	295,918	350,000	18.3%
Total	8,814,859	8,816,245	8,920,068	9,150,000	
Use of Fund Balance				5,914,066	
Total	8,814,859	8,816,245	8,920,068	15,064,066	68.9%
Expenditures					
Personal Services	3,880,732	5,488,206	4,674,231	5,904,404	26.3%
Operations	1,511,352	1,434,826	1,659,349	2,059,502	24.1%
Cont. to Capital Projects	-	-	872,910	7,100,160	713.4%
Capital Outlay	47,378	16,212	55,000	-	
Total Expenditures	5,439,462	6,939,244	7,261,490	15,064,066	107.5%
Working Capital Reserve					
Total	5,439,462	6,939,244	7,261,490	15,064,066	107.5%
Balance December 31	15,895,487	17,772,488	19,431,066	13,517,000	

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



E-911 fund revenue definitions and assumptions

Subscriber 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 52 percent of the total FY 2005 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.

Subscriber Fees History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
00 Actual	4,790,121	7.7%
01 Actual	5,041,308	5.2%
02 Actual	4,841,616	-4.0%
03 Actual	4,711,723	-2.7%
04 Unaudited	4,613,399	-2.1%
05 Budgeted	4,800,000	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 44 percent of the FY 2005 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.

Wireless Phone Fees History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
00 Actual	2,250,528	103.0%
01 Actual	3,090,695	37.3%
02 Actual	3,714,235	20.2%
03 Actual	3,878,652	4.4%
04 Unaudited	4,010,751	3.4%
05 Budgeted	4,000,000	-0.3%

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 four percent of the total FY 2005 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 through FY 2004, there has been a significant decrease in interest earnings.

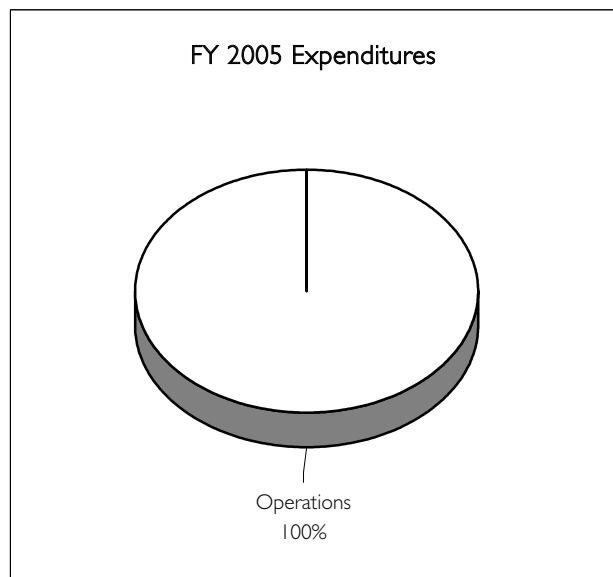
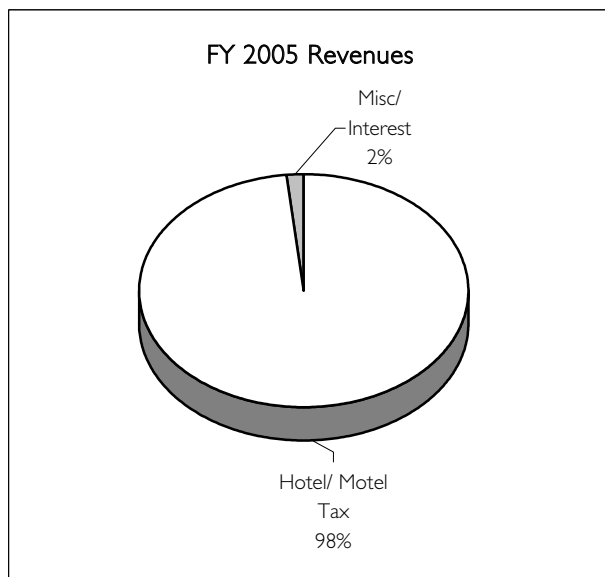
Miscellaneous/Interest Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
00 Actual	570,068	74.3%
01 Actual	452,031	-20.7%
02 Actual	259,007	-42.7%
03 Actual	225,870	-12.8%
04 Unaudited	295,918	31.0%
05 Budgeted	350,000	18.3%

tourism fund revenue and expenditures FY 2002 – 2005

	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget (*)	% Chg. 04-05
Balance January 1	3,988,480	4,743,846	5,828,133	8,877,974	
Revenues					
Hotel/Motel Tax	5,407,912	5,180,864	5,715,900	5,200,000	-9.0%
Transfer from Authority	-	-	1,280,802	-	
Miscellaneous/Interest	84,241	69,447	117,387	85,000	-27.6%
Total	5,492,153	5,250,311	7,114,089	5,285,000	-25.7%
Expenditures					
Operations	4,736,787	4,166,024	4,064,248	5,200,000	27.9%
Cont. to Capital Projects	-	-	-	-	
Total Expenditures	4,736,787	4,166,024	4,064,248	5,200,000	27.9%
Working Capital Reserve	-	-	-	85,000	
Total	4,736,787	4,166,024	4,064,248	5,285,000	30.0%
Balance December 31	4,743,846	5,828,133	8,877,974	8,962,974	

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



tourism fund revenue definitions and assumptions

Hotel/Motel Tax

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

Assumptions: This category represents 98 percent of the total FY 2005 Tourism Fund revenues. Beginning in FY 2001 the revenues from Hotel/Motel tax were receipted exclusively in the Tourism Fund, whereas, in years past a portion was receipted in the General Fund. The FY 2005 projection is based on a seven percent tax rate with the entire portion being receipted in the Tourism Fund with a portion being appropriated for future capital expansion of the Gwinnett County Civic Center. Due to September 11, 2001, the hotel-motel industry took a downward turn causing collections for hotel-motel tax to drop in FY 2002 and FY 2003.

Hotel/Motel Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
00 Actual	4,036,727	26.2%
01 Actual	5,970,271	47.9%
02 Actual	5,407,912	-9.4%
03 Actual	5,180,864	-4.2%
04 Unaudited	5,715,900	10.3%
05 Budgeted	5,200,000	-9.0%

Miscellaneous/Interest Revenues

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

Assumptions: This category represents two percent of the total FY 2005 Tourism Fund revenues. The interest dividends are based on current total in conjunction with current economic indicators. Beginning in FY 1996, the interest dividends were receipted exclusively in the General Fund. However, due to the ordinance change in FY 2001, the interest dividends were again receipted in the Tourism Fund. Due to lower interest rates in FY 2001, FY 2002, and FY 2003, the revenues in this category nose-dived. FY 2004 includes a one-time transfer from the Tourism Authority.

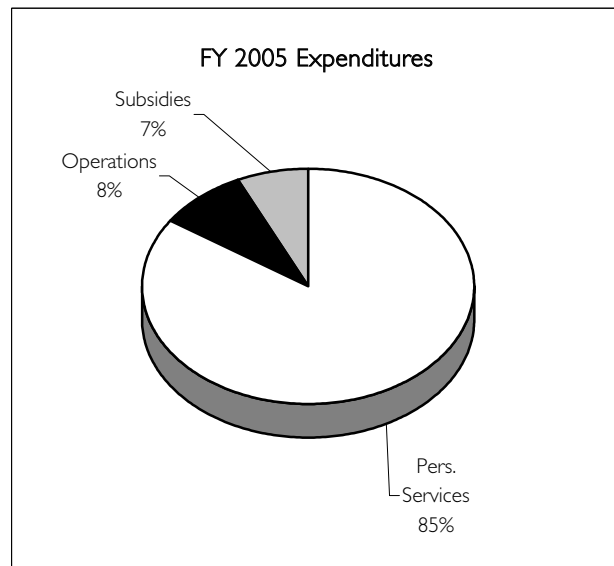
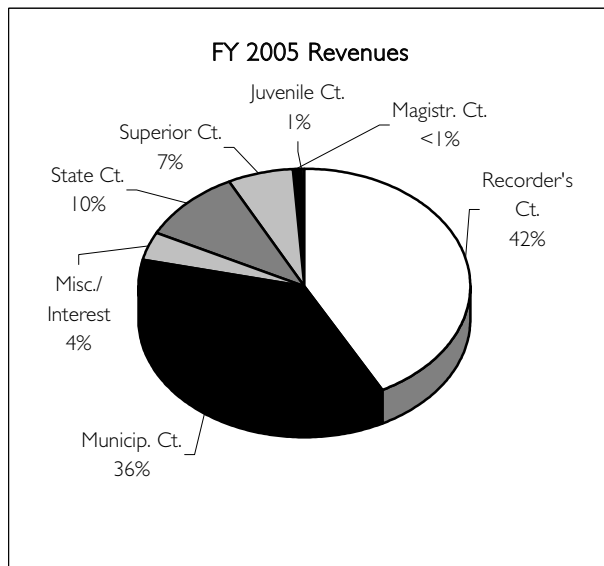
Miscellaneous/Interest Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
00 Actual	0	
01 Actual	313,469	100.0%
02 Actual	84,241	-73.1%
03 Actual	69,447	-17.6%
04 Unaudited	1,398,189	1,913.3%
05 Budgeted	85,000	-93.9%

crime victims assistance fund revenue and expenditures FY 2002 – 2005

	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget (*)	% Chg. 04-05
Balance January 1	1,428,961	1,526,129	1,481,886	1,394,461	
Revenues					
Fines – Recorder's Court	332,202	306,051	313,814	325,000	3.6%
Fines – Municipal Court	261,396	277,395	287,583	280,000	-2.6%
Miscellaneous/Interest	29,703	19,824	21,187	28,000	32.2%
Fines – State Court	86,480	71,510	83,677	78,000	-6.8%
Fines – Superior Court	52,899	48,388	37,284	50,000	34.1%
Fines – Juvenile Court	-	6,610	5,167	6,000	16.1%
Fines – Magistrate Court	1,765	1,238	1,255	1,500	19.5%
Total Revenues	764,445	731,016	749,967	768,500	
Use of Fund Balance				151,457	
Total	764,445	731,016	749,967	919,957	22.7%
Expenditures					
Personal Services	547,506	642,652	674,426	777,980	15.4%
Operations	52,386	61,264	99,545	78,556	-21.1%
Cont. to Subsidies	63,421	63,421	63,421	63,421	0.0%
Cont. to Capital	3,964	7,922	-	-	
Total Expenditures	667,277	775,259	837,392	919,957	9.9%
Working Capital Reserve					
Total	667,277	775,259	837,392	919,957	9.9%
Balance December 31	1,526,129	1,481,886	1,394,461	1,243,004	

(*) 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 2005 revenues for this fund. This revenue is derived from five percent of the court fines collected. In 1997, the inclusion of recorder's court for both the county and the municipalities to this law resulted in the 1998 revenues increasing substantially.

Fines – Various Courts History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
00 Actual	599,310	18.7%
01 Actual	623,855	4.1%
02 Actual	734,742	17.8%
03 Actual	711,192	-3.2%
04 Unaudited	728,780	2.5%
05 Budgeted	740,500	1.6%

Miscellaneous/Interest Revenues

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

Assumptions: This category represents four percent of the total FY 2005 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 nose-dived.

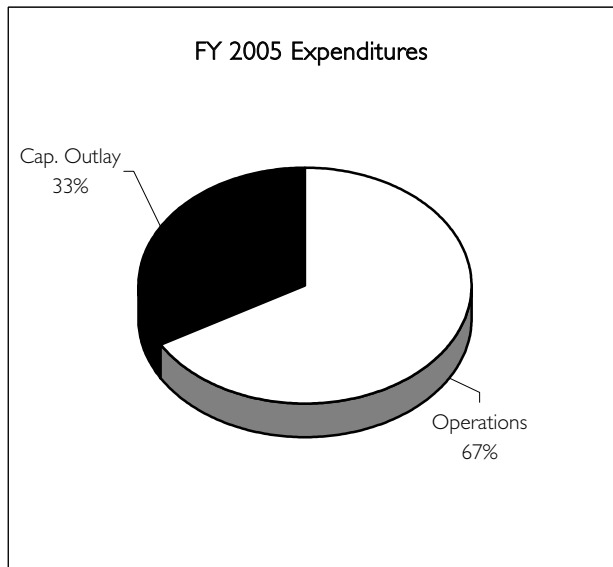
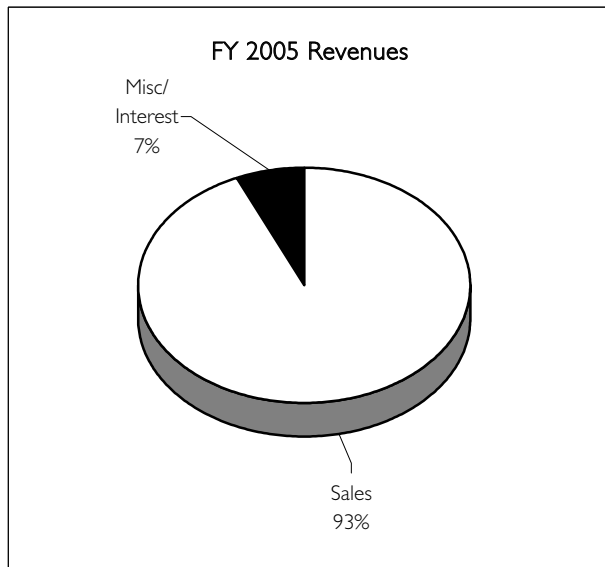
Miscellaneous/Interest Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
00 Actual	113,139	56.9%
01 Actual	95,365	-15.7%
02 Actual	29,703	-68.8%
03 Actual	19,824	-33.3%
04 Unaudited	21,187	6.9%
05 Budgeted	28,000	32.2%

police special investigation fund revenue and expenditures FY 2002 – 2005

	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget (*)	% Chg. 04-05
Balance January 1	1,700,243	1,519,748	1,802,564	2,254,840	
Revenues					
Sale of Confiscated Items	285,243	492,104	715,748	415,000	-42.0%
Miscellaneous/Interest	83,781	24,266	51,183	30,000	-41.4%
Total Revenues	369,024	516,370	766,931	445,000	-42.0%
Use of Fund Balance				249,966	
Total	369,024	516,370	766,931	694,966	-9.4%
Expenditures					
Operations	273,336	195,198	174,437	463,966	166.0%
Capital Outlay	276,183	38,356	140,218	231,000	64.7%
Total Expenditures	549,519	233,554	314,655	694,966	
Working Capital Reserve					
Total	549,519	233,554	314,655	694,966	120.9%
Balance December 31	1,519,748	1,802,564	2,254,840	2,004,874	

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



police special investigation fund revenue definitions and assumptions

Sale of Confiscated/Unclaimed

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

Assumptions: This category represents 93 percent of the total FY 2005 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
00 Actual	540,218	45.2%
01 Actual	547,513	1.3%
02 Actual	285,243	-47.9%
03 Actual	492,104	72.5%
04 Unaudited	715,748	45.4%
05 Budgeted	415,000	-42.0%

Miscellaneous/Interest Revenue

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

Assumptions: This category represents seven percent of the total FY 2005 Police Special Investigations Fund revenues. The interest dividends are based on current total in conjunction with current economic indicators.

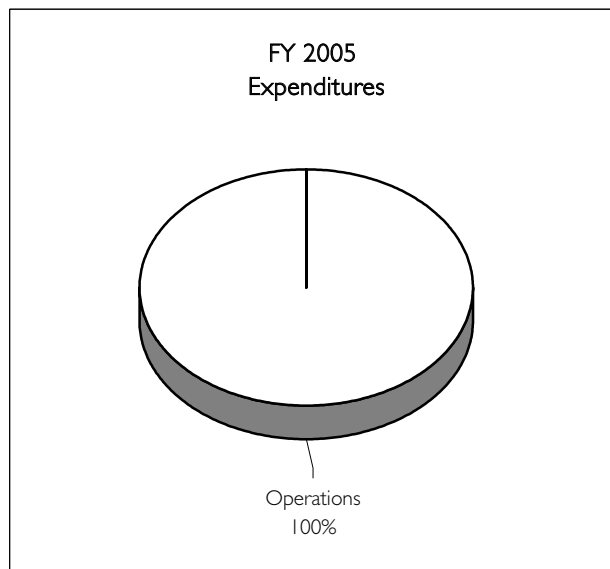
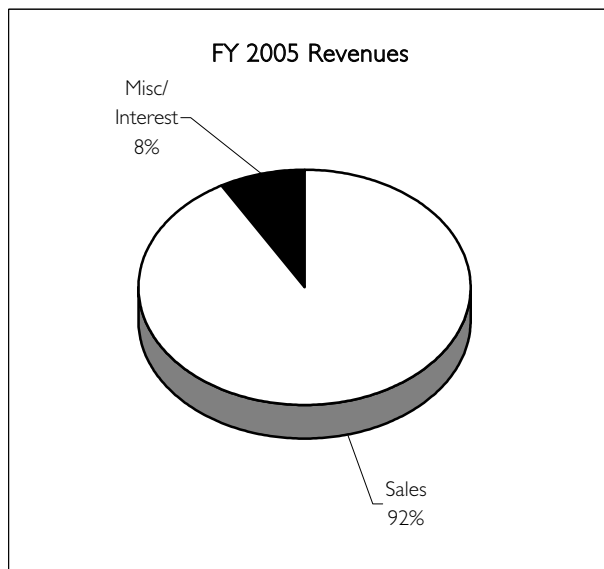
Miscellaneous/Interest Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
00 Actual	63,722	1.6%
01 Actual	71,048	11.5%
02 Actual	83,781	17.9%
03 Actual	24,266	-71.0%
04 Unaudited	51,183	110.9%
05 Budgeted	30,000	-41.4%

sheriff inmate store fund revenue and expenditures FY 2002 – 2005

	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget (*)	% Chg. 04-05
Balance January 1	642,209	753,952	840,233	950,217	
Revenues					
Sales	147,659	136,447	167,899	167,000	-0.5%
Miscellaneous/Interest	15,120	23,571	16,288	15,000	-7.9%
Total	162,779	160,018	184,187	182,000	-1.2%
Expenditures					
Operations	51,036	73,737	74,203	143,000	92.7%
Contribution to Capital	-	-	-	-	
Capital Outlay	-	-	-	-	
Total Expenditures	51,036	73,737	74,203	143,000	92.7%
Working Capital Reserve				39,000	
Total	51,036	73,737	74,203	182,000	145.3%
Balance December 31	753,952	840,233	950,217	989,217	

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



sheriff inmate store fund revenue definitions and assumptions

Sales

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

Assumptions: This category represents 92 percent of the total FY 2005 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
00 Actual	129,039	25.2%
01 Actual	107,634	-16.6%
02 Actual	147,659	37.2%
03 Actual	136,447	-7.6%
04 Unaudited	167,899	23.0%
05 Budgeted	167,000	-0.5%

Miscellaneous/Interest Revenue

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

Assumptions: Revenues in this category represents eight percent of the total FY 2005 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 had a dramatic down turn.

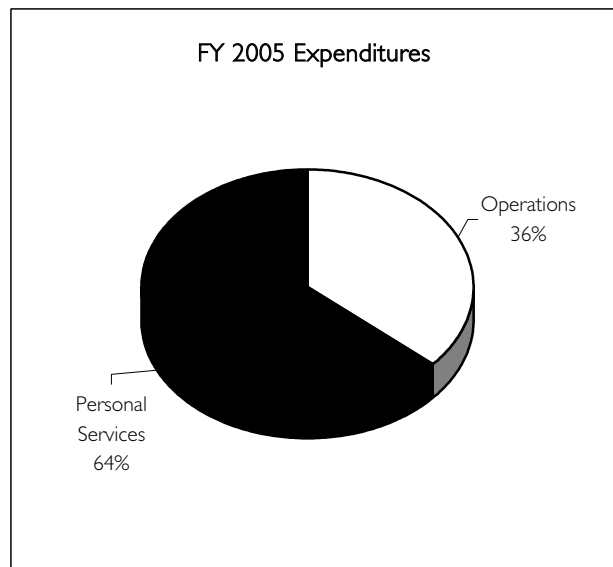
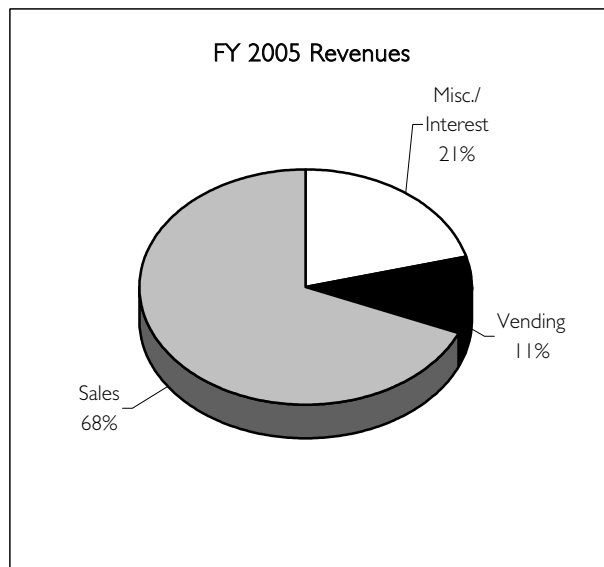
Miscellaneous/Interest Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
00 Actual	97,357	177.1%
01 Actual	90,718	-6.8%
02 Actual	15,120	-83.3%
03 Actual	23,571	55.9%
04 Unaudited	16,288	-30.9%
05 Budgeted	15,000	-7.9%

corrections inmate welfare fund revenue and expenditures FY 2002 – 2005

	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget (*)	% Chg. 04-05
Balance January 1	251,772	236,290	228,409	248,146	
Revenues					
Miscellaneous/Interest	22,521	20,612	17,830	27,250	52.8%
Vending Sales	12,775	13,517	12,446	14,000	12.5%
Merchandise Sales	14,887	41,855	70,014	90,000	28.5%
Total Revenues	50,183	75,984	100,290	131,250	
Use of Fund Balance				11,543	
Total	50,183	75,984	100,290	142,793	42.4%
Expenditures					
Operations	53,627	23,312	26,272	52,101	98.3%
Personal Services	12,038	58,628	54,281	90,692	67.1%
Cont. to Capital	-	1,925	-	-	
Total Expenditures	65,665	83,865	80,553	142,793	77.3%
Working Capital Reserve					
Total	65,665	83,865	80,553	142,793	77.3%
Balance December 31	236,290	228,409	248,146	236,603	

(*) 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 21 percent of the total FY 2005 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
00 Actual	74,673	316.7%
01 Actual	51,317	-31.3%
02 Actual	22,521	-56.1%
03 Actual	20,612	-8.5%
04 Unaudited	17,830	-13.5%
05 Budgeted	27,250	52.8%

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 79 percent of the total FY 2005 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.

Sales History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
00 Actual	25,830	8.7%
01 Actual	29,767	15.2%
02 Actual	27,662	-7.0%
03 Actual	55,372	100.2%
04 Unaudited	82,460	48.9%
05 Budgeted	104,000	26.1%

sheriff special operations fund revenue and expenditures FY 2002 – 2005

	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget (*)	% Chg. 04-05
Balance January 1	60,725	74,143	68,296	31,237	
Revenues					
Sale of Confiscated/Unclaim	12,672	3,789	-	-	-
Miscellaneous/Interest	746	262	188	-	-100.0%
Total Revenues	13,418	4,051	188	-	
Use of Fund Balance	-	-	-	-	
Total	13,418	4,051	188	-	-100.0%
Expenditures					
Operations	-	2,903	37,247	-	-100.0%
Capital Outlay	-	6,995	-	-	
Total	-	9,898	37,247	-	-100.0%
Balance December 31	74,143	68,296	31,237	31,237	

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

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. In FY 2004 and FY 2005, the sheriff does not plan to have any collections due to staffing issues.

Sales of Confiscated/Unclaimed History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
00 Actual	77,168	3,750.0%
01 Actual	6,833	-1,029.3%
02 Actual	12,672	85.4%
03 Actual	3,789	-70.1%
04 Unaudited	0	
05 Budgeted	0	

Miscellaneous/Interest Revenues

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

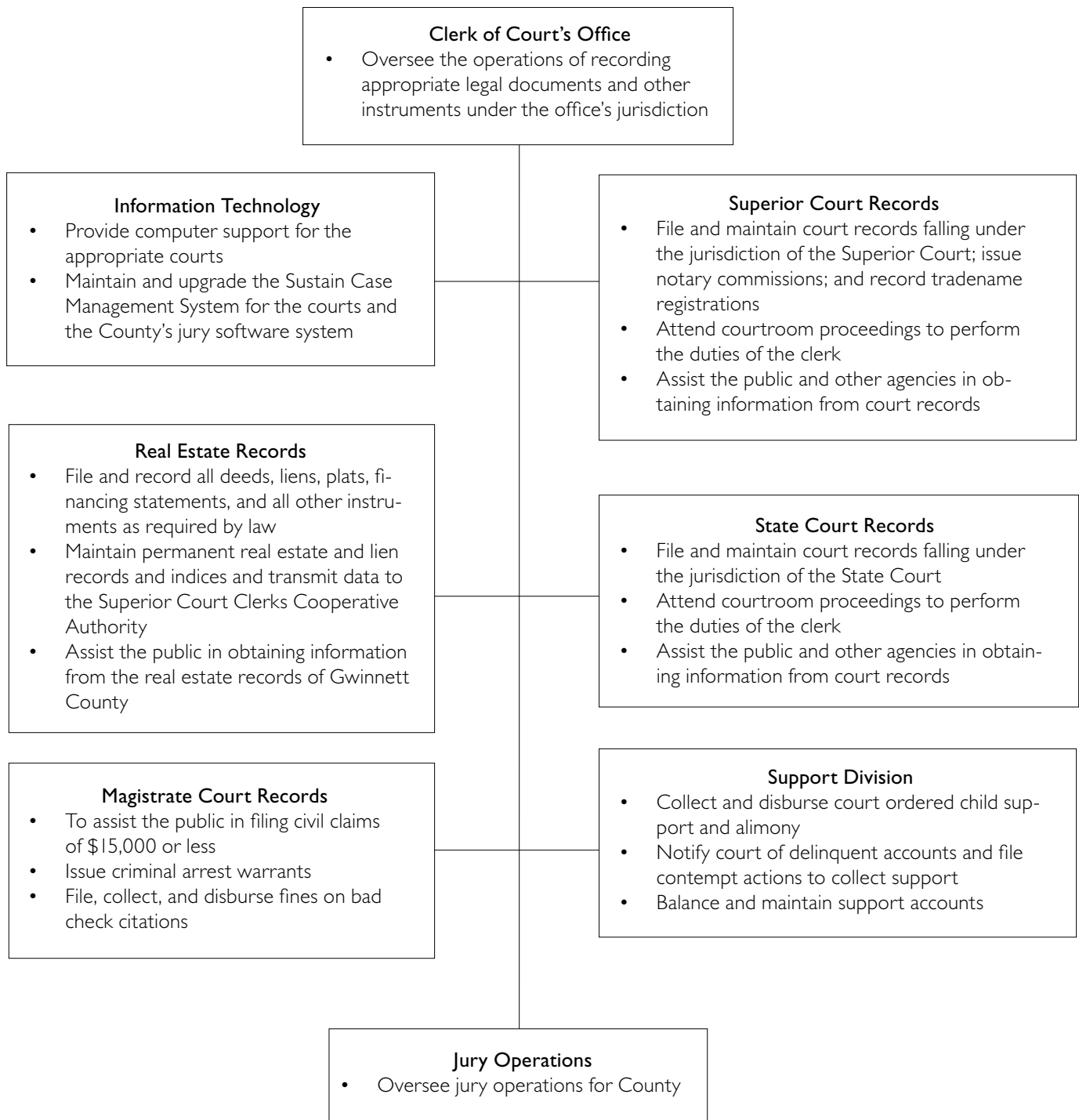
Assumptions: The interest dividends are projected based on current total projected revenues in conjunction with current economic indicators. The various miscellaneous revenues are unpredictable and are, therefore, conservatively projected.

Miscellaneous/Interest Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
00 Actual	2,603	200.0%
01 Actual	1,384	-46.8%
02 Actual	746	-46.1%
03 Actual	262	-64.9%
04 Unaudited	188	-28.2%
05 Budgeted	0	

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.

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Judicial cases filed	80,574	89,252	96,876	104,826
Property records recorded	291,698	357,446	282,202	288,777
Notary commissions/tradenames issued	5,447	5,671	5,741	5,990
Active child support cases	1,851	1,800	1,767	1,702

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

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Filings per clerk	5,200	6,396	5,395	5,557
Jurors drawn	27,630	30,833	36,559	39,849
Jury trials	235	338	350	401

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

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Civil costs and recording fees	\$8,225,524	\$9,684,345	\$8,636,700	\$10,219,807
Criminal fines	\$4,634,786	\$4,304,386	\$4,144,588	\$4,627,847
Transfer taxes collected	\$5,853,235	\$6,311,585	\$6,954,555	\$7,348,183
Intangible taxes	\$27,418,481	\$36,301,352	\$28,025,431	\$30,920,458

Departmental Issues for FY 2005

1. Expand office space to provide for increasing judicial records and real estate recordings.
2. Provide trained personnel to handle increasing workload.
3. Provide imaging of court records to reduce space needed to house files.
4. Finalize e-filing to reduce amount of public assistance needed at front counter.

Departmental Issues for FY 2006 and Beyond

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

Clerk of Court (General Fund)

Expenditures/Appropriations (\$)	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget
Personal Services	4,218,855	4,816,898	5,269,027	5,444,987
Operations	1,937,285	2,267,895	1,958,916	2,598,024
Capital Outlay	-	11,682	-	-
Total	6,156,140	7,096,475	7,227,943	8,043,011

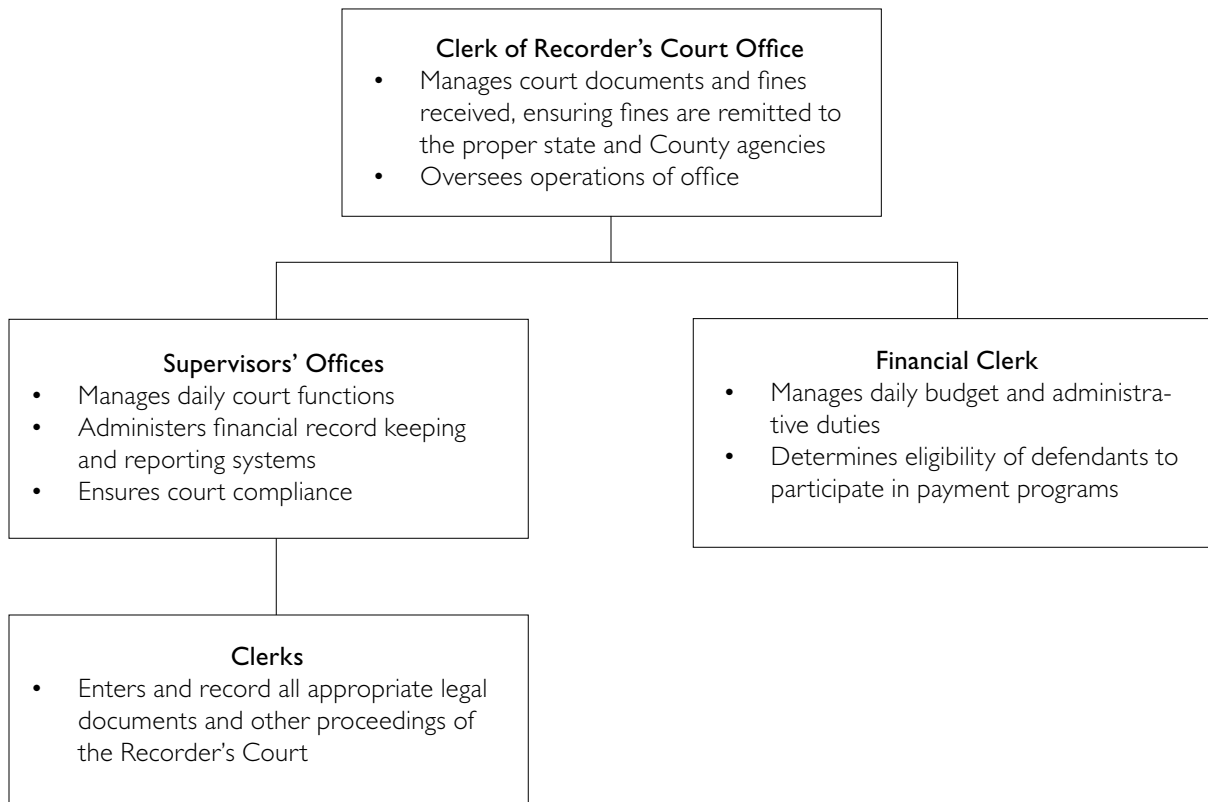
Authorized Positions – Clerk of Court	74	86	88	90

FY 2005 Program Modifications (\$)

1. Added two Deputy Clerk IVs to help with the growing workload	2005 Budget	2006 Est.
	95,032	99,772

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

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

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Telephone calls received	109,243	82,476	90,848	94,189
Cases handled without court appearance	61,788	49,146	58,908	56,614
Money received without court appearance	\$7,366,124	\$7,605,122	\$7,854,612	\$7,729,867
Total number of citations processed	95,315	88,655	92,407	92,581

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

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Court appearance – money received	\$1,312,009	\$829,817	\$1,310,427	\$1,315,855
Probation – money received	\$1,241,726	\$1,219,811	\$978,967	\$1,172,525
Credit card program – money received	\$1,073,599	\$934,506	\$1,045,617	\$1,071,620

Departmental Issues for FY 2005

1. Recorder's Court is experiencing an increase in the complexity of traffic citations. Also, violations are becoming more serious. A new computer system is being installed to automate the courtroom process and enhance the Clerk's data system.
2. As traffic citations and ordinance violations become more legally involved, the office is placed in the position of trying to balance being cost effective with administering justice. Installation of an interactive voice system will help the office in this effort.
3. The plans to relocate the Recorder's Court will be realized in 2005. This relocation will handle the growing need for additional space to hold hearings.

Departmental Issues for FY 2006 and Beyond

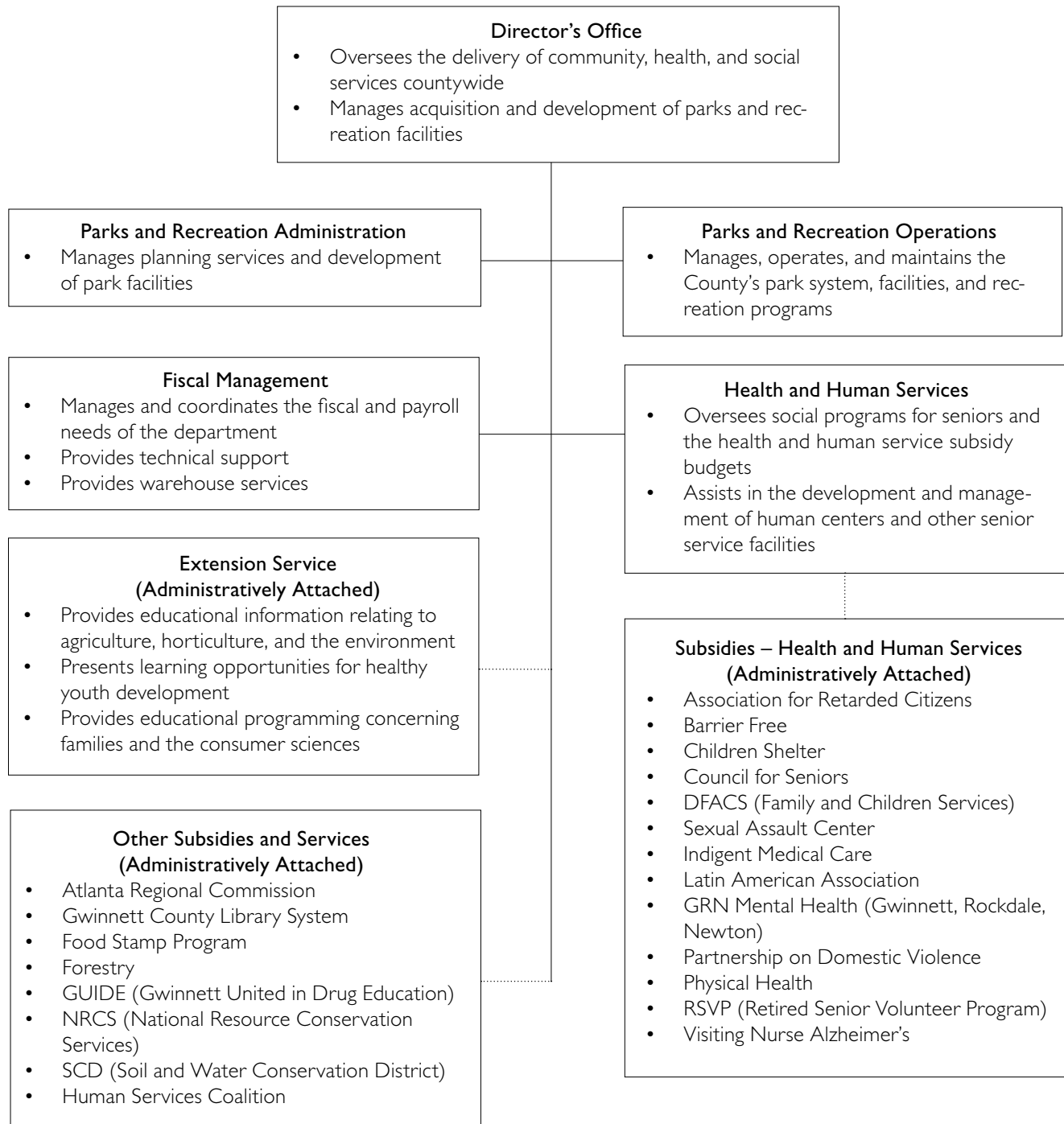
1. Review and fine-tune our programs of collecting fine and payment options before they are delinquent.
2. Assist other departments, such as the Sheriff's Department, by offering new compliance measures for bench warrants issued over 10 years ago.

Clerk of Recorder's Court (General Fund)

Expenditures/Appropriations (\$)	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget
Personal Services	672,929	737,564	749,914	791,731
Operations	61,800	69,046	79,641	98,785
Capital Outlay	-	-	-	-
Total	734,729	806,610	829,555	890,516
 Authorized Positions – Clerk of Recorder's Court	 14	 16	 16	 16
 FY 2005 Program Modifications (\$)			2005 Budget	2006 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

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

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Master plans or feasibility studies	7	7	9	8
In-house construction projects completed	26	13	25	20

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

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Classes, programs, camps and events offered	4,423	4,564	4,692	4,927

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

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Grant funding/donations received	\$45,627	\$27,694	\$39,694	\$42,694

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

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Percentage seniors satisfied with programs	97%	93%	95%	95%

5. To provide educational assistance to youth and adult citizens and businesses through telephone calls, office visits, site visits, and the phone tree system for Extension Services.

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Citizens assisted through phone calls	41,524	44,441	42,420	44,800
Citizens assisted through office visits	3,792	4,028	3,840	4,100
Citizens assisted through the phone tree	36,036	95,220	100,000	102,000

Departmental Issues for FY 2005

1. Continued planning and construction of the 2001 SPLOST projects and preliminary planning of the 2005 SPLOST.
2. Maintain new parks and recreational facilities funded through the SPLOST program.
3. Implement an automated registration and reservations system for parks and recreation programs/events/facilities.
4. Respond to the increase in demand for services for seniors with budget and personnel constraints.
5. Implementation of programs and volunteer opportunities at McDaniel Farm Park.

Departmental Issues for FY 2006 and Beyond

1. Continued participation in building Web-based application in order for citizens to access state and County services.
2. Continued implementation of the Open Space and Greenways Master Plan.
3. Seek effective plan for subsidizing operations of two new branch libraries.
4. Continued construction completion and operation of the Environmental Heritage Center.

Community Services (Recreation Fund)

Expenditures/Appropriations (\$)	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget
Personal Services	7,867,773	8,730,415	9,470,674	11,137,242
Operations	6,994,907	7,334,395	8,413,761	9,008,227
Debt Service	2,504,285	2,505,333	2,514,752	2,511,079
Contribution to Capital Projects	3,132,074	3,315,000	2,870,000	2,429,000
Capital Outlay		(4,990)		-
Total	20,499,039	21,880,153	23,269,187	25,085,598

Authorized Positions – Community Services	142	148	159	165

FY 2005 Program Modifications (\$)	2005 Budget	2006 Est.
1. Added an Aquatics Supervisor, Aquatics Leader, two Maintenance Associates, Recreation Leader, and a Recreation Program Supervisor, and operational cost to address park facility growth and operational impact	410,074	424,410
2. Added part-time staff to address growth and safety for the aquatic area	60,915	42,061
3. Added part-time staff to address growing recreational demand	54,980	41,480

Community Services (General Fund)

Expenditures/Appropriations (\$)	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget
Personal Services	2,321,516	2,607,452	2,823,441	3,059,669
Operations	1,308,875	1,204,481	1,282,152	1,505,832
Total	3,630,391	3,811,933	4,105,593	4,565,501

Authorized Positions – Community Services	53	52	52	52

FY 2005 Program Modifications (\$)	2005 Budget	2006 Est.
1. Added part-time staff to assist with facility assistants at community center	16,884	16,234

Community Services (Subsidized Agencies – General Fund)

Expenditures/Appropriations (\$)	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget
Contribution – Subsidized Agencies	18,206,541	18,394,767	18,522,503	20,801,972
Total	18,206,541	18,394,767	18,522,503	20,801,972

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

FY 2005 Program Modifications (\$)	2005 Budget	2006 Est.
None.	-	-

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

Community Services (Crime Victims Assistance Fund)

Expenditures/Appropriations (\$) (**)	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget
Partnership Against Domestic Violence – Contribution	33,421	33,421	33,421	33,421
Gwinnett Rape Crisis – Contribution	30,000	30,000	30,000	30,000
Total	63,421	63,421	63,421	63,421

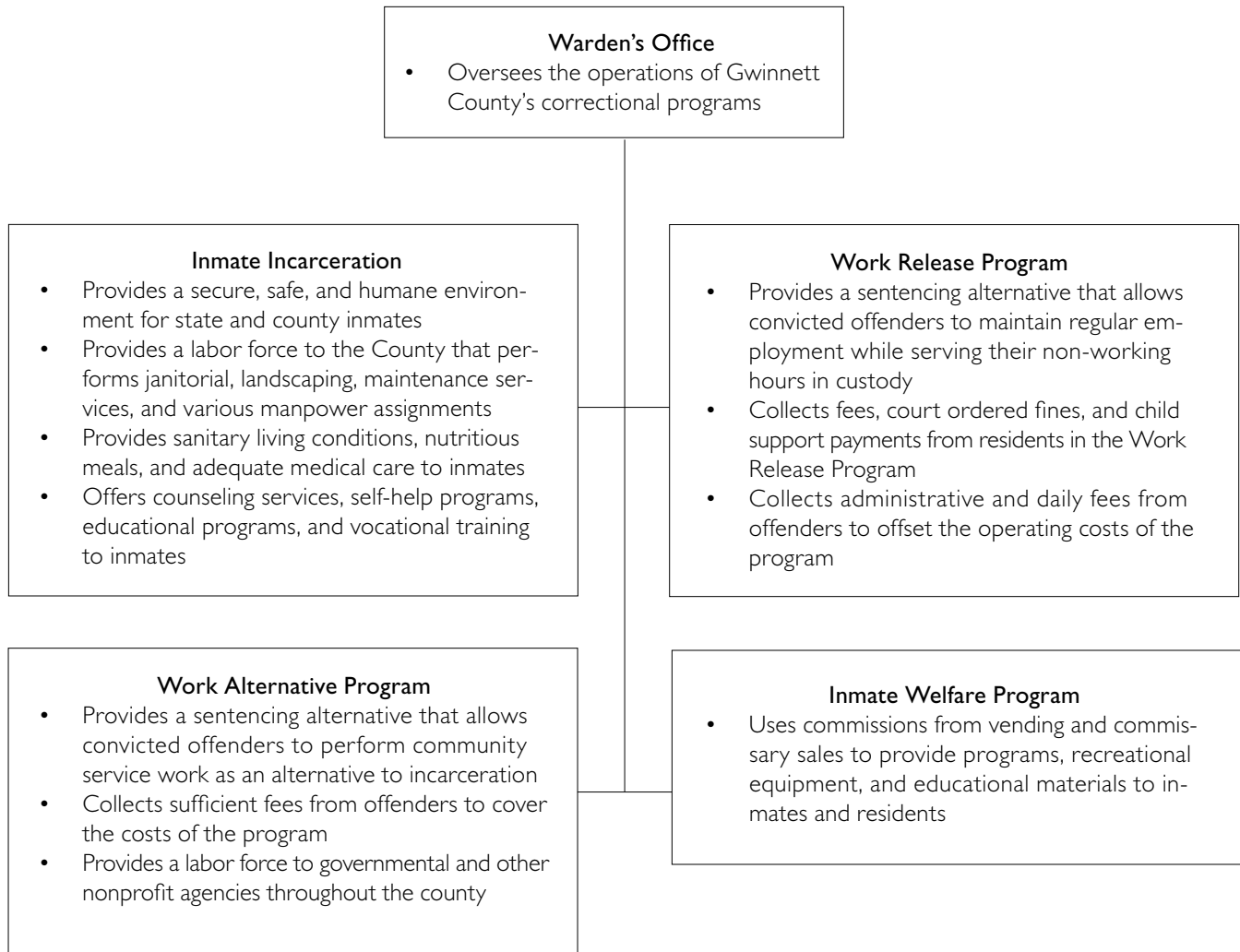
Authorized Positions – Community Services	-	-	-	-

FY 2005 Program Modifications (\$)		2005 Budget	2006 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.

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Avg. inmate population – County Sentenced	136	193	225	258
Avg. inmate population – State Sentenced	123	182	243	254

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

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Working inmates on external details	175	238	286	325
Value of work performed by inmates	\$3,184,779	\$4,314,642	\$5,195,000	\$5,900,000

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

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Average work release population	203	203	190	200
Work Alternative Program community service hours performed	75,336	57,636	45,000	50,000
Value of community service labor	387,980	296,825	231,750	257,500

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

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Inmates graduating from WIA training	28	23	45	45
Inmates earning their GED	33	42	45	45

Departmental Issues for FY 2005

1. This will be the first full year the new Correctional Complex will be operating with all dormitories at capacity. Future operating cost for the building's system will be easier to project.
2. Continue to maximize the number of external inmate details to meet the needs of the County departments.

Departmental Issues for FY 2006 and Beyond

1. Slight budget modifications may become necessary as fluctuating costs for food, clothing, medical, and industrial services impact the budget.
2. Staffing needs should remain stable due to the consistent population.

Correctional Services (General Fund)

Expenditures/Appropriations (\$)	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget
Personal Services	6,031,434	7,025,600	7,990,932	8,701,956
Operations	1,477,199	2,252,149	2,429,453	2,925,299
Capital Outlay	-	1,093	6,784	615
Total	7,508,633	9,278,842	10,427,169	11,627,870

Authorized Positions – Correctional Services	122	126	138	140

FY 2005 Program Modifications (\$)	2005 Budget	2006 Est.
1. Added a Building Services Associate II to supervise and manage the laundry unit and to assist with janitorial services.	28,992	34,111
2. Added a Correctional Officer Sr. to help supervise an additional inmate crew at the recycling facility. Identified expenses are eligible to be reimbursed by the Solid Waste Fund.	105,072	59,743

Correctional Services (Inmate Welfare Fund)

Expenditures/Appropriations (\$)	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget
Personal Services	12,038	58,628	54,281	90,692
Operations	53,627	23,312	26,272	52,101
Contribution to Capital Projects	-	1,925	-	-
Total	65,665	83,865	80,553	142,793

Authorized Positions – Correctional Services	-	1	1	1

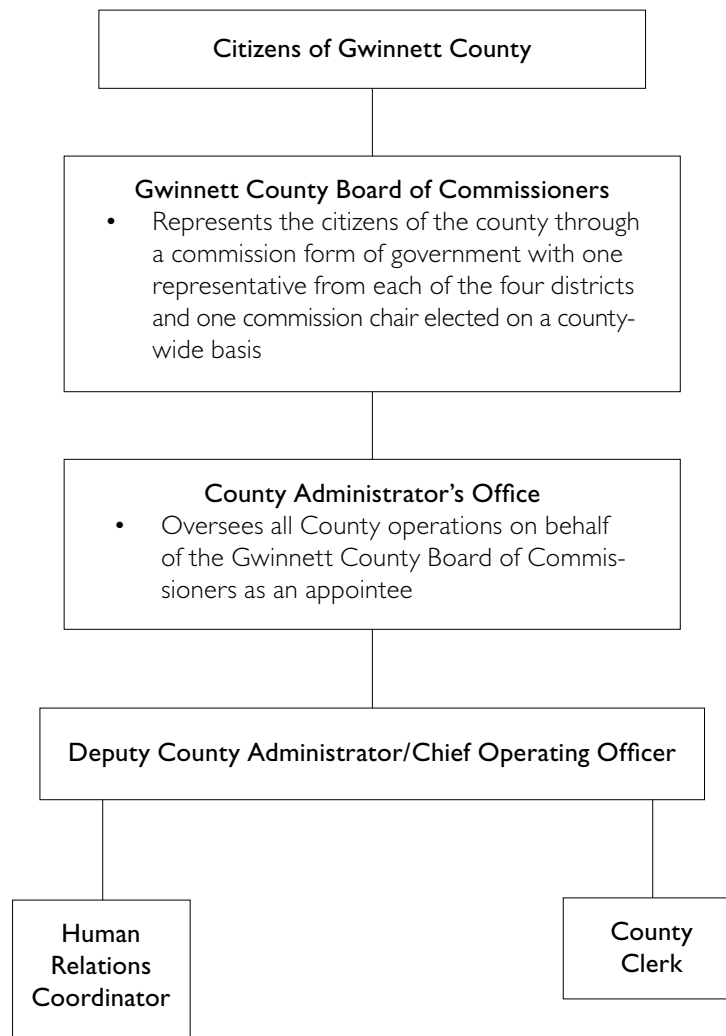
FY 2005 Program Modifications (\$)	2005 Budget	2006 Est.
None.	-	-

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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's office: 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.

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Agenda Items Processed	1,422	1,348	1,385	1,420
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.

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Program Modifications Requested	\$21,348,279	\$33,712,302	\$18,613,075	\$35,473,013
Program Modifications Approved	\$10,011,605	\$10,669,323	\$8,980,431	\$12,115,181

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

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Percent of General Fund Budget Expended	92%	97%	98%	92%
Percent of Operating Budget Expended	95%	95%	95%	95%

Departmental Issues for FY 2005

1. The need for continued review, analysis, and implementation of the new County pension program.
2. The need for compensation of County employees to remain competitive must be balanced with funding capacity.
3. Funding of resources to improve the County's communications and information technology programs.
4. Management of County facilities – space allocation.

Departmental Issues for FY 2006 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 with more mature development.
3. Management of 2001 and 2005 SPLOST Program.

County Administrator's Office (General Fund)

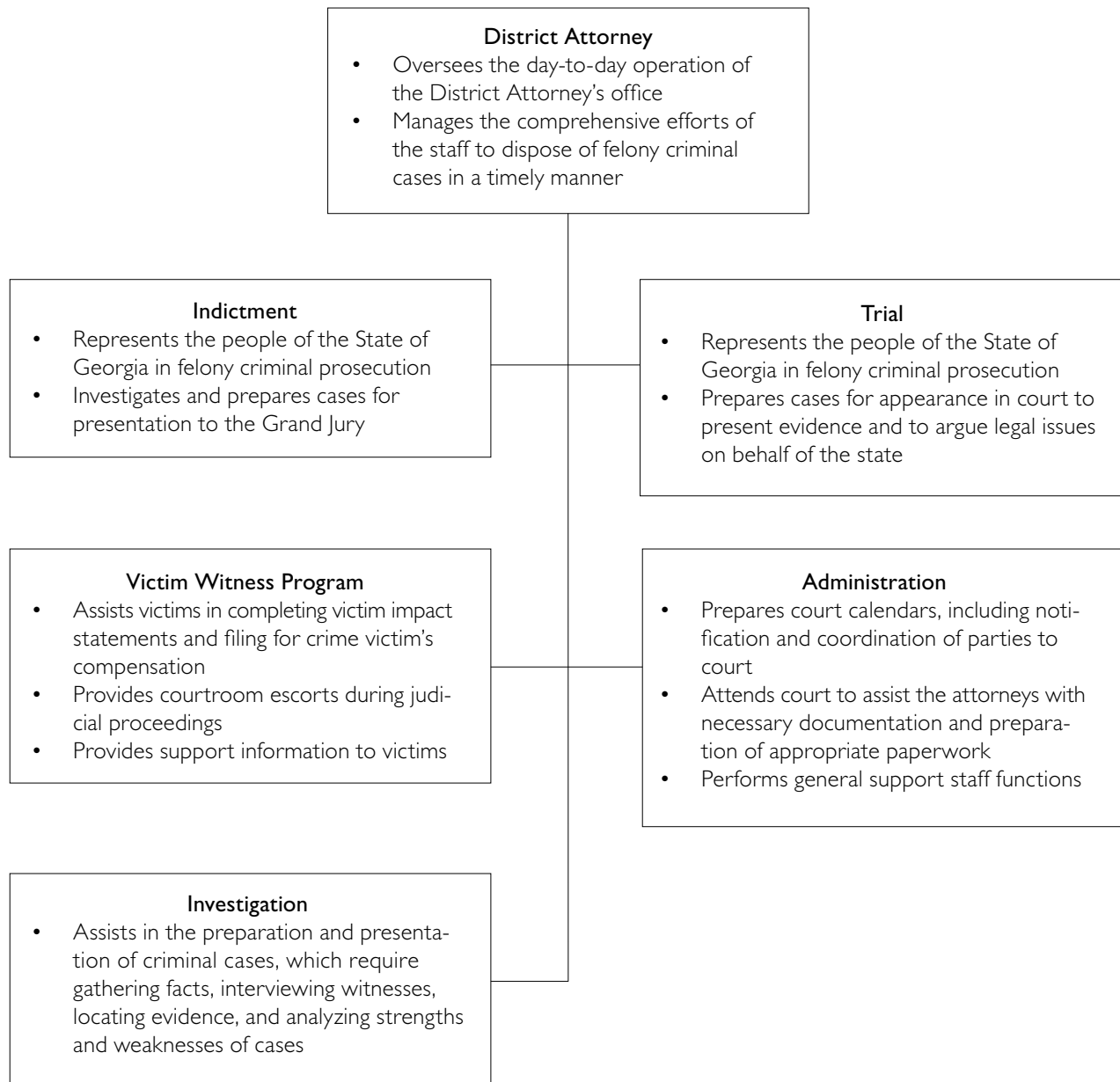
Expenditures/Appropriations (\$)	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget
Personal Services	1,093,943	1,198,274	1,599,983	1,410,447
Operations	125,225	130,480	122,700	171,013
Total	1,219,168	1,328,754	1,722,683	1,581,460

Authorized Positions – County Administrator's Office	16	16	16	16

FY 2005 Program Modifications (\$)	2005 Budget	2006 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 measurements, and budgets

Departmental Goals

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

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Felony cases received	4,647	5,251	5,400	5,600
Cases disposed	4,496	4,810	5,000	5,200

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

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Contacts per Advocate	7,886	6,075	6,613	7,113
Victim Contacts	31,544	36,450	39,676	42,676

- To prosecute delinquent cases in Juvenile Court.

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Cases referred to court	3,179	4,203	4,300	4,400
Cases disposed	2,936	3,852	4,000	4,100

Departmental Issues for FY 2005

- 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 2006 and Beyond

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

District Attorney (General Fund)

Expenditures/Appropriations (\$)	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget
Personal Services	4,469,003	4,665,765	5,185,773	5,666,181
Operations	266,377	246,539	325,215	457,682
Capital Outlay	615	-	-	2,700
Total	4,735,995	4,912,304	5,510,988	6,126,563

Authorized Positions – District Attorney	61	68	69	74

FY 2005 Program Modifications (\$)	2005 Budget	2006 Est.
1. Added two Criminal Investigators to handle increasing workload	155,171	162,245
2. Added staff to handle third juvenile court consisting of Assistant DA, Criminal Investigator, and Legal Associate II	53,374	229,208

District Attorney (Crime Victims Fund)

Expenditures/Appropriations (\$) (**)	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget
Personal Services	203,836	292,523	318,911	349,841
Operations	19,342	41,165	26,971	39,100
Contribution to Capital	-	7,922	-	-
Total	223,178	341,610	345,882	388,941

Authorized Positions – District Attorney	3	5	5	5

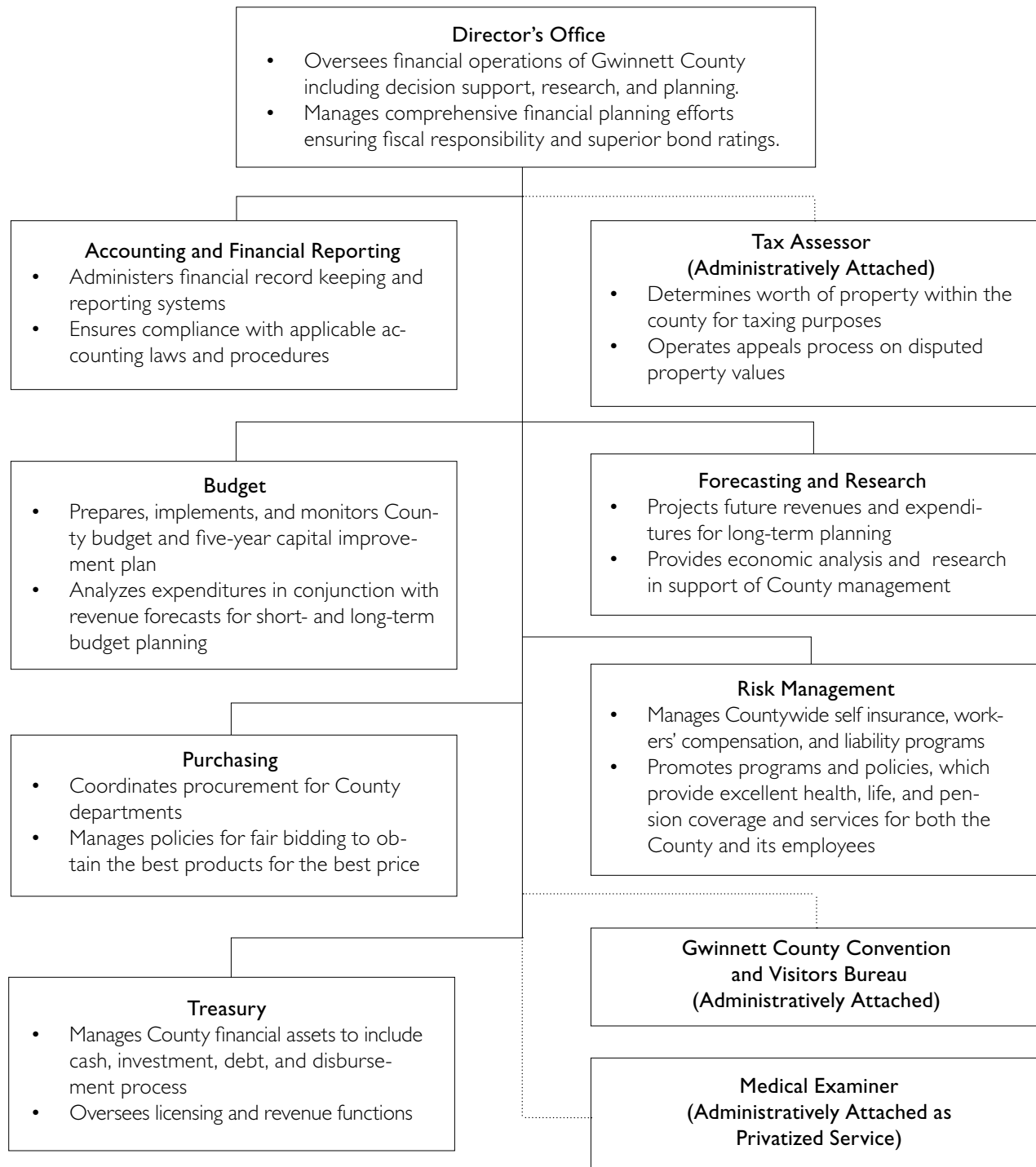
FY 2005 Program Modifications (\$)		2005 Budget	2006 Est.
None.		-	-

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

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financial services: mission and organization chart

To advise the Board of Commissioners and the County Administrator on financial matters, to monitor and forecast economic and financial trends, to manage the fiscal affairs of the County government, and provide an array of internal services.



financial services: goals, issues, and performance measures

Departmental Goals

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

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Agenda items processed	1,055	969	1,100	1,100
County Administrator forms processed	124	155	100	110
Variance of estimated revenue and actual	98%	99.5%	95%	95%
Received GFOA Distinguished Budget Document Award	Yes	Yes	Yes	Yes

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

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Fixed assets maintained	16,647	16,959	17,271	17,500
Contract compliance reviews	21,723	25,742	28,000	30,000
Total dollars of grants maintained	\$19,613,888	\$22,482,035	\$23,000,000	\$26,000,000

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

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Bids with no formal protest	97%	98%	98%	97%
Procedures training sessions held	16	3	2	15
Number of prebid/preproposal conferences held	195	207	220	220

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

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Workers' compensation claims handled	592	586	625	625
General liability claims handled	1,058	1,069	1,200	1,200
Workplace injuries in current year	526	533	575	575

5. To provide efficient and effective benefit plans and administration.

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Benefit plan participants	3,624	3,875	4,100	4,200
Benefit problem intakes processed	911	600	700	750

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

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Employees trained	1,201	1,144	1,250	1,250
Safety classes conducted	113	88	100	100
Safety inspections completed	97	106	110	110

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

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Parcels updated	60,000	60,000	61,000	61,000
Digest ratio (% of Sales Prices)	95%	95%	95%	95%

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

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Investment maintained by the County (billions)	\$1.180	\$1.260	\$1.410	\$1.300
Exceed benchmarks for investments (variance)	15 basis points	48 basis points	15 basis points	10 basis points

Departmental Issues for FY 2005

1. Implementation of training for Enterprise Resource Planning (ERP) system.
2. Improve budget reporting system with implementation of ERP.
3. Implementation and training in the use of electronic procurement.
4. Implementation of and training for Manatron and Pictometry systems.
5. Develop policies for implementing accounting and financial reporting requirements.
6. Implement recommended changes to benefit and pension programs.
7. Begin initial steps to move toward activity-based budgeting.
7. Enhance investment opportunities and returns.

Departmental Issues for FY 2006 and Beyond

1. Continuation of budget division's review of forecasting and projection models, in coordination with our forecasting and research division, is necessary to provide short- and long-range financial planning.
2. The health and managed care industry will not be able to control cost increases as in the past.
3. Continue to develop personal service forecasts and policies to help establish key indicators to adjust percentage of allocations of benefits covered by County vs. employee.
4. Bring the defined benefit plan to a funding level of 100% or higher over the next five years.
6. 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 (\$)	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget
Personal Services	8,278,571	9,071,338	9,832,311	10,474,407
Operations	1,318,140	1,178,103	1,356,937	1,518,718
Capital Outlay	-	-	-	-
Total	9,596,711	10,249,441	11,189,248	11,993,125

Authorized Positions – Financial Services	146	149	151	151

FY 2005 Program Modifications (\$)	2005 Budget	2006 Est.
None.	-	-

Financial Services (Group Self-Insurance Fund)

Expenditures/Appropriations (\$)	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget
Personal Services	448,213	562,604	522,154	549,942
Operations	478,223	410,959	443,445	1,104,212
Contribution to Capital Projects	-	-	-	-
Insurance Premiums and Claims	29,944,775	34,869,246	42,239,425	51,958,383
Total	30,871,211	35,842,809	43,205,024	53,612,537

Authorized Positions – Financial Services	8	8	8	8

FY 2005 Program Modifications (\$)	2005 Budget	2006 Est.
None.	-	

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

Expenditures/Appropriations (\$)	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget
Debt Services	8,024,352	3,291,328	8,411,733	8,417,908
Total	8,024,352	3,291,328	8,411,733	8,417,908

Authorized Positions	-	-	-	-

FY 2005 Program Modifications (\$)	2005 Budget	2006 Est.
None.	-	

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

Expenditures/Appropriations (\$)	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget
Debt Services (*)	-	1,355,866	5,262,256	5,246,857
Total	0	1,355,866	5,262,256	5,246,857

Authorized Positions	-	-	-	-

FY 2005 Program Modifications (\$)	2005 Budget	2006 Est.
None.	-	

(*) This fund started by voter-approved measure for FY 2003.

Financial Services (Tourism Fund)

Expenditures/Appropriations (\$)	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget
Operations	4,736,787	4,166,024	4,064,248	5,200,000
Total	4,736,787	4,166,024	4,064,248	5,200,000

Authorized Positions	-	-	-	-

FY 2005 Program Modifications (\$)	2005 Budget	2006 Est.
None.	-	

Financial Services (Risk Fund)

Expenditures/Appropriations (\$)	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget
Personal Services	768,524	875,197	890,387	938,956
Operations	72,985	67,631	72,761	255,469
Insurance Premiums and Claims	4,469,883	5,554,337	4,901,981	5,913,200
Total	5,311,392	6,497,165	5,865,129	7,107,625

Authorized Positions – Financial Services	7	7	8	8
Authorized Positions – Law	2	2	2	2

FY 2005 Program Modifications (\$)			2005 Budget	2006 Est.
None.			-	-

Financial Services (Workers' Compensation Fund)

Expenditures/Appropriations (\$)	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget
Personal Services	38,535	40,905	-	-
Operations	340,513	6,403	4,405	29,471
Insurance Premiums and Claims	2,234,639	3,279,209	2,927,781	3,515,000
Total	2,613,687	3,326,517	2,932,186	3,544,471

Authorized Positions – Financial Services	2	1	-	-

FY 2005 Program Modifications (\$)			2005 Budget	2006 Est.
None			-	-

Financial Services (Solid Waste Fund)

Expenditures/Appropriations (\$)	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget
Operations	387,947	505,229	527,369	682,199
Transfer to Renewal and Extension	-	98,000	200,000	5,801
Total	387,947	603,229	727,369	688,000

Authorized Positions	-	-	-	-

FY 2005 Program Modifications (\$)			2005 Budget	2006 Est.
None.			-	-

Financial Services (Auto Liability)

Expenditures/Appropriations (\$)	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget
Insurance Premiums and Claims (*)	-	-	-	725,000
Total	-	-	-	725,000

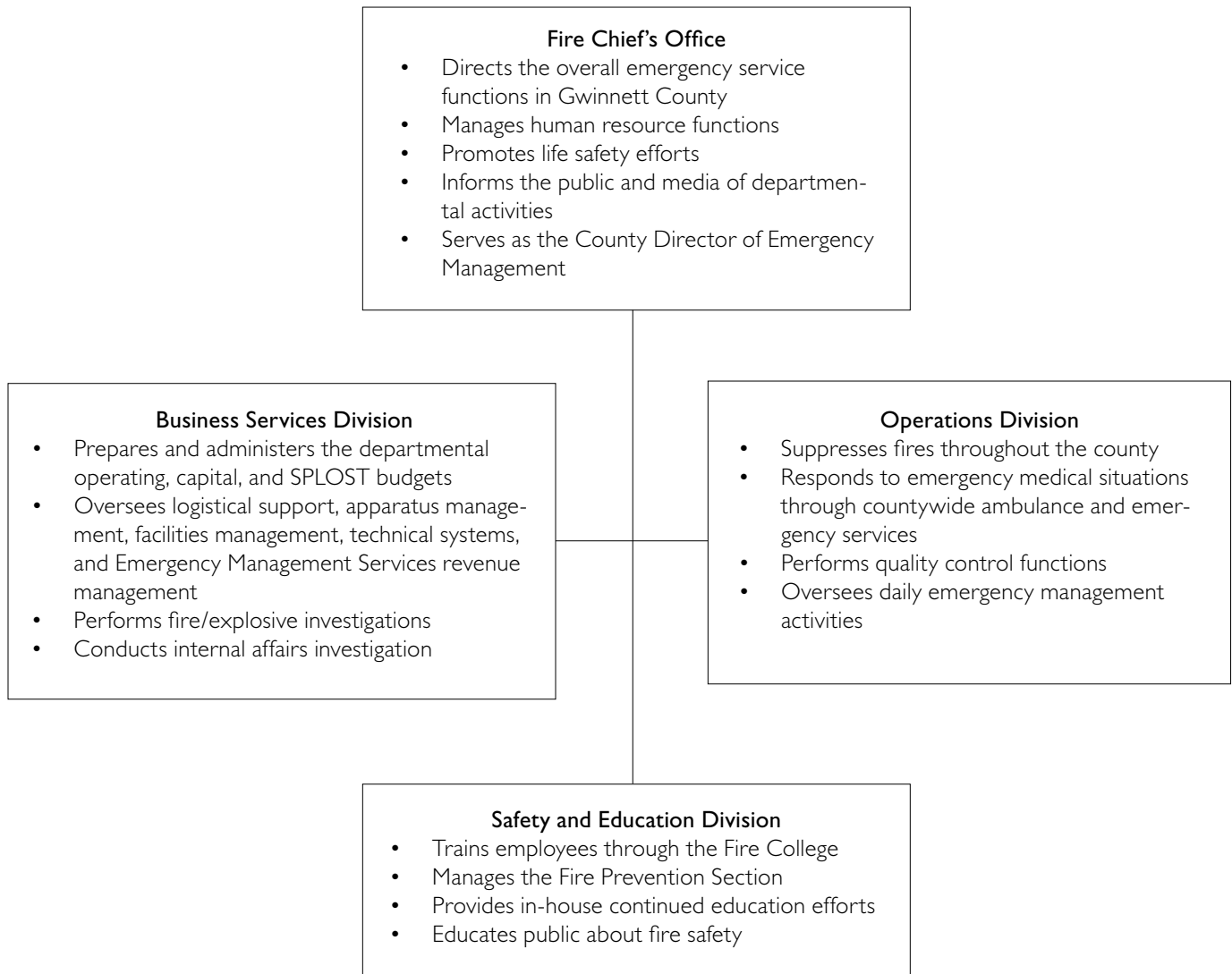
Authorized Positions

FY 2005 Program Modifications (\$)	2005 Budget	2006 Est.
None.	-	-

(*) This Fund is being 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

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

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Percentage of responses within 6 minutes	47%	38%	51%	48%
Percentage of responses within 8 minutes	76%	26%	29%	30%
Percentage of responses within 11 minutes	94%	26%	16%	15%
Percentage of responses greater than 11 minutes	7%	10%	4%	7%

2. To evaluate emergency medical service delivery capabilities to maximize effectiveness.

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Emergency medical services (EMS) responses	53,210	60,147	67,365	75,719
Patients transported	18,032	19,648	22,006	24,647
Percentage of cost offset by earned revenue	44%	45%	37%	35%

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

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Fire inspections per unit employee	1,684	1,363	1,560	1,560
Plans reviewed per unit employee	1,305	850	990	990
Field inspections conducted	14,186	9,534	12,480	12,480
Plans reviewed	12,564	4,094	6,932	6,932

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

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Fire responses	12,184	17,044	19,089	21,380
Hazardous materials incidents	174	1,897	2,125	2,380
Other incidents (false alarms, etc.)	9,552	18,162	20,342	22,783

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

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Community training opportunities offered	1,590	1,687	1,700	1,800

Departmental Issues for FY 2005

1. Achieving strategic deployment of department facilities through the use of a station location model.
2. Facilitating professional planning of department growth through a capital projects team.
3. Monitoring the operations and maintenance costs associated with the expansion of new and renovated facilities.
4. Monitoring the quality of services through a quality improvement and assurance program.
5. Providing adequate deployment forces to mitigate overtime escalation.

Departmental Issues for FY 2006 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 Emergency Medical Services (EMS) delivery system.
3. Expanding 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 (\$)	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget
Personal Services	35,876,507	37,580,711	41,000,892	43,451,349
Operations	5,798,522	6,726,843	7,066,966	6,605,434
Contribution to Capital Projects	440,000	1,516,000	481,000	-
Capital Outlay	40,335	22,401	38,447	112,200
Total	42,155,364	45,845,955	48,587,305	50,168,983

Authorized Positions – Fire and Emergency Services	511	525	525	536

FY 2005 Program Modifications (\$)	2005 Budget	2006 Est.
1. Improve staffing issues by adding eight Firefighter IIIs for efficient delivery of fire and emergency medical services	224,081	448,203
2. Increased staff supervision by adding three Firefighter Captains	143,526	270,848

Fire and Emergency Services (General Fund)

Expenditures/Appropriations (\$)	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget
Personal Services	5,783,806	6,650,071	7,706,528	8,873,838
Operations	776,506	784,675	1,041,480	1,060,889
Capital Outlay	-	-	413,083	-
Total	6,560,312	7,434,746	9,161,091	9,934,727

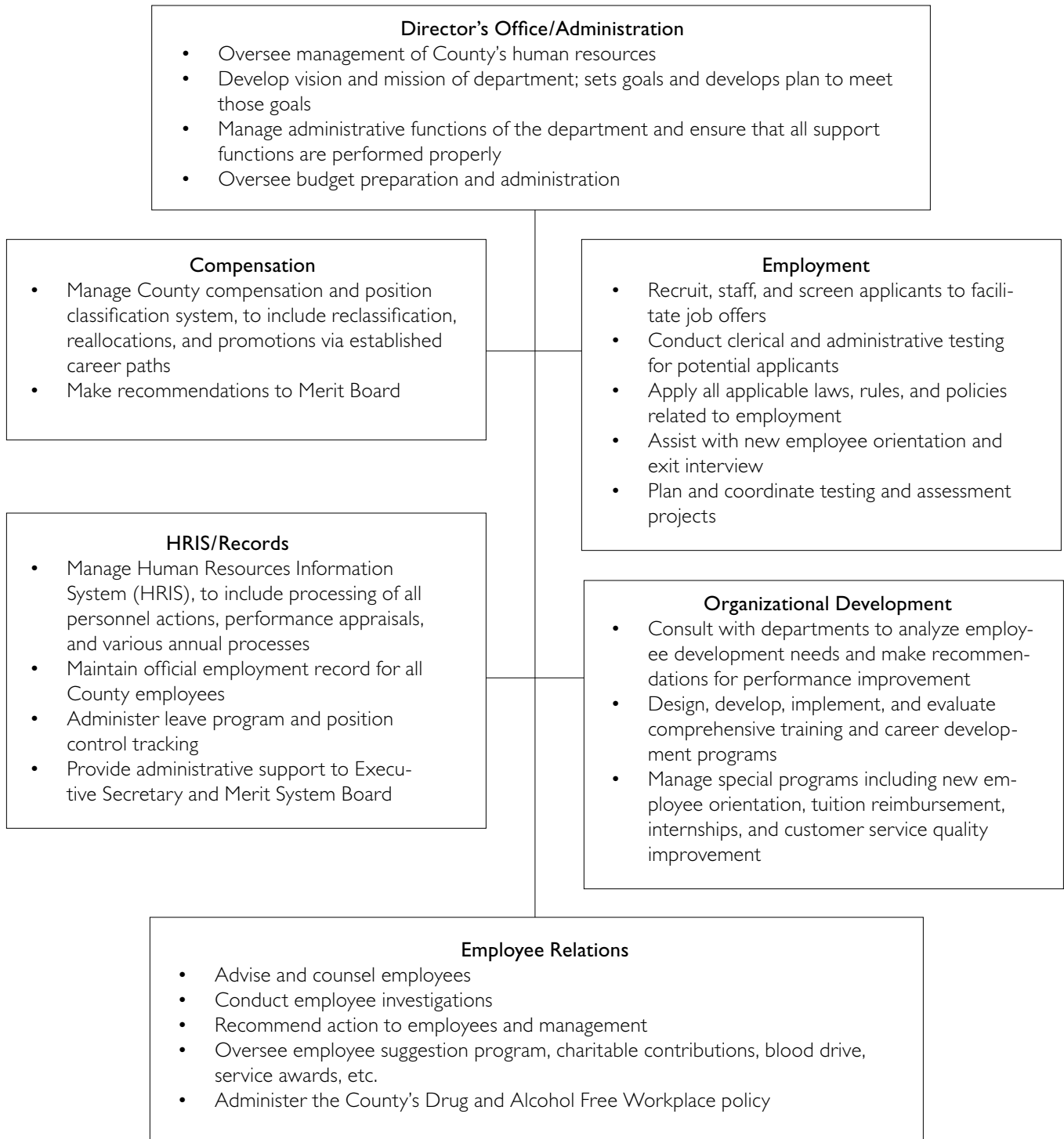
Authorized Positions – Fire and Emergency Services	106	112	129	138

FY 2005 Program Modifications (\$)	2005 Budget	2006 Est.
1. Improved emergency medical service delivery capabilities by adding nine Firefighter IIIs for new ambulance	285,915	504,228

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human resources: mission and organization chart

To provide supportive human resources management services to County departments, managers and supervisors, employees, and prospective employees in order to enhance the delivery of local government services.



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

Departmental Goals

1. To reduce average job vacancies below 125.

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Average job vacancies per year	90	130	115	115

2. To increase percent of voluntary termination exit interviews to 50 percent.

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Percentage voluntary termination exit interviews	54%	38%	40%	40%

3. To maintain above a 90 percent training program participant satisfaction rate.

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Training program participant satisfaction rate	90%	91%	91%	93%

Departmental Issues for FY 2005

1. Implementing the FileNet Document Imaging system and scanning of all personnel files.
2. Implementation of a new performance appraisal instrument for merit and non-merit employees.
3. Continue to ensure market competitiveness by conducting market salary surveys at least every two years.
4. Maintain an overall customer satisfaction rate of 90 percent while staff are reassigned to implement FileNet and Enterprise Resource Planning System (ERP).

Departmental Issues for FY 2006 and Beyond

1. Increased workload demands on staff during the implementation of the ERP system.
2. Ensuring that new systems (ERP, FileNet, and NeoGov) intergrade for optimal results.
3. Attracting and retaining highly qualified diverse workforce that better reflects the county population.
4. Relocate or redesign of the current office to provide sufficient space for staff, testing room, and waiting areas.

Human Services (General Fund)

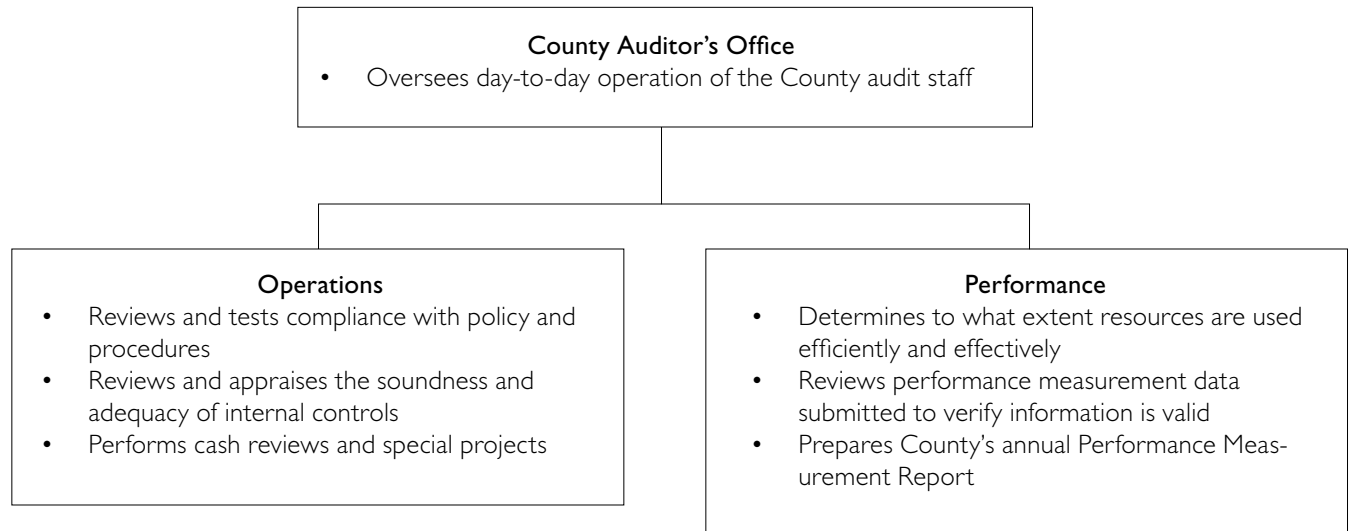
Expenditures/Appropriations (\$)	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget
Personal Services	2,124,736	2,437,989	2,548,198	2,641,240
Operations	727,610	651,736	699,024	760,575
Total	2,852,346	3,089,725	3,247,222	3,401,815

Authorized Positions – Human Resources	29	29	29	30

FY 2005 Program Modifications (\$)	2005 Budget	2006 Est.
Added one HR Associate II Grade (B231) for increase in workload	32,350	50,361

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 and issues

Departmental Goals

- I. 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.

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Audit reports completed	32	35	30	31
Performance measure audits completed	11	12	12	12
Projects completed per full time employee	8	8	8	8

Departmental Issues for FY 2005

- I. Conduct an external citizen survey in order to incorporate necessary Countywide measures into the annual performance measurement report.

Departmental Issues for FY 2006 and Beyond

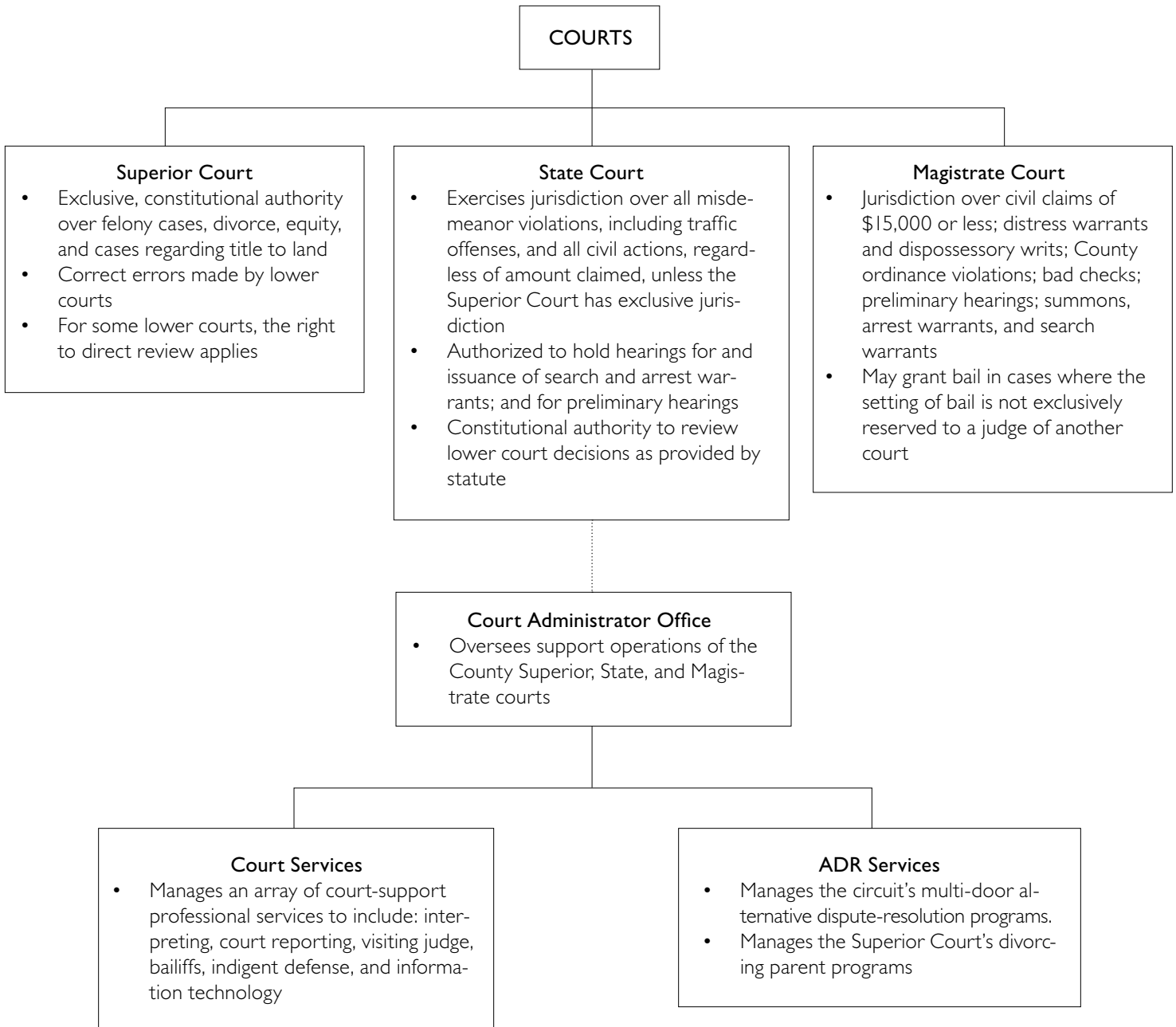
- I. Continue systematic audits to improve Gwinnett County departmental operations.

Internal Audit (General Fund)

Expenditures/Appropriations (\$)	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget
Personal Services	559,375	617,541	649,805	696,361
Operations	145,576	151,524	157,800	164,278
Total	704,951	769,065	807,605	860,639
 Authorized Positions – Internal Audit	 7	 7	 7	 7
 FY 2005 Program Modifications (\$)			2005 Budget	2006 Est.
None.			-	-

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

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Felony cases filed	4,466	4,400	4,925	5,171
Felony cases disposed	4,230	4,268	4,284	4,498
Percent of felony filings disposed	94.7%	97.0%	87.0%	87.0%

2. Misdemeanor cases filed and disposed

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Misdemeanor cases filed	8,979	9,168	11,182	11,741
Misdemeanor cases disposed	7,442	7,833	10,822	11,363
Percent of misdemeanor filings disposed	82.9%	85.4%	96.8%	96.8%

3. Civil cases filed and disposed in the trial courts

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Civil cases filed	15,028	17,059	18,792	19,732
Civil cases disposed	14,366	18,269	18,782	19,721
Percent of civil filings disposed	95.6%	107.1%	99.9%	99.9%

4. Domestic cases filed and disposed

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Domestic cases filed	9,702	10,414	10,529	11,055
Domestic cases disposed	9,624	10,166	10,150	10,658
Percent of domestic filings disposed	99.2%	97.6%	96.4%	96.4%

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

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Civil cases filed	28,068	32,867	34,421	36,142
Civil cases disposed	26,659	31,367	36,084	36,120
Percent of civil filings disposed	95.0%	95.4%	104.8%	99.9%

Departmental Issues for FY 2005

1. If the legislature approves a ninth Superior Court Judge in 2005, the judge will take office January 2006. Space, furniture, computer, and staffing needs will need to be addressed in December 2005.
2. The Superior Court of Gwinnett County is developing a drug court. The first year the program will operate on a very small scale due to limited funding made possible from a grant and funding from the budget of the Superior Court of Georgia.
3. Jail overcrowding, while not a direct issue of this department, can to some extent be directly addressed by this department, while at the same time providing specialized and needed court services. Uniform Superior Court Rule 27 gives 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 monetary and community savings to the citizens and the defendants as qualified defendants free up jail space and allowed to continue to work and support their families.

4. Forecast that the State Court case count will qualify the County for eight judges. There are currently five judges on the State Court of Gwinnett County.

Departmental Issues for FY 2006 and Beyond

1. Space is fast approaching a crisis stage. Even with the expected move of Recorder's and Juvenile Courts, the Superior, State, Magistrate, and Probate courts will be out of space.
2. The enormous change in the diversity of the population that the county has experienced over the past few years has a direct impact on the daily operations of the court system. 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.

Judiciary (General Fund)

Expenditures/Appropriations (\$) (*)	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget
Personal Services	8,607,861	7,203,948	7,662,853	8,517,554
Operations	5,724,889	6,053,703	6,533,842	6,144,869
Capital Outlay	-	-	-	5,900
Total	14,332,750	13,257,651	14,196,695	14,668,323

Authorized Positions – Judiciary	97	75	75	78

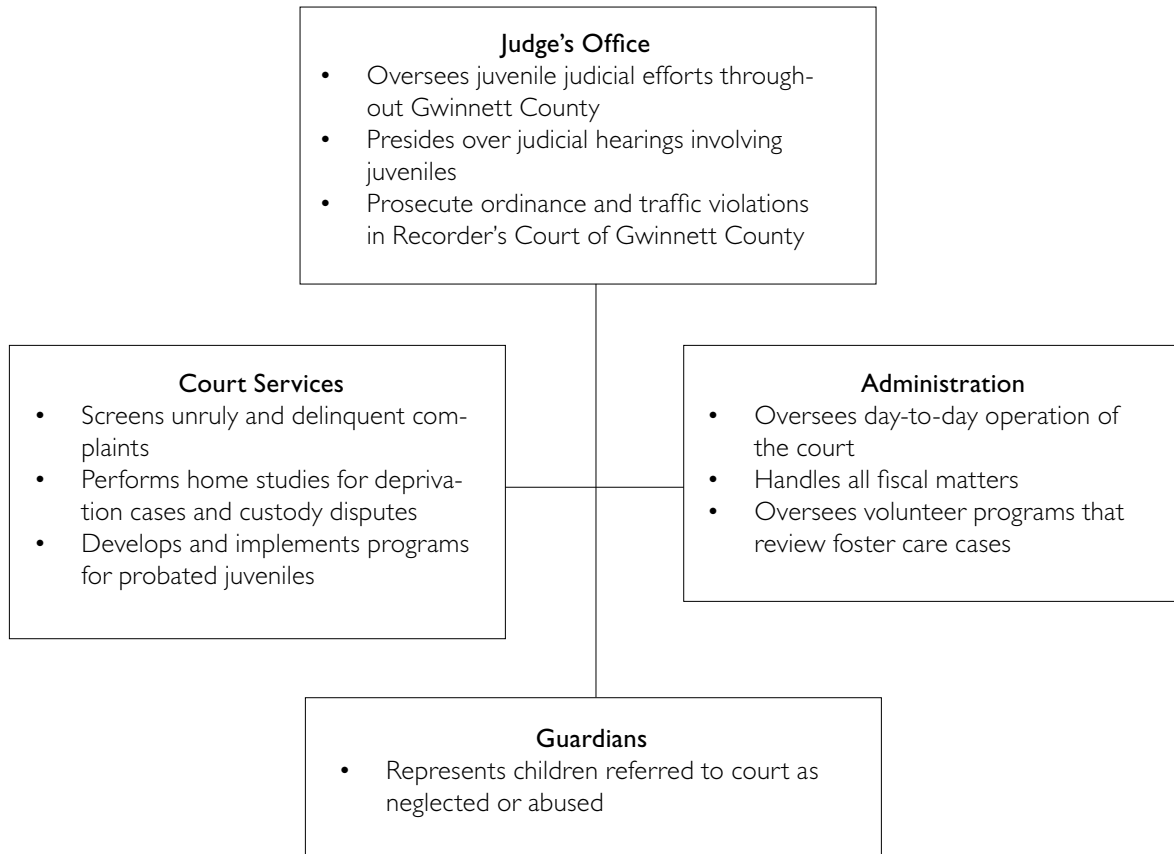
FY 2005 Program Modifications (\$)	2005 Budget	2006 Est.
1. Added Drug Court/DUI Director	66,068	84,079
2. Added Sr. State Court Judge for increasing workload	75,000	70,415
3. Converted one temp to full-time with the offset in temp salary	(3,628)	-
4. Added Admin Support Assoc (JCATS) for increasing workload	39,399	47,278

(*) Prior to FY 2003, Probate Court and Recorder's Court Judges were included in Judiciary.

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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

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

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Delinquent filings	3,179	4,203	4,300	4,400
Delinquent filings disposed	2,931	3,852	4,000	4,100
Percent of delinquent filings disposed	92%	92%	93%	93%

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

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Deprivation filings	1,075	1,391	1,425	1,450
Deprivation filings disposed	895	1,092	1,200	1,200
Percent of deprivation filings disposed	83%	79%	84%	83%

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

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Special proceeding filings	979	1,393	1,400	1,400
Special proceeding filings disposed	939	1,503	1,350	1,350
Percent of special proceedings filings disposed	96%	108%	96%	96%

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

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Traffic violation filings	2,468	1,902	2,000	2,010
Traffic violation filings disposed	2,139	2,082	1,900	1,910
Percent of traffic violation filings disposed	87%	108%	95%	95%
Child support referrals	1,387	1,152	1,150	1,150
Child support referrals disposed	1,387	1,152	1,150	1,150

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

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Program referrals	2,295	3,526	3,550	3,550
Programs completed	2,935	3,450	3,475	3,475
Percent of programs completed	98%	98%	98%	98%

Departmental Issues for FY 2005

1. Completion of the development of the Juvenile Court Accountability Tracking System (JCATS).
2. Implement a risk assessment program which will assess the needs and track the progress of juvenile offenders.
3. Incorporate services that will address gang intervention, mediation, dispute resolution, anger management, and intensive probation in the community.
4. Increase the presence of the court in the community by expanding our volunteer programs.

Departmental Issues for FY 2006 and Beyond

1. Completion of the new Recorder's Court/Juvenile Court facility.
2. Continue exploration of electronic imaging of records.

Juvenile Court (General Fund)

Expenditures/Appropriations (\$)	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget
Personal Services	3,144,901	3,386,276	3,695,025	4,141,820
Operations	758,358	795,490	1,025,305	949,475
Capital Outlay	-	-	-	-
Total	3,903,259	4,181,766	4,720,330	5,091,295

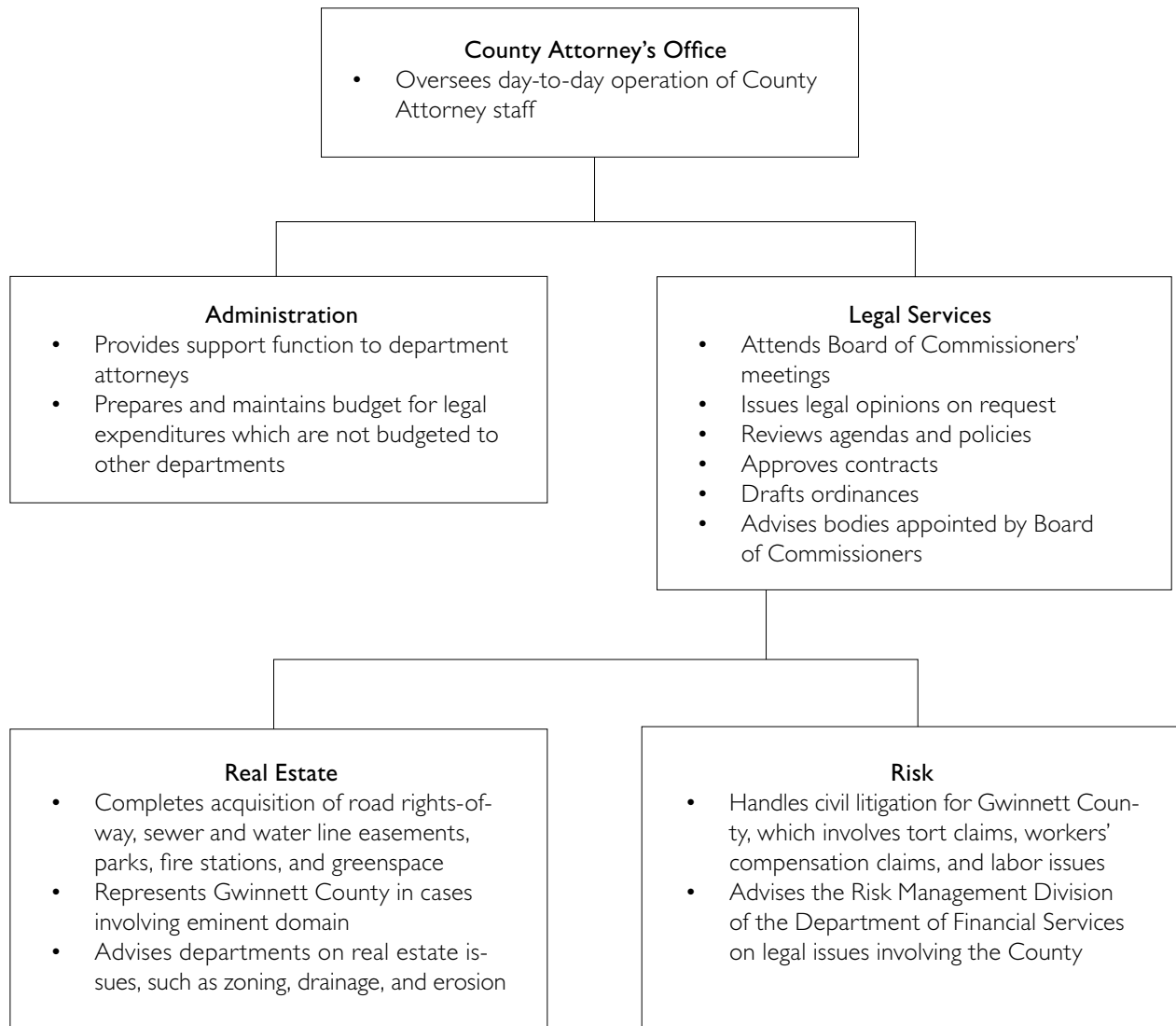
Authorized Positions – Juvenile Court	49	50	53	59

FY 2005 Program Modifications (\$)	2005 Budget	2006 Est.
1. Added a third juvenile court consisting of one Judge, one Executive Assistant, one Calendar Coordinator, two Attorneys, and one Case Coordinator	193,318	571,760

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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 and issues

Departmental Goals

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

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Assignments received	731	939	965	965
Legal opinions requested	59	60	85	85
Contracts submitted for review	811	840	1,200	1,200

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

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Assignments per attorney	761	926	950	963
Legal opinions per attorney	55	51	75	75
Contracts reviewed per attorney	794	831	1,175	1,175

Departmental Issues for FY 2005

1. The continued growth in the county will result in an ongoing increase in service-related and land development-related issues.
2. The requests for non-litigation services provided by this office, such as requests for legal opinions, open records requests, and review of assignments and agenda items, continue to increase.
3. The litigation caseload being handled in-house continues to be of increased complexity.
4. 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 2006 and Beyond

1. The passage of the 2004 Special Purpose Local Option Sales Tax will result in continued acquisitions and condemnations for parks, libraries, roads, and public safety facilities.
2. 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 (\$)	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget
Personal Services	1,104,680	1,226,178	1,172,448	1,507,557
Operations	66,581	66,741	87,302	90,669
Total	1,171,261	1,292,919	1,259,750	1,598,226
 Authorized Positions – Law (*)	 14	 14	 14	 14
 FY 2005 Program Modifications (\$)			2005 Budget	2006 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 (\$)	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget
Personal Services	27,384,572	466,000	964,401	3,069,000
Operations	10,854,697	16,801,385	15,551,201	23,858,962
Contribution to Capital Projects	28,555,694	25,300,000	29,502,000	21,411,000
Total	66,794,963	42,567,385	46,017,602	48,338,962

Authorized Positions	-	-	-	-

FY 2005 Program Modifications (\$)

2005 Budget	2006 Est.
273,488	172,730

I. Increase subsidy for Stormwater Fund for its program modifications

Note: Personal Services includes \$27.3 million in 2002 for the County pension fund.

Medical Examiner Contract (General Fund)

Expenditures/Appropriations (\$)	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget
Operations	575,208	603,969	634,167	668,529
Total	575,208	603,969	634,167	668,529

Authorized Positions	-	-	-	-

FY 2005 Program Modifications (\$)

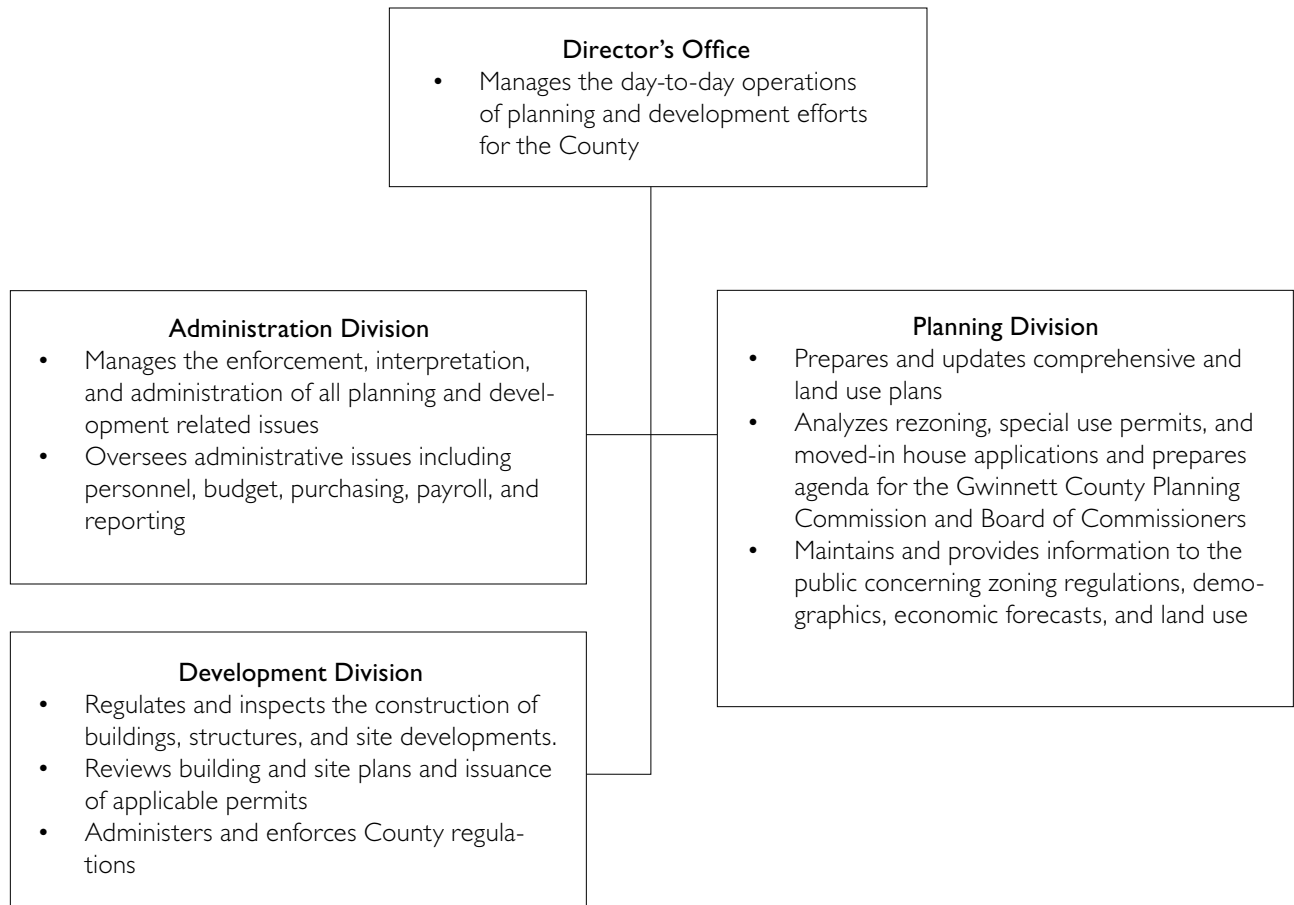
2004 Budget	2005 Est.
-	-

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

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

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Rezoning applications processed	148	158	216	215
Special use applications processed	102	73	80	80
Percent rezoning and special use permit applications processed and advertised for public hearing within 90 days	100%	100%	100%	100%

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

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Development plans reviewed	938	899	900	900
Development permits issued	400	438	450	450
Percent of development plans reviewed within eight days of request (<i>*Changed: Plans must be reviewed within 14 days of submittal</i>)	6%	21%	100%	100%*

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

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Code violation cases received	6,448	5,213	6,500	6,700
Percent code violation inspections conducted within two weeks of request	83%	85%	85%	85%

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

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Building permits issued – residential	9,682	9,320	8,700	8,700
Building permits issued – non-residential	7,064	7,303	9,800	9,800
Percent processed within one day of request	100%	100%	100%	100%

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

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Building inspections conducted	320,290	298,858	325,000	325,000
Building inspections conducted within two business days of request	100%	100%	100%	100%

Departmental Issues for FY 2005

1. To implement the mandated Stream Buffer Ordinance of the Metro North Georgia Water Planning District.
2. To complete the revitalization projects.
3. To revise Zoning Resolution Parking Regulations.
4. To implement Broadvision initiatives.
5. To implement document imaging.

Departmental Issues for FY 2006 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 improve evaluation and code enforcement.

Planning and Development (General Fund)

Expenditures/Appropriations (\$)	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget
Personal Services	7,452,560	8,217,973	8,994,201	9,690,234
Operations	853,822	771,019	1,047,021	1,391,441
Total	8,306,382	8,988,992	10,041,222	11,081,675

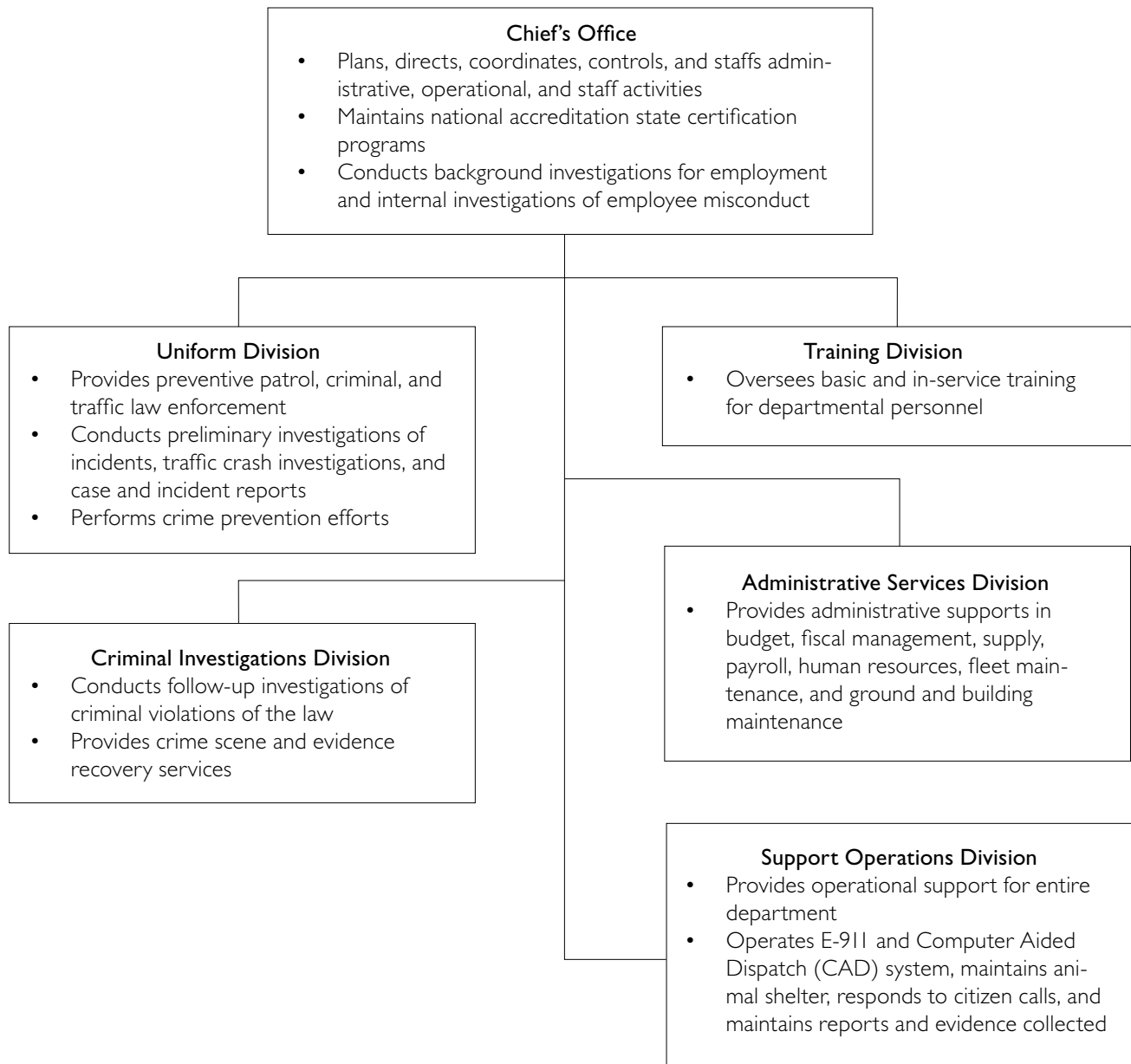
Authorized Positions – Planning and Development	132	137	139	143

FY 2005 Program Modifications (\$)	2005 Budget	2006 Est.
1. Added two Building Inspectors to assist with additional State Environmental Protection Division requirements	118,098	108,000
2. Added a Building Inspector to assist in the erosion control group	61,331	57,036
3. Added two Zoning Enforcement Officers to assist with workload	128,249	116,022

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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

1. Increase staffing to meet demands for service in changing demographic/population patterns.

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Officers per 1,000 service population	0.96	0.97	1.00	1.06
Traffic crashes	24,973	26,469	28,220	29,843
Traffic fatalities	63	68	79	75
E-911 calls received	512,128	507,954	520,215	550,000
Police calls dispatched	505,592	515,442	571,424	617,137
Fire/EMS calls dispatched	49,734	54,029	58,227	62,885

2. Ensure department remains fiscally responsible while providing the latest technology, facilities, adequate training, and equipment needed to provide effective efficient police services.

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Cost per capita	\$95.24	\$94.71	\$97.56	\$99.51
Department Staff trained	5,206	5,701	4,446	5,800

Departmental Issues for FY 2005

1. Staffing levels for both civilian and sworn positions.
2. Retention and recruiting of employees including increasing diversity of workforce.
3. Focus enforcement efforts on addressing crime and quality of life issues through the use of crime analysis data.
4. Continued development of physical facilities including Training Complex, headquarters Annex, and Eastside/Northside precincts.
5. Technology and equipment upgrades.

Departmental Issues for FY 2006 and Beyond

1. Staffing levels for both civilian and sworn positions.
2. Retention and recruiting of employees including increasing diversity of workforce.
3. Continued development of physical facilities including Eastside Precinct and Grayson Precinct.
4. Technology issues including radio system migration to digital and field reporting.
5. Addressing crime and quality of life issues to improve community.

Police Services (General Fund)

Expenditures/Appropriations (\$)	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget
Personal Services	36,801,431	40,560,665	45,243,226	49,454,534
Operations	8,619,191	10,225,909	11,766,154	13,626,099
Capital Outlay	175,719	69,076	241,356	83,375
Total	45,596,341	50,855,650	57,250,736	63,164,008
 Authorized Positions – Police Services	 658	 717	 756	 824

FY 2005 Program Modifications (\$)	2005 Budget	2006 Est.
1. Increased police staffing by adding 60 sworn officers (one Major; nine Sergeants, eight Corporals, and 42 Police Officer Srs), and a two Administrative Support Associates II	1,352,077	4,638,497
2. Added two Animal Control Officer IIIs to train current staff in operational procedures in infectious control	136,592	88,454
3. Increased staffing for the Crime Scene Unit by adding three Crime Scene Techs to staff the unit on weekends	98,463	126,782
4. Improved the processing of evidence by adding one Evidence Technician to Support Operations	24,840	31,090
5. Added 600 emergency response kits (protective suits) to protect uniform officers against chemical and biological agents	210,000	-
6. Added various equipment for the SWAT team	64,200	500
7. Improved the presentation of crime analysis reports by adding a color copier to the Crime Analysis Unit	12,000	-

Police Services (E-911 Fund)

Expenditures/Appropriations (\$)	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget
Personal Services	3,880,732	5,488,206	4,674,231	5,904,404
Operations	1,511,352	1,434,826	1,659,349	2,059,502
Contribution to Capital Projects	-	-	872,910	7,100,160
Capital Outlay	47,378	16,212	55,000	-
Total	5,439,462	6,939,244	7,261,490	15,064,066

Authorized Positions – Police Services	93	93	101	102

FY 2005 Program Modifications (\$)	2005 Budget	2006 Est.
1. Improved E-911 capabilities by adding one E-911 Technical Service Associate II to update 911 CAD, GIS Mapping, and other related applications that impact the E-911 Center	51,668	55,425

Police Services (Police Special Investigation Fund)

Expenditures/Appropriations (\$)	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget
Operations	273,336	195,198	174,437	463,966
Capital Outlay	276,183	38,356	140,218	231,000
Total	549,519	233,554	314,655	694,966

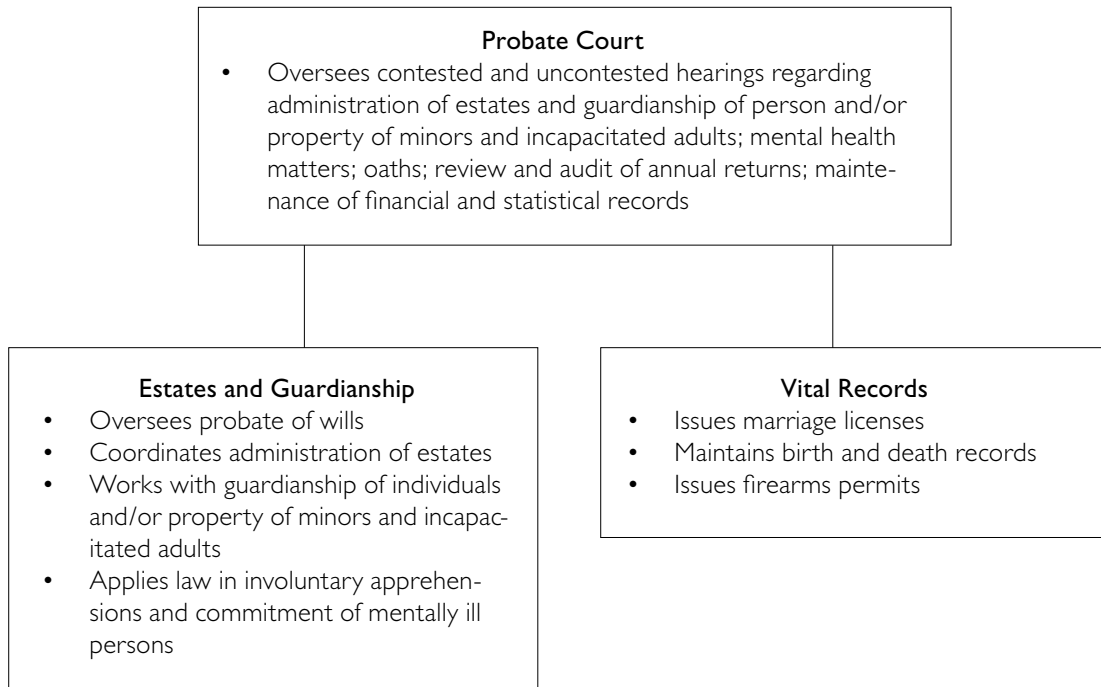
Authorized Positions	-	-	-	-

FY 2005 Program Modifications (\$)	2005 Budget	2006 Est.
1. Enhanced undercover operations by adding new surveillance equipment	194,000	-
2. Added 50 M-26 tasers for uniform patrol officers	40,000	-

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probate court: mission and organization chart

To apply the law to specific controversies focusing on those regarding the administration of estates and guardianships of person and property; to provide minors and incapacitated adults with oversight of their financial resources; to maintain the integrity of the County's vital records; to provide quality service to the public; and to provide fiscal accountability and effective use of resources to the County.



probate court: goals, performance measures, and issues

Departmental Goals

1. To protect the property of minors and incapacitated adults.

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Guardianship or emergency cases	57	74	100	120
Minor or temporary guardianships	732	915	975	1,050

2. To apply the law and to resolve issues to specific cases brought before the court.

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Total caseload	2,982	3,327	3,700	4,000

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

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Birth certificates	7,770	7,985	8,264	8,635
Death certificates	3,366	3,468	3,589	3,725
Marriage licenses issued	4,623	5,114	5,727	6,586
Firearm permits issued	3,118	3,273	3,704	4,074

Departmental Issues for FY 2005

1. Prepare for increasing caseloads.
2. Prepare for increasing birth registrations.
3. Provide adequate information on legal issues to firearms customers.
4. Prepare for increased citizenship requirements for firearm applicants.

Departmental Issues for FY 2006 and Beyond

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

Probate Court (General Fund)

Expenditures/Appropriations (\$) (*)	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget
Personal Services	NA	1,120,829	1,217,093	1,284,372
Operations	NA	123,035	132,995	156,752
Capital Outlay	NA	-	-	-
Total	NA	1,243,864	1,350,088	1,441,124

Authorized Positions – Probate Court	NA	19	19	20

FY 2005 Program Modifications (\$)	2005 Budget	2006 Est.
1. Added one probate examiner/calendar coordinator for increased workload	49,115	58,860

(*) Probate Court was part of Judiciary before 2003.

probation: mission and organization chart

To serve the courts of Gwinnett County and to collaborate with other criminal justice agencies in protecting the public by effectively enforcing sentences of probation.

Probation

- Protect the public by ensuring appropriate levels of supervision based on offender risk
- Ensure probationer's accountability to the community and victims

probation: goals, performance measures, and issues

Departmental Goals

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

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Active probationers	8,450	9,380	10,000	10,450
Pre-sentence investigations/record checks	1,335	1,540	1,650	1,800
Court hours	5,226	5,400	5,600	6,000

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

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Fines and restitution collected/disbursed	\$3,677,109	\$3,306,846	\$3,525,000	\$3,900,000
Community service hours completed	34,279	38,675	40,000	43,000

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

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Average caseload size	225	200	230	250
Counseling referrals	378	846	1,212	1,580
Alcohol/drug test conducted	1,050	1,164	1,360	1,530

Departmental Issues for FY 2005

- 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 2006 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)

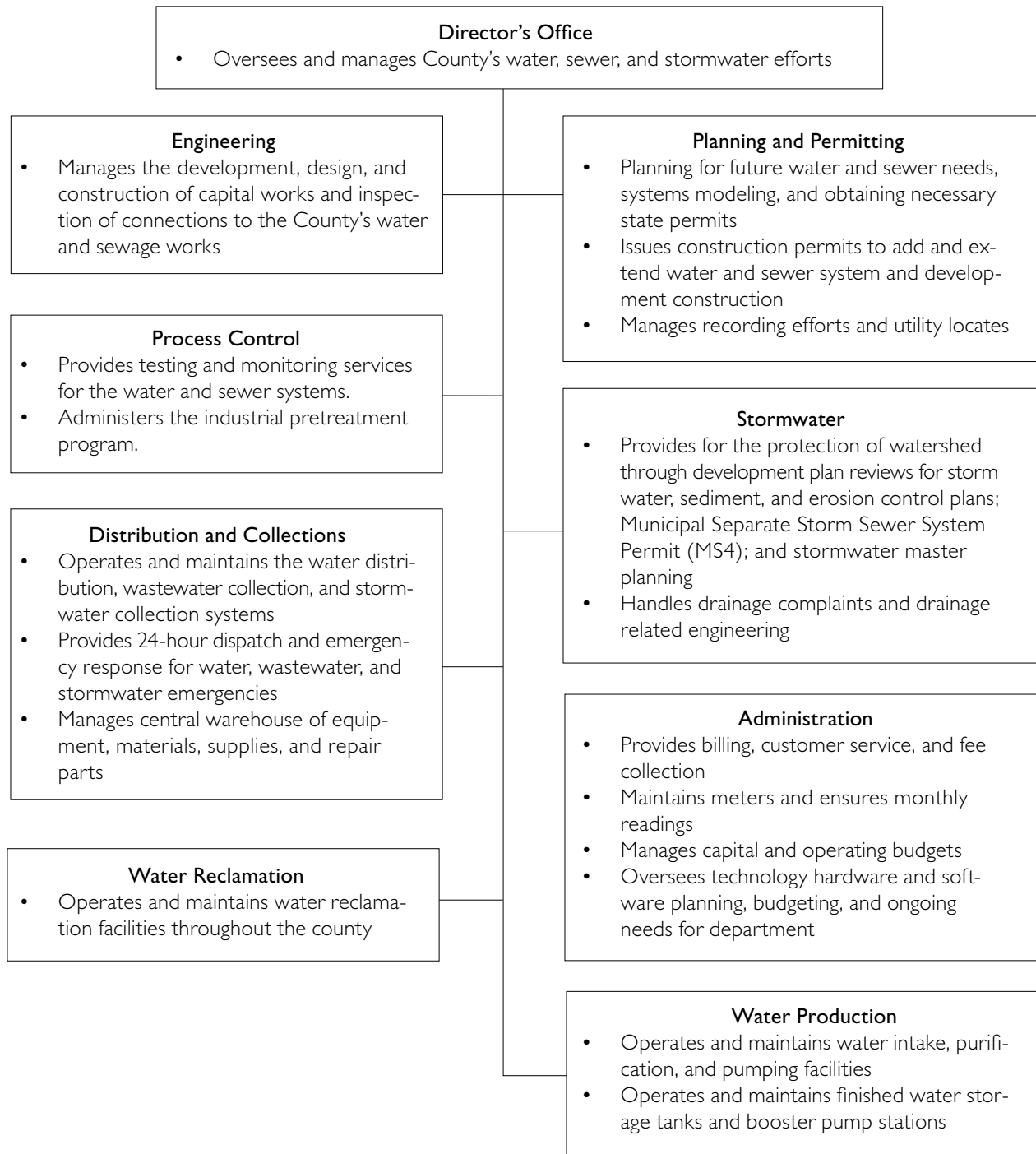
Expenditures/Appropriations (\$)	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget
Operations	81,297	84,641	87,767	105,176
Total	81,297	84,641	87,767	105,176

Authorized Positions	-	-	-	-

FY 2005 Program Modifications (\$)			2005 Budget	2006 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

1. To emphasize customer service, cost effectiveness, communication and teamwork to meet the public utility needs of Gwinnett County and its citizens. (Water and Sewer Unit)

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Service requests	27,000	28,000	29,000	30,000
Customer service inquiries	185,886	190,116	195,116	200,116
Collection rate	99%	99%	99%	99%

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

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Service requests completed	2,704	2,600	2,750	2,800
Facilities projects completed	810	925	950	975

3. 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)

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Operating expense per customer	\$350	\$406	\$425	\$503
Drinking water cost per million gallons treated	\$276	\$292	\$353	\$333
Wastewater cost per million gallons treated	\$1,189	\$1,169	\$1,075	\$1,100

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

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Drinking water permit violations	None	None	None	None
Water reclamation permit violations	None	None	1	None

5. To emphasize infrastructure maintenance.

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Service line breaks per 1,000 customers	5.8	4.5	4.9	5.0
Sanitary sewer overflows per mile of line	0.029	0.024	0.024	0.025
Water leaks repaired	11,541	9,279	10,000	11,000

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

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Plans reviewed (Water and Sewer)	9,965	9,561	10,500	10,500
Permits issued for water taps (meters)	9,457	8,853	9,000	9,500
Permits issued for sewer taps	8,533	8,634	8,444	9,000

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)

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Development permits	766	685	800	700
Percentage plans reviewed within seven days	67%	54%	60%	60%
Drainage designs completed	66	53	50	50

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

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Miles of drainage system inventoried	190	413	250	400
Sub-basins inventoried	1	2	3	3

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

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Subbasins flood studied	5	2	6	6
Subbasins with master plan	None	6	10	8

Departmental Issues for FY 2005

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 mgd expansion to the F. Wayne Hill Water Resources Center and permit support for the return of reclaimed water to Lake Lanier.
3. Operate the 75 million gallon per day (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.

Departmental Issues for FY 2006 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.

Public Utilities (Public Utilities Operating Fund)

Expenditures/Appropriations (\$)	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget
Personal Services	27,476,274	29,216,037	32,201,472	34,975,764
Operations	45,133,948	43,857,270	49,394,502	46,274,075
Debt Services	46,331,226	61,924,353	60,616,504	63,131,447
Transfer to Renewal and Extension	32,500,000	21,800,000	20,500,000	36,442,459
Total	151,441,448	156,797,660	162,712,478	180,823,745

Authorized Positions – Public Utilities	512	533	544	544

FY 2005 Program Modifications (\$)		2005 Budget	2006 Est.
None.			

Public Utilities (Stormwater Management Fund)

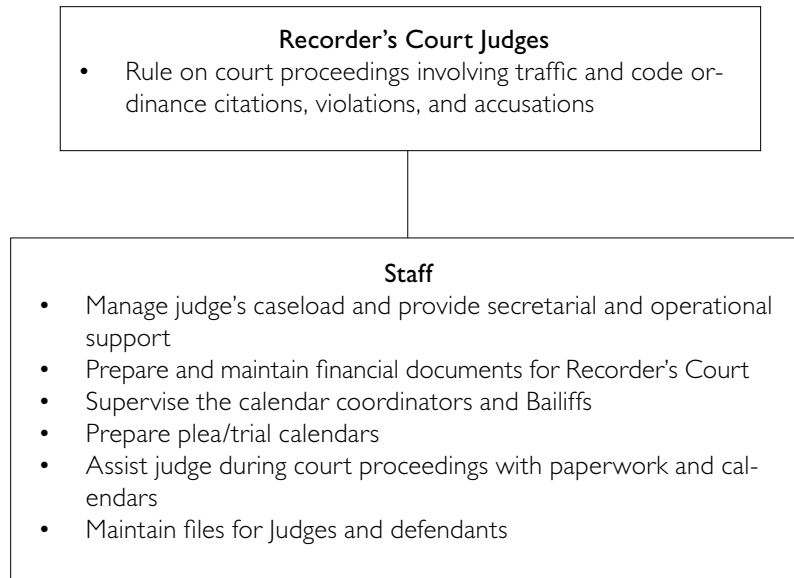
Expenditures/Appropriations (\$)	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget
Personal Services	3,008,696	3,436,273	3,797,154	4,189,386
Operations	1,823,759	1,849,110	1,795,569	2,331,299
Total	4,832,455	5,285,383	5,592,723	6,520,685

Authorized Positions – Public Utilities	47	51	54	56

FY 2005 Program Modifications (\$)		2005 Budget	2006 Est.
1. Addition of one Engineer IV to assist in the increase of storm planning and permitting investigations		78,254	93,366
2. Addition of two Senior Construction Managers to manage implementation of stormwater utility		45,234	73,193
3. Additional funding for contract services to assist in small construction projects		150,000	0

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 measurements, and issues

Departmental Goals

1. To adjudicate traffic and code ordinance cases.

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Number of traffic citations issued	93,536	85,179	88,177	89,142
Number of environmental citations issued	1,779	1,705	1,800	1,870
Number of parking citations issued	1,368	1,771	1,896	1,569

2. To ensure compliance on cases in a timely fashion.

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Cases with guilty judgments	8,161	8,560	9,380	8,700
Number of bench warrants issued	4,830	4,777	4,280	4,803
Number of cases handled through the court	13,212	27,841	32,576	30,208

Departmental Issues for FY 2005

1. Continue to assist foreign speaking citizens through the judicial process and into compliance.
2. Relocate to new court facility to accommodate growing court population.

Departmental Issues for FY 2006 and Beyond

1. To implement a new data base system with Clerk of Recorder's Court.
2. Assist the Recorder's Court Clerks office in serving the public efficiently.

Recorder's Court Judges (General Fund)

Expenditures/Appropriations (\$)	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget
Personal Services	-	914,656	913,574	961,032
Operations	-	86,607	95,422	267,856
Total	0	1,001,263	1,008,996	1,228,888

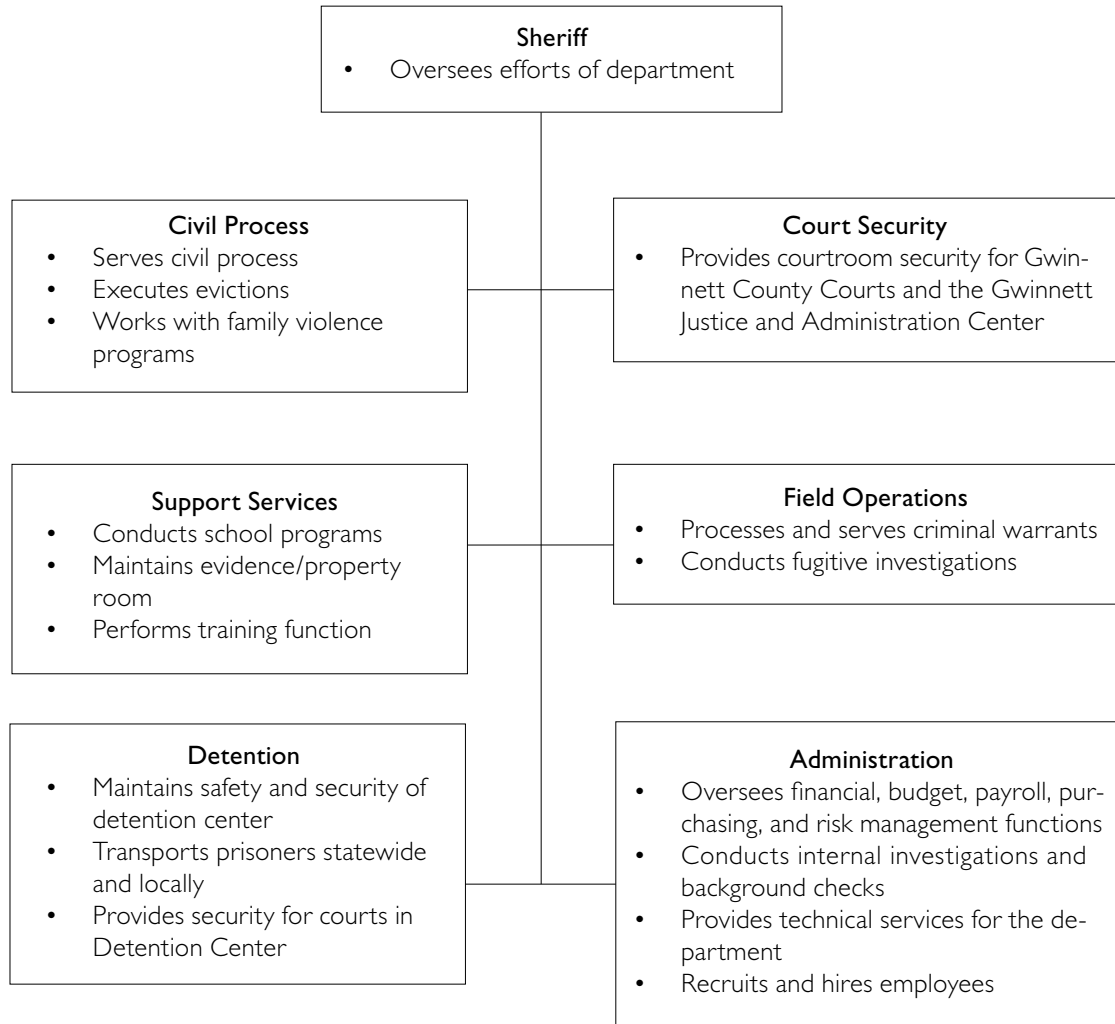
Authorized Positions – Recorder's Court Judges	-	9	9	9

FY 2005 Program Modifications (\$)	2005 Budget	2006 Est.
None.	-	-

(*) Recorder's Court Judges were part of Judiciary before FY 2003.

sheriff's department: mission and organization chart

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



sheriff: general fund

Departmental Goals

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

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Detention Center admissions	29,213	30,122	31,627	32,200
Average daily inmate population in Detention Center	1,486	1,634	1,815	1,950

2. 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.

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Courts in session in the Gwinnett Justice and Administration Center	7,221	7,886	8,100	8,200

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

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Warrants received for service	17,149	17,493	14,515	15,961
Civil papers received for service	52,633	53,680	57,755	60,887
Family violence orders received	2,130	2,565	2,695	2,829
Warrants served	8,795	14,127	12,787	13,017
Civil papers served	43,461	39,296	45,925	48,221
Family violence orders served	2,449	2,768	2,906	3,051

4. To provide security and protection for the Gwinnett County Justice and Administration Center (GJAC) to ensure the safety of staff and public.

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
People through security at Gwinnett Justice and Administration Center	1,127,868	997,437	900,000	950,000

Departmental Issues for FY 2005

1. Hiring and training of personnel to prepare for the opening of the new Detention Center expansion in early 2006. The hiring and training curve necessitates the beginning of this process in FY 2005.
2. Opening of the new Recorder's/Juvenile Court building, requiring additional security personnel.
3. 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.
4. Overtime continues to be a critical issue for the Sheriff's Department.

Departmental Issues for FY 2006 and Beyond

1. Opening of the new Detention Center expansion.
2. Increased number of courts.
3. Increasing inmate population.
4. Increased county population and changing diversity.
5. Recruitment and retention of quality personnel.

Sheriff (General Fund)

Expenditures/Appropriations (\$)	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget
Personal Services	23,138,569	24,773,804	27,243,494	31,334,683
Operations	7,269,188	11,489,218	13,765,503	9,284,277
Capital Outlay	101,952	7,775	122,332	26,373
Total	30,509,709	36,270,796	41,131,329	40,645,333

Authorized Positions – Sheriff	392	419	428	524

FY 2005 Program Modifications (\$)	2005 Budget	2006 Est.
1. Increased court security staffing by adding 22 deputies (one Captain, one Lieutenant, two Sergeants, and 18 Deputy Sheriff Srs.) to staff the new Recorder's/Juvenile Court Building	1,060,635	1,296,409
2. Increased jail staffing by adding 57 deputies (one Lieutenant and 56 Deputy Sheriff Srs.) and four Administrative Support Associates I for the Detention Center Expansion	1,734,109	3,114,126
3. Added five deputies (one Sergeant and four Deputy Sheriff Srs.) to research and sever warrants on file	360,854	297,872
4. Added two Sheriff Deputy Srs. to the Civil Division to serve protective orders	131,404	109,762
5. Ensured timely processing of warrants by adding four Administrative Support Associates II to the Operations Division	114,084	149,047
6. Increased administrative support by adding two Administrative Support Associates II to the Civil Division	37,862	74,523
7. Added copier leases for the Detention Center and Family Violence Unit	4,054	4,054
8. Increased overtime appropriation for the Detention Center	500,000	500,000

Sheriff (Inmate Store Fund)

Expenditures/Appropriations (\$)	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget
Operations	51,036	73,737	74,203	143,000
Contribution to Capital	-	-	-	-
Capital Outlay	-	-	-	-
Total	58,402	51,036	74,203	143,000

Authorized Positions	-	-	-	-

FY 2005 Program Modifications (\$)	2005 Budget	2006 Est.
None.	-	-

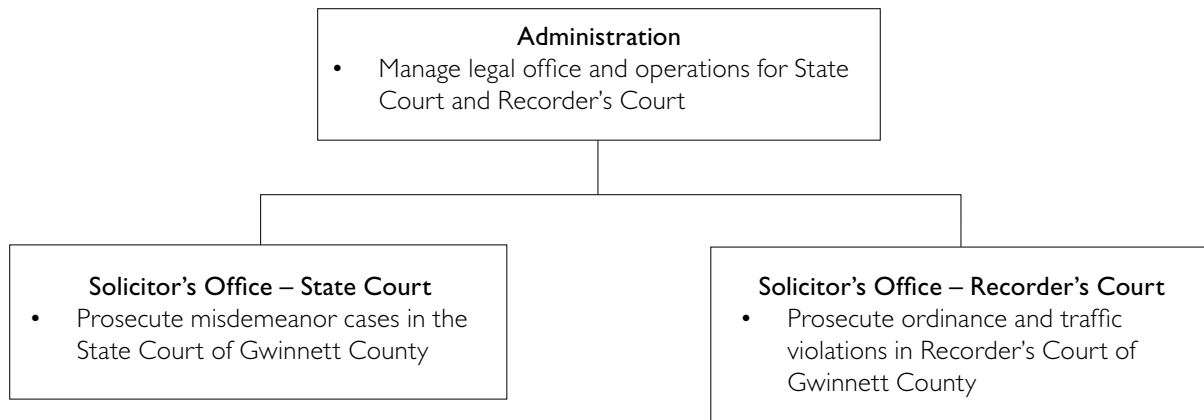
Sheriff (Special Operations Fund)

Expenditures/Appropriations (\$)	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget
Operations	-	2,903	30,252	-
Capital Outlay	-	6,995	6,995	-
Total	-	9,898	37,247	-
Authorized Positions – Blank Services	-	-	-	-
FY 2005 Program Modifications (\$)			2005 Budget	2006 Est.
None.			-	-

* Note: There was no initial budget for this fund. It will be adjusted based on usable fund balance after the FY 2004 books close.

solicitor's office: 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 measurements, and budgets

Departmental Goals

1. To 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.

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Misdemeanor cases received in State Court	7,760	8,396	10,200	11,000
Cases disposed in State Court	7,091	7,625	8,200	9,000

2. To deter motorists from driving while impaired and thus to reduce the number of alcohol-related traffic accidents, injuries, and deaths.

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Traffic citations received in Recorder's Court	95,315	85,179	95,000	100,000
Number of citations disposed in Recorder's Court	79,130	82,093	90,000	95,000

3. Expand development and implementation of Domestic Violence Protocol (DVP) with special emphasis on victim and child safety issues.

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Average contact per year per Victim Advocate	15,900	18,300	18,500	19,000
Victim Advocates	5	5	5	5
Number of contacts	79,500	91,500	93,000	95,000

Departmental Issues for FY 2005

1. Additional costs associated with a public awareness campaign notifying victims of safety planning and child safety issues.
2. Training attorneys, investigators, legal assistants, and victim advocates to keep pace with legal and technological changes.
3. Enhancing functions of case-management software to ensure efficient production.
4. Establishing and reviewing allocation of work-space requirements to meet future staffing needs.

Departmental Issues for FY 2006 and Beyond

1. Establish and implement an Elder Abuse Protocol (EAP).
2. Maximize our on-time effectiveness by integrating legal research into trial practice through local area network (LAN) connections in the courtroom.
3. Continue training and certifying staff.

Solicitor (General Fund)

Expenditures/Appropriations (\$)	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget
Personal Services	2,512,251	2,772,538	2,968,658	2,897,380
Operations	236,312	229,581	292,348	579,134
Capital Outlay	5,123	-	-	-
Total	2,753,686	3,002,119	3,261,006	3,476,514
 Authorized Positions – Solicitor	 37	 40	 40	 40

FY 2005 Program Modifications (\$)	2005 Budget	2006 Est.
1. Outsourced IT Associate and associated equipment due to increased workload	30,500	30,500
2. Reduction of Personal Services	(52,979)	

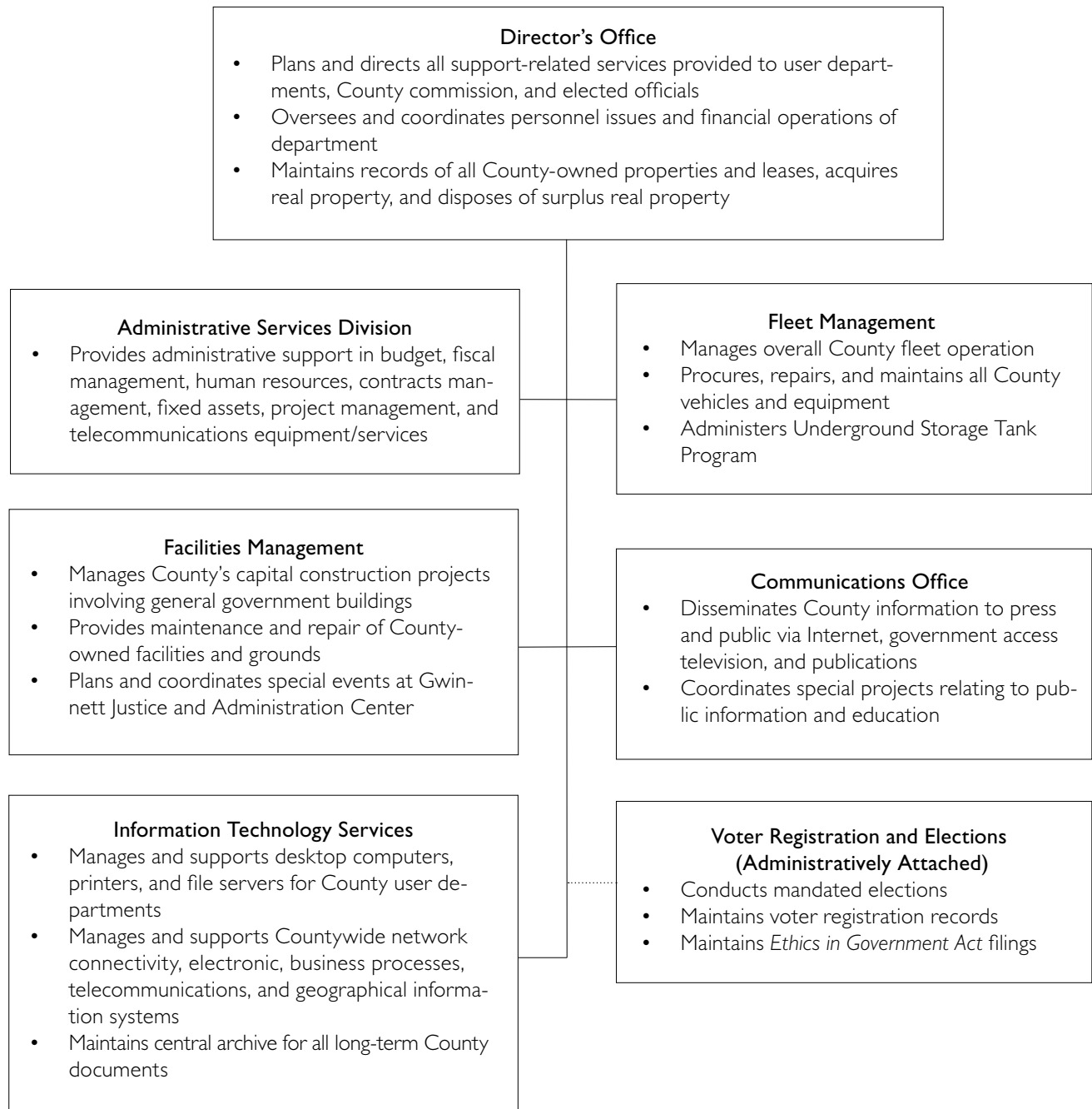
Solicitor (Crime Victims Fund)

Expenditures/Appropriations (\$)	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget
Personal Services	343,670	350,129	355,515	428,139
Operations	33,044	20,099	72,574	39,456
Contribution to Capital Projects	3,964	-	-	-
Capital Outlay	-			-
Total	<u>380,678</u>	<u>370,228</u>	<u>428,089</u>	<u>467,595</u>
 Authorized Positions – Solicitor	 3	 5	 6	 6
 FY 2005 Program Modifications (\$)			2005 Budget	2006 Est.
None.				-

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support services: mission and organization chart

To provide responsive, comprehensive, quality services 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 measurements, and issues

Departmental Goals

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

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Percent service requests completed on schedule	63%	73%	86%	88%
Percent help desk calls resolved	66%	101%	100%	100%
Percent network/servers/mainframe available	99%	99%	99%	99%

2. To complete vehicular preventive-maintenance services and repairs in a cost-efficient and timely manner to minimize down-time and provide high quality services.

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Average cost per preventive maintenance job	\$89	\$90	\$92	\$125
Average cost per repair job	\$322	\$338	\$350	\$395
Percent work orders that have to be reworked	4%	5%	55%	3%
Percent work orders completed within two working days	73%	75%	75%	77%

3. 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.

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Construction projects completed	11	20	32	26
Buildings maintained	55	55	56	57
Cost per square foot/buildings maintained	\$1.53	\$1.56	\$1.55	\$1.55
Percent routine maintenance work orders completed within five days of request	50%	47%	55%	55%

4. To enhance service and information delivery via the County's Web site, cable channel, and other means.

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Hours of audio/visual services performed	594	442	442	500
Hours of cable TV operation and management performed	555	662	662	680
Hours of Internet/intranet service	3,144	3,246	3,246	3,300

5. 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.

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Pieces of property managed	525	530	546	560
Total value of property managed	\$450,000,000	\$480,000,000	\$485,000,000	\$500,000,000
Average length of time to sell property	6 mos.	8 mos.	8 mos.	8 mos.

6. 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.

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Elections held	7	0	4	0
Percent election deadlines met	100%	N/A	100%	N/A
Election results contested	-	N/A	-	N/A

Departmental Issues for FY 2005

1. Update information technology strategic plan by developing IT policies, standards, and procedures, metrics management, service levels, and an IT enterprise architecture plan.
2. Provide maintenance and support for the implementation of larger ongoing projects.
3. Provide maintenance and support for the hardware and software infrastructure and complete migration of all business systems as recommended in the IT Strategic Plan.
4. Continue with implementation of Phase III of Electronic Document Management System.
5. Administer construction of Dacula Branch Library, Gwinnett County Detention Center expansion, Police training facility, Eastside Police Precinct, Fire Station 12 (relocation), Fire Station 26, and Snellville (Southside) Tag Office.
6. Complete construction and open new Recorder's/Juvenile Court facility, Fire Station 24, Mall of Georgia (Northside) Tag Office, and Northside Police Precinct.
7. Complete construction of Department of Transportation Central Maintenance and Supply facility.
8. Complete design and initiate construction of Police Headquarters Annex.
9. Design and initiate construction of Fire Stations 1 (relocation), 7, or 8 (relocation), and 27 (pending completion of site acquisitions).
10. Manage, design, and construction of other elements of the Central Services Capital Project (Records Management facility, general supply and storage facility, Parks and Recreation shops and storage as sites are determined).
11. Continue reconfigurations within Gwinnett Justice and Administration Center to provide more efficient and rationally-organized space utilization.
12. Implement Program Management approach to existing SPLOST public safety projects and to upcoming 2005 SPLOST.
13. Develop a marketing strategy for promoting Gwinnett County services and a communications plan for disseminating information about County policies and issues.
14. Continue implementation of the County's intranet and Web improvements.
15. Make adjustments to precinct lines due to redistricting and large numbers of voters in precincts.

Departmental Issues for FY 2006 and Beyond

1. Address increased voter rolls.

Support Services (General Fund – Excluding Elections)

Expenditures/Appropriations (\$)	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget
Personal Services	9,364,354	10,301,425	11,298,327	12,218,490
Operations	12,107,773	13,240,223	14,876,973	18,082,773
Capital Outlay	64,409	26,404	83,639	-
Total	21,536,536	23,568,052	26,258,939	30,301,263
 Authorized Positions – Excluding Elections	 141	 148	 150	 152

FY 2005 Program Modifications (\$)	2005 Budget	2006 Est.
1. Expand license support in Information Technology	653,507	653,507
2. Leases for various IT systems	1,295,360	1,295,360
3. Contracted labor to backfill for ongoing projects	395,200	395,200
4. Two vans for electrical and carpentry staff	56,106	6,156
5. Overtime for maintenance employees	20,000	20,000
6. Approved two IT Associate IVs for increased workload	136,939	153,334

Support Services (General Fund – Elections)

Expenditures/Appropriations (\$)	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget
Personal Services	810,265	587,655	1,374,162	593,310
Operations	1,158,222	121,072	1,597,508	492,878
Capital Outlay	-	28,630	-	-
Total	1,968,487	737,357	2,971,670	1,086,188

Authorized Positions – Supt Srvc (Elections Only)	9	9	11	11

FY 2005 Program Modifications (\$)	2005 Budget	2006 Est.
None.	-	-

Support Services (Fleet Management Fund)

Expenditures/Appropriations (\$)	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget
Personal Services	2,287,043	2,902,851	2,576,460	2,892,909
Operations	4,689,242	3,230,117	3,800,025	4,100,404
Contribution to Capital	-	-	-	-
Capital Outlay	-	62,125	33,990	-
Total	6,976,285	6,195,093	6,410,475	6,993,313

Authorized Positions – Fleet	46	45	45	46

FY 2005 Program Modifications (\$)	2005 Budget	2006 Est.
1. One Auto Tech III for increasing workload	38,820	56,520
2. New copier lease	3,000	3,000
3. Fleet Department Program Study	200,000	-

Support Services (Vehicle Purchasing Fund)

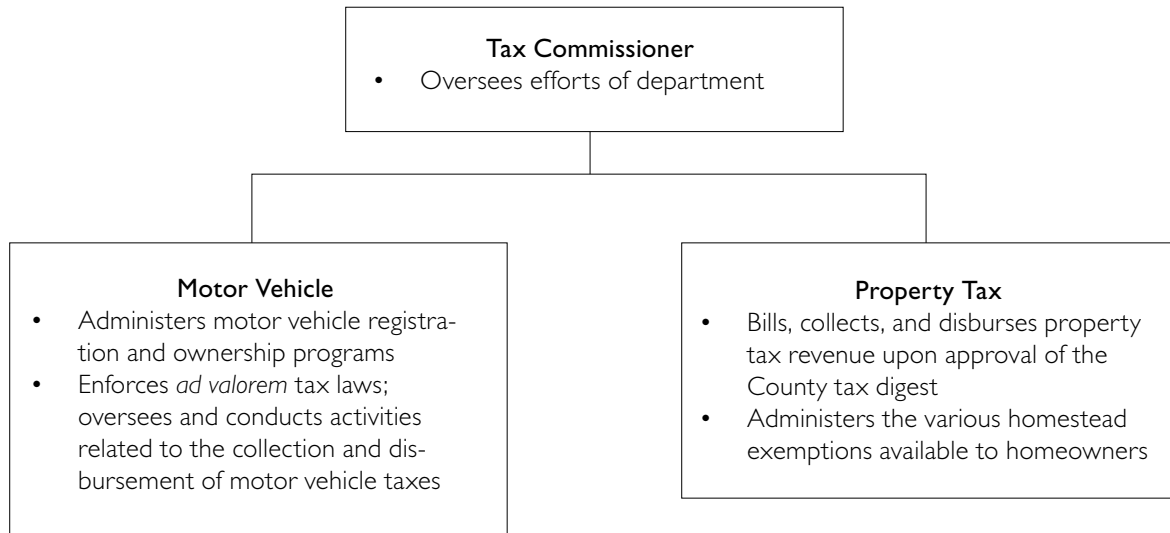
Expenditures/Appropriations (\$)	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget
Capital Outlay	2,929,305	3,875,153	3,414,815	3,913,970
Operations	4,474	-	-	125,000
Total	2,933,779	3,875,153	3,414,815	4,038,970

Authorized Positions	-	-	-	-

FY 2005 Program Modifications (\$)	2005 Budget	2006 Est.
1. Added 54 new vehicles for various agencies and funds	1,071,245	-

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.

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Motor Vehicle Division:				
Comment cards within one week	100%	100%	100%	100%
E-mail response within one business day	96%	96%	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%	96%	97%	97%

2. To improve processing time.

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Motor Vehicle Division:				
Regular mail within five business days	100%	85%	95%	95%
Fleet mail within five business days	100%	99%	95%	100%
Dealer mail within five business days	96%	85%	95%	95%
Internet renewals within one business day	100%	100%	100%	100%
Property Tax Division:				
Regular mail (peak season) within five business days	99%	100%	100%	100%
Regular mail (non-peak) within two business days	100%	100%	100%	100%
Mortgage company mail within five business days	97%	100%	98%	98%
Mortgage company bulk payments within six business days	97%	100%	98%	98%
IVR/Web payments within two business days	98%	96%	99%	99%

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

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Comment cards saying satisfied	97%	86%	85%	85%
Motor Vehicle Division:				
Walk-in wait time under 10 minutes	96%	53%	85%	80%
Property Tax Division:				
Walk-in wait time under five minutes (non-peak)	100%	100%	99%	100%
Walk-in wait time under 15 minutes (peak-season)	98%	100%	99%	99%
Interactive Voice Response (IVR) availability	100%	99%	99%	99%

4. Improve collection rates for taxes and returned checks.

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Percentage of property taxes collected for billing year	97%	97%	97%	97%
Percentage of motor vehicle returned checks collected	94%	92%	93%	93%

Departmental Issues for FY 2005

1. Hiring and training of staff for North Gwinnett Office.
2. Full implementation of the new interactive voice recognition (IVR) system may not be completed until 2005.
3. Completing the relocation of the Snellville Branch Tag Office.
4. Continue coordination and finalization of the Business Continuity Plan.
5. Complete Motor Vehicle flat file coordination with Property Tax.
6. Implement New Taxing System (a.k.a. Manatron).
7. Consolidation of Property Tax and Motor Vehicle Call Centers.
8. Consolidation of Property Tax and Motor Vehicle Accounting Department.

Departmental Issues for FY 2006 and Beyond

1. Continued growth of the county will require additional staff and resources.
2. Continued technology advancements will require additional technical support and resources.
3. Cross training of Motor Vehicle and Property Tax staff due to the realignment of the organization.

Tax Commissioner (General Fund)

Expenditures/Appropriations (\$)	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget
Personal Services	4,524,389	5,390,736	5,620,774	6,286,693
Operations	1,480,335	1,288,101	1,406,589	1,580,645
Capital Outlay	-	-	-	-
Total	6,004,724	6,678,837	7,027,363	7,867,338

Authorized Positions – Tax Commissioner	96	112	112	118

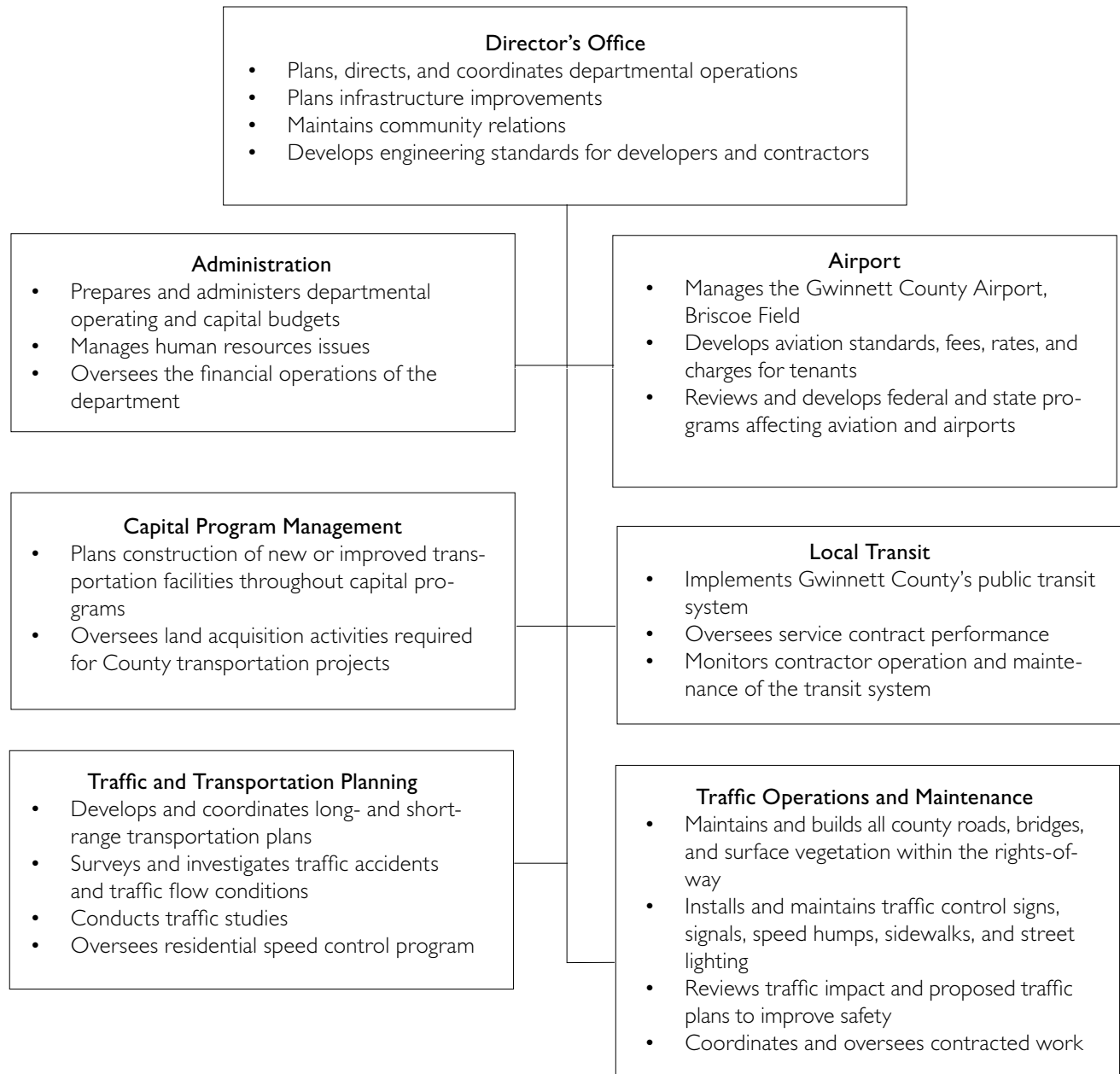
FY 2005 Program Modifications (\$)

	2005 Budget	2006 Est.
1. Established the operation of the new North Gwinnett Tag Office by adding a Branch Manager, a Tax Services Assistant, and four Tax Services Associate II	300,088	357,221

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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

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

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Traffic studies completed	302	225	250	275
Miles of roads maintained	2,300	2,350	2,400	2,450
Traffic signals maintained	545	570	590	610

2. 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:

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Transit riders carried	300,000	770,000	1,196,000	1,232,000
Transit vehicles in service	35	63	63	63

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

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Airport take-offs and landings	105,345	104,000	104,000	104,000
Aircraft based in Gwinnett	375	447	432	435

4. To provide a self-sufficient means for installing and maintaining street lighting in residential and commercial subdivisions and on arterial roadways to enhance the safety of citizens and property.

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Street lights added to system	2,338	2,300	2,300	2,300

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

	2002 Actual	2003 Actual	2004 Est.	2005 Proj.
Speed hump requests processed	268	301	300	300
Speed humps installed	57	87	50	60

Departmental Issues for FY 2005

1. Correct transportation-based problems under the County's jurisdiction.
2. Accelerate time to start signal studies.
3. Identify and secure federal, state, and other funding commitments, and ensure the multi-year transit plan is implemented in a timely and efficient manner.
4. Continue development of transit facilities, park and ride, transfer centers, vehicle maintenance facility, bus stops, and bus shelters.
5. Monitor expenses in order to operate the airport as efficiently as possible.

Departmental Issues for FY 2006 and Beyond

1. Resurface and maintain roads completed in the first major road building program started in 1985.
2. Provide funding for speed-hump installation and maintenance beyond the current sales tax program.
3. Identify and secure federal, state, and other transit funding commitments.
4. Monitor transit service contract performance to ensure effective, efficient, and economical service to the community.
5. Accommodate additional business developments at the airport.

Transportation (General Fund)

Expenditures/Appropriations (\$)	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget
Personal Services	8,287,261	9,203,606	9,776,663	10,749,474
Operations	4,795,334	4,903,764	4,944,227	5,192,951
Capital Outlay	6,500	21,752	33,932	-
Total	13,089,095	14,129,122	14,754,822	15,942,425

Authorized Positions – Transportation	155	159	160	161

FY 2005 Program Modifications (\$)	2005 Budget	2006 Est.
1. Improved work productivity by adding one Engineer IV to help manage various traffic signal related projects	111,863	109,887
2. Added a one-ton truck for the Road Maintenance Section	40,497	7,300
3. Outsourced data entry function for traffic accident reports	45,000	45,000

Transportation (Local Transit Fund)

Expenditures/Appropriations (\$)	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget
Personal Services	183,648	261,969	334,806	348,329
Operations	4,310,533	6,785,301	9,612,482	10,249,675
Total	4,494,181	7,047,270	9,947,288	10,598,004

Authorized Positions – Transportation	3	3	3	3
Authorized Positions – Financial Services	1	1	1	1

FY 2005 Program Modifications (\$)	2005 Budget	2006 Est.
None.	-	-

Transportation (Street Lighting Fund)

Expenditures/Appropriations (\$)	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget
Personal Services	60,838	70,036	34,829	44,357
Operations	3,912,515	4,159,769	4,452,141	5,151,337
Total	3,973,353	4,229,805	4,486,970	5,195,694

Authorized Positions – Transportation	1	1	1	1

FY 2005 Program Modifications (\$)	2005 Budget	2006 Est.
None.	-	-

Transportation (Airport Operating Fund)

Expenditures/Appropriations (\$)	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget
Personal Services	253,801	277,040	290,227	302,451
Transfer to Renewal and Extension	231,652	264,000	300,000	245,724
Operations	208,146	185,428	227,479	299,147
Total	693,599	726,468	817,706	847,322

Authorized Positions – Transportation	5	5	5	5

FY 2005 Program Modifications (\$)		2005 Budget	2006 Est.
None.		-	-

Transportation (Speed Hump Fund)

Expenditures/Appropriations (\$)	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget
Operations (*)	-	-	118,785	5,000
Total	-	-	118,785	5,000

Authorized Positions	-	-	-	-

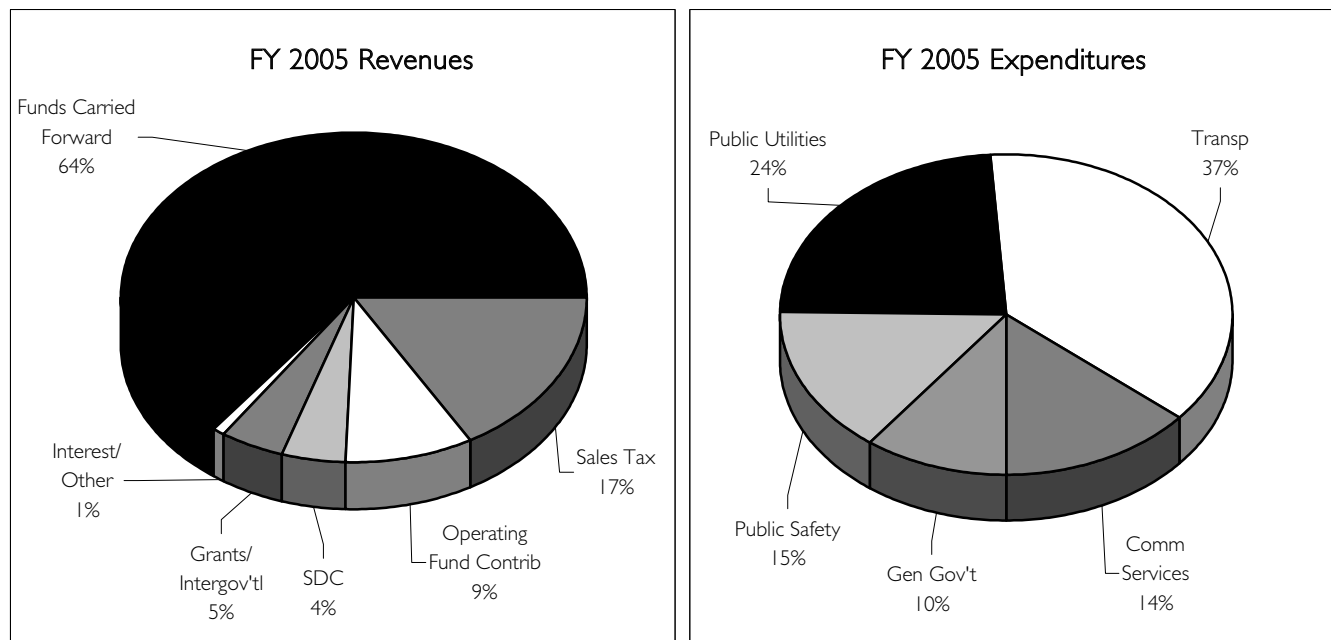
FY 2005 Program Modifications (\$)		2005 Budget	2006 Est.
None.		-	-

(*) Note: Most speed hump construction is currently through Special Purpose Local Option Sales Tax (SPLOST).

capital funds: revenue and expenditures FY 2002 – 2005 (dollars)

	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget (*)
Revenues				
Bond Proceeds	120,000,000	291,656,639	120,000,000	
Sales Tax Proceeds	119,556,775	119,801,534	131,830,907	124,474,133
Operating Fund Contributions	64,863,384	53,571,871	56,456,886	68,384,145
System Development Charges	18,988,262	22,930,786	28,898,813	32,200,000
Grants/Intergov'tl Contributions	16,258,706	13,449,496	5,963,711	35,008,484
Interest Income	15,887,508	13,969,688	12,895,967	5,237,622
Other Revenues	3,076,060	2,196,099	3,872,870	689,290
Total Revenues	358,630,695	517,576,113	359,919,154	265,993,674
Use of Fund Balance				486,322,452
Total	358,630,695	517,576,113	359,919,154	752,316,125
Expenditures				
Community Services	52,174,147	58,168,765	27,871,801	104,316,554
General Government	11,181,867	18,676,599	31,042,596	77,981,070
Public Safety	16,309,817	15,601,203	32,865,392	111,901,313
Public Utilities	159,782,136	305,941,639	231,143,156	178,579,328
Transportation	62,468,181	65,567,233	54,417,996	279,537,860
Total Expenditures	301,916,148	463,955,439	377,340,941	752,316,125

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



capital funds: revenue and expenditures FY 2002 – 2005

	2002 Actual		2003 Actual		2004 Unaudited		2005 Budget (*)	
	Revenue	Expend.	Revenue	Expend.	Revenue	Expend.	Revenue	Approp.
Tax Related Funds								
Capital Projects	24,640,058	26,968,591	22,183,371	27,525,376	28,146,713	35,110,457	29,176,529	82,695,847
G.O. Bond Const (2003)			75,915,531	1,511,144	1,428,350	21,157,723	1,000,000	44,475,950
Total Tax Related	24,640,058	26,968,591	98,098,902	29,036,520	29,575,064	56,268,180	30,176,529	127,171,797
Enterprise Funds								
Airport Construction	569							
Airport R & E	2,432,412	2,453,124	2,809,846	3,268,368	1,401,211	1,621,750	645,724	1,898,850
Solid Waste R & E	77,856		154,657		292,723		85,801	345,000
Stormwater R & E	7,985,398	6,799,672	10,861,350	6,976,057	9,432,606	9,951,842	9,842,912	16,632,136
Transit R & E	7,668,271	7,458,911	8,080,927	8,923,402	2,409,886	2,436,867	19,408,991	22,306,785
W & S (Combined)	183,164,209	151,954,458	268,671,527	298,376,898	173,040,502	220,515,289	80,826,959	161,144,244
Total Enterprise	201,328,714	168,666,165	290,578,307	317,544,725	186,576,928	234,525,749	110,810,387	202,327,015
Special Use Funds								
Comm Greenspace Trust	1,531,179	1,531,179						
SPLOST (1985)	12,742	56,859	(3,388)	722,489				
SPLOST (1992)	2,278,644	7,345,982	639,971	11,394,648	1,222,234	6,158,020	228,664	10,674,664
SPLOST (1997)	6,264,432	45,556,798	4,998,379	44,849,414	5,215,252	33,600,220	1,961	127,917,332
SPLOST (2001)	122,574,926	51,790,575	123,263,942	60,407,643	137,329,676	46,788,771	30,302,000	193,882,184
SPLOST (2005)							94,474,133	90,343,133
Total Special Use	132,661,923	106,281,392	128,898,904	117,374,194	143,767,163	86,547,012	125,006,758	422,817,313
Total All Funds	358,630,695	301,916,148	517,576,113	463,955,439	359,919,154	377,340,941	265,993,674	752,316,125

(*) Revenues in the 2005 budget column does not include any budgeted use of fund balance

R & E = Renewal & Extension

SPLOST = Special Purpose Local Option Sales Tax

W & S = Water & Sewer

governmental capital funds: fund balance summaries FY 2002 – 2005

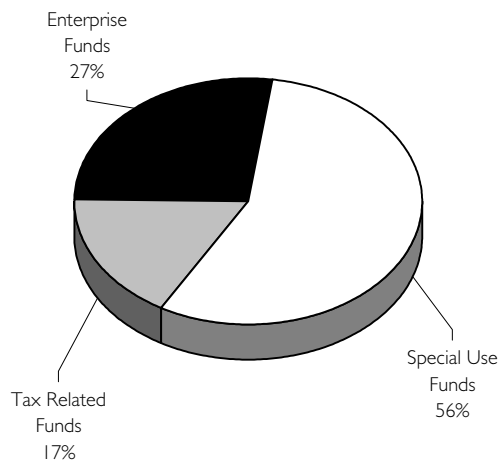
	2002 Actual	2003 Actual	2004 Unaudited	2005 Budget
2003 GO Bond Construction Fund				
Balance January 1			74,404,387	54,675,014
Sources		75,915,531	1,428,350	1,000,000
Uses		(1,511,144)	(21,157,723)	(44,475,950)
Balance December 31		74,404,387	54,675,014	11,199,064
Capital Project Fund				
Balance January 1	112,177,495	109,848,962	104,506,957	97,543,213
Sources	24,640,058	22,183,371	28,146,713	29,176,529
Uses	(26,968,591)	(27,525,376)	(35,110,457)	(82,695,847)
Balance December 31	109,848,962	104,506,957	97,543,213	44,023,895
Comm Greenspace Trust Fund				
Balance January 1				
Sources	1,531,179			
Uses	(1,531,179)			
Balance December 31				
1985 Sales Tax Fund				
Balance January 1	765,901	721,784		
Sources	12,742	705		
Uses	(56,859)	(722,489)		
Balance December 31	721,784			
1992 Sales Tax Fund				
Balance January 1	28,370,134	23,302,796	12,548,119	7,612,333
Sources	2,278,644	639,971	1,222,234	228,664
Uses	(7,345,982)	(11,394,648)	(6,158,020)	(3,674,664)
Balance December 31	23,302,796	12,548,119	7,612,333	4,166,333
1997 Sales Tax Fund				
Balance January 1	281,906,736	242,614,370	202,763,335	174,378,367
Sources	6,264,432	4,998,379	5,215,252	1,961
Uses	(45,556,798)	(44,849,414)	(33,600,220)	(69,917,332)
Balance December 31	242,614,370	202,763,335	174,378,367	104,462,996
2001 Sales Tax Fund				
Balance January 1	58,746,339	129,530,690	192,386,989	282,927,894
Sources	122,574,926	123,263,942	137,329,676	30,302,000
Uses	(51,790,575)	(60,407,643)	(46,788,771)	(156,882,184)
Balance December 31	129,530,690	192,386,989	282,927,894	156,347,710
2005 Sales Tax Fund				
Balance January 1				
Sources				94,474,133
Uses				(90,343,133)
Balance December 31				4,131,000

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

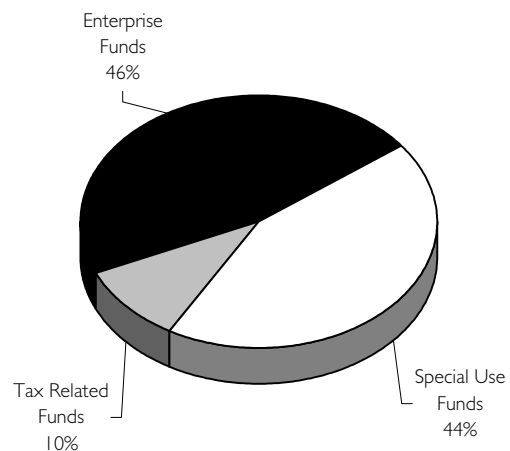
capital funds: revenue and appropriations FY 2002 – 2005

	Prior Years	2005 Budget	2006	2007	2008	2009	2010	Total Program
Tax Related Funds								
Capital Project	229,669,963	82,695,847	36,453,754	24,649,877	15,792,005	18,369,355	20,092,685	427,723,486
G. O. Bond Constr. (2003)	19,673,152	44,475,950	14,009,249					78,158,351
Sub-Total	249,343,115	127,171,797	50,463,003	24,649,877	15,792,005	18,369,355	20,092,685	505,881,837
Enterprise Funds								
Airport R & E	10,187,552	1,898,850	395,000	2,582,000	2,715,000	2,500,000	630,000	20,908,402
Solid Waste R & E	154,226	345,000	2,252,500	1,552,500	582,500			4,886,726
Stormwater R & E	39,120,016	16,632,136	11,513,170	11,622,600	7,152,000	4,833,500	6,336,009	97,209,431
Transit R & E	30,935,151	22,306,785	4,711,324	3,104,107	3,104,106	3,604,107	3,441,491	71,207,071
W&S R&E/Bonds Comb.	753,008,420	161,144,244	146,097,678	100,244,000	99,404,000	96,841,000	74,870,000	1,431,609,342
Sub-Total	833,405,365	202,327,015	164,969,672	119,105,207	112,957,606	107,778,607	85,277,500	1,625,820,972
Special Use Funds								
1992 SPLOST	324,483,229	10,674,664	1,255,000					336,412,893
1997 SPLOST	303,120,377	127,917,332	32,521,719	10,802,361	2,045,400			476,407,189
2001 SPLOST	197,678,778	193,882,184	60,916,719	30,714,877	4,324,069	1,895,344		489,411,971
2005 SPLOST		90,343,133	125,286,510	125,821,510	124,174,510	34,236,377	4,000,000	503,862,040
Sub-Total	825,282,384	422,817,313	219,979,948	167,338,748	130,543,979	36,131,721	4,000,000	1,806,094,093
Total CIP	1,908,030,864	752,316,125	435,412,623	311,093,832	259,293,590	162,279,683	109,370,185	3,937,796,902

2005 Capital Budget



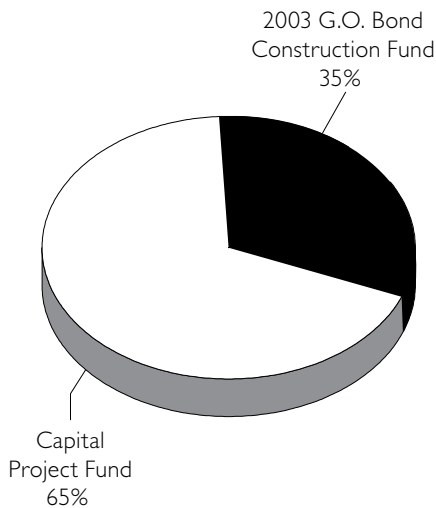
2006 - 2010 Capital Plan



capital tax-related funds

capital tax- related funds: definitions

2005 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. The amount of the annual contribution has historically been 10 percent of the anticipated revenues earned in the respective 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. For 2005, the contribution from General Fund to Capital Budget is six 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.

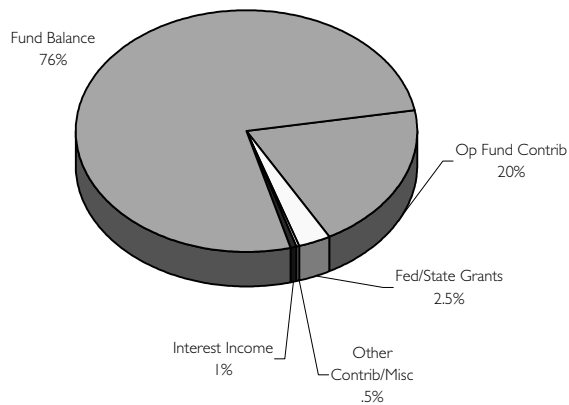
Other Revenues include funds received from private developers, citizens, and other sources, and applied to the cost of various specified projects. These revenues are projected based on known participation at the time of budget preparation.

capital tax-related funds: revenue and appropriations FY 2005 – 2010

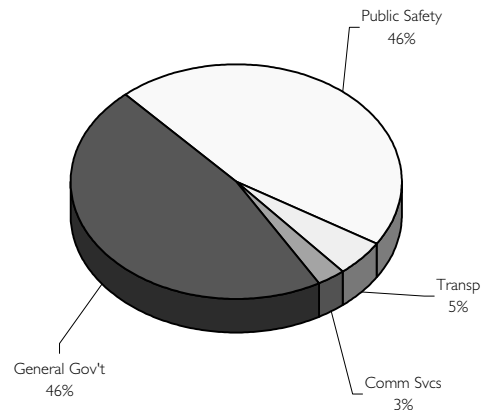
	Prior Years	2005 Budget	2006	2007	2008	2009	2010	Total Program
Revenues								
Operating Fund Contrib.	278,735,735	24,919,166	20,138,805	11,172,092	11,786,505	10,718,855	19,667,185	377,138,345
Bond Proceeds	75,609,430							75,609,430
Federal & State Grants	5,804,954	3,872,033	9,600,000	8,025,000	9,275,000	2,100,000		38,676,987
Public/Private Contrib.	3,513,300	376,393	290,166	315,000	255,500	225,500	225,500	5,201,359
Miscellaneous Revenues	2,738,552	8,937						2,747,489
Interest Income	1,506,101	1,000,000	42,820					2,548,921
Capital Fund Contrib.	3,959,307							3,959,307
Total Revenues	371,867,379	30,176,529	30,071,791	19,512,092	21,317,005	13,044,355	19,892,685	505,881,837
Funds Carried Forward	(122,524,263)	96,995,268	20,391,212	5,137,785	(5,525,000)	5,325,000	200,000	
Total	249,343,115	127,171,797	50,463,003	24,649,877	15,792,005	18,369,355	20,092,685	505,881,837

Appropriations								
Community Services	40,972,600	3,421,098	2,281,688	2,358,822	2,328,163	7,444,581	2,300,860	61,107,811
General Government	142,140,558	59,506,265	7,540,286	8,246,055	9,943,842	9,454,774	8,284,865	245,116,644
Public Safety	54,375,059	57,954,739	28,191,029	220,000	120,000	120,000	3,106,960	144,087,787
Public Utilities	457,197							457,197
Transportation	11,397,702	6,289,695	12,450,000	13,825,000	3,400,000	1,350,000	6,400,000	55,112,397
Total	249,343,115	127,171,797	50,463,003	24,649,877	15,792,005	18,369,355	20,092,685	505,881,837

2005 Capital Budget
Revenues



2005 Capital Budget
Appropriations



capital project fund: revenue and appropriations FY 2005 – 2010

Revenues	Prior Years	2005 Budget	2006	2007	2008	2009	2010	Total Program
General Fund Contribution	245,944,081	15,390,006	10,674,773	8,473,092	8,961,505	7,762,855	16,605,185	313,811,496
Recreation Fund Contribution	16,154,689	2,429,000	2,566,000	2,699,000	2,825,000	2,956,000	3,062,000	32,691,689
State Dept of Transportation	136,686	3,700,000	9,250,000	7,775,000	9,275,000	2,100,000		32,236,686
E-911 Fund Contribution	2,275,078	7,100,160	6,898,032					16,273,270
Fire Fund Contribution	14,361,886							14,361,886
Misc. State & Federal Grants	4,380,748	102,500	350,000	250,000				5,083,248
Contrib from/Other Funds	3,959,307							3,959,307
Private Contributions	2,412,845	59,122	160,000	285,000	225,500	225,500	225,500	3,593,467
Other Misc Revenues	2,738,552	8,937						2,747,489
Board of Education	1,100,456	317,271	130,166	30,000	30,000			1,607,893
Community Dev Block Grant	807,373							807,373
GUST	480,147	69,533						549,680
Total Revenues	294,751,847	29,176,529	30,028,971	19,512,092	21,317,005	13,044,355	19,892,685	427,723,486
Funds Carried Forward	(65,081,884)	53,519,318	6,424,783	5,137,785	(5,525,000)	5,325,000	200,000	
Total	229,669,963	82,695,847	36,453,754	24,649,877	15,792,005	18,369,355	20,092,685	427,723,486

Appropriations

Clerk of Court

Deed Book Recreation

	2,559,115	381,875	381,875	381,875	222,760			3,927,500
Total	2,559,115	381,875	381,875	381,875	222,760			3,927,500

Community Services

Comfort Stations			203,000	197,000	209,000	200,000	200,000	1,009,000
Bogan Park Field 7 – Lighting		150,000						150,000
Emergency Capital Repairs	19,552	71,378	82,688	86,822	91,163	95,721	100,507	547,831
Facility Furnishings & Equip		33,795	150,000	175,000	200,000	225,000	250,000	1,033,795
Field, Utility & Landscape	30,000	659,880	225,000	250,000	275,000	300,000	300,000	2,039,880
Greenways Development	1,210	248,790	250,000	250,000	250,000	250,000		1,250,000
Historic Cthouse Lscape Impv		60,000						60,000
Historic Preservation Prog	431,809	375,071	50,000	50,000	50,000	50,000	50,000	1,056,880
Lawrenceville Senior Center	7,853	103,610						111,463
Lucky Shoals Improvements	11,060	338,940						350,000
Maintenance Equipment	29,859	314,269	200,000	225,000	250,000	275,000	300,000	1,594,128
Maintenance Facility Impv			175,000	175,000				350,000
Mental Health Facility						5,000,000		5,000,000
Misc Renovations/Impv		313,000	425,000	450,000	475,000	500,000	525,000	2,688,000
Park Partnerships		100,000	100,000	100,000	100,000	100,000	100,000	600,000
Playground Additions		250,000	150,000	100,000	100,000	100,000	100,000	800,000
Pool Renovations		40,000	84,000	86,000	86,000	80,000	80,000	456,000
Rec Master Plan Update	167,518	7,482						175,000
Recreation Set-Asides Rep	56,924	331	30,000	30,000	30,000	30,000	30,000	207,255
Resurfacing & Paving	66,000	229,000	57,000	59,000	62,000	63,860	65,353	602,213
Senior Services Bus		250,000						250,000
Tennis/Multipurpose Ct Resurf			100,000	125,000	150,000	175,000	200,000	750,000
Total	821,785	3,545,546	2,281,688	2,358,822	2,328,163	7,444,581	2,300,860	21,081,445

capital project fund: revenue and appropriations FY 2005 – 2010

Appropriations	Prior Years	2005 Budget	2006	2007	2008	2009	2010	Total Program
Corrections								
Comp Correctional Facility	15,616,286	720,444						16,336,730
Total	15,616,286	720,444						16,336,730
Financial Services								
City Assistance Program							50,000	50,000
City Assistance	262,500	137,500						400,000
Liberty Heights Phase II Adv	7,500,000	1,500,000						9,000,000
Total	7,762,500	1,637,500					50,000	9,450,000
Fire Services								
Ambulance Replacements							201,075	201,075
Ambulance Service Expansion							328,885	328,885
Fire Apparatus Replacements							2,457,000	2,457,000
Major Repairs/Upgrades		196,200	120,000	120,000	120,000	120,000	120,000	796,200
Stormwater Action Program	397,000	190,000	165,000	100,000				852,000
Wireless Fire Station Dispatch	5,000	20,000						25,000
Total	402,000	406,200	285,000	220,000	120,000	120,000	3,106,960	4,660,160
Planning & Development								
Major Update Comp Plan		165,000	410,000	250,000				825,000
Revitalization Task Force	618,000	70,000						688,000
Total	618,000	235,000	410,000	250,000				1,513,000
Police Services								
E-911 Telephone Switch Repl		575,000						575,000
E-911 Wireless Phase II Imple		1,500,000	1,500,000					3,000,000
Field Communication Equip		1,312,679						1,312,679
Field Report-Wireless Interface	564,351	926,628	375,375					1,866,354
Mobile Communicate Vehicle		779,500						779,500
Police Annex	457,000	6,000,000	11,450,305					17,907,305
Repeater System-Mall of GA		90,000						90,000
Spectra Radio Replacement	1,585,778	550,105	402,100					2,537,983
Technology Master Plan		300,000						300,000
Total	2,607,129	12,033,912	13,727,780					28,368,821
Sheriff								
GCDC Carpet Replacement	57,300		55,000					112,300
GCDC Perimeter Security Sys		194,400						194,400
GCDC Video Taping Sys Repl		198,000						198,000
Security System Impv	177,893	246,801						424,694
Sheriff's Building Sprinkler Sys			114,000					114,000
Total	235,193	639,201	169,000					1,043,394
Support Services-Computer								
AccuVote-Touch Screen Eqpt	299,025		312,390		321,775		331,390	1,264,580
Business System Upgrade	361,167	158,109						519,276

capital project fund: revenue and appropriations FY 2005 – 2010

Appropriations	Prior Years	2005 Budget	2006	2007	2008	2009	2010	Total Program
Computer Equip - New		425,999						425,999
Computer Equip - Repl		567,365						567,365
Computerizing Fire Pre-arrival	238,097	70,000						308,097
Criminal Justice Info System	175,000	955,000						1,130,000
Customer Relationship Mgmt	3,020,860	2,284,140						5,305,000
Document Processing Sys	5,348,474	209,765						5,558,239
E-Government Plan	2,015,439	1,133,112						3,148,551
E-Solutions	78	94,015						94,093
Electronic Document Mgt Sys	210,000	1,316,003						1,526,003
EMS Records Mgt System	718,000	121,003						839,003
Enterprise Resource Planning	11,393,519	5,488,271						16,881,790
File Magic Conversion	23,500	30,000						53,500
Fire Prevention Inspection Sys	215,047	114,485						329,532
GCIC Upgrade	65,000	17,500	20,000					102,500
GIS Growth	2,669,774	1,258,071						3,927,845
GPS (Global Positioning Sys	112,000	142,000						254,000
Information Security Mgmt	66,750	13,000						79,750
IT Hardware/Software Upgrd			1,016,550	1,154,300	1,145,360	1,745,360	1,645,000	6,706,570
IT Strategic Plan Implement	3,726,762	1,197,660		1,000,000	2,230,523	1,200,000	496,492	9,851,437
Investment Management Sys		69,100						69,100
Judicial Dialog	155,910	45,000						200,910
Juvenile Court Mgmt System	280,814	210,208						491,022
Kiosks-Public & Court Officer		15,000						15,000
NCR iTRAN 300e Remit Proc		192,000						192,000
Networking & Communication		1,215,000						1,215,000
Office & Productivity Software		338,839						338,839
PC Warrant	24,863	80,998						105,861
Printer Replacements		185,770						185,770
Registration Systems	236,234	40,000						276,234
Shared Front End	594,703	413,417	50,000	122,141				1,180,261
Staffing Management Prgm	120,000	35,000						155,000
Sustain eCourt		1,996,918						1,996,918
Sustain Load Management		173,500						173,500
System Storage	65,722	57,626						123,348
Video Conferencing	62,600	35,000				1,311,700		1,409,300
Visual Land Base Services	340,622	181,900						522,522
Voice Response Systems	499,000	309,500						808,500
Voice Technology Repl/Upgd	50,000	10,000						60,000
Total	33,088,960	21,200,274	1,398,940	2,276,441	3,697,658	4,257,060	2,472,882	68,392,215

Support Services-Facilities

Capital Reserve HVAC Repl	452,043	961,796	79,973	79,973	79,973	79,973	79,973	1,813,704
Central Services Fac Complex	96,646	152,285	485,765					734,696
Disability Act Compliance	450,081	489,527						939,608
DOT Central Maint & Storage	914,195	6,056,355						6,970,550
Fallen Heroes Memorial	503,854	50,000						553,854
Fuel Monitoring System		50,000						50,000
GJAC Renovations & Upgd		289,300	234,490	186,000	191,000	254,600	206,850	1,362,240
L'ville Human/Records Ret	6,385,668	5,143,091						11,528,759
Mall of Georgia Tag Office	862,710	108,725						971,435

capital project fund: revenue and appropriations FY 2005 – 2010

Appropriations	Prior Years	2005 Budget	2006	2007	2008	2009	2010	Total Program
Misc. Facilities Renov & Upgd		476,000	312,500	424,600	437,800	451,000	464,200	2,566,100
One Justice Square	16,610,685	853,485						17,464,170
P.E.G. Cable Access		860,000	160,000	285,000	225,500	225,500	225,500	1,981,500
Recorders/Juvenile Ct Facility	4,156,195	12,234,079						16,390,274
Security Improvements	723,350	104,220						827,570
Snellville Tag Office Reloc	300,110	927,685						1,227,795
Space Utilization Plan Impl	3,179,594	1,042,872	261,635					4,484,101
UST New Facilities	930,494	720,000						1,650,494
UST Remediation/Closure	921,954	1,108,231	260,332	60,000	60,000			2,410,517
Total	36,487,578	31,627,650	1,794,695	1,035,573	994,273	1,011,073	976,523	73,927,365
Transportation								
Capital Proj Rehab & Resurf							5,000,000	5,000,000
Guard Rail Installation		100,000	100,000	100,000	100,000	100,000	150,000	650,000
Heavy Equipment Repl		480,800	300,000	300,000	300,000	300,000	300,000	1,980,800
Miscellaneous Road Imprv		150,000	150,000	150,000	150,000	150,000	200,000	950,000
Renv of District 5 Maint Barn		200,000						200,000
SR 20 (PIB-Chattahoochee)	1,100,000	2,700,000	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)	450,000	1,150,000	2,700,000	2,700,000				7,000,000
Traffic Signals		900,000	300,000	325,000	500,000	500,000	450,000	2,975,000
Traffic Signal Optimization		200,000	200,000	250,000	250,000	300,000	300,000	1,500,000
Various Right-of-Way/DOT	57,000	100,000						157,000
Total	1,607,000	6,480,800	12,450,000	13,825,000	3,400,000	1,350,000	6,400,000	45,512,800
Contingencies								
Capital Contg – General Tax	2,271,702	3,060,013	3,037,562	3,928,537	4,500,000	3,652,508	4,000,000	24,450,322
Capital Contg – Fire Tax	2,744,354	112,094						2,856,448
Capital Contg – Rec	490,260	540,342	517,214	373,629	529,151	534,133	785,460	3,770,189
Capital Contg – Other		288,572						288,572
Justice Sys Master Plan Study	612,698	662,302						1,275,000
Closed Finalization	121,745,403	(875,878)						120,869,525
Total	229,669,963	82,695,847	36,453,754	24,649,877	15,792,005	18,369,355	20,092,685	427,723,486

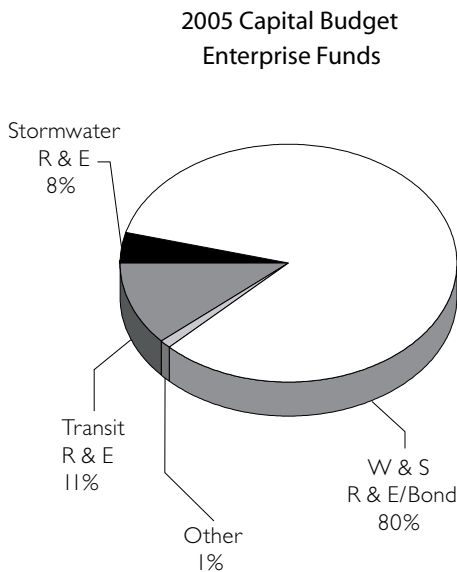
2003 general obligation bond fund: revenue and appropriations FY 2005 – 2010

Revenues	Prior Years	2005 Budget	2006	2007	2008	2009	2010	Total Program
Bond Proceeds	75,609,430							75,609,430
Interest	1,506,101	1,000,000	42,820					2,548,921
Total Revenues	77,115,531	1,000,000	42,820					78,158,351
Funds Carried Forward	(57,442,379)	43,475,950	13,966,429					
Total	19,673,152	44,475,950	14,009,249					78,158,351

Appropriations								
Detention Center Expansion	19,063,461	44,442,410	13,966,429					77,472,300
Program Administration	609,691	33,540	42,820					686,051
Total	19,673,152	44,475,950	14,009,249					78,158,351

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.

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 Operations are the net revenues of the County's water and sewer system operations (less a reserve equal to two months of the operating budget) that are contributed to a capital renewal and extension fund. The 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.

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 annual contribution is six percent of the anticipated revenues earned in the respective 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.

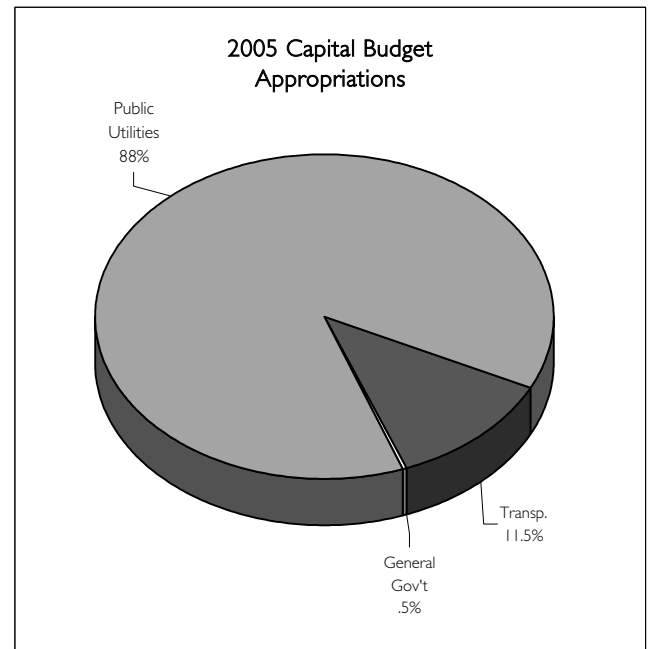
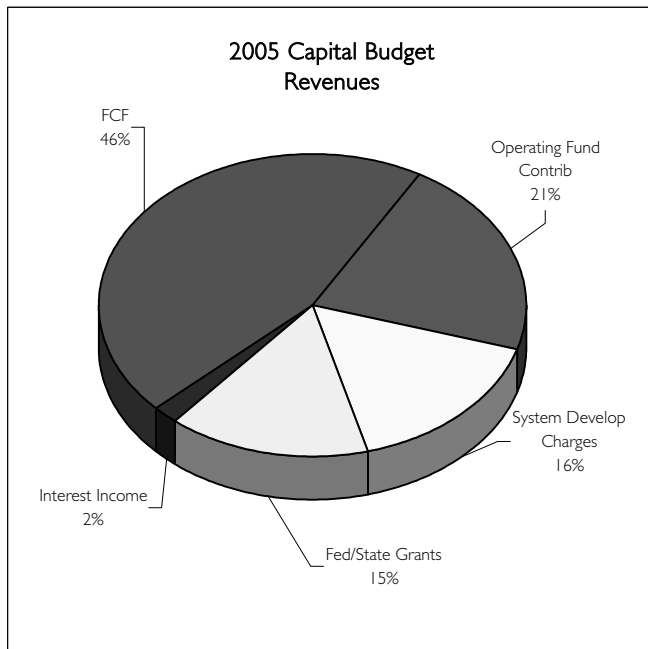
Interest Earnings are revenues earned from the investment of fund reserves. These revenues are based on projected rates of return of invested fund equity.

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 2005 – 2010

	Prior Years	2005 Budget	2006	2007	2008	2009	2010	Total Program
Revenues								
Bond Proceeds	456,047,209					35,000,000	10,000,000	501,047,209
Operating Fund Contrib	413,336,315	43,464,978	37,736,895	43,466,535	40,353,685	40,478,935	41,186,435	660,023,778
System Develop Charges	90,286,751	32,200,000	34,700,000	37,300,000	37,800,000	38,500,000	39,200,000	309,986,751
Fed/State Grant/Contrib	39,177,055	31,036,451	26,591,466	25,249,196	7,547,445	5,393,696	3,412,342	138,407,650
Interest Income	44,819,340	4,108,958	3,517,500	2,517,500	2,517,500	2,500,000	2,500,000	62,480,798
Miscellaneous Revenues	6,169,376							6,169,376
Capital Fund Contrib	1,322,845							1,322,845
Public/Private Contrib	758,465							758,465
Total Revenues	1,051,917,355	110,810,387	102,545,861	108,533,231	88,218,630	121,872,631	96,298,777	1,680,196,872
Funds Carried Forward	(218,511,989)	91,516,628	62,423,811	10,571,976	24,738,976	(14,094,024)	(11,021,277)	(54,375,899)
Total	833,405,366	202,327,015	164,969,672	119,105,207	112,957,606	107,778,607	85,277,500	1,625,820,973

Appropriations								
Public Utilities	792,128,437	177,776,380	157,610,848	111,866,600	106,556,000	101,674,500	81,206,009	1,528,818,774
Transportation	41,122,702	24,205,635	5,106,324	5,686,107	5,819,106	6,104,107	4,071,491	92,115,472
General Government	154,226	345,000	2,252,500	1,552,500	582,500			4,886,726
Total	833,405,366	202,327,015	164,969,672	119,105,207	112,957,606	107,778,607	85,277,500	1,625,820,973



airport renewal and extension fund: revenue and appropriations FY 2005 – 2010

Revenues	Prior Years	2005 Budget	2006	2007	2008	2009	2010	Total Program
Federal Aviation Admin	7,738,525	380,000	270,000	2,250,000	2,250,000	2,250,000	630,000	15,768,525
Transfer from Airport Operat	1,520,929	245,724	80,000	93,750	325,000	125,000		2,390,403
Transfer from Airport Const	1,322,845							1,322,845
State Dept of Transportation	187,362		15,000	125,000	125,000	125,000		577,362
General Tax	429,074							429,074
Interest Earnings	282,194	20,000	15,000	15,000	15,000			347,194
Miscellaneous/Other	73,000							73,000
Total Revenues	11,553,928	645,724	380,000	2,483,750	2,715,000	2,500,000	630,000	20,908,402
Funds Carried Forward	(1,366,376)	1,253,126	15,000	98,250				
Total	10,187,552	1,898,850	395,000	2,582,000	2,715,000	2,500,000	630,000	20,908,402

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 & Replacemnt		5,386						5,386
Runway 7L-25R	1,159,074	36,666	300,000	2,500,000	2,500,000	2,500,000		8,995,740
Runway Rehabilitation Overlay	1,701,654	548,460						2,250,114
Taxiway "B" – Phase II	4,702,744	10,000						4,712,744
Contingency	703,831	240,338	95,000	82,000	215,000			1,336,169
Closed Projects Finalization	1,920,248							1,920,248
Total	10,187,552	1,898,850	395,000	2,582,000	2,715,000	2,500,000	630,000	20,908,402

solid wastewater renewal and extension fund: revenue and appropriations FY 2005 – 2010

Revenues	Prior Years	2005 Budget	2006	2007	2008	2009	2010	Total Program
Transfer from Operating	3,150,546	5,801	50,000	50,000	80,000			3,336,347
Interest Income	1,461,066	80,000	2,500	2,500	2,500			1,548,566
Sale of Surplus Property	1,814							1,814
Total Revenues	4,613,425	85,801	52,500	52,500	82,500			4,886,726
Funds Carried Forward	(4,459,199)	259,199	2,200,000	1,500,000	500,000			
Total	154,226	345,000	2,252,500	1,552,500	582,500			4,886,726

Appropriations

Contingency	154,226	180,000	52,500	52,500	52,500			491,726
Recvrd Materials Handling Fac			2,200,000	1,500,000	500,000			4,200,000
Recvrd Materials Initiative		165,000			30,000			195,000
Total	154,226	345,000	2,252,500	1,552,500	582,500			4,886,726

stormwater renewal and extension fund: revenue and appropriations FY 2005 – 2010

Appropriations	Prior Years	2005 Budget	2006	2007	2008	2009	2010	Total Program
General Tax	42,789,028	5,777,204	4,894,906					53,461,138
Transfer from R & E Funds				6,741,350	5,198,250	4,683,500	4,727,000	21,350,100
USDA Grant	1,802,599	1,295,223	3,129,678	3,331,250	1,803,750			11,362,500
GEFA Loan Proceeds	100,000	1,600,000	1,800,000	1,400,000				4,900,000
EPA Grants	1,062,769	1,170,485	324,300	74,250				2,631,804
Interest Income	2,347,853							2,347,853
CDBG Grant	1,120,029							1,120,029
Contrib from Public Source	27,455							27,455
Miscellaneous Revenue	8,553							8,553
Total Revenues	49,258,285	9,842,912	10,148,884	11,546,850	7,002,000	4,683,500	4,727,000	97,209,431
Funds Carried Forward	(7,138,269)	3,789,224	1,364,286	75,750	150,000	150,000	1,609,009	
FCF Adjustment	(3,000,000)	3,000,000						
Total	39,120,016	16,632,136	11,513,170	11,622,600	7,152,000	4,833,500	6,336,009	97,209,431

Appropriations

Apalachee River Flood Study	157,210	950						158,160
Big Haynes Watershed Demo	1,016,091	1,225,000	400,000	150,000	150,000	150,000	1,609,009	4,700,100
Cedars Rd Drainage Imprv	1,804,429							1,804,429
Computer Equip: New & Repl	38,708	46,756						85,464
Crooked Crk BMP Retro Impl	100,000	250,000	250,000					600,000
Drainage Imprvs – Cities	979,069	43,847					225,000	1,247,916
Electronic Document Mgt Sys		262,000						262,000
Enterprise Resource Planning		300,000						300,000
Equipment New & Repl	187,650	228,414	25,000	25,000	25,000	25,000	100,000	616,064
Flood Study Program	2,803,523	581,533						3,385,056
GIS Growth	53,114	403,881	112,500					569,495
Global Positioning System		14,200						14,200
Infra Red Photo-Failing Septic	211,130	41,710						252,840
I/T Hardware/Software Upgrd			75,000	75,000	75,000	75,000	57,000	357,000
Mobile GIS: Arc-FM Viewer		75,000	10,000					85,000
Natural Resources Watershed	4,537,870	3,372,681	4,774,800	4,638,600	2,503,500			19,827,451
Office Productivity Software	7,020	2,648						9,668
Source ID-Stressed Septic Sys	117,102	81,718	200,000	200,000				598,820
Stormwtr Drain Impv-Major	4,464,166	1,326,474	750,000	1,250,000	1,250,000	1,250,000	1,250,000	11,540,640
Stormwtr Drain Impv-Non-Maj	3,639,547	1,258,324	750,000	1,250,000	1,250,000	1,250,000	1,250,000	10,647,871
Stormwater Infrastructure Inv	3,042,886	1,250,000	750,000	750,000	750,000	750,000	750,000	8,042,886
Stormwater Master Plan	3,222,568	500,000	250,000	500,000				4,472,568
Stormwtr Mstr Plan-L Yell Rvr	980,000	10,000						990,000
Stormwtr Permit/Rept/Compl	904,460	1,000						905,460
Stormwtr Utility Feasibility Sty	800,000	580,000						1,380,000
Stream Restoration			1,189,500	1,384,000	1,148,500	1,333,500	1,095,000	6,150,500
Wtrshd Impact Assess/Monit	140,000	121,000	121,370					382,370
Wtrshd Improvement Impl	232,512	1,600,000	1,800,000	1,400,000				5,032,512
Wetland/Stream Mitigat Bank	115,000	55,000	55,000					225,000
Closed Finalization	12,565,960							12,565,960
FCF Adjustment	(3,000,000)	3,000,000						
Total	39,120,016	16,632,136	11,513,170	11,622,600	7,152,000	4,833,500	6,336,009	97,209,431

transit renewal and extension fund: revenue and appropriations FY 2005 – 2010

Revenues	Prior Years	2005 Budget	2006	2007	2008	2009	2010	Total Program
FTA Grant	21,061,523	16,725,105	3,929,060	2,283,285	2,283,285	2,683,285	2,473,194	51,438,737
General Tax	8,288,900	834,290	516,989	532,435	532,435	532,435	532,435	11,769,919
State Dept of Transportation	3,698,244	1,840,638	218,428	285,411	285,410	335,411	309,148	6,972,689
Interest Income	698,294	8,958						707,252
Refunds Rebates Comm	318,473							318,473
Total Revenues	34,065,434	19,408,991	4,664,477	3,101,131	3,101,130	3,551,131	3,314,777	71,207,071
Funds Carried Forward	(3,130,283)	2,897,794	46,847	2,976	2,976	52,976	126,714	
Total	30,935,151	22,306,785	4,711,324	3,104,107	3,104,106	3,604,107	3,441,491	71,207,071

Appropriations

Comm/Local/ADA Bus/Eqpt	19,315,166	5,734,754						25,049,920
Contingency	1,976,096	3,661,105	2,200,000	2,700,000	2,700,000	2,700,000	2,700,000	18,637,201
GJAC Transit Center						500,000		500,000
Gwinnett Mall Area Transit Ctr	423,101	27,112						450,213
Equipment New & Repl	6,870	100,000	100,000	50,000	50,000	50,000	50,000	406,870
I-85 Discover Mills Trsf Ctr	1,259,796							1,259,796
I-985 SR 20 Pk/Ride/Trsf Ctr	806,896	25,004						831,900
Impl Planning – Tech. Assist	785,279	95,725						881,004
Maint/Oper & CNG Facility	1,646,695	11,927,794	1,156,871					14,731,360
Misc Transit & Marketing Exp	725,934	389,342	324,346	324,347	324,346	324,347	324,346	2,737,008
Norcross Area Transit Center			870,000					870,000
Snlville Area Pk/Ride/Trsf Ctr							200,000	200,000
SR316 / SR 20 Area Pk/Ride							137,385	137,385
Temp Maint/Oper & CNG Fac	3,254,270	235,469	30,347					3,520,086
Transit Enhancements	55,389	110,480	29,760	29,760	29,760	29,760	29,760	314,669
Closed Finalization	679,658							679,658
Total	30,935,151	22,306,785	4,711,324	3,104,107	3,104,106	3,604,107	3,441,491	71,207,071

water and sewer renewal and extension/bond funds combined: revenue and appropriations FY 2005 – 2010

Revenues	Prior Years	2005 Budget	2006	2007	2008	2009	2010	Total Program
Bond Proceeds	456,047,209					35,000,000	10,000,000	501,047,209
Contb from R & E Funds	219,851,598	36,442,459	32,026,000	35,857,000	34,218,000	35,138,000	35,927,000	429,460,057
System Developmnt Charges	90,286,751	32,200,000	34,700,000	37,300,000	37,800,000	38,500,000	39,200,000	309,986,751
Use of Fund Balance	135,677,740							135,677,740
Interest Income	40,029,934	4,000,000	3,500,000	2,500,000	2,500,000	2,500,000	2,500,000	57,529,934
GEFA Loan Proceeds	1,609,000	8,025,000	16,905,000	15,500,000	800,000			42,839,000
Miscellaneous Revenues	5,767,536							5,767,536
General Tax Contribution	578,500	159,500	169,000	192,000				1,099,000
Fire Tax Contribution	1,050,000							1,050,000
Public/Private Contributions	731,010							731,010
Federal Grant	449,000							449,000
CDBG Grant	348,005							348,005
Total Revenues	952,426,283	80,826,959	87,300,000	91,349,000	75,318,000	111,138,000	87,627,000	1,485,985,242
FCF R & E/Proposed Bonds	(79,614,111)	31,651,212	14,160,000	(17,605,000)	24,086,000	(14,297,000)	(12,757,000)	(54,375,899)
FCF 2004 W & S Bond	(119,472,000)	48,334,322	44,637,678	26,500,000				
FCF 2003 W & S Bond	(331,751)	331,751						
Total	753,008,420	161,144,244	146,097,678	100,244,000	99,404,000	96,841,000	74,870,000	1,431,609,343

Appropriations

Administration	4,294,492	300,000						4,594,492
ACF & SeFPC Water Alloc	524,190	260,000	30,000	30,000	30,000	30,000	30,000	934,190
Alcovy PS & FM Upgrade-III							439,000	439,000
Alcovy & Ezzard Rd PS/FM	15,949,509	240,000						16,189,509
Alcovy Rvr PS & FM-Phase II	1,000		1,000	1,000	700,000	5,700,000	7,400,000	13,803,000
Backflow Prevention Program		25,000	25,000	25,000	25,000	25,000	25,000	150,000
Barcoding Sys Central Whse				70,000				70,000
Beaver Ruin Elect/ Pumps Upg	951,638	498,000						1,449,638
Beaver Ruin-Jkson Crk PS/FM					1,000	1,000	1,000	3,000
Beaver Ruin WRF Aerato	66,000	510,000	600,000	600,000				1,776,000
Beaver Ruin WRF Phos Imprv	4,784,621							4,784,621
Bending River PS and Tunnel							1,000	1,000
Bluebird Circle 8" Water Main	202,448							202,448
Brooks Rd PS & FM	11,256,886							11,256,886
Brooks Rd PS Upgrade & FM		3,000			1,000,000	8,500,000		9,503,000
Brooks Rd FM Upgrade/Ext	578,986	150,000						728,986
Brushy Fork PS & FM Improv	399,000	1,621,000						2,020,000
Brushy Fork PS Wetwell/Pumps				1,200,000				1,200,000
Buford L'ville 72" Trans Main					1,000	1,000	100,000	102,000
Buford Wastewtr Plant Imprv		1,800,000						1,800,000
Check Valves/PRV/Booster	25,869	35,000	20,000	20,000	20,000	20,000	20,000	160,869
Computer Eqpt New & Repl	544,365	357,029						901,394
Computerized Lab Mgmt Sys	51,000	250,000						301,000
Computer Maint Mgmt Sys			465,000					465,000
Crooked Crk Basin Covers	248,316	31,097						279,413
Crooked Crk Dewatering Impv	485,421	312,300						797,721
Crooked Crk WRF Imprvs		396,000	350,000	1,695,000	17,024,000	19,541,000	9,450,000	48,456,000
Crooked Crk WRF Upgrade						1,000	1,000	2,000
Customer Relationship Mgmt	360,000	360,000						720,000

water and sewer renewal and extension/bond funds combined: revenue and appropriations FY 2005 – 2010

Appropriations	Prior Years	2005 Budget	2006	2007	2008	2009	2010	Total Program
Danbury Sewer Repair & Repl	465,835	615,000						1,080,835
Day's Inn PS Phaseout	74,000	51,000	51,000	1,270,000				1,446,000
DPU Graphic Records Sys	491,379	490,000	295,000	220,000	220,000	220,000	220,000	2,156,379
DPU – Telephone Sytem	92,124	1,231						93,355
DPU – Utility Relocation Coord	135,612	600,000						735,612
Developer Participation Agmt	69,986							69,986
Digital Format Records Sys	95,000	55,000						150,000
Document Processing	200,000							200,000
Eastgate PS Phaseout					353,000	2,783,000		3,136,000
Electronic Document Mgt Sys		448,000						448,000
Ensorbrook Whlsale Phaseout	16,513	3,487						20,000
Enterprise Resource Planning	1,757,100	1,407,900						3,165,000
Equipment – New & Repl	2,991,975	2,091,907	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	12,583,882
Facility Rehab – WPFs	6,131,056	2,042,152	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	13,173,207
Facility Rehab – WRFs	2,108,519	1,823,244	850,000	850,000	850,000	850,000	850,000	8,181,763
Filter Backwash Equal Tank		500,000	4,500,000					5,000,000
Filter Bldg 2 Rehab-Lanier	204,800	1,248,000	1,170,000					2,622,800
Fire Hydrant Audit	780,000	435,000						1,215,000
Fire Hydrant Installation		30,000	10,000	10,000	10,000	10,000	10,000	80,000
Flow Management System	65,695	650,232	250,000					965,927
Flow & Pressure Monit Station		300,000	300,000					600,000
Garner Crk PS\FM\Int Ext	9,996	190,000						199,996
Gates Mill Dr 8" WM Repl	22,000	269,000						291,000
General Eng & Planning	83,992	104,869	50,000	50,000	50,000	50,000	50,000	438,861
Generator Acq-PS	1,700,000	350,000	350,000	350,000	350,000	350,000	350,000	3,800,000
GIS Hardware & Software	580,886	203,000						783,886
Global Positioning System		56,800						56,800
Grayson-New Hope 12" WM							1,000	1,000
Great Rvr PS/FM/Swr	4,398				200,000			204,398
Gwt-DeKalb Emg Wtr Conn							1,000	1,000
Hadley Mtn Cove WM Repl	338,000	23,000						361,000
Hammond Dr Sewer Imprv	82,000	723,000						805,000
Hammond – Lanier Wtr Imprv	51,000	927,000						978,000
Harbins Area Water Mains	4,586	1,000	300,000	2,450,000	2,275,000	500,000		5,530,586
Hewett Rd Pump Station							1,000	1,000
Hill Wtr Resources Ctr Expan	347,460,765	35,694,395	16,922,678					400,077,838
Hog Mtn Rd PS/FM Upgrade		850,000	1,728,000	600,000				3,178,000
Hurr Shoal-Rabbit Hill Rd WM	669,245	1,561,107						2,230,352
I-85 Collector Distributor	184,667	493,000						677,667
I-85 @ SR 20 Utility Relocation		17,128						17,128
IT HW/SW Upgrd Contg			175,000	175,000	175,000	175,000	150,000	850,000
IT Strategic Plan Implement		66,400						66,400
Ivy Creek Relief Interceptor	1,772,502	1,146,579						2,919,081
Jack's Crk FM Extension		1,000	1,000	1,000	1,000	1,000	100,000	105,000
Jack's Crk PS Upgrade	144,440	1,200,000						1,344,440
Jackson Crk WRF Aerators	808,080	5,420						813,500
Jackson Crk WRF Phos Impv	3,268,614							3,268,614
Jackson Crk/Yellow WT/PS							1,000	1,000
Jackson Crk WRF – Phase I	200,000		1,000	1,000	1,000	1,000	300,000	504,000
Jackson Crk WRF Switchgear	191,000							191,000
Jackson Str Utility Relocation	50,000	300,000						350,000

water and sewer renewal and extension/bond funds combined: revenue and appropriations FY 2005 – 2010

Appropriations	Prior Years	2005 Budget	2006	2007	2008	2009	2010	Total Program
Ken Villa PS Phaseout	153,338	409,500						562,838
Kennedy Rd 8" WM Repl	126,635							126,635
Lakefield/N.Gwt PS Phaseout					1,000	1,000	1,000	3,000
Lanier Raw Water Dist Struct	2,648,012	1,005,000						3,653,012
Lanier Filter UV Disinfect	68,004	1,000	505,000	505,000	8,228,000			9,307,004
Lanier Lime Slurry System	707,420							707,420
Level Creek FM Extension	972,217							972,217
Level Creek PS & FM	5,247,752	4,723,000	9,200,000	9,500,000				28,670,752
Little Mulberry Pk Interceptor	177,098							177,098
Lower Mulberry Sewerage	421,858	2,442						424,300
Meter Reading SW/HW Repl	97,593	240,000						337,593
Middle Alcovy/Shoal Crk Swr	2,051,484	2,760,000						4,811,484
Middle Big Haynes FM	338,000	2,262,000						2,600,000
Middle Mulberry Sewerage	253,000	200,000						453,000
Misc Betterments Contg	192,750							192,750
Misc R & E Contingency	114,140	2,085,598	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	12,199,738
Mobile Arc-FM Viewer	473,991	35,000	225,000					733,991
Networking	48,042							48,042
Networking & Communication	5,252	77,043						82,295
No Business Crk PS/Tunnel	8,008,613	10,000,000	16,905,000	15,500,000	800,000			51,213,613
No Business Crk PS Expan						1,000	1,000	2,000
No Business/Big Haynes Decom				400,000				400,000
Norcross 24" TM	142,000	799,960						941,960
N Chatt Interceptor PS Upgd				249,000	155,000	1,547,000		1,951,000
N Fork Peachtree Crk PS/FM	124,389	70,423						194,812
N Gwt Transmission Main	1,597,364	6,881,000						8,478,364
N Gwt WRF	57,351	37,585						94,936
Office Productivity Software	16,938	16,724						33,662
Old Norcross Rd PS	1,861,490	1,670,000	5,700,000	7,000,000	5,500,000	5,000,000		26,731,490
Old Suwanee Water Dist Impv		350,000						350,000
Patterson-Marathon PS/FM		800,000	2,815,000	5,000,000	6,338,000	6,072,000		21,025,000
PCCP Replacement Program	7,437,573	2,497,000	1,000	1,000	4,000,000	1,000	1,000	13,938,573
P'tree Station 3 PS Rehab	54,508	57,532						112,040
Petition Sewer Contingency	969,333	990,000	1,500,000	1,500,000	2,500,000	2,000,000	2,000,000	11,459,333
Pole Brg WWTP Digest Impv	2,794,252	4,691						2,798,943
Poplar St – Snellville Dist Repl	110,092	20,909						131,000
Printer Replacements	40,055	15,500						55,555
Program Management	4,820,000	1,930,000	1,500,000	750,000				9,000,000
Public Utilities Central Facility	1,789,329	4,970						1,794,299
Pump Station Rehab	2,254,324	2,126,244	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	11,880,568
Raw Wtr Intake & PS/Lanier	49,194,206							49,194,206
Raw Wtr Pump Station Upgd	2,420,335	2,526,000	1,200,000					6,146,335
Raw Wtr Storage/Transfer PS	1,735,535	140,178			1,000	1,000	1,000	1,878,712
Reclaimed Wtr Pipe-NAWRF	202,599	21,359						223,959
Reclaimed Water Reuse	708,077	681,000	1,040,000	580,000				3,009,077
Repl – N High Service Pump-Lanier		2,145,000	1,020,000					3,165,000
Reuse Pipeline/Diff to Lanier	7,700,691	5,148,000	33,470,000					46,318,691
Rivercliff Manor WM Repl	431,875	5,000						436,875
Rockbridge Pump Station	176,000	860,000	690,000					1,726,000
Rosemoore Lake PS Decom	18,641	129,500		275,000				423,141
Ross Rd PS/FM to Jack's Crk		1,144,000	77,000	279,000	3,922,000	4,514,000		9,936,000

water and sewer renewal and extension/bond funds combined: revenue and appropriations FY 2005 – 2010

Appropriations	Prior Years	2005 Budget	2006	2007	2008	2009	2010	Total Program
Sanitary Swr Collect Sys Renewal		1,000,000	2,000,000	4,000,000	8,000,000	7,000,000	1,000	22,001,000
Security					1,700,000			1,700,000
Sewage Flow Monitoring	1,050,000	1,800,000	925,000	150,000	150,000	150,000	150,000	4,375,000
Sewer Inflow/Infiltration Corr	6,889,438	8,800,000	10,000,000	10,000,000	10,000,000	10,000,000	2,000,000	57,689,438
Shoal Creek Filter Plant	106,703,683	5,320,001	1,000	1,000	8,440,000			120,465,683
Skyland Dr 12" WM Repl	476,322							476,322
Small WM Repl /Expansion	2,157,475	2,232,446	1,772,000	2,000,000	2,000,000	2,000,000	2,000,000	14,161,922
Spectra Radio Replacement	148,738	152,225	160,000					460,963
Spout Springs Rd 16" WM			80,000	872,000				952,000
SR 20 @ Chatt Utility Relocation				25,000				25,000
SR 20 Widening (Ozora-Plant)		150,000	2,000,000					2,150,000
SR 120-Singleton Ck Utl Reloc	5,395	229,605						235,000
SR 120 (Sglf/Rvsd) Utility Upgd		1,500,000						1,500,000
SR 124 Utility Relocations	3,056,857	726,000						3,782,857
Stage II – DBP Initial Dist Sys		208,000						208,000
Steeple Chase Dr 8" WM	18,000	246,000						264,000
Stillwater Lane 8" Water Main	176,020							176,020
Sugar Hill WTP Decom		500,000	1,000	1,000	200,000			702,000
Suwanee Creek Intercept Ext	235,675	1,944,943	450,000					2,630,618
Suwanee Creek Pump Station				1,000	1,000	1,000	1,000	4,000
Tanglewood PS Upgd/FM Ext		145,000	22,000	500,000				667,000
Tanks & Pump Stations	17,276,011	45,446						17,321,457
Trans Mn (Buford-RR Pkw)							1,000	1,000
Trans Mn (Central Tank-SR 124)				1,000	1,000	1,000	1,000	4,000
Trans Mn (SR 124-RR)							1,000	1,000
Tuggle Rd Water Main Repl	155,468	44,532						200,000
Upper Big Haynes Intercpt Repl					376,000	1,910,000	500,000	2,786,000
Upper Chatt Basin Study	102,959	100,000	50,000	50,000	50,000	50,000	50,000	452,959
Upper Chatt/Richland Ck Inter	13,220,976	1,294,000						14,514,976
Upper Suwanee PS/FM					867,000	156,000	445,000	1,468,000
Upper Yellow Rvr PS/FM/Swr	19,856	6,149						26,005
Utility Relocation Contingency		1,000	500,000	500,000	500,000	500,000	500,000	2,501,000
Wstwr Cap Assurance Prog	58,000	878,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,936,000
Wtr & Swr Master Plan Review	476,060	225,000	100,000	100,000	400,000	100,000	100,000	1,501,060
Wtr & Swr Modeling & Update	882,589	274,325	248,000	235,000	335,000	365,000	235,000	2,574,914
Wtr & Swr Planning Studies	469,673	255,327	250,000	250,000	250,000	250,000	250,000	1,975,000
Wtr & Swr Rate Study	128,900		1,000	99,000				228,900
Wtr Accountability Program		1,000,000	300,000	500,000	500,000	500,000	500,000	3,300,000
Wtr Meter Repl Program	1,248,604	2,500,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	8,748,604
Wtr Prod Emergency Generators		1,000	1,000	1,000	1,000	1,000	250,000	255,000
Wtr Service Line Replacement	900,000	1,100,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	7,000,000
Wtr Storage Facilities Rehab	72,705	729,876	400,000	400,000	400,000	400,000	400,000	2,802,581
Wtr Sys Instrument/Metering	192,134	770,000						962,134
Wtrshd Nonpoint Source Mgmt	1,319,401	379,000	398,000	414,000				2,510,401
West Side PS & Tank Site	128,184	2,080,000		1,000	1,000	1,000	1,000	2,212,184
Westside 60" Trans Mn			1,000	1,000	1,000	1,000	1,000	5,000
Wheeler Creek PS/FM/Swr						100,000		100,000
Wholesale Wtr Backflow Prev	27,190	72,810						100,000
Yel Rvr WRF Clar/Filter Cover	2,948,899							2,948,899
Yel Rvr WRF Improvements	749,625	1,651,000	13,145,000	19,985,000	1,500,000	6,459,000	36,978,000	80,467,625
Yel/Sweet-Beaver Ruin PS/FM	8,168,854	3,786,127						11,954,981

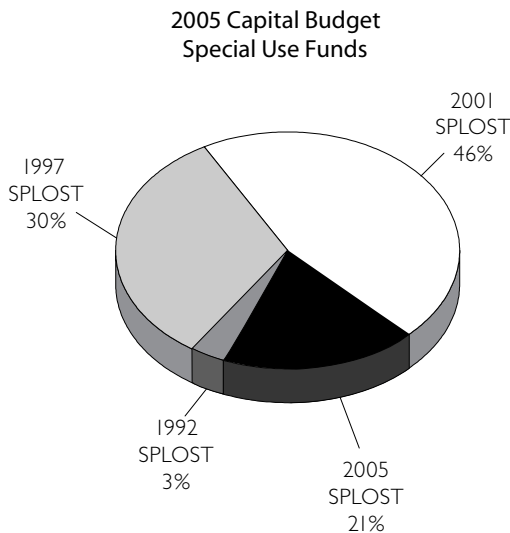
water and sewer renewal and extension/bond funds combined: revenue and appropriations FY 2005 – 2010

Appropriations	Prior Years	2005 Budget	2006	2007	2008	2009	2010	Total Program
Closed Projects	60,753,067							60,753,067
Total	753,008,420	161,144,244	146,097,678	100,244,000	99,404,000	96,841,000	74,870,000	1,431,609,343

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capital special use funds

capital special use funds: definitions



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

Budget Basis

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

Fund Definitions

The **1992 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 1991 for the purpose of resurfacing, paving, widening, and extending certain roads and bridges.

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.

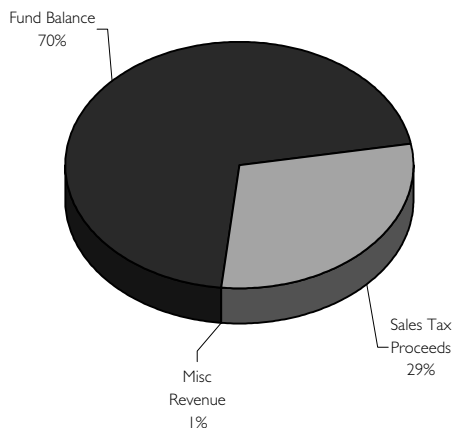
Interest Earnings are revenues earned from the investment of fund reserves. These revenues are based on the projected rates of return of invested fund equity.

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.

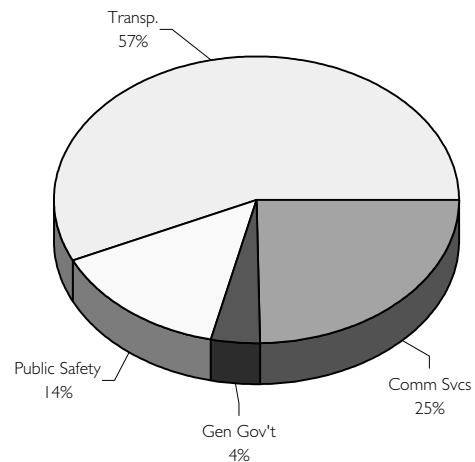
capital special use funds: revenue and appropriation FY 2005 – 2010

	Prior Years	2005 Budget	2006	2007	2008	2009	2010	Total Program
Revenues								
Sales Tax Proceeds	1,111,328,652	124,474,133	125,965,510	125,965,510	125,965,510	31,491,377		1,645,190,692
Fed/State Grants/Contrib	51,621,274	100,000						51,721,274
Interest Income	99,643,427	128,664						99,772,091
Public/Private Contrib	7,175,394	303,961						7,479,355
Other Contrib.	1,566,647							1,566,647
Miscellaneous Revenues	364,033							364,033
Total Revenues	1,271,699,427	125,006,758	125,965,510	125,965,510	125,965,510	31,491,377		1,806,094,092
Funds Carried Forward	(446,417,044)	297,810,555	94,014,438	41,373,237	4,578,469	4,640,344	4,000,000	
Total	825,282,384	422,817,313	219,979,948	167,338,747	130,543,979	36,131,721	4,000,000	1,806,094,092
Appropriations								
Community Services	212,096,705	104,771,008	44,250,616	43,719,596	42,709,871	13,041,250	4,000,000	464,589,046
General Government	4,372,555	16,766,325	22,155,100	22,155,100	22,155,100	5,538,775		93,142,955
Public Safety	52,488,778	60,625,605	34,230,583	22,705,410	19,100,410	5,531,352		194,682,138
Public Utilities	3,746,026							3,746,026
Transportation	552,578,320	240,654,374	119,343,649	78,758,641	46,578,598	12,020,344		1,049,933,927
Total	825,282,384	422,817,313	219,979,948	167,338,747	130,543,979	36,131,721	4,000,000	1,806,094,092

2005 Capital Budget
Revenues



2005 Capital Budget
Appropriations



1992 special local option sales tax fund: revenue and appropriations FY 2005 – 2010

Revenues	Prior Years	2005 Budget	2006	2007	2008	2009	2010	Total Program
Sales Tax Proceeds	249,108,155							249,108,155
Investment Earnings	45,500,714	128,664						45,629,378
State DOT	35,981,825	100,000						36,081,825
Private Contrib/Misc/Other	5,593,535							5,593,535
Total Revenues	336,184,229	228,664						336,412,893
Funds Carried Forward	(4,701,000)	3,446,000	1,255,000					
FCF Adjustment	(7,000,000)	7,000,000						
Total	324,483,229	10,674,664	1,255,000					336,412,893

Appropriations

Major Road Improvements

Five Forks Trickum	2,690,707	563,284	100,000					3,353,991
Fork Creek Parkway Extension	1,657,166	57,000						1,714,166
I-85 Collector Dist Phase IV	5,550,413	150,000						5,700,413
L'ville-Suwanee Extension	16,760,140	1,000						16,761,140
McGinnis Ferry Rd (Utl Reloc)		100,000	600,000					700,000
Old Peachtree Rd (Utl Reloc)		70,000						70,000
Peachtree Industrial Boulevard	7,022,448	20,000						7,042,448
Pleasant Hill (Old Norc-Chatt)		100,000						100,000
Rockbridge Rd (JCB-US 29)		100,000						100,000
SR 120	4,995,376	10,000						5,005,376
Sugarloaf Parkway(Hwy 20-316)	5,812,000	150,000						5,962,000
Sugarloaf Parkway	5,953,413	20,000						5,973,413
Sugarloaf Parkway	7,394,305	180,000						7,574,305
Sub-Total	57,835,969	1,521,284	700,000					60,057,253

Intersection Improvements

Dickens Road @ Harbins Road		60,000						60,000
Sugarloaf Pkw@Gwt Civic Ctr	510,000	10,000						520,000
Sub-Total	510,000	70,000						580,000

Bridge Replacements

Lenora Road Bridge Repl		100,000	100,000					200,000
Rogers Bridge Trail Bridge	150,000	250,000						400,000
Russell Rd @ Little Suw Crk		60,000						60,000
Sub-Total	150,000	410,000	100,000					660,000

Sidewalks/Bikeways

Mill Creek Multi-Use Path	572,000	500,000						1,072,000
Ptree Cms (P'tree Pkwy-Med)			100,000					100,000
Ptree Cms Cir @ Ptree Pkwy	259,000	1,000						260,000
Rvr Dr (Connemara-Tom Smith)			145,000					145,000
Rockbdg Rd Swlk (US 29-Arcad)	595,290	10,000						605,290
Rogers Bridge Trail	50,000	10,000						60,000
West Price Road Sidewalk	329,853	40,000						369,853
Western Gwinnett Bikeway	232,533	10,000						242,533

1992 special purpose local option sales tax fund: revenue and appropriations FY 2005 – 2010

Appropriations	Prior Years	2005 Budget	2006	2007	2008	2009	2010	Total Program
Western Gwinnett Bikeway	170,262	25,000						195,262
Western Gwinnett Bikeway	1,566,170	260,000						1,826,170
W.P. Jones Memorial Trail	180,928	1,000						181,928
Sub-Total	3,956,036	857,000	245,000					5,058,036
Road Safety and Alignment Improvements								
Braselton Hwy @ Spout Spgs	200,000	200,000						400,000
Collins Hill Rd (316-Gwt Univ)	791,000	1,000						792,000
Lake Lucerne Rd (Utility Reloc)	25,000	25,000						50,000
Lester Rd @ Cutler Rd	50,000	50,000						100,000
Old Peachtree Rd (Utility Reloc)			50,000					50,000
Rockbridge Rd (Utility Reloc)	80,000	5,000						85,000
Seminary St Reloc(S Perry-Clay)	340,000	10,000						350,000
Stone Dr (Utility Reloc)			110,000					110,000
US 29 @ Sweetgum Rd		60,000						60,000
Williams Road (Utility Reloc)			50,000					50,000
Sub-Total	1,486,000	351,000	210,000					2,047,000
Program Management	7,701,115	6,000						7,707,115
Fund Contingency	964,470	242,664						1,207,134
SDOT Set-Aside Reimburs	277,176							277,176
Reserve for Utility Relocations	1,082,994	216,716						1,299,710
Closed Project Finalization	257,519,468							257,519,468
FCF Adjustment	(7,000,000)	7,000,000						
Total	324,483,229	10,674,664	1,255,000					336,412,893

1997 special purpose local option sales tax fund: revenue and appropriations FY 2005 – 2010

Revenues	Prior Years	2005 Budget	2006	2007	2008	2009	2010	Total Program
Sales Tax Proceeds	414,800,497							414,800,497
Interest Earnings	47,155,292							47,155,292
Contrib from State DOT	10,908,475							10,908,475
Contrib from Capital Proj Fund	1,566,647							1,566,647
Private Contributions	815,519							815,519
Board of Education	641,435	1,961						643,395
Other Miscellaneous Revenue	364,033							364,033
Misc State and Federal Grants	153,331							153,331
Total Revenues	476,405,228	1,961						476,407,189
Funds Carried Forward	(115,284,851)	69,915,371	32,521,719	10,802,361	2,045,400			
FCF Adjustment	(58,000,000)	58,000,000						
Total	303,120,377	127,917,332	32,521,719	10,802,361	2,045,400			476,407,189

Appropriations

Revenue/Administration	1,163,095	150,000						1,313,095

Police Services Program

Animal Control Shelter	735,143	327,095						1,062,238
Mall of Georgia Precinct	1,417,715	511,950						1,929,665
Police Training Center	4,219,958	1,210,742						5,430,700
Closed Project Finalization	10,146,019							10,146,019
Total Police Program	16,518,835	2,049,787						18,568,622

Fire Services Program

Fire Apparatus Program	7,898,418	360,000						8,258,418
Fire Apparatus Storage Facility	156,000	1,454,000						1,610,000
Fire Program Contingency		301,088						301,088
Fire Station Renovations	85,000	515,000						600,000
W Sgr Hill/Buford Fire Sta 26	1,032,000	1,718,000						2,750,000
Closed Project Finalization	28,660,476	1,961						28,662,437
Total - Fire Program	37,831,895	4,350,049						42,181,943

Parks & Recreation Program

Program Contingency: Parks		265,664						265,664
Closed Project Finalization	68,915,556							68,915,556
Total Parks & Rec	68,915,556	265,664						69,181,220

Major Road Improvements

Breckenridge Blvd. Ext.	10,637,468	300,000						10,937,468
Club Drive	3,873,896	1,000						3,874,896
Medlock Bridge Road	2,034,036	4,575,413	1,011,000					7,620,449
North Berkeley Lake Road	828,610	2,724,800	1,627,070					5,180,480
North Cross-County Connect	1,500,000	4,620,000	3,619,560	1,485,000				11,224,560
Northmont/Commerce Connect	4,523,013	335,000	250,000					5,108,013
Satellite Blvd. Extension	25,865,512	70,000						25,935,512
Satellite Blvd. Widening	4,117,000	3,286,200						7,403,200

1997 special purpose local option sales tax fund: revenue and appropriations FY 2005 – 2010

Appropriations	Prior Years	2005 Budget	2006	2007	2008	2009	2010	Total Program
SR 324	5,099,992	6,320,000	1,152,408					12,572,400
Steve Reynolds Blvd	8,574,763	425,000						8,999,763
Major Road Imprv Contg	4,049,976	1,850,000	1,090,445					6,990,422
Sub-Total	71,104,266	24,507,413	8,750,483	1,485,000				105,847,162
School Safety Projects								
Bogan Road	250,000	1,209,050						1,459,050
Bunten Road	574,986	80,000						654,986
Burns Road	426,576	1,000						427,576
Herrington Road	463,636	80,000						543,635
Hope Hollow and Oakgrove Rd	75,000	760,000						835,000
New Hope Road		60,000	100,000	326,350				486,350
Old Norcross Road	770,614	10,000						780,614
Old Peachtree Road	496,384	60,000						556,384
Ozora Road	876,585	70,173						946,758
Pounds Road	675,430	50,000	150,000					875,430
Rock Springs Road	145,903	260,000						405,903
Russell Road	586,122	100,000						686,122
School Safety Contingency	2,779,025	95,000	179,000					3,053,025
Sub-Total	8,120,261	2,835,223	429,000	326,350				11,710,834
Road Safety and Alignment Projects								
Alcovy Road	59,865	78,499						138,364
Alcovy Road	518,730	11,000						529,730
Alcovy Road	448,076	30,000						478,076
Alcovy Road		50,000	100,000	287,191				437,191
Atkinson Road	686,016	1,000						687,016
Bold Springs Road	501,523	100,000						601,523
Bramlett Shoals Road	104,000	281,462						385,462
Bramlett Shoals Road	191,509	452,788						644,297
Bramlett Shoals Road	648,108	2,000						650,108
Bramlett Shoals Road	70,000	50,000	233,896					353,896
Brooks Road	266,070	483,000						749,070
Brooks Road	464,753	1,000						465,753
Brooks Road	38,902	1,000						39,902
Bunten Road	180,472	570,999						751,471
Cedars Road	500,678	1,000						501,678
Cedars Road	45,000	66,939						111,939
Centerville-Rosebud Road	131,346	364,424						495,770
Centerville-Rosebud Road	826,501	1,000						827,501
Centerville-Rosebud Road	628,762	50,000						678,762
Centerville-Rosebud Road	647,905	46,859						694,764
Chandler Road	998,821	10,000						1,008,821
Cooper Road	37,763	26,929	133,432					198,124
Cooper Road	130,059	615,646						745,705
Dacula Road	35,000	80,000	233,619					348,619
Ewing Chapel Road	434,028	10,000						444,028
Fence Road	174,078	380,756						554,834
Fence Road	1,010,551	21,000						1,031,551
Grayson-New Hope Road	98,585	1,000						99,585

1997 special purpose local option sales tax fund: revenue and appropriations FY 2005 – 2010

Appropriations	Prior Years	2005 Budget	2006	2007	2008	2009	2010	Total Program
Grayson-New Hope Road	313,462	1,000						314,462
Hamilton Mill Road	420,485	603,000						1,023,485
Hamilton Mill Road	465,823	1,000						466,823
Harbins Road	385,774	1,000						386,774
Harbins Road	889,645	1,000						890,645
Herrington Road	46,000	20,000	65,000	597,800				728,800
Herrington Road	883,721	20,000						903,721
Hillcrest Drive	70,000	296,055						366,055
Hog Mountain Road	175,000	121,000	535,274					831,274
Hog Mountain Road	106,631	68,000	502,307					676,938
Martin Chapel Road	790,044	1,000						791,044
Mineral Springs Road	368,981	209,813						578,795
Mineral Springs Road	211,736	1,000						212,736
Mink Livsey Road	743,539	10,000						753,539
Mink Livsey Road	593,532	10,000						603,532
New Hope Road	647,235	10,000						657,235
New Hope Road	420,731	1,000						421,731
New Hope Road	378,842	1,000						379,842
Old Fountain Road	1,651,382	520,592	309,508					2,481,482
Old Loganville Road	792,633	1,000						793,633
Old Loganville Road	75,000	150,000	325,000	665,000				1,215,000
Old Loganville Road	141,337	50,000	294,005					485,342
Old Peachtree Road	904,919	100,000						1,004,919
Old Peachtree Road	163,555	599,678						763,233
Old Suwanee Road	209,625	388,019						597,644
Ozora Road	559,240	51,000						610,240
Ozora Road	178,500	144,642	1,351,000					1,674,142
Pate Road	38,048	40,000	216,013					294,061
Pate Road	47,807	25,000	212,000					284,807
Pate Road	41,624	15,000	172,000					228,624
Pate Road	32,989	20,000	177,000					229,989
Pinehurst Road	119,618	363,000						482,618
Pleasant Hill Road	3,167,955	3,000,000	1,501,584	536,818				8,206,357
Riverside Road	108,862	150,000	435,079					693,941
Riverside Road	73,829	50,000	254,571					378,400
Rockbridge Road	1,321,018	1,000						1,322,018
Rosebud Road	479,390	1,000						480,390
Rosebud Road	82,650	100,000	441,000					623,650
Rosebud Road	40,000	57,465	85,000					182,465
Russell Road	880,760	11,000						891,760
Sardis Church Road	172,233	1,000						173,233
Sardis Church Road	100,000	254,697						354,697
Sardis Church Road	138,007	360,953						498,960
SR 124	70,000	250,000	910,000	650,000				1,880,000
Sycamore Road	116,016	342,000						458,016
Sycamore Road	242,405	446,984						689,389
Sycamore Road	234,521	592,367						826,888
Sycamore Road	105,578	100,000	395,704					601,282
Temple Johnson Road	47,382	20,000	183,826					251,208
Temple Johnson Road	230,430	138,995	500,000	1,474,570				2,343,995
Temple Johnson Road	46,799	25,000	136,570					208,369

1997 special purpose local option sales tax fund: revenue and appropriations FY 2005 – 2010

Appropriations	Prior Years	2005 Budget	2006	2007	2008	2009	2010	Total Program
Temple Johnson Road	70,358	135,000	436,570					641,928
Thompson Mill Road	55,212	75,440	59,788	1,314,361				1,504,801
Tom Smith Road	1,021,013	1,000						1,022,013
Tom Smith Road	99,215	40,000	260,000					399,215
Whitehead Road	222,089	468,688						690,777
Williams Road	556,830	807,500						1,364,330
Rd Safety/Align Contingency	561,147	400,000						961,147
Sub-Total	32,988,258	15,462,189	10,459,745	5,525,740				64,435,931
Bridges/Culverts/Drainage Improvements								
Cedars Road	1,423,349							1,423,349
Old Peachtree Road	2,019,500	29,574						2,049,074
Paved Road Bridges	4,045,355	1,442,000	1,686,337					7,173,692
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
Roadway Drainage Imprv	331,002							331,002
Unpaved Road Bridges		146,368	160,000	414,000				720,368
Sub-Total	13,172,108	1,617,942	1,846,337	414,000				17,050,387
Intersection Improvements								
Arnold Road and Five Forks	50,000	100,000	250,000	699,970				1,099,970
Arnold Rd at U.S. 29	850,000	700,000						1,550,000
Beaver Run Road and U.S. 29	480,000	400,000	300,000					1,180,000
Buford Hwy/Old Ptree/Rog Br	600,000	1,025,000						1,625,000
Cedars Road at SR 8	1,200,136	35,000						1,235,136
FF Trickum Rd & Oleander Rd	921,353	50,000						971,353
Harbins Road at Williams Rd	210,000	1,013,620						1,223,620
Indian Trail at Oakbrook Pkw	50,000	200,000	849,970					1,099,970
JCB at Brookhollow Pkw		50,000	350,000	500,000	1,045,400			1,945,400
JCB at Dawson/Live Oak	2,223,534	10,000						2,233,534
JCB-Oakbrook Pkwy to I-85	500,000	1,438,684						1,938,684
Jimmy Carter Blvd & U.S. 23	2,379,033	10,000						2,389,033
Jimmy Carter Blvd & U.S. 29	300,000	600,000	1,336,108					2,236,108
Old Norcross at Davis Circle	652,291	200,000						852,291
Old Norcross at Herrington	667,651		150,633					818,284
Old Norcross at W Liddell Rd	671,807	10,000						681,807
Old Norcross at Langford Rd	1,311,386	40,000						1,351,386
PIB (Holcomb Bdg-Rogers Bdg)	109,495	1,014,000						1,123,495
Pleasant Hill Rd and U.S. 29	701,500	300,000	560,000					1,561,500
Ridge Road at Hamilton Mill	1,403,305	1,000						1,404,305
Rockbridge Road at US 29	1,399,035	100,000						1,499,035
Signal & Control Sys Enhance	761,080	96,927						858,007
S Old P'tree Rd at PIB	484,095	774,970						1,259,065
SR 84 at U.S. 78	2,774,825	10,000						2,784,825
Suwanee Dam Rd @ PIB	50,000	100,000	250,000					400,000
U.S. 29 at Harbins Road	110,000	503,620						613,620
Intersection Contingency	464,496	650,860	1,360,296					2,475,652
Sub-Total	21,325,021	9,433,682	5,407,006	1,199,970	1,045,400			38,411,079

1997 special purpose local option sales tax fund: revenue and appropriations FY 2005 – 2010

Appropriations	Prior Years	2005 Budget	2006	2007	2008	2009	2010	Total Program
Sidewalk Projects								
Bethesda School Road	677,846	100,000						777,846
Bush Road	846,943	32,000						878,943
Camp Perrin Road	314,276	40,000						354,276
Dacula Road	578,623	270,385						849,008
Dogwood Road	537,745	1,000						538,745
Dogwood Road	252,695	1,000						253,695
East Jones Bridge Road	150,593	5,727						156,320
Five Forks/Lake Lucerne	1,032,301	500,000						1,532,301
Hill Street	35,000	87,543						122,543
Lebanon Road	350,000	645,072						995,072
Lou Ivy Road	1,119,368	1,000						1,120,368
Mechanicsville Community			100,000	851,301				951,301
Miller Road	110,000	100,000	373,620					583,620
Old Norcross Road	996,000	100,000						1,096,000
Plunketts Road	1,019,917	10,000						1,029,917
Rockbridge Road	1,260,588	500,000						1,760,588
Russell Road	332,831	328,000						660,831
Tab Roberts Road	1,255,523	10,000						1,265,523
Sidewalks-Misc Contg	2,514,237	670,037	100,000					3,284,274
Sub-Total	13,384,486	3,401,764	573,620	851,301				18,211,170
Unpaved Road Improvements								
Givens Road	1,731,164	10,000						1,741,164
Lenora Road	48,928	30,000						78,928
Luke Edwards Road	200,000	300,000	1,045,492	1,000,000	1,000,000			3,545,492
Perry Road	50,000	100,000	331,487					481,487
Unpaved Roads-Misc Contg	3,145,199	2,000,000	1,836,970					6,982,169
Sub-Total	5,175,292	2,440,000	3,213,949	1,000,000	1,000,000			12,829,241
Capital Project Rehab/Resurf	29,064,212							29,064,212
Neighborhood Speed Control	976,062							976,062
Transportation Planning	2,576,350							2,576,350
Program Management	5,980,601	1,317,392						7,297,993
Reserve for Utility Relocations	2,691,909	586,229	40,540					3,318,678
Road Program Contingency	1,900,000	1,500,000	1,801,038					5,201,038
Closed Project Finalization	28,232,172							28,232,172
Total Rd Imprv Prog	236,690,997	63,101,832	32,521,719	10,802,361	2,045,400			345,162,309
FCF Adjustment	(58,000,000)	58,000,000						
Total	303,120,377	127,917,332	32,521,719	10,802,361	2,045,400			476,407,189

2001 special purpose local option sales tax fund: revenue and appropriations FY 2005 – 2010

Revenues	Prior Years	2005 Budget	2006	2007	2008	2009	2010	Total Program
Sales Tax Proceeds	447,420,000	30,000,000						477,420,000
Interest Income	6,987,421							6,987,421
Contrib from State D.O.T.	4,577,643							4,577,643
Board of Education		302,000						302,000
Private Contributions	124,906							124,906
Total Revenues	459,109,970	30,302,000						489,411,970
Funds Carried Forward	(224,431,192)	126,580,184	60,916,719	30,714,877	4,324,069	1,895,344		
FCF Adjustment	(37,000,000)	37,000,000						
Total	197,678,778	193,882,184	60,916,719	30,714,877	4,324,069	1,895,344		489,411,970

Appropriations

Revenue Administration	209,460							209,460

Fire & Emergency Services

Ambulance Replacements	315,000	496,125	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		1,692,490						1,692,490
Fire Station 1 Relocation	1,707,000	2,043,000						3,750,000
Fire Station 7 Relocation	750,000	3,000,000						3,750,000
Fire Station 12 Relocation	1,485,000	2,567,000						4,052,000
Fire Station 27		750,000	3,000,000					3,750,000
Fire Station 28		750,000	3,000,000					3,750,000
Fire Station 29			750,000	3,000,000				3,750,000
Total Fire Program	4,257,000	13,019,190	9,160,700	3,000,000				29,436,890

Police Services

Animal Control Shelter	64,000	161,000						225,000
Eastside Precinct	164,190	2,365,265	1,025,545					3,555,000
Police Program Contingency		1,893,043						1,893,043
Police Training Complex	3,652,858	12,008,214	4,338,928					20,000,000
Total Police Program	3,881,048	16,427,522	5,364,473					25,673,043

Support Services

Ga DMV Customer Serv Ctr	3,000,000							3,000,000
Total Support Svcs	3,000,000							3,000,000

Total - Public Safety	11,138,048	29,446,712	14,525,173	3,000,000				58,109,933

Library Program

Dacula Library	241,911	5,229,089						5,471,000
Grayson Library	137,081	131,959	38,960					308,000
Library Program Contingency	730,819	62,500						793,319
Suwanee Library	5,421,000	50,000						5,471,000
Total Library Program	6,530,811	5,473,548	38,960					12,043,319

2001 special purpose local option sales tax fund: revenue and appropriations FY 2005 – 2010

Appropriations	Prior Years	2005 Budget	2006	2007	2008	2009	2010	Total Program
Parks & Recreation Program								
Active Parks Land Acquisition	31,451,311	50,000						31,501,311
Alcovy/Harbins Pass Pk Devel	40,000	2,890,000	80,000					3,010,000
Best Friend Park Renovation	2,699,129	4,562,862						7,261,991
Bethesda Park Expansion	2,730,000	7,930,000						10,660,000
Cities Share/Contributions	6,706,897	3,848,659						10,555,556
Dacula Park Activity Center	1,508,000	1,670,000						3,178,000
Deshong Area Park	228,929	1,657,173						1,886,102
Duncan Creek Park	103,000	4,397,000						4,500,000
George Pierce Park (Phase II)	1,989,000	3,132,500	926,000					6,047,500
Graves Park	581,000	1,297,759						1,878,759
Greenways Development	29,992	2,617,708						2,647,700
Gwt Co Environ & Heritage Ctr	1,672,965	17,402,034						19,074,999
Holcomb Bridge Park	332,500	307,500						640,000
In House Program Admin	548,646	243,955	249,656	258,596	290,871			1,591,724
Lenora Park Expansion	2,323,000	5,436,000	30,000					7,789,000
Little Mulberry Park Develop	3,135,668	2,022,928						5,158,596
P'tree Ind Blvd Aquatic Center	25,000	50,000						75,000
Program Contingency		1,135,381						1,135,381
Settles Bridge	20,000	40,000						60,000
Shorty Howell Park Renov	8,865,645	90,000						8,955,645
Spriggs Rd Park Site	20,000	20,000						40,000
Sweetwater Park	393,103	1,503,313						1,896,416
Yellow River Park Develop	1,157,753	2,154,274						3,312,027
Closed Project Finalization	76,088,798							76,088,798
Total Parks & Rec	142,650,337	64,459,046	1,285,656	258,596	290,871			208,944,507
Transportation Program								
Roadway Improvements								
Roadway Improvements Contg	106,622	1,476,331						1,582,952
McGinnis Ferry Ext	3,161,760	1,500,000						4,661,760
Old Peachtree Road	194,500	538,000						732,500
Paper Mill Road	200,000	830,678	2,399,200					3,429,878
Pleasant Hill Road	500,000	1,442,400						1,942,400
Rockbridge Road	650,000	2,054,792						2,704,792
SR 120 Realignment	50,000	200,000	800,000	406,800				1,456,800
Sub-Total	4,862,882	8,042,201	3,199,200	406,800				16,511,083
Intersection & Traffic Operations								
Intersect & Traffic Oper Contg	402,049	3,002,665	1,482,272	1,650,190				6,537,176
Breckinridge at Old Norc Rd	90,000	201,360						291,360
Dacula Road at SR 8 / U.S. 29	150,000	700,000	700,000	878,000				2,428,000
Dickens Road at Harbins Road	271,391	835,600						1,106,991
Dogwd/Hollybrk at Webb Gin	190,000	781,200						971,200
Lawville Hwy at Indian Trail	379,496	600,000	1,963,600					2,943,096
Lenora Church Road at Lee Rd		100,000	200,000	761,200				1,061,200
Old Fountain Rd at Old P'tree	100,000	200,000	771,200					1,071,200
PIB at Holcomb Bridge Rd	100,000	250,000	621,200					971,200
PIB at SR 120	175,000	250,000	661,200					1,086,200
P'tree Pkw at Holcomb Brg Rd	50,000	100,000	335,600					485,600

2001 special purpose local option sales tax fund: revenue and appropriations FY 2005 – 2010

Appropriations	Prior Years	2005 Budget	2006	2007	2008	2009	2010	Total Program
Rogers Brg at Main/Chatt Rvr	292,600	200,000						492,600
SR 120 at Albion Farms Road	125,000	365,600						490,600
SR 120 at L'ville-Suwanee Rd	60,000	100,000	365,600					525,600
SR 124 at Jackson Street	471,200	500,000						971,200
SR 20 at Hurricane Shoals Rd	40,000	70,000	181,360					291,360
SR 317 at Satellite Boulevard	160,000	365,600						525,600
Traffic Signal System Upgrades	3,355,000	3,145,000	1,500,000	712,000	1,000,000			9,712,000
U.S. 29 at Gloster Road	550,879	10,000						560,879
Sub-Total	6,962,615	11,777,025	8,782,032	4,001,390	1,000,000			32,523,062
Road Safety & Alignment Improvements								
Road Safety & Align Contg	344,849	3,574,326	300,000					4,219,175
Auburn Road	60,000	274,160	200,000					534,160
Braselton Hwy.	686,331	300,000						986,331
Burns Road	80,000	175,000	625,000	479,680				1,359,680
Burns Road	484,879	90,000	204,961					779,840
Button Gwinnett Drive	160,000	325,600						485,600
Button Gwinnett Drive	190,000	700,000	469,680					1,359,680
Centerville-Rosebud Road	30,000	80,000	424,160					534,160
Dacula Road	600,793	100,000						700,793
Dogwood Road	40,000	60,000	191,360					291,360
Five Forks Trickum Road	100,000	500,000	1,400,000	2,856,000				4,856,000
Graves Road	191,770	191,360						383,130
Harbins Road	30,000	40,000	124,240					194,240
Hewatt Road	50,000	180,000	150,000	979,680				1,359,680
High Point Road	60,000	100,000	354,736					514,736
Holcomb Bridge Road	40,000	60,000	191,360					291,360
Indian Trail Road	100,000	450,000	1,100,000	1,834,800				3,484,800
Lake Lucerne Road	775,558	400,000						1,175,558
Lenora Church Road I	225,000	500,000	634,680					1,359,680
Lester Road	558,193	200,000						758,193
Mount Moriah Road	80,000	292,640						372,640
Oak Road		175,000	650,000	534,680				1,359,680
Oak Road	40,000	70,000	229,920					339,920
Old Norcross Road	100,000	450,000	1,100,000	1,834,800				3,484,800
Old Peachtree Road	40,000	60,000	191,360					291,360
Old Peachtree Road		80,000	150,000	546,960				776,960
Pounds Road		25,000	30,000	110,104				165,104
Rockbridge Road	279,240	10,000						289,240
S Old Peachtree Road	161,405	374,160						535,565
SR 124	218,000	574,160						792,160
Simonton Road	40,000	80,000	219,920					339,920
South Old Peachtree Road	60,000	100,000	374,160					534,160
Springdale Road		60,000	100,000	354,736				514,736
Stone Drive	50,000	90,000	326,176					466,176
US-29 Winder Hwy.	188,548	454,736						643,284
Webb Gin House Road	125,000	300,000	934,680					1,359,680
Williams Road	40,000	80,000	219,920					339,920
Sub-Total	6,229,567	11,576,142	10,896,313	9,531,440				38,233,462

2001 special purpose local option sales tax fund: revenue and appropriations FY 2005 – 2010

Appropriations	Prior Years	2005 Budget	2006	2007	2008	2009	2010	Total Program
Bridge/Culverts								
Bridge/Culvert Contingency	491,024	1,308,817						1,799,841
Cole Drive	100,000	400,000	179,840					679,840
Indian Trail Road	400,000	1,100,000	2,327,200	2,000,000				5,827,200
Killian Hill Road	150,000	400,000	975,120	1,000,000				2,525,120
Old Norcross Road		100,000	150,000	745,480				995,480
Russell Road	614,000	1,002,480						1,616,480
Satellite-Hillcrest Connector		350,000	806,800	300,000				1,456,800
W Liddell Rd-Club Dr Conn	150,000	956,800	350,000					1,456,800
Sub-Total	1,905,024	5,618,097	4,788,960	4,045,480				16,357,561
School Safety Projects								
School Safety Program Contg	159,916	244,648	144					404,708
Berry Road	302,948	1,000						303,948
Bethany Church Rd Sidewalk	107,025	100,000	325,600					532,625
Bogan Rd Sidewalk	137,000	312,040						449,040
Brownlee Rd Sidewalk		130,000	75,000	571,960				776,960
Buford City Schools	2,000,000	1,000,000						3,000,000
Cruse Rd Sidewalk	40,000	25,000	226,360					291,360
Dogwood Rd Sidewalk	338,380	70,000						408,380
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	1,713,496	1,000						1,714,496
Georgia Belle Ct Sidewalk	30,000	40,000	124,240					194,240
Hewatt Rd Sidewalk	15,000	82,120						97,120
Holly Brook Rd Sidewalk	226,471	387,720						614,191
Johnson Rd Sidewalk	50,000	75,000	360,600					485,600
New Hope Rd Turn Lane	88,228	211,360						299,588
New Hope/Simonton Turn Ln	1,025,254	1,000						1,026,254
Oak Rd Sidewalk	50,000	190,000	461,200	270,000				971,200
Old P'tree Rd Sidewalk	59,871	202,800						262,671
Old P'tree Sidewalk	244,522	1,000						245,522
Old P'tree Turn Ln	724,712	1,000						725,712
Old Snellville Rd Sidewalk	180,000	499,840						679,840
Ozora Rd Sidewalk	60,000	100,000	325,600					485,600
Ridge Rd Sidewalk	70,000	125,000	387,720					582,720
Ridge Rd Turn Ln	1,854,725	20,000						1,874,725
Rock Springs Rd Turn Ln	116,235	211,360						327,595
Sever Rd Sidewalk	716,960	60,000						776,960
Smithtown Rd Sidewalk	30,000	40,000	124,240					194,240
SR 124 Sidewalk	50,000	70,000	268,480					388,480
SR 124 Turn Ln	70,000	50,000						120,000
Sycamore Rd Sidewalk	122,711	308,480						431,191
Sycamore Rd Turn Ln	346,837	40,000						386,837
Tom Smith Rd Sidewalk	125,000	75,000	528,400					728,400
Various Schools	1,845,075	3,058,000	1,539,450					6,442,526
Webb Gin House Rd Sidewalk	212,000	275,600						487,600
West Price Rd Sidewalk	40,000	25,000	226,360					291,360
Sub-Total	13,152,368	8,178,968	5,362,554	841,960				27,535,849

2001 special purpose local option sales tax fund: revenue and appropriations FY 2005 – 2010

Appropriations	Prior Years	2005 Budget	2006	2007	2008	2009	2010	Total Program
Sidewalk and Multi-Use Trail Projects								
Sidewalk/Multi-Use Trl Contg	1,575,302	1,921,908	90,000	297,040				3,884,250
Brook Hollow Parkway	30,000	80,000	424,160					534,160
Camp Perrin Road	885,776	10,000						895,776
Five Forks Trickum Road	20,000	60,000	308,480					388,480
Garner Road	40,000	250,000	584,080					874,080
Grayson Pkw/G New Hope Rd	1,112,517	300,000						1,412,517
Hill Street		30,000	40,000	119,384				189,384
Holcomb Bridge Road	50,000	70,000	268,480					388,480
Holcomb Bridge Road	80,000	200,000	250,000	1,412,400				1,942,400
N Berkeley Lake Road	40,000	115,000	473,400	100,000				728,400
N Berkeley Lake Road	30,000	80,000	424,160					534,160
N Peachtree/Medlock Brdg Rd	75,000	150,000	600,000	364,720				1,189,720
Old Norcross Road		50,000	50,000	239,920				339,920
Peachtree Corners Circle	84,248	50,000	229,920					364,168
Peachtree Parkway	70,000	175,000	400,000	544,720				1,189,720
Pharrs Road		70,000	125,000	495,992				690,992
Pine Grove Avenue	123,769	191,360						315,129
Pleasant Hill Road			100,000	200,000	719,760			1,019,760
Ridge Road	50,000	90,000	297,040					437,040
Ridgedale Drive	20,000	30,000	95,680					145,680
River Drive	102,000	30,000	268,480					400,480
Rockbridge Road	907,352	25,000						932,352
Rockbridge Road	50,050	15,000	15,000	232,750				312,800
Rosebud Road	130,000	511,280						641,280
S Berkeley Lake Road	40,000	50,000	201,360					291,360
South Old Peachtree Road	464,173	430,000						894,173
Springdale Drive	20,000	60,000	269,632					349,632
Steve Reynolds Boulevard	30,000	80,000	424,160					534,160
Sweetwater Road	40,000	90,000	446,960	200,000				776,960
Trail on new alignment	50,000	120,000	150,000	845,440				1,165,440
West Liddell Road	20,000	80,000	385,600					485,600
Sub-Total	6,140,187	5,414,548	6,921,592	5,052,366	719,760			24,248,454
Capital Rehabilitation & Resurfacing								
Capital Rehab/Resurf Contg		632,007						632,007
Non Major Road Resurfacing	13,414,766	2,000,000						15,414,766
Resurfacing LAR32-59-1(135)	2,057,546	35,000						2,092,546
Sub-Total	15,472,312	2,667,007						18,139,319
Cities Allocation	10,000,000	555,556						10,555,556
Program Management	14,083	13,000	1,170,000	1,300,000	2,163,438	1,862,344		6,522,865
Residential Speed Control	174,536	155,334	125,000	150,000	150,000	33,000		787,870
Transportation Planning	275,000	1,005,000	255,295					1,535,295
Unpaved Roads	500,000	2,500,000	3,565,984	2,126,845				8,692,829
Closed Project Finalization	8,461,548							8,461,548
Total Transportation	74,150,121	57,502,877	45,066,930	27,456,281	4,033,198	1,895,344		210,104,751
FCF Adjustment	(37,000,000)	37,000,000						
Total	197,678,778	193,882,184	60,916,719	30,714,877	4,324,069	1,895,344		489,411,970

2005 special purpose local option sales tax fund: revenue and appropriations FY 2005 – 2010

Revenues	Prior Years	2005 Budget	2006	2007	2008	2009	2010	Total Program
Sales Tax Proceeds		94,474,133	125,965,510	125,965,510	125,965,510	31,491,377		503,862,040
Total Revenues		94,474,133	125,965,510	125,965,510	125,965,510	31,491,377		503,862,040
Funds Carried Forward		(4,131,000)	(679,000)	(144,000)	(1,791,000)	2,745,000	4,000,000	
Total		90,343,133	125,286,510	125,821,510	124,174,510	34,236,377	4,000,000	503,862,040

Appropriations

Fire & Emergency Services

Ambulance Service Expansion			250,000	250,000	250,000	250,000		1,000,000
Fire Apparatus/Equip Repl		1,850,000	1,500,000	500,000	500,000	935,640		5,285,640
Fire Station Relocations		2,701,950	2,410,766	1,423,284				6,536,000
Fire Stations New			1,908,500	3,895,982	4,714,266	981,252		11,500,000
Total Fire Program		4,551,950	6,069,266	6,069,266	5,464,266	2,166,892		24,321,640

Police Services

Police Equipment					2,135,540	164,460		2,300,000
New Police Precinct						3,200,000		3,200,000
Headquarters Improvements			1,072,892	427,108				1,500,000
Total Police Program			1,072,892	427,108	2,135,540	3,364,460		7,000,000

Public Safety

Animal Control Facility		7,500,000						7,500,000
Radio System		2,727,108	12,563,252	13,209,036	11,500,604			40,000,000
Total Public Safety Program		10,227,108	12,563,252	13,209,036	11,500,604			47,500,000

Total - All Public Safety		14,779,058	19,705,410	19,705,410	19,100,410	5,531,352		78,821,640

Library Program

Grayson Library		2,128,750	3,105,000	53,250				5,287,000
Hamilton Mill Library				1,864,750	3,105,000	776,250		5,746,000
Library Equipment		200,000						200,000
Peachtree Ridge Library				1,187,000				1,187,000
Total Library Program		2,328,750	3,105,000	3,105,000	3,105,000	776,250		12,420,000

Parks & Recreation Program

Alcovy River Grist Mill Pk Site			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		1,731,000	1,279,000					3,010,000
George Pierce Park Trails		300,000	700,000					1,000,000
Greenways Acq/Development		2,000,000	3,000,000	3,000,000	4,000,000	3,000,000	3,000,000	18,000,000
Gwt Co Environ & Heritage Ctr		4,922,000						4,922,000
Lucky Shoals Park Redevelop		1,000,000	6,000,000					7,000,000
Mountain Park Pk Imprv		55,000	600,000					655,000
New Park Development (A&B)			1,000,000	3,000,000	2,000,000			6,000,000

2005 special purpose local option sales tax fund: revenue and appropriations FY 2005 – 2010

Appropriations	Prior Years	2005 Budget	2006	2007	2008	2009	2010	Total Program
Park Development Contg		1,200,000	1,260,000	1,215,000	150,000			3,825,000
Park Land/Open Space Acq		11,614,000	10,000,000	13,522,000	22,748,000	8,616,000	1,000,000	67,500,000
P'tree Ind Blvd Aquatic Center		1,200,000	6,000,000	4,709,000				11,909,000
P'tree Ridge Park Site		1,200,000	6,100,000	5,000,000				12,300,000
Rabbit Hill Park				400,000	2,000,000	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 Rvr Post Office Pk Site					136,000			136,000
Total Parks & Rec		26,244,000	39,821,000	40,356,000	39,314,000	12,265,000	4,000,000	162,000,000
Transportation Program								
Roadway Improvements								
Roadway Improvements		6,149,999	8,199,999	8,199,999	8,199,999	2,050,000		32,799,994
Sub-Total		6,149,999	8,199,999	8,199,999	8,199,999	2,050,000		32,799,994
Intersection & Traffic Operations								
Intersection & Traffic Operations		3,750,000	5,000,000	5,000,000	5,000,000	1,250,000		20,000,002
Sub-Total		3,750,000	5,000,000	5,000,000	5,000,000	1,250,000		20,000,002
Road Safety & Alignment Improvements								
Road Safety & Alignments		4,687,500	6,250,001	6,250,001	6,250,001	1,562,500		25,000,002
Sub-Total		4,687,500	6,250,001	6,250,001	6,250,001	1,562,500		25,000,002
Bridge/Culverts								
Bridge/Culvert		2,625,001	3,500,002	3,500,002	3,500,002	875,000		14,000,008
Sub-Total		2,625,001	3,500,002	3,500,002	3,500,002	875,000		14,000,008
School Safety Projects								
School Safety Projects		5,118,749	6,824,999	6,824,999	6,824,999	1,706,250		27,299,997
Sub-Total		5,118,749	6,824,999	6,824,999	6,824,999	1,706,250		27,299,997
Sidewalk and Multi-Use Trail Projects								
Sidewalks/Ped Safety/Bikeways		2,812,500	3,750,000	3,750,000	3,750,000	937,500		15,000,001
Sub-Total		2,812,500	3,750,000	3,750,000	3,750,000	937,500		15,000,001
Capital Rehabilitation & Resurfacing								
Cap Rehab & Resurfacing		4,687,500	6,250,001	6,250,001	6,250,001	1,562,500		25,000,002
Sub-Total		4,687,500	6,250,001	6,250,001	6,250,001	1,562,500		25,000,002
Unpaved Roads								
Unpaved Roads		187,499	249,998	249,998	249,998	62,500		999,994
Sub-Total		187,499	249,998	249,998	249,998	62,500		999,994

2005 special purpose local option sales tax fund: revenue and appropriations FY 2005 – 2010

Appropriations	Prior Years	2005 Budget	2006	2007	2008	2009	2010	Total Program
Residential Speed Control		168,751	225,002	225,002	225,002	56,250		900,007
Transportation Planning		187,499	249,998	249,998	249,998	62,500		999,994
Total Transportation		30,375,000	40,500,000	40,500,000	40,500,000	10,125,000		162,000,000
Cities Share Allocation								
Cities Share		16,616,325	22,155,100	22,155,100	22,155,100	5,538,775		88,620,400
Sub-Total		16,616,325	22,155,100	22,155,100	22,155,100	5,538,775		88,620,400
Total		90,343,133	125,286,510	125,821,510	124,174,510	34,236,377	4,000,000	503,862,040

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.

2004 Capital Achievements

Gwinnett County continues to place a high priority on the acquisition of parkland and greenspace preservation. In 2004, an additional 28.5 acres of land was purchased for the Gwinnett County Environmental and Heritage Center. A Parks and Recreation Comprehensive Master Plan was also completed in 2004. Details from this plan were used to set the list of items that were approved on the November SPLOST referendum.

In October 2004, a grand opening was held at the McDaniel Farm Park. The park includes the reconstruction of the farm owned by Archie McDaniel. The reconstructed farm allows the interpretation of farm life in Gwinnett County during the 1930s. The project included the reconstruction of the barn, buggy shed, corn crib, tenant farmer's house, blacksmith shop, chicken coop, and well shed. School groups and drop-in visitors are able to walk through the farm and learn about the use of these structures as well as farming in and around the era of the depression.

In February 2004, the indoor pool at the Mountain Park Aquatic Center and Activity Building was opened and the outdoor aquatics facility and activity building opened Memorial Day.

The 154-acre Bay Creek Park opened to the public in March 2004. The opening included the County's first Special Needs Baseball Field known as Unity Place. The baseball field was constructed of a hard rubber surface that is accessible for wheelchairs and walkers. The base paths were painted onto the field to provide unobstructed access for children with special needs. In addition, ramps have been incorporated into the large play equipment to allow access via wheelchair. An elevated sandbox was included to allow children confined to a wheelchair access to the sand without leaving the chair. Moreover, a rainbow shaped arch that mists water will be the entry into the playground. Each child will be able to activate the water mist by pushing the activation switch on a bollard located near the switch.

Ronald Reagan Park's grand opening was held in July 2004. This was the first passive community park opened. The park includes an off-leash dog park, a free skate area, playground, picnic facilities, and a multi-purpose trail.

The grand opening for Little Mulberry Park (Phase I) was held in September 2004. The park has over 3.5 miles of paved multi-purpose trails, over one-half a mile of it is handicapped accessible, circling a small pond and located along the playground area. In addition, there are approximately 2.5 miles of woodland foot trails through the woods with a scenic overlook of the woodland ravine. The majority of the almost 900-acre site will be left in its natural state.

The new Suwanee Branch Library opened to the public on October 30, 2004. A ground-breaking was held in December 2004 for the Dacula Branch Library. Once completed, this 20,000-square-foot facility will be the county's 13th full-service branch library. The

anticipated date of completion is December 2005. The design of the Grayson branch library is ongoing. Funding for construction of the Grayson branch library is included in the 2005 SPLOST program.

2005 – 2010 Capital Improvement Plan

The 2005 capital budget and the 2006 – 2010 plan for the Community Services Capital Improvement Program totals \$269 million. The plan consists primarily of the continuation of the projects approved in the 2001 SPLOST Program as well as kicking off projects approved in the new 2005 SPLOST Program. They include the development of new parks, renovations and expansions to existing parks and recreation facilities and the construction of the \$24 million Gwinnett County Environmental and Heritage Center. It also includes, the construction of two new library branches, as well as land acquisition for a third additional branch. There has been \$67.5 million identified for the acquisition of park land/greenspace. Other projects outside of the SPLOST program include renovations and upgrades to existing parks and recreation facilities such as tennis and multi-purpose court resurfacing, playground additions, pool renovations, and equipment replacements.

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Projects	Prior Years	2005 Budget	2006	2007	2008	2009	2010	Total Program
Community Service Facilities								
Dacula Park Activity Center	1,508,000	1,670,000						3,178,000
Gwt Environ & Heritage Ctr	1,672,965	22,324,034						23,996,999
L'ville Senior Center	7,853	103,610						111,463
L'ville Svc/Mental Health						5,000,000		5,000,000
P'tree Ind Blvd Aquatic Center	25,000	1,250,000	6,000,000	4,709,000				11,984,000
Closed Project Finalization	16,069,693							16,069,693
Sub-Total	19,283,511	25,347,644	6,000,000	4,709,000		5,000,000		60,340,155
Libraries								
Dacula Library	241,911	5,229,089						5,471,000
Grayson Library	137,081	2,260,709	3,143,960	53,250				5,595,000
Hamilton Mill Library				1,864,750	3,105,000	776,250		5,746,000
Library Equipment		200,000						200,000
Library Program Contingency	730,819	62,500						793,319
Peachtree Ridge Library				1,187,000				1,187,000
Suwanee Library	5,421,000	50,000						5,471,000
Closed Project Finalization	3,607,813							3,607,813
Sub-Total	10,138,624	7,802,298	3,143,960	3,105,000	3,105,000	776,250		28,071,132
Parks and Recreation								
Active Parks Land Acq	31,451,311	50,000						31,501,311
Alcovy Rvr Grist Mill Pk Site			522,000	2,421,000				2,943,000
Alcovy/Harbins Pass Pk Dev	40,000	2,890,000	80,000					3,010,000
Alexander Park Site				700,000	5,300,000			6,000,000
Bay Creek Park (Phase II)				300,000	1,700,000			2,000,000
Best Friend Park Renovation	2,699,129	4,562,862						7,261,991
Bethesda Park Expansion	2,730,000	7,930,000						10,660,000
Bethesda Park Improvements				63,000	500,000			563,000
Bogan Park Field 7 - Lighting		150,000						150,000
Cities Share/Contributions	6,706,897	3,848,659						10,555,556
Comfort Stations			203,000	197,000	209,000	200,000	200,000	1,009,000
Deshong Area Park	228,929	1,657,173						1,886,102
Duncan Creek Park	103,000	6,128,000	1,279,000					7,510,000
Emergency Capital Repairs	19,552	71,378	82,688	86,822	91,163	95,721	100,507	547,831
Facility Furnishings & Equip		33,795	150,000	175,000	200,000	225,000	250,000	1,033,795
Field, Utility & Landscape	30,000	659,880	225,000	250,000	275,000	300,000	300,000	2,039,880
George Pierce Park (Phase II)	1,989,000	3,132,500	926,000					6,047,500
George Pierce Park Trails		300,000	700,000					1,000,000
Graves Park	581,000	1,297,759						1,878,759
Greenways Development	29,992	4,617,708	3,000,000	3,000,000	4,000,000	3,000,000	3,000,000	20,647,700
Greenways Master Plan Dev	1,210	248,790	250,000	250,000	250,000	250,000		1,250,000
Historic Ct'hse Landscape		60,000						60,000
Historic Preservation Prog	431,809	375,071	50,000	50,000	50,000	50,000	50,000	1,056,880
Holcomb Bridge Park	332,500	307,500						640,000
In-House Program Admin	548,646	243,955	249,656	258,596	290,871			1,591,724
Lenora Park Expansion	2,323,000	5,436,000	30,000					7,789,000
Little Mulberry Park Develop	3,135,668	2,022,928						5,158,596
Lucky Shoals Improvements	11,060	338,940						350,000
Lucky Shoals Park Redevelop		1,000,000	6,000,000					7,000,000
Maintenance Equipment	29,859	314,269	200,000	225,000	250,000	275,000	300,000	1,594,128
Maintenance Facility Imprv			175,000	175,000				350,000
Misc Renovations/Imprv		313,000	425,000	450,000	475,000	500,000	525,000	2,688,000
Mountain Park Park Imprv		55,000	600,000					655,000
New Park Devel (Area A/B)			1,000,000	3,000,000	2,000,000			6,000,000
Park Development Contg		1,200,000	1,260,000	1,215,000	150,000			3,825,000
Park Land/Open Space Acq		11,614,000	10,000,000	13,522,000	22,748,000	8,616,000	1,000,000	67,500,000

Projects	Prior Years	2005 Budget	2006	2007	2008	2009	2010	Total Program
Park Partnerships		100,000	100,000	100,000	100,000	100,000	100,000	600,000
Parks Program Contingency		265,664						265,664
Playground Additions		250,000	150,000	100,000	100,000	100,000	100,000	800,000
Pool Renovations		40,000	84,000	86,000	86,000	80,000	80,000	456,000
Program Contingency		1,135,382						1,135,382
P'tree Ridge Park Site		1,200,000	6,100,000	5,000,000				12,300,000
Rabbit Hill Park				400,000	2,000,000	649,000		3,049,000
Rec Master Plan Update	167,518	7,482						175,000
Rec Set-Asides Repairs	56,924	331	30,000	30,000	30,000	30,000	30,000	207,255
Resurfacing and Paving	66,000	229,000	57,000	59,000	62,000	63,860	65,353	602,213
Rhodes Jordan Park Trails			60,000	120,000	780,000			960,000
Senior Services Bus		250,000						250,000
Settles Bridge	20,000	40,000						60,000
Settles Bridge Park Site			300,000	2,500,000				2,800,000
Shorty Howell Park Renov	8,865,645	90,000						8,955,645
Spriggs Rd Park Site	20,000	20,000						40,000
Spriggs Rd Park Site		522,000	3,000,000	3,406,000				6,928,000
Sweetwater Park	393,103	1,503,313						1,896,416
Tennis/Multi Ct Resurfacing			100,000	125,000	150,000	175,000	200,000	750,000
Tribble Mill Park		500,000						500,000
Yellow River Park Devel	1,157,753	2,154,274						3,312,027
Yellow Rvr Post Office Pk					136,000			136,000
FCF Adjustment	(2,000,000)	2,000,000						
Closed Project Finalization	165,353,214							165,353,214
Sub-Total	227,522,720	71,166,612	37,388,344	38,264,418	41,933,034	14,709,581	6,300,860	437,285,570
Total	256,944,857	104,316,554	46,532,304	46,078,418	45,038,034	20,485,831	6,300,860	525,696,857

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.

2004 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. The blueprint design for Financial Services and Human Resources were completed in September 2004. 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. The Transportation Department and the Public Utilities Department were the first areas to go live in November 2004.

Facilities Management completed the renovation to the building known as One Justice Square in March 2004. The Planning and Development Department relocated to the facility along with several other One-Stop Permitting functions.

As a result of the Planning and Development Department's move from the Gwinnett Justice and Administration Center, the area vacated is in the process of being reconfigured. The renovated areas will allow for expansion of the Transportation Department and the creation of a video production studio for the Communications Division of Support Services. These expansions will be completed in early 2005.

In 2004, the consultants reviewed the outcome of the Gwinnett County Revitalization Task Force study, which recognized areas at risk from the threat of decline in older parts of the County. The Task Force recommended the residential area around Beaver Springs Elementary, the Gwinnett Place Mall area, and the Highway 78 corridor from Snellville to the DeKalb County line as the areas for revitalization pilot studies. Those recommendations will be presented for consideration in early 2005.



2005 – 2010 Capital Improvement Plan

The 2005 Capital Budget and the 2006 – 2010 plan for the General Government and Computer Capital Improvement Program total \$198 million. Several of the major projects currently under design and/or construction are described below:

The County Web Portal is set to launch in the first quarter of 2005. The new phase of the County Web site will add 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.

The Mall of Georgia Tag Office to be completed in the spring of 2005 will meet the population needs in the growing area. The 4,500-square-foot facility will have 15 transactions windows to better serve the citizens in the northern region of the county. Design of a 3,770-square-foot facility to be located in the South Gwinnett area will be completed in February 2005 with construction to begin in mid-2005.

A new Recorder's/Juvenile Court facility groundbreaking ceremony took place in August 2004 with scheduled completion in late 2005. 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 (DOT) Central Maintenance and Storage Facility is scheduled to begin in fall of 2005. 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.

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Projects	Prior Years	2005 Budget	2006	2007	2008	2009	2010	Total Program
Computers and Computer Systems								
AccuVote-Touch Screen	299,025		312,390		321,775		331,390	1,264,580
Business System Upgrade	361,167	158,109						519,276
Computer Equip - New		425,999						425,999
Computer Equip - Repl		567,365						567,365
Computerizing Fire Pre-arrival	238,097	70,000						308,097
Criminal Justice Info System	175,000	955,000						1,130,000
Customer Relationship Mgmt	3,020,860	2,284,140						5,305,000
Deed Book Recreation	2,559,115	381,875	381,875	381,875	222,760			3,927,500
Document Processing Sys	5,348,474	209,765						5,558,239
E-Government Plan	2,015,439	1,133,112						3,148,551
E-Solutions	78	94,015						94,093
Electr Doc Mgmt Sys - Grwt	210,000	1,316,003						1,526,003
EMS Records Mgt System	718,000	121,003						839,003
Enterprise Resource Planning	11,393,519	5,488,271						16,881,790
File Magic Conversion	23,500	30,000						53,500
Fire Prevention Insp Sys	215,047	114,485						329,532
GCIC Upgrade	65,000	17,500	20,000					102,500
GIS Growth	2,669,774	1,258,071						3,927,845
GPS (Global Positioning Sys)	112,000	142,000						254,000
Information Security Mgmt	66,750	13,000						79,750
IT Hardw/Softw Upgr Contg			1,016,550	1,154,300	1,145,360	1,745,360	1,645,000	6,706,570
IT Strategic Plan Impl	3,726,762	1,197,660		1,000,000	2,230,523	1,200,000	496,492	9,851,437
Investment Mgmt System		69,100						69,100
Judicial Dialog	155,910	45,000						200,910
Juvenile Court Mgmt System	280,814	210,208						491,022
Kiosks-Public & Ct Off Judicial		15,000						15,000
NCR iTRAN 300e Remittance		192,000						192,000
Networking & Comm		1,215,000						1,215,000
Office & Productivity Software		338,839						338,839
PC Warrant	24,863	80,998						105,861
Printer Replacements		185,770						185,770
Registration Systems	236,234	40,000						276,234
Shared Front End	594,703	413,417	50,000	122,141				1,180,261
Staffing Mgmt Program	120,000	35,000						155,000
Sustain eCourt		1,996,918						1,996,918
Sustain Load Management		173,500						173,500
System Storage	65,722	57,626						123,348
Video Conferencing	62,600	35,000				1,311,700		1,409,300
Visual Land Base Services	340,622	181,900						522,522
Voice Response Systems	499,000	309,500						808,500
Voice Technology Repl/Upgd	50,000	10,000						60,000
Closed Project Finalization	13,085,730	(19,338)						13,066,392
Sub-Total	48,733,804	21,562,811	1,780,815	2,658,316	3,920,418	4,257,060	2,472,882	85,386,107
Cities Share of 2005 SPLOST								
Cities Share		16,616,325	22,155,100	22,155,100	22,155,100	5,538,775		88,620,400
Sub-Total		16,616,325	22,155,100	22,155,100	22,155,100	5,538,775		88,620,400
Contingencies and Misc Projects								
Capital Contg - General Tax	2,271,702	3,060,013	3,037,562	3,928,537	4,500,000	3,652,508	4,000,000	24,450,322
Capital Contg - Fire Tax	2,744,354	112,094						2,856,448
Capital Contg - Rec Tax	490,260	540,342	517,214	373,629	529,151	534,133	785,460	3,770,189
Capital Contg - Other		288,572						288,572
City Assistance Program	262,500	137,500					50,000	450,000
Justice Sys Master Plan Study	612,698	662,302						1,275,000
Liberty Heights Phase II	7,500,000	1,500,000						9,000,000
Major Update Compreh Plan		165,000	410,000	250,000				825,000
Revenue/Administration	1,372,555	150,000						1,522,555

Projects	Prior Years	2005 Budget	2006	2007	2008	2009	2010	Total Program
Recovered Mat Handling Fac			2,200,000	1,500,000	500,000			4,200,000
Recovered Materials Initiative		165,000			30,000			195,000
Revitalization Task Force	618,000	70,000						688,000
Solid Waste Program Contg	154,226	180,000	52,500	52,500	52,500			491,726
Closed Project Finalization	33,541,958	2,075,855						35,617,813
Sub-Total	49,568,253	9,106,679	6,217,276	6,104,666	5,611,651	4,186,641	4,835,460	85,630,625
General Government Facilities								
Capital Reserve HVAC Repl	452,043	961,796	79,973	79,973	79,973	79,973	79,973	1,813,704
Central Svc Facilities Complex	96,646	152,285	485,765					734,696
Disability Act Compliance	450,081	489,527						939,608
DOT Central Maint & Storage	914,195	6,056,355						6,970,550
Fallen Heroes Memorial	503,854	50,000						553,854
Fuel Monitoring System		50,000						50,000
GJAC Renovations & Upgrade		289,300	234,490	186,000	191,000	254,600	206,850	1,362,240
L'ville Human/Records Center	6,385,668	5,143,091						11,528,759
Mall of Georgia Tag Office	862,710	108,725						971,435
Misc Facilities Renov & Upgds		476,000	312,500	424,600	437,800	451,000	464,200	2,566,100
One Justice Square	16,610,685	853,485						17,464,170
P.E.G. Cable Access		860,000	160,000	285,000	225,500	225,500	225,500	1,981,500
Recorder's/Juvenile Ct Facility	4,156,195	12,234,079						16,390,274
Security Improvements	723,350	104,220						827,570
Snellville Tag Office Relocation	300,110	927,685						1,227,795
Space Utilization Plan Impl	3,179,594	1,042,872	261,635					4,484,101
Closed Project Finalization	6,648,666	(910,719)						5,737,947
Sub-Total	41,283,796	28,888,701	1,534,363	975,573	934,273	1,011,073	976,523	75,604,302
Underground Storage Tank Prog								
Stormwater Mgmt/Fuel Sites	275,000							275,000
UST New Facilities	930,494	720,000						1,650,494
UST Remediation/Closure	921,954	1,108,231	260,332	60,000	60,000			2,410,517
Closed Project Finalization	26,372	(21,677)						4,695
Sub-Total	2,153,820	1,806,554	260,332	60,000	60,000			4,340,706
Total	141,739,674	77,981,070	31,947,886	31,953,655	32,681,442	14,993,549	8,284,865	339,582,140

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 and detention facility improvements, fire and police facilities, and a new Department of Motor Vehicle Customer Service Facility.

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.

2004 Capital Achievements

The Department of Police Services had their dedication ceremony for the Westside Precinct on August 3, 2004. This 11,000-square-foot facility was built on the site of the existing precinct and the old Fire Station 11. The new Mall of Georgia Precinct that broke ground in 2003 is still under construction and design of the Eastside precinct has been completed.

On July 6, 2004, the groundbreaking was held for 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 the ancillary support spaces such as the mechanical plant, medical unit, kitchen, and laundry. The project is scheduled for completion in 2006.

The Fire Headquarters and Logistical Support Facility was dedicated and occupied on June 15, 2004. This building will accommodate the administrative and support staff of the Department of Fire and Emergency Services that is currently located in an inadequate facility, as well as a new fire supply warehouse.

Fire Station 25, located at the intersection of U.S. 29 and Ronald Reagan Parkway, and the relocated Fire Station 5 on Old Norcross Road near Breckenridge Boulevard, were completed and occupied in 2004.

A ground breaking was held for Fire Station 26 on December 8, 2004. 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.

The new Georgia Department of Motor Vehicles Customer Service Facility was completed and began providing service to the area on September 28, 2004. The facility, which is being leased to the state of Georgia, has approximately 11,500 square feet, 200 parking spaces, and a 52,500-square-foot driving course. It replaces an undersized existing facility that is inadequate for customer demand.

2005 – 2010 Capital Improvement Plan

The 2005 capital budget and the 2006-2010 plan for the Public Safety Capital Improvement Program totals \$225 million. Some of the highlights of planned improvements are listed below.



The Mall of Georgia Precinct is scheduled for completion by May 2005. Also, the East-side Precinct construction will begin in 2005 and is scheduled for completion in 2006.

Construction is scheduled to begin in May 2005 for the Police Training Complex and tentatively scheduled for completion by 2007. The complex will house classrooms, indoor firing range, and a precision driving course.

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. Another major facility that is part of the plan is a new animal control facility. Design will be completed in 2005 and construction will be underway in 2006.

A master plan for all police technology systems including the 800 MHz radio system, CAD, and RMS will be completed by February 2005. The results of the plan will be implemented over the next seven years.

Through Homeland Security Grant funding, a mobile communications vehicle will be purchased and delivered in 2005. This vehicle will have the capability to serve in place of the Communications Center at Headquarters should the Communications Center cease to function.

Several station relocations are scheduled for this plan period. Property is being acquired to relocate Fire Station 1 in Norcross. Land acquisition is complete and design work is currently being conducted for the relocation of Fire Station 12 in Snellville. Another relocation planned for this period will be the Station 7 in Duluth. 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.

Work continues of the Mall of Georgia Fire Station 24 and its expected completion coincides with the Mall of Georgia Police Precinct. Other new stations planned are Fire Station 27 (Hwy 324/Dacula), Fire Station 28 (Rosebud/Loganville), and Fire Station 29 (North Lawrenceville/Hwy 316 area).

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Projects	Prior Years	2005 Budget	2006	2007	2008	2009	2010	Total Program
Correctional/Detention Facilities								
Comp Correctional Facility	15,616,286	720,444						16,336,730
Detention Center Expansion	19,063,461	44,442,410	13,966,429					77,472,300
Program Administration	609,691	33,540	42,820					686,051
GCDC Carpet Replacement	57,300		55,000					112,300
GCDC Fence Security System		194,400						194,400
GCDC Video Taping Sys Repl		198,000						198,000
Security Improvements	177,893	246,801						424,694
Sheriff's Bldg Sprinkler System			114,000					114,000
Closed Project Finalization	278,980							278,980
Sub-Total	35,803,611	45,835,595	14,178,249					95,817,455
Emergency Comm and Other Equipment								
E-911 Telephone Switch Repl		575,000						575,000
E-911 Wireless Phase II Implem		1,500,000	1,500,000					3,000,000
Field Communication Equip		1,312,679						1,312,679
Field Report – Wireless Mobile	564,351	926,628	375,375					1,866,354
Mobile Communications Veh		779,500						779,500
Radio System		2,727,108	12,563,252	13,209,036	11,500,604			40,000,000
Repeater System – Mall of GA		90,000						90,000
Spectra Radio Replacement	1,585,778	550,105	402,100					2,537,983
Technology Master Plan		300,000						300,000
Wireless Fire Station Dispatch	5,000	20,000						25,000
Closed Project Finalization	10,694,968							10,694,968
Sub-Total	12,850,097	8,781,020	14,840,727	13,209,036	11,500,604			61,181,484
Dept of Motor Vehicle Safety								
GA DMV Customer Svc Ct	3,000,000							3,000,000
Sub-Total	3,000,000							3,000,000
Public Safety Vehicles/Equipment								
Ambulance Replacements	315,000	496,125	173,700				201,075	1,185,900
Ambulance Service Expansion		270,575	250,000	250,000	250,000	250,000	328,885	1,599,460
Fire Apparatus/Equip Program	7,898,418	3,660,000	3,737,000	500,000	500,000	935,640	2,457,000	19,688,058
Police Equipment – Aviation					2,135,540	164,460		2,300,000
Closed Project Finalization	3,252,345							3,252,345
Sub-Total	11,465,764	4,426,700	4,160,700	750,000	2,885,540	1,350,100	2,986,960	28,025,764
Fire Facilities								
Fire Apparatus Storage Fac	156,000	1,454,000						1,610,000
Fire Program Contingency		1,692,490						1,692,490
Fire Program Contingency		301,088						301,088
Fire Station 1 Relocation	1,707,000	2,043,000						3,750,000
Fire Station 12 Relocation	1,485,000	2,567,000						4,052,000
Fire Station 26	1,032,000	1,718,000						2,750,000
Fire Station 27		750,000	3,000,000					3,750,000
Fire Station 28		750,000	3,000,000					3,750,000
Fire Station 29			750,000	3,000,000				3,750,000
Fire Stations – New			1,908,500	3,895,982	4,714,266	981,252		11,500,000
Fire Station 7 Relocation	750,000	3,000,000						3,750,000
Fire Station Relocations		2,701,950	2,410,766	1,423,284				6,536,000
Fire Station Renovations	85,000	515,000						600,000
Major Repairs/Upgrades		196,200	120,000	120,000	120,000	120,000	120,000	796,200
Stormwater Action Program	397,000	190,000	165,000	100,000				852,000
Closed Project Finalization	29,103,112	1,961						29,105,073
Adjusted FCF	(1,500,000)	1,500,000						
Sub-Total	33,215,112	19,380,689	11,354,266	8,539,266	4,834,266	1,101,252	120,000	78,544,851

Prior Projects	2005 Years	Budget	2006	2007	2008	2009	Total 2010	Program
Police Facilities								
Animal Control Facility	799,143	7,988,095						8,787,238
Eastside Precinct 7	164,190	2,365,265	1,025,545					3,555,000
Grayson Police Precinct						3,200,000		3,200,000
Headquarters Improvements			1,072,892	427,108				1,500,000
Mall of Georgia Precinct	1,417,715	511,950						1,929,665
Police Annex	457,000	6,000,000	11,450,305					17,907,305
Police Program Contingency		1,893,043						1,893,043
Police Training Center	7,872,816	13,218,956	4,338,928					25,430,700
Closed Projects Finalization	10,997,422							10,997,422
Adjusted FCF	(1,500,000)	1,500,000						
Sub-Total	20,208,286	33,477,309	17,887,670	427,108		3,200,000		75,200,372
Total	116,542,869	111,901,313	62,421,612	22,925,410	19,220,410	5,651,352	3,106,960	341,769,926

public utilities capital improvement programs

The Public Utilities Capital Improvement Program consists of projects that provide clean potable water for Gwinnett citizens, collect and reclaim wastewater to protect the environment, and promote and protect the health, safety, and welfare of the public. By providing programs and services to prevent flooding, ensure adequate drainage, and protection and enhancement of water quality in streams and lakes, these projects fit into the following categories:

The Sewer Interceptors, Force Mains, and Pump Stations category includes projects that improve the infrastructure of the wastewater collection system. Water Reclamation Facilities 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.

2004 Achievements

Design of the expansion of the F. Wayne Hill Water Resources Center was completed in 2002. This project will expand the wastewater treatment capacity of the plant by 40 million gallons per day (mgd) for a total capacity of 60 mgd. Two major construction contracts totaling \$250 million were awarded in 2002 for construction of the biological, solids, and storage facilities. Another construction contract in the amount of \$85 million was approved in 2003 to provide additional advance water treatment facilities, a new emergency power generation facility, modifications to the electrical substation distribution switchgear and miscellaneous yard piping and electrical work. Completion of construction is anticipated in 2005.

Design work was completed and construction began in 2002 on three important sewage pumping stations located at Brooks Road, Alcovy Road, and Ivy Creek. These projects are essential to the ability to provide sewer service in growing areas of the county. Construction on the Alcovy Pump Station was completed in 2003 and is nearing completion on the Brooks Road Station.

The grand opening of the Shoal Creek Filter Plant was held on October 22, 2004. This facility is the county's second water production facility and will provide an additional 75 mgd in capacity to the 150 mgd provided by the Lanier Filter Plant. This project includes other water distribution improvements yet to be completed.

Other achievements in 2004 include the installation of water and sewer lines, pump station installations improvements/upgrades to existing water reclamation and water production facilities, and stormwater drainage improvement projects.



The Natural Resources Watershed Structure project is a major project to evaluate, plan, and construct upgrades to the county's Soil Conservation Service dams. These dams were designed and built when the county was primarily agricultural. Presently, development is moving into the breach zones of these dams, thus requiring upgrades to protect life and property in the event of a dam breach. There were two Federal Grants awarded in 2003 and one in 2004 for a total of \$5 million to supplement construction costs for dam upgrades in the Yellow River Basin.

2005 – 2010 Capital Improvement Plan

The 2005 capital budget and 2006 – 2010 plan for the Public Utilities Capital Improvement Program totals \$738 million. Some of the major projects are described in the following paragraphs.

Construction continues on several major projects. The Shoal Creek Filter Plant project includes security and site improvements, as well as construction of a 60-inch water transmission main. Project completion is expected in 2008.

The Shoal Creek Raw Water Intake and Pump Station project involves the construction of a second raw water intake and pump station at Lake Lanier and pipeline to the Shoal Creek Filter Plant. Pipelines will also be constructed to connect the Shoal Creek and Lanier plants to provide both redundancy and reliability to the water system. Construction should be completed in early 2005.

Construction on all phases of the F. Wayne Hill Water Resources Center Expansion is currently scheduled for completion by 2005.

Revitalization, infill, and higher density rezoning have rendered some sanitary sewer collection systems out of capacity and susceptible to blockage. A new program was approved in 2005 that will replace outdated systems and increase capacity. Program cost for 2005 – 2010 is currently estimated at \$22 million.

Other major water and sewer projects in this program include improvements to the Yellow River/Sweetwater Creek Water Reclamation Facility, and several large pump stations, sewer interceptors, and force main and/or tunnel projects on Level Creek, several sections of Big Haynes Creek, No Business Creek, Alcovy River, Brushy Fork Creek, Yellow River, Brooks Road, and Old Norcross Road. Upgrades to the Alcovy, Brooks Road and North Fork Peachtree Pump Stations, as well as another Wastewater Treatment Facility in the Jackson Creek area, are in planning stages.

The Public Utilities Capital Program also includes projects that improve the county's stormwater system. Major projects include a countywide inventory of storm drainage infrastructure, upgrades/improvements to drainage structures, and stormwater management facilities to improve water quality and the aquatic ecosystems of county streams and rivers. There are ongoing plans to evaluate and upgrade dams in all watershed basins to meet Federal safety standards. U.S. Department of Agriculture funds will be requested to supplement costs.

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 protect water quality. Federal funds have been requested to implement watershed improvements.

Increased pressure is being placed on the County to improve water quality and replace aging stormwater infrastructure. The feasibility of a stormwater utility is being investigated as an alternative funding source for these improvements. A Wetland and Stream Mitigation Bank has also been established as a mechanism to compensate for unavoidable loss of natural resources. The bank will be used to assist in implementation of capital improvements and will be guided by recommendations in the Watershed Improvement Plan.

Projects	Prior Years	2005 Budget	2006	2007	2008	2009	2010	Total Program
County and State DOT Utility Relocations								
DPU – Utility Relocation Coord	135,612	600,000						735,612
I-85 Collector/Distrib. Reloc	184,667	493,000						677,667
I-85 at SR 20 Utility Relocation		17,128						17,128
Jackson Street Utility Reloc	50,000	300,000						350,000
SR 20 at Chatt Utility Reloc				25,000				25,000
SR 20 Widening (Ozora-Plan)		150,000	2,000,000					2,150,000
SR 120 at Singleton Ck Reloc	5,395	229,605						235,000
SR 120 (Sugarloaf/Riverside)		1,500,000						1,500,000
SR 124 Utility Relocations	3,056,857	726,000						3,782,857
Utility Relocation Contingency		1,000	500,000	500,000	500,000	500,000	500,000	2,501,000
Utility Relocation Reserve	3,774,903	802,945	40,540					4,618,388
Closed Project Finalization	5,686,260							5,686,260
Sub-Total	12,893,694	4,819,678	2,540,540	525,000	500,000	500,000	500,000	22,278,912
Miscellaneous Projects and Contingencies								
ACF and ACT River Allocation	524,190	260,000	30,000	30,000	30,000	30,000	30,000	934,190
Admin (2002 Bond Fund)	1,550,826							1,550,826
Admin (2003 Bond Fund)	1,361,807							1,361,807
Admin (2004 Bond Fund)	580,000	90,322						670,322
Administration (R & E)	801,859	209,678						1,011,537
Barcoding Sys: Central Whs				70,000				70,000
Computer Eqt: New and Repl	544,365	357,029						901,394
Computerized Lab Mgmt	51,000	250,000						301,000
Computerized Maint Mgt Prg			465,000					465,000
Customer Relationship Mgt	360,000	360,000						720,000
Developer Participation Agrm	69,986							69,986
Digital Format Records	95,000	55,000						150,000
Document Processing	200,000							200,000
Electronic Document Mgt		448,000						448,000
Enterprise Resources	1,757,100	1,407,900						3,165,000
Equipment: New/Replacement	2,991,975	2,091,907	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	12,583,882
Fire Hydrant Audit	780,000	435,000						1,215,000
Fire Hydrant Installation		30,000	10,000	10,000	10,000	10,000	10,000	80,000
General Engineering/Planning	83,992	104,869	50,000	50,000	50,000	50,000	50,000	438,861
GIS Growth	580,886	203,000						783,886
Global Positioning System		56,800						56,800
Graphic Records System	491,379	490,000	295,000	220,000	220,000	220,000	220,000	2,156,379
IT Hardware/Software			175,000	175,000	175,000	175,000	150,000	850,000
IT Strategic Plan Implementation		66,400						66,400
Misc Betterments Contg	192,750							192,750
Misc R & E Contingency	114,140	2,085,598	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	12,199,738
Mobile Arc-FM Viewer	473,991	35,000	225,000					733,991
Networking	53,294	77,043						130,337
Office Productivity	16,938	16,724						33,662
Printer Replacements	40,055	15,500						55,555
Program Management	4,820,000	1,930,000	1,500,000	750,000				9,000,000
Public Utilities Central Facility	1,789,329	4,970						1,794,299
Security					1,700,000			1,700,000
Sewage Flow Monitoring	1,050,000	1,800,000	925,000	150,000	150,000	150,000	150,000	4,375,000
Spectra Radio Replacement	148,738	152,225	160,000					460,963
Telephone System Migration	92,124	1,231						93,355
Upper Chatt Basin Study	102,959	100,000	50,000	50,000	50,000	50,000	50,000	452,959
Water and Sewer Master Plan	476,060	225,000	100,000	100,000	400,000	100,000	100,000	1,501,060
Water and Sewer Model/Update	882,589	274,325	248,000	235,000	335,000	365,000	235,000	2,574,914
Water and Sewer Planning Study	469,673	255,327	250,000	250,000	250,000	250,000	250,000	1,975,000
Water and Sewer Rate Study	128,900		1,000	99,000				228,900
Water Accountability Prgm		1,000,000	300,000	500,000	500,000	500,000	500,000	3,300,000

Projects	Prior Years	2005 Budget	2006	2007	2008	2009	2010	Total Program
Wstwr Capacity Assurance	58,000	878,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,936,000
Wtrshd Nonpoint Source Mgt	1,319,401	379,000	398,000	414,000				2,510,401
Closed Project Finalization	9,352,506							9,352,506
Sub-Total	34,405,812	16,145,848	9,682,000	7,603,000	8,370,000	6,400,000	6,245,000	88,851,660
Sewer Interceptors, Force Mains (FM) and Pump Stations (PS)								
Alcovy Rvr PS/FM: Phase II	1,000		1,000	1,000	700,000	5,700,000	7,400,000	13,803,000
Alcovy Rvr PS/FM: Phase III							439,000	439,000
Alcovy Rvr/Ezzard Rd PS/FM	15,949,509	240,000						16,189,509
Backflow Prevention Prgm		25,000	25,000	25,000	25,000	25,000	25,000	150,000
Beaver Ruin-Jackson PS/FM					1,000	1,000	1,000	3,000
Beaver Ruin VFD Pump Ctr	951,638	498,000						1,449,638
Bending River PS/Tunnel							1,000	1,000
Brooks Rd FM Upgrade	578,986	150,000						728,986
Brooks Rd PS Upgrade/FM		3,000			1,000,000	8,500,000		9,503,000
Brooks Rd PS/FM	11,256,886							11,256,886
Brushy Fork PS/FM Imprv	399,000	1,621,000						2,020,000
Brushy Fork PS Wetwell/Pump				1,200,000				1,200,000
Day's Inn PS Phaseout	74,000	51,000	51,000	1,270,000				1,446,000
Eastgate PS Phaseout					353,000	2,783,000		3,136,000
Ensorbrook Wholesale Phst	16,513	3,487						20,000
Flow Management System	65,695	650,232	250,000					965,927
Flow and Pressure Monitoring		300,000	300,000					600,000
Garner Ck PS/FM/Intercpt Ext	9,996	190,000						199,996
Generator Acquisition/PSs	1,700,000	350,000	350,000	350,000	350,000	350,000	350,000	3,800,000
Great River PS/FM/Swr	4,398				200,000			204,398
Hewett Rd PS							1,000	1,000
Hog Mtn Rd PS/FM Upgrade		850,000	1,728,000	600,000				3,178,000
Ivy Creek Relief Interceptor	1,772,502	1,146,579						2,919,081
Jack's Creek Force Main Ext		1,000	1,000	1,000	1,000	1,000	100,000	105,000
Jack's Creek PS Upgrade	144,440	1,200,000						1,344,440
Jackson Crk Wstwr Tunn/PS							1,000	1,000
Ken Villa PS Phaseout	153,338	409,500						562,838
Lakefield/N Gwt PS Phsout					1,000	1,000	1,000	3,000
Level Creek FM Extension	972,217							972,217
Level Creek Regional PS/FM	5,247,752	4,723,000	9,200,000	9,500,000				28,670,752
Little Mulberry Interceptor	177,098							177,098
Middle Alcovy and Shoal Ck Swr	2,051,484	2,760,000						4,811,484
Middle Big Haynes FM	338,000	2,262,000						2,600,000
Middle Mulberry Sewerage	253,000	200,000						453,000
N. Chattahoochee PS Upgrd				249,000	155,000	1,547,000		1,951,000
N Fork Peachtree Crk PS/FM	124,389	70,423						194,812
No Business Crk PS Expan						1,000	1,000	2,000
No Business Crk PS/Tunnel	8,008,613	10,000,000	16,905,000	15,500,000	800,000			51,213,613
Old Norcross Rd PS/Swr Repl	1,861,490	1,670,000	5,700,000	7,000,000	5,500,000	5,000,000		26,731,490
Patterson-Marathon PS Upgd		800,000	2,815,000	5,000,000	6,338,000	6,072,000		21,025,000
P'tree Sta 3 PS Rehab	54,508	57,532						112,040
Pump Station Rehab	2,254,324	2,126,244	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	11,880,568
Raw Wtr PS Upgrade	2,420,335	2,526,000	1,200,000					6,146,335
Raw Water Stg/Transfr PS	1,735,535	140,178			1,000	1,000	1,000	1,878,713
Rockbridge PS	176,000	860,000	690,000					1,726,000
Rosemoore Lake PS Decom	18,641	129,500		275,000				423,141
Ross Rd PS Upgrade/FM		1,144,000	77,000	279,000	3,922,000	4,514,000		9,936,000
Stage II - DBP Distribution		208,000						208,000
Suwanee Creek Intercpt Ext	235,675	1,944,943	450,000					2,630,618
Suwanee Creek Pump Station				1,000	1,000	1,000	1,000	4,000
Tanglewood PS Upgrd/FM Ext		145,000	22,000	500,000				667,000

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Projects	Prior Years	2005 Budget	2006	2007	2008	2009	2010	Total Program
Tanks and Pump Stations	17,276,011	45,446						17,321,457
U Chatt/Richland Crk Int/Tunn	13,220,976	1,294,000						14,514,976
U Suwanee Crk PS/FM					867,000	156,000	445,000	1,468,000
U Yellow Rvr PS/FM/Swr	19,856	6,149						26,005
West Side PS/Tank Site	128,184	2,080,000		1,000	1,000	1,000	1,000	2,212,184
Wheeler Creek PS/FM/Swr						100,000		100,000
Wholesale Wtr Bckflw Prevent	27,190	72,810						100,000
Yellow Swt-Bvr Ruin PS/FM	8,168,854	3,786,127						11,954,981
Closed Project Finalization	1,096,522							1,096,522
Sub-Total	98,944,555	46,740,150	41,265,000	43,252,000	21,716,000	36,254,000	10,268,000	298,439,705
Sewer Rehabilitations								
Buford-Southside Imprvmnts		1,800,000						1,800,000
Danbury Sewer Repair/Repl	465,835	615,000						1,080,835
Filter Backwash Equalization		500,000	4,500,000					5,000,000
Hammond Drive Sewer Imprv	82,000	723,000						805,000
Lower Mulberry Sewerage	421,858	2,442						424,300
PCCP Replacement Program	7,437,573	2,497,000	1,000	1,000	4,000,000	1,000	1,000	13,938,573
Petition Sewers	969,333	990,000	1,500,000	1,500,000	2,500,000	2,000,000	2,000,000	11,459,333
Reclaimed Water Reuse	708,077	681,000	1,040,000	580,000				3,009,077
Sanitary Sewer Collection		1,000,000	2,000,000	4,000,000	8,000,000	7,000,000	1,000	22,001,000
Sewer Inflow/Infiltration Corr	6,889,438	8,800,000	10,000,000	10,000,000	10,000,000	10,000,000	2,000,000	57,689,438
U Big Haynes Interceptor Repl					376,000	1,910,000	500,000	2,786,000
Closed Project Finalization	8,297,914							8,297,914
Sub-Total	25,272,028	17,608,442	19,041,000	16,081,000	24,876,000	20,911,000	4,502,000	128,291,470
Stormwater Management Program								
Apalachee River Flood Study	157,210	950						158,160
Big Haynes Wtrshd SW Demo	1,016,091	1,225,000	400,000	150,000	150,000	150,000	1,609,009	4,700,100
Cedars Rd Drainage Imprvmt	1,804,429							1,804,429
Computer Eqt-New and Repl	38,708	46,756						85,464
Crooked Crk BMP Retrofit	100,000	250,000	250,000					600,000
Drainage Improvements-Cities	979,069	43,847					225,000	1,247,916
Electronic Document Mgt		262,000						262,000
Enterprise Resource Plan		300,000						300,000
Equipment New/Repl	187,650	228,414	25,000	25,000	25,000	25,000	100,000	616,064
Flood Study Program	2,803,523	581,533						3,385,056
GIS Growth	53,114	403,881	112,500					569,495
Global Positioning		14,200						14,200
Infra Red Photo/Failing Septic	211,130	41,710						252,840
IT Hardware and Software			75,000	75,000	75,000	75,000	57,000	357,000
Mobile GIS-ArcFM Viewer		75,000	10,000					85,000
Natural Resource Wtrshd Plan	4,537,870	3,372,681	4,774,800	4,638,600	2,503,500			19,827,451
Office Productivity Software	7,020	2,648						9,668
Source ID-Stressed Septic Sys	117,102	81,718	200,000	200,000				598,820
Stmwtr Drainage Imp-Major	4,464,166	1,326,474	750,000	1,250,000	1,250,000	1,250,000	1,250,000	11,540,640
Stmwtr Drainage Imp-Non-Maj	3,639,547	1,258,324	750,000	1,250,000	1,250,000	1,250,000	1,250,000	10,647,871
Stmwtr Infrastructure Inv	3,042,886	1,250,000	750,000	750,000	750,000	750,000	750,000	8,042,886
Stmwtr Master Plan	3,222,568	500,000	250,000	500,000				4,472,568
Stmwtr Mstr Plan-Yellow Rvr	980,000	10,000						990,000
Stmwtr Permit/Report/Compl	904,460	1,000						905,460
Stmwtr Utility Feasibility Study	800,000	580,000						1,380,000
Stream Restoration			1,189,500	1,384,000	1,148,500	1,333,500	1,095,000	6,150,500
Wtrshd Impact Assmt/Monitor	140,000	121,000	121,370					382,370
Wtrshd Imprv Implementation	232,512	1,600,000	1,800,000	1,400,000				5,032,512
Wetland / Stream Mitigation	115,000	55,000	55,000					225,000
Closed Project Finalization	12,565,960							12,565,960
FCF Adjustment	(3,000,000)	3,000,000						
Sub-Total	39,120,015	16,632,136	11,513,170	11,622,600	7,152,000	4,833,500	6,336,009	97,209,430

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Projects	Prior Years	2005 Budget	2006	2007	2008	2009	2010	Total Program
Water Production Facilities								
Facility Rehabilitations (WPD)	6,131,056	2,042,152	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	13,173,208
Filter Bldg 2 Rehab – Lanier	204,800	1,248,000	1,170,000					2,622,800
Lanier Filter Plant Headchmbr	2,648,012	1,005,000						3,653,012
Lanier Filter Plant UV Disinfect	68,004	1,000	505,000	505,000	8,228,000			9,307,004
Lanier Lime Slurry System	707,420							707,420
Repl N High Svc Pump-Lanier		2,145,000	1,020,000					3,165,000
Shoal Creek Filter Plant	106,703,683	5,320,001	1,000	1,000	8,440,000			120,465,684
Wtr Prod Emerg Generators		1,000	1,000	1,000	1,000	1,000	250,000	255,000
Closed Project Finalization	10,745,731							10,745,731
Sub-Total	127,208,706	11,762,153	3,697,000	1,507,000	17,669,000	1,001,000	1,250,000	164,094,859
Water Reclamation Facilities								
Beaver Ruin Aerator/Str Reh	66,000	510,000	600,000	600,000				1,776,000
Beaver Ruin Phosphorus Impv	4,784,621							4,784,621
Crooked Crk Contact Basin	248,316	31,097						279,413
Crooked Crk Dewatering Impv	485,521	312,300						797,821
Crooked Crk Improvements		396,000	350,000	1,695,000	17,024,000	19,541,000	9,450,000	48,456,000
Crooked Crk Upgrade: 25 mgd						1,000	1,000	2,000
Facility Rehabilitation – WRFs	2,108,519	1,823,244	850,000	850,000	850,000	850,000	850,000	8,181,763
Hill Wtr Resources Ctr Expan	347,460,765	35,694,395	16,922,678					400,077,838
Jackson Crk Aerators	808,080	5,420						813,500
Jackson Crk Phosp Impv	3,268,614							3,268,614
Jackson Creek - Phase I	200,000		1,000	1,000	1,000	1,000	300,000	504,000
Jackson Creek Switchgear	191,000							191,000
NBC/Big Haynes Decomm				400,000				400,000
North Gwinnett	57,351	37,585						94,936
Pole Bridge Digester Imprvmt	2,794,252	4,691						2,798,943
Reclaimed Water Pipeline	202,599	21,359						223,958
Reuse Pipeline/Diffuser-Lanier	7,700,691	5,148,000	33,470,000					46,318,691
Sugar Hill Decommissioning		500,000	1,000	1,000	200,000			702,000
Yellow Rvr Clarifier/Filter Cov	2,948,899							2,948,899
Yellow Rvr Improvements	749,625	1,651,000	13,145,000	19,985,000	1,500,000	6,459,000	36,978,000	80,467,625
Closed Project Finalization	1,999,614							1,999,614
Sub-Total	376,074,467	46,135,091	65,339,678	23,532,000	19,575,000	26,852,000	47,579,000	605,087,236
Water Storage								
Water Storage Facilities Rehab	72,705	729,876	400,000	400,000	400,000	400,000	400,000	2,802,581
Closed Project Finalization	10,841,048							10,841,048
Sub-Total	10,913,753	729,876	400,000	400,000	400,000	400,000	400,000	13,643,629
Water Transmission and Distribution								
Bluebird Circle 8" Wtr Main	202,448							202,448
Buford L'ville 72" Trans Main					1,000	1,000	100,000	102,000
ChkValves/PRVs/Bst Pumps	25,869	35,000	20,000	20,000	20,000	20,000	20,000	160,869
Gates Mill Dr 8" Wtr Main	22,000	269,000						291,000
Grayson-New Hope 12" WM							1,000	1,000
Gwt-DeKalb Emerg Wtr Conn							1,000	1,000
Hadley Mtn Cv Wtr Main Repl	338,000	23,000						361,000
Hammond-Lanier Wtr Imprv	51,000	927,000						978,000
Harbins Area Wtr Mains	4,586	1,000	300,000	2,450,000	2,275,000	500,000		5,530,586
Hurricane Shls-Rab Hill Wtr Mn	669,245	1,561,107						2,230,352
Kennedy Rd 8" WM	126,635							126,635
Meter Reading Software/Hardware	97,593	240,000						337,593
N Gwinnett Transmission Main	1,597,364	6,881,000						8,478,364
Norcross 24" Trans Main	142,000	799,960						941,960
Old Suwanee Wtr Dist Imprv		350,000						350,000
Poplar St-Snellville Dist Repl	110,092	20,909						131,001
Raw Wtr Intake/PS-Lanier	49,194,206							49,194,206

Projects	Prior Years	2005 Budget	2006	2007	2008	2009	2010	Total Program
Rivercliff Manor Wtr Main Repl	431,875	5,000						436,875
Skyland Dr 12" Wm	476,322							476,322
Small Wtr Main Repl/Expan	2,157,475	2,232,446	1,772,000	2,000,000	2,000,000	2,000,000	2,000,000	14,161,921
Spout Springs Rd 16" Wtr Mn			80,000	872,000				952,000
Steeple Chase Dr 8" Wtr Main	18,000	246,000						264,000
Stillwater Lane 8" Wtr Main	176,020							176,020
Trans Main (Buford-RR Pkwy)							1,000	1,000
Trans Main (Central Tk-SR124)				1,000	1,000	1,000	1,000	4,000
Trans Main (SR 124-RR)							1,000	1,000
Tuggle Road Water Main Repl	155,468	44,532						200,000
Wtr Meter Replacement Prog	1,248,604	2,500,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	8,748,604
Wtr Service Line Replacement	900,000	1,100,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	7,000,000
Wtr System Instrumentation	192,134	770,000						962,134
Westside 60" Transmission Mn			1,000	1,000	1,000	1,000	1,000	5,000
Closed Project Finalization	13,190,569							13,190,569
Sub-Total	71,527,505	18,005,954	4,173,000	7,344,000	6,298,000	4,523,000	4,126,000	115,997,459
Total	796,360,536	178,579,328	157,651,388	111,866,600	106,556,000	101,674,500	81,206,009	1,533,894,361

transportation capital improvement programs

The Transportation Capital Improvement Program consists of projects to improve the county's transportation infrastructure. Projects in this program fall into three categories: Road Improvements (of which there are several subcategories), Airport Improvements and the Transit Program.

The Airport Improvement category consists of various improvements to Gwinnett County's Briscoe Field, the third busiest airport in the state. Projects in the Transit Program consist of the acquisition of buses and the construction of various transit facilities.

The County's road program consists of the following:

- **Major Roadway Improvements** include new road construction, new alignments, and increasing capacity of existing roads.
- **Intersections/Traffic Operation Improvements** include the addition of turn lanes, improvements of alignments of cross streets, improving sight distances, and signalizations.
- **Bridges/Roadway Drainage Improvements** consist of construction new or reconstruction 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** includes 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.

2004 Capital Achievements

Gwinnett County Transit won an American Public Transit Association Adwheel award for its route specific direct mail campaign. Its local bus service operates Monday through Saturday. A new Park and Ride Facility for Discover Mills Mall was completed in June. The average daily boardings for the local routes in 2004 were 3,900.

The 24 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 2004 were 1,409.

Among the several significant road program achievements in 2004 was the completion of the Satellite Boulevard extension. Also, the Fork Creek Parkway extension was completed. These extensions help free up traffic congestion making Gwinnett's commute safer.

There were several intersection improvements also completed and opened to traffic in 2004: Cedars Road at SR 8, Ridge Road at Hamilton Mill Road, Fork Creek Parkway at Bethesda School Road, and U.S. 29 at Gloster Road.

Road Safety and Alignment projects help improve sight distance and remove dangerous curves in different areas of the county. There were approximately 20 such projects completed last year, including: Alcovy Road, Brooks Road, Centerville Rosebud Road at Lenna Drive, and Mink Livsey.

School safety is an important part of the road improvements completed in 2004. New turn lanes and or sidewalks were added to Dogwood Road, Herrington Road, Ridge Road, and numerous others.

2005 – 2010 Capital Improvement Plan

The 2005 capital budget and 2006 – 2010 plan for the Transportation Capital Improvement Program totals \$600 million. Some of the major projects are described in the following paragraphs.

An upcoming major road improvement is the opening of the Satellite Boulevard widening. This will help improve traffic flow, which has increased due to development in the area.

Other upcoming major road improvement projects include Russell Road bridge replacement. This will address safety issues and help with continued increase in volume due to growth in the area. Medlock Bridge Road widening is also a major road improvement. 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 Chandler Road alignment, Bramlett Shoals at New Hope and Centerville Rosebud at Lee Road.

School Safety projects are in the plans for the future as well. U.S. 29 at Berkmar Middle School is a projected to be completed in 2005. There are over 30 others currently in progress or planned for the future.

Projects	Prior Years	2005 Budget	2006	2007	2008	2009	2010	Total Program
Airport Improvements								
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
Contingency	703,831	240,338	95,000	82,000	215,000			1,336,169
Electric Vault Upg/Renov		550,000						550,000
Equipment – New/Repl		5,386						5,386
Runway 7L-25R	1,159,074	36,666	300,000	2,500,000	2,500,000	2,500,000		8,995,740
Runway Rehabilitation Overlay	1,701,655	548,460						2,250,115
Taxiway “B” – Phase II	4,702,744	10,000						4,712,744
Closed Projects Finalization	1,920,248							1,920,248
Sub-Total	10,187,552	1,898,850	395,000	2,582,000	2,715,000	2,500,000	630,000	20,908,402
Bridges/Roadway Drainage Improvements								
Bridge/Culvert Contingency	491,024	1,308,817						1,799,841
Bridges, Culverts at Drainage		2,625,001	3,500,002	3,500,002	3,500,002	875,001		14,000,008
Cedar Rd	1,423,349							1,423,349
Cole Drive	100,000	400,000	179,840					679,840
Indian Trail Road	400,000	1,100,000	2,327,200	2,000,000				5,827,200
Killian Hill Road	150,000	400,000	975,120	1,000,000				2,525,120
Lenora Road Bridge Repl		100,000	100,000					200,000
Old Norcross Road		100,000	150,000	745,480				995,480
Old Peachtree Road	2,019,500	29,574						2,049,074
Paved Road Bridges	4,045,355	1,442,000	1,686,337					7,173,692
Roadway Drainage Improv	5,683,904							5,683,904
Rogers Bridge Trail Bridge	150,000	250,000						400,000
Russell Rd at Little Suwan Crk		60,000						60,000
Russell Road	614,000	1,002,480						1,616,480
Satellite – Hillcrest Connector		350,000	806,800	300,000				1,456,800
Unpaved Road Bridges		146,368	160,000	414,000				720,368
W Liddell Rd – Club Dr Conn	150,000	956,800	350,000					1,456,800
Closed Projects Finalization	5,976,332							5,976,332
Adjusted FCF	(11,000,000)	11,000,000						
Sub-Total	10,203,464	21,271,040	10,235,299	7,959,482	3,500,002	875,001		54,044,287
Miscellaneous Projects and Contingencies								
Cities Allocation	10,000,000	555,556						10,555,556
Guard Rail Installation		100,000	100,000	100,000	100,000	100,000	150,000	650,000
Heavy Equipment Repl		480,800	300,000	300,000	300,000	300,000	300,000	1,980,800
Misc Road Improvements		150,000	150,000	150,000	150,000	150,000	200,000	950,000
Nbr'hood Speed Control	976,062	168,751	225,002	225,002	225,002	56,250		1,876,069
Program Contg – 1997 SPLOST	1,900,000	1,500,000	1,801,038					5,201,038
Program Contg – 1992 SPLOST	964,470	242,664						1,207,134
Program Mgmt – 1992 SPLOST	7,701,115	6,000						7,707,115
Program Mgmt – 1997 SPLOST	5,980,601	1,317,392						7,297,993
Program Mgmt – 2001 SPLOST	14,083	13,000	1,170,000	1,300,000	2,163,438	1,862,344		6,522,865
Renov/District 5 Maint Barn		200,000						200,000
Residential Speed Control	174,536	155,334	125,000	150,000	150,000	33,000		787,870
SDOT Set-aside Reimb	277,176							277,176
Traffic Signal Optimization		200,000	200,000	250,000	250,000	300,000	300,000	1,500,000
Traffic Signals		900,000	300,000	325,000	500,000	500,000	450,000	2,975,000
Transportation Planning 1997	2,576,350							2,576,350
Transportation Planning 2001	275,000	1,005,000	255,295					1,535,295
Transportation Planning 2005		187,499	249,998	249,998	249,998	62,500		999,994
Various Right-of-Way	57,000	100,000						157,000

Projects	Prior Years	2005 Budget	2006	2007	2008	2009	2010	Total Program
Closed Project Finalization	10,645,571							10,645,571
Adjusted FCF	(3,999,996)	3,999,996						
Sub-Total	37,541,968	11,281,992	4,876,334	3,050,000	4,088,438	3,364,094	1,400,000	65,602,826
Intersection Improvements								
Arnold Rd at U.S. 29	850,000	700,000						1,550,000
Arnold Road at Five Forks	50,000	100,000	250,000	699,970				1,099,970
Beaver Ruin Road at U.S. 29	480,000	400,000	300,000					1,180,000
Breckenridge Blvd at Old Norc	90,000	201,360						291,360
Buf Hwy/Old P'tree/Rgrs Brdg	600,000	1,025,000						1,625,000
Cedars Road at SR 8	1,200,136	35,000						1,235,136
Dacula Road at SR 8/U.S. 29	150,000	700,000	700,000	878,000				2,428,000
Dickens Road at Harbins Rd	271,391	895,600						1,166,991
Dogwd/Hollybrook at Webb Gin	190,000	781,200						971,200
FF Trickum Rd and Oleander Rd	921,353	50,000						971,353
Harbins Road at Williams Rd	210,000	1,013,620						1,223,620
Indian Trail at Oakbrook Pkwy	50,000	200,000	849,970					1,099,970
Intersection Contg - 01 SPLOST	402,049	3,002,665	1,482,272	1,650,190				6,537,176
Intersection Contg - 97 SPLOST	464,496	650,860	1,360,296					2,475,652
Intersection Improvements		3,750,000	5,000,000	5,000,000	5,000,000	1,250,000		20,000,002
JCB at Brookhollow Pkwy		50,000	350,000	500,000	1,045,400			1,945,400
JCB at Dawson/Live Oak	2,223,534	10,000						2,233,534
JCB-Oakbrook Pkwy to I-85	500,000	1,438,684						1,938,684
Jimmy Carter Blvd and U.S. 29	300,000	600,000	1,336,108					2,236,108
Jimmy Carter Blvd at U.S. 23	2,379,033	10,000						2,389,033
L'ville Hwy at Indian Trail Rd	379,496	600,000	1,963,600					2,943,096
Lenora Church Rd at Lee Rd		100,000	200,000	761,200				1,061,200
Old Fount Rd at Old P'tree Rd	100,000	200,000	771,200					1,071,200
Old Norcross at Davis Circle	652,291	200,000						852,291
Old Norcross at Herrington	667,651		150,633					818,284
Old Norcross at West Liddell	671,807	10,000						681,807
Old Norcr Rd and Langford Rd	1,311,386	40,000						1,351,386
PIB (Holcomb Br - Rgrs Bridge)	109,495	1,014,000						1,123,495
Pleasant Hill Rd and U.S. 29	701,500	300,000	560,000					1,561,500
P'tree Ind Blvd at Holc Bridge	100,000	250,000	621,200					971,200
P'tree Ind Blvd at SR 120	175,000	250,000	661,200					1,086,200
P'tree Pkwy at Holcomb Bridg	50,000	100,000	335,600					485,600
Ridge Road at Hamilton Mill	1,403,305	1,000						1,404,305
Rockbridge Road at U.S. 29	1,399,035	100,000						1,499,035
Rogers Brdg at Main/Chat Riv	292,600	200,000						492,600
Signal and Control Sys Enhance	761,080	96,927						858,007
So Old P'tree at P'tree Ind Blvd	484,095	774,970						1,259,065
SR 120 at Albion Farms Road	125,000	365,600						490,600
SR 120 at L'ville-Suwanee Rd	60,000	100,000	365,600					525,600
SR 124 at Jackson Street	471,200	500,000						971,200
SR 20 at Hurricane Shoals Rd	40,000	70,000	181,360					291,360
SR 317 at Satellite Boulevard	160,000	365,600						525,600
SR 84 and U.S. 78	2,774,825	10,000						2,784,825
Sugarloaf Pkwy at Civic Ctr	510,000	10,000						520,000
Suwanee Dam at P'tree Ind Blvd	50,000	100,000	250,000					400,000
Traffic Signal System Upgds	3,355,000	3,145,000	1,500,000	712,000	1,000,000			9,712,000
U.S. 29 at Gloster Road	550,879	10,000						560,879
U.S. 29 at Harbins Road	110,000	503,620						613,620
Closed Projects Finalization	27,978,837							27,978,837
Adjusted FCF	(10,000,000)	10,000,000						
Sub-Total	46,776,473	35,030,707	19,189,039	10,201,360	7,045,400	1,250,000		119,492,979

Projects	Prior Years	2005 Budget	2006	2007	2008	2009	2010	Total Program
Major Road Improvements								
Breckenridge Blvd Ext	10,637,468	300,000						10,937,468
Club Drive	3,873,896	1,000						3,874,896
Five Forks Trickum	2,690,707	563,284	100,000					3,353,991
Fork Creek Parkway Ext	1,657,166	57,000						1,714,166
I-85 Collect/Distrib Phase IV	5,550,413	150,000						5,700,413
L'ville-Suwanee Extension	16,760,140	1,000						16,761,140
Major Rd Contg – 97 SPLOST	4,049,976	1,850,000	1,090,446					6,990,422
Major Rd Contg – 01 SPLOST	106,622	1,476,331						1,582,953
Major Road Improvements		6,149,999	8,199,999	8,199,999	8,199,999	2,050,000		32,799,994
McGinnis Ferry Ext	3,161,760	1,500,000						4,661,760
McGinnis Ferry Rd Ext (Utility)		100,000	600,000					700,000
Medlock Bridge Road	2,034,036	4,575,413	1,011,000					7,620,449
North Berkeley Lake Road	828,610	2,724,800	1,627,070					5,180,480
North Cross – County Conn	1,500,000	4,620,000	3,619,560	1,485,000				11,224,560
Northmont – Commerce Conn	4,523,013	335,000	250,000					5,108,013
Old Peachtree Road	194,500	538,000						732,500
Old Peachtree Road (Utility)		70,000						70,000
Paper Mill Road	200,000	830,678	2,399,200					3,429,878
Peachtree Industrial Blvd	7,022,448	20,000						7,042,448
Pleasant Hill Rd/Old Nor-Chat		100,000						100,000
Pleasant Hill Rd	500,000	1,442,400						1,942,400
Rockbridge Rd (JCB – U.S. 29)		100,000						100,000
Rockbridge Road	650,000	2,054,792						2,704,792
SR 120 Realignment	50,000	200,000	800,000	406,800				1,456,800
Satellite Blvd Extension	25,865,512	70,000						25,935,512
Satellite Blvd Widening	4,117,000	3,286,200						7,403,200
SR 120	4,995,376	10,000						5,005,376
SR 20 (Ozora Rd – SR 81)	450,000	1,150,000	2,700,000	2,700,000				7,000,000
SR 20 (PIB – Chattahoochee)	1,100,000	2,700,000	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 324	5,099,992	6,320,000	1,152,408					12,572,400
Steve Reynolds Blvd	8,574,763	425,000						8,999,763
Sugarloaf Pkwy Ext/Hwy 20 – 316	5,812,000	150,000						5,962,000
Sugarloaf Parkway	5,953,413	20,000						5,973,413
Sugarloaf Parkway	7,394,306	180,000						7,574,306
Closed Projects Finalization	185,056,942							185,056,942
Adjusted FCF	(32,000,000)	32,000,000						
Sub-Total	288,410,059	76,570,897	32,249,682	22,791,799	10,299,999	2,050,000		432,372,434
Road Rehab and Resurfacing								
Capital Proj Rehab and Resurf	29,064,212						5,000,000	34,064,212
Capital Proj Rehab/Res Contg		632,007						632,007
Non Major Road Resurfacing	13,414,766	2,000,000						15,414,766
Rehabilitation and Resurfacing		4,687,500	6,250,001	6,250,001	6,250,001	1,562,500		25,000,002
Resurfacing LAR32-59-1 (I35)	2,057,546	35,000						2,092,546
Closed Projects Finalization	26,381,871							26,381,871
Adjusted FCF	(3,000,000)	3,000,000						
Sub-Total	67,918,395	10,354,507	6,250,001	6,250,001	6,250,001	1,562,500	5,000,000	103,585,404
Road and Safety Alignment Program								
Alcovy Road	59,865	78,499						138,364
Alcovy Road	518,730	11,000						529,730
Alcovy Road	448,076	30,000						478,076
Alcovy Road		50,000	100,000	287,191				437,191
Atkinson Road	686,016	1,000						687,016
Auburn Road	60,000	274,160	200,000					534,160
Bold Springs Road	501,523	100,000						601,523

Projects	Prior Years	2005 Budget	2006	2007	2008	2009	2010	Total Program
Bramlett Shoals Road	104,000	281,462						385,462
Bramlett Shoals Road	191,509	452,788						644,297
Bramlett Shoals Road	648,108	2,000						650,108
Bramlett Shoals Road	70,000	50,000	233,896					353,896
Braselton Hwy at Spout Sprg	200,000	200,000						400,000
Braselton Hwy	686,331	300,000						986,331
Brooks Road	266,070	483,000						749,070
Brooks Road	464,753	1,000						465,753
Brooks Road	38,902	1,000						39,902
Bunten Road	180,472	570,999						751,471
Burns Road	80,000	175,000	625,000	479,680				1,359,680
Burns Road	484,879	90,000	204,961					779,840
Button Gwinnett Drive	160,000	325,600						485,600
Button Gwinnett Drive	190,000	700,000	469,680					1,359,680
Cedars Road	500,678	1,000						501,678
Cedars Road	45,000	66,939						111,939
Centerville-Rosebud Road	131,346	364,424						495,770
Centerville-Rosebud Road	826,501	1,000						827,501
Centerville-Rosebud Road	628,762	50,000						678,762
Centerville-Rosebud Road	647,905	46,859						694,764
Centerville-Rosebud Road	30,000	80,000	424,160					534,160
Chandler Road	998,821	10,000						1,008,821
Collins Hill Rd/316-Gwt Univ	791,000	1,000						792,000
Cooper Road	37,763	26,929	133,432					198,124
Cooper Road	130,059	615,646						745,705
Dacula Road	35,000	80,000	233,619					348,619
Dacula Road	600,793	100,000						700,793
Dogwood Road	40,000	60,000	191,360					291,360
Ewing Chapel Road	434,028	10,000						444,028
Fence Road	174,078	380,756						554,834
Fence Road	1,010,551	21,000						1,031,551
Five Forks Trickum Road	100,000	500,000	1,400,000	2,856,000				4,856,000
Graves Road	191,770	191,360						383,130
Grayson-New Hope Road	98,586	1,000						99,586
Grayson-New Hope Road	313,462	1,000						314,462
Hamilton Mill Road	420,485	603,000						1,023,485
Hamilton Mill Road	465,823	1,000						466,823
Harbins Road	385,774	1,000						386,774
Harbins Road	889,645	1,000						890,645
Harbins Road	30,000	40,000	124,240					194,240
Herrington Road	46,000	20,000	65,000	597,800				728,800
Herrington Road	883,721	20,000						903,721
Hewett Road	50,000	180,000	150,000	979,680				1,359,680
High Point Road	60,000	100,000	354,736					514,736
Hillcrest Drive	70,000	296,055						366,055
Hog Mountain Road	175,000	121,000	535,274					831,274
Hog Mountain Road	106,631	68,000	502,307					676,938
Holcomb Bridge Road	40,000	60,000	191,360					291,360
Indian Trail Road	100,000	450,000	1,100,000	1,834,800				3,484,800
Lake Lucerne Road	775,558	400,000						1,175,558
Lake Lucerne Road Util Reloc	25,000	25,000						50,000
Lenora Church Road I	225,000	500,000	634,680					1,359,680
Lester Rd at Cutler Rd	50,000	50,000						100,000
Lester Road	558,193	200,000						758,193
Martin Chapel Road	790,044	1,000						791,044
Mineral Springs Road	368,981	209,813						578,795
Mineral Springs Road	211,736	1,000						212,736
Mink Livsey Road	743,539	10,000						753,539

Projects	Prior Years	2005 Budget	2006	2007	2008	2009	2010	Total Program
Mink Livsey Road	593,532	10,000						603,532
Mount Moriah Road	80,000	292,640						372,640
New Hope Road	647,235	10,000						657,235
New Hope Road	420,731	1,000						421,731
New Hope Road	378,843	1,000						379,843
Oak Road		175,000	650,000	534,680				1,359,680
Oak Road	40,000	70,000	229,920					339,920
Old Fountain Road	1,651,382	520,592	309,508					2,481,482
Old Loganville Road	792,633	1,000						793,633
Old Loganville Road	75,000	150,000	325,000	665,000				1,215,000
Old Loganville Road	141,337	50,000	294,005					485,342
Old Norcross Road	100,000	450,000	1,100,000	1,834,800				3,484,800
Old Peachtree Road	904,919	100,000						1,004,919
Old Peachtree Road	163,555	599,678						763,233
Old Peachtree Road	40,000	60,000	191,360					291,360
Old Peachtree Road		80,000	150,000	546,960				776,960
Old Peachtree Road Util Reloc			50,000					50,000
Old Suwanee Road	209,625	388,019						597,644
Ozora Road	559,240	51,000						610,240
Ozora Road	178,500	144,642	1,351,000					1,674,142
Pate Road	38,048	40,000	216,013					294,061
Pate Road	47,807	25,000	212,000					284,807
Pate Road	41,624	15,000	172,000					228,624
Pate Road	32,989	20,000	177,000					229,989
Pinehurst Road	119,618	363,000						482,618
Pleasant Hill Road	3,167,955	3,000,000	1,501,584	536,818				8,206,357
Pounds Road		25,000	30,000	110,104				165,104
Rd Safety Contg – 1997 SPLOST	561,147	400,000						961,147
Rd Safety Contg – 2001 SPLOST	344,849	3,574,326	300,000					4,219,175
Riverside Road	108,862	150,000	435,080					693,942
Riverside Road	73,829	50,000	254,571					378,400
Road Safety and Alignment		4,687,500	6,250,001	6,250,001	6,250,001	1,562,500		25,000,002
Rockbridge Road	1,321,018	1,000						1,322,018
Rockbridge Road	279,240	10,000						289,240
Rockbridge Road Util Reloc	80,000	5,000						85,000
Rosebud Road	479,390	1,000						480,390
Rosebud Road	82,650	100,000	441,000					623,650
Rosebud Road	40,000	57,465	85,000					182,465
Russell Road	880,760	11,000						891,760
S Old Peachtree Road	161,405	374,160						535,565
SR 124	218,000	574,160						792,160
Sardis Church Road	172,233	1,000						173,233
Sardis Church Road	100,000	254,697						354,697
Sardis Church Road	138,007	360,953						498,960
School Safety Projects		5,118,749	6,824,999	6,824,999	6,824,999	1,706,250		27,299,997
Seminary Street Relocation	340,000	10,000						350,000
Simonton Road	40,000	80,000	219,920					339,920
South Old Peachtree Road	60,000	100,000	374,160					534,160
Springdale Road		60,000	100,000	354,736				514,736
SR 124	70,000	250,000	910,000	650,000				1,880,000
Stone Drive	50,000	90,000	326,176					466,176
Stone Drive Utility Reloc			110,000					110,000
Sycamore Road	116,016	342,000						458,016
Sycamore Road	242,405	446,984						689,389
Sycamore Road	234,521	592,367						826,888
Sycamore Road	105,578	100,000	395,704					601,282
Temple Johnson Road	47,382	20,000	183,826					251,208

Projects	Prior Years	2005 Budget	2006	2007	2008	2009	2010	Total Program
Temple Johnson Road	230,430	138,995	500,000	1,474,570				2,343,995
Temple Johnson Road	46,799	25,000	136,570					208,369
Temple Johnson Road	70,358	135,000	436,570					641,928
Thompson Mill Road	55,212	75,440	59,788	1,314,361				1,504,801
Tom Smith Road	1,021,013	1,000						1,022,013
Tom Smith Road	99,215	40,000	260,000					399,215
U.S. 29 at Sweetgum Rd		60,000						60,000
U.S. 29 Winder Hwy	188,548	454,736						643,284
Webb Gin House Road	125,000	300,000	934,680					1,359,680
Whitehead Road	327,918							327,918
Whitehead Road	222,089	468,688						690,777
Williams Road	556,830	807,500						1,364,330
Williams Road	40,000	80,000	219,920					339,920
Williams Road Utility Reloc			50,000					50,000
Closed Project Finalization	2,916,619							2,916,619
Adjusted FCF	(16,000,000)	16,000,000						
Sub-Total	27,948,361	53,195,581	34,641,058	28,132,180	13,075,000	3,268,750		160,260,929

Sidewalk/Multi-Use Trail

Bethesda School Road	677,846	100,000						777,846
Brook Hollow Parkway	30,000	80,000	424,160					534,160
Bush Road	846,943	32,000						878,943
Camp Perrin Road	314,276	40,000						354,276
Camp Perrin Road	885,776	10,000						895,776
Dacula Road	578,623	270,385						849,008
Dogwood Road	537,745	1,000						538,745
Dogwood Road	252,695	1,000						253,695
East Jones Bridge Road	150,593	5,727						156,320
Five Forks Trickum Road	20,000	60,000	308,480					388,480
Five Forks/Lake Lucerne	1,032,301	500,000						1,532,301
Garner Road	40,000	250,000	584,080					874,080
Grayson Prkwy/G New Hope	1,112,517	300,000						1,412,517
Hill Street	35,000	87,543						122,543
Hill Street		30,000	40,000	119,384				189,384
Holcomb Bridge Road	50,000	70,000	268,480					388,480
Holcomb Bridge Road	80,000	200,000	250,000	1,412,400				1,942,400
Lebanon Road	350,000	645,072						995,072
Lou Ivy Road	1,119,368	1,000						1,120,368
Mechanicsville Community			100,000	851,301				951,301
Mill Creek Multi-Use Path	572,000	500,000						1,072,000
Miller Road	110,000	100,000	373,620					583,620
N Berkeley Lake Road	40,000	115,000	473,400	100,000				728,400
N Berkeley Lake Road	30,000	80,000	424,160					534,160
N Peachtree/Medlock Bridge	75,000	150,000	600,000	364,720				1,189,720
Old Norcross Road	996,000	100,000						1,096,000
Old Norcross Road		50,000	50,000	239,920				339,920
Peachtree Corners Cir (Med)			100,000					100,000
Peachtree Corners Cir at P'tree	259,000	1,000						260,000
Peachtree Corners Circle	84,248	50,000	229,920					364,168
Peachtree Parkway	70,000	175,000	400,000	544,720				1,189,720
Pharrs Road		70,000	125,000	495,992				690,992
Pine Grove Avenue	123,769	191,360						315,129
Pleasant Hill Road			100,000	200,000	719,760			1,019,760
Plunketts Road	1,019,917	10,000						1,029,917
Ridge Road	50,000	90,000	297,040					437,040
Ridgedale Drive	20,000	30,000	95,680					145,680
River Dr (Connemara/Tom Sm)			145,000					145,000
River Drive	102,000	30,000	268,480					400,480

Projects	Prior Years	2005 Budget	2006	2007	2008	2009	2010	Total Program
Rockbridge Rd Sidewalk U.S. 29	595,290	10,000						605,290
Rockbridge Road	1,260,588	500,000						1,760,588
Rockbridge Road	907,352	25,000						932,352
Rockbridge Road	50,050	15,000	15,000	232,750				312,800
Rogers Bridge Trail	50,000	10,000						60,000
Rosebud Road	130,000	511,280						641,280
Russell Road	332,831	328,000						660,831
S Berkeley Lake Road	40,000	50,000	201,360					291,360
Sidewalk Contg – 97 SPLOST	2,514,237	670,037	100,000					3,284,274
Sidewalk Contg – 01 SPLOST	1,575,302	1,921,908	90,000	297,040				3,884,251
Sidewalks and Pedestrian Safety		2,812,500	3,750,000	3,750,000	3,750,000	937,500		15,000,001
South Old Peachtree Road	464,173	430,000						894,173
Springdale Drive	20,000	60,000	269,632					349,632
Steve Reynolds Boulevard	30,000	80,000	424,160					534,160
Sweetwater Road	40,000	90,000	446,960	200,000				776,960
Tab Roberts Road	1,255,523	10,000						1,265,523
Trail on new alignment	50,000	120,000	150,000	845,440				1,165,440
WP Jones Memorial Trail	180,928	1,000						181,928
West Liddell Road	20,000	80,000	385,600					485,600
West Price Road Sidewalk	329,853	40,000						369,853
Western Gwinnett Bikeway	232,533	10,000						242,533
Western Gwinnett Bikeway	170,262	25,000						195,262
Western Gwinnett Bikeway	1,566,170	260,000						1,826,170
Closed Project Finalization	4,847,984							4,847,984
Adjusted FCF	(8,000,000)	8,000,000						
Sub-Total	20,328,693	20,485,812	11,490,212	9,653,667	4,469,760	937,500		67,365,645

School Safety Program

Berry Road	302,948	1,000						303,948
Bethany Church Rd Sidewalk	107,025	100,000	325,600					532,625
Bogan Rd Sidewalk	137,000	312,040						449,040
Bogan Road	250,000	1,209,050						1,459,050
Brownlee Rd Sidewalk		130,000	75,000	571,960				776,960
Buford City Schools (Various)	2,000,000	1,000,000						3,000,000
Bunten Road	574,986	80,000						654,986
Burns Road	426,576	1,000						427,576
Cruse Rd Sidewalk	40,000	25,000	226,360					291,360
Dogwood Rd Sidewalk	338,380	70,000						408,380
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	1,713,496	1,000						1,714,496
Georgia Belle Court Sidewalk	30,000	40,000	124,240					194,240
Herrington Road	463,636	80,000						543,635
Hewett Rd Sidewalk	15,000	82,120						97,120
Holly Brook Rd Sidewalk	226,471	387,720						614,191
Hope Hollow Rd and Oakgrove	75,000	760,000						835,000
Johnson Rd Sidewalk	50,000	75,000	360,600					485,600
New Hope Rd Turn Lane	88,228	211,360						299,588
New Hope Road		60,000	100,000	326,350				486,350
New Hope/Simonton Turn Ln	1,025,254	1,000						1,026,254
Oak Rd Sidewalk	50,000	190,000	461,200	270,000				971,200
Old Norcross Road	770,614	10,000						780,614
Old Peachtree Road	496,384	60,000						556,384
Old P'tree Rd Sidewalk	59,871	202,800						262,671
Old P'tree Sidewalk	244,523	1,000						245,523
Old P'tree Turn Ln	724,712	1,000						725,712
Old Snellville Rd Sidewalk	180,000	499,840						679,840
Ozora Rd Sidewalk	60,000	100,000	325,600					485,600
Ozora Road	876,585	70,173						946,758

Projects	Prior Years	2005 Budget	2006	2007	2008	2009	2010	Total Program
Pounds Road	675,430	50,000	150,000					875,430
Ridge Rd Sidewalk	70,000	125,000	387,720					582,720
Ridge Rd Turn Ln	1,854,725	20,000						1,874,725
River Road (aka North River)	425,214							425,214
Rock Springs Rd Turn Ln	116,235	211,360						327,595
Rock Springs Road	145,903	260,000						405,903
Russell Road	586,122	100,000						686,122
School Safe Contg – 1997 SPLOST	2,779,025	95,000	179,000					3,053,025
School Safe Contg – 2001 SPLOST	159,917	244,648	144					404,708
Sever Rd Sidewalk	716,960	60,000						776,960
Smithtown Rd Sidewalk	30,000	40,000	124,240					194,240
SR 124 Swalk Hamilton Mill	50,000	70,000	268,480					388,480
SR 124 Turn Ln Hamilton Mill	70,000	50,000						120,000
Sycamore Rd Sidewalk	122,711	308,480						431,191
Sycamore Rd Turn Ln	346,837	40,000						386,837
Tom Smith Rd Sidewalk	125,000	75,000	528,400					728,400
Various Schools	1,845,075	3,058,000	1,539,450					6,442,526
Webb Gin House Rd Sidewalk	212,000	275,600						487,600
West Price Rd Sidewalk	40,000	25,000	226,360					291,360
Closed Project Finalization	18,775,890							18,775,890
Adjusted FCF	(7,000,000)	7,000,000						
Sub-Total	33,473,732	18,014,191	5,791,554	1,168,310				58,447,786
Transit Program								
Commuter, Local, Buses/Eqpt	19,315,166	5,734,754						25,049,920
Contingency	1,976,096	3,661,105	2,200,000	2,700,000	2,700,000	2,700,000	2,700,000	18,637,201
Equipment New/Replacement	6,870	100,000	100,000	50,000	50,000	50,000	50,000	406,870
GJAC Transit Center						500,000		500,000
Gwinnett Mall Area Transit Ctr	423,101	27,112						450,213
I-85 Discover Mills Trans Ctr	1,259,796							1,259,796
I-985 at SR 20 Park-Ride/Trans	806,896	25,004						831,900
Implement Planning-Tech Asst	785,279	95,725						881,004
Maint/Operation and CNG Facil	1,646,695	11,927,794	1,156,871					14,731,360
Misc Transit and Marketing Exp	725,934	389,342	324,346	324,347	324,346	324,347	324,346	2,737,008
Norcross Area Transit Center			870,000					870,000
Snellville Park-Ride/Transfer							200,000	200,000
SR 316/SR 20 Area Park-Ride							137,385	137,385
Temp Maint/Oper and CNG Fac	3,254,270	235,469	30,347					3,520,086
Transit Enhancements	55,389	110,480	29,760	29,760	29,760	29,760	29,760	314,669
Closed Finalization	679,659							679,659
Sub-Total	30,935,151	22,306,785	4,711,324	3,104,107	3,104,106	3,604,107	3,441,491	71,207,071
Unpaved Road Program								
Givens Road	1,731,164	10,000						1,741,164
Lenora Road	48,928	30,000						78,928
Luke Edwards Road	200,000	300,000	1,045,492	1,000,000	1,000,000			3,545,492
Perry Road	50,000	100,000	331,487					481,487
Unpaved Road Improvements		187,499	249,998	249,998	249,998	62,500		999,994
Unpaved Roads	500,000	2,500,000	3,565,984	2,126,845				8,692,829
Unpaved Contg – 1997 SPLOST	3,145,199	2,000,000	1,836,970					6,982,169
Closed Project Finalization	21,043,790							21,043,790
Adjusted FCF	(4,000,000)	4,000,000						
Sub-Total	22,719,082	9,127,499	7,029,931	3,376,843	1,249,998	62,500		43,565,854
Total	596,442,930	279,537,860	136,859,433	98,269,749	55,797,704	19,474,451	10,471,491	1,196,853,616

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.

Advantage: Advantage Financial is the County's computerized financial-management information system.

Agency: The reporting and budget level within a fund at which budget control is maintained. The term is generally synonymous with department.

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.

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.

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.

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.

E.P.A.S. – Extended Project Accounting System: A part of the County's computerized financial management system. Used to monitor capital projects on a total project and annual basis.

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.

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.

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.

Impact Fee: Charge to developers for the cost of off-site capital improvements needed to serve a new development. Impact fees provide up-front financing for the expansion of public facilities, such as water and sewer treatment plants or roads needed to serve a new development.

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.

MAL – Minimum Appropriation Level: Funding amount that allows the agency to function at the existing level.

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*).

Object of Expenditure: Expenditure classification. Typical examples are: Personal Services (salaries and benefits); Supplies and Materials; Contracted Services (utilities, maintenance, and travel); Capital Outlay (property expenditures).

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).

Organization: Organizations are the actual operational entities of the government. Usually, budgets are established at the organization level and expenses and revenues are recorded at this level.

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-Object of Expenditure: The lower-level breakout of an object of expenditure. An example would be utilities are the object of expenditure and sub-objects might be electricity, water, or gas.

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.

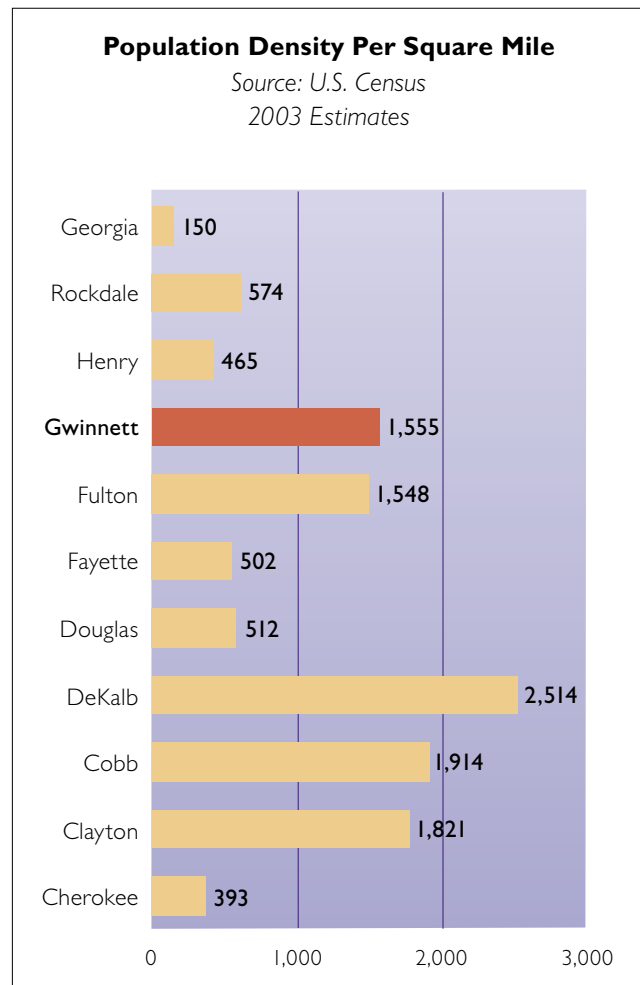
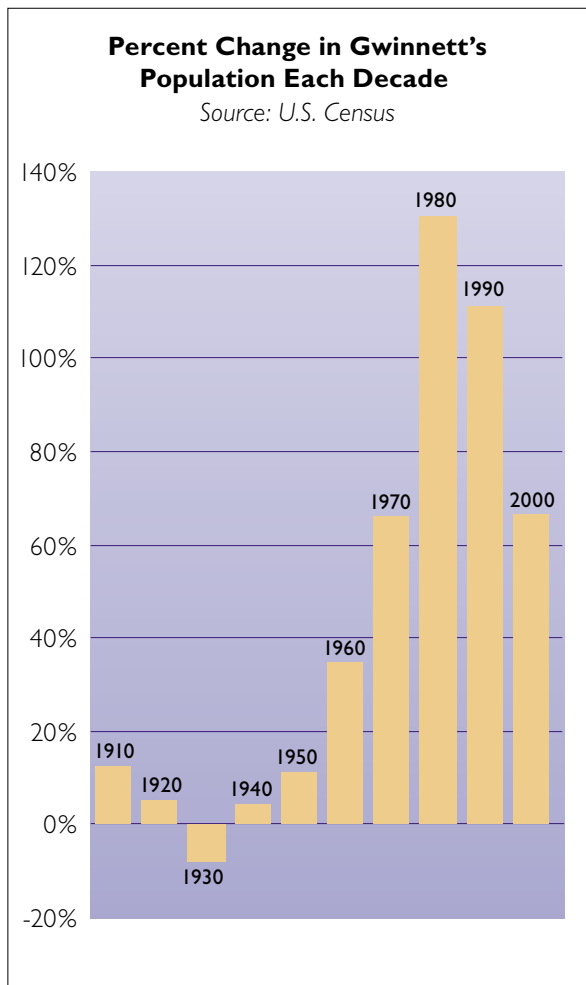
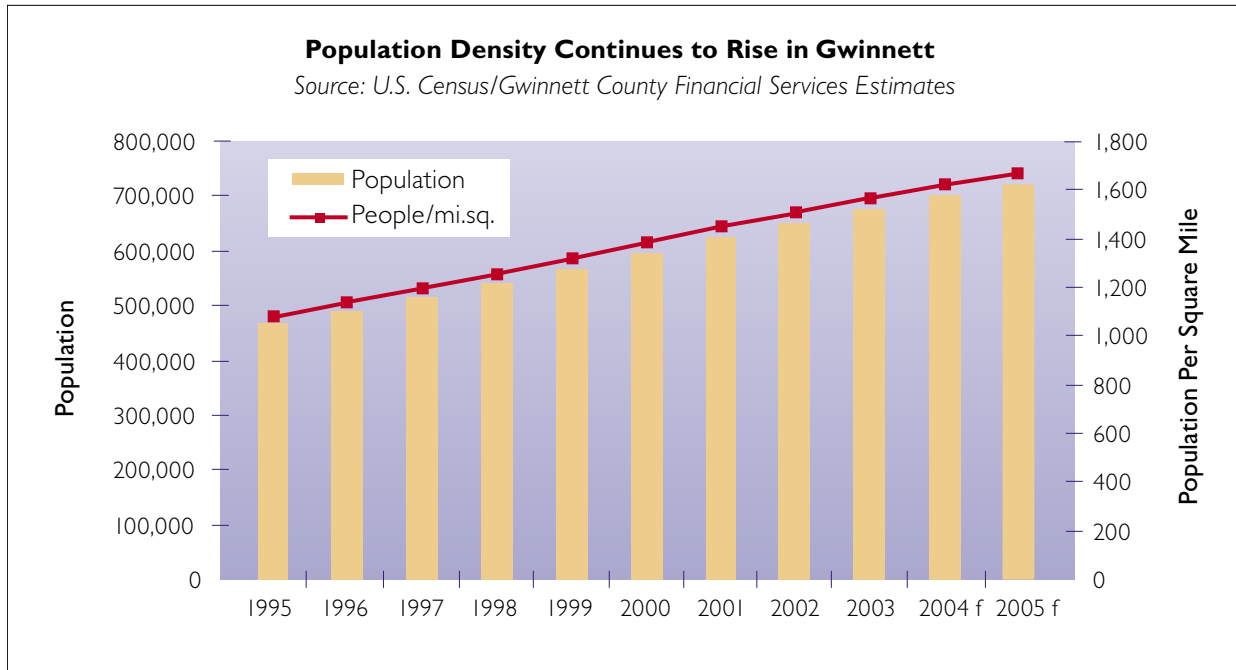
Merit and Non-Merit Pay Scale			Appointed Pay Scale		
DBM	MINIMUM	MAXIMUM	GRADE	MINIMUM	MAXIMUM
A11(1)	\$19,774	\$30,650			
A11(2)	\$20,960	\$32,488			
A11(3)	\$22,218	\$34,438			
A12(1)	\$21,505	\$33,333	I00J	\$21,178	\$33,884
A12(2)	\$22,795	\$35,332	I00I	\$22,341	\$35,746
A12(3)	\$24,163	\$37,453			
A13(1)	\$23,386	\$36,248	I00H	\$23,655	\$37,848
A13(2)	\$24,789	\$38,423	I00G	\$25,171	\$40,274
A13(3)	\$26,277	\$40,729			
B21(1)	\$25,433	\$40,693	I00F	\$26,807	\$42,892
B21(2)	\$26,977	\$43,163			
B21(3)	\$28,520	\$45,632			
B22(1)	\$27,658	\$44,253	I00E	\$28,520	\$45,633
B22(2)	\$29,317	\$46,907			
B22(3)	\$31,077	\$49,723			
B23(1)	\$30,078	\$48,125	I00D	\$30,514	\$48,823
B23(2)	\$31,883	\$51,013			
B23(3)	\$33,796	\$54,074			
B24(1)/B31(1)	\$32,710	\$52,336	I00C	\$32,643	\$53,861
B24(2)/B31(2)	\$34,673	\$55,477			
B24(3)/B31(3)	\$36,753	\$58,805			
B25(1)/B32(1)	\$35,572	\$56,915	I00B	\$34,886	\$57,563
B25(2)/B32(2)	\$37,706	\$60,330	I00A	\$37,318	\$61,574
B25(3)/B32(3)	\$39,967	\$63,947			
C41(1)	\$38,685	\$63,830	I00	\$41,031	\$67,701
C41(2)	\$41,006	\$67,660			
C41(3)	\$43,466	\$71,719			
C42(1)	\$42,069	\$69,414	I01	\$43,878	\$72,399
C42(2)	\$44,593	\$73,578			
C42(3)	\$47,269	\$77,994			
C43(1)	\$45,751	\$75,489	I02	\$46,919	\$77,416
C43(2)	\$48,496	\$80,018			
C43(3)	\$51,406	\$84,820			
C44(1)/C51(1)	\$49,754	\$82,094	I03	\$50,175	\$82,789
C44(2)/C51(2)	\$52,739	\$87,019			
C44(3)/C51(3)	\$55,904	\$92,242			
C45(1)/C52(1)	\$54,107	\$89,277	I04/200	\$53,692	\$91,276
C45(2)/C52(2)	\$57,353	\$94,632			
C45(3)/C52(3)	\$60,795	\$100,312			
D61(1)	\$58,842	\$97,089	I05/201	\$57,402	\$97,583
			I06/202/300	\$61,386	\$104,356
			I07/203/301	\$65,677	\$111,651
			I08/204/302	\$67,266	\$114,352
			205/303	\$71,874	\$122,186
			206/304	\$76,798	\$130,557
			305/400	\$82,058	\$139,499
			306/401	\$87,679	\$149,054
			402	\$93,676	\$159,249
			403	\$100,093	\$170,158
			404	\$106,940	\$181,798
			405	\$114,265	\$194,251
			500	\$122,081	\$207,538
			600	Based on contractual agreement	

authorities, boards, and committees

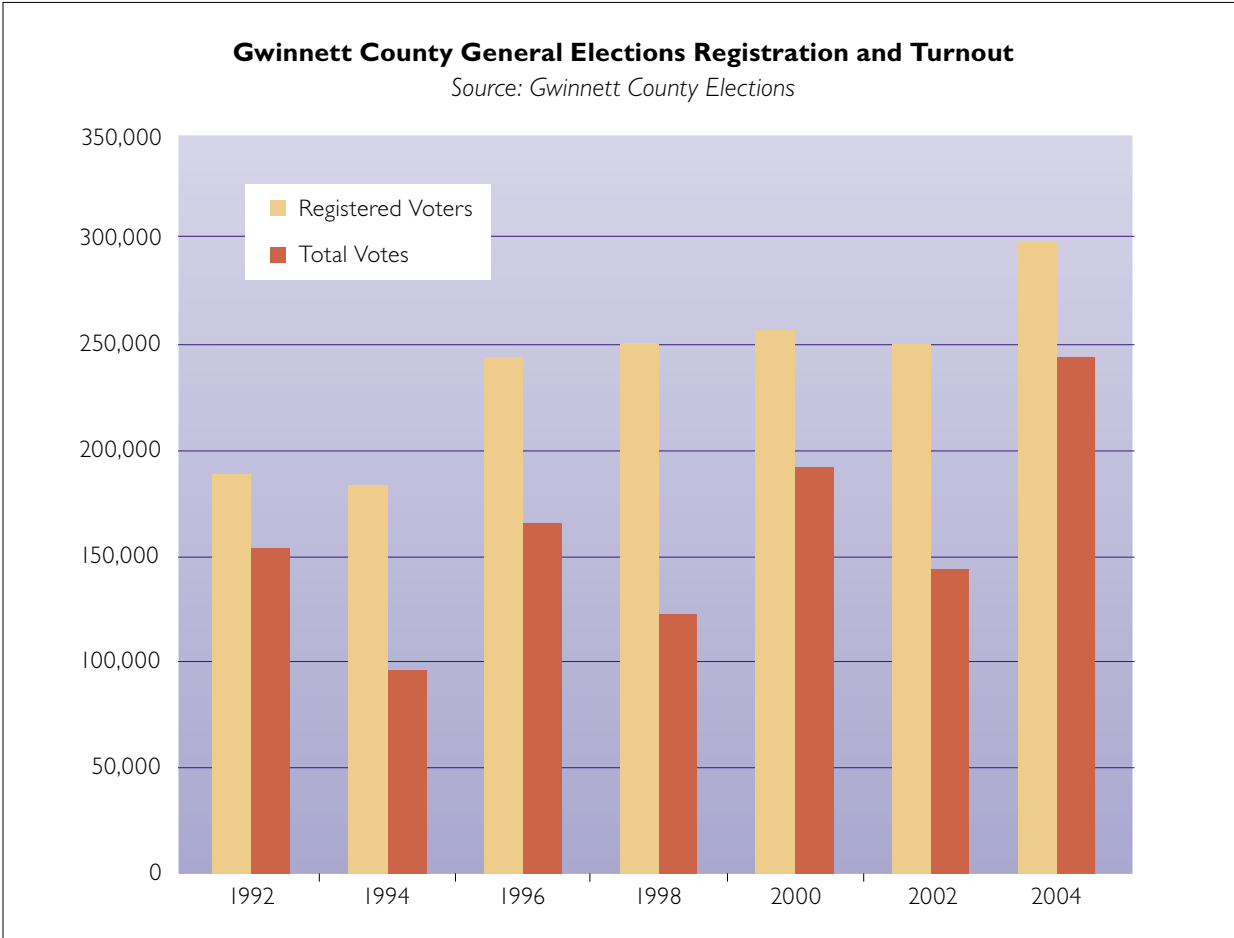
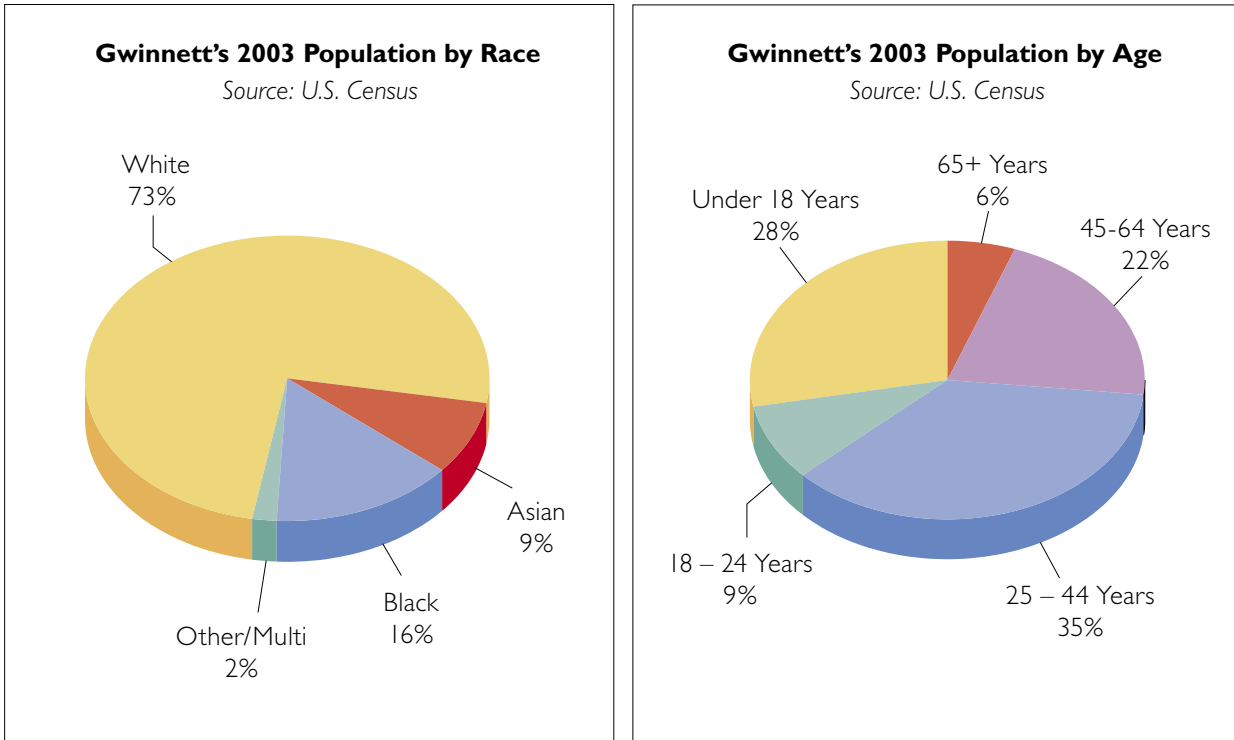
There are numerous Authorities, Boards, and Committees within Gwinnett County that serve as indicators of public opinion, and act in accordance with particular issues involving both the County's future and the taxpayers' dollars. Gwinnett County authorities also act as financing vehicles for the issuance of revenue bonds, obligations, and securities, etc., to fund capital facilities construction, acquisition, or equipping. Such advisory groups, as those listed below, are designated by the Board of Commissioners and/or the Grand Jury and provide broader perspectives on major decisions.

Airport Authority
Animal Advisory Council
Arts Facility Authority
Board of Construction Adjustments and Appeals
Board of Health
Board of Registration and Elections
Board of Tax Assessors
Development Advisory Committee
Development Authority of Gwinnett County
Employee Pension Committee
Family and Children's Services Board
Georgia Bioscience Joint Development Authority
GRN Community Service Board
Gwinnett Clean and Beautiful Board
Gwinnett Convention and Visitors Bureau
Gwinnett County 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



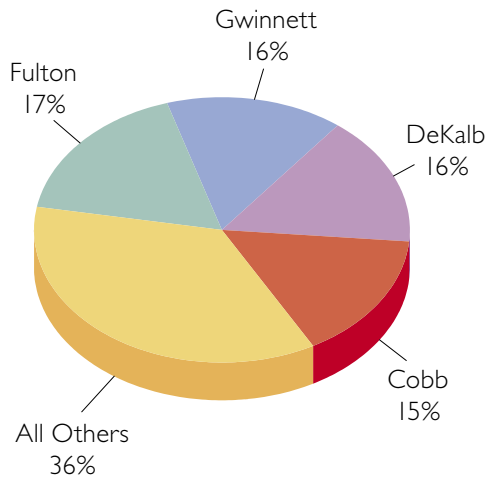
statistical information



statistical information

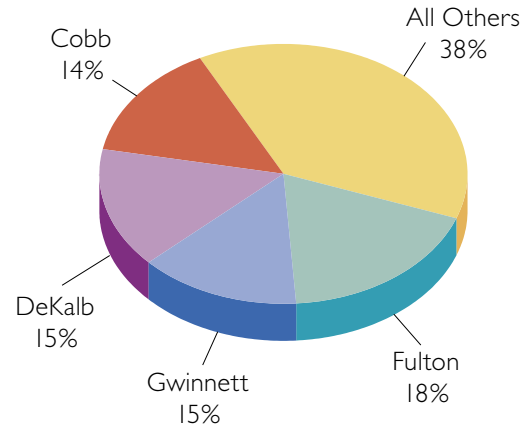
2003 Atlanta Metropolitan Employment – 2,379,946

Source: Georgia Dept. of Labor



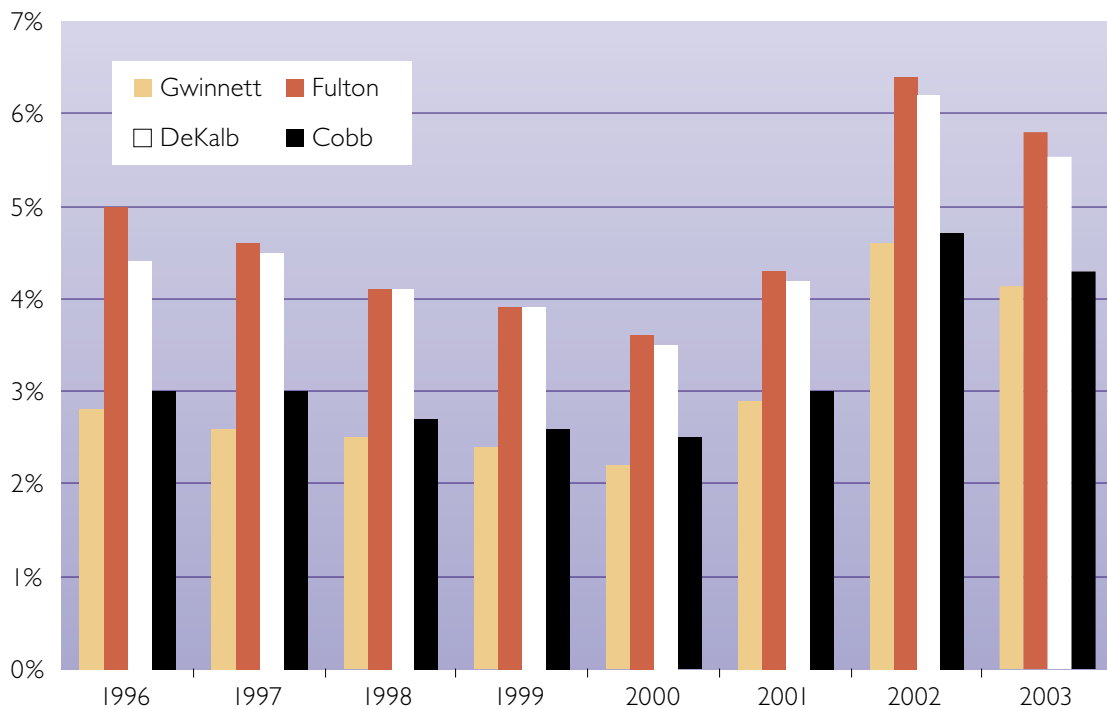
2003 Atlanta Metropolitan Population – 4,610,032

Source: U.S. Census



Metro Unemployment Rates

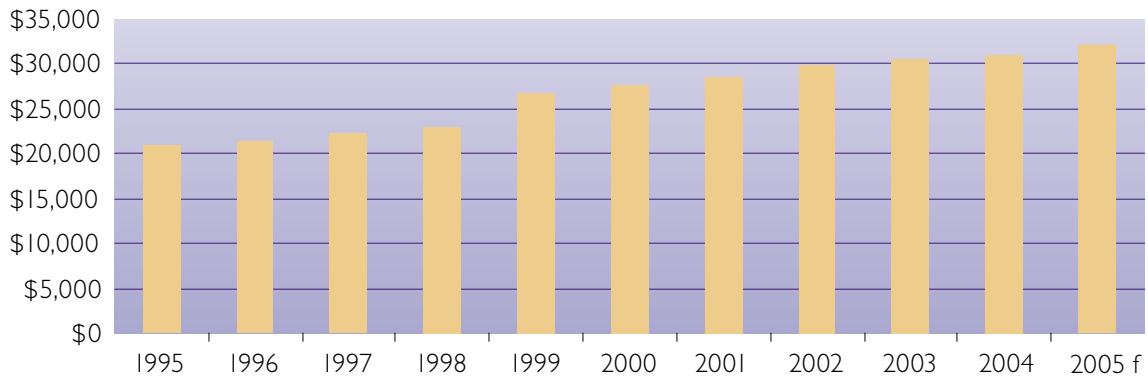
Source: Georgia Dept. of Labor



statistical information

Net General Fund Digest Value Per Person in Dollars (40%)

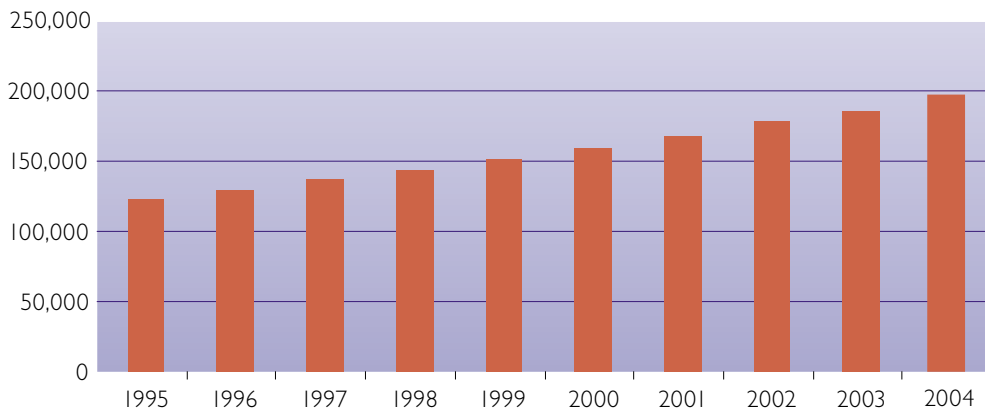
Source: Gwinnett County Financial Services



Number of RI Property Classifications in Gwinnett

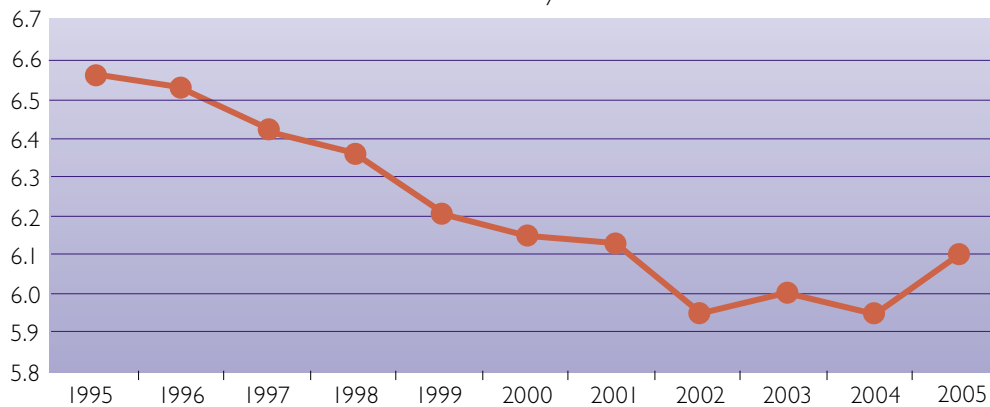
Source: Tax Assessor's Office

(Note: RIs are an approximation of the total number of houses.)



Ratio of Authorized Positions Per 1,000 Population

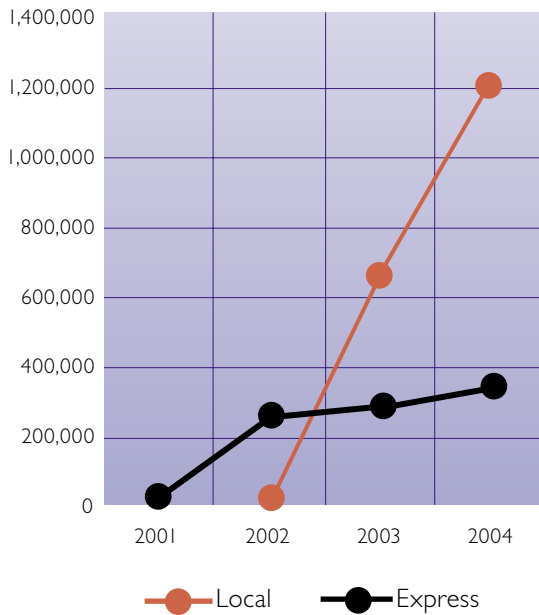
Source: Gwinnett County Financial Services



statistical information

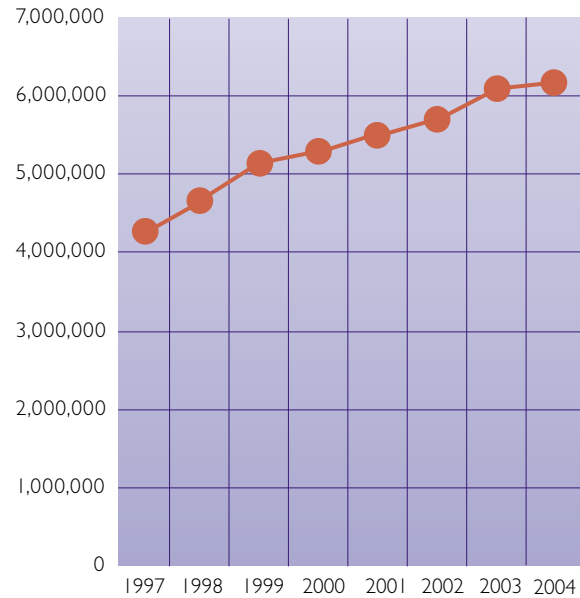
Gwinnett County Local Transit System Ridership

Source: Gwinnett County Dept. of Transportation



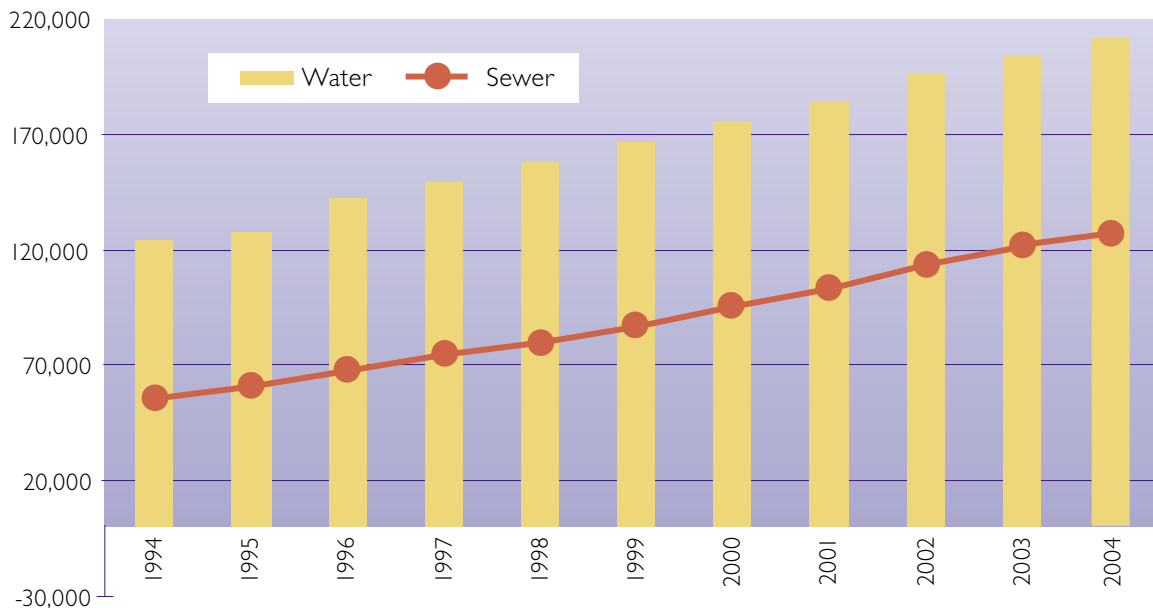
Gwinnett County Library System Total Items Checked Out

Source: Gwinnett County Libraries

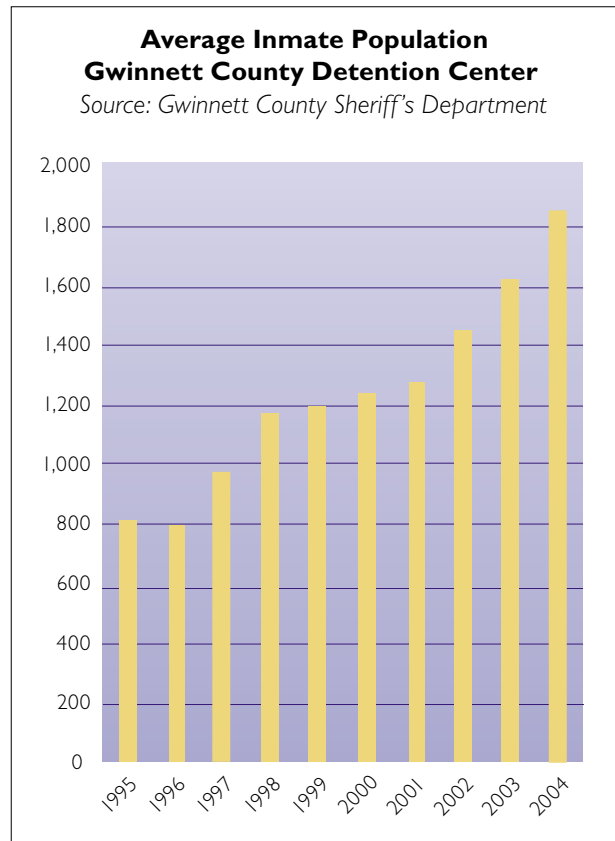
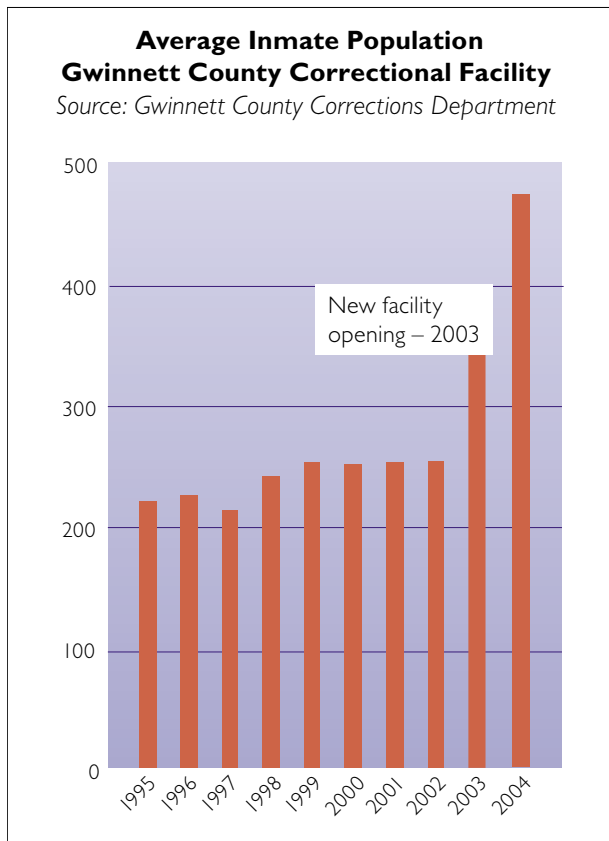
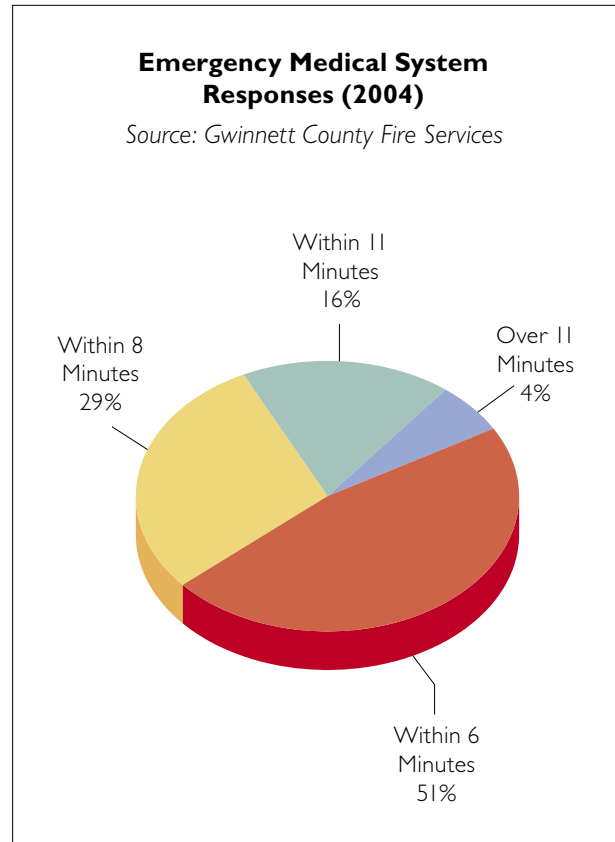
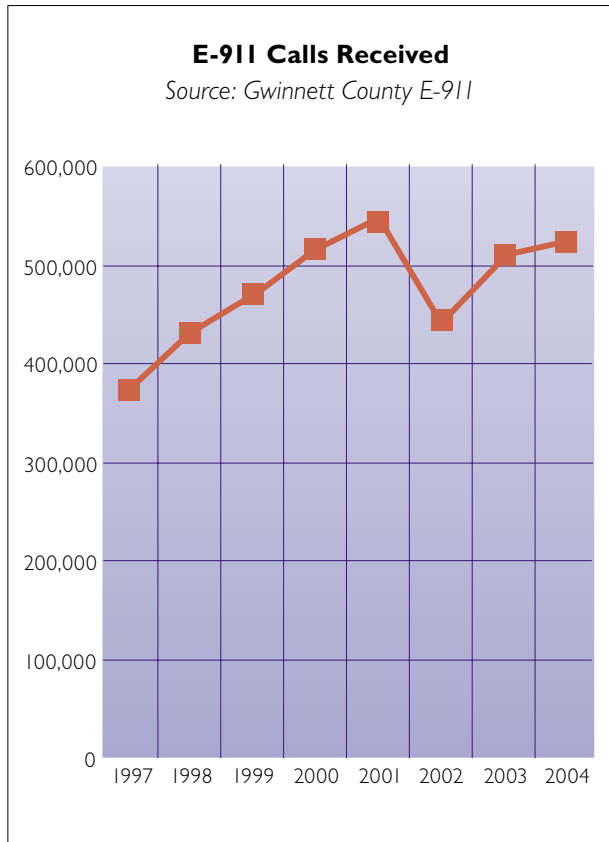


Steady Increase in County Water and Sanitary Sewer Customers

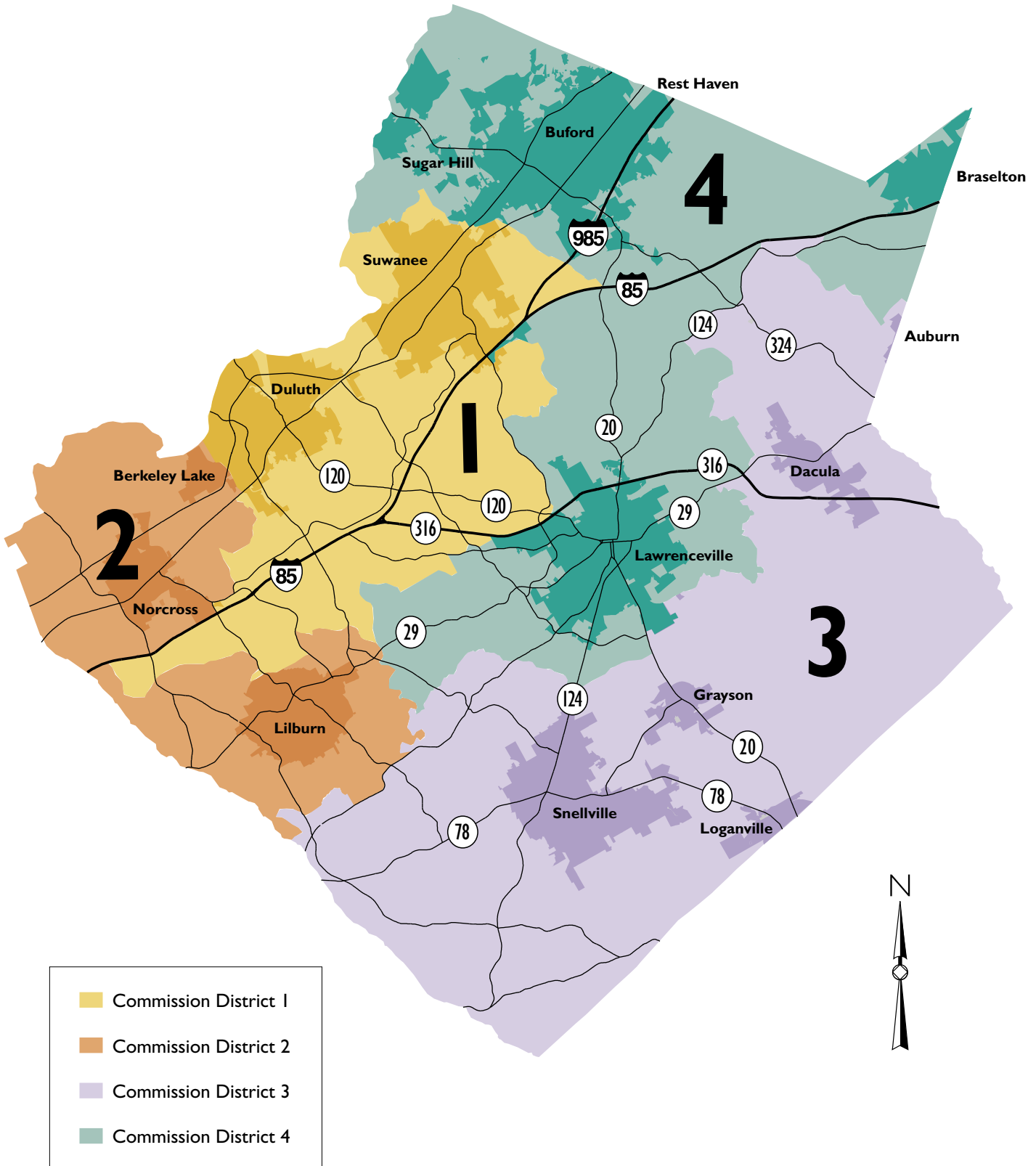
Source: Gwinnett County Public Utilities

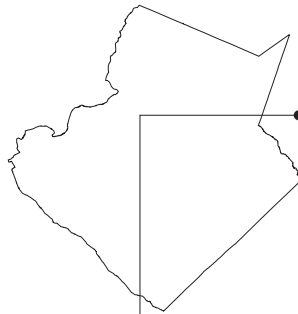


statistical information



commission districts





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