



budget document **2007**



2007 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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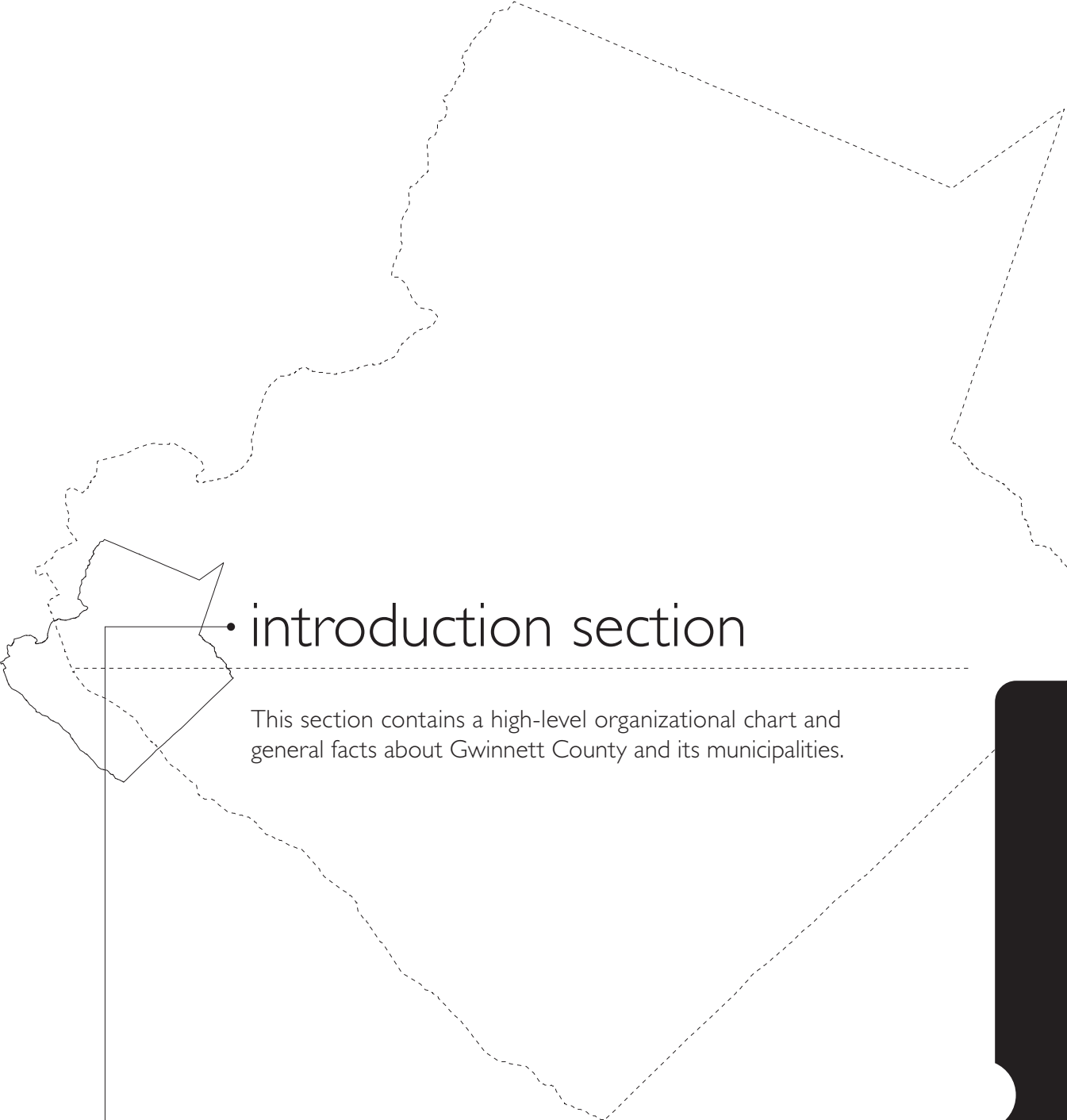
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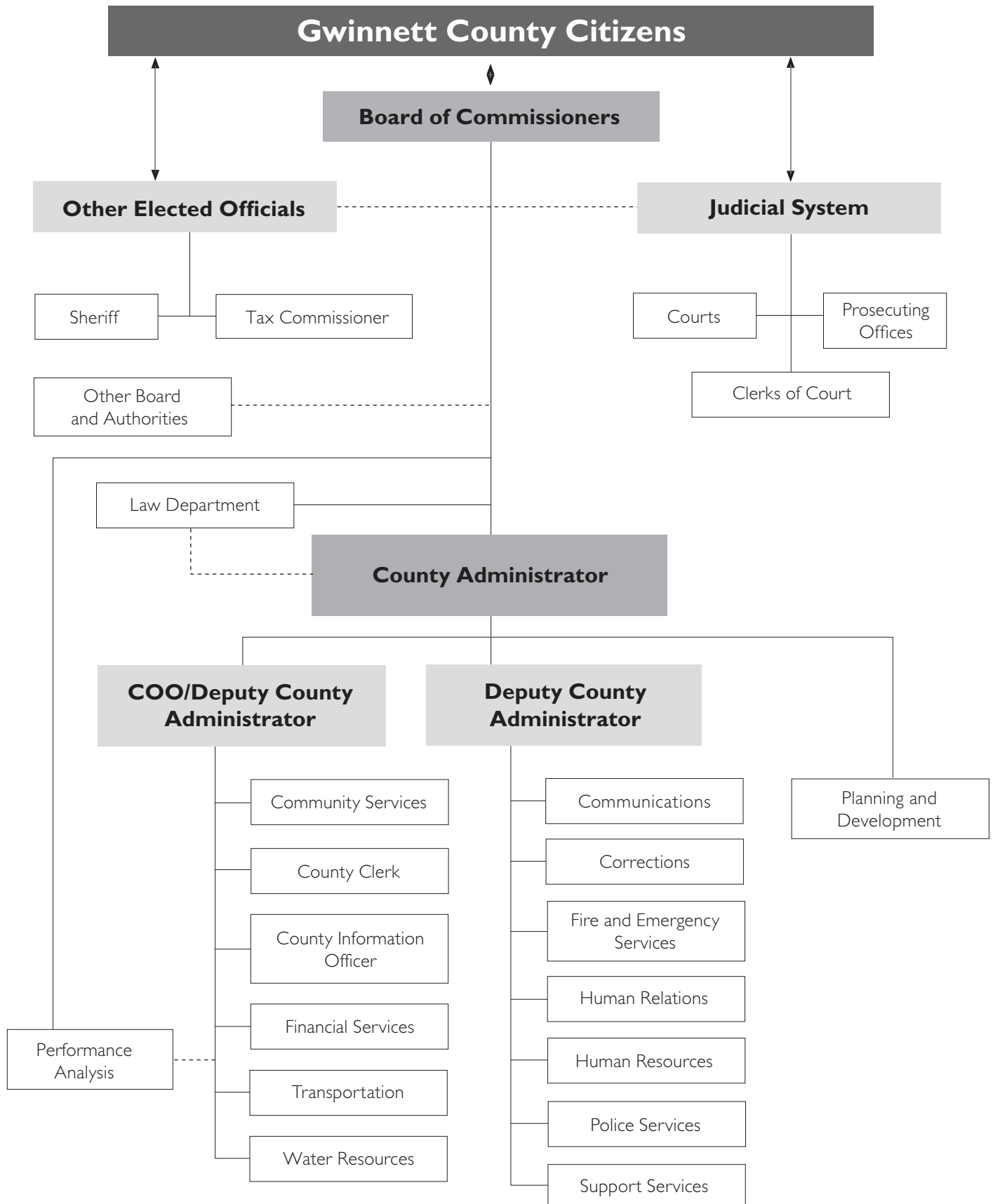
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• introduction section

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

GWINNETT COUNTY ORGANIZATIONAL CHART



Department Directors

County Administrator
Jock A. **Connell**

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

Deputy County Administrator
Susan **Lee**

County Attorney
Karen **Thomas**

Community Services
Phil **Hoskins**, Director

Corrections
Warden James L. **Kraus**

Financial Services
Lisa **Johnsa**, Director

Fire and Emergency Services
Chief Steve **Rolader**

Human Resources
Kenneth **Poe**, Director

Planning and Development
Glenn **Stephens**, Director

Police Services
Chief Charles M. **Walters**

Support Services
Connie **Hinson**, Director

Transportation
Brian **Allen**, Director

Water Resources
Frank **Stephens**, 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
Rosanna **Szabo**

Tax Commissioner
Katherine **Sherrington**

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

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

Judicially Appointed Officials

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

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

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

Court Administrator
Philip M. **Boudewyns**

Department of Financial Services

Lisa **Johnsa**
Director

Maria **Woods**
Deputy Director

Chuck **Huckleberry**
Deputy Director

Jane **Osetkowski**
Executive Assistant

budget division

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

Darlesa **Barron**, Financial Analyst
Peggy **Bowen**, Financial Analyst
Donna **Cote**, Financial Analyst
Mary **Cox**, Financial Analyst
Kirk **Gagnard**, Financial Analyst
Peggy **LeBeau**, Financial Analyst
Sheila **McGaughey**, Financial Analyst
Cheryl **O'Kelley**, Financial Analyst
Sherrie **Rabon**, Financial Analyst
Karen **Getze**, Staff Assistant
LaRae **Flowers**, Budget Assistant

economic analysis division

Alfie **Meek**, PhD, Director

Susan **Paul**, Financial Management Analyst

Government Finance Officers Association Statement



The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget Presentation to Gwinnett County, Georgia for its annual budget for the fiscal year beginning January 1, 2006.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as communications device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

history



Covering 437 square miles of frontier land the Creek and Cherokee Indians ceded to the state, Gwinnett County was named after Button Gwinnett, one of Georgia's three signers of the Declaration of Independence. The Georgia Legislature created Gwinnett County on December 15, 1818.

In 1819, the home of Elisha Winn, one of Gwinnett's early leaders instrumental in the creation of the county and in whose parlor the early planning took place, became the first county courthouse. The first elections were held in the parlor; and superior court proceedings were conducted in his barn, while the first jail stood nearby. Winn selected Lawrenceville as the site for the county seat, donating the land for the first permanent courthouse which was completed in 1824 for \$4,000. When it was destroyed by fire in 1871, a second was constructed in 1872, but was torn down in 1884 when it was deemed inadequate. It was finally replaced in 1885 with the building now known as the Historic Courthouse and was used as the county's courthouse until 1988, when the construction on the Gwinnett Justice and Administration Center was completed.

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

population

For 2006, Gwinnett's population was an estimated 757,104, up nearly 160,000 from the 2000 Census Bureau count. Over the last 30 years, Gwinnett's population has doubled each decade. Based on projections, Gwinnett is expected to reach over one million by the year 2018.

public safety

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

Gwinnett County's Police Department is a nationally accredited agency with an authorized strength of 701 sworn officers, supported by 312 non-sworn officers providing law enforcement services to the county. In 2006, the Eastside Precinct opened and construction began on both the Police Training Complex and the Animal Control facility. The Training Complex, which will house classrooms, an indoor firing range, and a precision driving course, is scheduled to open in early 2007. The Animal Control facility is tentatively planned to open in late 2007.



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 an authorized force of 758 well-trained men and women who are proactive in their approach to the challenges and citizen-oriented in their focus. The Sugar Hill Fire Station 26 opened in 2006 and Snellville Fire Station 12 is scheduled to open in early 2007. The new Dacula Fire Station 27 and relocation of Grayson Fire Station 8 are currently under construction.

transportation



Gwinnett's infrastructure includes more than 2,700 miles of roads, which include over 612 signalized intersections. The 2007 Capital Budget for Transportation projects is \$277.9 million.

Briscoe Field is the third busiest airport in the state, located on approximately 500 acres. It is capable of handling all light, general aviation and most corporate jet aircraft. Two fixed base operators provide excellent service and three flight schools provide instruction. In 2006, a Security Committee was formed to review and update the Airport's overall security. By year's end, a preliminary report was completed that included the information of an Airport Tenant's group based on the County's COPS program.

Gwinnett County Transit operates local bus service Monday through Saturday. In 2006, average daily boardings for the local service were 1,877. Thirty-three 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 2006 were 5,013.

education



Gwinnett County Public Schools is the largest school system in Georgia and growing at a rate of 7,000 new students each year. Total enrollment for 2006 – 2007 was 151,903 and included 63 elementary, 20 middle, and 16 high schools. Gwinnett's school system serves more than 114,000 meals daily and operates over 1,500 school buses that travel 127,000 miles a day. In Fiscal Year 2007, its total operating budget is \$1.4 billion dollars.

There are also 27 private schools in Gwinnett, and the City of Buford operates its own public school system.

Gwinnett is also home to several universities, such as DeVry Institute of Technology, Shorter College, Gwinnett College of Business, Gwinnett Technical College, and the Gwinnett University Center (a satellite campus of Georgia State University) and Georgia Perimeter College (partnered with the University of Georgia).

The Gwinnett University Center opened in January 2002. Upon completion of a recent expansion, the free-standing state college now boasts 58 high-tech classrooms, a 21st century library, a student center, and much more. The facility serves more than 400 faculty and staff and over 7,000 students. Ultimately, the campus will encompass over 15 buildings and is expected to serve more than 20,000 students.

Established in 1935, the Gwinnett County Library System has grown to 14 full-service branches. Library branches in Dacula and Grayson are the most recent additions to the system. There is also a branch planned for the Hamilton Mill area scheduled to open in 2009.

business environment

Gwinnett County Top 10 Major Employers

Company	Employees
Gwinnett County Public School System	19,378
Gwinnett County Government	4,797
Gwinnett Health Care System	4,500
Wal-Mart	3,990
Publix*	3,318
United States Postal Service	2,613
State of Georgia	2,144
Kroger*	2,042
Primerica*	1,858
Scientific Atlanta, a Cisco Co.	1,680

Source: Calls to individual companies in February 2007

*Based on full-time equivalents (FTE)

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

Gwinnett County issued 26,366 occupation tax certificates (business licenses) in 2006. 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 different type of shopping experience to Gwinnett.

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

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

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

recreation and arts

The Operations Division of Gwinnett Parks and Recreation offered over 5,000 classes, summer camps, and special events in 2006. They offer something for everyone from taking a yoga class, learning how to make pottery, or joining in a pick-up basketball game. They also manage facility rentals and work with Gwinnett's 23 youth athletic associations to offer sports like baseball/softball, basketball, cheerleading, football, soccer, roller hockey, flag football, lacrosse, and other youth sports.

Gwinnett Parks and Recreation operates 32 parks and facilities that include ball fields, tennis centers, aquatic centers, trails, skate parks, playgrounds, picnic areas, pavilions, fishing lakes, and more. In 2006, new facilities were opened, including the new Little Mulberry Park, Graves Park, and the expansion of both Lenora and George Pierce parks. In addition, several new parks are currently under design or construction.

The Gwinnett Environment and Heritage Center is a recently opened facility in Gwinnett. This facility for environmental education has a natural and cultural history museum offering interactive and hands-on learning experiences for children and adults, as well as passive recreational activities, such as walking trails.

Gwinnett County continues to place a high priority on greenspace acquisition and park construction program. In 1996, Gwinnett had approximately 1,500 acres of parkland.





As of 2006, the total parkland acreage grew to over 8,000 acres for both passive and active parks.

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

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

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

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

healthcare



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

Gwinnett Medical Center is the 190-bed central facility, which also includes a day surgery unit; a larger emergency department; trauma operating room; sleep lab; the Women's Pavilion that includes a 10-bed high-risk pregnancy unit; the Marion Allison Webb Center for screening mammography; Breast Health Education and Resource Center; Center for Orthopedics; expanded laboratory; 18-bed center for Neuroscience; an outpatient imaging center; and a new 81-bed hospital in Duluth, which will replace the 60-year-old Joan Glancy Memorial Hospital. There are also plans to construct a \$92 million 129 acute-care bed expansion.

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

Serving the area since 1980, the Emory Eastside Medical Center in Snellville is a 188-bed full-service hospital, which includes a pediatric urgent care unit, day surgery, occupational medicine, and a 20-bed in-patient physical rehabilitation center. The Eastside Heritage Center, a 49-bed facility located at the original hospital campus, specializes in the caring and treatment of older adult conditions. The Center includes programs for senior mental health, mood disorders, wound care, sleep disorders, and pain management.

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

government



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



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

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

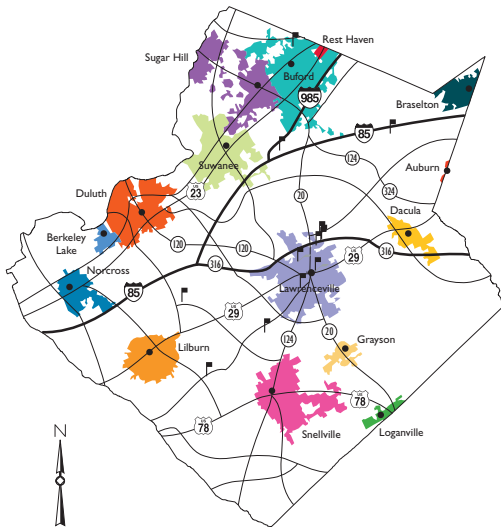
A Central Services Facility also opened in 2006. The building provides relief for overcrowding of the GJAC facility. Both the Elections office and the Records Room are currently housed at this location with plans to relocate Public Health.



Construction of a new Department of Transportation (DOT) Central Maintenance and Storage Facility is currently under construction. The 63,000 square foot facility will house storage, shops, and offices for the Traffic Signals Unit, Sign Shop, Paint Shop, and Traffic Control Center; and offices and warehouse space for the District 4 Maintenance Barn.

The Snellville Branch Tag Office opened in 2006. The new location offers additional customer parking and drive-through services for tag renewals to better serve the southern region of the county.

municipalities



Spanning 437 square miles, Gwinnett County has 15 municipalities within its boundaries. In 2006, there was an estimated 757,104 people calling Gwinnett home.

POPULATION – July 1, 2005 Estimate (Source – U.S. Census Bureau)

Auburn	299	*
Berkeley Lake	2,071	
Braselton	562	*
Buford	10,698	*
Dacula	4,425	
Duluth	24,482	
Grayson	1,314	
Lawrenceville	28,393	
Lilburn	11,416	
Loganville	2,234	*
Norcross	9,887	
Rest Haven	107	*
Snellville	19,238	
Sugar Hill	15,696	
Suwanee	12,553	

* Population within Gwinnett County

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

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

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

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

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

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

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

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

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

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

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

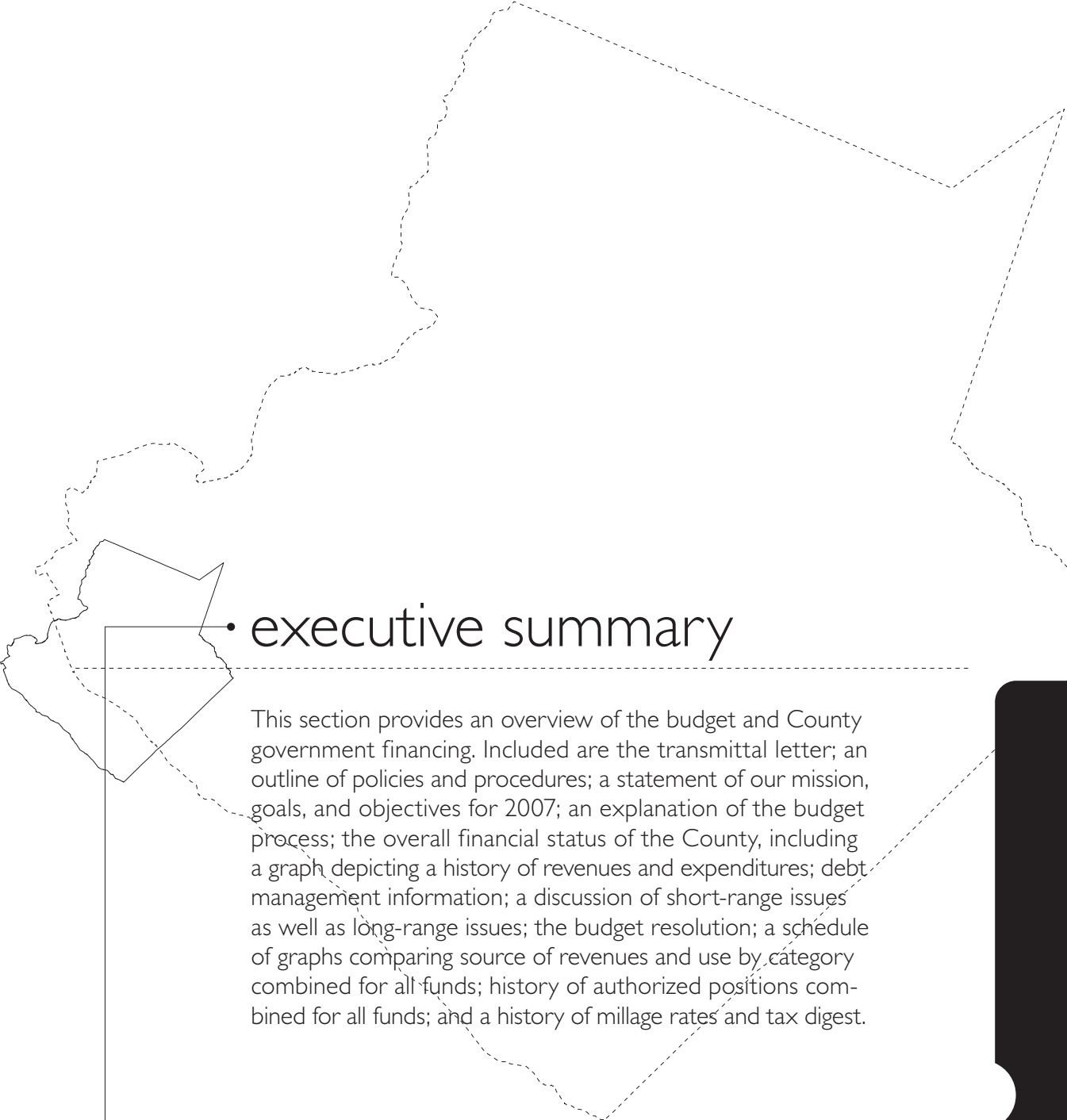
Rest Haven – Incorporated in 1940, one of the newest cities in Gwinnett and is only a mile and a half wide.

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

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

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

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• executive summary

This section provides an overview of the budget and County government financing. Included are the transmittal letter; an outline of policies and procedures; a statement of our mission, goals, and objectives for 2007; an explanation of the budget process; the overall financial status of the County, including a graph depicting a history of revenues and expenditures; debt management information; a discussion of short-range issues as well as long-range issues; the budget resolution; a schedule of graphs comparing source of revenues and use by category combined for all funds; history of authorized positions combined for all funds; and a history of millage rates and tax digest.



GWINNETT COUNTY

Department of Financial Services

Office of the Director

(770) 822-7820

FAX (770) 822-7818

TDD (770) 822-7875

January 3, 2007

Dear Chairman and District Commissioners:

It is my pleasure to present the published budget of Gwinnett County as adopted by the Board of Commissioners on January 2, 2007. This budget is consistent with the long-term goals of the County and it reflects the short-term goals stated by the Board, while providing support to meet the service delivery needs of the citizens of Gwinnett County.

The process of preparing, recommending, and adopting a balanced budget for Gwinnett County is always a challenging task for staff, citizens, and elected officials. This year's process proved no different. The future operating impact of several capital projects, primarily the opening of the expansion of the Pre-Trial Detention Center, had a major impact on the 2007 budget process. Staff and review team members approached the budget process with the goal of keeping the County financially stable while addressing our service needs, especially in the area of courts and sheriff.

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

Budget at a Glance

The total 2007 Budget, including all operating and capital funds, is \$1,675,049,117. The Operating Budget is \$799,163,195 and the Capital Budget is \$875,885,922. The five-year Capital Plan is \$1,399,046,256. The total 2007 Budget is \$15 million more than the 2006 Reconciliation Budget. 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.
2007	\$799,163,195	4.5%	\$875,885,922	-2.2%	\$1,675,049,117	0.9%
2006	\$764,452,067	1.7%	\$895,147,921	10.6%	\$1,659,599,988	6.4%
2005	\$751,435,529	12.0%	\$809,009,554	12.3%	\$1,560,445,083	12.2%
2004	\$670,472,389	6.6%	\$720,476,631	-1.9%	\$1,390,949,020	2.0%
2003	\$629,174,894	2.8%	\$734,757,697	-6.2%	\$1,363,932,591	-2.3%

The total 2007 Capital spending plan accounts for just over 52 percent of the 2007 Budget. In total, Capital decreased 2.2 percent from \$895 to \$875 million. The County's capital budget fluctuates based on the funding levels of major projects. Major projects in the capital program that were under construction in 2006 with completion anticipated in 2007 include the Level Creek Pump Station, Animal Control Welfare, DOT Central Maintenance and Storage Facility, and DeShong Park.

Due to continued residential and commercial growth in Gwinnett County, property tax revenues continue to increase. The Board of Commissioners has rolled back the County portion of the millage rate to offset past property value updates. Furthermore, as promised by the Board, the millage rate has been reduced a total of two mills with the passage of the 1997 and 2001 Special Purpose Local Option Sales Tax (SPLOST). In November 2002, voters approved a General Obligation Bond (G.O. Bond) to fund the expansion of the Gwinnett County Detention Center. This G.O. Bond increased the County millage rate by .25 mills in 2003. Even with this slight increase, the county government's millage rate has decreased by 24 percent since 1996.

During the development of the 2007 Budget and 2008 – 2012 Capital Improvement Program, those involved in the budget process focused on the Board of Commissioners' goals and initiatives. Each year, the Board of Commissioners and department directors meet to discuss their major goals and objectives for the coming year (see *Mission, Goals, and Objectives p. 11-12*). Goals and objectives that have financial impact are factored into the budget.

One of the major goals of the 2007 Budget was to continue the County's efforts to keep our core services strong while maintaining our financial stability and keeping the County's needed reserve policy intact. Funding for new or expanded programs was focused primarily on the areas of courts, public safety, and sheriff, as well as the operations of new capital projects. With several new capital projects coming on line in 2007, including the expansion to the Pre-Trial Detention Center, the 2007 budget has been scrutinized at several levels. A fifth State Court Judge along with supporting staff has been added in 2007.

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

This year's budget boosts staffing levels, adding 211 new positions, with an emphasis on Courts, Sheriff, and Public Safety. The Sheriff's Department will gain an additional 65 positions, of which 59 are designated for staffing of the expanded Pre-Trial Detention Center. Over a three-year period (2005 – 2007), a total of 199 positions have been added to staff the facility. One new fire station (15 positions), one ladder crew (18 positions), one new ambulance crew (nine positions), plus one fire inspector position were also included. The County's fifth State Court Judge is being added in 2007, which includes four positions for the Judiciary, two positions for Clerk of Court, two positions for the Sheriff's Department, and five positions for the Solicitor General. Other positions are being added in the Clerk of Court, Clerk of Recorder's Court, Community Services, County Administration, District Attorney, Juvenile Court, Police Department, Probate Court, Support Services, and Water Resources. The distribution of these positions is reflected within the discussion of the various funds. There is additional narrative on many of these new positions within the **Short-Range Issues** segment of the Executive Summary. The total number of authorized positions for the County is 4,797 with the adoption of the 2007 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 2007 Capital Budget supports the County's commitment to maintain and enhance its infrastructure. It will support necessary water, sewer, and stormwater projects totaling approximately \$311 million. The Capital Budget includes \$278 million in road improvements, ranging from school safety and road alignment projects to major construction, such as the extensions to McGinnis Ferry Road and Sugarloaf Parkway. Like the Operating Budget, the Capital Budget emphasizes public safety, with \$87 million budgeted for police and fire facilities and equipment. Capital recreational needs have been addressed with \$129 million budgeted for community service facilities, new parks, expansions of existing parks, and land and greenway purchases. The capital program also includes \$40 million to address the County's commitment to implementing new and updated technology, enhancing facilities to meet the county's needs, and implementing additional security measures as needed.

General Fund

The General Fund, at \$419 million, is the largest operating fund within the 2007 Budget. The General Fund encompasses the operational funding for most of the County's departments with the primary exceptions of Water Resources and Parks and Recreation. The fund's principal source of revenue is property taxes that account for about 66 percent of the projected 2007 revenues. It maintains funding for over 78 percent of the County's total workforce. The General Fund budget for 2007 is \$22.3 million more than the 2006 Reconciled Budget. Approximately \$12.1 million of this increase is the result of expansion of services and staffing, including operations of the expanded Pre-Trial Detention Center and the opening of a new fire station. The remaining \$10.2 million increase is the result of 2007 salary adjustments and other minimal increases to continue the existing service level of County operations. Of the 211 positions added this year, 174 are in the General Fund.

Recreation Fund

The Recreation Fund has a projected revenue growth of approximately 3.7 percent for 2007. This fund will gain nine more positions in 2007 related to the expansion of the county's recreational facilities. The 2007 millage rates for Recreation will not increase from 2006.

E-911 Fund

The E-911 Fund continues to be financially strong. The Gwinnett County subscriber fee of \$1.10 was raised to \$1.30 effective July 1, 2006, and the \$0.80 per month wireless phone fee was increased to \$1.00. Thirty percent of this fee must be paid to the service suppliers (companies) to upgrade their systems for wireless technology.

Crime Victims 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 2007 revenues are \$923,000. These revenues allow the District Attorney and Solicitor General to cover more of their Crime Victims Assistance Program costs from this fund rather than the General Fund. Also, two certified nonprofit agencies, Gwinnett Sexual Assault Center and the Partnership Against Domestic Violence, that were previously subsidized by the General Fund are now being subsidized from the Crime Victim Assistance Fund.

Stormwater Operating Fund

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

Water and Sewer Operating Fund

This fund is the second largest operating fund with approximately \$197.9 million of revenue budgeted in 2007. Approximately 20 percent of this fund's budget is appropriated for a transfer to the Water and Sewer Renewal and Extension Fund for funding of water and sewer capital improvements. Increasing growth in the county places a great demand on this fund to meet the service needs of the citizens. The operational costs of the fund are supported from water and sewer user fees. The operating impact of new water and sewer facilities combined with the last few years of major water conservation efforts and increased rainfall have had significant effects on the water and sewer operating fund. The year-over-year percentage increase in the growth of net operating income has been trending downward since 2000. A two percent volumetric rate increase went into effect in 2006 that helped increase revenues. In addition, the Board of Commissioners has approved annual increases in volumetric rate increases through 2011. Thirteen new positions were added in this fund in 2007 in an effort to help workload increases.

Local Transit Operating Fund

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

Group Self-Insurance Fund. The percentage of salaries contributed to our Group Self-Insurance (GSI) Fund was decreased from 20 percent in 2004 to 19 percent in 2005 to 18 percent in 2007. This will result in a planned use of fund balance in 2007

of \$3.4 million to balance the fund's \$50 million budget – a 3.6 percent increase over the 2006 budget. To contain rapid increases, the County implemented changes in its health plan in order to balance costs between the County and participants. Future year changes in this area include continued cost-sharing plans to lessen the total financial impact to the County.

Capital Project Fund

This capital fund, which is primarily supported by contributions from the operating tax funds, General and Recreation, is budgeted at \$76.2 million in 2007. The General Fund is contributing \$14.7 million towards funding of the capital program, of which \$14.3 million is allocated for the Capital Project Fund (the remaining \$0.4 million is for the Transit Renewal and Extension Fund). Due to the passage of the 2005 SPLOST, the required contribution from the General Tax Fund has been reduced to approximately four percent. The Re-creation Fund will contribute a total of \$2.8 million, or 10 percent of the Operating Fund revenue. Some of the highlights of projects supported in this fund include park improvements, social service facilities, and other County projects.

2001 SPLOST Fund

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

2005 SPLOST Fund

On November 2, 2004, the voters of Gwinnett County approved a four-year extension of the SPLOST to be designated for capital improvements within the county and its municipalities. Initial projections of sales tax collections for the 2005 Program are \$550 million. However, in keeping with the County's practice of conservatively budgeting anticipated revenue, only 90 percent of the County's portion of the initial projection, or \$415.2 million, was budgeted at program inception. The entire Cities' Share Allocation of the initial projection, or \$88.6 million, is included in the initial budget for the program. This is the first SPLOST program since the enactment of new state legislation that brought dramatic changes to the SPLOST law. The most significant change was the provision of required funding to municipalities. Previously, the SPLOST had been exclusively a County tax. Revenue generation for the 2005 program will be monitored monthly and any proceeds received above the initial allocation will be budgeted at a later time. In addition to the funding for the cities, funds from the 2005 SPLOST will be used for projects in the areas of libraries, parks and recreation, public safety, and transportation.

Water and Sewer Capital Funds

The 2007 budget for the combined water and sewer capital funds is \$278 million. The County's water and sewer Capital Improvement Plan (CIP) is a dynamic, forward-thinking plan that attempts to balance the need to construct new infrastructure to meet the anticipated demands of a fast growing community, with the need to maintain and upgrade the extensive infrastructure already in place. This year's budget places emphasis on both. Several major projects such as completion of the Level Creek Pump Station, ongoing construction of the No Business Creek Pump Station/Tunnel, and plans for future wastewater collection and treatment capacity are included in the 2007 budget. The County also has several important maintenance items including sewer inflow and infiltration corrections, a pre-stressed concrete cylindrical pipe replacement program,

and water service line replacements. The County has issued over \$675 million in water and sewer bonds since 1998. These bond proceeds have been used to help fund the F. Wayne Hill Water Resources Center that began operations in December 2000, the Shoal Creek Filter Plant, and the expansion of the Hill Center. Additional bond issues of approximately \$440 million will be necessary over the life of this CIP. The Water and Sewer Renewal and Extension Fund continues to provide the pay-as-you-go mechanism for many of the water and sewer capital improvements. Transfers from the net operational revenues of the system, over \$40 million budgeted in 2007, and development fees continue to support these funds.

The 2007 budget keeps infrastructure and basic, core services at the forefront. The continued emphasis on public safety, criminal justice, and water and sewer services demonstrate the County's commitment to keeping Gwinnett County a great place to live. This budget also continues the funding of a competitive pay and benefits package that can attract and retain the kind of quality workforce our citizens have come to expect, and that 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 2007 Budget and the five-year Capital Improvement Plan together at a high level, and it discusses the budget objectives, processes, and issues. The two sections of the document titled **Operating Funds** and **Capital Funds** quantitatively reflect each operating and capital fund within the budget. There is more detailed information on departments within the **Agency Information** section. The **Capital Funds** section includes the capital fund summaries, which list all capital projects by fund for each year of the six-year capital program. There is more detail on major capital projects in the **Capital Programs** section.

Your support and direction throughout the budget process are greatly appreciated. Your dedication to effectively addressing the many challenges that face the County is invaluable to the formulation of a functional, fiscally-sound, balanced budget. I would also like to thank all of those who have worked with us to arrive at an acceptable plan for 2007. 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 co-operative effort with County employees, elected officials, and citizens to ensure a financially stable future for Gwinnett County.

Respectfully submitted,



Lisa Johnsa
Director of Financial Services

policies and procedures

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

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

Under this amendment to the state law, the Chairman must submit annually a proposed, balanced budget governing expenditures of all County funds, including capital outlay and public works projects before December 1. The fiscal year runs from January through December. The procedures for budget preparation, submission and review of the governing authority, public review, notice, and hearings are provided in Chapter 81 of Title 36 of the Georgia Code. Compliance with these laws is reflected in the budget calendar on page 11 – 17.

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

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

Accounting

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

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

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

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

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

Budget, Grants Administration, and Debt Management

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

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

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

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

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

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

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

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

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

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

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

Treasury

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

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

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

Risk Management and Benefits

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

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

Purchasing

The Board of Commissioners adopted the Gwinnett County Purchasing Ordinance in early 1995. It was amended in November 2001. Through it, the Purchasing Division establishes dollar limits and buying parameters; describes the accepted methods for source selection including professional services, construction acquisitions, and disposal of property; and explains contracting procedures including bonding, insurance, and vendor performance.

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

Gwinnett County Purchasing Guidelines	
Up to \$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 2007

With our mission in mind and in pursuit of our goal, the following objectives were established for 2007:

- Continue to keep the County's core services strong by favoring funding for extended services in public safety related and direct service areas.
- The County will adjust the compensation package as necessary to recruit and retain qualified employees. The County will evaluate salaries with the metro Atlanta area and adjust, as necessary, to remain competitive while staying within the guidelines of the Balanced Compensation policy. This includes creation of a step system for sworn officers in the protective services.
- The continuation of a pay-for-performance system for non-sworn positions shall be funded in the budget in order to maintain the overall employee compensation package (use of Employment Cost Index will be a factor in determining annual percentage increases). Continued annual funding for the pay-for-performance will depend upon the availability of funds in future years.
- Maintenance of existing services will take priority over new or expanded services.
- Whenever possible, funding will be provided for replacement equipment that will benefit County operations by reducing maintenance costs, eliminating downtime, etc.
- Funding for expansions in direct service areas in which property taxes are not the funding source will be strongly considered as long as current revenues are available.
- Efficiency improvement will be emphasized in funding priorities. For example, one-time purchases of equipment that reduces other costs will be encouraged. The 2007 Budget includes \$150,000 for the funding of efficiency studies.
- As funding allows, the budget will seek to maintain a ratio of County employees to residents between 5.75 – 6.25 authorized positions per 1,000 residents in order to maintain a quality level of service to the citizens. The 2007 Budget estimates 6.18 authorized positions per 1,000 residents.
- Departments are encouraged to find new methods of funding services to the County's citizens and to re-evaluate impact fees regularly.
- 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.
- Develop procedures to ensure Operation Fixing Broken Windows becomes a permanent long-term function to enhance the County's revitalization efforts, along with increasing the management capacity of the Quality of Life's Unit.
- Where appropriate, the 2007 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 2007 Gwinnett County government millage rate shall remain at the same level as the 2006 rate, 11.30. Following an evaluation of possible value changes in 2007, a further reduction to the millage rate may be appropriate prior to the actual rate adoption in 2007.
- Transition management of defined benefit pension plan and related assets from Association County Commissioners Georgia (ACCG) pool program to local control.
- Address the areas of liability of general pension benefits along with OPEB through proactive measures.

budget process

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

The budget process is divided into two primary components: the Capital Budget and Five-Year Capital Improvement Plan and the Operating Budget. The 2007 process began within the Budget Division of Financial Services. The budget staff started by compiling the capital and operating budget preparation packages for departments. The process then shifted to the County department level with the Capital Budget. The Capital Improvement Program consists of a one-year budget and a five-year plan. Departments were asked to look carefully at their capital needs over the six-year period and to prioritize those needs. Some capital projects had begun but had not been completed while others are mandated by either the state or federal government. Of course, a higher priority was placed on projects that fell under these categories in accordance with the budget policy objectives in the Executive Summary.

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

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

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

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

Once formalized, the departments' operating budget requests for 2007 were submitted to Financial Services. Along with the requests, revenue projections from departments were submitted and carefully reviewed by budget analysts. Property tax projections were derived after careful study of relevant economic indicators. Members of the Budget Division staff analyzed these budget requests, comparing sources of revenue with requested expenditures. Recommendations for reductions in base budget funding were

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

The Operating Budget recommendation was then submitted to the Operating Budget Review Team. By that time, the Capital Review Team was compiling their capital budget and five-year plan recommendation. This year's Operating Review Team also included a representative from the Office of the County Administrator, Director of Financial Services, County Attorney, Human Resources Director, Chief of Police, and a citizen. The Operating Review Team carefully studied the financial condition of the County and the projected revenues for 2007. They met with each department individually to discuss requested service expansions. Available revenues were then compared to the operating base budget funding that was brought forward by the Budget Division. It was determined that service levels could be increased or enhanced in needed areas in accordance with the objectives of the 2007 Budget in the Executive Summary (II-12 through II-13). In the 2007 budget process, there was an effort to fund staffing and operations for the expansion of the Pre-Trial Detention Center, which was completed in late 2006. Priority was also given to funding staffing and operations for other capital projects anticipated for completion in 2007, which include an ambulance expansion, a new fire station, and new parks and recreation facilities. These additions, along with capital improvements, were then forecast over a period of five years to adequately consider their impact on both current revenues and future revenues. There were many requests that could not be funded due to funding restraints although the requests reflected valid needs.

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

By County Ordinance, a proposed budget must be submitted to the Board of Commissioners on or before December 1 of each year. The 2007 Proposed Budget was submitted to the Board of Commissioners on December 1, 2006. 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 7, 2006.

County Ordinance also requires that a budget must be adopted at the first meeting of the new fiscal year. The 2007 Budget was adopted on January 2, 2007, and is being presented in its entirety with this document. With the adoption of the 2007 Budget, the Board also adopted the preliminary Five-Year Capital Improvement Plan for 2008 through 2012.

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

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



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

budget process – flow chart

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

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

financial and economic status

Overview

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

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

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

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

The Local Economy

Our concerns last year focused on the labor market and the lack of high-wage job production. The years 2002 through 2004 posted a net loss of more than 3,800 high-wage jobs within the county. However, 2005 posted a gain in that category of more than 4,500 high-wage jobs, and through the first half of 2006 (latest data available) the county has added 2,250 more high-wage jobs. Adding to the positive employment news is the fact that the unemployment rate dropped from 4.4 percent in early 2006 to a low of 3.5 percent by December. The county has not experienced a rate that low in more than two years. The only remaining concern is the fact that although initial claims for unemployment insurance dropped in 2005 to 1,812 per month, they still remain significantly higher than pre-recession levels.

Another indicator of the improving labor situation in the county was the level of household spending as represented by SPLOST receipts. Through November (latest data available) SPLOST receipts were growing more than 10 percent above last year. Certainly some of this growth is attributable to population growth, inflation, and the improving labor market. However, those factors alone do not account for all the growth. Some of the retail activity has been driven by home equity withdrawals over the past few years that were the result of lower interest rates and the continued decline of the personal savings rate. With interest rates now on the rise, adjustable rate mortgages beginning to reset, and household savings at an all time low, we expect that retail activity will pull back in 2007 to a more modest and sustainable rate, somewhere in the four to five percent range.

One of the biggest surprises in 2006 was the sharp drop in single-family building permits. During the year, permits dropped more than 20 percent to levels not seen since 1997.

This drop may simply be a function of rising interest rates, stretched household balance sheets, and an over-supply of housing. However, combined with other economic indicators, such as labor force growth, it may be an early signal of a slow-down in the rate of population growth for the county. Recent population modeling suggests that growth is slowing to the two to three percent range rather than the three to four percent range that the county has recently experienced. This will be an area that we will monitor closely in the coming months and years.

Another result of stretched household balance sheets and rising interest rates is the high number of foreclosures that the county experienced in 2006. The entire Atlanta metropolitan area saw foreclosures reach all-time highs in 2006, and Gwinnett was no exception. In 2006, the county posted more than 6,100 foreclosures, 266 percent more than 2000, and nearly 20 percent more than 2005. Interestingly, personal bankruptcies dropped significantly in 2006, but that is likely a result of the change in bankruptcy law that occurred in late 2005 that made the process of bankruptcy more difficult.

In summary, the Gwinnett County labor and job markets performed well in 2006. Further, retail activity was strong — possibly too strong — and the county may experience a slight pull-back from the high growth posted in 2006. Residential construction activity declined sharply, but that may be due to a combination of macro economic forces and demographic shifts. Only time will tell. Going forward, our main concern is the over-extended household sector as evidenced by negative savings and the large number of foreclosures. Given that personal consumption represents a significant portion of the economy, this is the largest threat to Gwinnett's economic expansion in 2007.

SPLOST Programs

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

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

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

Target Base Budget

County financial staff again set the conservative spending groundwork for the 2007 Budget by closely examining the historical spending patterns of all County agencies. No agency can overspend its appropriated amounts, so a small amount of each department's budget is not spent.

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

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

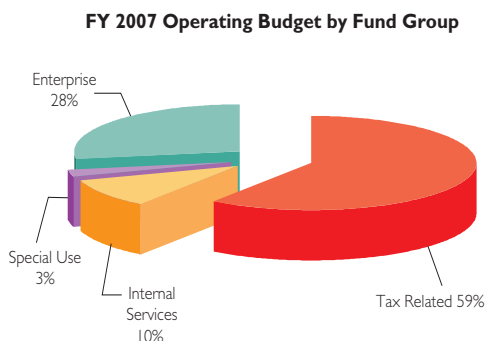
Indirect Costing

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

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

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

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



Operating Funds

The 2007 Operating Budget for Gwinnett County contains 24 separate funds that are categorized into four fund groups: Tax Related Funds, Enterprise Funds, Internal Services Funds, and Special Use Funds. These groups and some of the funds are all highlighted in the following sections.

Tax-Related Funds

Tax related funds are funds whose primary revenues are derived from taxes. The General Fund is still benefiting from a significant development that occurred in the 2005 Budget Process concerning Tax-Related Funds. With the adoption of that Budget, the Board of Commissioners approved a recommendation from staff to combine the tax levies for the **General Fund** and the **Fire District Fund**. Since the Fire District now encompasses basically the entire county, a separate fire levy is no longer required. Fire Services will operate out of the General Fund going forward, but in 2005 it used the Fire Fund balance for operations.

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

The net tax digest for the General Fund is expected to grow 6.4 percent for FY 2007.

When looking at the combined tax levies over the past decade, one notices a steep decline in the tax rate. In FY 1996, the rates combined for a millage of 14.95 mills. The

projected rate for FY 2007 will be 11.30. This is a decrease of 24 percent. This rate will officially be set in June 2007 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 2007, the contribution from the General Fund to capital projects was set at slightly below four percent. The passage of the 2005 SPLOST referendum made this reduction possible. This reduction to the capital contribution will create additional funding in the General Fund for needed operational impacts over the next few years.

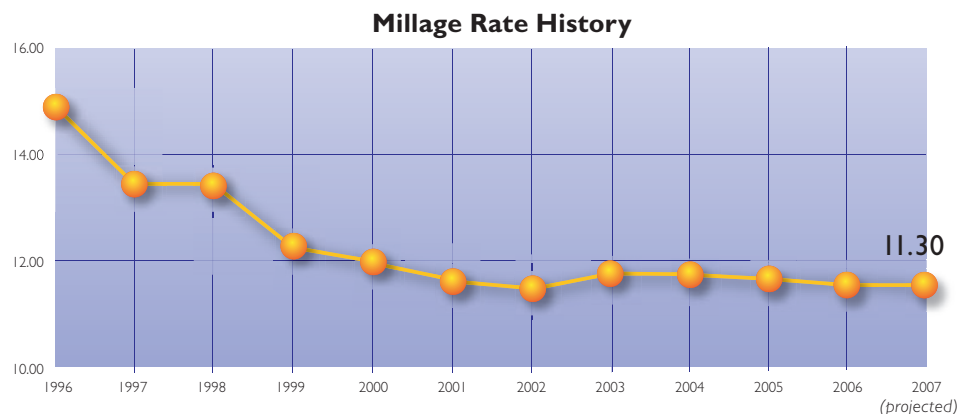
The expenditure forecasts take into account the planned growth of County services, such as the expansion to the Pre-Trial Detention Center, stormwater programs, library services, and traditional police and fire services. This planning gives the Board of Commissioners the information necessary to make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

The **Recreation Fund** is also projected to have growth of 6.4 percent in its tax digest for 2007. Future plans of the County include significant growth in parks and recreation facilities. Continued growth in the tax digest is vital to cover the additional costs associated with operating these new facilities, as well as the existing programs, without having to raise the millage rate.

The FY 2007 Recreation Fund was developed using a small amount of fund balance. Only \$155,000 will be needed 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 (G.O.) Debt Service Funds** (the 1986 Issue and the Detention Center Issue). The millage rate for these funds are at 0.243 and 0.25 mills, respectively, in 2007. Revenues totaling \$14.4 million are estimated to cover debt service requirements of both bond issues.



Enterprise Funds

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

Water and sewer revenues are analyzed very closely to ensure that rate structures are in place to adequately fund the public utility system operations and debt service requirements. Based on these analyses, the Board of Commissioners has approved a water and sewer rate resolution that sets rates through 2011.

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

The next largest enterprise fund is the **Local Transit Fund**. Gwinnett County operates express bus service to downtown Atlanta, and intra-county bus service. Although the users are charged a fare to ride the buses, these revenues are insufficient to meet operating costs. Therefore, the General Fund subsidizes operations. In 2007, the General Fund is providing 73 percent of the Local Transit budget, not taking into account any Grant revenues designated for operation of the Transit system.

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

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

Internal Service Funds

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

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

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

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

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

Due to delayed vehicle replacement purchases and interest earnings in this fund, the fund balance for the Vehicle Purchasing Fund has increased over the last several years. In 2007, there is a planned draw down of fund balance that will bring it to a more acceptable level.

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

Special Use Funds

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

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

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

Summary

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

debt summary

Overview and Debt Financing Principles

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

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

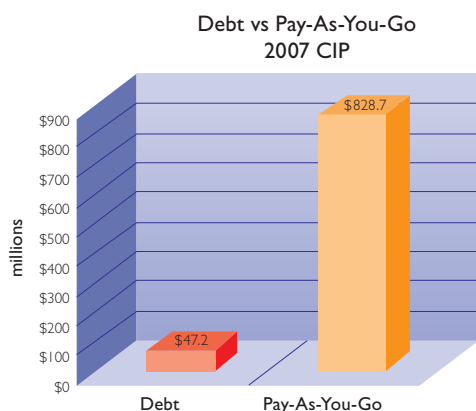
The County government achieved an upgrade in its bond rating from Aa1/AA+/AA+ to the highest quality Aaa/AAA/AAA in June 1997 by the three primary rating agencies. Gwinnett is one of only 24 counties in the U.S. with this prestigious rating. The County has maintained those ratings to date. In 2005, Standard & Poor's reaffirmed its 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 "AAA" bond rating was affirmed in March 2006 for the sale of \$121.3 million Water and Sewer Refunding Revenue Bonds. The 2006 Bonds were issued to refinance the 2002 Revenue Bonds in their entirety, saving the County \$4.85 million on a present value basis.

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 21 percent of the \$2.2 billion 2007 – 2012 Capital Improvement Program is funded by debt.

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

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

Voters approved the current four-year SPLOST in November 2004. It went into effect in April 2005 and is being used for the construction of libraries and continued improvements to public safety, parks and recreation facilities, and roads. Pay-as-you-go methods significantly reduce the long-term burden of debt-related financing. In addition, the 2005



SPLOST Program allocates approximately 16 percent of tax collections to capital improvements in Gwinnett County cities. The 2005 SPLOST Program is budgeted to collect \$503 million over its four-year period.

Types of Debt

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

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

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

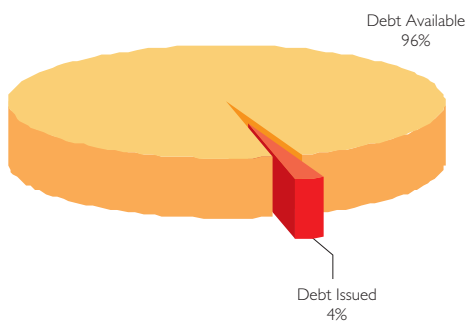
The County has established a Debt Service Fund to account for revenues generated by the G.O. Bond tax rate levied against real and personal property. The funds raised through this tax levy are used exclusively for the retirement of the County's G.O. debt. The millage rate associated with this levy is calculated annually at a rate that will allow for the interest and principal payment. The 2006 ratio of annual Debt Service for General Bonded debt to General Fund Expenditures was four percent (unaudited).

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, 2006, for Gwinnett County was \$2,686,080,000 providing a debt margin of \$2,601,138,000 (unaudited). At December 31, 2006, there is a total par amount outstanding of \$106,555,000 in General Obligation Bonds.

The following table reflects the outstanding amounts of General Obligation Debt as of December 31, 2006, for the County's Series 2002 and Series 2003 bond issues (unaudited):

Year	Principal	Interest	Total
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	106,555,000	29,161,770	135,716,770

Percentage of Debt Limit Used



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

The County has issued revenue bonds for both general government and proprietary activity. Where possible, County revenue bond issues are repaid through the operating revenues of the entity. The following tables show the outstanding debt service amounts on the Recreation Authority and the Combined Water and Sewerage Authority as of December 31, 2006 (unaudited).

Recreation Authority Revenue Bonds

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

Year	Principal	Interest	Total
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	9,395,000	1,131,418	10,526,418

Combined Water and Sewerage Authority Revenue Bonds

\$63,128,000	Series 1994 Refunding	Issued 2/1/94
\$100,000,000	Series 1997	Issued 6/1/97
\$170,000,000	Series 1998	Issued 5/1/98
\$120,000,000	Series 2002	Issued 5/1/02
\$218,075,000	Series 2003	Issued 6/5/03
\$120,000,000	Series 2004	Issued 10/21/04
\$259,600,000	Series 2005	Issued 3/17/05
\$121,375,000	Series 2006	Issued 3/9/06

Year	Principal	Interest	Total
2007	30,845,000	29,181,843	60,026,843
2008	30,935,000	29,491,140	60,426,140
2009	28,970,000	30,208,478	59,178,478
2010	31,215,000	30,200,041	61,415,041
2011 – 2015	193,620,000	135,226,558	328,846,558
2016 – 2020	233,875,000	91,014,382	324,889,382
2021 – 2026	272,640,000	36,895,657	309,535,657
Total	822,100,000	382,218,099	1,204,318,099

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

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

These rate increases will help to offset the debt service cost of proposed Water and Sewerage Authority revenue bonds totaling \$440 million, which are anticipated to be issued between 2008 and 2012. These issues will fund capital improvements recommended by the County's 50-year Water and Wastewater Master Plan. However, the structuring and the timing of their issuance will be dependent upon future bond market conditions. In addition, the County has received approval for a \$41 million loan from the Georgia Environmental Facilities Authority (GEFA) for improvements and construction of the No Business Creek Pump Station and Tunnel. Repayment will begin once the project is completed in 2008.

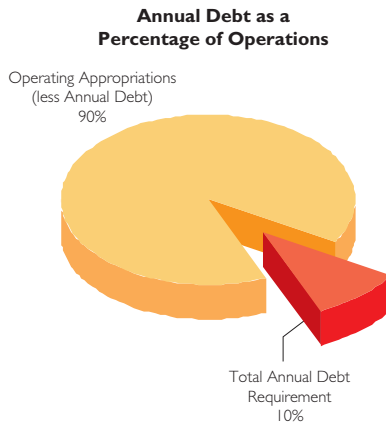
Other outstanding debt amounts as of December 31, 2006, including miscellaneous other loans and capital leases, are as follows (unaudited):

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

Year	Principal	Interest	Total
2007	416,913	52,177	469,090
2008 – 2012	1,429,796	88,977	1,518,772
Total	1,846,709	141,154	1,987,863

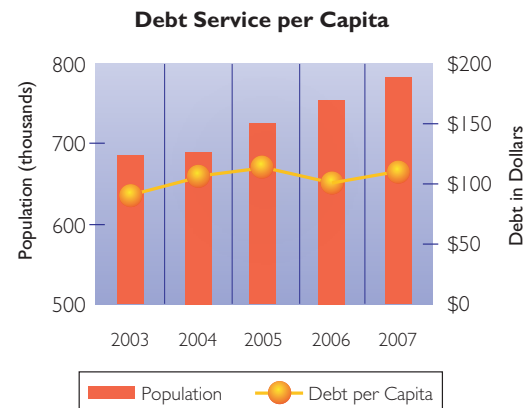
The total annual requirements on all outstanding debt as of December 31, 2006, including interest, are as follows (unaudited, rounded to the nearest thousand):

Year	G.O.	W & S	Rec	Other	Total
2007	14,001	60,027	2,939	469	77,436
2008	13,968	60,426	2,522	406	77,322
2009	13,992	59,178	2,527	278	75,975
2010 – 2015	49,522	390,262	2,539	835	443,158
2016 – 2020	27,371	324,889			352,260
2021 – 2026	16,863	309,536			326,399
Total	135,717	1,204,318	10,527	1,988	1,352,550



The total annual debt requirement for 2007 is approximately 10 percent of the total operating budget of \$799.2 million, resulting in total operating appropriations less annual debt of \$715.8 million.

Debt per capita is based on total annual debt service payments as compared to estimated county population. Total annual debt requirement for fiscal year 2007 (all debt categories) is approximately \$77.4 million. Current estimated debt service per capita averages \$100 per person. This is a decrease from last year's average of \$103 per person. This decline is attributed to the increasing population of the County, as well as the refunding of water and sewer debt closed during 2006.



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

short-range issues

In 2007, the population of Gwinnett County, Georgia, is approaching 800,000 people. It is one of four major counties in metropolitan Atlanta – Fulton (of which most of the City of Atlanta is part), Cobb, DeKalb, and Gwinnett.

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

These services, however, are costly to provide. In many instances, difficult choices must be made and addressed by County officials through good planning efforts. This section will cover the major issues facing Gwinnett County in 2007.

Millage Rate

The total millage rate for 2007 operations and maintenance for Gwinnett County is expected to remain the same as 2006. However, it may decrease slightly to offset revenues from any property value updates. The millage rate will be officially set in June 2007.

The County millage rate is proposed at 11.30 mills. Of this, 10.00 mills is for the General Fund; 0.82 mills for the Recreation Fund; 0.23 mills for the General Obligation Debt Service Fund – 1986 Issue; and 0.25 mills for the General Obligation Debt Service Fund – Detention Center.

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

Pension and Benefit Revisions

In 2007, the County will have two pension plans. There will be various rates for retirement funding based on each individual's plan.

The Defined Benefit pension plan has been closed to new entrants. Funding is 17.5 percent of pay.

The Defined Contribution pension plan funding rate may fluctuate between seven and 13 percent of pay. The rate varies depending on length of service and/or an employee's contribution rate. The County also began matching employee contributions to its 457 plan in 2007.

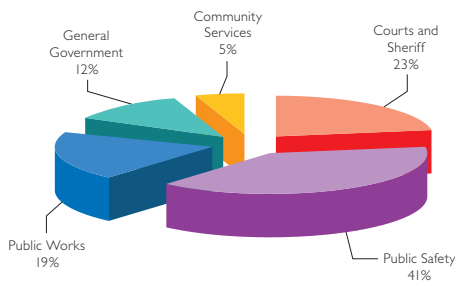
Health benefit package revisions over the past few years have reduced the County contribution from 19 percent of salaries to 18 percent in 2007.

Salary Increases

The County has been actively examining salaries and compensation to help attract and keep the best job candidates to Gwinnett.

The most significant step taken for 2007 was the implementation of a 12-step compensation program for members of the protective services. In this program, there is a four percent increase for each year of service with a maximum increase in 12 years. To implement this system, sworn employees had to move "into" the system. On average, this worked out to a 2.4 percent increase on January 1.

2007 Authorized Positions by Fund



In exchange for this, the longevity program where employees receive an annual extra compensation of \$75 for each year of service will be discontinued for protective service employees.

For non-sworn employees, there will still be the annual pay-for-performance system as well as longevity. The pay-for-performance system will allow a three percent increase for employees who receive satisfactory reviews annually.

The 2007 budget also allows for cost-of-living increases for all county employees. The exact amount will depend on the type of position. Police, Fire, and Sheriff will be adjusted 5.5 percent; Corrections and non-sworn employees will receive three percent. These adjustments will occur on July 1.

New Staffing

Departments requested a total of 358 positions in their 2006 budget requests. From these requests, 211 new positions were approved bringing the total from 4,586 to 4,797.

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 20,000 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 63 new positions and two positions were transferred from Support Services, most of them in conjunction with the new detention center.

Two other large departments receiving an emphasis in funding and positions were Police and Fire. The Police Department received an additional 62 position with 15 of those being transferred from Planning and Development. The County has made a concerted effort to put all code enforcement efforts under the direction of the Police Department. The Fire Department received an additional 43 positions, primarily for new stations and ambulances.

The County also added staff within the Judiciary, Solicitor General's Office, Sheriff, and Clerk of Court to support the newest State Court Judge.

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.

Revitalization and Growth

For several decades, Gwinnett has been among the fastest growing counties in the United States as waves of development swept outward across the county. This pattern has shifted private investments away from some of the older, more established areas of the county. Eventually this leads to decline in these areas and could ultimately threaten the county's leadership in business, education, and quality of life. Revitalization efforts have been an important focus for the past few years. The county is still growing although the rate of growth is slowing.

The 2007 budget helps address some of these issues by expanding the Quality of Life Unit in the Police Department with the addition of 10 new officers to help enforce existing codes and ordinances. Also in 2007, inspectors from Planning and Development will be consolidated into the police unit. The Board of Commissioners created a Revitalization Reserve in the 2006 budget and kept the funding level at \$200,000 in 2007.

Quality of Life/Operation Fixing Broken Windows

This innovative initiative is the leading the community to preserve and protect the quality of life in Gwinnett County by reducing such ordinance violations as litter, graffiti, peddlers, unpermitted signs, and illegal dumping.

Property owners and renters alike share concerns about the safety and attractiveness of their neighborhoods and shopping areas. County ordinances and state laws clearly set the standards of acceptable behavior in communities.

In FY 2007, the County moved its code compliance staff from the Planning and Development Department to the Police Department to create a more efficient code-enforcement environment.

Typical violations include:

- Poor exterior building maintenance
- Overgrown grass and weeds
- Outdoor storage
- Junk vehicles
- Unpermitted signs
- Litter

The philosophy behind the Quality of Life Unit is a belief that disorder and decay breed crime. The unit selects neighborhoods for revitalization efforts based on crime statistics and appearance. The goal is to protect and preserve the quality of life that initially attracted current Gwinnett residents and businesses. Keeping communities desirable and crime-free makes sense. Residents want to raise their children in a safe and healthy neighborhood. Businesses want a progressive dynamic local economy. Property owners want the value of their investment to grow.

Transit System Moves Forward

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

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

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

Water and Sewer

Continued growth in Gwinnett 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 have enough revenue for future capital needs. Gwinnett County has an aggressive six-year water and sewer capital improvement program, with numerous multi-million dollar projects either currently underway or planned. One of the goals of the capital program is to have infrastructure in place before growth can overwhelm the system.

These projects are funded by a combination of pay-as-you-go funding (net operating income of the system) and issuance of revenue bonds repaid from operating income. One of the major issues facing the County's financial staff is balancing the projected

annual revenues with annual operating costs (which are growing) and capital needs while still maintaining a healthy debt service coverage ratio.

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

Stormwater Management

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

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

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

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

Performance Measurements Use Grows

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

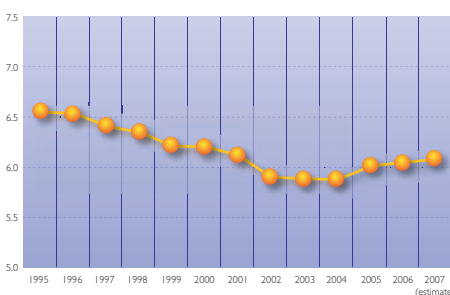
This task force was to help departments establish meaningful and measurable goals along with other performance measurements. Financial Service's Budget Division works with departments in establishing these measures.

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 Water Resources has been a leader in privatization of services utilizing outsourcing in several areas including meter reading services.

**Ratio of Authorized County Employees
Per 1,000 Residents**



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 fully operational, a private vendor was hired to handle the actual bus operations.

Part of this effort helps to keep the ratio of employees to citizens stable and low.

Pension and Post Employment Benefits

The County has proactively managed its defined-benefit pension plan, and started administering it in-house instead of through a statewide association on January 1, 2007.

The County is taking steps to reduce its outstanding liability in this area, including making extraordinary contributions beyond the required annual amount using savings from personal services vacancies. Starting in 2007, the County will contribute a minimum of \$3 million annually to reduce its liabilities for post employment benefits.

long-range issues

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

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

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

Water and Wastewater

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



Gwinnett County's population continues to grow, with projections indicating that the population will reach one million between 2020 and 2030. All of those citizens will need an abundant supply of clean water. The County currently has a total water production capacity of 225 mgd. There are a number of projects that are planned or underway that are intended to meet the County's future water needs. Long-term projections indicate that a total of 300 mgd in capacity will be needed at build-out. Therefore, future plans will include expansion of the Shoal Creek Filter Plant by an additional 75 mgd. System redundancy is provided by two separate raw water intakes at Lake Lanier, both of which can provide raw water to either filter plant. Long-term plans may also include the construction of a raw water storage reservoir. This facility will increase storage capacity to over one billion gallons, which is equivalent to 10 days of uninterrupted supply.

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

Funds were included in the 2007 CIP for an evaluation of emergency energy needs and options to provide standby power to the water production facilities. Current back-up power consists of dual sources of feed from the power transmission grid. A business

case evaluation is currently underway to assess the need for emergency generators at the water production facilities. If full implementation is selected, costs will approach \$22 million with an approximate two-year construction period.

Water reclamation, or the treatment of wastewater, is another area that requires extensive long-range planning. The County currently operates six water reclamation facilities. These facilities, along with the cooperative arrangements with DeKalb County, provide 71.62 mgd in permitted wastewater treatment capacity. The 40 mgd expansion of the F. Wayne Hill WRC was completed in early 2006, and the County was issued a temporary nine mgd wastewater discharge permit into the Chattahoochee River, pending final issuance of the 40 mgd discharge permit into Lake Lanier and construction of the reuse line to the lake. The final 40 mgd permit was issued in late 2006, and construction of the reuse line to the lake is expected to commence in 2007, with completion in 2008. 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.

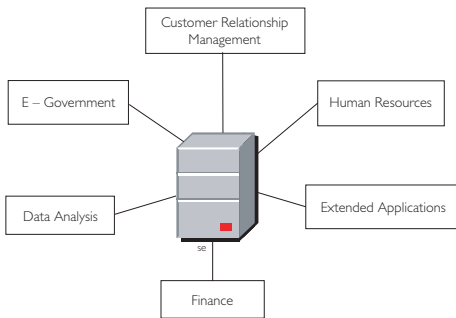
The County began the development of a countywide Stormwater Master Plan in 2001. These plans will evaluate existing infrastructure, conditions in and along stream banks, existing Best Management Practices (BMPs), and potential BMPs, as well as develop wetlands and stream mitigation plans for each drainage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

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

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 Customer Relationship Management (CRM).

Enterprise Resource Planning (ERP)



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 – called Project BEST – began in late 2003, with continued enhancements and upgrades expected in 2007.

Implementation of CRM and 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 citizens. This process may take several years to fully implement.

Currently, the County has a heavy investment in handling, processing, storing, and retrieving 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 2006, Gwinnett County Public Library System patrons checked out over six million items, making it the highest circulating library system in Georgia. Visits to the library, both at branches and on the web, totaled over 5.3 million. More than 69,000 new applications for library privileges were received in 2006, bringing the total number of borrowers to over 242,000.

In an effort to continue to enhance the Gwinnett County Public Library System, two new libraries were opened in 2006. Adjoining Dacula Park, the Dacula Branch Library opened in April and is the County's 13th full-service branch library. Additionally, the Grayson Branch Library opened in October and is the County's 14th full-service library. Both libraries are 20,000 square-foot facilities. The remaining library branch funded in the 2005 SPLOST program is the Hamilton Mill Branch Library.



Over the last seven years, Gwinnett County has acquired over 5,000 acres of parkland. Approximately 85 percent of this land is considered greenspace and will be used for passive recreation, and the remaining 15 percent will be used as active parks. Proceeds from the 2001 and 2005 SPLOST programs will fund the development of a portion of this land for active and passive recreational uses, as well as renovations and improvements to existing parks. For example, several openings occurred during 2006, including the Best Friend Park, Lions Club Park, Yellow River Park, Holcomb Bridge Park, Graves Park, Lenora Park Football Field, Bethesda Park Football Field, and George Pierce Community Center and Prime Timers Pointe senior activity center.

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

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

Public Safety

The 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 has expanded capacity at the existing site by constructing one high-rise tower with plans to build a second tower in the future.

Phase one of the expansion, the new tower, was completed in September 2006. The tower has five housing levels (equivalent to 10 stories) with 288 beds per housing level for a total capacity of 1,440 beds. The first phase also involved the construction of ancillary support spaces such as the mechanical plant, medical unit, kitchen, and laundry needed for both towers. A \$75 million general obligation bond issue approved by voter referendum in 2002 funded the first tower. Timing and funding for the second phase will be addressed in future capital programs.

The steady growth of the County's population continues to tax the ability to deliver both emergency and non-emergency Fire Services to the citizens it serves. Identifying the number of additional fire stations needed and plotting the relocation of others are critical in formulating long-range capital investment plans. The 2007 CIP includes funding for Fire Services capital needs through the 2001 and 2005 SPLOST programs that will bring the total number of fire stations in the County to 30 by 2009.

Service delivery issues affect the Department of Police Services as well. The new Police Training Complex is scheduled for completion in 2007. This complex will include a 25,000 square foot training/classroom building, indoor and outdoor shooting ranges, and a precision driving course. Additionally, a groundbreaking was held in 2006 for the 36,000 square foot Animal Welfare and Enforcement Center, with completion tentatively scheduled for late 2007. Long-range plans include the installation of a new radio system, replacement of an existing police helicopter, and the construction of a new precinct, all 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. Although each component is identified separately, they will support and enhance each other for a fully integrated transportation system.

Transportation Demand Management (TDM) programs are strategies designed to change driving and commuting habits. Examples include community-based rideshare programs, employer-based vanpool services, alter-native work scheduling, and telecommuting. TDM strategies include facilitating the development of Transportation



Management Associations (TMAs) to organize, operate, and fund employer-based programs, and implement TDM measures. The CTP identified seven activity centers around the county for potential implementation of TDM strategies:

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

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

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

Roadway/Bridge/HOV Improvements address the need for improved cross-county transportation. These projects provide better access to freeways, improve traffic flow at intersections, widen existing traffic lanes, and add additional lanes.

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

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

Gwinnett County began express bus service to downtown Atlanta in the fall of 2001. As of the end of 2006, 24 express buses run on three routes, five days a week during peak travel times. Through the month of November 2006, express bus service averaged 1,877 daily riders. Local bus service, which operates Monday through Saturday, connects neighborhoods and businesses to the County's cultural, shopping, and educational opportunities. Average daily boardings through November 2006 were 5,103.

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

Initial Operating Impacts – General Fund 2008 – 2012 Major Capital Projects

Description	2008	2009	2010	2011	2012	Total
Ambulance Service Expansion	\$ 590,000	\$ 607,700	\$ 625,931	\$ 644,709	\$664,050	\$3,132,390
Jail Staff/Operations	800,000					800,000
Fire Station 29	864,000					864,000
Fire Station 30		889,920				889,920
Hamilton Mill Library			1,300,000			1,300,000
Police HQ/Training Complex	200,000					200,000
Total	\$ 2,454,000	\$ 1,497,620	\$ 1,925,931	\$ 644,709	\$ 664,050	\$ 7,186,310

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 2007 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 2007 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 2007 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 2007 Budget (as amended) shall in all cases apply to and control the financial affairs of County departments and all other agencies subject to the budgetary and fiscal control of the governing authority, and

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

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

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

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

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

BE IT FURTHER RESOLVED that the 2007 Budget shall be amended so as to adapt to changing governmental needs during the fiscal year as follows: "Any increase in Appropriations in any Fund for a Department, whether through a change in Anticipated Revenues in any Fund or through a transfer of Appropriations among Departments, shall require the approval of the Board of Commissioners, except in the following cases where authority is granted to :

- I. The Director of Financial Services to:
 - (a) allocate funds to the appropriate Department from insurance proceeds and/or from the Casualty and Liability Insurance Reserve for the replacement or repair of damaged equipment items;
 - (b) allocate funds from established reserves for leave balances at retirement, salary adjustments and reclassifications to Departments and Organizational Units as necessary to provide funding for compensation actions approved by the Board of Commissioners;
 - (c) allocate funds from the established Judicial Reserve to appropriate departments within the Judicial System as required;
 - (d) allocate funds from the established Inmate Housing Reserve to appropriate departments as required;
 - (e) allocate funds from the established Encumbrance Reserve to appropriate departments as required;
 - (f) allocate funds from the established Inmate Medical Reserve or fund balance to various funds/departments when required to cover medical expenses;
 - (g) allocate funds from designed fund balance for Other Post Employment Benefits;
 - (h) transfer funds resulting from salary savings or transfer balances resulting from underexpenditures in operating accounts into pension reserve or healthcare reserves;
 - (i) authorize preparation and submission of applications for grant funding; however acceptance of all grant awards is subject to approval of the Board of Commissioners;
 - (j) adjust revenue and appropriation budgets between capital projects as necessary to incorporate grant awards previously approved by the Board of Commissioners;
 - (k) approve transfers of appropriations within capital projects and allocate funds previously approved, or, as appropriate, transfer appropriations among fiscal years for projects as necessary to allow completion of each project and cover existing obligations/expenses in accordance with the intent and actions of the Board of Commissioners; however in no case shall appropriations exceed actual available funding sources.
2. The County Administrator to:
 - (a) transfer funds from departmental budgets to Contributions to Capital Projects for amounts up to \$25,000;
 - (b) transfer funds within a capital fund from fund or program contingencies and/or savings in existing projects to establish new projects for amounts up to \$100,000;
 - (c) allocate funds from the established Revitalization Reserve as required;
 - (d) allocate funds from the established Operational Efficiency Reserve as required;
 - (e) reallocate funding among projects approved by the Board of Commissioners.

BE IT FURTHER RESOLVED that such amendments shall be recognized as approved changes to this resolution in accordance with O.C.G.A. 36-81-3. These authorities for transfers of appropriations shall not be used as an alternative to the normal budget process and is intended to be used only when necessary to facilitate the orderly 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 increase as specified in the 2007 Compensation Plan. Pay increases shall be administered in accordance with current procedures as established by the County Administrator. Employee pay increases for any and all years beyond 2007 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 2007 Budget.

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

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

BE IT FURTHER RESOLVED that the Board of Commissioners ratifies the reorganization of the audit function by the County Administrator.

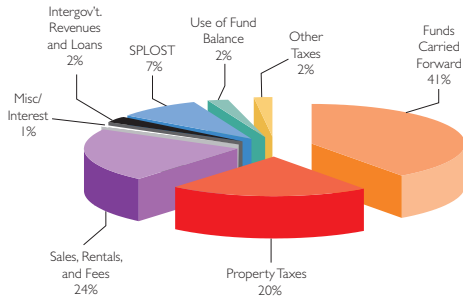
FY 2007 Resolution Amounts

Operating Budget	FY 2007	Capital Budget	FY 2007	FY 2008 – 2012
Tax Related Funds		Tax Related Funds		
General	419,406,729	Capital Project	76,161,779	136,115,267
Recreation	29,214,578			
G.O. Bond (1986)	8,564,133			
G.O. Bond Detention Center	7,413,360			
Street Lighting	6,087,175			
Speed Humps	109,000			
Total Tax Related	470,794,975	Total Tax Related	76,161,779	136,115,267
Enterprise Funds		Enterprise Funds		
Water and Sewer	197,868,000	Airport R & E	2,091,153	8,645,000
Stormwater	15,674,160	Solid Waste R & E	3,196,689	2,082,500
Local Transit	10,426,760	Stormwater R & E	35,328,899	101,073,514
Airport	849,938	Transit R & E	19,475,683	48,457,049
Solid Waste	862,000	W & S R & E/Bond	278,122,382	903,659,595
Total Enterprise	225,680,858	Total Enterprise	338,214,806	1,063,917,658
Special Use Funds		Special Use Funds		
E-911	12,65,000	SPLOST (1997)	74,273,386	
Tourism	7,755,000	SPLOST (2001)	153,545,248	13,530,341
Crime Victims	922,900	SPLOST (2005)	233,690,703	185,482,990
Police Special Investigation	1,304,537			
Sheriff Inmate Store	488,00			
Corrections Inmate Store	142,119			
Sheriff Special Operations	15,000			
Total Special Use	23,277,556	Total Special Use	461,509,337	199,013,331
Internal Service Funds				
Group Self-Insurance	50,025,951			
Auto Liability	760,131			
Fleet Management	7,153,341			
Risk Management	7,485,480			
Vehicle Purchasing	9,212,925			
Workers' Compensation	4,771,978			
Total Internal Service	79,409,806			
Total Operating Funds	<u>799,163,195</u>	Total Capital Funds	<u>875,885,922</u>	<u>1,339,046,256</u>

R & E = Renewal and Extension

SPLOST = Special Purpose Local Option Sales Tax

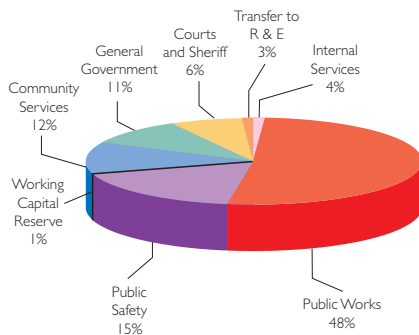
operating and capital funds combined FY 2007 revenue and appropriations



FY 2007 Revenues

FY 2007 Revenues

Property Taxes	300,400,843
Sales, Rentals, and Fees	363,894,471
Intergovt. Revenues and Loans	32,301,176
Special Purpose Local Option Sales Tax	115,448,510
Misc/Interest	18,745,888
Other Taxes	45,903,965
	876,694,853
Use of Fund Balance	24,995,508
Funds Carried Forward	627,426,381
	652,421,889
	1,529,116,742



FY 2007 Appropriations

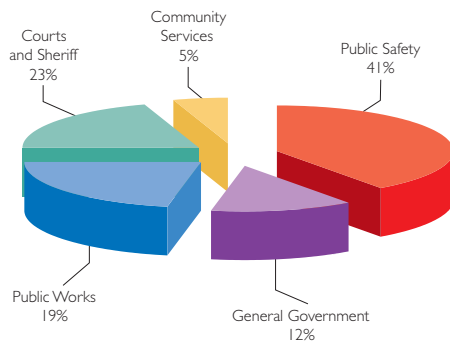
FY 2007 Appropriations*

Public Works	732,649,145
General Government	175,299,000
Public Safety	224,635,720
Community Services	188,183,940
Courts and Sheriff	96,417,225
Internal Services	57,639,175
	1,474,824,205
Transfer to R & E	48,207,486
Working Capital Reserve	6,085,051
	54,292,537
	1,529,116,742

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

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

gwinnett county authorized position history FY 2004 – 2007



Agency (*)	Group (**)	2004 (***)	2005 (***)	2006 (***)	2007 Adopted
Clerk of Court	Courts and Sheriff	88	90	93	97
Clerk of Recorder's Court	Courts and Sheriff	16	16	16	17
Community Services	Comm. Services	218	230	241	251
Corrections	Public Safety	139	141	142	142
County Administration	General Gov't.	16	16	19	20
District Attorney	Courts and Sheriff	76	81	87	88
Financial Services	General Gov't.	170	170	177	177
Fire Services	Public Safety	654	674	713	756
Human Resources	General Gov't.	29	30	32	32
Internal Audit	General Gov't.	7	7	0	0
Judiciary****	Courts and Sheriff	75	79	83	87
Juvenile Court	Courts and Sheriff	53	59	59	61
Law	General Gov't.	16	16	20	20
Planning and Development	Public Works	139	143	143	128
Police Services	Public Safety	857	927	951	1,013
Probate Court	Courts and Sheriff	19	20	20	22
Recorder's Court Judges	Courts and Sheriff	9	9	9	9
Sheriff	Courts and Sheriff	429	540	621	686
Solicitor	Courts and Sheriff	46	46	48	53
Support Services	General Gov't.	207	210	211	210
Tax Commissioner	General Gov't.	112	118	118	118
Transportation	Public Works	178	179	175	175
Unallocated	General Gov't.	1	4	2	11
Water Resources	Public Works	598	600	606	624
Total		4,152	4,405	4,586	4,797

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.

Starting in FY 2006, the county started to track positions as fractional positions based off of where their funding came from. The schedule above is regardless of funding. The individual schedules under **Section IV** are by funding source. As a reference, below is the list of positions paid for by department within Capital and Grant Funds which are included also within the schedule above.

Agency (*)	Group (**)	2004 (***)	2005 (***)	2006 (***)	2007 Adopted
Community Services	NA	7	7	10.14	10.14
Corrections	NA	-	-	1.00	1.00
District Attorney	NA	2	2	2.00	2.00
Financial Services	NA	2	2	2.10	2.10
Law	NA	4	4	4.00	4.00
Sheriff	NA	1	2	2.00	2.00
Transportation	NA	5	5	5.00	5.00
Total	NA	21	22	26.24	26.24

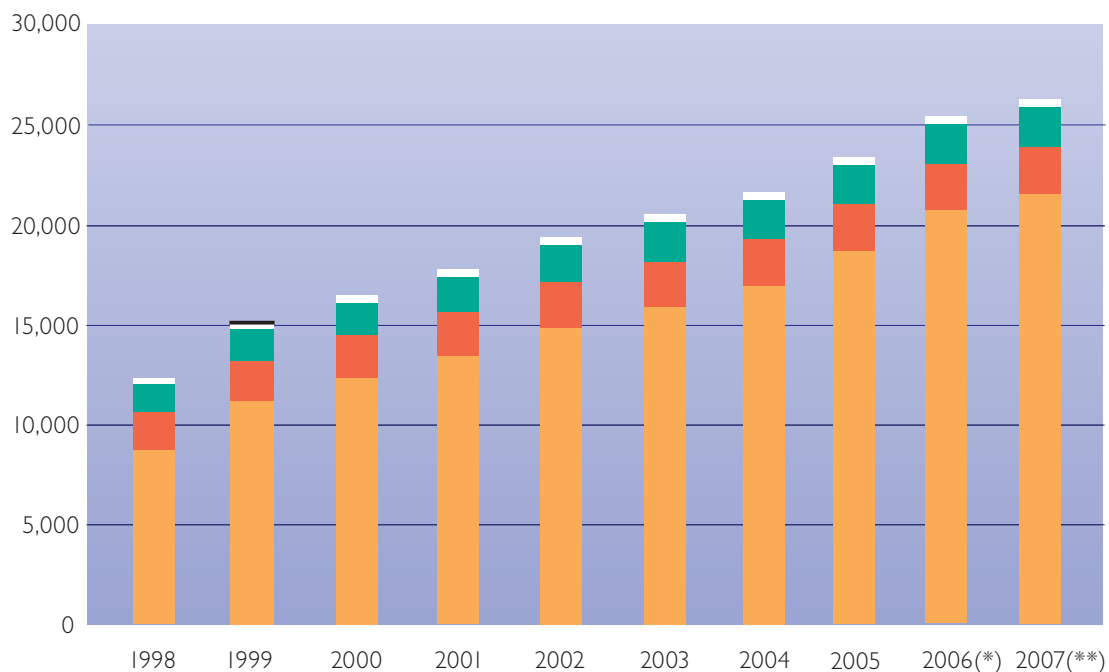
general fund tax digest values (40 percent) FY 1998 – 2007 (millions)

Year	1998	1999	2000	2001	2002	2003	2004	2005	2006 (*)	2007 (**)
Real Property	10,045	12,556	13,757	15,422	17,432	18,955	20,560	21,846	24,684	25,564
Exemptions	(1,259)	(1,371)	(1,438)	(1,975)	(2,573)	(2,987)	(3,396)	(3,378)	(3,855)	(4,126)
Net Real Prop.	8,786	11,185	12,319	13,448	14,859	15,968	17,164	18,468	20,829	21,438
Personal Prop.	2,758	2,896	3,170	3,341	3,139	3,064	2,949	3,157	3,392	3,562
Exemptions	(864)	(832)	(962)	(1,082)	(871)	(798)	(788)	(880)	(944)	(1,011)
Net Per. Prop.	1,894	2,064	2,208	2,259	2,268	2,266	2,161	2,277	2,448	2,551
Utilities	289	316	342	360	362	380	400	442	442	429
Motor Vehicles	1,380	1,572	1,614	1,785	1,918	1,958	1,961	1,935	1,895	1,947
Mobile Homes	18	19	19	20	21	21	20	20	21	21
Total Digest	12,367	15,156	16,502	17,872	19,428	20,593	21,706	23,142	25,635	26,386

Information FY 1997 through FY 2005 is from the "Final Digests"

(*) This tax digest is the certified digest for FY 2006

(**) This tax digest is a projection



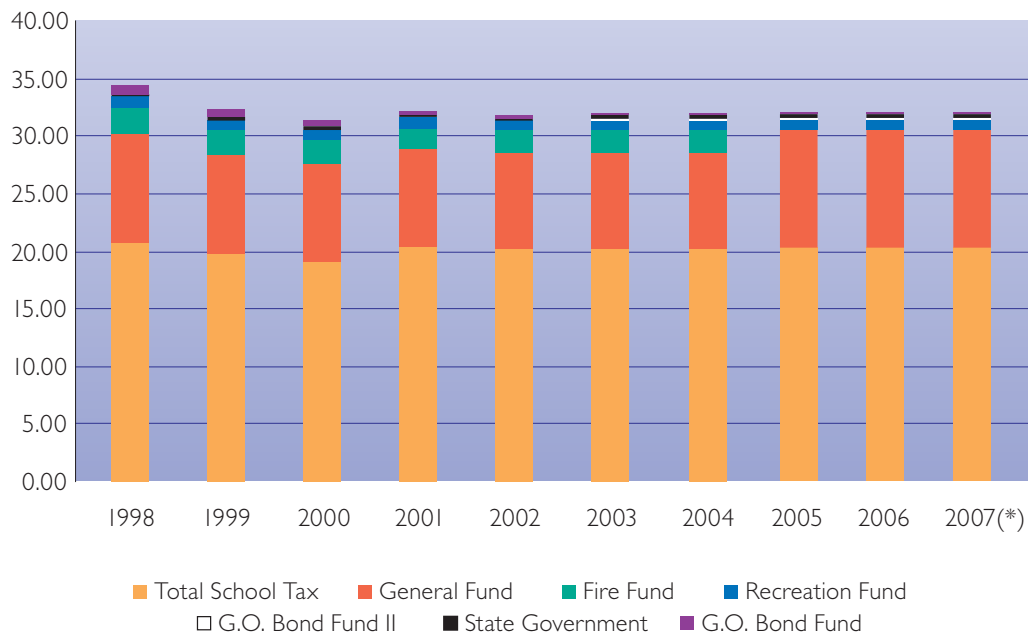
Note: **Mobile Homes** value is too small to appear on this chart

tax-related funds

real and personal property tax rates FY 1998 – 2007 (mills)

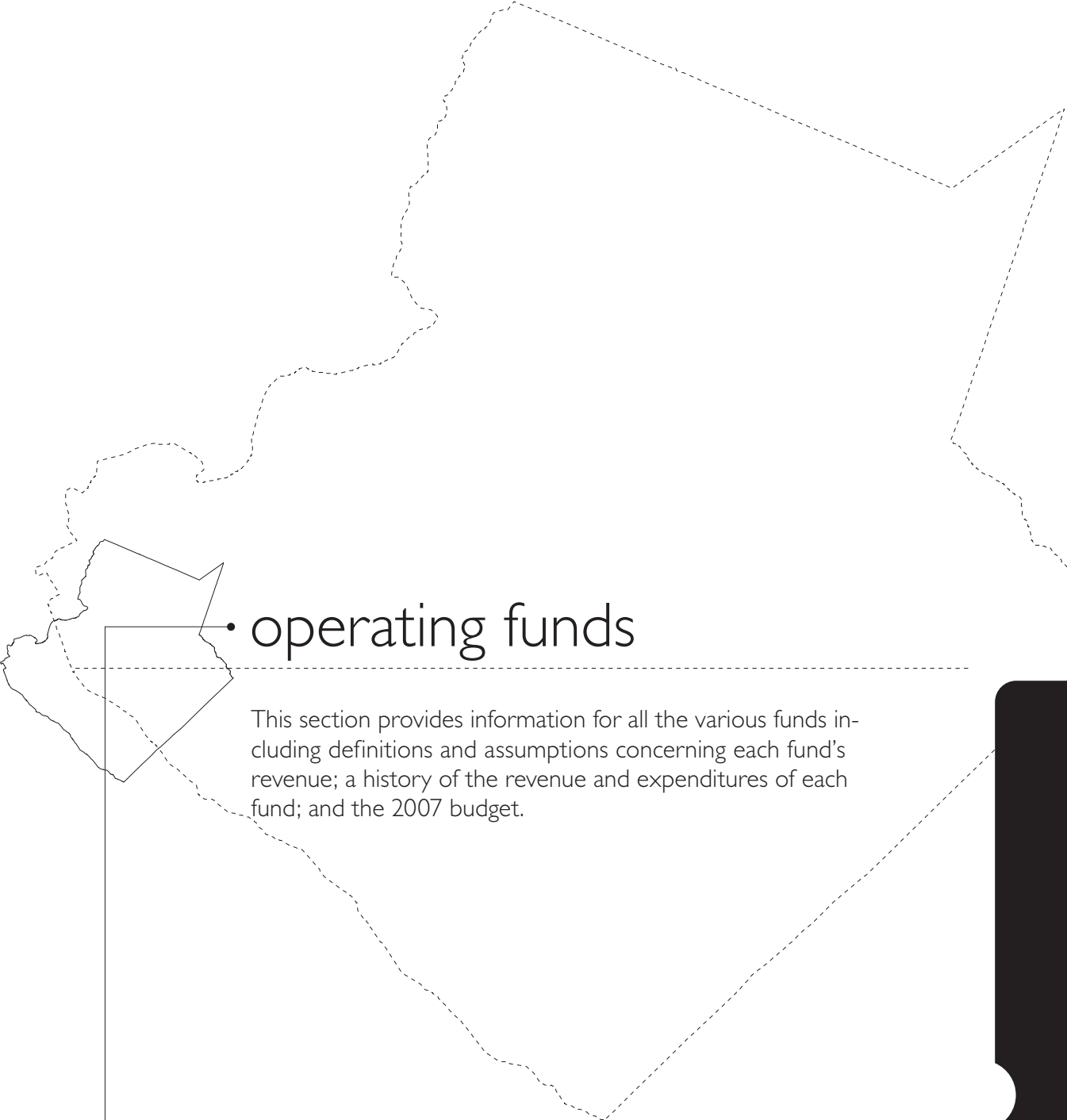
Year	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007(*)
General Fund	9.40	8.65	8.48	8.43	8.30	8.29	8.27	10.14	10.00	10.00
Fire Fund	2.30	2.10	2.06	1.90	1.87	1.87	1.87	-	-	-
Recreation Fund	1.00	0.90	0.88	0.86	0.85	0.85	0.84	0.84	0.82	0.82
G.O. Bond Fund	0.75	0.60	0.57	0.30	0.30	0.24	0.24	0.24	0.23	0.23
G.O. Bond Fund II	-	-	-	-	-	0.25	0.25	0.25	0.25	0.25
Total County Tax	13.45	12.25	11.99	11.49	11.32	11.50	11.47	11.47	11.30	11.30
School M&O	18.10	17.45	17.12	18.62	18.62	18.87	18.87	19.25	19.25	19.25
School Bonds	2.65	2.30	2.05	1.80	1.68	1.43	1.43	1.30	1.30	1.30
Total School Tax	20.75	19.75	19.17	20.42	20.30	20.30	20.30	20.55	20.55	20.55
State Government	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
Total Property Tax	34.45	32.25	31.41	32.16	31.87	32.05	32.02	32.27	32.10	32.10

(*) This millage rate is a projection. The actual rate may be lower upon adoption due to possible changes in values that occur in 2007.



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

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• operating funds

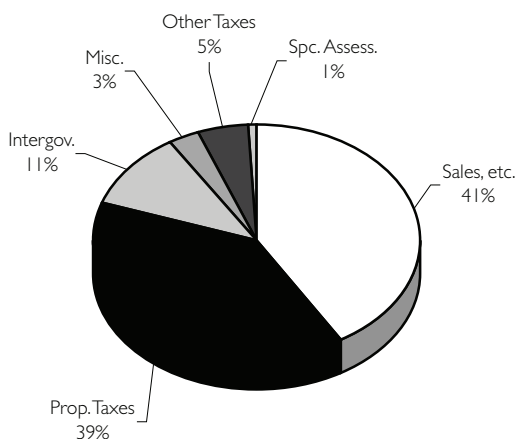
This section provides information for all the various funds including definitions and assumptions concerning each fund's revenue; a history of the revenue and expenditures of each fund; and the 2007 budget.

operating funds revenue and expenditures by category FY 2004 – 2007

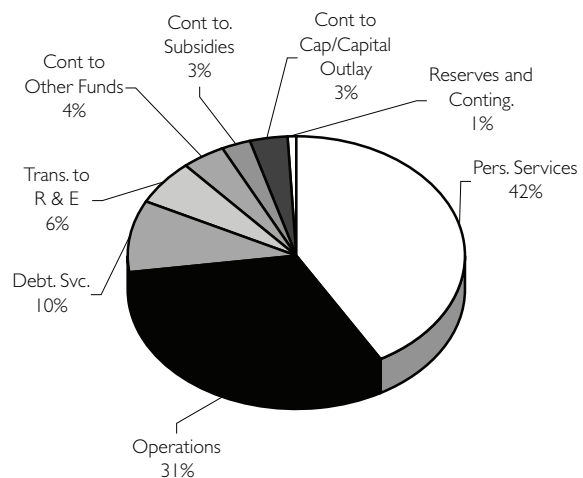
	2004 Actual	2005 Actual	2006 Unaudited	2007 Budget (*)	% Chg. 06-07
Revenues					
Sales, Charges, Fees, etc.	256,319,275	273,006,301	295,041,296	320,170,811	8.5%
Property Taxes	260,305,555	253,094,274	300,026,564	300,400,843	0.1%
Intergovernmental	81,672,854	83,548,825	88,432,618	84,529,300	-4.4%
Miscellaneous and Interest	20,831,255	24,013,339	34,195,023	24,868,768	-27.3%
Other Taxes	35,189,742	37,024,132	37,539,848	38,403,965	2.3%
Special Assessments	5,439,799	5,422,985	6,020,535	5,794,000	-3.8%
Total Revenues	659,758,480	676,109,856	761,255,884	774,167,687	1.7%
Use of Fund Balance				24,995,508	
Total	659,758,480	676,109,856	761,255,884	799,163,195	5.0%
Expenditures					
Personal Services	269,019,835	286,040,764	305,315,738	331,334,621	8.5%
Operations	188,178,677	199,455,314	207,546,568	245,327,535	18.2%
Debt Service	74,614,691	77,147,818	78,056,590	76,933,331	-1.4%
Transfer to R & E	21,000,000	37,567,162	54,552,724	48,207,486	-11.6%
Cont. to Other Funds	37,029,659	36,362,328	34,701,969	34,559,452	-0.4%
Cont. to Subsidized Agy's	19,585,924	21,868,938	22,798,574	22,429,208	-1.6%
Cont to Cap/Capital Outlay	38,434,326	35,219,054	25,194,381	27,936,511	10.9%
Reserves/Contingencies	-	-	-	6,350,000	
Total Expenditures	647,863,112	693,661,378	728,166,544	793,078,144	8.9%
Working Capital Reserve				6,085,051	
Total	647,863,112	693,661,378	728,166,544	799,163,195	9.8%

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

FY 2007 Revenues



FY 2007 Expenditures



operating funds revenue and expenditures by fund FY 2004 – 2007

	2004 Actual		2005 Actual	
	Revenue	Expend.	Revenue	Expend.
Tax Related Funds				
General	306,006,562	304,712,529	348,122,467	318,447,822
Fire	47,220,002	48,590,800	2,934,891	49,055,601
Recreation	23,842,875	23,266,434	24,263,457	24,461,906
G.O. Bond	6,103,459	7,541,279	6,222,593	8,496,132
G.O. Bond – Detention Center	6,131,018	3,977,028	6,209,331	5,273,906
Street Lighting	5,372,571	4,486,970	5,453,319	5,195,012
Speed Humps	94,603	118,785	99,116	4,995
Total Tax Related	394,771,090	392,693,825	393,305,174	410,935,374
Enterprise Funds				
Water and Sewer	166,881,726	162,961,848	180,978,483	181,190,705
Local Transit	11,230,218	9,948,211	10,595,965	10,319,920
Stormwater	5,866,257	5,593,300	6,164,880	6,302,900
Airport	755,725	817,706	822,584	747,432
Solid Waste	733,251	727,369	951,782	889,468
Total Enterprise	185,467,177	180,048,434	199,513,694	199,450,425
Internal Service Funds				
Group Self-Insurance	41,797,209	43,705,024	42,774,609	46,241,085
Fleet Management	6,350,766	6,428,452	6,769,831	7,226,720
Risk Management	5,031,678	5,865,129	4,512,617	4,014,539
Vehicle Purchasing	5,834,209	3,414,815	6,753,999	3,829,523
Workers' Comp	2,590,646	2,932,186	3,061,947	2,384,175
Auto Liability	-	-	730,806	205,465
Total Internal Service	61,604,508	62,345,606	64,603,809	63,901,507
Special Use Funds				
E-911	9,000,053	7,261,490	10,147,712	13,601,036
Tourism	7,114,089	4,169,707	6,647,669	4,121,904
Crime Victims	749,967	837,392	825,549	836,583
Police Special Investigation	766,931	314,655	754,312	617,145
Sheriff Inmate Store	184,187	74,203	226,125	81,375
Corrections Inmate Welfare	100,290	80,553	67,605	103,284
Sheriff Spec Ops	188	37,247	18,207	12,745
Total Special Use	17,915,705	12,775,247	18,687,179	19,374,072
Total – All Funds	659,758,480	647,863,112	676,109,856	693,661,378

operating funds revenue and expenditure by fund FY 2004 – 2007

	2006 Unaudited		2007 Budget (*)	
	Revenue	Expend.	Revenue	Approp.
Tax Related Funds				
General	398,401,056	382,986,124	403,663,035	419,406,729
Fire	-	-	-	-
Recreation	28,168,833	26,722,074	29,059,328	29,214,578
G.O. Bond – 1986 Issue	7,084,918	8,518,608	7,019,080	8,564,133
G.O. Bond – Detention Center	7,315,972	5,273,006	7,413,360	5,247,032
Street Lighting	6,230,165	6,055,330	5,965,000	6,087,175
Speed Humps	110,957	19,925	109,000	25,000
Total Tax Related	447,311,901	429,575,067	453,228,803	468,544,647
Enterprise Funds				
Water and Sewer	195,307,045	189,401,040	197,868,000	197,868,000
Local Transit	8,043,493	8,865,546	9,421,432	10,426,760
Stormwater	15,028,145	16,814,956	15,674,160	15,674,160
Airport	842,622	1,336,591	849,938	849,938
Solid Waste	751,573	748,382	862,000	862,000
Total Enterprise	219,972,878	217,166,515	224,675,530	225,680,858
Internal Service Funds				
Group Self-Insurance	49,272,517	42,001,015	46,632,000	50,025,951
Fleet Management	7,127,059	6,387,192	7,153,341	7,121,958
Risk Management	9,254,805	4,353,426	6,903,836	7,485,480
Vehicle Purchasing	1,780,079	4,335,490	7,435,618	9,212,925
Workers' Comp	4,003,922	6,476,192	4,771,978	4,350,383
Auto Liability	772,817	224,109	760,131	750,000
Total Internal Service	72,211,199	63,777,424	73,656,904	78,946,697
Special Use Funds				
E-911	11,637,936	10,009,180	12,650,000	9,317,031
Tourism	7,407,028	5,865,828	7,755,000	7,755,000
Crime Victims	958,998	837,647	922,900	884,255
Police Special Investigation	1,183,715	683,991	935,000	1,304,537
Sheriff Inmate Store	230,365	129,011	230,000	488,000
Corrections Inmate Welfare	102,246	89,183	103,250	142,119
Sheriff Spec Ops	239,618	32,698	10,300	15,000
Total Special Use	21,759,906	17,647,538	22,606,450	19,905,942
Total – All Funds	761,255,884	728,166,544	774,167,687	793,078,144

(*) Where applicable, revenues in the 2007 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 2004 – 2007

	2004 Actual	2005 Actual (***)	2006 Unaudited	2007 Budget
General Fund (*)				
Balance January 1	96,554,729	100,879,285	132,942,469	148,357,401
Sources	306,006,562	348,122,467	398,401,056	403,663,035
Uses	(304,712,529)	(318,447,822)	(382,986,124)	(419,406,729)
Ending Fund Balance (****)	97,848,762	132,942,469	148,357,401	132,613,707
Required Reserve (**)	76,178,132	79,611,956	95,746,531	69,901,122

Note: Fire Fund's remaining fund balance at 12/31/05 of \$2,388,539 was transferred to General Fund.

Fire District Fund (*)				
Balance January 1	49,655,386	48,509,249	-	-
Sources	47,220,002	2,934,891	-	-
Uses	(48,590,800)	(49,055,601)	-	-
Ending Fund Balance	48,284,588	-	-	-
Required Reserve (**)	4,049,233	-	-	-

Note: Fire Fund's remaining fund balance at 12/31/05 of \$2,388,539 was transferred to General Fund.

Recreation Fund (*)				
Balance January 1	23,872,499	24,541,124	24,342,675	25,789,434
Sources	23,842,875	24,263,457	28,168,833	29,059,328
Uses	(23,266,434)	(24,461,906)	(26,722,074)	(29,214,578)
Ending Fund Balance	24,448,940	24,342,675	25,789,434	25,634,184
Required Reserve (**)	3,877,739	4,076,984	4,453,679	4,869,096

General Obligation Debt Service Fund (*)				
Balance January 1	18,030,554	16,592,734	14,319,195	12,885,505
Sources	6,103,459	6,222,593	7,084,918	7,019,080
Uses	(7,541,279)	(8,496,132)	(8,518,608)	(8,564,133)
Ending Fund Balance	16,592,734	14,319,195	12,885,505	11,340,452
Required Reserve (**)	870,454	789,854	667,929	538,004

General Obligation Debt Service Fund – Detention Center (*)				
Balance January 1	3,595,174	5,749,164	6,684,589	8,727,555
Sources	6,131,018	6,209,331	7,315,972	7,413,360
Uses	(3,977,028)	(5,273,906)	(5,273,006)	(5,247,032)
Ending Fund Balance	5,749,164	6,684,589	8,727,555	10,893,883
Required Reserve (**)	1,285,228	1,257,928	1,230,078	1,165,953

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

(**) Required reserve is defined as 3 months of annual use for the General Fund in 2004, 2005, and 2006, and 2 months of annual use for 2007; 2 months annual use for the Recreation Fund; and the first interest payment of the following year for the General Obligation Debt Service Funds.

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

(****) 2006 Unaudited Ending Fund Balance includes \$10 million designated for Other Post Employment Benefits, therefore reducing fund balance to \$138,357,401.

operating funds

fund balance summaries FY 2004 – 2007

	2004 Actual	2005 Actual (**)	2006 Unaudited	2007 Budget
Street Lighting Fund (*)				
Balance January 1	3,152,636	4,038,237	4,296,544	4,471,379
Sources	5,372,571	5,453,319	6,230,165	5,965,000
Uses	(4,486,970)	(5,195,012)	(6,055,330)	(6,087,175)
Ending Fund Balance	4,038,237	4,296,544	4,471,379	4,349,204
Required Reserve (**)	373,914	432,918	504,611	507,265
 Speed Hump Fund (*)				
Balance January 1	522,870	498,688	592,809	683,841
Sources	94,603	99,116	110,957	109,000
Uses	(118,785)	(4,995)	(19,925)	(25,000)
Ending Fund Balance	498,688	592,809	683,841	767,841
Required Reserve (**)	9,899	416	1,660	2,083
 E-911 Fund (*)				
Balance January 1	17,772,488	19,512,051	16,058,727	17,687,483
Sources	9,000,053	10,147,712	11,637,936	12,650,000
Uses	(7,261,490)	(13,601,036)	(10,009,180)	(9,317,031)
Ending Fund Balance	19,511,051	16,058,727	17,687,483	21,020,452
Required Reserve (**)	-	-	-	-
 Tourism Fund (*)				
Balance January 1	5,828,133	8,772,515	11,298,280	12,839,480
Sources	7,114,089	6,647,669	7,407,028	7,755,000
Uses	(4,169,707)	(4,121,904)	(5,865,828)	(7,755,000)
Ending Fund Balance	8,772,515	11,298,280	12,839,480	12,839,480
Required Reserve (**)	-	-	-	-
 Crime Victims Assistance Fund (*)				
Balance January 1	1,481,886	1,394,461	1,383,427	1,504,778
Sources	749,967	825,549	958,998	922,900
Uses	(837,392)	(836,583)	(837,647)	(884,255)
Ending Fund Balance	1,394,461	1,383,427	1,504,778	1,543,423
Required Reserve (**)	-	-	-	-

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

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

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

operating funds fund balance summaries FY 2004 – 2007

	2004 Actual	2005 Actual (***)	2006 Unaudited	2007 Budget
Police Special Investigations Fund (*)				
Balance January 1	1,802,564	2,342,840	2,480,007	2,979,731
Sources	766,931	754,312	1,183,715	935,000
Uses	(314,655)	(617,145)	(683,991)	(1,304,537)
Ending Fund Balance	2,254,840	2,480,007	2,979,731	2,610,194
Required Reserve (**)	-	-	-	-

Sheriff Inmate Store Fund (*)				
Balance January 1	840,233	950,217	1,094,967	1,196,321
Sources	184,187	226,125	230,365	230,000
Uses	(74,203)	(81,375)	(129,011)	(488,000)
Ending Fund Balance	950,217	1,094,967	1,196,321	938,321
Required Reserve (**)	-	-	-	-

Corrections Inmate Welfare Fund (*)				
Balance January 1	228,409	248,146	212,467	225,530
Sources	100,290	67,605	102,246	103,250
Uses	(80,553)	(103,284)	(89,183)	(142,119)
Ending Fund Balance	248,146	212,467	225,530	186,661
Required Reserve (**)	-	-	-	-

Sheriff Special Operations Fund (*)				
Balance January 1	68,296	31,237	36,699	243,619
Sources	188	18,207	239,618	10,300
Uses	(37,247)	(12,745)	(32,698)	(15,000)
Ending Fund Balance	31,237	36,699	243,619	238,919
Required Reserve (**)	-	-	-	-

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

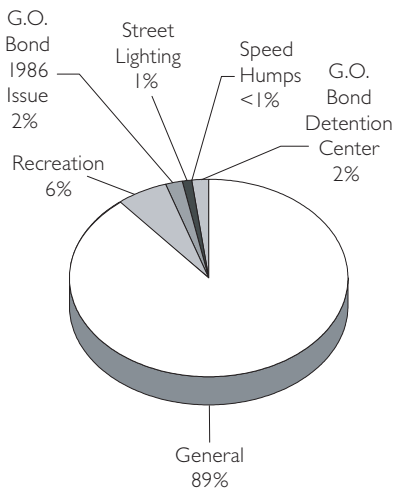
(**) No operating reserve is required for this fund.

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

operating tax-related funds

operating tax related funds definitions

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



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

Budget Basis

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

Operating Tax Related Funds

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

Prior to 2006, the **Fire District Fund** was used to account for the operations and maintenance of fire protection services provided to taxpayers in the fire district. This fund supported the operations of the Department of Fire and Emergency Services and contributed annually to capital projects for the necessary fire service related capital improvements. Beginning in FY 2006, the Fire Fund was dissolved and the operations of fire services were combined with the General Fund.

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

The **General Obligation Debt Service (G.O. Bond) Fund** is used to specifically account for the 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.

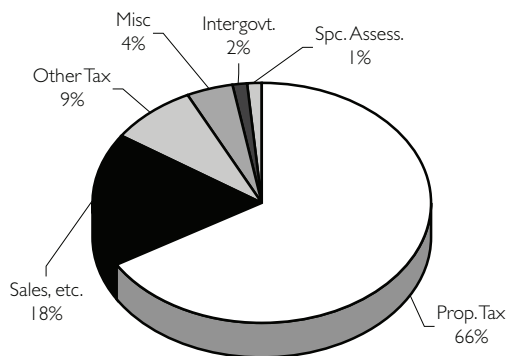
The **Speed Hump Fund** is used to account for revenues derived from special assessments against properties benefiting from speed humps. The fund supports the county's speed hump program that provides residential and commercial property owners a method of reducing speed within their neighborhoods and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

operating tax-related funds revenue and expenditures FY 2004 – 2007

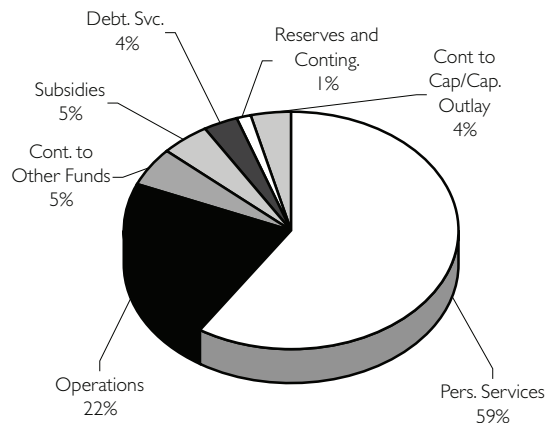
	2004 Actual	2005 Actual	2006 Unaudited	2007 Budget (*)	% Chg. 06-07
Revenues					
Property Taxes	260,305,555	253,094,274	300,026,564	300,400,843	0.1%
Sales, Charges, Fees, etc.	71,168,553	71,101,307	72,149,503	81,889,903	13.5%
Other Taxes	35,189,742	37,024,132	37,539,848	38,403,965	2.3%
Miscellaneous and Interest	16,084,837	19,490,330	22,679,526	20,033,198	-11.7%
Intergovernmental	6,582,604	7,172,146	7,124,193	6,706,894	-5.9%
Special Assessments	5,439,799	5,422,985	6,020,535	5,794,000	-3.8%
Total Revenues	394,771,090	393,305,174	445,540,169	453,228,803	1.7%
Use of Fund Balance				17,566,172	
Total	394,771,090	393,305,174	445,540,169	470,794,975	5.7%
Expenditures					
Personal Services	223,007,207	238,427,207	255,144,335	277,847,748	8.9%
Operations	72,745,061	81,737,122	95,096,399	103,084,230	8.4%
Cont. to Other Funds	29,475,597	28,577,098	22,293,294	24,639,771	10.5%
Cont. to Subsidized Agency's	19,522,503	21,805,517	22,735,153	22,365,787	-1.6%
Debt Service	14,033,059	16,281,037	16,160,432	16,333,937	1.1%
Reserves/Contingencies	-	-	-	5,850,000	
Cont to Cap/Capital Outlay	33,910,398	24,107,393	17,995,679	18,423,174	2.4%
Total Expenditures	392,693,825	410,935,374	429,425,292	468,544,647	9.1%
Working Capital Reserve				2,250,328	
Total	392,693,825	410,935,374	429,425,292	470,794,975	9.6%

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

FY 2007 Revenues



FY 2007 Expenditures



general fund revenue and expenditures FY 2004 – 2007

	2004 Actual	2005 Actual	2006 Unaudited (****)	2007 Budget (**)	% Chg. 06-07
Balance January 1 (*)	96,554,729	100,879,285	132,942,469	148,357,401	
Revenues					
Property Taxes	186,352,425	221,930,239	265,026,021	264,784,252	-0.1%
Charges for Services	25,383,052	25,870,788	27,361,652	29,474,667	7.7%
Other Taxes	32,480,030	35,432,454	36,386,723	37,275,170	2.4%
Judicial Revenues	23,276,539	21,264,630	21,567,967	23,292,870	8.0%
Licenses and Permits	16,565,833	18,146,863	19,419,174	22,273,066	14.7%
Miscellaneous and Interest	14,428,053	17,066,863	20,186,799	18,407,709	-8.8%
Intergovernmental	5,774,695	6,644,175	6,721,758	6,304,477	-6.2%
Sales, Rentals, and Fees	1,745,935	1,766,455	1,730,962	1,850,824	6.9%
Total Revenues	306,006,562	348,122,467	398,401,056	403,663,035	1.3%
Use of Fund Balance				15,743,694	
Total	306,006,562	348,122,467	398,401,056	419,406,729	5.3%
Expenditures					
Personal Services	172,500,812	185,899,468	243,604,160	264,951,821	8.8%
Operations	59,695,319	66,712,855	82,423,539	89,172,999	8.2%
Cont. to Other Funds	22,472,944	22,429,302	18,812,837	21,444,948	14.0%
Cont. to Subsidized Agy's	19,522,503	21,805,517	22,735,153	22,365,787	-1.6%
Cont. to Cap/Capital Outlay	30,520,951	21,600,680	15,410,435	15,621,174	1.4%
Reserve/Contingencies	-	-	-	5,850,000	
Total Expenditures	304,712,529	318,447,822	382,986,124	419,406,729	9.5%
Working Capital Reserve	-	-	-	-	
Total	304,712,529	318,447,822	382,986,124	419,406,729	9.5%
Balance December 31 (***)	97,848,762	132,942,469	148,357,401	132,613,707	

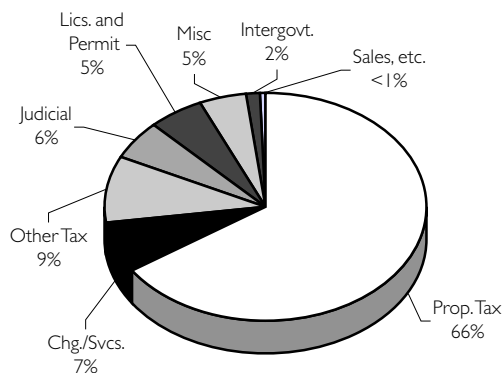
(*) Beginning in FY 2005, actuals are reported on the modified accrual basis. Therefore, fund balance has been restated.

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

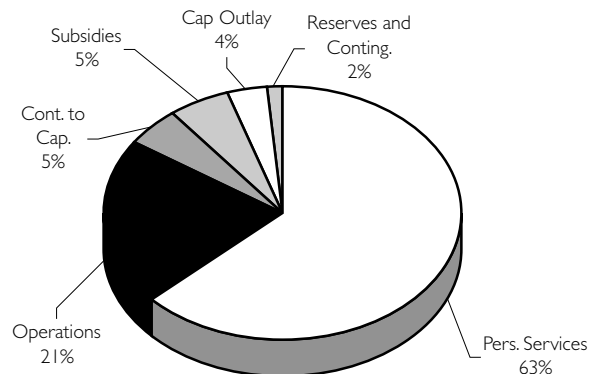
(***) Ending fund balance for FY 2005 includes the transfer of ending fund balance from the Fire Fund.

(****) 2006 Unaudited Ending Fund Balance includes \$10 million designated for Other Post Employment Benefits, therefore reducing fund balance to \$138,357,401.

FY 2007 Revenues



FY 2007 Expenditures



general fund revenue and expenditures FY 2004 – 2007

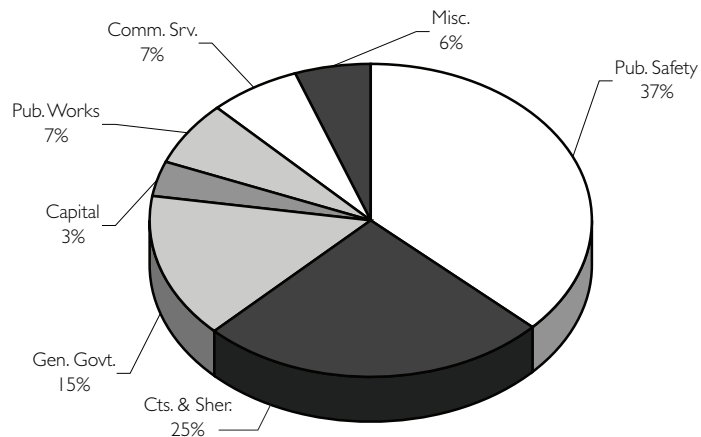
Agency	Group (*)	2004 Actual	2005 Actual	2006 Unaudited	2007 Budget (**)
Clerk of Courts	Courts and Sheriff	7,227,943	7,598,004	7,958,728	8,412,935
Clerk of Recorder's Court	Courts and Sheriff	829,555	890,693	920,477	1,072,318
Community Services	Comm. Services	4,105,646	4,483,195	4,653,002	4,822,615
Contribution to Capital	Cont. to Capital	29,502,000	21,463,451	14,900,000	14,728,000
Corrections	Public Safety	10,427,456	11,540,901	11,828,008	12,530,845
County Administration	General Govt.	1,722,683	1,751,562	1,632,917	2,547,271
District Attorney	Courts and Sheriff	5,510,988	6,095,729	6,505,477	6,711,918
Financial Services	General Govt.	11,189,248	11,720,117	12,322,216	13,821,760
Fire and Emergency Services	Public Safety	9,163,405	9,842,955	60,916,072	66,052,887
Human Resources	General Govt.	3,247,222	3,516,535	3,045,543	3,308,763
Internal Audit	General Govt.	807,605	848,421	723,058	-
Judiciary	Courts and Sheriff	14,196,695	15,825,233	16,334,905	17,458,370
Juvenile Court	Courts and Sheriff	4,720,330	5,417,617	5,926,870	6,099,123
Law	General Govt.	1,259,750	1,472,099	1,421,759	1,648,002
Medical Examiner	Public Safety	634,167	665,875	769,382	817,479
Miscellaneous (***)	Miscellaneous	16,498,190	13,935,175	13,445,857	23,457,831
Planning and Development	Public Works	10,041,221	10,606,876	9,927,693	10,062,316
Police Services	Public Safety	57,250,789	61,280,342	64,370,752	75,731,307
Probate Court	Courts and Sheriff	1,350,088	1,434,264	1,433,686	1,527,872
Probation	Courts and Sheriff	87,767	80,653	92,378	115,453
Recorder's Court Judges	Courts and Sheriff	1,008,996	1,103,828	1,165,234	1,324,824
Sheriff	Courts and Sheriff	41,131,387	49,014,476	60,613,390	60,695,108
Solicitor	Courts and Sheriff	3,261,006	3,396,261	3,514,578	4,073,321
Subsidized Agency's	Comm. Services	18,522,503	20,796,913	22,735,153	23,364,276
Support Services	General Govt.	29,230,669	31,107,617	31,865,473	33,069,086
Tax Commissioner	General Govt.	7,027,363	7,693,577	8,024,005	8,367,418
Transportation	Public Works	14,757,857	14,865,453	15,939,511	17,585,631
Total		304,712,529	318,447,822	382,986,124	419,406,729

(*) Groups are represented in the pie chart.

(**) Figures are appropriations not expenditures.

(***) Does not include contribution to capital.

FY 2007 General Fund Appropriations



general fund revenue definitions and assumptions

Property Taxes

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

Assumptions: This category represents 66 percent of the total FY 2007 General Fund revenues. 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. Beginning in FY 2005, the Fire Fund was combined with the General Fund. This move generated a 29 percent growth in property tax revenues in this fund due to the combined millage rate of 10.14. Follow up efforts in collecting delinquent taxes did not occur for FY 2005 until early FY 2006, so they were not recognized until FY 2006, which resulted in an extraordinary increase in revenues in 2006 and a corresponding decrease in FY 2007. In FY 2006, the millage rate was decreased an additional 0.14 to 10.00 to offset the property value update. Due to the growth trend in building permits, the overall digest is projected to increase by 2.9 percent in 2007. 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
02 Actual	166,873,177	8.2%
03 Actual	175,320,876	5.1%
04 Actual	186,352,425	6.3%
05 Actual	221,930,239	19.1%
06 Unaudited	265,026,021	19.4%
07 Budgeted	264,784,252	-0.1%

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 2007 General Fund revenues. The revenue projections are based on historical trends in conjunction with current economic indicators along with pertinent fee increases which went into effect July 1, 2006.

Charges for Services

Fiscal Year	Revenue in Dollars	% Change from Prior FY
02 Actual	22,502,112	-1.8%
03 Actual	24,358,419	8.2%
04 Actual	25,383,052	4.2%
05 Actual	25,870,788	1.9%
06 Unaudited	27,361,652	5.8%
07 Budgeted	29,474,667	7.7%

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 2007 General Fund revenues. These taxes are calculated on a percentage of sales, which enables these revenue sources to keep up with inflation. FY 2002 and FY 2003 increased due to Intangible Recording taxes, a result of an exorbitant amount of refinancing instigated by lower interest rates. Refinancing leveled off in FY 2004 causing a slight decrease in annual revenues. These revenue projections are based on historical trends of growth in conjunction with current economic indicators.

Other Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
02 Actual	29,115,450	10.2%
03 Actual	32,496,636	11.6%
04 Actual	32,480,030	-0.5%
05 Actual	35,432,454	9.1%
06 Unaudited	36,386,723	2.7%
07 Budgeted	37,275,170	2.4%

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 2007 General Fund revenues. There has been no increase in the rate structure of these revenue sources. In FY 2005, a lag in the collection of property taxes has resulted in the charges for the Tax Commissioner not being fully recognized in the time frame anticipated, therefore the decrease represented in this year. These charges will eventually be recognized in FY 2006. The revenue projections in this category are based on historical growth trends.

Judicial History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
02 Actual	20,643,017	13.7%
03 Actual	21,130,837	2.4%
04 Actual	23,276,539	10.1%
05 Actual	21,264,630	-8.6%
06 Unaudited	21,567,967	1.4%
07 Budgeted	23,292,870	8.0%

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 2007 General Fund revenues. FY 2005 recognized a 9.5 percent growth in Business License over the previous year, thus the larger than normal overall increase in this category. The revenue projections are typically based on historical trends in conjunction with current economic indicators along with pertinent fee increases which went into effect July 1, 2006.

Licenses and Permits History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
02 Actual	15,843,244	-0.3%
03 Actual	15,914,252	0.4%
04 Actual	16,565,833	4.1%
05 Actual	18,146,863	9.5%
06 Unaudited	19,419,174	7.0%
07 Budgeted	22,273,066	14.7%

Miscellaneous/Interest

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

Assumptions: This category represents five percent of the total FY 2007 General Fund revenues. The interest dividends are projected based on current total projected revenues in conjunction with current economic indicators. Beginning in FY 2002, the General Fund began receiving contributions from other operating funds for indirect costs.

Miscellaneous/Interest History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
02 Actual	12,431,734	59.7%
03 Actual	12,898,082	3.8%
04 Actual	14,428,053	11.9%
05 Actual	17,066,863	18.3%
06 Unaudited	20,186,799	15.5%
07 Budgeted	18,407,709	-8.8%

general fund revenue definitions and assumptions

Intergovernmental

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

Assumptions: This category represents two percent of the total FY 2007 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
02 Actual	3,484,510	-3.3%
03 Actual	5,426,315	55.7%
04 Actual	5,774,695	6.4%
05 Actual	6,644,175	15.1%
06 Unaudited	6,721,758	1.2%
07 Budgeted	6,304,477	-6.2%

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 conjunction of the total FY 2007 General Fund revenues. The revenue projections are based on historical growth trends. FY 2001 had a large one-time receipt for sale of real property, which resulted in a decrease shown for FY 2002. The large increase for FY 2004 is due to a new space rental contract with DFACS at One Justice Square.

Sales and Rental History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
02 Actual	944,041	-22.2%
03 Actual	725,866	-23.1%
04 Actual	1,745,935	140.5%
05 Actual	1,766,455	1.2%
06 Unaudited	1,730,962	-2.0%
07 Budgeted	1,850,824	6.9%

fire district fund revenue and expenditures FY 2004 – 2007

	2004 Actual	2005 Actual	2006 Unaudited	2007 Budget (*)	% Chg. 06-07
Balance January 1 (**)	49,655,386	48,509,249	-	-	
Revenues					
Property Taxes	43,710,000	1,260,520	-	-	
Miscellaneous and Interest	785,359	899,649	-	-	
Other Taxes	1,592,124	375,321	-	-	
Licenses and Permits	622,002	279,421	-	-	
Sales, Rentals, and Fees	40,131	1,313	-	-	
Intergovernmental	470,386	118,667	-	-	
Total Revenues	47,220,002	2,934,891	-	-	
Use of Fund Balance					
Total	47,220,002	2,934,891	-	-	
Expenditures					
Personal Services	41,000,892	42,116,148	-	-	
Operations	3,061,876	3,633,580	-	-	
Cont. to Other Funds	4,008,585	3,228,160	-	-	
Cont to Cap/Capital Outlay	519,447	77,713	-	-	
Total Expenditures	48,590,800	49,055,601	-	-	
Working Capital Reserve					
Total	48,590,800	49,055,601	-	-	
Balance December 31 (***)	48,284,588	-	-	-	

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

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

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

fire district fund revenue definitions and assumptions

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

Property Taxes

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

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

Property Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
02 Actual	39,223,813	6.4%
03 Actual	41,230,220	5.1%
04 Actual	43,710,000	6.0%
05 Actual	1,260,520	-97.1%

Miscellaneous/Interest

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

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

Miscellaneous/Interest History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
02 Actual	1,064,720	-35.5%
03 Actual	613,614	-42.4%
04 Actual	785,359	28.0%
05 Actual	899,649	14.6%

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, most revenues from this fund were receipted in the General Fund due to a combining of funds.* These taxes are calculated on a percentage of sales, which enables these revenue sources to keep up with inflation. The decrease in FY 2000 is due to the reduction of the millage rate in FY 1999. This reduction decreased the collection of the intangible recording and cut timber taxes. FY 2001, FY 2002, and FY 2003 increased due to intangible recording taxes, which is a result of an exorbitant amount of refinancing instigated by lower interest rates. These revenue 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
02 Actual	1,596,470	8.9%
03 Actual	2,095,207	31.2%
04 Actual	1,592,124	-24.0%
05 Actual	375,321	-76.4%

Licenses and Permits

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

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

Licenses and Permits History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
02 Actual	579,270	-31.9%
03 Actual	521,479	-10.0%
04 Actual	662,133	27.0%
05 Actual	280,734	-57.6%

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

Intergovernmental History and Projections

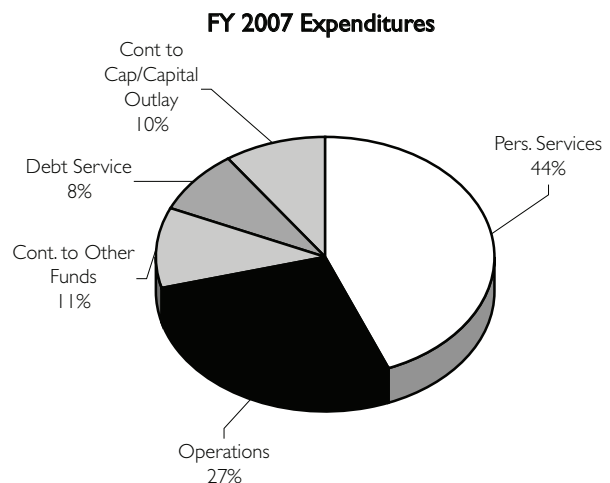
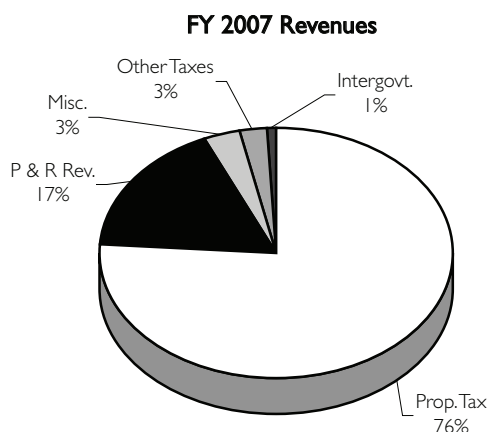
Fiscal Year	Revenue in Dollars	% Change from Prior FY
02 Actual	352,667	-2.3%
03 Actual	704,124	99.7%
04 Actual	470,386	-33.2%
05 Actual	118,667	-74.8%

recreation funds revenue and expenditures FY 2004 – 2007

	2004 Actual	2005 Actual	2006 Unaudited	2007 Budget (**)	% Chg. 06-07
Balance January 1 (*)	23,872,499	24,541,124	24,342,675	25,789,434	
Revenues					
Property Taxes	18,779,767	18,557,855	21,707,435	22,108,855	1.8%
Parks and Recreation Revenue	3,535,061	3,771,837	3,841,480	4,998,476	30.1%
Miscellaneous and Interest	589,376	890,799	1,622,071	985,439	-39.2%
Other Taxes	724,591	784,455	743,707	712,726	-4.2%
Intergovernmental	214,080	258,511	254,140	253,832	-0.1%
Total Revenues	23,842,875	24,263,457	28,168,833	29,059,328	3.2%
Use of Fund Balance				155,250	
Total	23,842,875	24,263,457	28,168,833	29,214,578	3.7%
Expenditures					
Personal Services	9,470,674	10,367,856	11,489,211	12,843,041	11.8%
Operations	5,433,681	6,252,755	6,668,128	7,872,942	18.1%
Cont. to Other Funds	2,977,327	2,901,296	3,460,898	3,173,823	-8.3%
Debt Service	2,514,752	2,510,999	2,518,593	2,522,772	0.2%
Cont to Cap/Capital Outlay	2,870,000	2,429,000	2,585,244	2,802,000	0.0%
Total Expenditures	23,266,434	24,461,906	26,722,074	29,214,578	9.3%
Working Capital Reserve				-	
Total	23,266,434	24,461,906	26,722,074	29,214,578	9.3%
Balance December 31 (*)	24,448,940	24,342,675	25,789,434	25,634,184	

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

(**) Expenditures in this column are technically appropriated amounts. Excess appropriations are funded from the existing fund'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 76 percent of the total FY 2007 Recreation Fund revenues. In FY 2002 and FY 2004, the millage rate was reduced to offset the property tax value update by .01 respectively and .02 in FY 2006 to a total of .82. Due to the growth trend in building permits, the overall digest is projected to increase by 2.9 percent in 2007. Revenues for real and personal property taxes are calculated at a 98.5 percent collection rate; all other revenues in this category are based on a 100 percent collection rate. Revenue projections for penalties and interest are based on anticipated delinquent tax collections as well as historical trends. Follow up efforts in collecting delinquent taxes did not occur for FY 2005 until early FY 2006, so they were actually recognized in the following year.

Property Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
02 Actual	16,978,617	7.8%
03 Actual	17,844,513	5.1%
04 Actual	18,779,767	5.2%
05 Actual	18,557,855	-1.2%
06 Unaudited	21,707,435	17.0%
07 Budgeted	22,108,855	1.8%

Parks and Recreation Revenues

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

Assumptions: This category represents 17 percent of the total FY 2007 Recreation Fund revenues. There has been no major increase to the rate structure of these revenue sources. These revenue projections are based on historical growth trends in conjunction with current economic indicators and citizen demand. The opening of several new parks and aquatic centers will impact the 2007 Budget.

Parks and Recreation Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
02 Actual	3,021,826	17.7%
03 Actual	3,058,153	1.2%
04 Actual	3,535,061	15.6%
05 Actual	3,771,837	6.7%
06 Unaudited	3,841,480	1.8%
07 Budgeted	4,998,476	30.1%

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 three percent of the total FY 2007 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 thru FY 2002 the revenues in this category decreased dramatically. Due to a healthy fund balance and the increasing interest rates, FY 2006 revenues were much higher than anticipated; therefore FY 2007 budget may be too conservative.

Miscellaneous/Interest History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
02 Actual	484,023	-65.4%
03 Actual	558,207	15.3%
04 Actual	589,376	5.6%
05 Actual	890,799	51.1%
06 Unaudited	1,622,071	82.1%
07 Budgeted	985,439	-39.2%

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 three percent of the total FY 2007 Recreation Fund revenues. These taxes are calculated on a percentage of sales, which enables these revenue sources to keep up with inflation. FY 2002 and FY 2003 increased due to intangible recording taxes, which is a result of an exorbitant amount of refinancing instigated by lower interest rates. FY 2004 leveled off; therefore a decrease in collections of the intangible recording tax was recognized. These revenue projections are based on historical trends of growth in conjunction with current economic indicators. A steady decline in refinancing since 2004 has decreased the collections of intangible recording taxes.

Other Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
02 Actual	723,236	26.2%
03 Actual	954,534	32.0%
04 Actual	724,591	-24.1%
05 Actual	784,455	8.3%
06 Unaudited	743,707	-5.2%
07 Budgeted	712,726	-4.2%

recreation fund revenue definitions and assumptions

Intergovernmental

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

Assumptions: This category represents one percent of the total FY 2007 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.

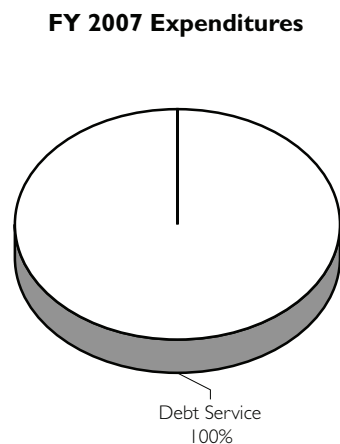
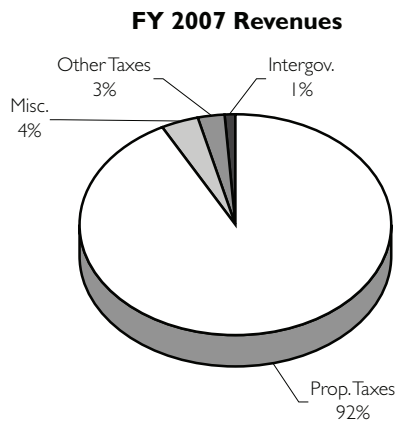
Intergovernmental History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
02 Actual	159,489	-23.5%
03 Actual	320,268	100.8%
04 Actual	214,080	-33.2%
05 Actual	258,511	20.7%
06 Unaudited	254,140	-1.7%
07 Budgeted	253,832	-0.1%

general obligation debt service fund (1986 issue) revenue and expenditures FY 2004 – 2007

	2004 Actual	2005 Actual	2006 Unaudited	2007 Budget (*)	% Chg. 06-07
Balance January 1	18,030,554	16,592,734	14,319,195	12,885,505	
Revenues					
Property Taxes	5,636,913	5,541,746	6,391,486	6,473,492	1.3%
Miscellaneous and Interest	213,514	377,724	420,265	275,025	-34.6%
Other Taxes	192,570	229,265	200,530	199,366	-0.6%
Intergovernmental	60,462	73,858	72,637	71,197	-2.0%
Total Revenues	6,103,459	6,222,593	7,084,918	7,019,080	-0.9%
Use of Fund Balance				1,545,053	
Total	6,103,459	6,222,593	7,084,918	8,564,133	20.9%
Expenditures					
Debt Service	7,541,279	8,496,132	8,518,608	8,564,133	0.5%
Total Expenditures	7,541,279	8,496,132	8,518,608	8,564,133	0.5%
Working Capital Reserve					
Total	7,541,279	8,496,132	8,518,608	8,564,133	0.5%
Balance December 31	16,592,734	14,319,195	12,885,505	11,340,452	

(*) 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 2007 G.O. Bond Fund revenues. The 2001 millage rate decreased by 0.27, to 0.30 mills due to the approval to continue the 0.01 Special Purpose Local Option Sales Tax resulting in a decrease in revenues received. The FY 2002 millage rate remained at 0.30 and was decreased by another .06 in FY 2003 and another .01 in FY 2006, bringing the total millage rate to 0.23. Due to the growth trend in building permits, the overall digest is projected to increase by 2.9 percent in 2007. Revenues for real and personal property taxes are calculated at a 98.5 percent collection rate; all other revenues in this category are based on a 100 percent collection rate. Revenue projections for penalties and interest are based on anticipated delinquent tax collections as well as historical trends. Follow up efforts in collecting delinquent taxes did not occur for FY 2005 until early FY 2006, so they were recognized in the following year.

Property Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
02 Actual	6,275,001	- 2.8%
03 Actual	5,426,384	-13.5%
04 Actual	5,636,913	3.9%
05 Actual	5,541,746	-1.7%
06 Unaudited	6,391,486	15.3%
07 Budgeted	6,473,492	1.3%

Miscellaneous/Interest

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

Assumptions: This category represents four percent of the total FY 2007 G.O. Bond Fund revenues. The interest dividends are projected based on current total projected revenues in conjunction with current economic indicators. Due to lower interest rates FY 2002 and FY 2003, the revenues in this category decreased over these years. FY 2004 experienced a slight increase in the interest rates. Due to a healthy fund balance and increasing interest rates, FY 2006 revenues were much higher than anticipated; therefore FY 2007 budget may be conservative.

Miscellaneous/Interest History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
02 Actual	340,066	-54.9%
03 Actual	204,579	-39.8%
04 Actual	213,514	4.4%
05 Actual	377,724	76.9%
06 Unaudited	420,265	11.3%
07 Budgeted	275,025	-34.6%

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

Other Taxes

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

Assumptions: Revenues in this category represent three percent of the total FY 2007 G.O. Bond Fund revenues. These taxes are calculated on a percentage of sales, which enables these revenue sources to keep up with inflation. FY 2001 increased due to intangible recording taxes, which is a result of an exorbitant amount of refinancing instigated by lower interest rates. FY 2004 leveled off; therefore a decrease in collections of the intangible recording tax was recognized. These revenue projections are based on historical trends of growth in conjunction with current economic indicators. A steady decline in refinancing since 2004 has decreased the collections of intangible recording taxes.

Other Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
02 Actual	237,613	-38.0%
03 Actual	317,307	33.5%
04 Actual	192,570	-39.3%
05 Actual	229,265	19.1%
06 Unaudited	200,530	-12.5%
07 Budgeted	199,366	-0.6%

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 2007 G.O. Bond Fund revenues. The projections for this revenue are based on historical trends. The millage rate and the number of real estate sales within the county affect these revenues. Due to a change in the State Department of Revenue's disbursement procedures, a one-time adjustment was made in FY 2003 for additional State Transfer Real Estate Tax revenue. A steady decline in refinancing since 2004 has decreased the collections of state transfer real estate taxes.

Intergovernmental History and Projections

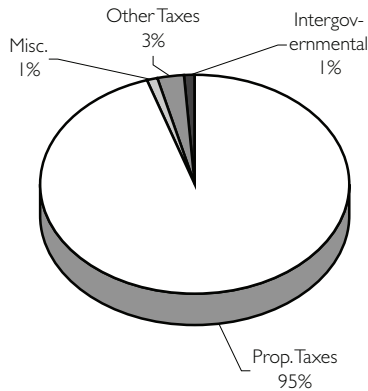
Fiscal Year	Revenue in Dollars	% Change from Prior FY
02 Actual	55,651	-44.4%
03 Actual	102,105	83.5%
04 Actual	60,462	-40.8%
05 Actual	73,858	22.2%
06 Unaudited	72,637	-1.7%
07 Budgeted	71,197	-2.0%

general obligation debt service fund (detention center) revenue and expenditures FY 2004 – 2007

	2004 Actual	2005 Actual	2006 Unaudited	2007 Budget (*)	% Chg. 06-07
Balance January 1	3,595,174	5,749,164	6,684,589	8,727,555	
Revenues					
Property Taxes	5,826,450	5,803,914	6,901,622	7,034,244	1.9%
Miscellaneous and Interest	41,160	125,845	129,804	85,025	-34.5%
Other Taxes	200,427	202,637	208,888	216,703	3.7%
Intergovernmental	62,981	76,935	75,658	77,388	2.3%
Total Revenues	6,131,018	6,209,331	7,315,972	7,413,360	1.3%
Use of Fund Balance				-	
Total	6,131,018	6,209,331	7,315,972	7,413,360	1.3%
Expenditures					
Debt Service	3,977,028	5,273,906	5,273,006	5,247,032	-0.5%
Total Expenditures	3,977,028	5,273,906	5,273,006	5,247,032	-0.5%
Working Capital Reserve	-	-	-	2,166,328	
Total	3,977,028	5,273,906	5,273,006	7,413,360	40.6%
Balance December 31	5,749,164	6,684,589	8,727,555	10,893,883	

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

FY 2007 Revenues



FY 2007 Expenditures



general obligation debt service fund (detention center)

revenue definitions
and assumptions

Property Taxes

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

Assumptions: This category represents 95 percent of the total FY 2007 G.O. Bond (Detention Center) Fund revenues. The initial FY 2003 millage rate was .25 where it remains for FY 2007. Due to the growth trend in building permits, the overall digest is projected to increase by 2.9 percent in FY 2006. Revenues for real and personal property taxes are calculated at a 98.5 percent collection rate; all other revenues in this category are based on a 100 percent collection rate. Revenue Projections for penalties and interest are based on anticipated delinquent tax collections as well as historical trends. Follow up efforts in collecting delinquent taxes did not occur for FY 2005 until early FY 2006, so they were recognized in the following year.

Property Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
03 Actual	4,914,200	100.0%
04 Actual	5,826,450	18.6%
05 Actual	5,803,914	-0.4%
06 Unaudited	6,901,622	18.9%
07 Budgeted	7,034,244	1.9%

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 2007 G.O. Bond Fund (Detention Center) revenues. The interest dividends are projected based on current total projected revenues in conjunction with current economic indicators. The various miscellaneous revenues are unpredictable and are therefore conservatively projected. Due to a healthy fund balance and increasing interest rates, FY 2006 revenues were much higher than anticipated; therefore FY 2007 may be conservative.

Miscellaneous/Interest History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
03 Actual	15,356	100.0%
04 Actual	41,160	168.0%
05 Actual	125,845	205.7%
06 Unaudited	129,804	3.2%
07 Budgeted	85,025	-34.5%

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 2007 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
03 Actual	0	NA
04 Actual	200,427	100.0%
05 Actual	202,637	1.1%
06 Unaudited	208,888	3.1%
07 Budgeted	216,703	3.7%

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 2007 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.

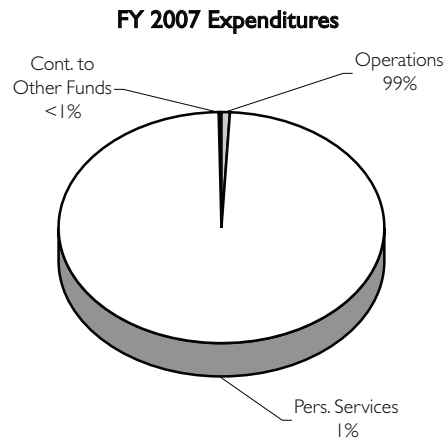
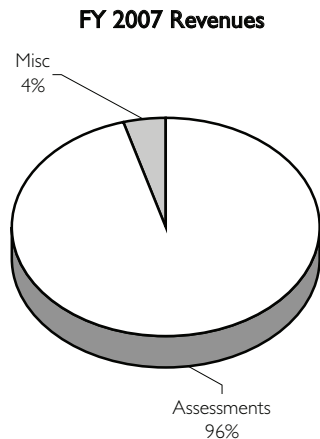
Intergovernmental History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
03 Actual	21,484	100.0%
04 Actual	62,981	193.2%
05 Actual	76,935	22.2%
06 Unaudited	75,658	-1.7%
07 Budgeted	77,388	2.3%

street lighting fund revenue and expenditures FY 2004 – 2007

	2004 Actual	2005 Actual	2006 Unaudited	2007 Budget (*)	% Chg. 06-07
Balance January 1 (**)	3,152,636	4,038,237	4,296,544	4,471,379	
Revenues					
Street Light Assessments	5,358,186	5,337,361	5,926,858	5,700,000	-3.8%
Miscellaneous and Interest	14,385	115,958	303,307	265,000	-12.6%
Total Revenues	5,372,571	5,453,319	6,230,165	5,965,000	
Use of Fund Balance				122,175	
Total	5,372,571	5,453,319	6,230,165	6,087,175	-2.3%
Expenditures					
Personal Services	34,829	43,735	50,964	52,886	3.8%
Operations	4,435,400	5,132,937	5,984,807	6,013,289	0.5%
Cont. to Other Funds	16,741	18,340	19,559	21,000	7.4%
Total Expenditures	4,486,970	5,195,012	6,055,330	6,087,175	0.5%
Working Capital Reserve					
Total	4,486,970	5,195,012	6,055,330	6,087,175	0.5%
Balance December 31	4,038,237	4,296,544	4,471,379	4,349,204	

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



street lighting fund revenue definitions and assumptions

Street Lighting Assessments:

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

Assumptions: This category represents 96 percent of the total FY 2007 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 2007. Follow up efforts in collecting delinquent taxes did not occur for FY 2005 until early FY 2006, so they were recognized in the following year.

Street Lighting Assessments History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
02 Actual	4,872,810	7.4%
03 Actual	5,100,185	4.7%
04 Actual	5,358,186	5.0%
05 Actual	5,337,361	-0.4%
06 Unaudited	5,926,858	11.0%
07 Budgeted	5,700,000	-3.8%

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 2007 Street Lighting Fund revenues. The interest dividends are projected based on current total projected revenues in conjunction with current economic indicators. Due to a one-time utility rebate, FY 2005 collections were much higher than anticipated. Due to a healthy fund balance and increasing interest rates, FY 2006 revenues were much higher than anticipated; therefore FY 2007 may be too conservative.

Miscellaneous/Interest History and Projections

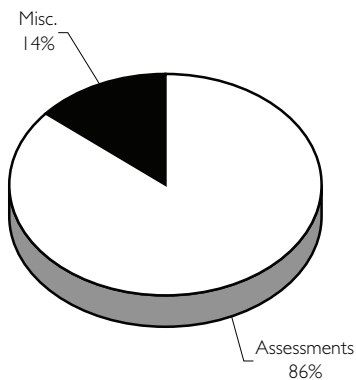
Fiscal Year	Revenue in Dollars	% Change from Prior FY
02 Actual	24,339	39.5%
03 Actual	22,305	-8.4%
04 Actual	14,385	-35.5%
05 Actual	115,958	706.1%
06 Unaudited	303,307	161.6%
07 Budgeted	265,000	-12.6%

speed hump fund revenue and expenditures FY 2004 – 2007

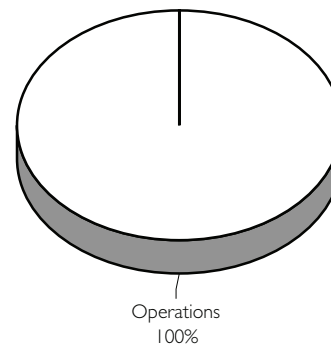
	2004 Actual	2005 Actual	2006 Unaudited	2007 Budget (*)	% Chg. 06-07
Balance January 1 (*)	522,870	498,688	592,809	683,841	
Revenues					
Speed Hump Assessments	81,613	85,624	93,677	94,000	0.3%
Miscellaneous and Interest	12,990	13,492	17,280	15,000	-13.2%
Total	94,603	99,116	110,957	109,000	-1.8%
Expenditures					
Operations	118,785	4,995	19,925	25,000	25.5%
Total Expenditures	118,785	4,995	19,925	25,000	25.5%
Working Capital Reserve				84,000	
Total	118,785	4,995	19,925	109,000	447.1%
Balance December 31	498,688	592,809	683,841	767,841	

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

FY 2007 Revenues



FY 2007 Expenditures



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 86 percent of the total FY 2007 Speed Hump Fund revenues. These revenues were calculated at a 98.5 percent collection rate.

Speed Hump Assessments History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
02 Actual	68,759	4.5%
03 Actual	79,006	14.9%
04 Actual	81,613	3.3%
05 Actual	85,624	4.9%
06 Unaudited	93,677	9.3%
07 Budgeted	94,000	0.3%

Miscellaneous/Interest

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

Assumptions: This category represents 14 percent of the total FY 2007 Speed Hump Fund revenues. The interest dividends are projected based on current total projected revenues in conjunction with current economic indicators. With the rise and fall of interest rates in the early 2000s, revenues from interest dipped then increased. Due to a healthy fund balance and increasing interest rates, FY 2006 revenues were much higher than anticipated; therefore FY 2007 budget may be too conservative.

Miscellaneous/Interest History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
02 Actual	9,785	-77.2%
03 Actual	7,707	-21.2%
04 Actual	12,990	68.5%
05 Actual	13,492	3.9%
06 Unaudited	17,280	28.1%
07 Budgeted	15,000	-13.2%

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operating enterprise funds

operating enterprise funds definitions

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

Budget Basis

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

Operating Enterprise Funds

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

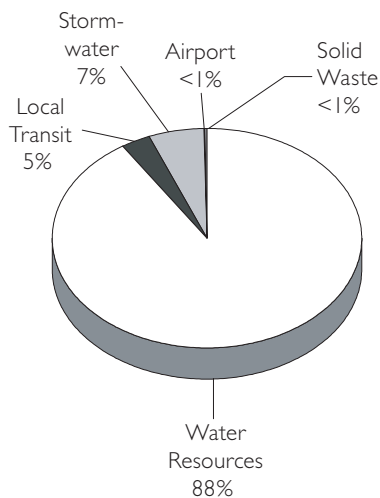
The Stormwater Operating Fund is used to account for the financial transactions related to stormwater management. This fund supports the operations of the stormwater division of the Department of Water Resources, which attempts to meet the mandated stormwater requirements of federal and state agencies.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

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

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

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

Individual Funds as a Percentage of all Operating Enterprise Funds

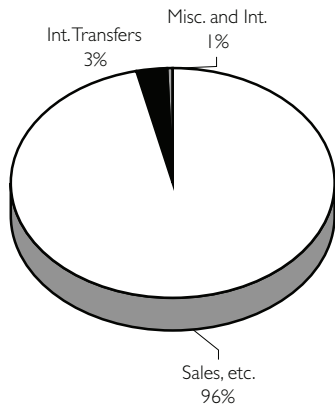


operating enterprise funds revenue and expenditures FY 2004 – 2007

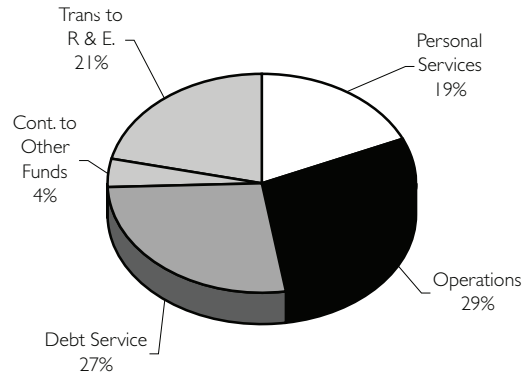
	2004 Actual	2005 Actual	2006 Unaudited	2007 Budget (*)	% Chg. 06-07
Revenues					
Sales, Rentals, Fees, etc.	169,115,785	183,963,537	201,229,039	216,661,008	7.7%
Internal Transfers	13,923,962	12,339,909	11,429,973	6,567,102	-42.5%
Intergovernmental	1,252,236	1,674,123	-	-	
Miscellaneous and Interest	1,175,194	1,536,125	7,313,866	1,447,420	-80.2%
Total Revenues	185,467,177	199,513,694	219,972,878	224,675,530	2.1%
Use of Retained Earnings				1,005,328	
Total	185,467,177	199,513,694	219,972,878	225,680,858	2.6%
Expenditures					
Personal Services	36,623,659	38,049,201	39,927,402	41,657,387	4.3%
Operations	54,652,704	55,567,246	51,831,881	65,591,773	26.5%
Debt Service	60,581,632	60,866,781	61,746,383	60,599,394	-1.9%
Cont. to Other Funds	7,190,439	7,400,035	9,108,125	9,624,818	5.7%
Trans. to R & E	21,000,000	37,567,162	54,552,724	48,207,486	-11.6%
Total	180,048,434	199,450,425	217,166,515	225,680,858	3.9%

(*) 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.

FY 2007 Revenues



FY 2007 Expenditures

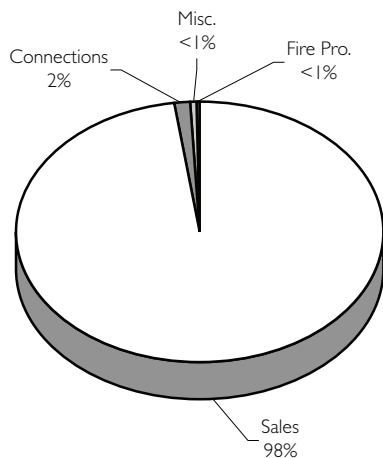


water and sewer operating fund revenue and expenditures FY 2004 – 2007

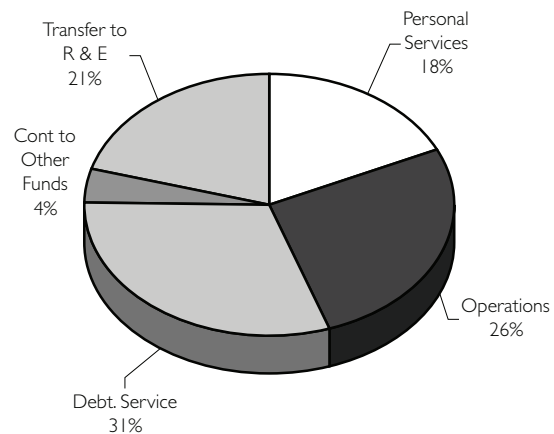
	2004 Actual	2005 Actual	2006 Unaudited	2007 Budget (*)	% Chg. 06-07
Revenues					
Sales and Other Fees	161,802,390	176,155,786	185,228,243	193,291,000	4.4%
Connection Charges	3,564,801	3,097,824	2,724,311	3,100,000	13.8%
Miscellaneous and Interest	1,122,719	1,313,071	6,963,532	1,027,000	-85.3%
Fire Protection	391,816	411,802	390,959	450,000	15.1%
Total	166,881,726	180,978,483	195,307,045	197,868,000	1.3%
Expenditures					
Personal Services	32,201,472	33,323,516	34,765,859	35,989,370	3.5%
Operations	43,520,915	43,393,369	40,607,762	52,393,227	29.0%
Debt Service	60,581,632	60,866,781	61,746,383	60,599,394	-1.9%
Cont.to Other Funds	6,157,829	6,607,039	8,154,228	8,391,845	2.9%
Trans. to Renewal and Ext.	20,500,000	37,000,000	44,126,808	40,494,164	-8.2%
Total	162,961,848	181,190,705	189,401,040	197,868,000	4.5%

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

FY 2007 Revenues



FY 2007 Expenditures



water and sewer operating fund revenue definitions and assumptions

Sales and Other Fees

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

Assumptions: This category represents 98 percent of the total FY 2007 projected revenues for this fund. The revenue projections are based on the anticipated water and sewer sale levels. The Board of Commissioners enacted a rate resolution in December 2000, which increased water and sewer rates for 2001 on average of 5.1 percent, and again in 2003 by the same amount. A December 2001 rate resolution added a water volumetric increase of 5.2 percent and a sewer volumetric increase of 5.4 percent effective January 2005. A July 2005 rate resolution established water and sewer rate increases effective 2006 through 2011.

Sales and Other Fees History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
02 Actual	150,436,736	2.2%
03 Actual	151,338,840	0.6%
04 Actual	161,802,390	6.9%
05 Actual	176,155,786	8.9%
06 Unaudited	185,228,243	5.2%
07 Budgeted	193,291,000	4.4%

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 2007 projected revenue in this fund. The revenue projections are based on the current rate of additional construction and growth within the county. FY 2005 and FY 2006 experienced a decrease due to a drop in actual water connections.

Connection Charges History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
02 Actual	2,896,118	-17.8%
03 Actual	3,248,999	12.2%
04 Actual	3,564,801	9.7%
05 Actual	3,097,824	-13.1%
06 Unaudited	2,724,311	-13.7%
07 Budgeted	3,100,000	13.8%

water and sewer operating fund revenue definitions and assumptions

Miscellaneous/Interest Revenues

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

Assumptions: The revenues in this category represent less than one percent of the total FY 2007 projections. The interest dividends are projected based on current total projected revenues in conjunction with current economic indicators. Due to lower interest rates in FY 2002 and FY 2003, the collections decreased. There was an extraordinary refund receipt of 2.7 million in FY 2003, which indicates a large increase in revenues. Another extraordinary refund receipt of 4.7 million in FY 2006 was recognized.

Miscellaneous/Interest Revenue History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
02 Actual	926,066	-56.0%
03 Actual	3,527,434	280.9%
04 Actual	1,122,719	-68.2%
05 Actual	1,313,071	17.0%
06 Unaudited	6,963,532	430.3%
07 Budgeted	1,027,000	-85.3%

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 2007 projected revenues for this fund. Currently, the rate of private fire service pipe is calculated at \$1.45 per inch.

Fire Protection History and Projections

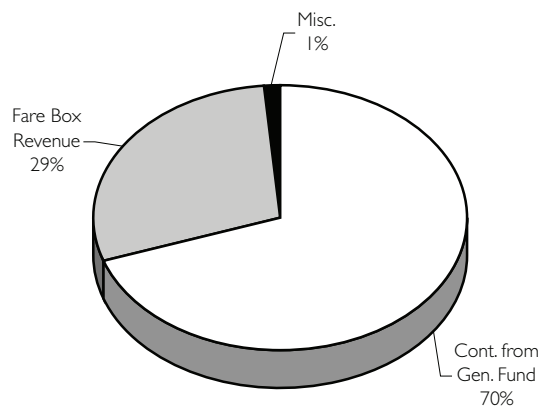
Fiscal Year	Revenue in Dollars	% Change from Prior FY
02 Actual	352,793	10.8%
03 Actual	377,703	7.1%
04 Actual	391,816	3.7%
05 Actual	411,802	5.1%
06 Unaudited	390,959	-5.1%
07 Budgeted	450,000	15.1%

local transit operating fund revenue and expenditures FY 2004 – 2007

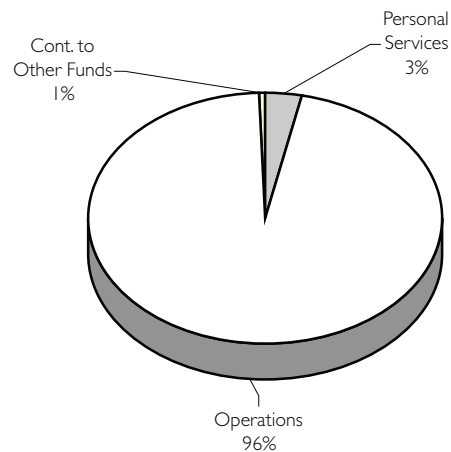
	2004 Actual	2005 Actual	2006 Unaudited	2007 Budget (*)	% Chg. 06-07
Revenues					
Cont. from General Fund	8,098,666	5,936,724	4,977,506	6,567,102	31.9%
State Funds	110,953	222,624	-	-	
Fare Box Revenues	1,870,892	2,551,420	2,899,493	2,722,000	-6.1%
Federal Funds	1,141,283	1,780,994	-	-	
Miscellaneous and Interest	8,424	104,203	166,494	132,330	-20.5%
Total Revenues	11,230,218	10,595,965	8,043,493	9,421,432	
Use of Retained Earnings	-	-	-	1,005,328	
Total	11,230,218	10,595,965	8,043,493	10,426,760	29.6%
Expenditures					
Personal Services	334,806	357,911	324,400	343,808	6.0%
Operations	9,558,168	9,932,452	8,480,035	10,026,136	18.2%
Cont to Other Funds	55,237	29,557	61,111	56,816	-7.0%
Total	9,948,211	10,319,920	8,865,546	10,426,760	17.6%

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

FY 2007 Revenues



FY 2007 Expenditures



local transit operating fund revenue definitions and assumptions

Contribution from General Fund

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

Assumptions: This category represents 70 percent of the total FY 2007 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
02 Actual	4,200,000	227.3%
03 Actual	5,851,208	39.3%
04 Actual	8,098,666	38.4%
05 Actual	5,936,724	-26.7%
06 Unaudited	4,977,506	-16.2%
07 Budgeted	6,567,102	31.9%

State Funds

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

Assumptions: Beginning in FY 2006, these funds are being recognized apart from the Transit Fund as a Grant instead of being receipted as part of the maintenance and operation budget.

State Funds History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
02 Actual	36,531	100.0%
03 Actual	79,269	117.0%
04 Actual	110,953	40.0%
05 Actual	222,624	100.9%

Fare Box Revenues

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

Assumptions: The revenues in this category are 29 percent of the total FY 2007 projections for this fund. The rates are \$2.00/adult/one-way; \$1.00/senior citizen and dis-abled citizens/one-way; and \$1.00/youth/one-way. FY 2006 collections were higher than anticipated; therefore FY 2007 Budget may be too conservative.

Fare Box Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
02 Actual	587,299	1,009.6%
03 Actual	1,373,714	133.9%
04 Actual	1,870,892	36.2%
05 Actual	2,551,420	36.4%
06 Unaudited	2,899,493	13.6%
07 Budgeted	2,722,000	-6.1%

local transit operating fund revenue definitions and assumptions

Federal Funds

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

Assumptions: This category represents zero percent of the total FY 2007 projected revenue in this fund. Beginning in FY 2006, these funds are being recognized apart from the Transit Fund as a grant instead of being receipted as part of the maintenance and operation budget.

Federal Funds History and Projections

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

Miscellaneous/Interest Revenues

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

Assumptions: This category represents less than one percent of the total FY 2007 projected revenues in this fund. The interest dividends are projected based on current total projected revenues in conjunction with current economic indicators. The various miscellaneous revenues are unpredictable and are, therefore projected conservatively. Due to increasing interest rates along with the actual growth in revenues, FY 2006 collections in this category were much higher than anticipated; therefore FY 2007 may be conservative.

Miscellaneous/Interest Revenue History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
02 Actual	9,563	206.9%
03 Actual	25,200	163.5%
04 Actual	8,424	-66.6%
05 Actual	104,203	1,136.9%
06 Unaudited	166,494	59.8%
07 Budgeted	132,330	-20.5%

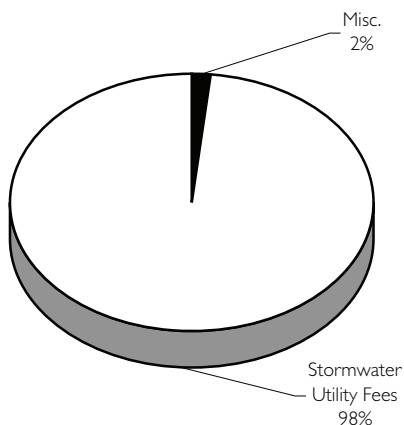
stormwater management operating fund revenue and expenditures FY 2004 – 2007

	2004 Actual	2005 Actual	2006 Unaudited	2007 Budget (*)	% Chg. 06-07
Revenues					
Cont. from General Fund	5,825,296	6,403,185	6,452,467	-	-100.0%
Miscellaneous/Interest	16,356	91,190	149,733	251,000	67.6%
Stormwater Utility Fees (**)	24,605	(329,495)	8,425,945	15,423,160	83.0%
Total	5,866,257	6,164,880	15,028,145	15,674,160	4.3%
Expenditures					
Personal Services	3,797,154	4,088,445	4,539,808	5,019,915	10.6%
Operations	1,453,643	1,793,174	2,133,959	2,398,753	12.4%
Cont. to Other Funds	342,503	421,281	556,496	812,512	46.0%
Trans. to R & E	-	-	9,584,693	7,442,980	
Total	5,593,300	6,302,900	16,814,956	15,674,160	-6.8%

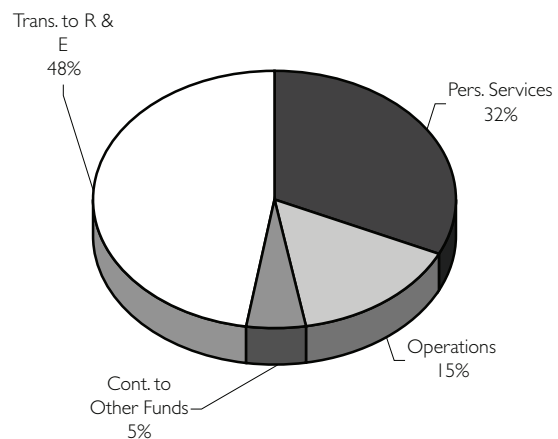
(*) Expenditures in this column are technically appropriated amounts.

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

FY 2007 Revenues



FY 2007 Expenditures



stormwater management operating fund revenue definitions and assumptions

Contribution from General Fund

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

Assumptions: Beginning in FY 2007 this fund became self-sufficient, due to the implementation of a countywide stormwater utility charge in FY 2006.

Contributions from General Fund History and Projections

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

Miscellaneous/Interest Revenues

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

Assumptions: The revenues in this fund represent two percent of the total projections for FY 2007 in this fund. The interest dividends are projected based on current total revenues in conjunction with current economic indicators. Due to lower interest rates in FY 2001, FY 2002, and FY 2003, the revenues in this category decreased dramatically. Due to increasing interest rates along with the actual growth in revenues, FY 2005 collections in this category were higher than in previous years.

Miscellaneous/Interest Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
02 Actual	33,405	-68.4%
03 Actual	33,444	0.1%
04 Actual	16,356	-51.1%
05 Actual	91,190	457.5%
06 Unaudited	149,733	64.2%
07 Budgeted	251,000	67.6%

stormwater management operating fund revenue definitions and assumptions

Stormwater Utility Fees

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

Assumptions: This category represents 98 percent of the total FY 2007 projected revenue for this fund. From FY 1999 through FY 2005, this revenue was a reimbursement to the County from each municipality for their portion of stormwater drainage within the incorporated areas of Gwinnett County. In FY 2003, the amount charged to the municipalities decreased due to a procedural change in calculating the amount owed to the County. The decrease shown in FY 2005 was an accounting adjustment made in error. The correction was included in the FY 2006 revenue. Beginning in FY 2006, property owners in unincorporated Gwinnett County were charged \$0.77 per 100 square feet of impervious surface to help defray the cost to maintain, repair, and replace stormwater infrastructure in the unincorporated areas of the county. In FY 2007, this rate increased to \$1.41 per 100 square feet.

Municipality Agreements History and Projections

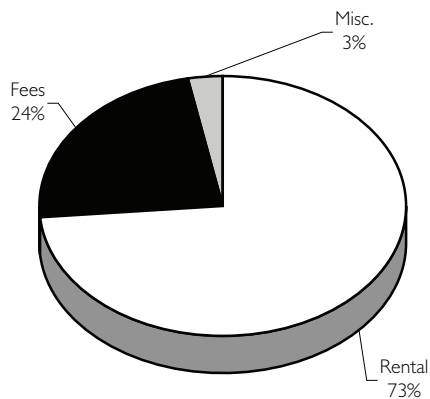
Fiscal Year	Revenue in Dollars	% Change from Prior FY
02 Actual	75,041	25.9%
03 Actual	27,507	-63.3%
04 Actual	24,605	-10.6%
05 Actual	-329,495	-1,439.1%
06 Unaudited	8,425,945	2,657.2%
07 Budgeted	15,423,160	83.0%

airport operating fund revenue and expenditures FY 2004 – 2007

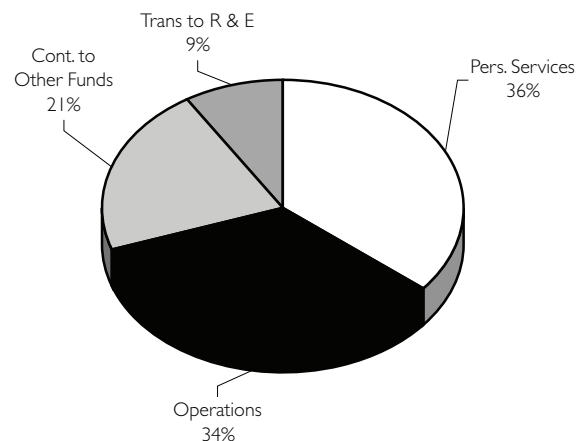
	2004 Actual	2005 Actual	2006 Unaudited	2007 Budget (*)	% Chg. 06-07
Revenues					
Rental	557,062	606,663	628,476	624,848	-0.6%
Fees and Charges	182,016	193,750	186,050	200,000	7.5%
Miscellaneous and Interest	16,647	22,171	28,096	25,090	-10.7%
Total	755,725	822,584	842,622	849,938	0.9%
Expenditures					
Personal Services	290,227	279,329	297,335	304,294	2.3%
Operations	119,627	105,041	188,685	288,215	52.7%
Cont. to Other Funds	107,852	108,326	123,879	181,276	46.3%
Transfer to R & E	300,000	254,736	726,692	76,153	-89.5%
Total	817,706	747,432	1,336,591	849,938	-36.4%

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

FY 2007 Revenues



FY 2007 Expenditures



airport operating fund revenue definitions and assumptions

Rental

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

Assumptions: This category represents 73 percent of the total FY 2007 projected revenues in this fund. There are no rate changes projected for 2007.

Rental History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
02 Actual	537,674	3.6%
03 Actual	561,233	4.4%
04 Actual	557,062	-0.7%
05 Actual	606,663	8.9%
06 Unaudited	628,476	3.6%
07 Budgeted	624,848	-0.6%

Fees and Charges

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

Assumptions: The revenues in this category represent 24 percent of the total FY 2007 projections for this fund. Due to a downturn in the economy after 2001, airport activity decreased. An increase in activity was realized starting in FY 2003 but has decreased slightly since. There are no rate changes projected for 2007.

Fees and Charges History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
02 Actual	121,587	7.4%
03 Actual	183,728	51.1%
04 Actual	182,016	-0.9%
05 Actual	193,750	6.5%
06 Unaudited	186,050	-4.0%
07 Budgeted	200,000	7.5%

airport operating fund revenue definitions and assumptions

Miscellaneous/Interest Revenues

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

Assumptions: This category represents three percent of the total revenue projected for FY 2007 in this fund. The interest dividends are projected based on current total projected revenues in conjunction with current economic indicators. Due to lower interest rates in FY 2002 and FY 2003 the revenues in this category decreased, but have increased since. Based on the actual interest earned and receipted in FY 2006, the Budget for FY 2007 may be too conservative.

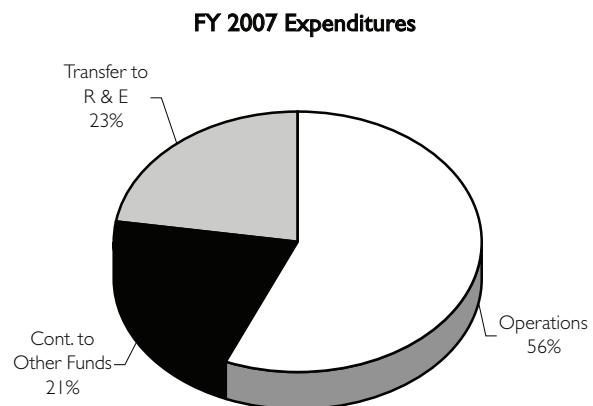
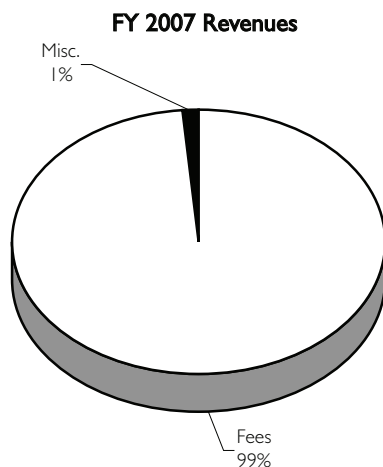
Miscellaneous/Interest History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
02 Actual	18,287	-73.7%
03 Actual	11,679	-36.1%
04 Actual	16,647	42.5%
05 Actual	22,171	33.2%
06 Unaudited	28,096	26.7%
07 Budgeted	25,090	-10.7%

solid waste operating fund revenue and expenditures FY 2004 – 2007

	2004 Actual	2005 Actual	2006 Unaudited	2007 Budget (*)	% Chg. 06-07
Revenues					
Fees and Charges	722,203	946,292	745,562	850,000	14.0%
Miscellaneous and Interest	11,048	5,490	6,011	12,000	99.6%
Total	733,251	951,782	751,573	862,000	14.7%
Expenditures					
Operations	351	343,210	421,440	485,442	15.2%
Cont. to Other Funds	527,018	233,832	212,411	182,369	-14.1%
Transfer to R & E	200,000	312,426	114,531	194,189	69.6%
Total	727,369	889,468	748,382	862,000	15.2%

(*) Expenditures in this column are technically appropriated amounts. Excess revenues are transferred to the Renewal and Extension Fund for 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 2007 revenue projections for this fund. The increase for FY 2003 is due to a rate increase, which was effective January 1, 2003. The rate increased from \$0.75 to \$1.20 per quarter for residential customers and \$1.50 to \$2.40 per quarter for commercial customers. FY 2005 collections included a one-time accounting adjustment.

Fees and Charges History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
02 Actual	410,088	5.6%
03 Actual	636,610	55.2%
04 Actual	722,203	13.4%
05 Actual	946,292	31.0%
06 Unaudited	745,562	-21.2%
07 Budgeted	850,000	14.0%

Miscellaneous/Interest Revenues

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

Assumptions: This category represents one percent of the total FY 2007 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

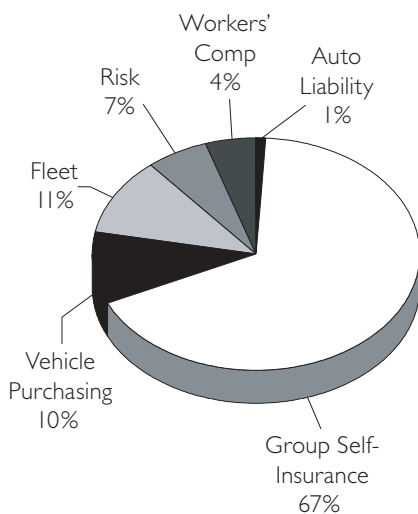
Fiscal Year	Revenue in Dollars	% Change from Prior FY
02 Actual	9,958	26.1%
03 Actual	19,141	92.2%
04 Actual	11,048	-42.3%
05 Actual	5,490	-50.3%
06 Unaudited	6,011	9.5%
07 Budgeted	12,000	99.6%

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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 per vehicle per month. The fund supports the operation of the fleet management division of Support Services.

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

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

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

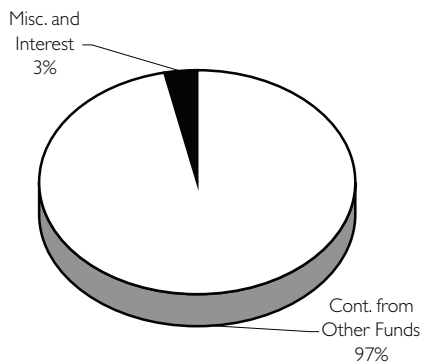
The **Auto Liability Fund** is used to account for all financial transaction related to the County's property liability and casualty insurance coverage on vehicles only. Revenues are derived from charges to the user departments based on the number of vehicles, prior departmental claims, and property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

operating internal service funds revenue and expenditures FY 2004 – 2007

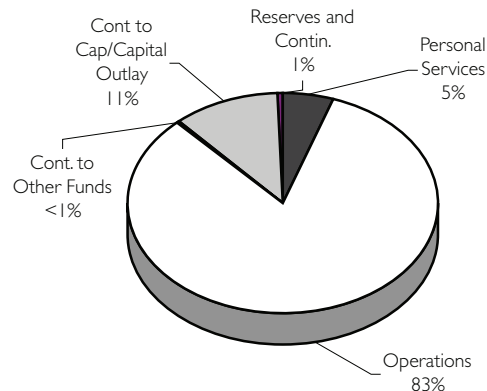
	2004 Actual	2005 Actual	2006 Unaudited	2007 Budget (*)	% Chg. 06-07
Revenues					
Cont. from Other Funds	59,914,052	62,362,647	69,878,452	71,255,304	2.0%
Miscellaneous/Interest	1,690,456	2,241,162	2,332,747	2,401,600	3.0%
Total Revenues	61,604,508	64,603,809	72,211,199	73,656,904	2.0%
Use of Fund Balance				5,752,902	
Total	61,604,508	64,603,809	72,211,199	79,409,806	10.0%
Expenditures					
Personal Services	3,986,031	3,848,578	4,075,886	4,151,741	1.9%
Operations	54,647,217	55,948,687	52,100,986	65,442,498	25.6%
Cont. to Other Funds	263,553	264,224	3,193,043	139,533	-95.6%
Cont to Cap/Capital Outlay	3,448,805	3,840,018	4,407,509	8,712,925	97.7%
Reserves/Contingency	-	-	-	500,000	100.0%
Total Expenditures	62,345,606	63,901,507	63,777,424	78,946,697	23.8%
Working Capital Reserve				463,109	
Total	62,345,606	63,901,507	63,777,424	79,409,806	24.5%

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

FY 2007 Revenues



FY 2007 Expenditures

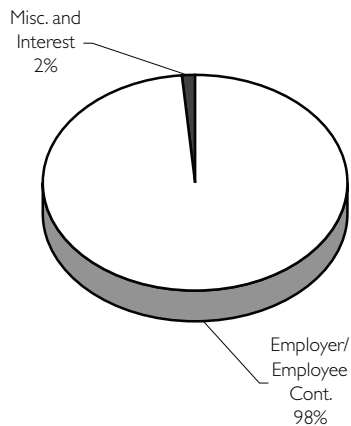


group self-insurance fund revenue and expenditures FY 2004 – 2007

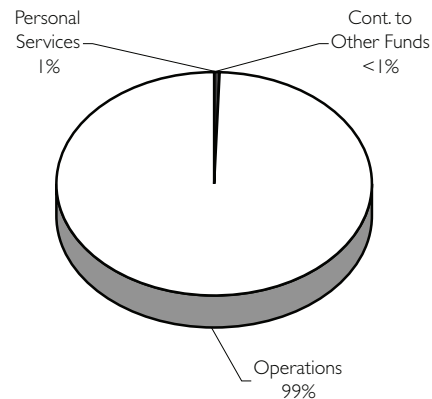
	2004 Actual	2005 Actual	2006 Unaudited	2007 Budget (*)	% Chg. 06-07
Revenues					
Employer/Employee Cont.	41,169,850	41,965,208	48,306,108	45,932,000	-4.9%
Miscellaneous and Interest	627,359	809,401	966,409	700,000	-27.6%
Total Revenues	41,797,209	42,774,609	49,272,517	46,632,000	-5.4%
Use of Fund Balance				3,393,951	
Total	41,797,209	42,774,609	49,272,517	50,025,951	1.5%
Expenditures					
Personal Services	519,184	503,183	485,783	324,455	-33.2%
Operations	43,180,570	45,731,892	41,508,542	49,695,450	19.7%
Cont. to Other Funds	5,270	6,010	6,690	6,046	-9.6%
Total Expenditures	43,705,024	46,241,085	42,001,015	50,025,951	19.1%
Working Capital Reserve	-	-	-	-	
Total	43,705,024	46,241,085	42,001,015	50,025,951	19.1%

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

FY 2007 Revenues



FY 2007 Expenditures



group self-insurance fund revenue definitions and assumptions

Employer/Employees Contributions

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

Assumptions: This category represents 98 percent of the total FY 2007 revenues in this fund. These projections are based on employees' salaries. The premiums paid by employees vary according to type of coverage. In FY 2004 the rate for the employer's portion increased from 17 percent to 20 percent, decreased to 19 percent in FY 2005 and decreased again to 18 percent in FY 2007. The FY 2006 contribution total includes a one-time contribution from the Department of Water Resources which will be contributed to OPEB in FY 2007.

Employer/Employees Contributions History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
02 Actual	30,553,672	9.7%
03 Actual	33,862,780	10.8%
04 Actual	41,169,850	21.6%
05 Actual	41,965,208	9.5%
06 Unaudited	48,301,108	15.1%
07 Budgeted	45,932,000	-4.9%

Miscellaneous/Interest Revenues

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

Assumptions: The revenues in this category represent two percent of the total FY 2007 projections for this category. The interest dividends are projected based on current total projected revenues in conjunction with current economic indicators. Due to lower interest rates in FY 2002 and FY 2003, this revenue decreased. Due to increasing interest rates, FY 2006 revenues were much higher than anticipated; therefore FY 2007 may be conservative.

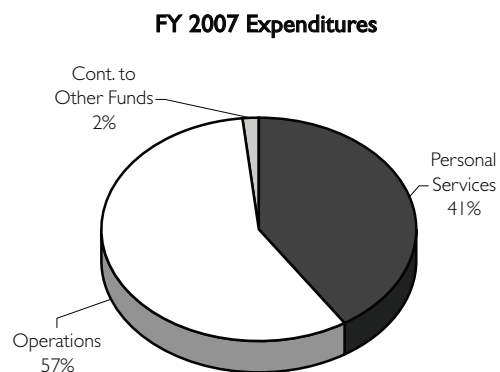
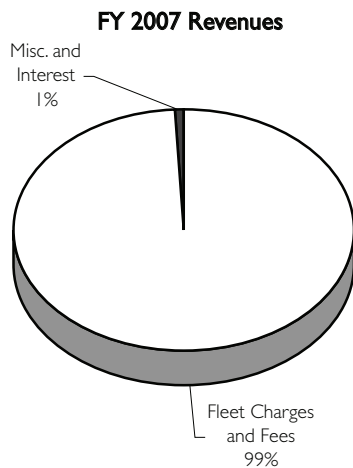
Miscellaneous/Interest Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
02 Actual	650,439	-55.5%
03 Actual	458,291	-29.5%
04 Actual	627,359	36.9%
05 Actual	809,401	29.0%
06 Unaudited	966,409	19.4%
07 Budgeted	700,000	-27.6%

fleet management fund revenue and expenditures FY 2004 – 2007

	2004 Actual	2005 Actual	2006 Unaudited	2007 Budget (*)	% Chg. 06-07
Revenues					
Fleet Charges and Fees	6,346,732	6,769,294	7,066,777	7,084,741	0.3%
Miscellaneous and Interest	4,034	537	60,282	68,600	13.8%
Total Revenues	6,350,766	6,769,831	7,127,059	7,153,341	0.4%
Use of Fund Balance				-	
Total	6,350,766	6,769,831	7,127,059	7,153,341	0.4%
Expenditures					
Personal Services	2,576,460	2,552,323	2,721,621	2,906,862	6.8%
Operations	3,568,280	4,538,443	3,428,547	4,095,264	19.4%
Cont. to Other Funds	249,722	125,459	165,005	119,832	
Cont to Cap/Capital Outlay	33,990	10,495	72,019	-	
Total Expenditures	6,428,452	7,226,720	6,387,192	7,121,958	11.5%
Working Capital Reserve				31,383	
Total	6,428,452	7,226,720	6,387,192	7,153,341	12.0%

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



fleet management fund

revenue definitions
and assumptions

Fleet Rental

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

Assumptions: This category represents 78 percent of the total FY 2007 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
02 Actual	5,709,669	9.3%
03 Actual	4,307,984	-24.5%
04 Actual	5,178,634	20.2%
05 Actual	5,513,514	6.5%
06 Unaudited	5,689,383	3.2%
07 Budgeted	5,605,381	-1.5%

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 21 percent of the total FY 2007 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
02 Actual	823,941	4.6%
03 Actual	971,340	17.9%
04 Actual	1,168,098	20.3%
05 Actual	1,255,780	7.5%
06 Unaudited	1,377,394	9.7%
07 Budgeted	1,479,360	7.4%

fleet management fund revenue definitions and assumptions

Miscellaneous/Interest Revenues

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

Assumptions: This category represents one percent of the total FY 2007 revenue projections for this fund. The interest dividends are projected based on current total projected revenues in conjunction with current economic indicators. The FY 2005 revenue was due to loss on investments and is recognized as negative revenue. This can happen on smaller funds, which maintain low fund balances.

Misc./Interest Revenues History and Projections

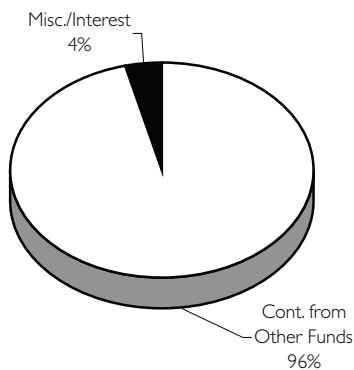
Fiscal Year	Revenue in Dollars	% Change from Prior FY
02 Actual	27,270	-78.3%
03 Actual	14,785	-45.8%
04 Actual	4,034	-72.7%
05 Actual	537	-86.7%
06 Unaudited	60,282	11,125.7%
07 Budgeted	68,600	13.8%

risk management fund revenue and expenditures FY 2004 – 2007

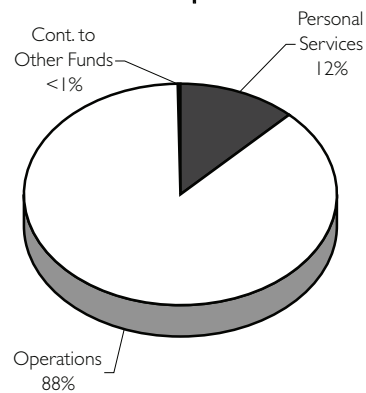
	2004 Actual	2005 Actual	2006 Unaudited	2007 Budget (*)	% Chg. 06-07
Revenues					
Cont. from Other Funds	4,851,984	4,263,971	8,829,924	6,637,336	-24.8%
Miscellaneous and Interest	179,694	248,646	424,881	266,500	-37.3%
Total Revenues	5,031,678	4,512,617	9,254,805	6,903,836	-25.4%
Use of Fund Balance				581,644	
Total	5,031,678	4,512,617	9,254,805	7,485,480	-19.1%
Expenditures					
Personal Services	890,387	793,072	868,482	920,424	6.0%
Operations	4,966,996	3,089,308	3,463,596	6,551,401	89.2%
Cont. to Other Funds	7,746	132,159	21,348	13,655	-36.0%
Total Expenditures	5,865,129	4,014,539	4,353,426	7,485,480	71.9%
Working Capital Reserve	-	-	-	-	
Total	5,865,129	4,014,539	4,353,426	7,485,480	71.9%

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

FY 2007 Revenues



FY 2007 Expenditures



risk management fund

revenue definitions
and assumptions

Contributions from Other Funds

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

Assumptions: This category represents 96 percent of the total FY 2007 projections for this fund. These projections are based on the number of employees, actual claims, and property liability coverage. In FY 2006, the County rebalanced the Risk and Worker's Compensation Funds to more accurately reflect the costs to the respective funds. This resulted in a one-time contribution of \$3 million from the Worker's Compensation Fund.

Contributions from Other Funds History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
02 Actual	4,485,098	110.7%
03 Actual	3,141,607	-30.0%
04 Actual	4,851,984	54.4%
05 Actual	4,263,971	-12.1%
06 Unaudited	8,829,924	107.1%
07 Budgeted	6,637,336	-24.8%

Miscellaneous/Interest Revenues

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

Assumptions: The revenues in this category represent four percent of the total FY 2007 projections for this fund. The interest dividends are projected based on current total projected revenues in conjunction with current economic indicators. Due to lower interest rates in FY 2002 and FY 2003, collections for interest dividends decreased. Due to increasing interest rates and a higher fund balance, FY 2006 revenues were much higher than anticipated; therefore FY 2007 may be conservative.

Miscellaneous/Interest Revenues History and Projections

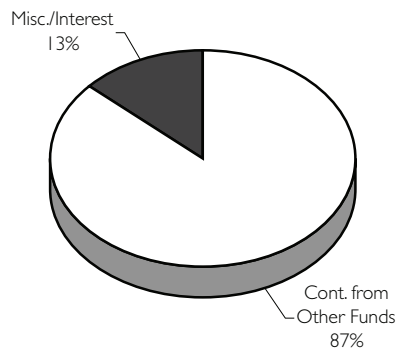
Fiscal Year	Revenue in Dollars	% Change from Prior FY
02 Actual	231,822	-62.3%
03 Actual	142,460	-38.5%
04 Actual	179,694	26.1%
05 Actual	248,646	38.4%
06 Unaudited	424,881	70.9%
07 Budgeted	266,500	-37.3%

vehicle purchasing fund revenue and expenditures FY 2004 – 2007

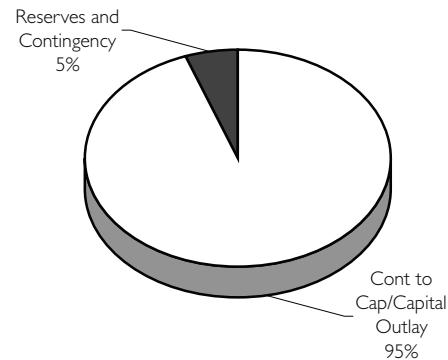
	2004 Actual	2005 Actual	2006 Unaudited	2007 Budget (*)	% Chg. 06-07
Revenues					
Cont. from Other Funds	5,205,439	5,854,816	1,451,271	6,435,618	343.4%
Miscellaneous and Interest	628,770	899,183	328,808	1,000,000	204.1%
Total Revenues	5,834,209	6,753,999	1,780,079	7,435,618	317.7%
Use of Fund Balance				1,777,307	
Total	5,834,209	6,753,999	1,780,079	9,212,925	417.6%
Expenditures					
Cont to Cap/Capital Outlay	3,414,815	3,829,523	4,335,490	8,712,925	101.0%
Reserve/Contingency	-	-	-	500,000	
Total Expenditures	3,414,815	3,829,523	4,335,490	9,212,925	112.5%
Working Capital Reserve					
Total	3,414,815	3,829,523	4,335,490	9,212,925	112.5%

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

FY 2007 Revenues



FY 2007 Expenditures



vehicle purchasing fund

revenue definitions
and assumptions

Contributions from Other Funds

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

Assumptions: This category represents 87 percent of the total FY 2007 revenue projections in this fund. The contributions are accounted for through vehicle depreciation using a straight-line depreciation calculation method. The decrease in FY 2006 is due to the county utilizing the fund's balance to pay for current year purchases.

Contributions from Other Funds History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
02 Actual	3,578,418	11.2%
03 Actual	5,132,231	43.4%
04 Actual	5,205,439	1.4%
05 Actual	5,854,816	12.5%
06 Unaudited	1,451,271	-75.2%
07 Budgeted	6,435,618	343.5%

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 13 percent of the total FY 2007 projections for this fund. The interest dividends are projected based on current total projected revenues in conjunction with current economic indicators. Due to lower interest rates in FY 2002 and FY 2003, interest dividends decreased. The decrease in FY 2006 is due to the use and therefore a reduction of fund balance.

Miscellaneous/Interest Revenues History and Projections

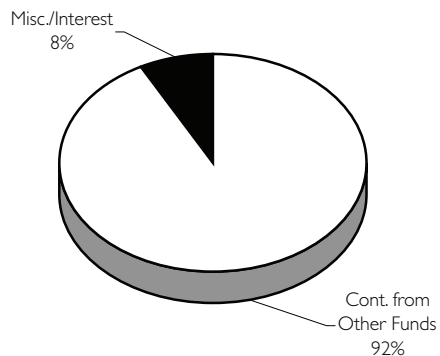
Fiscal Year	Revenue in Dollars	% Change from Prior FY
02 Actual	661,604	-24.5%
03 Actual	534,737	-19.2%
04 Actual	628,770	17.6%
05 Actual	899,183	43.0%
06 Unaudited	328,808	-63.4%
07 Budgeted	1,000,000	204.1%

worker's compensation fund revenue and expenditures FY 2004 – 2007

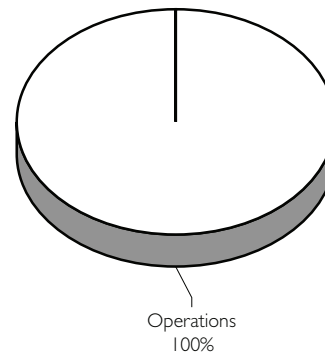
	2004 Actual	2005 Actual	2006 Unaudited	2007 Budget (*)	% Chg. 06-07
Revenues					
Cont. from Other Funds	2,340,047	2,784,925	3,471,833	4,406,978	26.9%
Miscellaneous and Interest	250,599	277,022	532,089	365,000	-31.4%
Total Revenues	2,590,646	3,061,947	4,003,922	4,771,978	19.2%
Use of Fund Balance	-	-	-	-	
Total	2,590,646	3,061,947	4,003,922	4,771,978	19.2%
Expenditures					
Operations	2,931,371	2,383,579	3,476,192	4,350,383	25.1%
Cont. to Other Funds	815	596	3,000,000	-	-100.0%
Total Expenditures	2,932,186	2,384,175	6,476,192	4,350,383	-32.8%
Working Capital Reserve				421,595	
Total	2,932,186	2,384,175	6,476,192	4,771,978	-26.3%

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

FY 2007 Revenues



FY 2007 Expenditures



worker's compensation fund

revenue definitions
and assumptions

Contributions from Other Funds

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

Assumptions: This category represents 92 percent of the total FY 2007 projected revenues in this fund. These projections are based on the number of employees. The contribution is based on actual worker's compensation loss history from the affected funds.

Contributions from Other Funds History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
02 Actual	1,650,179	10.0%
03 Actual	1,407,973	-14.7%
04 Actual	2,340,047	66.2%
05 Actual	2,784,925	19.0%
06 Unaudited	3,471,833	24.7%
07 Budgeted	4,406,978	26.9%

Miscellaneous/Interest Revenues

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

Assumptions: The revenues in this category represents eight percent of the total FY 2007 projections for this fund. The interest dividends are projected based on current total projected revenues in conjunction with current economic indicators. Due to lower interest rates in FY 2002 and FY 2003, the collections for interest dividends decreased. Due to a steady fund balance and increasing interest rates, FY 2006 revenues were much higher than anticipated; therefore FY 2007 may be conservative.

Miscellaneous/Interest Revenues History and Projections

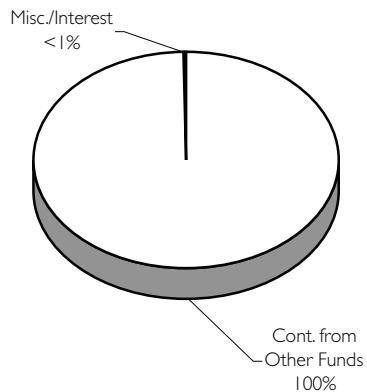
Fiscal Year	Revenue in Dollars	% Change from Prior FY
02 Actual	235,281	-61.4%
03 Actual	153,615	-34.7%
04 Actual	250,599	63.1%
05 Actual	277,022	10.5%
06 Unaudited	532,089	92.1%
07 Budgeted	365,000	-31.4%

auto liability fund revenue and expenditures FY 2004 – 2007

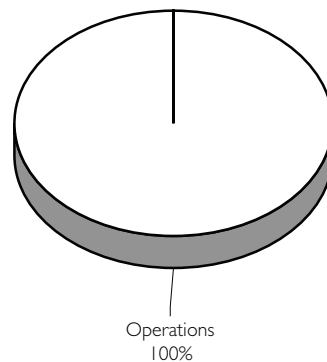
	2004 Actual	2005 Actual	2006 Unaudited	2007 Budget (*)	% Chg. 06-07
Revenues					
Cont. from Other Funds		724,433	752,539	758,631	0.8%
Miscellaneous and Interest		6,373	20,278	1,500	-92.6%
Total	-	730,806	772,817	760,131	-1.6%
Expenditures					
Cont to Cap/Capital Outlay		-	-	-	
Operations		205,465	224,109	750,000	234.7%
Total Expenditures	-	205,465	224,109	750,000	234.7%
Working Capital Reserve				10,131	
Total	-	205,465	224,109	760,131	239.2%

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

FY 2007 Revenues



FY 2007 Expenditures



auto liability fund revenue definitions and assumptions

Contributions from Other Funds

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

Assumptions: This category represents 100 percent of the total FY 2007 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
02 Actual	0	NA
03 Actual	0	NA
04 Actual	0	NA
05 Actual	724,433	100.0%
06 Unaudited	752,539	3.9%
07 Budgeted	758,631	0.8%

Miscellaneous/Interest Revenues

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

Assumptions: The revenues in this category represent less than one percent of the total FY 2007 projections for this fund. The interest dividends are projected based on current total projected revenues in conjunction with current economic indicators. Due to the interest earned in FY 2006 being higher than anticipated, the FY 2007 Budget may be too conservative.

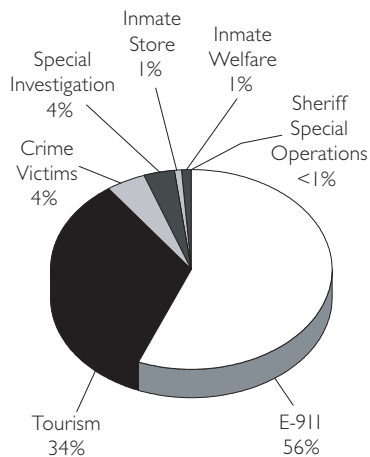
Miscellaneous/Interest Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
02 Actual	0	NA
03 Actual	0	NA
04 Actual	0	NA
05 Actual	6,373	100.0%
06 Unaudited	20,278	68.6%
07 Budgeted	1,500	-92.6%

operating special use funds

operating special use funds definitions

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



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

Budget Basis

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

Operating Special Use Funds

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

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

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

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

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

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

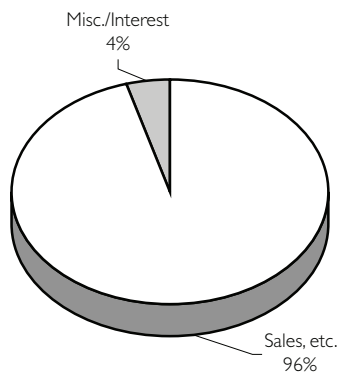
The Sheriff Special Operations Fund is used to account for all financial transactions related to the confiscated funds and/or property resulting from action against various criminal elements by the Sheriff's Department. By law, these funds must be used to combat illegal activities or to operate other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

operating special use funds revenue and expenditures FY 2004 – 2007

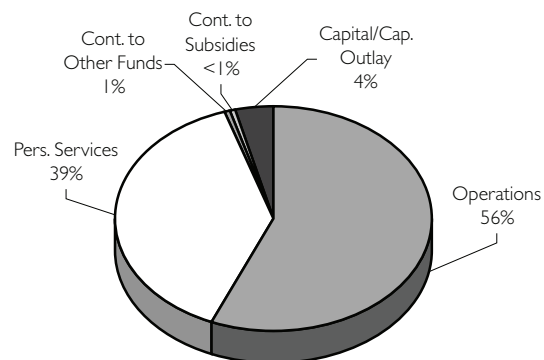
	2004 Actual	2005 Actual	2006 Unaudited	2007 Budget (*)	% Chg. 06-07
Revenues					
Sales, Rentals, Fees, etc.	16,034,937	17,941,457	19,891,022	21,619,900	8.7%
Transfer from Authority	1,280,802	-	-	-	
Miscellaneous and Interest	599,966	745,722	1,868,884	986,550	-47.2%
Total Revenues	17,915,705	18,687,179	21,759,906	22,606,450	3.9%
Use of Fund Balance	-	-	-	671,106	
Total	17,915,705	18,687,179	21,759,906	23,277,556	7.0%
Expenditures					
Operations	6,133,695	6,202,259	8,517,302	11,209,034	31.6%
Personal Services	5,402,938	5,715,778	6,168,115	7,677,745	24.5%
Cont. to Other Funds	100,070	120,971	107,507	155,330	44.5%
Cont. to Subsidies	63,421	63,421	63,421	63,421	0.0%
Cont. to Cap/Capital Outlay	1,075,123	7,271,643	2,791,193	800,412	-71.3%
Total Expenditures	12,775,247	19,374,072	17,647,538	19,905,942	12.8%
Working Capital Reserve				3,371,614	
Total	12,775,247	19,374,072	17,647,538	23,277,556	31.9%

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

FY 2007 Revenues



FY 2007 Expenditures



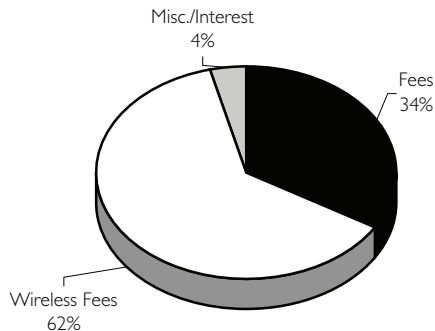
E-911 fund revenue and expenditures FY 2004 – 2007

	2004 Actual	2005 Actual	2006 Unaudited	2007 Budget (**)	% Chg. 06-07
Balance January 1 (*)	17,772,488	19,512,051	16,058,727	17,687,483	
Revenues					
Land Line Phone Fees	4,613,399	4,253,112	3,620,420	4,250,000	17.4%
Wireless Phone Fees	4,010,751	5,622,551	6,870,303	7,900,000	15.0%
Miscellaneous and Interest	375,903	272,049	1,147,213	500,000	-56.4%
Total Revenues	9,000,053	10,147,712	11,637,936	12,650,000	8.7%
Use of Fund Balance					
Total	9,000,053	10,147,712	11,637,936	12,650,000	8.7%
Expenditures					
Personal Services	4,674,231	4,915,016	5,376,680	6,840,225	27.2%
Operations	1,571,027	1,477,196	1,840,295	2,150,674	16.9%
Cont. to Other Funds	88,322	108,664	93,189	144,922	55.5%
Cont to Cap/Capital Outlay	927,910	7,100,160	2,699,016	181,210	-93.3%
Total Expenditures	7,261,490	13,601,036	10,009,180	9,317,031	-6.9%
Working Capital Reserve				3,332,969	
Total	7,261,490	13,601,036	10,009,180	12,650,000	26.4%
Balance December 31	19,511,051	16,058,727	17,687,483	21,020,452	

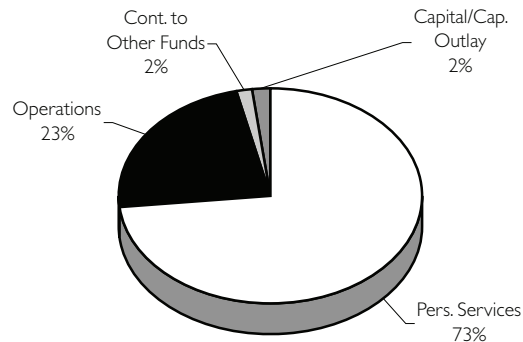
(*) Beginning in FY 2005, actuals are reported on the modified accrual basis. Therefore, fund balance has been restated.

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

FY 2007 Revenues



FY 2007 Expenditures



E-911 fund revenue definitions and assumptions

Landline Phone Fees

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

Assumptions: This category represents 34 percent of the total FY 2007 E-911 Fund revenues. These revenue projections are based on the number of subscribers at \$1.30 per month for regular telephone lines. The decrease beginning in FY 2002 represents a trend toward more wireless phones. The increase projected for FY 2007 Budget is based on a rate increase from \$1.10 per phone line to \$1.30 per phone line.

Subscriber Fees History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
02 Actual	4,841,616	-4.0%
03 Actual	4,711,723	-2.7%
04 Actual	4,613,399	-2.1%
05 Actual	4,253,112	-7.8%
06 Unaudited	3,620,420	-14.9%
07 Budgeted	4,250,000	17.4%

Wireless Phone Fees

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

Assumptions: The revenue in this category represents 62 percent of the FY 2007 projections in this fund. This revenue began in FY 1999 and has steadily surpassed the collections for regular phone lines. The ordinance for the collection of the \$0.80 E-911 wireless phone fee was passed in 1998. Effective 7/01/06, the rate increased to \$1.00 per wireless phone.

Wireless Phone Fees History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
02 Actual	3,714,236	20.2%
03 Actual	3,878,652	4.4%
04 Actual	4,010,751	3.4%
05 Actual	5,622,551	40.2%
06 Unaudited	6,870,303	22.2%
07 Budgeted	7,900,000	15.0%

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 2007 projected revenues in this fund. The interest dividends are projected based on current total projected revenues in conjunction with current economic indicators. Due to lower interest rates in FY 2001, FY 2002, and FY 2003, there was a decrease in interest earnings. In FY 2005, there was a \$3.5 million use of fund balance for a capital project; therefore the interest earned decreased from the previous year. Based on the actual interest earned and received in FY 2006, the FY 2007 Budget may be too conservative.

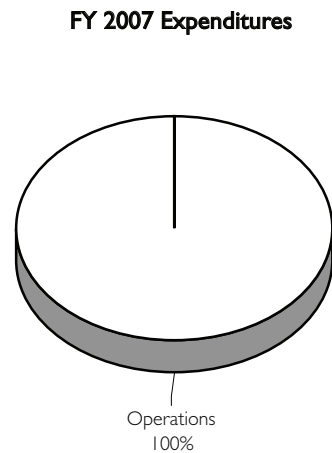
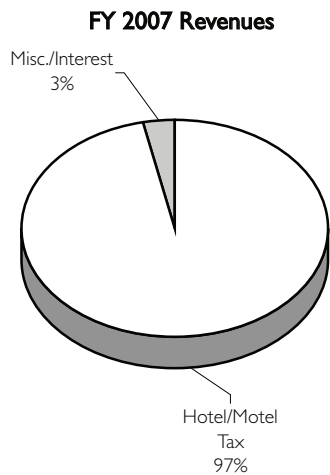
Miscellaneous/Interest Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
02 Actual	259,007	-42.7%
03 Actual	225,870	-12.8%
04 Actual	375,903	66.4%
05 Actual	272,049	-27.6%
06 Unaudited	1,147,213	321.7%
07 Budgeted	500,000	-56.4%

tourism fund revenue and expenditures FY 2004 – 2007

	2004 Actual	2005 Actual	2006 Unaudited	2007 Budget (*)	% Chg. 06-07
Balance January 1	5,828,133	8,772,515	11,298,280	12,839,480	
Revenues					
Hotel/Motel Tax	5,715,900	6,380,457	7,028,947	7,500,000	6.7%
Transfer from Authority	1,280,802	-	-	-	
Miscellaneous/Interest	117,387	267,212	378,081	255,000	-32.6%
Total	7,114,089	6,647,669	7,407,028	7,755,000	4.7%
Expenditures					
Operations	4,169,707	4,121,904	5,865,828	7,755,000	32.2%
Total Expenditures	4,169,707	4,121,904	5,865,828	7,755,000	32.2%
Working Capital Reserve	-	-	-	-	
Total	4,169,707	4,121,904	5,865,828	7,755,000	32.2%
Balance December 31	8,772,515	11,298,280	12,839,480	12,839,480	

(*) 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 97 percent of the total FY 2007 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. In 2001, the hotel/motel industry took a downward turn causing collections for hotel-motel tax to drop in FY 2002 and FY 2003. The FY 2007 projection is based on a seven percent tax rate with the entire portion being receipted in the Tourism Fund.

Hotel/Motel Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
02 Actual	5,407,912	-9.4%
03 Actual	5,180,864	-4.2%
04 Actual	5,715,900	10.3%
05 Actual	6,380,457	11.6%
06 Unaudited	7,028,947	10.2%
07 Budgeted	7,500,000	6.7%

Miscellaneous/Interest Revenues

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

Assumptions: This category represents three percent of the total FY 2007 Tourism Fund revenues. The interest dividends are based on current totals in conjunction with current economic indicators. Due to lower interest rates in FY 2002 and FY 2003, the revenues in this category decreased. FY 2004 includes a one-time transfer from the Tourism Authority. The interest earned in FY 2006 was greater than anticipated, therefore the FY 2007 budget may be too conservative.

Miscellaneous/Interest Revenues History and Projections

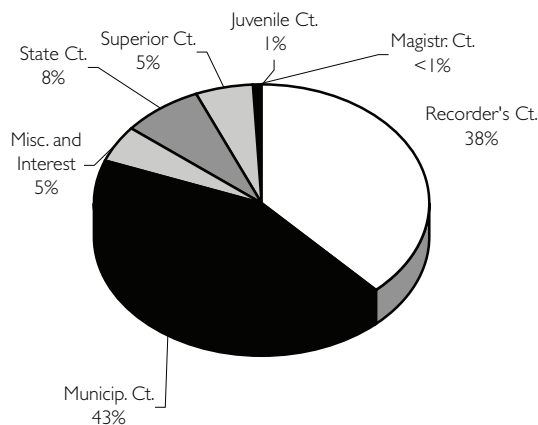
Fiscal Year	Revenue in Dollars	% Change from Prior FY
02 Actual	84,241	-73.1%
03 Actual	69,447	-17.6%
04 Actual	1,398,189	1,913.3%
05 Actual	267,212	-80.9%
06 Unaudited	378,081	41.5%
07 Budgeted	255,000	-32.6%

crime victims assistance fund revenue and expenditures FY 2004 – 2007

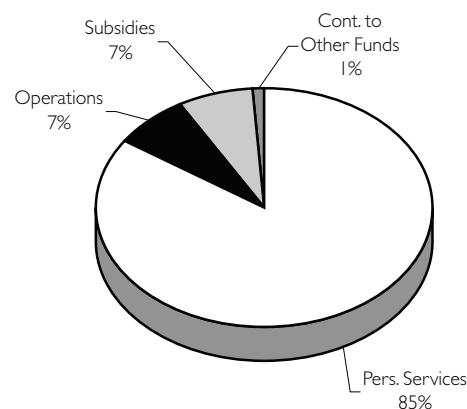
	2004 Actual	2005 Actual	2006 Unaudited	2007 Budget (*)	% Chg. 06-07
Balance January 1	1,481,886	1,394,461	1,383,427	1,504,778	
Revenues					
Fines – Recorder's Court	313,814	280,762	321,331	350,000	8.9%
Fines – Municipal Court	287,583	386,823	438,081	395,000	-9.8%
Miscellaneous/Interest	21,187	34,675	62,694	46,000	-26.6%
Fines – State Court	83,677	74,910	73,901	74,000	0.1%
Fines – Superior Court	37,284	41,721	52,253	50,000	-4.3%
Fines – Juvenile Court	5,167	5,403	9,856	6,900	-30.0%
Fines – Magistrate Court	1,255	1,255	882	1,000	13.4%
Total Revenues	749,967	825,549	958,998	922,900	-3.8%
Use of Fund Balance					
Total	749,967	825,549	958,998	922,900	-3.8%
Expenditures					
Personal Services	674,426	738,132	728,598	747,618	2.6%
Operations	88,456	23,474	32,146	63,675	98.1%
Cont. to Subsidies	63,421	63,421	63,421	63,421	0.0%
Cont. to Other Funds	11,089	11,556	13,482	9,541	-29.2%
Cont. to Cap./Capital Outlay	-	-	-	-	
Total Expenditures	837,392	836,583	837,647	884,255	5.6%
Working Capital Reserve				38,645	
Total	837,392	836,583	837,647	922,900	10.2%
Balance December 31	1,394,461	1,383,427	1,504,778	1,543,423	

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

FY 2007 Revenues



FY 2007 Expenditures



crime victims assistance fund revenue definitions and assumptions

Fines – State/Superior/Recorders/Magistrate Courts

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

Assumptions: This category represents 95 percent of the total FY 2007 revenues for this fund. This revenue is derived from five percent of the court fines collected. FY 2006 receipts were higher than anticipated; therefore the FY 2007 may be too conservative.

Fines – Various Courts History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
02 Actual	734,742	17.8%
03 Actual	711,192	-3.2%
04 Actual	728,780	2.5%
05 Actual	790,874	8.5%
06 Unaudited	896,304	13.3%
07 Budgeted	876,900	-2.2%

Miscellaneous/Interest Revenues

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

Assumptions: This category represents five percent of the total FY 2007 revenues for this fund. The interest dividends are based on current totals in conjunction with current economic indicators. Due to lower interest rates in FY 2002 and FY 2003, the revenues in this category decreased. Due to a healthy fund balance and increasing interest rates, FY 2006 revenues were much higher than anticipated; therefore FY 2007 may be considered conservative.

Miscellaneous/Interest Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
02 Actual	29,703	-68.8%
03 Actual	19,824	-33.3%
04 Actual	21,187	6.9%
05 Actual	34,675	63.7%
06 Unaudited	62,694	80.8%
07 Budgeted	46,000	-26.6%

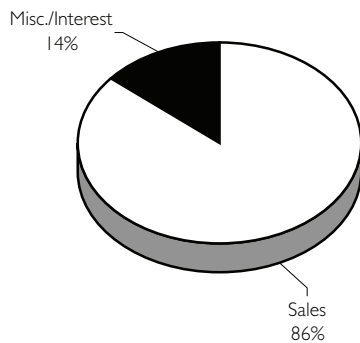
police special investigation fund revenue and expenditures FY 2004 – 2007

	2004 Actual	2005 Actual	2006 Unaudited	2007 Budget (**)	% Chg. 06-07
Balance January 1 (*)	1,802,564	2,342,840	2,480,007	2,979,731	
Revenues					
Sale of Confiscated Items	715,748	630,507	999,856	805,000	-19.5%
Miscellaneous and Interest	51,183	123,805	183,859	130,000	-29.3%
Total Revenues	766,931	754,312	1,183,715	935,000	-21.0%
Use of Fund Balance				369,537	
Total	766,931	754,312	1,183,715	1,304,537	10.2%
Expenditures					
Operations	174,437	451,162	608,794	965,335	58.6%
Cont. to Cap/Capital Outlay	140,218	165,983	75,197	339,202	351.1%
Total Expenditures	314,655	617,145	683,991	1,304,537	90.7%
Working Capital Reserve					
Total	314,655	617,145	683,991	1,304,537	90.7%
Balance December 31	2,254,840	2,480,007	2,979,731	2,610,194	

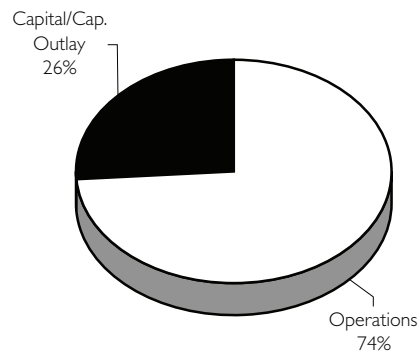
(*) Beginning in FY 2005, actuals are reported on the modified accrual basis. Therefore, fund balance has been restated.

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

FY 2007 Revenues



FY 2007 Expenditures



police special investigation fund revenue definitions and assumptions

Sale of Confiscated/Unclaimed

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

Assumptions: This category represents 86 percent of the total FY 2007 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
02 Actual	285,243	-47.9%
03 Actual	492,104	72.5%
04 Actual	715,748	45.4%
05 Actual	630,507	-11.9%
06 Unaudited	999,856	58.6%
07 Budgeted	805,000	-19.5%

Miscellaneous/Interest Revenue

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

Assumptions: This category represents 14 percent of the total FY 2007 Police Special Investigations Fund revenues. The interest dividends are based on current total in conjunction with current economic indicators. Due to a healthy fund balance and increasing interest rates, FY 2006 revenues were higher than anticipated; therefore FY 2007 may be considered conservative.

Miscellaneous/Interest Revenues History and Projections

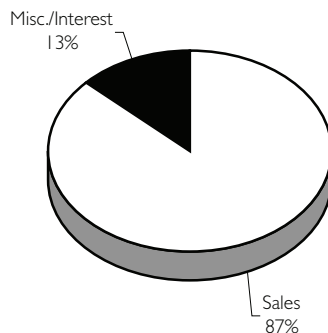
Fiscal Year	Revenue in Dollars	% Change from Prior FY
02 Actual	83,781	17.9%
03 Actual	24,266	-71.0%
04 Actual	51,183	110.9%
05 Actual	123,805	141.9%
06 Unaudited	183,859	48.5%
07 Budgeted	130,000	-29.3%

sheriff inmate store fund revenue and expenditures FY 2004 – 2007

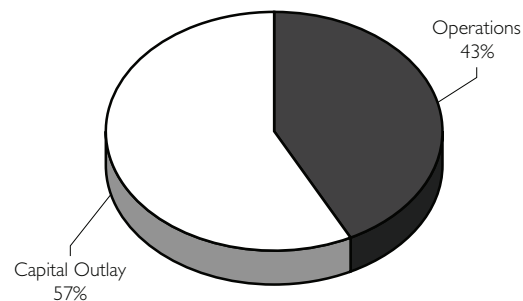
	2004 Actual	2005 Actual	2006 Unaudited	2007 Budget (*)	% Chg. 06-07
Balance January 1	840,233	950,217	1,094,967	1,196,321	
Revenues					
Sales	167,899	197,123	187,123	200,000	6.9%
Miscellaneous and Interest	16,288	29,002	43,242	30,000	-30.6%
Total Revenues	184,187	226,125	230,365	230,000	-0.2%
Use of Fund Balance	-	-	-	258,000	
Total	184,187	226,125	230,365	488,000	111.8%
Expenditures					
Operations	74,203	81,375	129,011	208,000	61.2%
Cont. to Cap/Capital Outlay	-	-	-	280,000	
Total Expenditures	74,203	81,375	129,011	488,000	278.3%
Working Capital Reserve	-	-	-	-	
Total	74,203	81,375	129,011	488,000	278.3%
Balance December 31	950,217	1,094,967	1,196,321	938,321	

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

FY 2007 Revenues



FY 2007 Expenditures



sheriff inmate store fund revenue definitions and assumptions

Sales

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

Assumptions: This category represents 87 percent of the total FY 2007 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
02 Actual	147,659	37.2%
03 Actual	136,447	-7.6%
04 Actual	167,899	23.0%
05 Actual	197,123	17.4%
06 Unaudited	187,123	-5.1%
07 Budgeted	200,000	6.9%

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 13 percent of the total FY 2007 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 2002, the revenues in this category decreased. Due to a healthy fund balance and increasing interest rates, FY 2006 revenues were much higher than anticipated; therefore FY 2007 may be considered too conservative.

Miscellaneous/Interest Revenues History and Projections

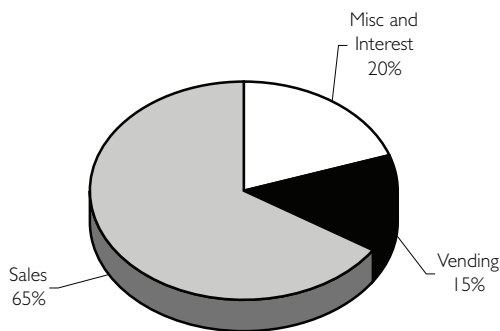
Fiscal Year	Revenue in Dollars	% Change from Prior FY
02 Actual	15,120	-83.3%
03 Actual	23,571	55.9%
04 Actual	16,288	-30.9%
05 Actual	29,002	78.1%
06 Unaudited	43,242	49.1%
07 Budgeted	30,000	-30.6%

corrections inmate welfare fund revenue and expenditures FY 2004 – 2007

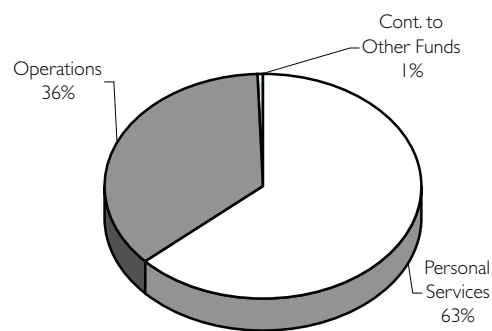
	2004 Actual	2005 Actual	2006 Unaudited	2007 Budget (*)	% Chg. 06-07
Balance January 1	228,409	248,146	212,467	225,530	
Revenues					
Miscellaneous and Interest	17,830	15,166	15,371	20,250	31.7%
Vending Sales	12,446	10,978	15,688	15,000	-4.4%
Merchandise Sales	70,014	41,461	71,187	68,000	-4.5%
Total Revenues	100,290	67,605	102,246	103,250	1.0%
Use of Fund Balance				38,869	
Total	100,290	67,605	102,246	142,119	39.0%
Expenditures					
Personal Services	54,281	62,630	62,837	89,902	43.1%
Operations	25,613	39,903	25,510	51,350	101.3%
Cont. to Other Funds	659	751	836	867	3.7%
Cont. to Cap/Capital Outlay	-	-	-	-	
Total Expenditures	80,553	103,284	89,183	142,119	59.4%
Working Capital Reserve					
Total	80,553	103,284	89,183	142,119	59.4%
Balance December 31	248,146	212,467	225,530	186,661	

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

FY 2007 Revenues



FY 2007 Expenditures



corrections inmate welfare fund revenue definitions and assumptions

Sales

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

Assumptions: Revenues in this category represents 80 percent of the total FY 2007 projections for this fund. Due to the opening of the new comprehensive correctional facility, receipts for FY 2003 were considerably higher than the previous year.

Sales History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
02 Actual	27,662	-7.0%
03 Actual	55,372	100.2%
04 Actual	82,460	48.9%
05 Actual	52,439	-36.4%
06 Unaudited	86,875	65.7%
07 Budgeted	83,000	-4.5%

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 20 percent of the total FY 2007 revenues for the Corrections Inmate Welfare Fund. The interest dividends are projected based on current total projected revenue in conjunction with current economic indicators.

Miscellaneous/Interest Revenues History and Projections

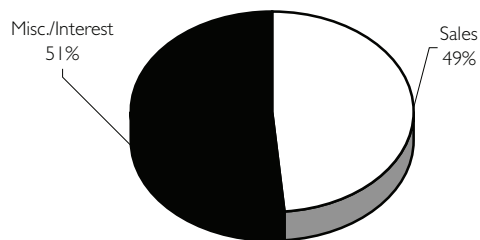
Fiscal Year	Revenue in Dollars	% Change from Prior FY
02 Actual	22,521	-56.1%
03 Actual	20,612	-8.5%
04 Actual	17,830	-13.5%
05 Actual	15,166	-14.9%
06 Unaudited	15,371	1.4%
07 Budgeted	20,250	31.7%

sheriff special operations fund revenue and expenditures FY 2004 – 2007

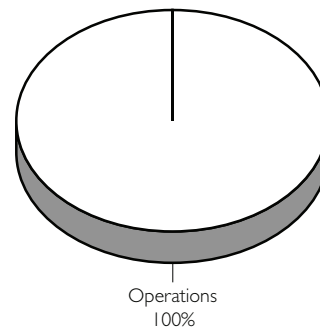
	2004 Actual	2005 Actual	2006 Unaudited	2007 Budget (*)	% Chg. 06-07
Balance January 1	68,296	31,237	36,699	243,619	
Revenues					
Sale of Confiscated/Unclaimed	-	14,394	201,194	5,000	-97.5%
Miscellaneous and Interest	188	3,813	38,424	5,300	-86.2%
Total Revenues	188	18,207	239,618	10,300	-95.7%
Use of Fund Balance	-	-	-	4,700	
Total	188	18,207	239,618	15,000	-93.7%
Expenditures					
Operations	30,252	7,245	15,718	15,000	-4.6%
Cont. to Cap/Capital Outlay	6,995	5,500	16,980	-	
Total	37,247	12,745	32,698	15,000	-54.1%
Balance December 31	31,237	36,699	243,619	238,919	

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

FY 2007 Revenues



FY 2007 Expenditures



sheriff special operations fund revenue definitions and assumptions

Sales of Confiscated/Unclaimed

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

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

Sales of Confiscated/Unclaimed History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
02 Actual	12,672	85.4%
03 Actual	3,789	-70.1%
04 Actual	0	-100.0%
05 Actual	14,394	100.0%
06 Unaudited	201,194	1,297.8%
07 Budgeted	5,000	-97.5%

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
02 Actual	746	-46.1%
03 Actual	262	-64.9%
04 Actual	188	-28.2%
05 Actual	3,813	1,928.2%
06 Unaudited	38,424	907.7%
07 Budgeted	5,300	-86.2%

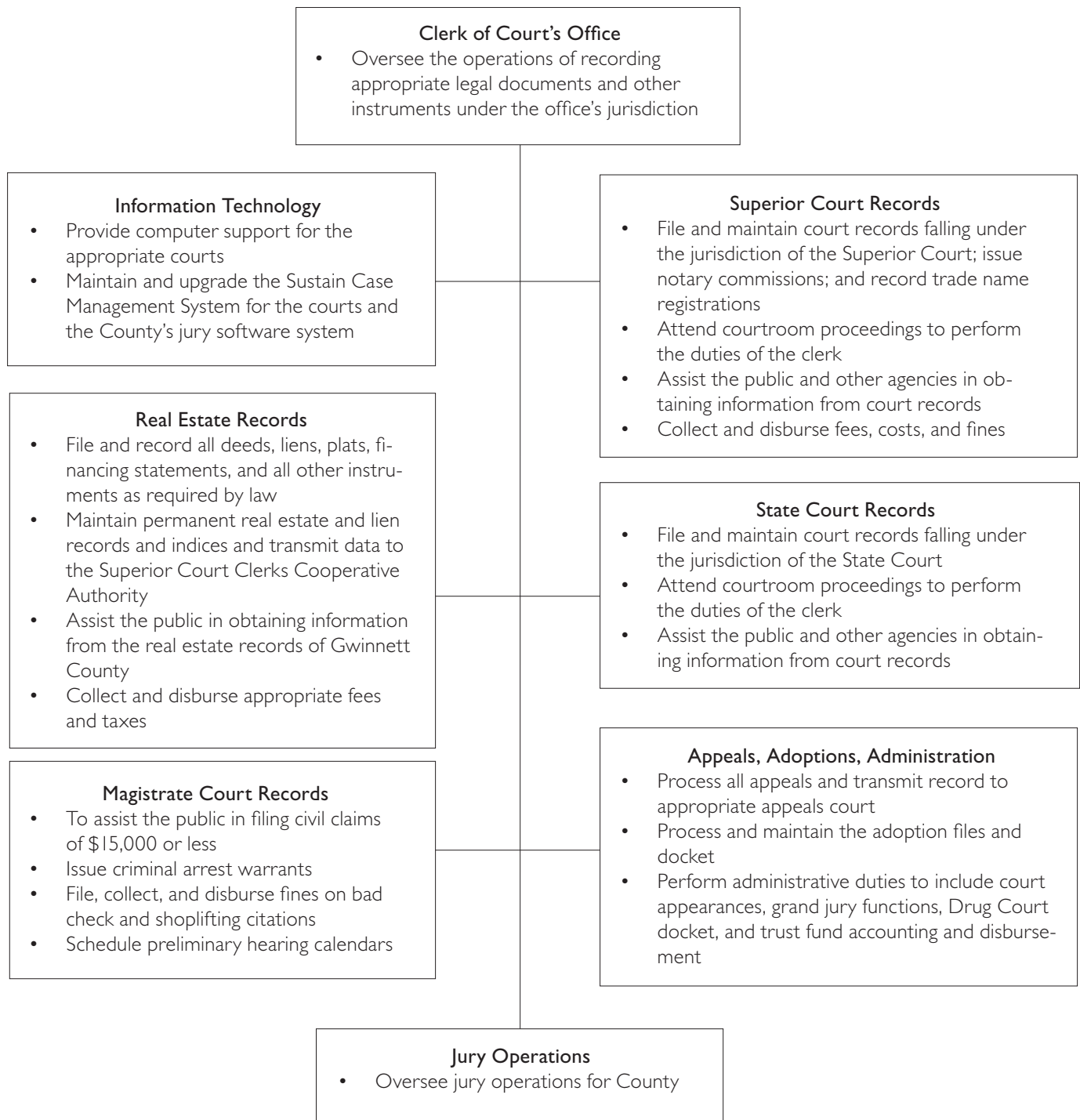


• departmental information

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

clerk of court: mission and organization chart

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



clerk of court: goals, performance measures, and issues

Departmental Goals

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

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Judicial cases filed	100,899	105,729	110,971	116,520
Property records recorded	281,436	273,458	272,406	272,000
Notary commissions/trade names issued	6,106	6,293	6,733	7,204

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

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Number of Deputy Clerks	72	74	77	81
Filings per clerk	5,228	5,117	5,006	5,000
Jurors drawn	35,915	38,786	41,163	43,633
Jury trials	557	419	276	300
Number of Jury Clerks	4	4	4	4

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

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Civil costs and recording fees	\$ 9,104,077	10,152,945	9,520,828	9,711,245
Criminal fines	\$ 6,903,332	4,756,942	4,594,341	4,456,511
Transfer taxes collected	\$ 8,195,990	10,009,641	9,913,069	9,813,938
Intangible taxes collected	\$ 27,647,436	30,353,938	29,034,945	27,728,372

- To reconcile and disburse court trust funds.

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Criminal cash bonds	\$ 4,644,358	4,355,194	5,461,983	6,827,479
Garnishments	\$ 7,539,916	9,530,893	13,087,468	17,929,831
Special registry	\$ 9,204,143	41,963,017	36,228,258	30,431,737

Departmental Issues for FY 2007

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

Departmental Issues for FY 2008 and Beyond

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

Clerk of Court (General Fund)

Expenditures/Appropriations (\$)	2004 Actual	2005 Actual	2006 Unaudited	2007 Budget
Personal Services	5,269,027	5,461,184	5,552,026	5,842,005
Operations	1,890,942	2,057,423	2,313,336	2,471,969
Contributions to Other Funds	62,418	79,397	90,966	96,561
Contribution to Capital/Capital Outlay	5,556	-	2,400	2,400
Total	7,227,943	7,598,004	7,958,728	8,412,935

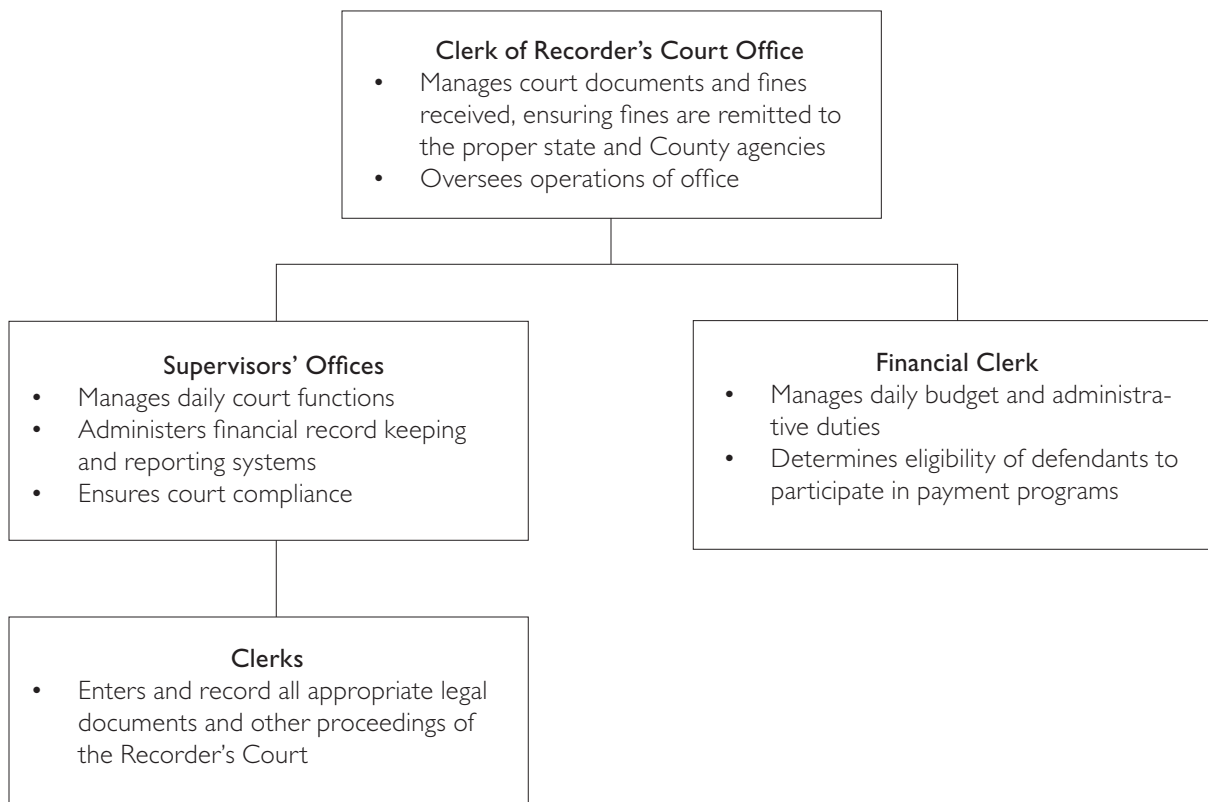
Authorized Positions – Clerk of Court	88	90	93	97

FY 2007 Program Modifications (\$)

	2007 Budget	2008 Est.
1. Added 2 Deputy Clerk III (01/07) for the addition of the sixth State Court Judge.	103,422	87,921
2. Added 2 Deputy Clerk III (03/07) for the Family Violence Unit in the new jail expansion.	88,427	87,920
3. Added a PC for adoption imaging.	600	0

clerk of recorder's court: mission and organization chart

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



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

Departmental Goals

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

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Telephone calls received	90,848	91,309	<i>Not Reported</i>	98,613
Cases handled without court appearance	58,908	66,492	49,527	54,480
Money received without court appearance	\$ 7,854,612	\$ 7,049,282	\$ 8,141,221	\$ 8,955,343
Total number of citations processed	92,407	79,288	81,894	90,083

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

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Court appearance – money received	\$ 1,310,427	\$ 956,452	\$ 881,749	\$ 969,924
Probation – money received	\$ 978,967	\$ 691,932	\$ 1,163,851	\$ 1,222,043
Credit card program – money received	\$ 1,045,617	\$ 1,090,994	\$ 1,800,195	\$ 1,944,210

Departmental Issues for FY 2007

1. The verification of tickets and the receipting of mailed payments is not conducted in a timely manner.
2. Processing of defendants after appearing before the designated judge requires a long wait.
3. Employee turnover is at a high rate making it difficult to keep trained personnel. This results in the supervisors spending too much time training new hires. In 2006, the Recorder's Court had an attrition rate of 47 percent.
4. Sustain, our case management system, is a very complex system that runs on a Pervasive database. It is designed to help Clerks offices at all levels. Recorder's Court will be looking at software targeted for Traffic Courts.
5. Phone wait times for defendants with questions regarding their cases or fine amounts are often extensive.
6. Develop written policies and procedures in the Clerk of the Recorder's Court.
7. The Recorder's Courts General Ledger is maintained in Quicken and doesn't interface with SAP.
8. There is currently no procedure in place to process "Red Light Camera" tickets once the case is delinquent.
9. Implement a formal training program for new Court Associates.
10. The current staffing is not sufficient to process the amount of paperwork in a timely manner.

Departmental Issues for FY 2008 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.
3. Provide quality and timely service while maintaining budget expenses at lowest levels possible.

Clerk of Recorder's Court (General Fund)

Expenditures/Appropriations (\$)	2004 Actual	2005 Actual	2006 Unaudited	2007 Budget
Personal Services	749,914	808,298	797,879	968,652
Operations	69,101	68,695	106,753	89,687
Contributions to Other Funds	10,540	13,700	15,845	13,979
Total	829,555	890,693	920,477	1,072,318

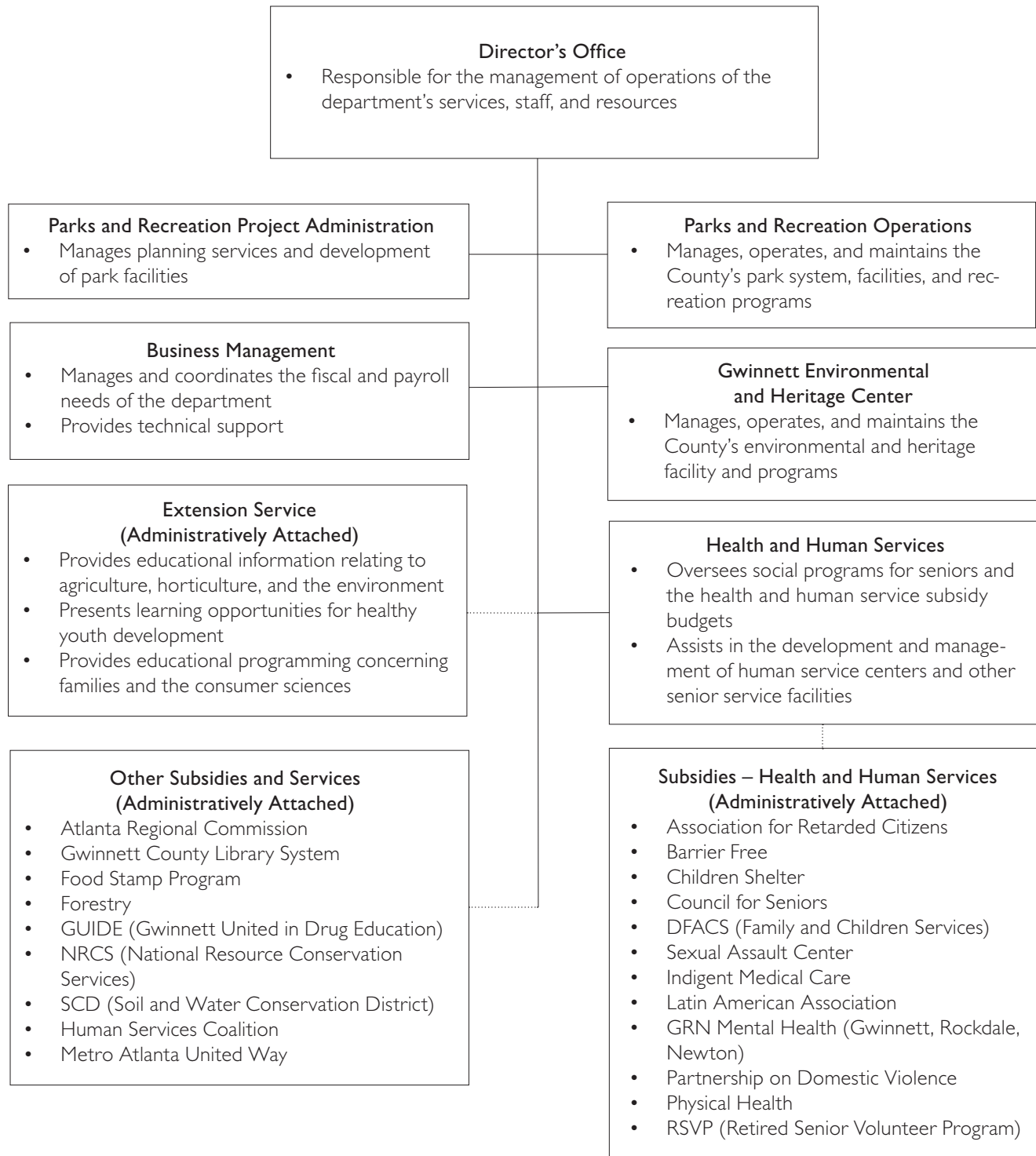
Authorized Positions – Clerk of Recorder's Court	16	16	16	17

FY 2007 Program Modifications (\$)

	2007 Budget	2008 Est.
1. Added one Court Supervisor (01/07) and additional temporary help for workload.	133,455	131,368

community services: mission and organization chart

The Department of Community Services will provide and/or assist in the delivery of quality social, recreational, educational, and other human service programs for the benefit of the residents of Gwinnett County.



community services: goals, performance measures, 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

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Master plans or feasibility studies	9	8	10	3
In-house construction projects completed	25	20	10	12

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

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Classes, programs, camps, and events offered	4,692	4,803	4,643	5,571

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

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Grant funding/donations received	\$ 39,694	\$ 42,694	\$ 70,038	\$ 65,038

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

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Percentage seniors satisfied with programs	95%	95%	85%	90%

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.

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Citizens assisted through phone calls	42,420	44,800	53,824	54,000
Citizens assisted through office visits	3,840	4,100	3,818	3,900

Departmental Issues for FY 2007

1. Complete a mid-term Capital Improvement Plan (CIP) update to the Parks and Recreation Comprehensive Master Plan.
2. Complete the Master Plan for South Gwinnett Park and complete the Master Plan and beginning construction documents for the Club Drive Park site.
3. Successfully open two Passive Community Parks: Deshong Park and Sweet Water Park.
4. Successfully complete implementation of the 2005 Special Purpose Local Option Sales Tax (SPLOST) capital program as targeted.
5. Successfully complete a Library Services and Facilities Master Plan.

Departmental Issues for FY 2008 and Beyond

1. Effectively manage, operate, and maintain all of the new Parks and Recreation facilities constructed through the 2005 SPLOST programs within the Recreation Funds available.
2. Complete the projects that remain in the 2005 Special Purpose Local Option Sales Tax (SPLOST) Programs.
3. Implement the Capital Plan for Parks and Recreation completed in 2007.
4. Address the increasing senior services needs to accommodate the more than 111,000 senior citizens by the year 2010.
5. Address funding issues related to operating costs for branch libraries; and, the implementation of the long-range facilities plan for the public library system.

Community Services (Recreation Fund)

Expenditures/Appropriations (\$)	2004 Actual	2005 Actual	2006 Unaudited	2007 Budget
Personal Services	9,470,674	10,367,856	11,489,211	12,843,041
Operations	5,433,681	6,252,755	6,668,128	7,872,942
Debt Service	2,514,752	2,510,999	2,518,593	2,522,772
Contribution to Capital/Cap Outlay	2,870,000	2,429,000	2,585,244	2,802,000
Contributions to Other Funds	2,977,327	2,901,296	3,460,898	3,173,823
Total	23,266,434	24,461,906	26,722,074	29,214,578

Authorized Positions – Community Services	148	169	180	189

FY 2007 Program Modifications (\$)	2007 Budget	2008 Est.
1. Added two Program Leaders, a Program Assistant effective (11/07), and part-time staff and operational cost for the opening of George Pierce Park and Lucky Shoals Park.	215,243	304,684
2. Additional maintenance contract services and security services for those new facilities approaching warranty expirations.	132,950	132,950
3. Added two Grounds Maintenance Associates effective (10/07) and (09/07) and operational costs to assist with West Gwinnett, Duncan Creek, and DeShong Parks.	73,896	118,931
4. Additional weekend trash removal at the new facilities.	11,500	11,500
5. Added an Administrative Support Associate effective (03/07) and additional operational and maintenance costs for the Environmental and Heritage Center.	289,300	193,825
6. Added a Program Supervisor, Program Leader, and Program Associate effective (09/07) and operational costs for the West Gwinnett Aquatics Center.	122,399	164,103
7. Additional utilities for park facility expansion.	340,750	340,750

Community Services (General Fund)

Expenditures/Appropriations (\$)	2004 Actual	2005 Actual	2006 Unaudited	2007 Budget
Personal Services	2,823,441	3,059,981	3,043,212	3,048,868
Operations	1,282,152	1,300,931	1,400,456	1,564,764
Contributions to Other Funds		122,283	209,334	208,983
Total	4,105,593	4,483,195	4,653,002	4,822,615

Authorized Positions – Community Services	52	53	53	*49.86

(*) Starting in FY 2007, the financial system gained the capacity to report fractional positions. In some cases, positions previously paid for partially out of grant or capital funding might appear as a reduction of positions. A list of grant and capital funded positions is located by department in Section II.

FY 2007 Program Modifications (\$)	2007 Budget	2008 Est.
1. Expansion of purchase of senior trips provided by the Georgia Department of Human Resources.	17,000	17,000

Community Services (Subsidized Agencies – General Fund)

Expenditures/Appropriations (\$)	2004 Actual	2005 Actual	2006 Unaudited	2007 Budget
Contribution – Subsidized Agencies	18,522,503	20,796,913	22,735,153	23,364,276
Total	18,522,503	20,796,913	22,735,153	23,364,276

Authorized Positions – Support Services (*)	1	1	1	2

FY 2007 Program Modifications (\$)	2007 Budget	2008 Est.
1. Additional materials at libraries through out the county.	200,000	200,000
2. Expansion of heating and air conditioning services through privatized means.	67,000	67,000
3. Added one Trades Tech effective (04/07) and operations to maintain expanding library branches.	53,465	49,887

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

Community Services (Crime Victims Assistance Fund)

Expenditures/Appropriations (\$)(**)	2004 Actual	2005 Actual	2006 Unaudited	2007 Budget
Partnership Against Domestic Violence – Contrib.	33,421	33,421	33,421	33,421
Gwinnett Rape Crisis – Contribution	30,000	30,000	30,000	30,000
Total	63,421	63,421	63,421	63,421

Authorized Positions – Community Services	-	-	-	-

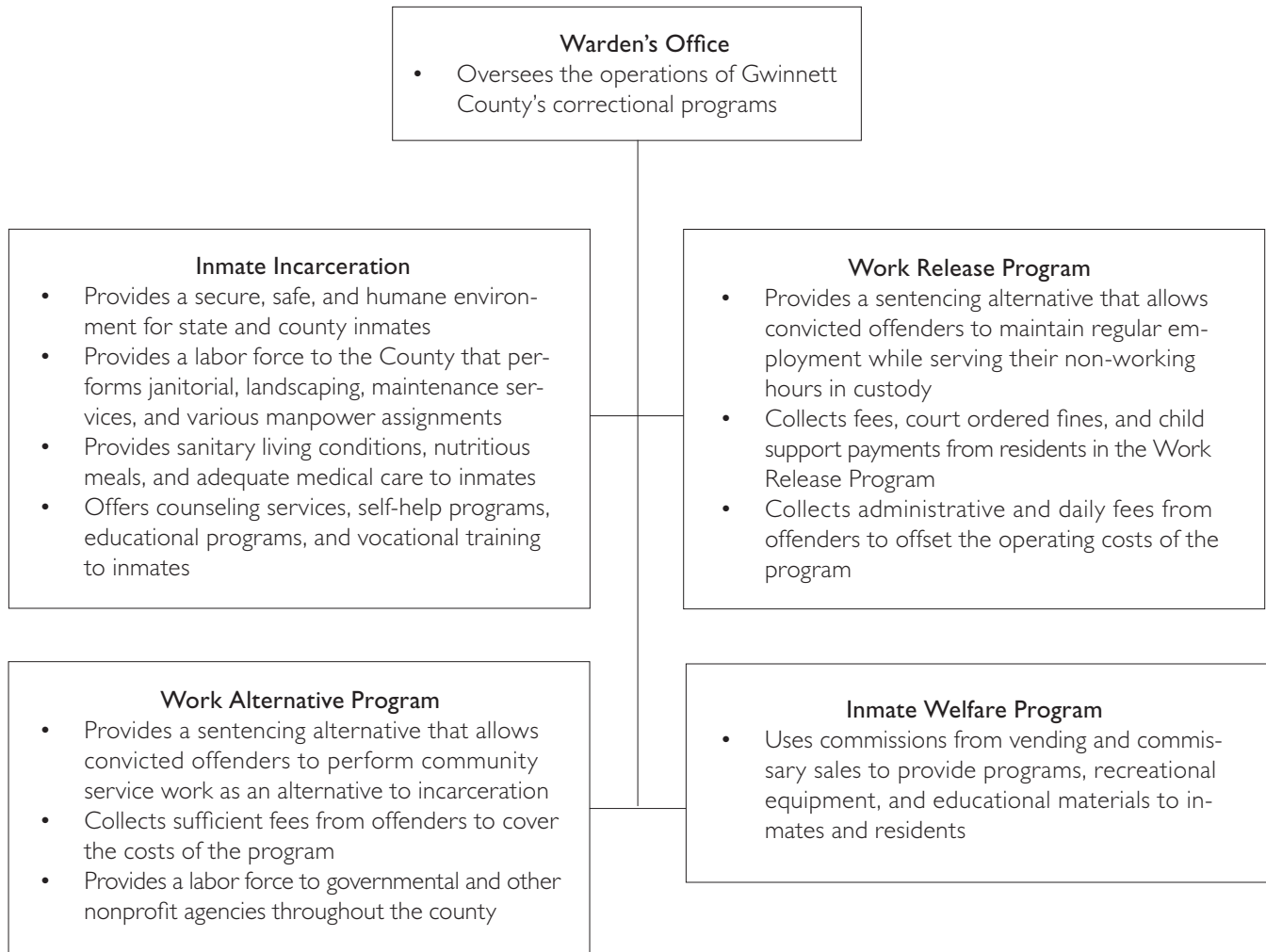
FY 2007 Program Modifications (\$)	2007 Budget	2008 Est.
None.	-	-

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

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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.

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Average inmate population – County Sentenced	225	258	259	258
Average inmate population – State Sentenced	243	254	230	238

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

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Working inmates on external details	286	270	255	254
External detail hours actually worked	406,702	403,706	208,782	375,000
Value of work performed by inmates	\$ 5,195,000	\$ 4,906,367	\$ 2,430,222	\$ 4,465,352

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

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Average work release population	190	219	185	220
Work Alternative Program community service hours performed	45,000	62,496	58,548	65,000
Value of community service labor	\$ 231,750	\$ 321,854	\$ 301,522	\$ 334,750

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

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Inmates graduating from WIA training	45	30	32	40
Inmates earning their GED	45	45	45	45

Departmental Issues for FY 2007

1. One state inmate dormitory will remain closed during the first quarter of 2007 due to the floor remediation project. This will impact the number of inmates available for external details.
2. During 2006, the closed dormitory, plus staffing vacancies reduced the number of inmates actually working external detail hours. Staffing vacancies continues to impact the number of external details that we are able to dispatch on a daily basis. Recruiting and retaining qualified applicants has been a challenge.
3. Balancing the needs of the County departments and those of other agencies/cities requesting details.

Departmental Issues for FY 2008 and Beyond

1. Adhering to accreditation standards may require additional resources and personnel.

Correctional Services (General Fund)

Expenditures/Appropriations (\$)	2004 Actual	2005 Actual	2006 Unaudited	2007 Budget
Personal Services	7,990,933	8,696,536	8,470,271	9,089,794
Operations	2,286,979	2,504,456	3,184,422	3,038,039
Contributions to Other Funds	142,760	339,315	169,775	403,012
Contribution to Capital/Capital Outlay	6,784	594	3,540	-
Total	10,427,456	11,540,901	11,828,008	12,530,845

Authorized Positions – Correctional Services	138	140	140	140

FY 2007 Program Modifications (\$)	2007 Budget	2008 Est.
1. Promote educational opportunities by increasing tuition reimbursement.	10,000	10,000

Correctional Services (Inmate Welfare Fund)

Expenditures/Appropriations (\$)	2004 Actual	2005 Actual	2006 Unaudited	2007 Budget
Personal Services	54,281	62,630	62,837	89,902
Operations	25,613	39,903	25,510	51,350
Contributions to Other Funds	659	751	836	867
Contribution to Capital/Capital Outlay	-	-	-	-
Total	80,553	103,284	89,183	142,119

Authorized Positions – Correctional Services

| | | |

FY 2007 Program Modifications (\$)

None.

2007 Budget

2008 Est.

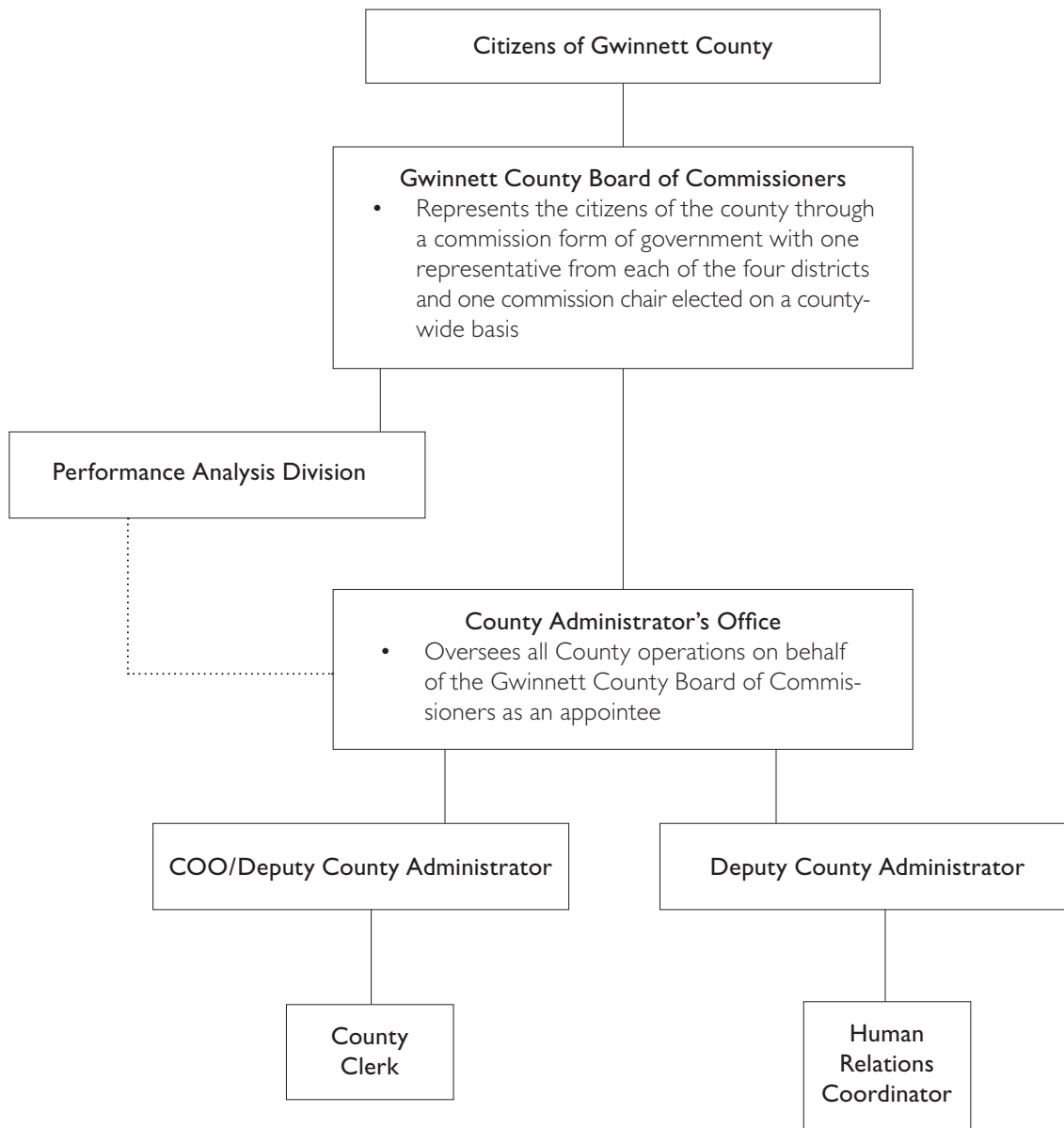
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county administrator: mission and organization chart

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

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



county administrator: goals, performance measures, and issues

Departmental Goals

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

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Agenda Items Processed	1,372	1,350	1,417	1485
Board of Commissioners Meetings	36	36	34	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.

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Program Modifications Requested	\$ 18,613,075	\$ 35,473,013	\$ 33,437,785	\$ 35,052,939
Program Modifications Approved	\$ 8,980,431	\$ 12,115,181	\$ 16,858,970	\$ 13,053,018

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

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Percent of General Fund Budget Expended	98%	96%	95%	95%
Percent of Operating Budget Expended	95%	96%	96%	95%

Departmental Issues for FY 2007

1. Oversee the transition of the County's defined benefit pension program to a locally managed platform.
2. Roll-out the County's initial phase of process improvements and performance management systems.
3. Complete a restructuring of the County's development and building review process.
4. Conduct preliminary Special Local Option Sales Tax (SPLOST) revenue estimates and capital infrastructure planning.
5. Complete the restructuring of a Quality of Life (QOL) unit under the direction of the Chief of Police.
6. Manage a total of approximately 108 project initiatives established by the Board of Commissioners or the County Administrator for completion during 2007, including a variety of performance targets.

Departmental Issues for FY 2008 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 attracting commercial development to the county to balance and increase the tax base.
3. Management of 2001 and 2005 SPLOST Programs and prioritize necessary funding allocations and project categories for a renewal referendum in the 2008 general election.
4. Continue effective management practice of Tax Allocation Districts (TAD) program.
5. Management of the locally managed defined benefit system and monitor the funding progress.
6. Monitor the development and recruitment of employees qualified to enter mid-level and senior management roles.

County Administration (General Fund)

Expenditures/Appropriations (\$)	2004 Actual	2005 Actual	2006 Unaudited	2007 Budget
Personal Services	1,599,983	1,606,170	1,504,951	2,074,132
Operations	105,204	119,419	108,455	434,733
Contributions to Other Funds	17,496	25,973	19,511	38,406
Total	1,722,684	1,751,562	1,632,917	2,547,271

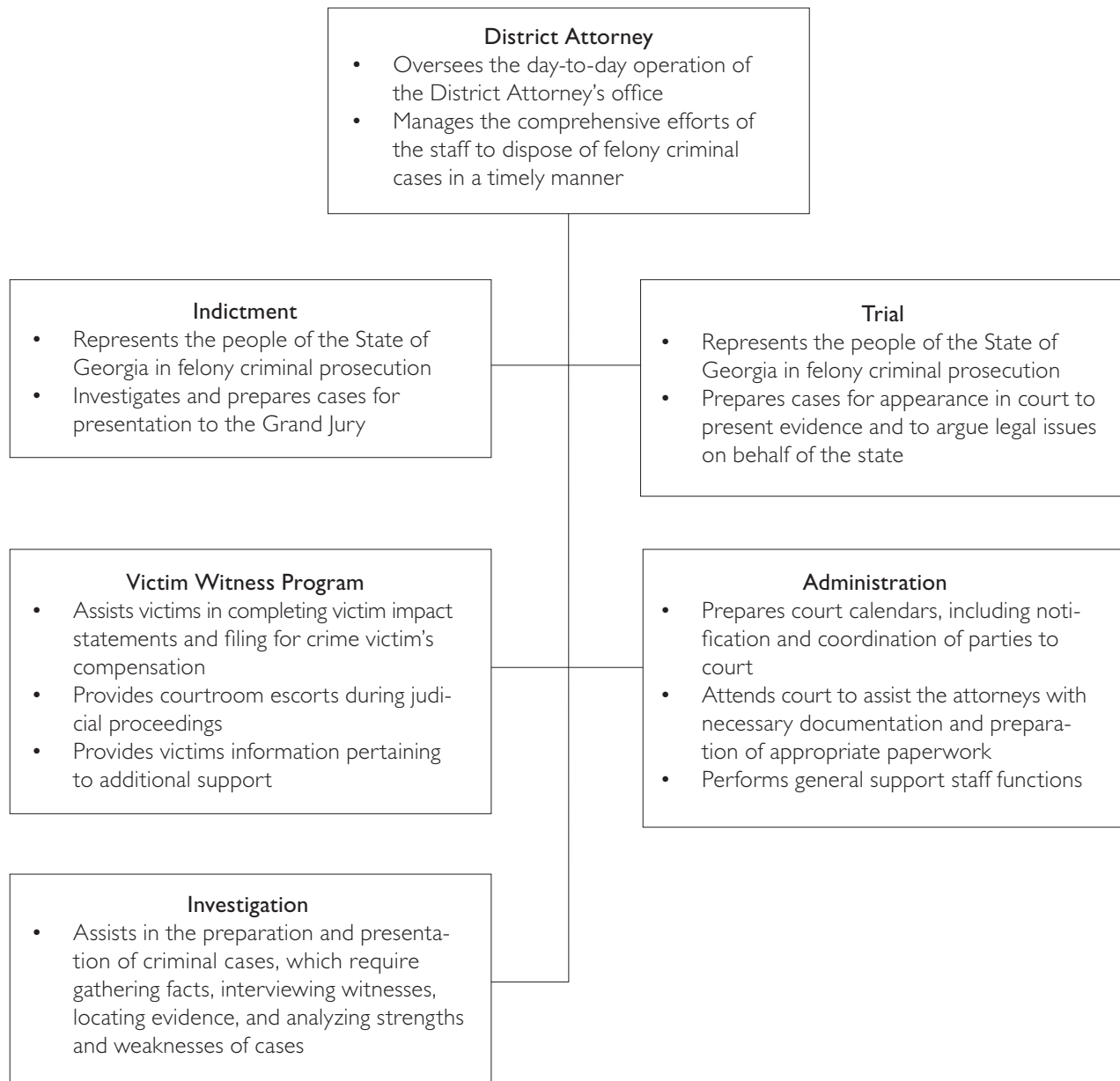
Authorized Positions – County Administration	16	16	19	20

FY 2007 Program Modifications (\$)

	2006 Budget	2007 Est.
1. Added one Deputy County Administrator effective (01/07) and operations.	249,040	249,040
2. Added funding for an ethics study.	25,000	-

district attorney: mission and organization chart

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



district attorney: goals, performance measures, and issues

Departmental Goals

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

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Felony cases received	5,400	6,652	6,270	6,650
Cases disposed	5,000	5,420	6,192	6,500

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

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Contacts per Advocate	6,613	7,113	5,330	5,344
Victim Contacts	39,676	42,676	42,637	42,750

3. To prosecute delinquent cases in Juvenile Court.

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Juvenile Court hearings attended	4,300	6,135	5,987	6,150

Departmental Issues for FY 2007

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

Departmental Issues for FY 2008 and Beyond

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

District Attorney (General Fund)

Expenditures/Appropriations (\$)	2004 Actual	2005 Actual	2006 Unaudited	2007 Budget
Personal Services	5,185,773	5,683,853	6,047,958	6,224,250
Operations	223,398	249,106	357,943	343,741
Contributions to Other Funds	101,817	161,114	95,333	143,927
Contribution to Capital/Capital Outlay	-	1,656	4,243	-
Total	5,510,988	6,095,729	6,505,477	6,711,918

Authorized Positions – District Attorney	69	74	80	81

FY 2007 Program Modifications (\$)

	2007 Budget	2008 Est.
1. Added one Court Associate II (03/07) for assistance with intake.	39,573	40,473

District Attorney (Crime Victims Fund)

Expenditures/Appropriations (\$) (**)	2004 Actual	2005 Actual	2006 Unaudited	2007 Budget
Personal Services	318,911	345,784	357,587	316,728
Operations	19,177	7,128	13,402	28,475
Contributions to Other Funds	7,794	7,800	8,225	4,322
Contribution to Capital/Capital Outlay	-	-	-	-
Total	345,882	360,712	379,214	349,525

Authorized Positions – District Attorney	5	5	5	5

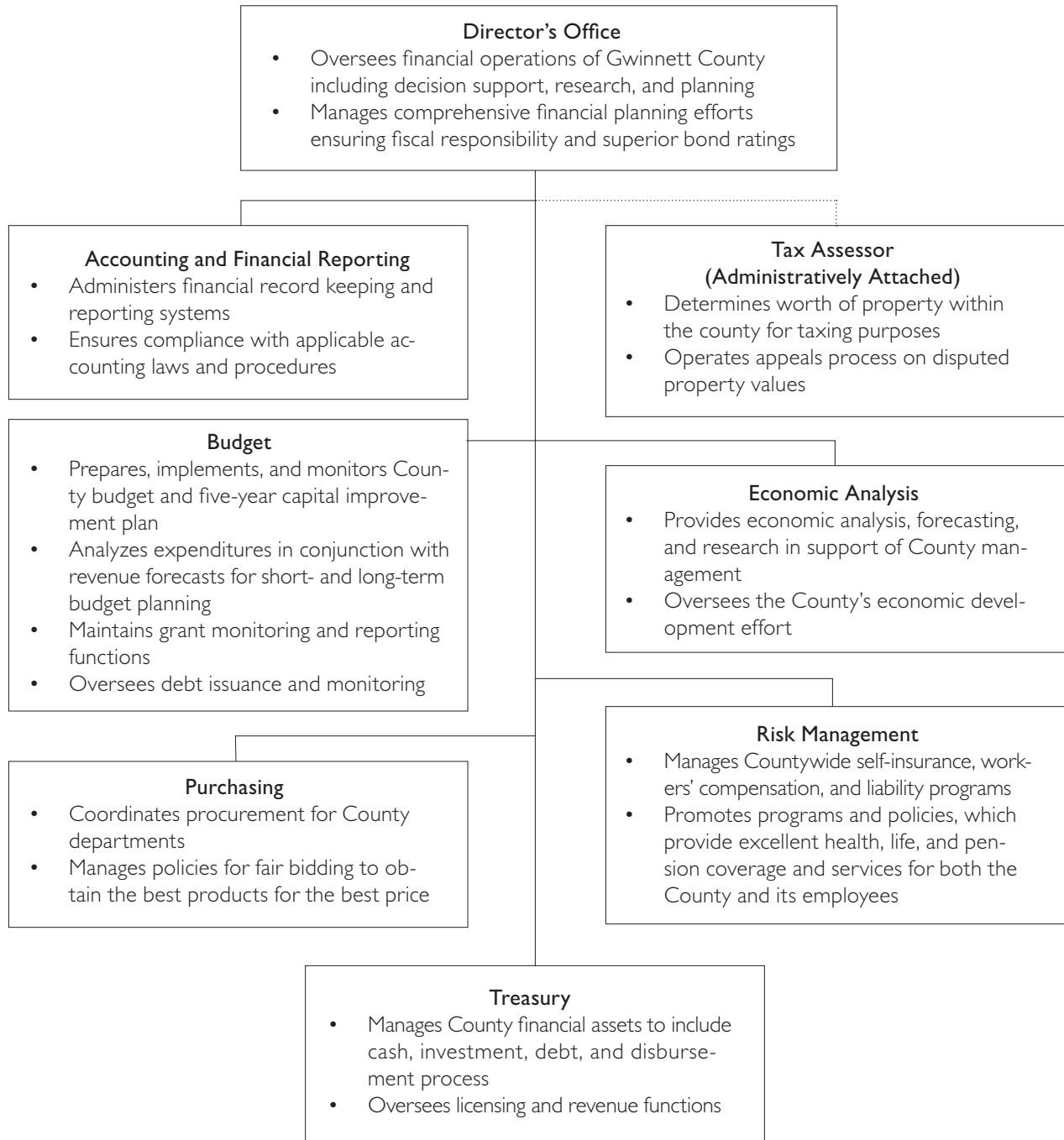
FY 2007 Program Modifications (\$)

	2007 Budget	2008 Est.
None.	-	-

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

financial services: mission and organization chart

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



financial services: goals, performance measures, and issues

Departmental Goals

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.

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Agenda items processed	977	906	992	900
County Administrator forms processed	141	106	70	100
Variance of estimated revenue and actual	95%	95%	99%	100%
Received GFOA Distinguished Budget Document Award	Yes	Yes	Yes	Yes

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

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Fixed assets maintained	17,271	17,500	18,755	19,500
Contract compliance reviews	28,000	30,000	686	700
Total dollars of grants maintained	\$ 17,896,569	\$ 9,500,000	\$ 75,410,783	\$ 62,263,433
Receive GFOA Certificate of achievement for Excellence in Financial Reporting	Yes	Yes	Yes	Yes

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

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Bids with no formal protest	100%	98%	99%	99%
Procedures training sessions held	2	15	11	15
Number of prebid/preproposal conferences held	220	215	172	185

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

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Workers' compensation claims handled	561	583	594	615
General liability claims handled	1,159	1,273	1,201	1,250
Workplace injuries in current year	507	523	524	535

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

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Benefit plan participants	4,100	4,395	4,485	4,600
Benefits problem intakes processed	804	694	573	600

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

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Employees trained	1,311	1,232	1,658	1,900
Safety classes conducted	87	59	74	80
Safety inspections completed	125	68	99	100

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

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Parcels updated	61,000	30,000	52,000	55,000
Digest ratio (Percentage of Sales Prices)	95%	95%	95%	96%

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

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Investment maintained by the County (billions)	\$ 1.410	\$ 1.300	\$ 1.155	\$ 1.100
Exceed benchmarks for investments (variance)	26 basis points	10 basis points	30 basis points	25 basis points

Departmental Issues for FY 2007

1. Continue development of Enterprise Resource Planning (ERP) applications.
2. Implementation of quarterly financial reporting.
3. Develop and implement activity based costing models.
4. Continue to maximize federal and state grant funding opportunities.
5. Continue work with IT towards development of budget reporting.
6. Implement revenue recovery program.
7. Continued training and improvement of process for electronic procurement.
8. Complete transfer of Defined Benefit (DB) pension assets from Associate County Commissioners of Georgia (ACCG) to the Gwinnett County Public Employees Retirement System.
9. Continue transformation of the County's benefits to a model that promotes greater cost sharing with the employee/retiree population and conforms to the balanced compensation directive.
10. Complete health care dependent audit.
11. Implement Other Post Employment Benefits trust fund and funding policy.
12. Bring the Defined Benefit Plan to a funding level of 90 percent or higher over the next five years.
13. Implement defensive driving program for all drivers of county vehicles.
14. Automate current manual payroll processes.
15. Update values on commercial properties to achieve uniformity with residential values.
16. Finalize conversion of licensing and revenue system management to SAP platform.

Departmental Issues for FY 2008 and Beyond

1. Move toward activity based budgeting.
2. Provide information to decision makers regarding balancing growth rate of general fund expenditure as it compares to revenue growth.
3. Implementation of online bidding.
4. Ensure that health benefit costs remain in line with balanced compensation policy.
5. 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 (\$)	2004 Actual	2005 Actual	2006 Unaudited	2007 Budget
Personal Services	9,832,311	10,460,782	10,858,928	11,476,807
Operations	1,213,110	1,069,647	1,259,331	2,023,325
Contributions to Other Funds	143,827	173,106	202,757	321,628
Contribution to Capital/Capital Outlay	-	16,582	1,200	-
Total	11,189,248	11,720,117	12,322,216	13,821,760

Authorized Positions - Financial Services	149	152	156.9*	156.9*

(*) Starting in FY 2006, the financial system gained the capacity to report fractional positions.

In some cases, positions previously paid for partially out of grant or capital might appear as a reduction of positions.

A list of grant and capital funded positions is located by department in Section II.

FY 2007 Program Modifications (\$)	2007 Budget	2008 Est.
1. Added funding to professional services for expansion of appraisal efforts.	240,000	240,000

Financial Services (Group Self-Insurance Fund)

Expenditures/Appropriations (\$)	2004 Actual	2005 Actual	2006 Unaudited	2007 Budget
Personal Services	519,184	503,183	485,783	324,455
Operations	43,180,570	45,731,892	41,508,542	49,695,450
Contributions to Other Funds	5,270	6,010	6,690	6,046
Total	43,705,024	46,241,085	42,001,015	50,025,951

Authorized Positions – Financial Services	8	7	9	9

FY 2007 Program Modifications (\$)	2007 Budget	2008 Est.
None	-	-

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

Expenditures/Appropriations (\$)	2004 Actual	2005 Actual	2006 Unaudited	2007 Budget
Debt Services	7,541,279	8,496,132	8,518,608	8,564,133
Total	7,541,279	8,496,132	8,518,608	8,564,133
Authorized Positions	-	-	-	-
FY 2007 Program Modifications (\$)			2007 Budget	2008 Est.
None			-	-

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

Expenditures/Appropriations (\$)	2004 Actual	2005 Actual	2006 Unaudited	2007 Budget
Debt Services	3,977,028	5,273,906	5,273,006	5,247,032
Total	3,977,028	5,273,906	5,273,006	5,247,032
Authorized Positions	-	-	-	-
FY 2007 Program Modifications (\$)			2007 Budget	2008 Est.
None			-	-

Financial Services (Tourism Fund)

Expenditures/Appropriations (\$)	2004 Actual	2005 Actual	2006 Unaudited	2007 Budget
Tourism Operations	4,169,707	4,121,904	5,865,828	7,755,000
Total	4,169,707	4,121,904	5,865,828	7,755,000
Authorized Positions	-	-	-	-
FY 2007 Program Modifications (\$)			2007 Budget	2008 Est.
None			-	-

Financial Services (Risk Fund)

Expenditures/Appropriations (\$)	2004 Actual	2005 Actual	2006 Unaudited	2007 Budget
Personal Services	890,387	793,072	868,482	920,424
Operations	4,966,996	3,089,308	3,463,596	6,551,401
Contributions to Other Funds	7,746	132,159	21,348	13,655
Total	5,865,129	4,014,539	4,353,426	7,485,480
Authorized Positions – Financial Services	8	8	8	8
Authorized Positions – Law	2	2	2	2
FY 2007 Program Modifications (\$)			2007 Budget	2008 Est.
None			-	-

Financial Services (Worker's Compensation Fund)

Expenditures/Appropriations (\$)	2004 Actual	2005 Actual	2006 Unaudited	2007 Budget
Operations	2,931,371	2,383,579	3,476,192	4,350,383
Contributions to Other Funds	815	596	3,000,000	-
Total	2,932,186	2,384,175	6,476,192	4,350,383
Authorized Positions – Financial Services	-	-	-	-
FY 2007 Program Modifications (\$)			2007 Budget	2008 Est.
None			-	-

Financial Services (Solid Waste Fund)

Expenditures/Appropriations (\$)	2004 Actual	2005 Actual	2006 Unaudited	2007 Budget
Operations	351	343,210	421,440	485,442
Contributions to Other Funds	527,018	233,832	212,411	182,369
Transfer to Renewal and Extension	200,000	312,426	114,531	194,189
Total	727,369	889,468	748,382	862,000

Authorized Positions	-	-	-	-
FY 2007 Program Modifications (\$)			2007 Budget	2008 Est.
None			-	-

Financial Services (Auto Liability)

Expenditures/Appropriations (\$)	2004 Actual	2005 Actual	2006 Unaudited	2007 Budget
Insurance Premiums and Claims*	-	205,465	224,109	750,000
Total	-	205,465	224,109	750,000

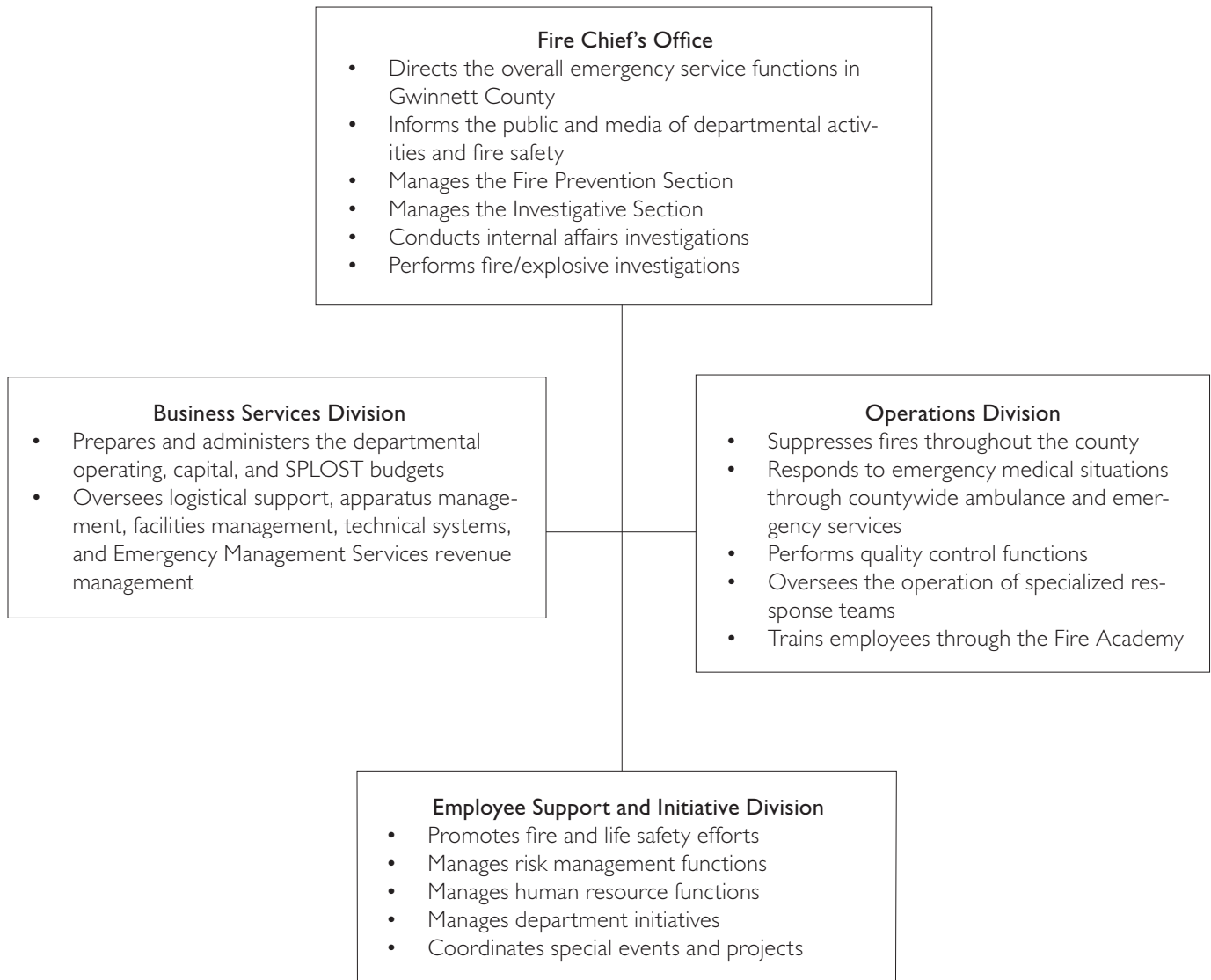
Authorized Positions				
FY 2007 Program Modifications (\$)			2007 Budget	2008 Est.
None			-	-

* This fund was started in 2005.

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fire and emergency services: mission and organization chart

To provide fire and emergency service education, prevention, and response services to Gwinnett County citizens and visitors in order to save lives and property.



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

Departmental Goals

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

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Percentage of responses within six minutes	41%	43%	46%	48%
Percentage of responses within eight minutes	26%	25%	28%	30%
Percentage of responses within 11 minutes	25%	20%	17%	15%
Percentage of responses greater than 11 minutes	8%	12%	9%	7%

- Evaluate emergency medical service delivery capabilities to maximize effectiveness.

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Emergency Medical Services responses	64,388	72,940	89,448	95,709
Patients transported	21,418	24,303	23,432	26,100
Percentage of cost offset by earned revenue	37%	38%	39%	41%

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

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Fire Inspections per unit employee	1,560	1,544	1,378	1,378
Plans reviewed per unit employee	990	1,297	1,645	1,645
Field inspections conducted	12,480	12,355	12,406	12,406
Plans reviewed	6,932	9,080	11,512	11,512

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

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Fire responses	18,241	19,639	24,328	26,031
Hazardous materials incidents	1,410	878	911	975
Other incidents (false alarms, etc.)	13,166	12,133	13,420	14,359

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

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Community training opportunities offered	1,700	1,800	1,844	1,900

Departmental Issues for FY 2007

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

Departmental Issues for FY 2008 and Beyond

- Facilitating professional planning of department growth through a capital projects team.
- Meeting the demands for medical service will necessitate the systematic expansion of the EMS delivery system.
- Expanding the training efforts to prepare new leaders will require expanded efforts through the Fire College.
- 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 (\$)	2004 Actual	2005 Actual	2006 Unaudited	2007 Budget
Personal Services	41,000,892	42,116,148	-	-
Operations	3,061,876	3,632,174	-	-
Contributions to Other Funds	4,008,585	3,228,160	-	-
Contribution to Capital/Capital Outlay	519,447	78,661	-	-
Total	48,590,800	49,055,143	-	-

Authorized Positions – Fire and Emergency Services 525 536

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

Fire and Emergency Services (General Fund)

Expenditures/Appropriations (\$)	2004 Actual	2005 Actual	2006 Unaudited	2007 Budget
Personal Services	7,706,528	8,818,829	54,116,208	58,017,626
Operations	875,179	851,511	5,157,879	6,016,736
Contributions to Other Funds	168,615	172,615	1,539,394	1,877,180
Contribution to Capital/Capital Outlay	413,083	-	102,591	141,345
Total	9,163,405	9,842,955	60,916,072	66,052,887

Authorized Positions – Fire and Emergency Services	129	138	713	756

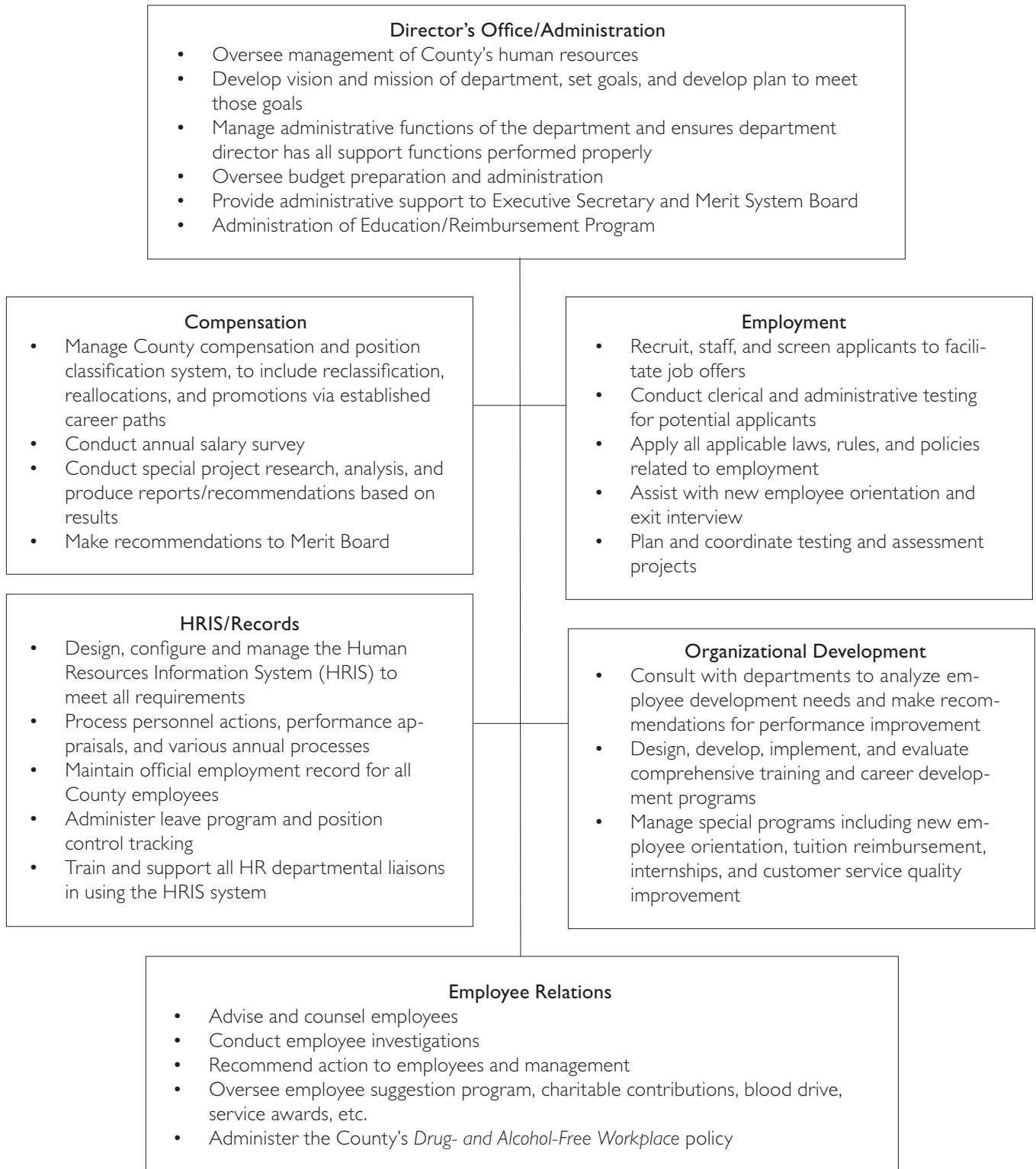
FY 2007 Program Modifications (\$)	2007 Budget	2008 Est.
1 Added one additional Rescue Unit (nine Firefighter IIIs) starting (3/07) to meet industry standards and optimize response time.	496,829	525,845
2 Added 18 personnel to staff the new ladder truck at Station 7, three Firefighter Captains, three Firefighter Driver/Engineers, and 12 Firefighters IIIs starting (10/07).	372,867	1,113,428
3 Added staffing for Station 28, three Lieutenants, three Firefighter Driver/Engineers, and nine Firefighter IIIs starting (10/07).	289,723	301,634
4 Increased funding for supplies and utility expenses for new and relocated fire stations.	195,000	195,000
5 Created a code-enforcement section in the Fire Marshal's Office by adding one Fire Inspector Sr starting (3/07), and operational cost.	98,053	74,898
6 Added funding for dues and fees charged for EMT-Intermediate courses.	55,000	55,000
7 Improved plans review services of the Fire Marshal's Office by leasing eight additional computers to fully participate in the e-Government initiative.	4,800	4,800

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

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human resources: mission and organization chart

To provide world-class customer service with professionalism and integrity. This will be accomplished through collaborative efforts with our internal and external customers to contribute to the overall success of Gwinnett County Government.



human resources: goals, performance measures, and issues

Departmental Goals

1. Reduce average full-time vacancy rate to five percent.

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Average full-time job vacancies per year	4%	6%	8%	5%

2. Increase the percentage of exit interviews to 50 percent.

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Percent of voluntary termination exit interviews	70%	31%	35%	40%

3. Maintain a 90 percent or above training program participant satisfaction rate.

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Training program participant satisfaction rate	91%	90%	90%	92%

Departmental Issues for FY 2007

1. Implement Phase I of the Protective Services Step System.
2. Implement Phase II of Protective Service Step System Market Adjustment and Cost of Living Adjustment.
3. Reduce overall vacancy rate from eight to five percent.
4. Implement new senior management performance evaluation system.
5. Enact revisions to Merit Rules and revise corresponding processes.
6. Reduce Corrections vacancy rate to four percent.
7. Implement "Training and Events" module in new system.
8. Develop/present Comprehensive Succession Plan, to include three year staffing plan.

Departmental Issues for FY 2008 and Beyond

1. Attracting and retaining highly qualified diverse workforce that reflects the county population.
2. Ensuring that new systems (Enterprise Resource Planning, FileNet, and NeoGov) work together for optimal results.
3. Continue to provide effective training programs to ensure continuous employee learning and development.

Human Services (General Fund)

Expenditures/Appropriations (\$)	2004 Actual	2005 Actual	2006 Unaudited	2007 Budget
Personal Services	2,548,198	2,667,038	2,278,221	2,618,806
Operations	668,520	827,194	742,235	663,121
Contributions to Other Funds	30,504	22,303	25,087	26,836
Total	3,247,222	3,516,535	3,045,543	3,308,763

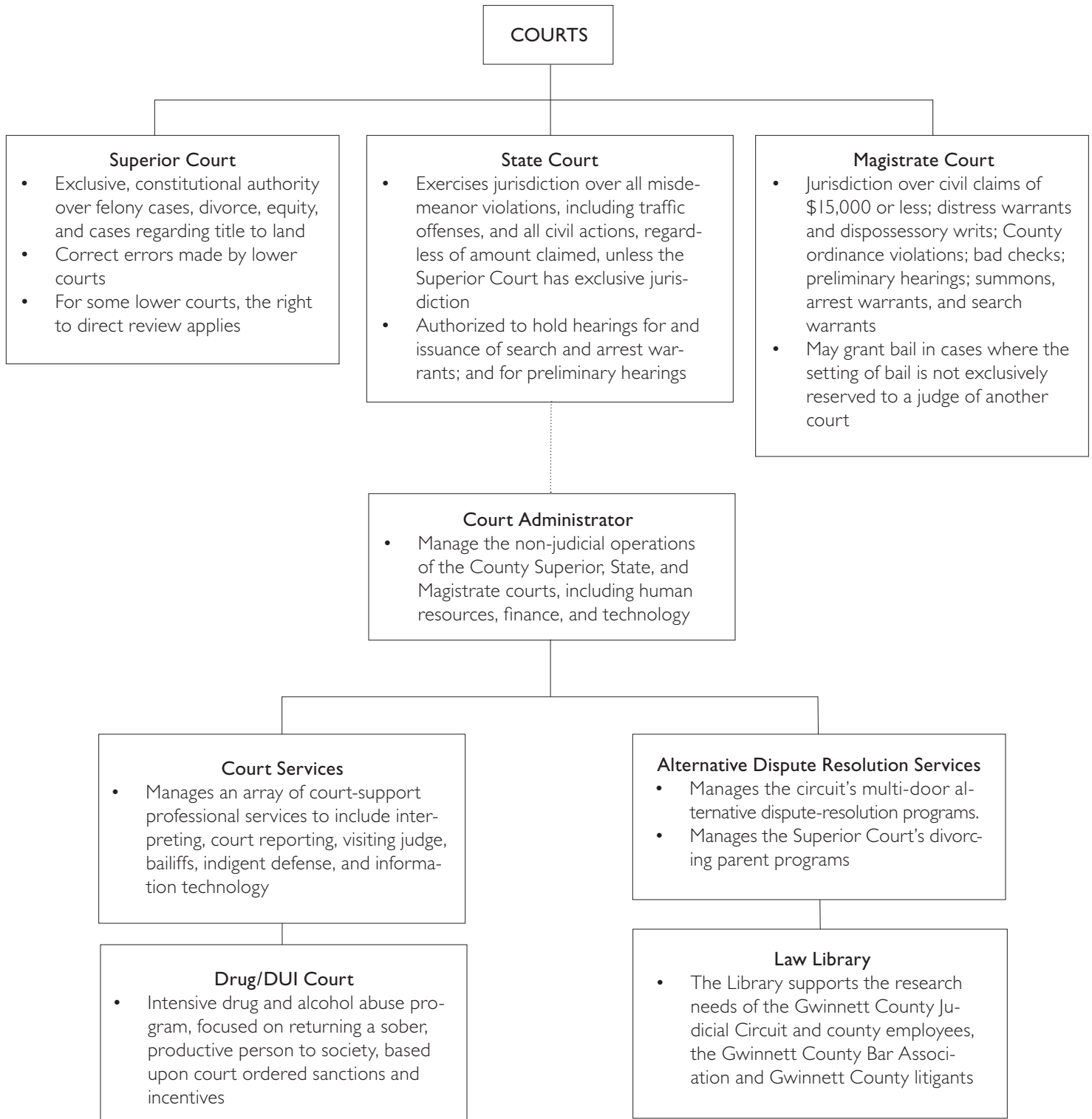
Authorized Positions – Human Resources	29	30	32	32

FY 2007 Program Modifications (\$)

	2007 Budget	2008 Est.
1. Increase funding in professional services for temporary staff to expedite the scheduling and screening of public safety applicants.	28,000	28,000
2. Increase funding in professional services for service awards due to the expanded number of anniversary	14,000	14,000

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 Performance Measures

1. Felony cases filed and disposed

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Felony cases filed	4,557	5,687	5,832	6,415
Felony cases disposed	4,463	5,115	5,830	6,413
Percent of felony filings disposed	97.9%	89.9%	100.0%	95.0%

2. Misdemeanor cases filed and disposed

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Misdemeanor cases filed	9,392	6,311	7,306	8,037
Misdemeanor cases disposed	9,335	8,083	7,561	8,317
Percent of misdemeanor filings disposed	99.4%	100.0%	100.0%	100.0%

3. Civil cases filed and disposed in the trial courts

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Civil cases filed	18,688	20,945	25,253	27,778
Civil cases disposed	18,375	19,706	22,772	25,505
Percent of civil filings disposed	98.3%	94.1%	90.2%	93.0%

4. Domestic cases filed and disposed

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Domestic cases filed	10,474	10,797	10,144	10,651
Domestic cases disposed	10,353	10,928	10,179	10,484
Percent of domestic filings disposed	98.8%	100.0%	100.0%	98.4%

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

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Civil cases filed	35,227	37,609	40,708	43,558
Civil cases disposed	35,202	35,935	39,686	42,464
Percent of civil filings disposed	99.9%	95.5%	97.5%	97.5%

Departmental Issues for FY 2007

- If the legislature approves a 10th Superior Court Judge in 2007, the judge will take office January 2008. Space, furniture, computer, and staffing needs will need to be addressed during the last quarter of 2007.
- Jail overcrowding, while not a direct issue of this department, is directly affected by the judiciary. With the space issues both the jail and the courthouse are facing, the time is right for a pre-trial program.
- The Superior Court's drug court program has been in place two years and the State Court DUI court one year. Additional staff will be needed in 2007 and beyond as grant funding continues to decrease.

Departmental Issues for FY 2008 and Beyond

- Space remains a priority issue with the Courts. With the addition of the 10th Superior Court Judge, there will be no additional space for chambers or courtrooms.
- As the number of case filings, attorneys and *pro-se* litigants in the Gwinnett Circuit continue to increase, utilization of the Law Library increases, placing a strain on the existing staff. Additional staff will be needed in the next year.
- The use of interpreters has increased tenfold over the past five years and this growth is expected to continue.
- Gwinnett County's Alternative Dispute Resolutions (ADR) program was created to offer litigants, with cases filed in the Gwinnett County Courts, a variety of ways to resolve their disputes which may be preferable to trial. As more litigants and attorneys take advantage of this program, additional staffing will be required.
- The Court is currently seeking federal grant funding, in the amount of \$750,000 to design and implement a family violence court. This problem solving court will provide staffing and technology to verify compliance of the judges orders.
- Based upon the Georgia requirements for the County's opt-out status for the provision of indigent defense services, new rules and regulations are implemented each year. To comply with these increased requirements, the program must make changes, which necessitate increased staffing levels.

Judiciary (General Fund)

Expenditures/Appropriations (\$)	2004 Actual	2005 Actual	2006 Unaudited	2007 Budget
Personal Services	7,662,853	8,351,470	8,763,295	9,589,084
Operations	6,471,567	7,409,445	7,479,229	7,787,313
Contributions to Other Funds	62,275	64,318	86,781	76,373
Contribution to Capital/Capital Outlay	-	-	5,600	5,600
Total	14,196,695	15,825,233	16,334,905	17,458,370

Authorized Positions – Judiciary	75	79	83	87

FY 2007 Program Modifications (\$)

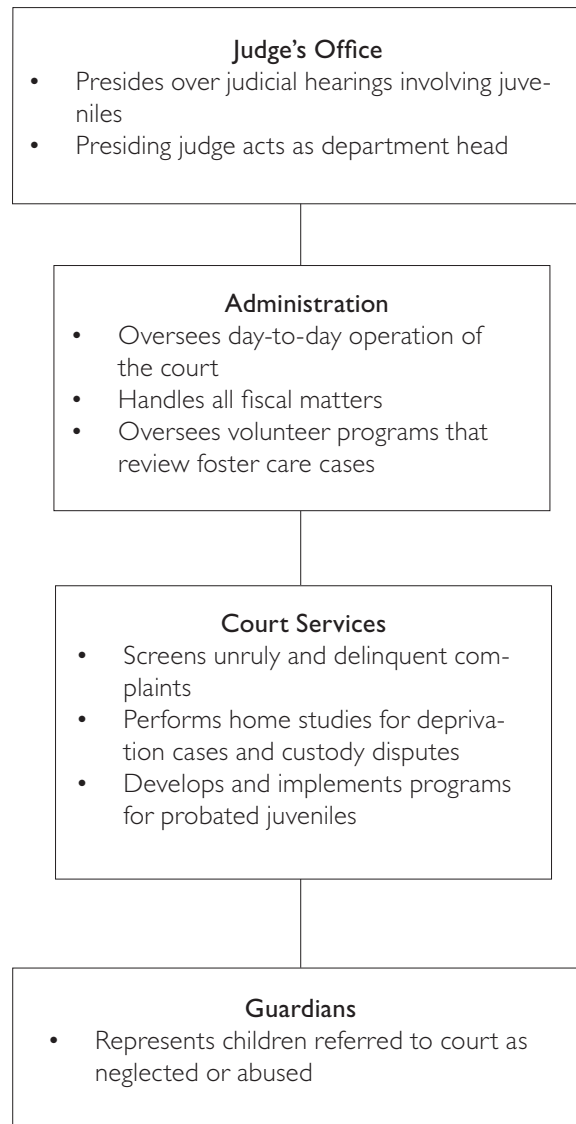
- I. Added staffing for sixth State Court Judge (01/07) (one Judge, one Attorney II, one Judicial Calendar Coordinator, one Judicial Executive Assistant) and start-up costs.

2007 Budget	2008 Est.
921,810	878,714

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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.

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Delinquent filings	4,300	5,015	7,427	8,000
Delinquent filings disposed	4,000	4,881	6,989	7,500
Percent of delinquent filings disposed	93%	97%	94%	94%

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

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Deprivation filings	1,425	2,150	2,261	2,400
Deprivation filings disposed	1,200	1,578	2,381	2,500
Percent of delinquent filings disposed	84%	73%	105%	104%

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

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Special proceeding filings	1,400	538	347	350
Special proceeding filings disposed	1,350	587	441	350
Percent of delinquent filings disposed	96%	100%	127%	100%

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

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Traffic violation filings	2,000	1,399	1,359	1,400
Traffic violation filings disposed	1,900	1,569	1,260	1,300
Percent of violation filings disposed	95%	100%	93%	93%

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

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Total charges/filings handled by the Court	N/A	11,524	11,390	12,000
Total charges/filings disposed by the Court	N/A	11,149	11,071	11,500
Percentage of total charges/filings disposed	N/A	97%	97%	96%

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

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Program referrals	3,550	3,059	3,131	3,250
Programs completed	3,475	2,990	3,068	3,185
Percent of programs completed	98%	98%	98%	98%

Departmental Issues for FY 2007

1. Start electronic imaging on 60 percent of our court documents.
2. Redefine disposition tables in the juvenile computer system.
3. Handling the large number of people waiting for court in the limited space.
4. Increase the use of diversion programs and volunteer programs.
5. Work with the Department of Juvenile Justice to develop a system to expedite the transportation of juvenile inmates to court.
6. Research grant options to replace lost grant opportunities with Child and Youth Coordinating Council.

Departmental Issues for FY 2008 and Beyond

1. Additional staffing is needed for our diversion and citizen panels.
2. Increase court document imaging to 80 percent.
3. Additional staffing is needed for the judge's office.

Juvenile Court (General Fund)

Expenditures/Appropriations (\$)	2004 Actual	2005 Actual	2006 Unaudited	2007 Budget
Personal Services	3,695,025	4,238,420	4,690,898	4,849,382
Operations	984,702	1,124,786	1,156,880	1,169,605
Contributions to Other Funds	40,603	54,411	79,092	80,136
Total	4,720,330	5,417,617	5,926,870	6,099,123

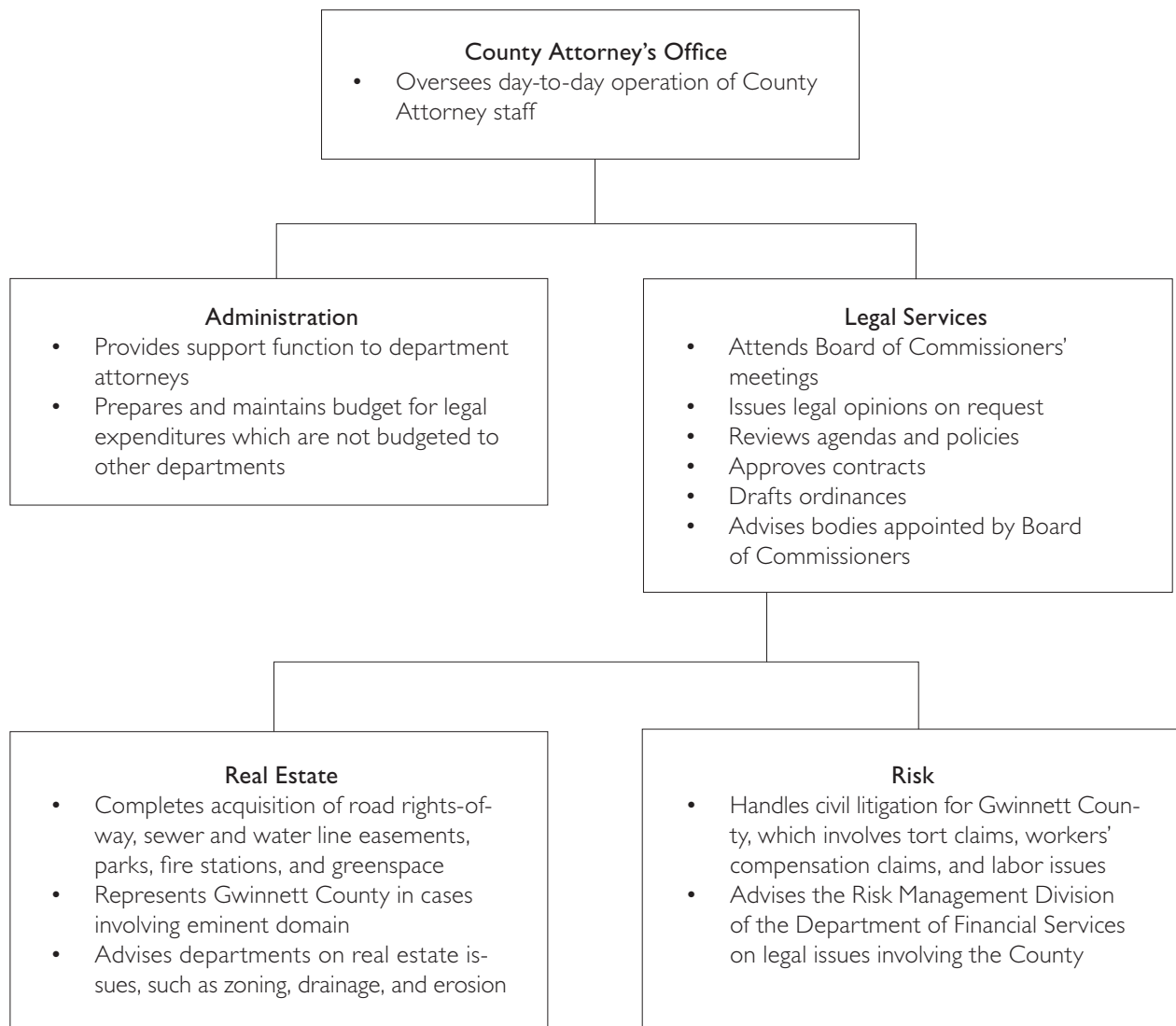
Authorized Positions – Juvenile Court	53	59	59	61

FY 2007 Program Modifications (\$)	2007 Budget	2008 Est.
1. Added two Court Associates III (03/07) and operations to handle expanding clerk office duties.	77,772	87,920
2. Additional funding for the equivalent of one full-time bailiff for new courtroom.	18,764	18,764
3. Added funding for five floating PCs for new courtroom space.	3,000	3,000

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law department: mission and organization chart

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



law department: goals, performance measures, and issues

Departmental Goals

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

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Assignments received	813	850	817	825
Legal opinions requested	58	45	32	35
Contracts submitted for review	952	815	1016	1025

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

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Assignments or legal opinions completed	901	875	778	775
Lawsuits completed	59	81	91	90
Contracts processed	937	800	980	980

Departmental Issues for FY 2007 and Beyond

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 be of increased complexity and volume.
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. Client Profiles, a case management software program, was implemented in 2006, increasing our ability to rapidly manage cases, track incoming requests, and outgoing responses.

Departmental Issues for FY 2008 and Beyond

1. The passage of the 2004 Special Purpose Local Option Sales Tax (SPLOST) continues to result in acquisitions and condemnations for parks, libraries, roads, and public safety facilities.
2. The County's adoption of a Stormwater Utility in 2005 continues to require legal guidance as the program becomes established.

Law Department (General Fund)

Expenditures/Appropriations (\$)	2004 Actual	2005 Actual	2006 Unaudited	2007 Budget
Personal Services	1,172,448	1,396,197	1,323,821	1,548,420
Operations	77,923	65,188	85,991	87,494
Contributions to Other Funds	9,379	10,714	11,947	12,088
Total	1,259,750	1,472,099	1,421,759	1,648,002

Authorized Positions – Law (*)	14	14	14	14

FY 2007 Program Modifications (\$)	2007 Budget	2008 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. The internal audit function of the County was moved under the County Administrator's Office mid-year 2006.

Miscellaneous Expenses (General Fund)

Expenditures/Appropriations (\$)	2004 Actual	2005 Actual	2006 Unaudited	2007 Budget
Personal Services	964,401	67,003	235,169	3,798,429
Operations	455,885	475,259	780,308	8,051,174
Contributions to Other Funds	14,077,904	12,392,913	11,430,380	6,575,707
Contribution to Capital Projects	29,502,000	21,463,451	14,900,000	14,728,000
Payment to Agencies	1,000,000	1,000,000	1,000,000	
Reserve/Contingencies	-	-	-	5,850,000
Total	46,000,190	35,398,626	28,345,857	39,003,310

Authorized Positions - - - -

FY 2007 Program Modifications (\$)	2007 Budget	2008 Est.
1. Added funding for lobbying efforts.	150,000	-
2. Increased compensation reserve for public safety of high crime areas.	50,000	-

Medical Examiner Contract (General Fund)

Expenditures/Appropriations (\$)	2004 Actual	2005 Actual	2006 Unaudited	2007 Budget
Operations	634,167	665,875	769,382	817,479
Total	634,167	665,875	769,382	817,479

Authorized Positions - - - -

FY 2007 Program Modifications (\$)	2007 Budget	2008 Est.
None.	-	-

Internal Audit (General Fund)

Expenditures/Appropriations (\$)	2004 Actual	2005 Actual	2006 Unaudited	2007 Budget
Personal Services	649,805	692,616	539,176	0
Operations	152,842	148,450	175,224	0
Contributions to Other Funds	4,958	7,355	8,658	0
Total	807,605	848,421	723,058	0

Authorized Positions 7 7 - -

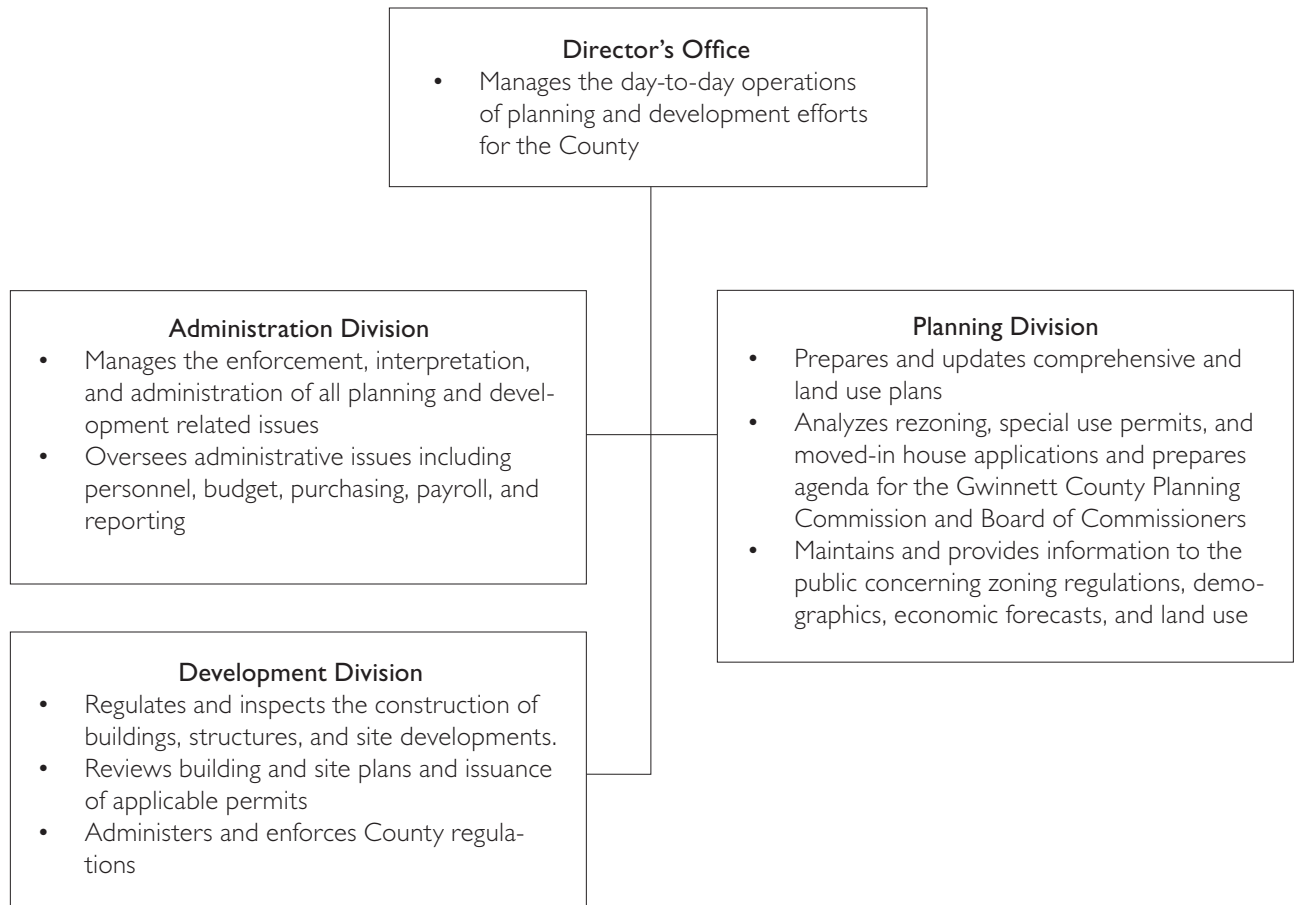
FY 2007 Program Modifications (\$)	2007 Budget	2008 Est.
None.	-	-

(*) The internal audit function of the county was moved under the County Administrator's office mid-year 2006.

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planning and development: mission and organization chart

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



planning and development: goals, performance measures, and issues

Departmental Goals

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

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Rezoning applications processed	203	211	194	200
Special use applications processed	86	84	133	100
Percent rezoning and special use permit applications processed and advertised for public hearing within 90 days	100%	100%	100%	100%

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

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Development plans accepted by committee	894	897	747	740
Development permits issued	425	419	397	370
Percent of development plans reviewed within 14 days of request (<i>*Plans reviewed within eight days of submittal</i>)	100%	100%	100%	100%

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

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Code violation cases received	5,181	6,021	8,042	Moved to Police
Percent code violation inspections conducted within two weeks of request	78%	85%	67%	02/01/2007

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

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Building permits issued – residential	9,644	9,424	7,903	4,838
Building permits issued – non-residential	7,757	7,726	8,091	6,696
Percent processed within one day of request	100%	100%	100%	100%

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

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Building inspections conducted	312,116	318,947	306,630	300,000
Building inspections conducted within two business days of request	100%	100%	100%	100%

Departmental Issues for FY 2007

- To continue work on major update of Gwinnett's Comprehensive Plan.
- To implement recommendations of a development process review study in development of operations/efficiency work plan.
- To review bonding process.
- To revise regulations as needed due to transfer of Code Compliance to Quality of Life Division (QOL).
- To begin implementation of digital data plan submittal.

Departmental Issues for FY 2008 and Beyond

- To comply with new legislation requiring verification of builders license prior to permit issuance effective January 2008.
- To complete major update of Gwinnett's Comprehensive Plan.
- To implement latest software version of the permit plan system.
- To review software automation for wireless inspection transmission for field services.
- To implement document imaging.

Planning and Development (General Fund)

Expenditures/Appropriations (\$)	2004 Actual	2005 Actual	2006 Unaudited	2007 Budget
Personal Services	8,994,201	9,427,648	9,090,897	8,741,865
Operations	557,144	593,520	659,324	784,956
Contributions to Other Funds	489,876	585,707	177,472	535,495
Total	10,041,221	10,606,875	9,927,693	10,062,316

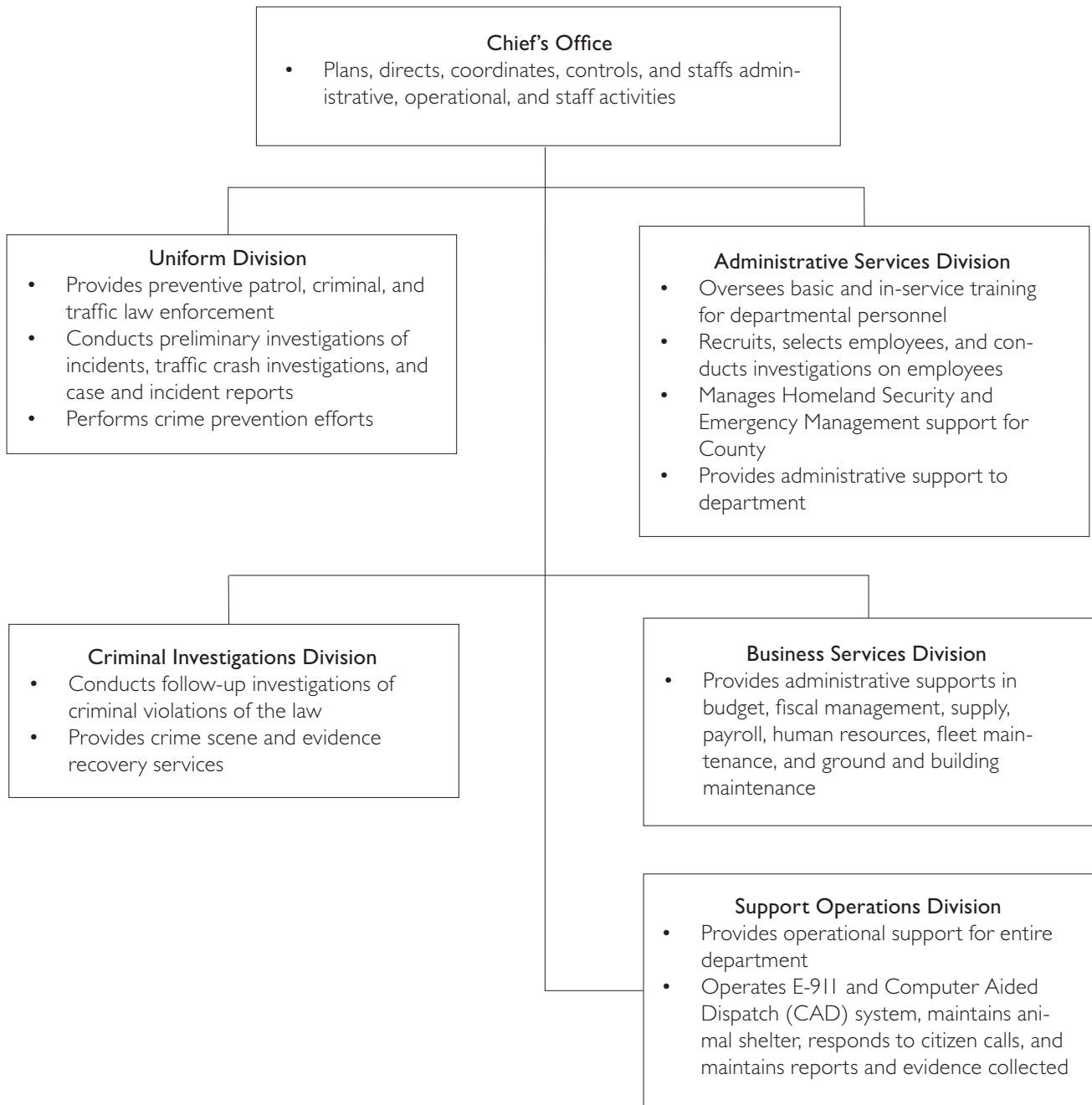
Authorized Positions – Planning and Development	139	143	143	128

FY 2007 Program Modifications (\$)	2007 Budget	2008 Est.
1. Added cell phones for 52 building inspectors.	28,080	28,080
2. Additional funding for rental housing study.	25,000	-
3. Transfer 15 positions within code compliance division of Planning and Development to the Quality of Life division (QOL) of the Police Department effective (02/07).	(840,257)	-

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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 increasing service population and changing demographics and population patterns.

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Officers per 1,000 service populations	1.00	1.05	1.07	1.04
Criminal Investigation cases received	5,500	5,906	5,977	6,096
E-911 calls received	520,215	521,083	497,735	515,985
Traffic calls answered	163,188	140,657	149,291	158,248
General calls answered	343,308	373,813	360,690	370,315

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

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Department staff trained	4,446	4,444	6,062	6,150

Departmental Issues for FY 2007

1. Development of incentive plan for personnel to reside in redevelopment areas.
2. Retention of existing employees, recruitment of new employees, and training of newly hired employees.
3. Integrate code enforcement positions into Quality of Life Unit, add additional personnel to the Unit, and increase efficiency and effectiveness of operations.
4. Continued development of physical facilities including Headquarters Annex and Training Complex.
5. Technology and equipment upgrades including digital radio system and field reporting.
6. Enhance operation of Emergency Management and Homeland Security function.
7. Complete reaccreditation process.

Departmental Issues for FY 2008 and Beyond

1. Staffing levels for both civilian and sworn positions.
2. Retention and recruitment of employees and increasing diversity of the workforce.
3. Continued development of physical facilities including Headquarters Annex 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.
6. Homeland Security and Emergency Management.

Police Services (General Fund)

Expenditures/Appropriations (\$)	2004 Actual	2005 Actual	2006 Unaudited	2007 Budget
Personal Services	45,243,226	48,757,185	52,530,028	58,619,013
Operations	7,576,137	7,322,929	9,586,977	10,571,154
Contributions to Other Funds	4,190,070	5,132,600	2,129,649	6,116,550
Contribution to Capital/Capital Outlay	241,356	67,628	124,098	424,590
Total	57,250,789	61,280,342	64,370,752	75,731,307

Authorized Positions – Police Services	756	825	833	895

FY 2007 Program Modifications (\$)

	2007 Budget	2008 Est.
1. Increased police staffing by adding 29 officers (four Sergeants, two Corporals, and 21 Police Officers Sr.) and one Administrative Support Associate II. Half of the officers and the administrative staff starting (2/07) and half starting (10/07).	1,648,786	2,496,836
2. Transferred 15 code compliance personnel (11 Code Compliance Officers I, one Code Compliance Officer II, one Code Compliance Supervisor, and two Administrative Associates II) from Planning and Development to the Police Department starting (2/07).	840,257	875,529
3. Added the Quality of Life management package (one Major, two Lieutenants, and one Sergeant), one Administrative Support Associate II, and operations starting (2/07).	620,249	490,853
4. Increased Quality of Life staffing by adding five Police Officers Sr. and equipment starting (3/07) to oversee community improvements.	523,869	332,456

5. Added one Veterinarian Technician and two Animal Control Officers Sr starting (10/07) for the new animal control facility.	171,747	192,444
6. Increased the department's maintenance staff by adding one Trades Technician II and one Building Services Associate II starting (3/07) to cover the new facilities.	139,971	109,532
7. Enhanced code compliance efforts by adding one Code Compliance Officer II and one Administrative Support Associate II starting (3/07) to the Quality of Life Unit.	101,813	91,618
8. Second year of a four-year program of converting weapons to the Glock pistols.	72,600	72,600
9. Added 14 computer leases for various locations.	8,400	8,400

Police Services (E911 Fund)

Expenditures/Appropriations (\$)	2004 Actual	2005 Actual	2006 Unaudited	2007 Budget
Personal Services	4,674,231	4,915,016	5,376,680	6,840,225
Operations	1,571,027	1,477,196	1,840,295	2,150,674
Contributions to Other Funds	88,322	108,664	93,189	144,922
Contribution to Capital/Capital Outlay	927,910	7,100,160	2,699,016	181,210
Total	7,261,490	13,601,036	10,009,180	9,317,031

Authorized Positions – Police Services	101	102	118	118

FY 2007 Program Modifications (\$)	2007 Budget	2008 Est.
I. Added 22 computers to be used to train communications officers at the new training complex.	13,200	13,200

Police Services (Police Special Investigation Fund)

Expenditures/Appropriations (\$)	2004 Actual	2005 Actual	2006 Unaudited	2007 Budget
Operations	174,437	451,162	608,794	965,335
Contribution to Capital/Capital Outlay	140,218	165,983	75,197	339,202
Total	314,655	617,145	683,991	1,304,537

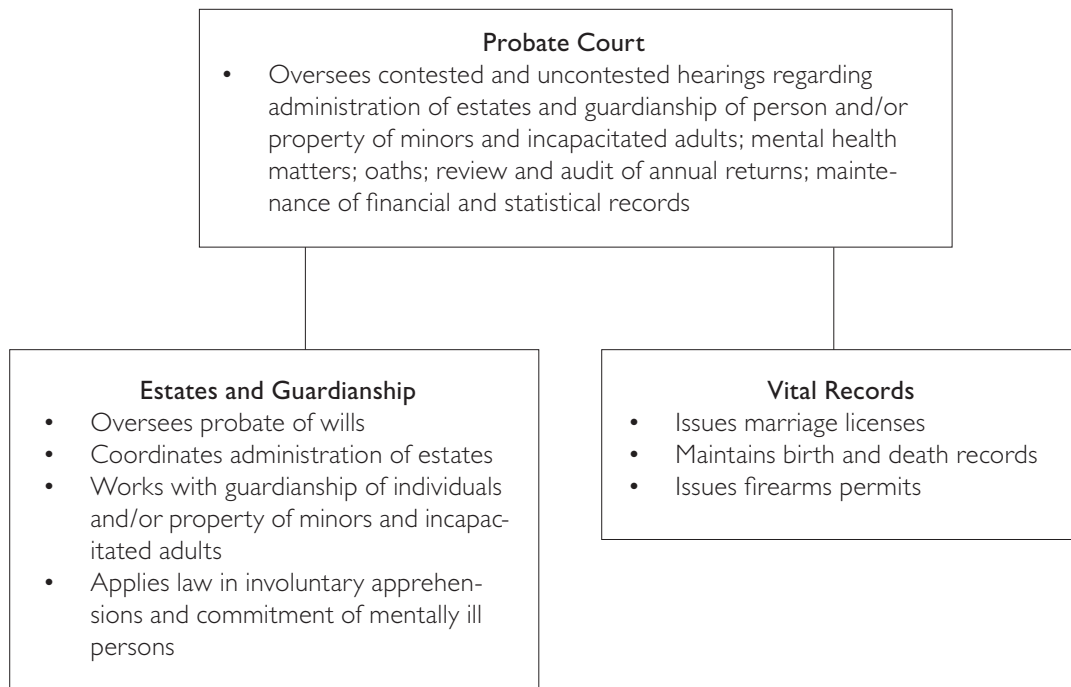
Authorized Positions	-	-	-	-

FY 2007 Program Modifications (\$)	2007 Budget	2008 Est.
I. Added various SWAT equipment.	78,575	-

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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.

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Total Guardianships Combined	1,666	2,000	1,029	1,250

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

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Births	8,016	8,361	8,383	8,529
Deaths	2,796	2,999	3,224	3,243
Marriage licenses issued	6,188	6,683	6,610	6,940
Firearm Permits applied for	4,025	4,246	3,779	3,788

Departmental Issues for FY 2007

1. Prepare for increasing caseloads.
2. Prepare for increasing birth registrations.
3. Prepare for increased issuance of birth and death records statewide.
4. Provide adequate information on legal issues to firearms customers.
5. Prepare for increased citizenship requirements for firearm applicants, as well as guardianships/conservatorships.
6. Address issues concerning language barriers with customers. This problem is growing quite extensively.

Departmental Issues for FY 2008 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 (\$)	2004 Actual	2005 Actual	2006 Unaudited	2007 Budget
Personal Services	1,217,093	1,290,769	1,264,580	1,357,938
Operations	119,718	129,224	136,274	148,126
Contributions to Other Funds	13,277	14,271	32,832	19,408
Contribution to Capital/Capital Outlay	-	-	-	2,400
Total	1,350,088	1,434,264	1,433,686	1,527,872

Authorized Positions – Probate Court	19	20	20	22

FY 2007 Program Modifications (\$)

	2007 Budget	2008 Est.
1. Added one Court Associate II (01/07), one Court Associate II (03/07), and operations for workload	88,834	82,284
2. Additional funding for tuition reimbursement.	3,000	3,000

probation: mission and organization chart

The mission of the Probation Operations Unit of the Georgia Department of Corrections is to protect and serve the public by enforcing the orders of the court through effective community supervision of felony offenders.

Probation

- Protect the public by ensuring appropriate levels of supervision based on offender risk
- Ensure probationer's accountability to the community and victims
- Service to the courts is the core of our existence
- Collaboration and partnering with stakeholders is essential to our effectiveness

probation: goals, performance measures, and issues

Departmental Goals

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

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Active probationers	10,000	10,450	11,000	11,400
Pre-sentence investigations/record checks	1,650	2,170	3,050	3,600
Court hours	5,600	6,000	6,200	6,800

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

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Fines and restitution collected/disbursed	\$ 3,525,000	\$ 3,802,375	\$ 4,018,557	\$ 4,275,000
Community service hours completed	40,000	33,673	35,000	44,000

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

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Average caseload size	230	250	250	275
Counseling referrals	1,212	1,580	1,600	1,850
Alcohol/drug test conducted	1,360	2,024	2,141	2,600

Departmental Issues for FY 2007

- 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 2008 and Beyond

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

Probation (General Fund)

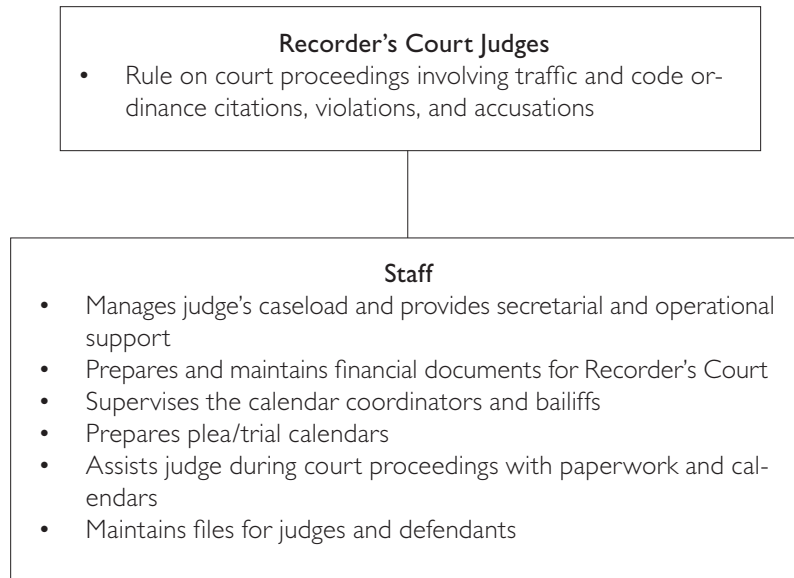
Expenditures/Appropriations (\$)	2004 Actual	2005 Actual	2006 Unaudited	2007 Budget
Operations	87,767	80,653	90,698	103,073
Contributions to Other Funds	-	-	1,680	12,380
Total	87,767	80,653	92,378	115,453

Authorized Positions	-	-	-	-

FY 2007 Program Modifications (\$)	2007 Budget	2008 Est.
None	-	-

recorder's court judges: mission and organization chart

To adjudicate court proceedings involving traffic and code ordinance citations, violations, and accusations.



recorder's court judges: goals, performance measures, and issues

Departmental Goals

1. To adjudicate traffic and code ordinance cases.

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Number of traffic citations issued	88,177	76,125	119,698	124,485
Number of environmental citations issued	1,800	1,538	5,400	6,480
Number of parking citations issues	1,896	1,625	-	-
Red light citations issued	N/A	4,872	13,451	12,773

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

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Cases with guilty judgments	9,380	8,762	17,007	18,707
Number of bench warrants issued	4,280	5,751	8,440	9,280
Number of cases handled through the court	32,576	33,472	44,727	49,199
Red light citations handled through the court	N/A	118	132	165

Departmental Issues for FY 2007

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

Departmental Issues for FY 2008 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 better serving the public efficiently.

Recorder's Court Judges (General Fund)

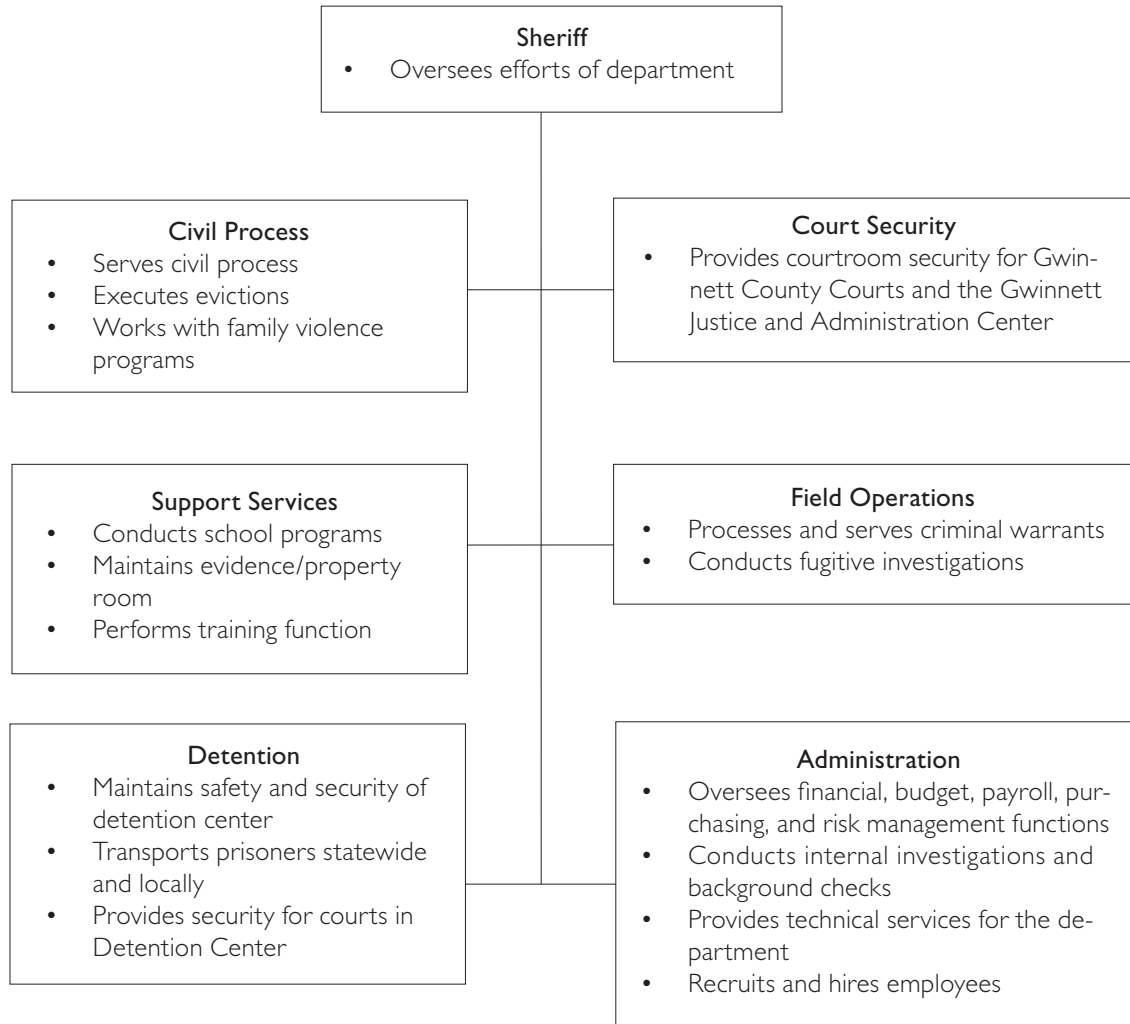
Expenditures/Appropriations (\$)	2004 Actual	2005 Actual	2006 Unaudited	2007 Budget
Personal Services	913,574	994,192	1,019,673	1,055,900
Operations	89,492	102,877	138,035	261,150
Contributions to Other Funds	5,930	6,759	7,526	7,774
Total	1,008,996	1,103,828	1,165,234	1,324,824

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

FY 2007 Program Modifications (\$)	2007 Budget	2008 Est.
None	-	-

sheriff: mission and organization chart

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



sheriff: goals, performance measures, and issues

Departmental Goals

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

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Detention Center admissions	31,627	32,200	34,815	36,000
Average daily inmate population in Detention Center	1,867	2,178	2,281	2,400

2. To provide adequate protection for each court and judge for all sessions, to protect the public, and to aid in the timely processing of all cases.

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Courts in session	8,100	8,200	9,260	9,500

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

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Warrants received for service	14,515	15,961	17,541	19,277
Civil papers received for service	57,755	60,887	64,006	77,465
Family violence orders received for service	2,695	2,829	2,968	3,113
Warrants served	12,787	13,017	13,277	13,543
Civil papers served	45,925	49,865	53,355	58,099
Family violence orders served	2,906	2,662	2,800	2,884

4. To provide security and protection for the Gwinnett County Justice and Administration Center; and other County court facilities to ensure the safety of staff and the public.

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
People through security at GJAC	900,000	950,000	433,000	450,000
People through Juvenile/Recorder's Court	N/A	N/A	116,000	125,000

Departmental Issues for FY 2007

1. Hiring and training of personnel.
2. Complete the transfer of housed-out inmates into the new detention center expansion.
3. Meet the security needs of new judges/courts.
4. Continue to meet increased demands in service due to increased number of warrants and civil papers.

Departmental Issues for FY 2008 and Beyond

1. Recruitment and retention of quality personnel.
2. Planning for construction of second detention tower.
3. Increasing the number of personnel needed to adequately meet the demands for service in a county that will continue to see growth and change.

Sheriff (General Fund)

Expenditures/Appropriations (\$)	2004 Actual	2005 Actual	2006 Unaudited	2007 Budget
Personal Services	27,243,494	31,186,757	38,166,785	41,997,683
Operations	12,674,938	16,644,861	21,165,736	16,155,475
Contributions to Other Funds	1,090,623	1,139,529	1,010,639	2,301,490
Contribution to Capital/Capital Outlay	122,332	43,329	270,230	240,460
Total	41,131,387	49,014,476	60,613,390	60,695,108
 Authorized Positions – Sheriff	 428	 538	 619	 684

FY 2007 Program Modifications (\$)

	2006 Budget	2007 Est.
1. Increased jail staffing by 59 positions: 10 Deputy Sheriff Sr, two Administrative Support Associates I, one Business Service Associates II, four Sheriff Processing Associates, one Trades Techs III, one Trade Supervisor, one Building Service Associate II, and one cook starting (4/07); 10 Deputy Sheriffs Sr, two Administrative Support Associates I, four Sheriff Processing Associates, one Trades Tech II, one Trades Tech III, one Building Service Associate II, and one cook starting (7/07); 11 Deputy Sheriffs Sr, two Administrative Support Associates I, three Sheriff Processing Associates, one Trades Tech II, one Trades Tech III starting (10/07), and operations to staff the new facility.	1,775,341	2,611,565
2. Added two Deputy Sheriffs Sr starting (1/07) for the sixth State Court.	119,685	101,841
3. Added one Sheriff Deputy Sr starting (3/07) to meet state mandate for maintaining individual sex offender registries.	107,204	75,981
4. Converted three Public Safety Staff Specialists from part-time and professional services at no cost except for some operating funds.	14,800	3,933
5. Leased a color copier for the Administration Division.	500	500

Sheriff (Inmate Store Fund)

Expenditures/Appropriations (\$)	2004 Actual	2005 Actual	2006 Unaudited	2007 Budget
Operations	74,203	81,375	129,011	208,000
Contribution to Capital/Capital Outlay	0	0	0	280,000
Total	74,203	81,375	129,011	488,000

Authorized Positions – Sheriff

- - -

FY 2007 Program Modifications (\$)

	2007 Budget	2008 Est.
1. Purchased 40 self-service kiosk systems that will give inmates access to account information, the Law Library, and commissary ordering forms without the intervention of department personnel.	280,000	0

Sheriff (Special Operations Fund)

Expenditures/Appropriations (\$)	2004 Actual	2005 Actual	2006 Unaudited	2007 Budget
Operations	30,252	7,245	15,718	15,000
Contribution to Capital/Capital Outlay	6,995	5,500	16,980	0
Total	37,247	12,745	32,698	15,000

Authorized Positions – Sheriff

- - -

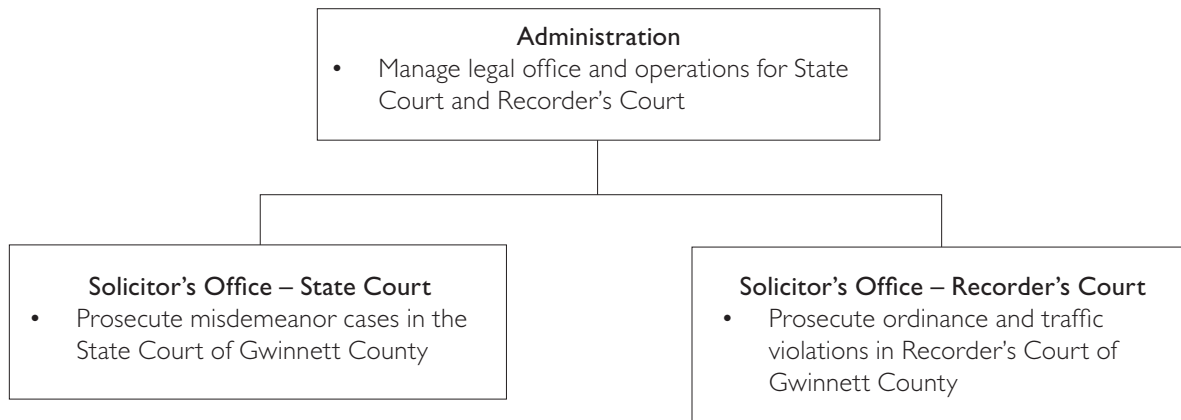
FY 2007 Program Modifications (\$)

	2007 Budget	2008 Est.
None	-	-

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solicitor: mission and organization chart

To provide the highest quality legal services to the citizens of Gwinnett County by improving the quality of their experience with the criminal justice system, exemplified by being honest, fair, and considerate to all individuals and working faithfully to uphold the principles of justice with professionalism and pride.



solicitor: goals, performance measure, and budgets

Departmental Goals

1. The Solicitor's Office will work to ensure our community is a safe and healthy environment to live, work, and raise our families. We will accomplish this by effectively prosecuting crimes and ordinance violations and providing the highest quality legal services to the public.

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Misdemeanor cases received in State Court	10,200	8,352	8,100	8,250
Cases disposed in State Court	8,200	8,300	8,420	8,500

2. The Solicitor's Office will make our streets safer and reduce traffic fatalities through effective enforcement of our traffic laws including: long-term intensive supervision and jail for repeat dangerous and impaired drivers, and programming to educate young drivers the risks of dangerous and impaired driving.

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Traffic citations received in Recorder's Court	95,000	91,061	119,687	125,000
Number of citations disposed in Recorder's Court	90,000	81,000	100,000	125,000
Red Light Camera Citations received in Recorder's Court	N/A	7,380	13,451	15,000

3. Graffiti, vandalism, property maintenance, and housing code violations breed serious crime. The Solicitor's Office will reduce blight and clean up targeted areas by reducing the time it takes to get these cases to court and increasing the conviction rate and penalties associated with these crimes.

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Environment citations received in Recorder's Court	N/A	2,843	5,403	8,400

Departmental Issues for FY 2007

1. Replacing and implementing new case management system with District Attorney's office.
2. Implementation of Phase I of the Criminal Justice Information Systems (CJIS) with the District Attorney's office, jail, and Magistrate Court.
3. Training staff on technological changes.
4. Training staff to improve performance including legal updates and refreshers, litigation and trial techniques, quality of life crimes and community prosecution, updating office policies and procedures.
5. Planning and design for workspace requirements including new trial division staff.
6. Increase the number of Georgia Criminal Information Center (GCIC) terminals and certified employees at each office location to assure quick access to criminal history information including: jail, Recorder's Court, GJAC, and GJAC Courtside.
7. Improve and develop a series of regular reports within new case management system to measure performance at all stages of prosecution.
8. Improve courtroom technology, improve efficiency by research and document preparation capabilities in the courtroom.

Departmental Issues for FY 2008 and Beyond

1. State Certification and Commission on Accreditation for Law Enforcement Agencies (CALEA) accreditation of the investigative unit to assure best management practices.
2. Increase the number of attendance at Teen Victim Impact Panels to educate young drivers of the fatal consequences of dangerous driving.
3. Enhance and increase the number of schools requiring or offering Parent Awareness programming.
4. Training staff to improve performance including: legal updates and refreshers, litigation and trial techniques, quality of life crimes and community prosecution, updating office policies and procedures.
5. Planning and design for workspace requirements including new trial division staff.
6. Improve and develop a series of regular reports within new case management system to measure performance at all stages of prosecution.
7. Improve courtroom technology, improve efficiency by preparing documents and legal research in court.

Solicitor (General Fund)

Expenditures/Appropriations (\$)	2004 Actual	2005 Actual	2006 Unaudited	2007 Budget
Personal Services	2,968,658	3,138,337	3,270,708	3,704,791
Operations	210,880	194,377	205,576	286,769
Contributions to Other Funds	81,468	63,547	38,294	72,877
Contribution to Capital/Capital Outlay	-	-	-	8,884
Total	3,261,006	3,396,261	3,514,578	4,073,321

Authorized Positions – Solicitor	40	40	42	47

FY 2007 Program Modifications (\$)

	2007 Budget	2008 Est.
1. Added staffing for sixth State Court Judge (01/07) (one Legal Associate II, two Attorneys II, one Investigator, and one Victim Advocate) and start-up costs.	418,652	348,031
2. Added funding for tuition reimbursement	7,500	7,500

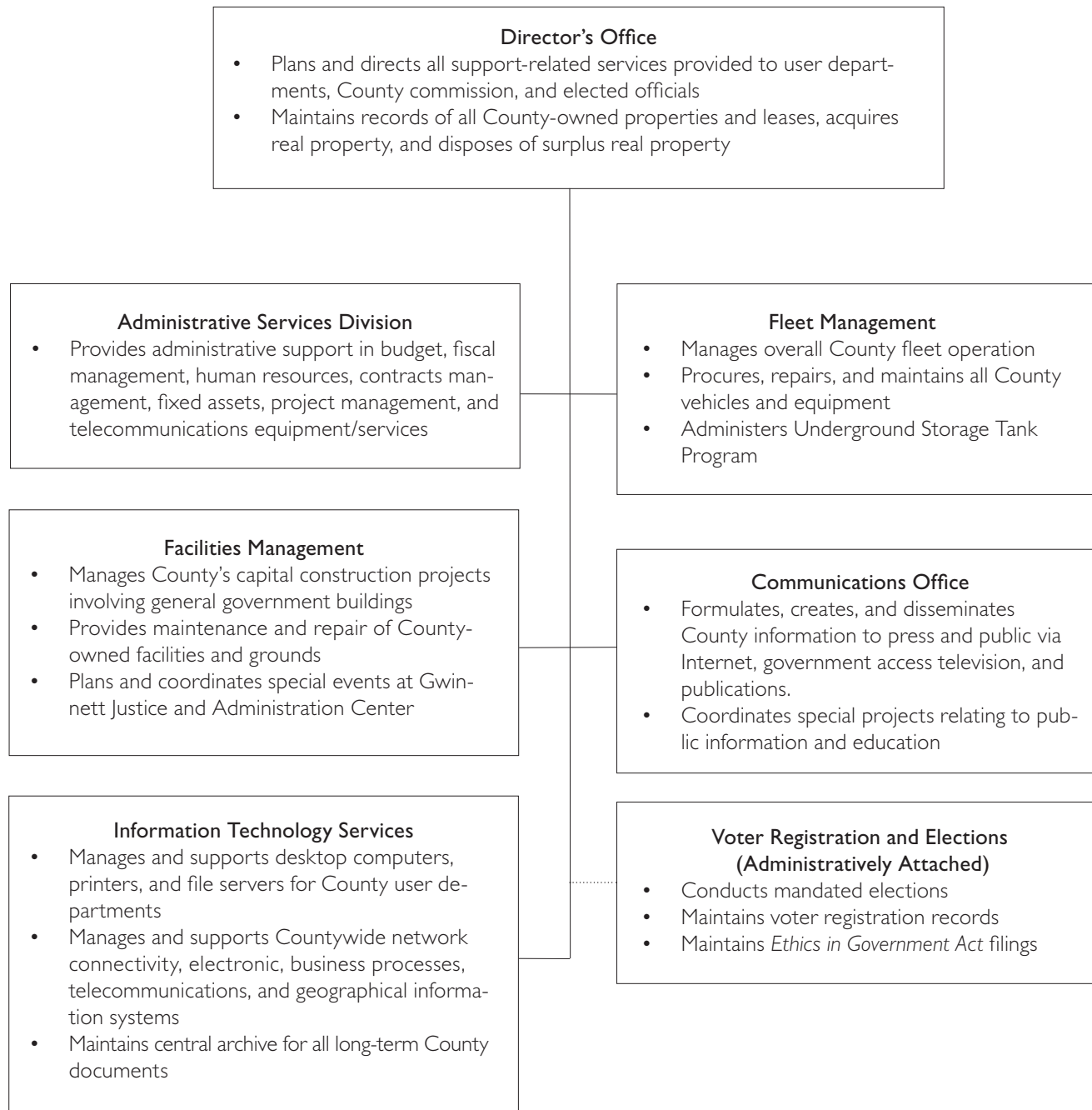
Solicitor (Crime Victims Fund)

Expenditures/Appropriations (\$)	2004 Actual	2005 Actual	2006 Unaudited	2007 Budget
Personal Services	355,515	392,348	371,011	430,890
Operations	69,279	16,346	18,744	35,200
Contributions to Other Funds	3,295	3,756	5,257	5,219
Total	428,089	412,450	395,012	471,309
Authorized Positions – Solicitor	5	6	6	6
FY 2007 Program Modifications (\$)			2007 Budget	2008 Est.
None			-	-

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support services: mission and organization chart

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



support services: goals, performance measures, and issues

Departmental Goals

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

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Percent service requests completed on schedule	86%	88%	88%	90%
Percent help desk calls resolved to logged	100%	100%	98%	98%
Percent network/servers/mainframe available	99%	99%	99%	99%

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

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Average cost per preventative maintenance job	\$ 92	\$ 125	\$ 135	\$ 140
Average cost per repair job	\$ 350	\$ 395	\$ 386	\$ 398
Percent work orders that have to be reworked	55%	3%	2%	2%
Percent work orders completed within two working days	75%	77%	57%	70%

3. To provide comprehensive, cost-efficient, and effective construction services and maintenance services (building and grounds) in a timely manner for facilities housing County departments so they can perform their missions.

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Construction projects completed	32	26	27	32
Buildings maintained	56	57	52	48
Cost per square foot/buildings maintained	\$ 1.55	\$ 1.55	\$ 1.45	\$ 1.40
Percent routine maintenance work orders completed with in five days of request	55%	55%	55%	60%

4. To continue enhancing service and information delivery via the County's website, cable channel, and other means to provide a high level of customer service to citizens and to increase efficiency of direct service departments.

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Hours of audio/visual services performed	442	500	692	972
Hours of cable TV operation and management performed	662	680	664	650
Hours of Internet/intranet service	3,246	3,300	10,660	10,500

5. To identify surplus properties owned by the County, process these properties for sale, and return them to the County tax digest roll to expand the County tax base.

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Pieces of property managed	546	560	573	585
Total value of property managed	\$485,000,000	\$500,000,000	\$576,307,287	\$600,000,000
Average length of time to sell property	8 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.

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Elections held	4	-	4	-
Percent election deadlines met	100%	N/A	100%	0%
Election results contested	-	N/A	0%	N/A

Departmental Issues for FY 2007

1. Complete construction of Phase II of the renovation at the old Wal-Mart Building (Central Services) for relocation of Lawrenceville Public Health.
2. Complete construction of Police Training Facility, Animal Welfare Center, and Fire Apparatus Storage Facility. Prepare schematic design for Grayson Area Police Precinct.
3. Complete construction of Fire Station 27 on Old Fountain Road and Fire Station 8 relocation in Grayson and initiate construction of Fire Station 1 relocation in Norcross.
4. Acquire sites, complete design, and contract construction for Fire Station 28 in Loganville area, Fire Station 18 relocation near Braselton, and Fire Station 7 relocation.
5. Complete design of Police Headquarters Annex, E-911 Center at Hi-Hope Road, and complete construction of DOT Central Maintenance and Supply Facility and expansion of District 5 Maintenance Barn.
6. Complete design and renovation of Hosea Road DOT facility for use as Parks and Recreation Maintenance and Supply Facility.

7. Initiate design of Hamilton Mill Branch Library. Complete re-roofing of Lawrenceville Branch Library and Headquarters and Lawrenceville Senior Center.
8. Complete installation of new fire alarm system and new lighting controls in GJAC.
Complete additional GJAC reconfigurations to include new court units, new judge's chambers, relocation of Human Resources, relocation of Business Systems Group, relocation of Clerk of Court property records room, and configurations of Probate Court and Solicitor General.
9. Implementation of upgrades for wireless inspections for Fire Service, DWR, and Planning and Development (P & D).
10. Complete vendor selection, contract negotiation, and data interchanges for Criminal Justice Information System.
11. Completion of Information Technology and Communications Infrastructure Disaster Recovery and Implementation Plan and update of Internal Technology Services (ITS) five-year strategic plan.
12. Implementation of Enterprise Resource Planning (ERP), Inventory (Fire Svcs.), Training/Events Management and Employee Appraisal Form (HR), and completion of SAP upgrades for Advanced IBM Unix (AIX) hardware platform, Supplier Relationship Management (SRM) and Customer Relationship Management (CRM) to comply with maintenance agreement.
13. Update GIS base map data, aerial photography and Pictometry to provide citizens Internet access with the GIS data browser.
14. Selection of Wireless Communities Georgia (WCG) network provider and implementation of Phase I of wireless access.
15. Research the possibility of creating super precincts, meaning that with the new technology we could combine four or five precincts to create better polling locations which would be more efficient on election day and research potential locations to be used for satellite absentee voting for 2008.
16. Market Web and television communications channels.

Departmental Issues for FY 2008 and Beyond

1. Selection and implementation of new phone system for core admin. locations including GJAC and One Justice Square.
2. Relocation of ITS Data Center to GJAC lower level.
3. Complete construction of Fire Station 28 and the relocation of Fire Station 1, Fire Station 18, and Fire Station 7.
4. Complete all presently planned and scheduled GJAC reconfigurations, including Clerk of Court, Magistrate Court, Purchasing, and ITS (old Data Center).
5. Replace and update HVAC System controls at GJAC.
6. Complete construction of Police Headquarters Annex and E-911 Center.
7. Complete construction of Hamilton Mill Branch Library.
8. Initiate construction of Grayson Area Police Precinct.
9. Begin strategic planning in 2007 for web infrastructure replacement in 2009 and 2010.

Support Services (General Fund - Excluding Elections)

Expenditures/Appropriations (\$)	2004 Actual	2005 Actual	2006 Unaudited	2007 Budget
Personal Services	11,298,327	12,157,019	12,043,651	12,247,400
Operations	14,359,002	17,415,530	16,698,276	19,234,659
Contributions to Other Funds	434,375	480,563	372,303	422,088
Contribution to Capital/Capital Outlay	195,908	-	-	9,995
Total	26,287,612	30,053,112	29,114,230	31,914,142

Authorized Positions – Support Services (Excluding Elections)	152	153	154	152

FY 2007 Program Modifications (\$)	2007 Budget	2008 Est.
1. Added funding for expanded software licenses and technical outsourced services.	1,500,000	1,500,000
2. Added funding for a laminator for the Print Shop.	9,995	-
3. Added funding for expansion of BEST support staff.	400,000	400,000
4. Transfer of two Trade Techs III (01/07) positions to Sheriffs Department.	(157,543)	(157,543)

Support Services (General Fund - Elections)

Expenditures/Appropriations (\$)	2004 Actual	2005 Actual	2006 Unaudited	2007 Budget
Personal Services	1,374,162	604,220	1,319,471	646,242
Operations	1,557,967	438,073	1,417,520	493,296
Contributions to Other Funds	10,928	12,212	14,252	15,406
Contribution to Capital/Capital Outlay	-	-	-	-
Total	2,943,057	1,054,505	2,751,243	1,154,944

Authorized Positions – Support Services (Elections Only)	11	11	11	11

FY 2007 Program Modifications (\$)	2007 Budget	2008 Est.
None	-	-

Support Services (Fleet Management Fund)

Expenditures/Appropriations (\$)	2004 Actual	2005 Actual	2006 Unaudited	2007 Budget
Personal Services	2,576,460	2,552,323	2,721,621	2,906,862
Operations	3,568,280	4,538,443	3,428,547	4,095,264
Contributions to Other Funds	249,722	125,459	165,005	119,832
Contribution to Capital/Capital Outlay	33,990	10,495	72,019	-
Total	6,428,452	7,226,720	6,387,192	7,121,958

Authorized Positions – Support Services (Fleet)	45	46	46	47

FY 2007 Program Modifications (\$)	2007 Budget	2008 Est.
I. Added one Auto/Heavy Tech III (03/07) and operations to handle increasing fleet workload.	47,306	54,483

Support Services (Vehicle Purchasing Fund)

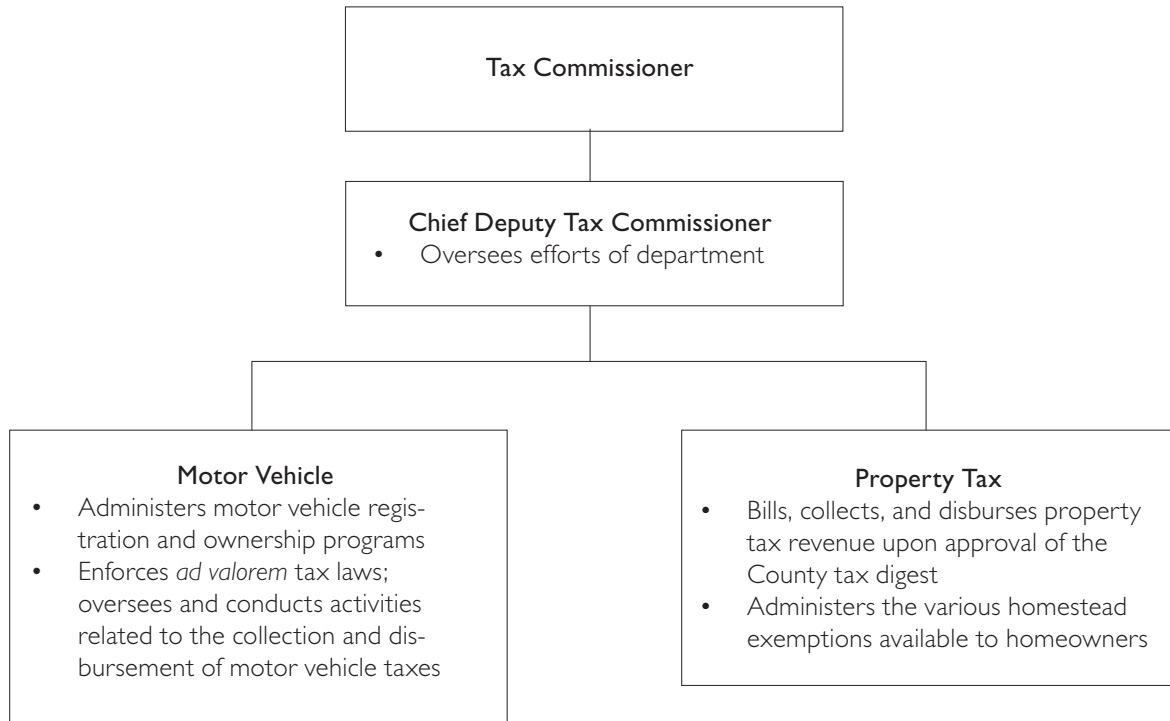
Expenditures/Appropriations (\$)	2004 Actual	2005 Actual	2006 Unaudited	2007 Budget
Capital Outlay	3,414,815	3,829,523	4,335,490	8,712,925
Reserves/Contingency	-	-	-	500,000
Total	3,414,815	3,829,523	4,335,490	9,212,925

Authorized Positions – Support Services	-	-	-	-

FY 2007 Program Modifications (\$)	2007 Budget	2008 Est.
Added 36 new vehicles for various agencies and funds.	898,900	-

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.

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Motor Vehicle Division:				
Comment cards within one week	100%	100%	100%	100%
E-mail response within one business day	98%	100%	100%	100%
Phone calls returned within one business day	100%	100%	100%	100%
Property Tax Division:				
Comment cards within one week	100%	100%	100%	100%
E-mail response within one business day	97%	100%	95%	97%

2. To improve processing time.

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Motor Vehicle Division:				
Regular mail within five business days	95%	100%	100%	97%
Fleet mail within five business days	95%	100%	100%	97%
Dealer mail within five business days	95%	99.5%	100%	97%
Internet renewals within one business day	100%	100%	100%	97%
Property Tax Division:				
Regular mail (peak season) within five business days	100%	100%	100%	100%
Regular mail (non-peak) within two business days	100%	100%	100%	100%
Mortgage companies mail within five business days	98%	98%	98%	98%
Mortgage companies bulk payments within six business days	98%	98%	100%	100%
Interactive voice recognition/Web payments within two business days	99%	99%	93%	99%

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

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Comment cards indicating "satisfied"	85%	94.6%	94.50%	88%
Motor Vehicle Division:				
Walk-in wait time under 10 minutes	85%	85.5%	82.60%	78%
Property Tax Division:				
Walk-in wait time under five minutes (non-peak)	99%	100%	100%	100%
Walk-in wait time under 15 minutes (peak-season)	99%	99%	100%	100%
Interactive Voice Recognition availability	99%	99%	97%	99%

4. Improve collection rates for taxes and returned checks.

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Percentage of property taxes collected for billing	99.6%	98.9%	95.2%	97%
Percentage of motor vehicle returned checks collected	93%	93%	93%	93%

Departmental Issues for FY 2007

1. Continuing the implementation of the new property tax billing and collection system.
2. Replacing Georgia Registration and Title Information System (GRATIS) equipment.
3. Increasing dollar amount of fees for government license plates.
4. Increasing number of new license plates for 2007.
5. Increasing total number of different license plates.
6. Implementing electronic titles for motor vehicle titles with a lien.
7. Dealing with the State shutting down the motor vehicle registration system and database for system maintenance.
8. Accepting credit cards in the Property Tax Department by June 2007.

Departmental Issues for FY 2008 and Beyond

1. Dealing with the continued growth of the county will require additional staff and resources.
2. Continuing technology advancements will require additional technical support and resources.
3. Cross training motor vehicle and property tax staff due to the realignment of the organization.
4. Relocating the Norcross Branch Tag Office.
5. Relocating the Lawrenceville Branch Tag Office.
6. Relocating the Peachtree Corners Tag Office.
7. Handling the electronic submission of titles by motor vehicle dealers.

Tax Commissioner (General Fund)

Expenditures/Appropriations (\$)	2004 Actual	2005 Actual	2006 Unaudited	2007 Budget
Personal Services	5,620,774	6,095,176	6,207,954	6,531,132
Operations	1,322,387	1,509,689	1,712,411	1,735,299
Contributions to Other Funds	84,202	88,712	103,640	100,987
Total	7,027,363	7,693,577	8,024,005	8,367,418

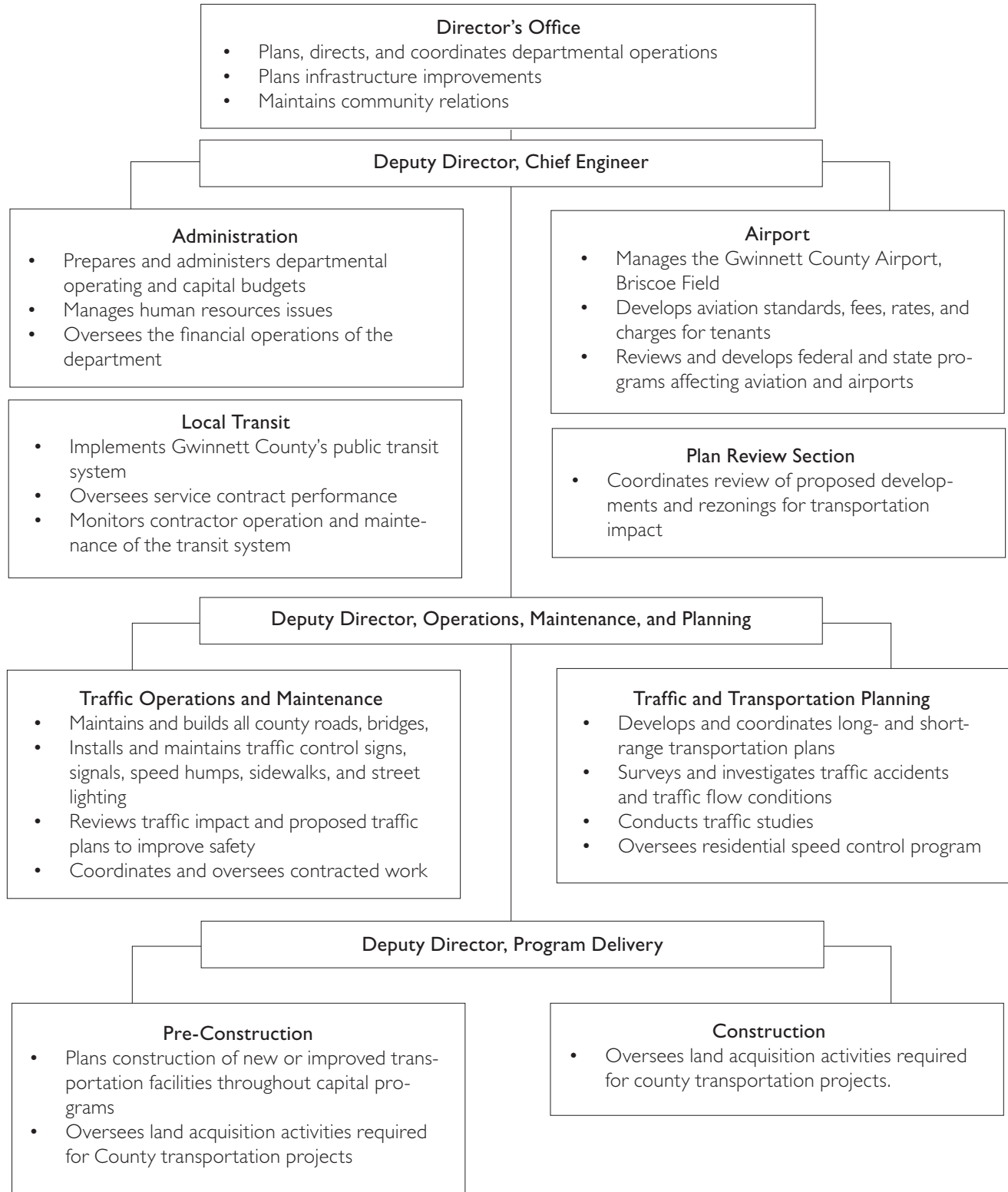
Authorized Positions – Tax Commissioner	112	118	118	118

FY 2007 Program Modifications (\$'s)	2007 Budget	2008 Est.
1. Increased funding for credit card payment services.	98,497	98,497
2. Increased funding for utility expenses at the relocated Snellville office.	11,310	11,310
3. Leased an additional computer for the Tax Commissioner's storage facility.	600	600

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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

Department Goals

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

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Traffic studies completed	250	275	364	350
Miles of roads maintained	2,400	2,450	2,700	2,750
Traffic signals maintained	590	610	612	625

- To operate Gwinnett County's transit system, which provides express, local, and paratransit bus services to the public in a convenient, safe, and economical manner.

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Transit riders carried	1,571,434	1,858,670	1,917,854	1,950,000
Transit vehicles in service	63	63	77	77

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

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Airport take-off and landings	104,000	104,000	87,676	88,000
Aircraft based in Gwinnett	432	435	466	475

- 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.

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Street lights added to system	2,300	2,300	1,421	1,500

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

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Speed hump requests processed	300	300	224	225
Speed humps installed	50	60	53	50

Departmental Issues for FY 2007

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

Departmental Issues for FY 2008 and Beyond

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

Transportation (General Fund)

Expenditures/Appropriations (\$)	2004 Actual	2005 Actual	2006 Unaudited	2007 Budget
Personal Services	9,776,663	10,239,783	10,468,398	10,819,599
Operations	3,821,533	3,343,623	4,531,423	4,753,597
Contributions to Other Funds	1,125,729	1,274,607	939,690	1,956,435
Contribution to Capital/Capital Outlay	33,932	7,440	0	56,000
Total	14,757,857	14,865,453	15,939,511	17,585,631

Authorized Positions – Transportation	160	161	161	161

FY 2007 Program Modifications (\$)	2007 Budget	2008 Est.
1. Increased funding for privatized road services.	250,000	250,000
2. Purchased a bucket van to improved fieldwork efforts in the Traffic Signals Division.	75,250	29,125

Transportation (Local Transit Fund)

Expenditures/Appropriations (\$)	2004 Actual	2005 Actual	2006 Unaudited	2007 Budget
Personal Services	334,806	357,911	324,400	343,808
Operations	9,558,168	9,932,452	8,480,035	10,026,136
Contributions to Other Funds	55,237	29,557	61,111	56,816
Total	9,948,211	10,319,920	8,865,546	10,426,760

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

FY 2007 Program Modifications (\$)			2007 Budget	2008 Est.
None.			-	-

Transportation (Street Lighting Fund)

Expenditures/Appropriations (\$)	2004 Actual	2005 Actual	2006 Unaudited	2007 Budget
Personal Services	34,829	43,735	50,964	52,886
Operations	4,435,400	5,132,937	5,984,807	6,013,289
Contributions to Other Funds	16,741	18,340	19,559	21,000
Total	4,486,970	5,195,012	6,055,330	6,087,175

Authorized Positions – Transportation	1	1	1	1

FY 2007 Program Modifications (\$)			2007 Budget	2008 Est.
None.			-	-

Transportation (Airport Operating Fund)

Expenditures/Appropriations (\$)	2004 Actual	2005 Actual	2006 Unaudited	2007 Budget
Personal Services	290,227	279,329	297,335	304,294
Operations	119,627	105,041	188,685	288,215
Contributions to Other Funds	107,852	108,326	123,879	181,276
Transfer to Renewal and Extension	300,000	254,736	726,692	76,153
Total	817,706	747,432	1,336,591	849,938

Authorized Positions – Transportation	5	5	5	5

FY 2007 Program Modifications (\$)			2007 Budget	2008 Est.
None.			-	-

Transportation (Speed Hump Fund)

Expenditures/Appropriations (\$)	2004 Actual	2005 Actual	2006 Unaudited	2007 Budget
Operations	118,785	4,995	19,925	25,000
Total	118,785	4,995	19,925	25,000

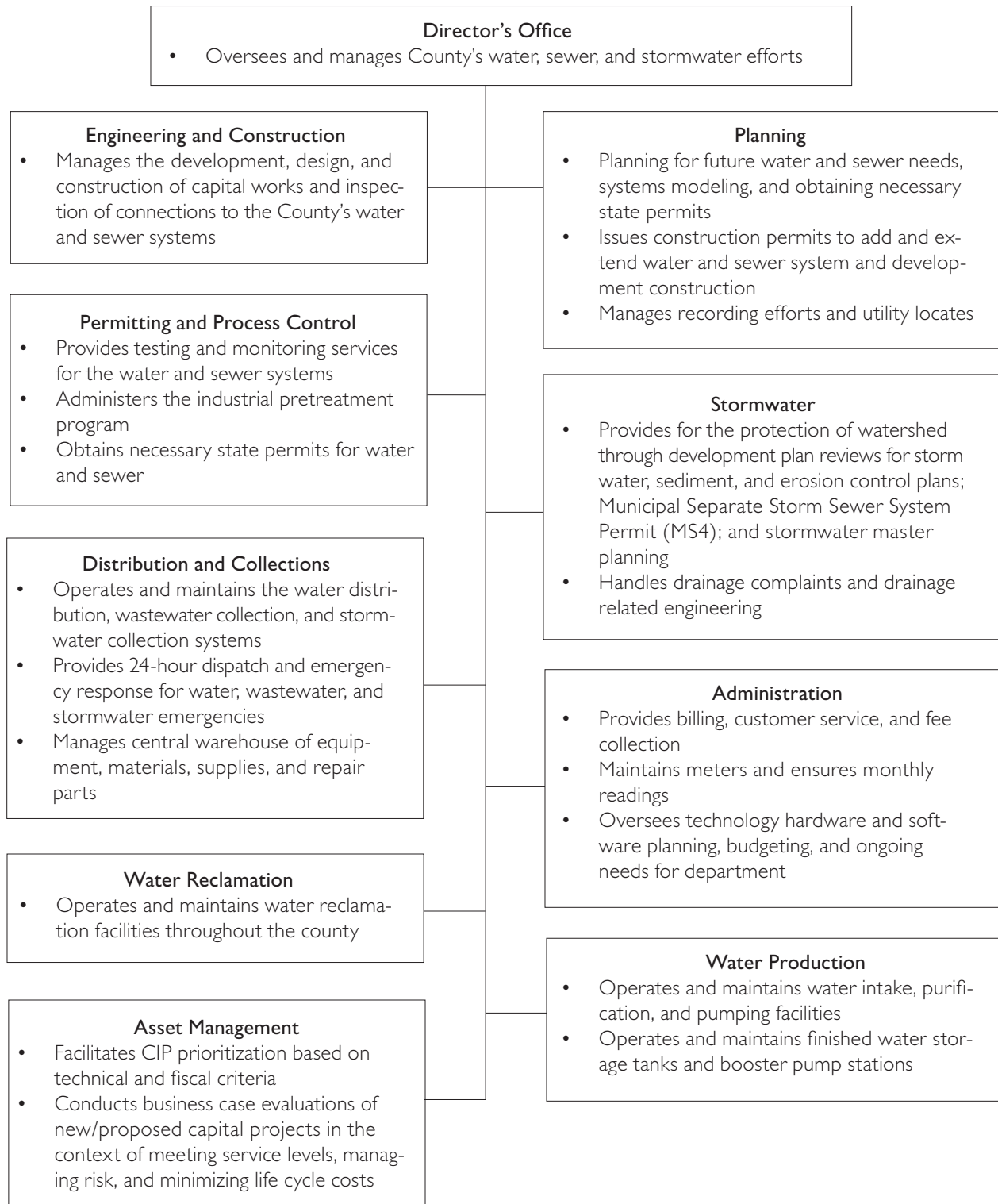
Authorized Positions	-	-	-	-

FY 2007 Program Modifications (\$)			2007 Budget	2008 Est.
None.			-	-

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water resources: mission and organization chart

To enhance quality of life by providing excellent water, wastewater, and stormwater services at the best possible value to our customers while preserving natural water resources.



water resources: goals, performance measures, 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)

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Service requests	29,000	24,490	30,358	33,393
Customer service inquiries	195,116	200,116	560,000	350,000
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)

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Service requests completed	3,872	3,397	2,548	3,100
Facilities projects completed	950	975	1,151	1,200

3. To maintain an equitable system of rates, charges, and expenditures which conserve the utilities' bonding capacity and afford maximum funding flexibility. (Water and Sewer Unit)

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Operating expense per customer	\$ 425	\$ 503	\$ 624	\$ 659
Drinking water cost per million gallons treated	\$ 364	\$ 333	\$ 382	\$ 395
Wastewater cost per million gallons treated	\$ 1,178	\$ 1,192	\$ 1,235	\$ 1,240

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

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Drinking water permit violations	None	None	1	None
Water reclamation permit violations	1	None	2	None

5. To emphasize infrastructure maintenance.

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Service line breaks per 1,000 customers	4.0	3.8	4.4	4.2
Sanitary sewer overflows per mile of line	0.024	0.025	0.180	0.18
Water leaks repaired	10,570	9,000	12,265	12,878

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

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Plans reviewed (Water and Sewer)	10,500	9,990	10,427	10,000
Permits issued for water taps (meters)	9,335	8,679	8,045	8,000
Permits issued for sewer taps	8,975	8,594	6,768	6,700
Development permits	684	424	403	425
Percentage plans reviewed within 14 days	81%	79%	100%	100%

7. To provide leadership and support the control of nonpoint source pollution entering waters of the state within the boundaries of the county. (Stormwater Unit)

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Drainage designs completed	46	53	41	50

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

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Miles of drainage system inventoried	250	324	435	174
Sub-basins inventoried	3	3	4	2

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

	2004 Actual	2005 Actual	2006 Est.	2007 Proj.
Sub-basins flood studied	6	6	-	-
Sub-basins with master plan	10	12	-	2

Departmental Issues for FY 2007

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 permit support for the return of reclaimed water to Lake Lanier.
3. Operate the 75 million gallon per day (mgd) Shoal Creek Filter Plant and the raw water intake pump station.
4. Continue stormwater management planning efforts by development of master plans for sub-basins and implement plans to protect water quality.
5. Continue to improve stormwater management by repairing or replacing aging stormwater infrastructure, establish the 100-year flood plain elevations, expand the GIS structure inventory, and design flood control structure upgrades to meet the state criteria.
6. Continue to develop the capacity assurance program for wastewater infrastructure to reduce sanitary sewer overflows.
7. Continue to improve customer service within Development Plan Review and Permitting

Departmental Issues for FY 2008 and Beyond

1. Plan for increased water supply and water reclamation capacity.
2. Provide stormwater master planning and improve request response for County-maintained stormwater collection system repairs and rehabilitation.
3. Ensure 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 in developing basins in accordance with the water and sewer master plan.
6. Investigate new technology for potable water treatment and wastewater reclamation and adopt when feasible and economical for both.

Water Resources (Water and Sewer Operating Fund)

Expenditures/Appropriations (\$)	2004 Actual	2005 Actual	2006 Unaudited	2007 Budget
Personal Services	32,201,472	33,323,516	34,765,859	35,989,370
Operations	43,520,915	43,836,802	40,607,762	52,393,227
Debt Services	60,581,632	60,866,781	61,746,383	60,299,394
Contribution to Other Funds	6,157,829	6,607,039	8,154,228	8,391,845
Transfer to Renewal and Extension	20,500,000	37,000,000	44,126,808	40,494,164
Total	162,961,848	181,634,138	189,401,040	197,568,000

Authorized Positions

Water Resources	544	544	545	558

FY 2007 Program Modifications (\$)

	2007 Budget	2008 Est.
1. Added four Service Associates II effective (04/07) and operations to assist in Customer Services operations.	115,666	147,858
2. Added two Maintenance Technicians II and one Trades Supervisor effective (04/07) and operations for valve adjustment workload increase.	114,408	147,043
3. Added one Administrative Support Associate II effective (04/07) and operations to assist with back-flow prevention efforts.	32,974	148,993
4. Added one Process Control Associate and three Trades Technicians III effective (04/07) and operations for the maintenance of the increasing number of pump stations.	176,695	221,905
5. Added one Engineer IV effective (04/07) and operations for assistance in managing the capital plan.	66,093	113,259

Water Resources (Stormwater Management Fund)

Expenditures/Appropriations (\$)	2004 Actual	2005 Actual	2006 Unaudited	2007 Budget
Personal Services	3,797,154	4,088,445	4,539,808	5,019,915
Operations	1,453,643	1,793,174	2,134,742	2,398,753
Contribution to Other Funds	342,503	421,281	555,713	812,512
Transfer to Renewal and Extension	-	-	9,584,693	7,442,980
Total	5,593,300	6,302,900	16,814,956	15,674,160

Authorized Positions – Water Resources

Water Resources	54	56	61	66

FY 2007 Program Modifications (\$)

	2007 Budget	2008 Est.
I. Added one Engineer III, one Engineer IV, one GIS Associate III, one Administrative Support Associate II, and one Construction Manager II effective (04/07), and operations to maintain the expanding stormwater program.	726,159	830,307



• capital funds

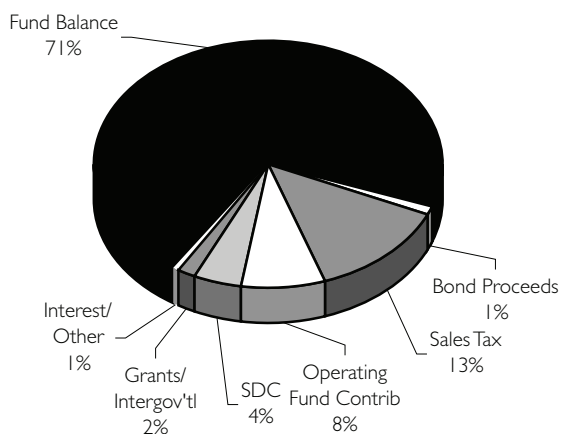
This section provides financial summaries of revenues and appropriations for the 2007 budget and the 2008 – 2012 plan for all capital funds. These financial summaries are divided into their respective fund groups with definitions of the fund groups, capital funds, and major revenue sources. Also provided are schedules providing historical comparisons of revenues and expenditures of capital funds.

capital funds: revenue and expenditures by category FY 2004 – 2007 (dollars)

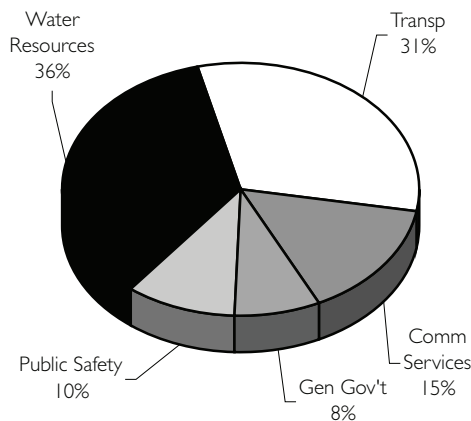
	2004 Actual	2005 Actual	2006 Unaudited	2007 Budget (*)
Revenues				
Bond/Loan Proceeds	120,000,000	-	-	9,313,000
Sales Tax Proceeds	131,830,907	140,971,728	155,939,736	115,448,510
Operating Fund Contributions	56,456,886	69,193,931	75,918,673	68,077,542
System Development Charges	28,898,813	34,870,302	34,700,000	37,800,000
Grants/Intergovernmental Contributions	5,969,808	5,552,978	8,178,956	15,842,408
Interest Income	12,838,759	21,464,535	31,873,403	2,517,500
Other Revenues	3,872,870	3,854,055	2,901,751	1,272,977
Total Revenues	359,868,043	275,907,529	309,512,519	250,271,937
Use of Fund Balance				625,613,985
Total	359,868,043	275,907,529	309,512,519	875,885,922
Expenditures				
Community Services	27,871,801	53,009,786	60,838,196	131,120,746
General Government	31,042,596	49,252,669	62,482,236	67,892,776
Public Safety	32,865,392	61,004,651	52,869,576	87,481,024
Water Resources	231,735,319	109,017,500	105,969,203	311,440,564
Transportation	55,183,260	62,349,331	115,442,461	277,950,812
Total Expenditures	378,698,367	334,633,936	397,601,672	875,885,922

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

FY 2007 Revenues



FY 2007 Expenditures



capital funds: revenue and expenditures by fund FY 2004 – 2007

	2004 Actual		2005 Actual		2006 Unaudited		2007 Budget (*)	
	Revenue	Expend.	Revenue	Expend.	Revenue	Expend.	Revenue	Approp.
Tax Related Funds								
Capital Projects	28,146,713	35,110,456	25,832,570	34,394,680	19,566,917	41,347,746	20,131,082	76,161,779
G.O. Bond Const (2003)	1,428,350	21,157,723	557,906	43,049,577	422,991	12,327,792	-	-
Total Tax Related	29,575,064	56,268,179	26,390,476	77,444,257	19,989,908	53,675,538	20,131,082	76,161,779
Enterprise Funds								
Airport R & E	1,407,308	1,621,750	724,242	292,190	3,664,365	764,855	91,153	2,091,153
Solid Waste R & E	292,723	-	408,394	-	461,740	-	196,689	3,196,689
Stormwater R & E	9,432,606	9,951,842	8,718,355	12,530,528	11,114,229	14,452,921	14,400,255	35,328,899
Transit R & E	2,409,886	2,436,867	1,196,620	181,636	950,617	263,816	11,797,084	19,475,683
W & S (Combined)	172,985,041	221,107,453	78,678,312	99,470,743	87,133,781	102,394,337	88,207,164	278,122,382
Total Enterprise	186,527,563	235,117,912	89,725,923	112,475,097	103,324,732	117,875,928	114,692,345	338,214,806
Special Use Funds								
SPLOST (1992)	1,220,488	6,291,555	1,953,189	8,908,607	183,863	705,504	-	-
SPLOST (1997)	5,215,252	33,671,887	6,949,233	34,578,027	10,432,546	65,296,451	-	74,273,386
SPLOST (2001)	137,329,676	47,348,833	41,813,201	65,698,810	12,788,416	99,721,237	-	153,545,248
SPLOST (2005)			109,075,507	35,529,138	162,793,055	60,327,014	115,448,510	233,690,703
Total Special Use	143,765,416	87,312,276	159,791,129	144,714,582	186,197,880	226,050,206	115,448,510	461,509,337
Total All Funds	359,868,043	378,698,367	275,907,529	334,633,936	309,512,520	397,601,672	250,271,937	875,885,922

(*) Revenues in the 2007 budget column does not include any budgeted use of fund balance

R & E = Renewal and Extension

SPLOST = Special Purpose Local Option Sales Tax

W & S = Water and Sewer

governmental capital funds: fund balance summaries FY 2004 – 2007

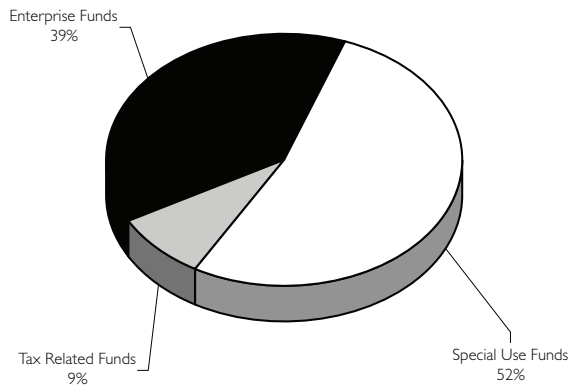
	2004 Actual	2005 Actual	2006 Unaudited	2007 Budget
2003 GO Bond Construction Fund				
Balance January 1	74,404,387	54,675,014	12,183,343	278,542
Sources	1,428,350	557,906	422,991	
Uses	(21,157,723)	(43,049,577)	(12,327,792)	
Balance December 31	54,675,014	12,183,343	278,542	278,542
Capital Project Fund				
Balance January 1	104,506,957	97,543,214	88,981,114	67,200,285
Sources	28,146,713	25,832,580	19,566,917	20,131,082
Uses	(35,110,456)	(34,394,680)	(41,347,746)	(76,191,779)
Balance December 31	97,543,214	88,981,114	67,200,285	11,139,588
1992 Sales Tax Fund				
Balance January 1	12,548,119	7,477,052	521,634	2,993
Sources	1,220,488	1,953,189	186,863	
Uses	(6,291,555)	(8,908,607)	(705,504)	
Balance December 31	7,477,052	521,634	2,993	2,993
1997 Sales Tax Fund				
Balance January 1	202,763,335	174,306,700	146,677,905	91,814,000
Sources	5,215,252	6,949,233	10,432,546	
Uses	(33,671,887)	(34,578,027)	(65,296,451)	(74,273,386)
Balance December 31	174,306,700	146,677,905	91,814,000	17,540,614
2001 Sales Tax Fund				
Balance January 1	192,386,989	282,367,832	258,482,223	171,549,402
Sources	137,329,676	41,813,201	12,788,416	
Uses	(47,348,833)	(65,698,810)	(99,721,237)	(153,545,248)
Balance December 31	282,367,832	258,482,223	171,549,402	18,004,154
2005 Sales Tax Fund				
Balance January 1			73,546,369	176,012,410
Sources		109,075,507	162,793,055	115,448,510
Uses		(35,529,138)	(60,327,014)	(233,690,703)
Balance December 31		73,546,369	176,012,410	57,770,217

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

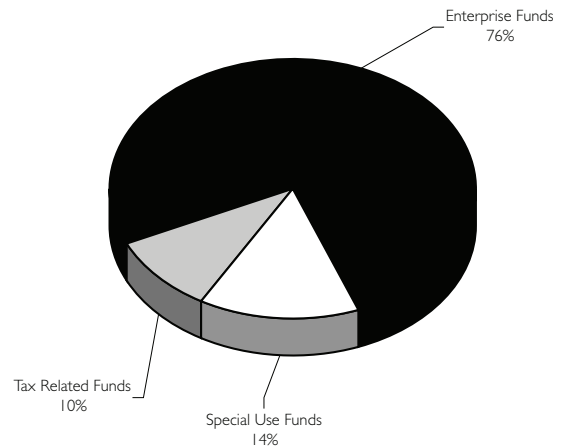
capital funds: revenue and appropriations by fund FY 2007 – 2012

	Prior Years	2007 Budget	2008	2009	2010	2011	2012	Total Program
Tax Related Funds								
Capital Project	189,788,100	76,161,779	33,977,046	27,458,000	28,780,346	22,999,875	22,900,000	402,065,146
Sub-Total	189,788,100	76,161,779	33,977,046	27,458,000	28,780,346	22,999,875	22,900,000	402,065,146
Enterprise Funds								
Airport R & E	9,039,478	2,091,153	515,000	2,500,000	2,500,000	2,500,000	630,000	19,775,631
Solid Waste R & E	336,043	3,196,689	1,552,500	530,000				5,615,232
Stormwater R & E	44,200,519	35,328,899	16,901,798	21,180,883	20,810,073	20,996,837	21,183,923	180,602,932
Transit R & E	29,748,352	19,475,683	16,848,065	3,285,000	4,032,385	15,332,209	8,959,390	97,681,084
W & S R & E/Bonds Comb.	872,680,662	278,122,382	228,205,873	176,159,874	126,149,524	176,004,324	197,140,000	2,054,462,639
Sub-Total	956,005,054	338,214,806	264,023,236	203,655,757	153,491,982	214,833,370	227,913,313	2,358,137,518
Special Use Funds								
1997 SPLOST	428,353,035	74,273,386						502,626,421
2001 SPLOST	365,292,440	153,545,248	10,549,997	2,980,344				532,368,029
2005 SPLOST	90,933,129	233,690,703	120,220,480	47,185,009	17,411,346	197,725	468,430	510,106,822
Sub-Total	884,578,604	461,509,337	130,770,477	50,165,353	17,411,346	197,725	468,430	1,545,101,272
Total CIP	2,030,371,758	875,885,922	428,770,759	281,279,110	199,683,674	238,030,970	251,281,743	4,305,303,936

2007 Capital Budget



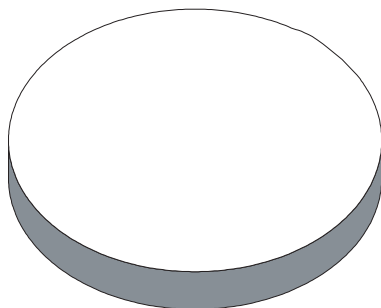
2008 – 2012 Capital Plan



capital tax-related funds

capital tax-related funds definitions

2007 Capital Budget
Tax-Related Funds



Capital
Project Fund
100%

Tax-related funds derive their primary revenues from taxes (*i.e. property, motor vehicle, special assessments*), or from the issuance of debt where property taxes are used for the servicing of the debt.

Budget Basis

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

Fund Definitions

The Capital Project Fund accounts for financial resources provided by the contribution of typically a percentage of projected revenues in the general and recreation operating funds for each fiscal year. These resources, along with additional revenues specific to individual projects, are used to fund the purchase and construction of major capital facilities, heavy equipment, personal computers and computer systems, road improvements, improvements to parks and recreation facilities, and other County facility renovations and upgrades.

Revenue Source Definitions

Contributions from General & Recreation Funds are a portion of revenues collected from local taxes, license fees, charges for services, fines, forfeitures, or other sources in the General and Recreation Funds, which are then contributed to certain capital funds. Projections of these revenues are based on the millage rate set by the Board of Commissioners, historical trends, rate increases and current economic indicators.

For 2007, the contribution from General Fund to Capital Budget is approximately four percent. These contributions are authorized for expenditures for the current budget year only, although their use can be planned for several years in advance. For 2007, the contribution from Recreation fund contributions to Capital Budget is 10 percent. These funds are restricted to recreation related capital projects, while contributions from general fund are not restricted to any particular use.

Federal and State Grants and Contributions consist of funds received from federal, state and/or other local governments or agencies. These types of revenue fund specific capital improvements and their projections are based on project eligibility, established standards, and available dollars. Examples include Georgia Department of Transportation and Community Development Block Grants.

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

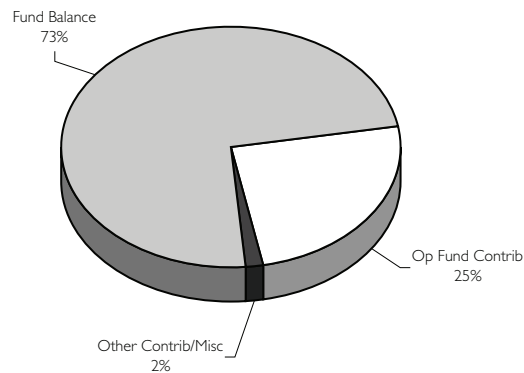
Other Revenues include funds received from private developers, citizens, and other sources, and applied to the cost of various specified projects. These revenues are projected based on known participation at the time of budget preparation.

capital tax-related funds: revenue and appropriations FY 2007 – 2012

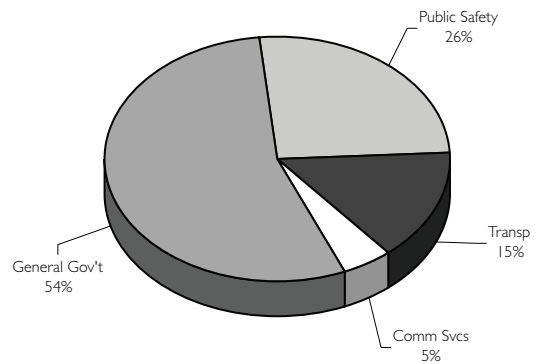
	Prior Years	2007 Budget	2008	2009	2010	2011	2012	Total Program
Revenues								
Operating Fund Contrib.	227,933,338	18,858,105	23,814,306	20,447,500	21,019,846	20,004,375	22,659,500	354,736,970
Federal and State Grants	22,180,722		5,160,000	4,580,000	4,580,000	2,750,000		39,250,722
Public/Private Contrib.	3,418,190	1,272,977	315,500	260,500	260,500	245,500	240,500	6,013,667
Miscellaneous Revenues	740,518							740,518
Capital Fund Contrib.	1,323,268							1,323,268
Total Revenues	255,596,037	20,131,082	29,289,806	25,288,000	25,860,346	22,999,875	22,900,000	402,065,146
Funds Carried Forward	(65,807,936)	56,030,697	4,687,240	2,170,000	2,920,000			
Total	189,788,100	76,161,779	33,977,046	27,458,000	28,780,346	22,999,875	22,900,000	402,065,146

Appropriations								
Community Services	11,769,827	3,528,950	1,815,000	1,937,000	1,884,000	2,006,000	1,778,000	24,718,777
General Government	138,221,902	41,738,521	20,811,490	13,183,250	11,981,546	11,306,675	12,197,250	249,440,634
Public Safety	30,183,398	19,757,704	4,980,556	1,012,750	2,489,800	2,162,200	1,399,750	61,986,158
Transportation	9,428,174	11,136,604	6,370,000	11,325,000	12,425,000	7,525,000	7,525,000	65,734,778
Water Resources	184,799							184,799
Total	189,788,100	76,161,779	33,977,046	27,458,000	28,780,346	22,999,875	22,900,000	402,065,146

**2007 Capital Budget
Revenues**



**2007 Capital Budget
Appropriations**



capital project fund: revenue and appropriations FY 2007 – 2012

Revenues	Prior Years	2007 Budget	2008	2009	2010	2011	2012	Total Program
Operating Fund Contrib.	227,933,338	18,858,105	23,814,306	20,447,500	21,019,846	20,004,375	22,659,500	354,736,970
Federal and State Grants	22,180,722		5,160,000	4,580,000	4,580,000	2,750,000		39,250,722
Public/Private Contrib.	3,418,190	1,272,977	315,500	260,500	260,500	245,500	240,500	6,013,667
Capital Fund Contrib.	1,323,268							1,323,268
Miscellaneous Revenues	740,518							740,518
Total Revenues	255,596,037	20,131,082	29,289,806	25,288,000	25,860,346	22,999,875	22,900,000	402,065,146
Funds Carried Forward	(65,807,936)	56,030,697	4,687,240	2,170,000	2,920,000			
Total	189,788,100	76,161,779	33,977,046	27,458,000	28,780,346	22,999,875	22,900,000	402,065,146

Appropriations

Clerk of Court

Deed Book Recreation	3,322,864	318,499						3,641,363
Total	3,322,864	318,499						3,641,363

Community Services

Best Friend Park Renovations	225,000							225,000
Comfort Stations (Plan)			200,000	200,000	200,000	200,000	200,000	1,000,000
Comp P & R Master Plan Update		100,000						100,000
Emergency Capital Repair	80,000	50,000	60,000	70,000	80,000	90,000	100,000	530,000
Facility Furnishings and Equip	45,595	20,000	50,000	60,000	70,000	80,000	90,000	415,595
Field Utility and L'scape Improv	190,000	160,000	200,000	225,000	250,000	275,000	300,000	1,600,000
Greenways Development	250,000							250,000
Historic Courthouse L'scape	60,000							60,000
Historic Preservation Program	822,530							822,530
Lions Club Park	353,000							353,000
Lucky Shoals Improvements	350,000							350,000
L'ville Svc Ctr/Mental Health	346,398							346,398
Maintenance Equip – All Parks	210,750	134,950	150,000	175,000	200,000	225,000	250,000	1,345,700
Maintenance Facility Imprv			175,000	175,000				350,000
Misc/Renov/Improvements	664,020	567,000	475,000	500,000	525,000	550,000	575,000	3,856,020
Mtn Pk Aquatic Ctr and Act Bldg	2,194,166							2,194,166
Park Partnerships	300,615	100,000	100,000	100,000	100,000	100,000	100,000	900,615
Playground Additions	458,652	20,000	200,000	200,000	200,000	200,000		1,278,652
Pool Renovations	220,502	98,000	100,000	100,000	100,000	100,000	100,000	818,502
Recreation Master Plan Update	173,719							173,719
Recreation Set-Asides Repairs	100,255	5,000	15,000	15,000	15,000	15,000	15,000	180,255
Resurfacing and Paving	220,798	24,000	40,000	42,000	44,000	46,000	48,000	464,798
Senior Services Bus	250,000							250,000
S Gwinnett Park Renov and Upgr		250,000						250,000
Tennis/Multipurpose Ct Resurf			50,000	75,000	100,000	125,000		350,000
Vines Botanical Garden Pk Imp	422,100							422,100
Closed Finalization	5,831,727							5,831,727
FCF Adjustment	(2,000,000)	2,000,000						
Total	11,769,827	3,528,950	1,815,000	1,937,000	1,884,000	2,006,000	1,778,000	24,718,777

capital project fund: revenue and appropriations FY 2007 – 2012

Appropriations	Prior Years	2007 Budget	2008	2009	2010	2011	2012	Total Program
Corrections								
Comp Correctional Facility	16,336,730							16,336,730
Corrections Inmate Bus Repl				120,000	120,000	120,000	120,000	480,000
Total	16,336,730			120,000	120,000	120,000	120,000	16,816,730
Financial Services								
City Assistance	400,000							400,000
Comprehensive Pension Plan	410,891							410,891
Liberty Heights Phase II Adv	7,000,000							7,000,000
Total	7,810,891							7,810,891
Fire Services								
Addition to Ambulance Resv	325,127							325,127
Ambulance Replacements					422,400	443,600	466,000	1,332,000
Ambulance Service Expansion					211,200	221,800	233,000	666,000
Emergency Operations Center	24,503							24,503
Fire Apparatus Replacements					1,566,200	1,206,800	330,750	3,103,750
Maintenance/Renovations	120,000							120,000
Major Repairs/Upgrades		120,000	120,000	120,000	120,000	120,000	200,000	800,000
Storm Water Action Program	752,000	100,000						852,000
Wireless Fire Station Dispatch	25,000							25,000
Closed Finalization	1,130,953							1,130,953
FCF Adjustment	(1,000,000)	1,000,000						
Total	1,377,584	1,220,000	120,000	120,000	2,319,800	1,992,200	1,229,750	8,379,334
Human Resources								
Closed Finalization	638,363							638,363
Total	638,363							638,363
Planning and Development								
Major Update Comp Plan	211,176							211,176
Closed Finalization	616,612							616,612
Total	827,788							827,788
Police Services								
E-911 Telephone Switch Repl	575,000							575,000
E-911 Wireless Phase II Impl		1,500,000	1,500,000					3,000,000
Field Communication Equip	395,589	565,494						961,083
Field Report – Wireless Mobile	1,490,979							1,490,979
GangNet Project		175,000						175,000
Major Repairs and Renovations		156,000	80,000	50,000	50,000	50,000	50,000	436,000
Police Annex	3,808,831	12,141,210	3,280,556	722,750				19,953,347
Spectra Radio Replacement	2,654,473							2,654,473
Closed Finalization	6,500,819							6,500,819
FCF Adjustment	(4,000,000)	4,000,000						
Total	11,425,691	18,537,704	4,860,556	772,750	50,000	50,000	50,000	35,746,701

capital project fund: revenue and appropriations FY 2007 – 2012

Appropriations	Prior Years	2007 Budget	2008	2009	2010	2011	2012	Total Program
Sheriff								
GCDC Carpet Replacement	112,300							112,300
GCDC Perim Fence Security Sys Repl	194,400							194,400
GCDC Video Taping Sys Repl	198,000							198,000
Security System Improvements	424,694							424,694
Sheriff's Building Sprinkler Sys	114,000							114,000
Total	1,043,394							1,043,394
Support Services – Computer								
Accuvote Touch Screen Vote	373,390		382,775		392,390		402,200	1,550,755
Business System Application	595,643							595,643
Computer Equipment – New	181,113	282,352						463,465
Computer Equipment – Repl	154,897	127,675						282,572
Computerizing Fire Pre-Arrival	308,097		90,000					398,097
Criminal Justice Info System	1,018,834	1,000,000	5,250,000	1,425,000	505,000	325,000	1,685,000	11,208,834
Customer Relationships Mgmt	5,305,000							5,305,000
Data Center Relocation	400,000							400,000
Disaster Recovery	850,360		1,100,000					1,950,360
E-Government Plan	3,425,991	480,000	250,000	130,000	130,000	130,000	130,000	4,675,991
E-Solutions	94,093							94,093
EMS Records Management	729,003							729,003
ERP Growth	1,529,000	851,000	1,646,500					4,026,500
Electronic Doc Mgt Growth	1,907,185	645,000						2,552,185
Enterprise Resource Planning	17,450,890							17,450,890
Enterprise Wireless System		379,200						379,200
GCIC Upgrade	102,500							102,500
GIS Growth	3,927,845							3,927,845
GTA Wireless	937,500							937,500
IT Strategic Plan Implem.	4,386,562		1,200,000	1,200,000	496,492	500,000	500,000	8,283,054
IT Hardware/Software Conting.			1,090,612	1,098,912	1,097,112	1,128,112	1,000,000	5,414,748
Information Security System	79,750							79,750
Kiosks – Public and Court		280,000	54,500	44,500	44,500	44,500		468,000
NCR Itran 3000	252,253							252,253
Networking and Communication	1,305,001	1,113,000						2,418,001
Office and Productivity Software	201,755	247,693						449,448
Printer Replacement	168,546	140,000						308,546
Project Management System	250,000							250,000
Registration System	419,902	42,866	37,668	37,668	37,668	37,668		613,440
Staffing Management Program	105,000							105,000
Sustain eCourt	1,996,918							1,996,918
System Storage	481,611	105,000						586,611
Video Conferencing			491,000	512,600				1,003,600
Voice Response System	508,500							508,500
Closed Finalization	13,000,685							13,000,685
FCF Adjustment	(13,000,000)	13,000,000						
Total	49,447,822	18,693,786	11,593,055	4,448,680	2,703,162	2,165,280	3,717,200	92,768,985

capital project fund: revenue and appropriations FY 2007 – 2012

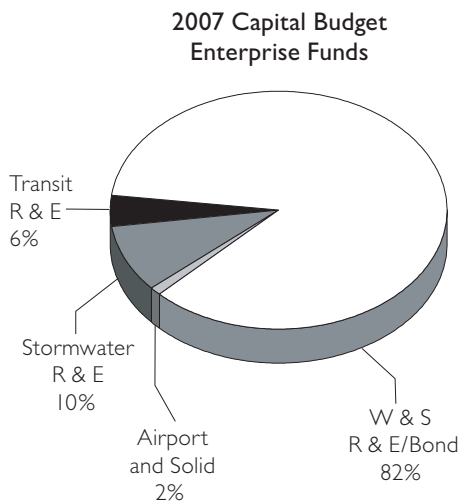
Appropriations	Prior Years	2007 Budget	2008	2009	2010	2011	2012	Total Program
Support Services – Facilities								
311 Call Ctr Needs Assessment		100,000						100,000
Capital Reserve HVAC Repl	1,026,344	49,330	67,633	67,633	67,633	67,633	67,633	1,413,839
Central Svcs Facilities Complex	12,605,988							12,605,988
Detention Ctr Parking Expan	105,000							105,000
Disability Act Compliance	901,473							901,473
DOT Central Maint & Storage	8,187,203	656,659						8,843,862
Fuel Monitoring System	140,119							140,119
GJAC Renov and Upgrade	811,031	84,400	191,000	254,600	206,850	217,195	233,710	1,998,786
GJAC Security	2,155,000							2,155,000
Misc Facilities Renov and Upgds	707,668	536,750	437,800	451,000	464,200	478,470	492,775	3,568,663
PE.G. Cable Access	779,927	285,000	225,500	225,500	225,500	225,500	225,500	2,192,427
Parks and Rec Storage and M'tance	778,145	75,285						853,430
Recorders/Juvenile Ct Facility	14,490,274							14,490,274
Snellville Tag Office Relocation	1,322,795							1,322,795
Space Utilization Plan Impl	7,109,836	3,831,170	892,500					11,833,506
Staging Room	150,000							150,000
Stormwater Mgmt at Fuel Sites	254,474							254,474
Study for Norc Tag Reloc		200,000						200,000
Ultra Sulfur Diesel Fuel Site		205,770						205,770
UST New Facilities	1,250,494	600,000						1,850,494
UST Remediation/Closure	2,144,919	917,639	195,000	85,000	80,000	40,000	30,000	3,492,558
Voice Technology Repl/Upgr			2,000,000	2,000,000				4,000,000
Closed Finalization	22,338,136							22,338,136
FCF Adjustment	(10,000,000)	10,000,000						
Total	67,258,825	17,542,004	4,009,433	3,083,733	1,044,183	1,028,798	1,049,618	95,016,594
Tax Commissioner								
Relocate Norcross Tag Branch					1,049,500			1,049,500
Total					1,049,500			1,049,500
Transportation								
Guard Rail Installation	158,153	100,000	100,000	100,000	150,000	150,000	150,000	908,153
Heavy Equipment	363,298	474,000	300,000	300,000	300,000	300,000	300,000	2,337,298
I-85 Collector Distributor	515,408							515,408
Misc. Road Improvements	103,034	150,000	150,000	150,000	200,000	200,000	200,000	1,153,034
Rehab and Resurfacing				5,000,000	6,000,000	6,000,000	6,000,000	23,000,000
Renov District 5 Maint Barn	350,000							350,000
Rogers Bridge Trail	40,895							40,895
SR 20 (PIB-Chattahoochee)	8,000,000	(2,970,000)	5,070,000	5,000,000	5,000,000			20,100,000
SR 20 (Plantation – Ozora Rd)	5,000,000	(4,892,396)						107,604
SR 20 (Ozora Rd – SR 81)	4,304,573	2,700,000						7,004,573
Traffic Signals	391,580	325,000	500,000	500,000	500,000	600,000	600,000	3,416,580
Traffic Signal Optimization	260,139	250,000	250,000	275,000	275,000	275,000	275,000	1,860,139
Various ROW/DOT Projects	19,166							19,166
W Gwt B'way (Summer – Howell)	23,563							23,563
W Gwt B'way (Howell – Rogers)	70,886							70,886
WP Jones Memorial Trail	52,332							52,332
Closed Finalization	4,775,145							4,775,145
FCF Adjustment	(15,000,000)	15,000,000						
Total	9,428,173	11,136,604	6,370,000	11,325,000	12,425,000	7,525,000	7,525,000	65,734,777

capital project fund: revenue and appropriations FY 2007 – 2012

Appropriations	Prior Years	2007 Budget	2008	2009	2010	2011	2012	Total Program
Water Resources								
Closed Finalization	184,799							184,799
Total	184,799							184,799
Contingencies								
Capital Contg – General Tax	6,533,371	4,324,816	4,061,145	4,519,980	5,891,844	6,828,740	5,756,432	37,916,328
Capital Contg – Recreation Tax	818,407	859,416	1,147,857	1,130,857	1,292,857	1,283,857	1,674,000	8,207,251
Capital Contg – Other	288,572							288,572
Justice Sys Master Plan Study	1,275,000							1,275,000
Total	189,788,100	76,161,779	33,977,046	27,458,000	28,780,346	22,999,875	22,900,000	402,065,146

capital enterprise funds

capital enterprise funds definitions



Enterprise Funds, or proprietary funds, are financed and operated in a manner similar to private enterprise. The County provides goods and services to the public, charging user fees to recover the costs of operations. Capital funds account for all of the fixed assets of the applicable fund and are funded primarily from the net revenues of the respective operating fund or from revenue bond proceeds supported by the revenue producing entity.

Budget Basis

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

Fund Definitions

The **Airport Renewal and Extension Fund** accounts for financial resources provided from the net revenues of the Airport Operating Fund, grants from the Federal Aviation Administration, contributions from the Georgia Department of Transportation, and investment earnings. These resources are used to fund major repairs, renovations and expansions of airport infrastructure and facilities, the acquisition of new and replacement vehicles and equipment, and future development of the Gwinnett County Airport.

The **Solid Waste Renewal and Extension Fund** accounts for the financial resources provided from the net revenues of the Solid Waste Operating Fund. These resources may be used for renovations, expansions, and future development of solid waste facilities, and the acquisition and replacement of equipment.

The **Stormwater Renewal and Extension Fund** accounts for financial resources provided primarily from contributions from the general fund and grants. These resources will be used for major repairs (not anticipated in the operating budget), renovations, expansions and future development of the stormwater system, and the acquisition of new and replacement equipment.

The **Transit Renewal and Extension Fund** accounts for financial resources provided primarily from contributions from the general fund, Federal Transit Administration grants and contributions from the Georgia Department of Transportation. These resources are used for the development and expansion of the County's mass transit system as well as the acquisition of new and replacement equipment.

The **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 pro-

jected net revenues of the operation when compared to the system's outstanding debt service. The capital budgeting process follows the legal and financial requirements stated in the County's lease agreement with the Water and Sewerage Authority when planning future bond issuance.

Transfers from **Water and Sewer and Stormwater Operations** are the net revenues of the County's water and sewer system or stormwater operations (less a reserve equal to two months of the operating budget) that are contributed to a capital renewal and extension fund. The water and sewer transfer amount is projected based on rates set by the Board of Commissioners, existing and/or anticipated debt requirements, estimated operating costs, historic growth trends, and economic indicators. The stormwater transfer is based on revenues from stormwater utility fees.

Water and Sewer System Development Charges are fees imposed on developers to pay for a proportionate share of the capital costs of water and wastewater system improvements needed to serve the new development.

Contributions from General Fund are a portion of revenues collected from local taxes, license fees, charges for services, fines, forfeitures, or other sources in the General Fund, which are then contributed to certain capital funds. The amount of the 2006 contribution is approximately four percent of the anticipated revenues earned in the general operating fund. Projections of these revenues are based on the millage rate set by the Board of Commissioners, historical trends, rate increases, and current economic indicators. These contributions are authorized for expenditures for the current budget year only. In contrast, general fund contributions may be used for multi-year capital projects.

Federal and State Grants Contributions consist of funds received from federal, state, and/or other local governments or agencies. These revenues are identified for specific capital improvements, and these projections are based on project eligibility, established standards, and available dollars. Examples include grants from the Federal Aviation Administration (FAA) and the Federal Transit Administration (FTA), which are used to fund airport improvements and transit system improvements respectively.

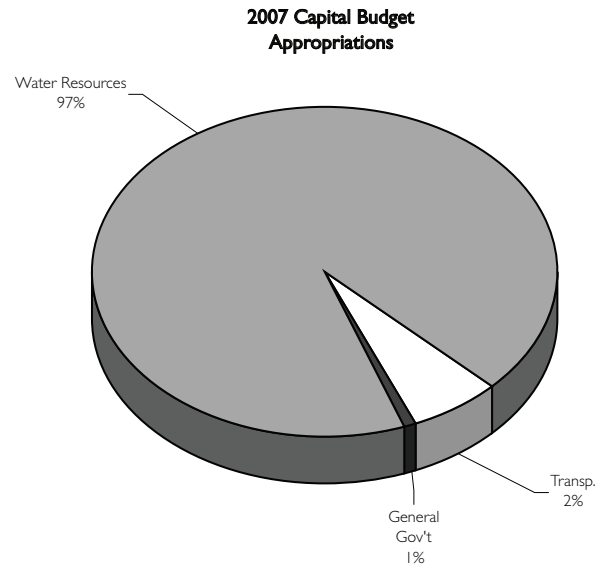
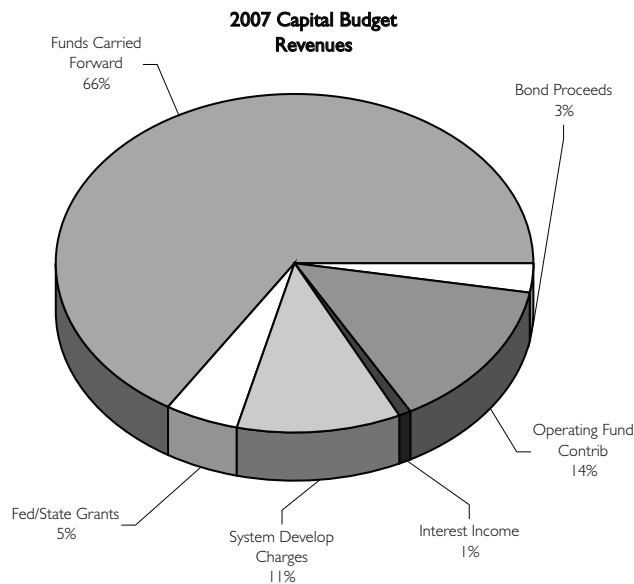
Interest Earnings are revenues earned from the investment of fund reserves. These revenues are based on projected rates of return of invested fund equity.

Other Revenues include funds received from private developers, citizens and other sources that are applied to the cost of specific projects. These revenues are projected based on known participation.

capital enterprise funds: revenue and appropriations FY 2007 – 2012

	Prior Years	2007 Budget	2008	2009	2010	2011	2012	Total Program
Revenues								
Bond/Loan Proceeds	459,547,209	9,313,000	154,087,000	110,839,000		110,000,000	100,000,000	943,786,209
Operating Fund Contrib	491,496,295	48,219,437	51,053,686	68,040,270	78,149,227	89,279,462	79,466,423	905,704,800
System Develop Charges	149,508,252	37,800,000	39,300,000	40,500,000	41,200,000	41,200,000	41,200,000	390,708,252
Fed/State Grant/Contrib	42,778,693	16,842,408	16,784,118	5,593,225	5,996,647	16,173,980	8,682,494	112,851,565
Interest Income	23,223,641	2,517,500	2,517,500	2,500,000	2,500,000	2,500,000	2,500,000	38,258,641
Miscellaneous Revenues	7,782,282							7,782,282
Capital Fund Contrib	1,062,853							1,062,853
Public/Private Contrib	304,838							304,838
Total Revenues	1,175,704,063	114,692,345	263,742,304	227,472,495	127,845,874	259,153,442	231,848,917	2,400,459,440
Funds Carried Forward	(219,699,009)	223,522,461	280,932	(23,816,738)	25,646,108	(44,320,072)	(3,935,604)	(42,321,922)
Total	956,005,055	338,214,806	264,023,236	203,655,757	153,491,982	214,833,370	227,913,313	2,358,137,518

Appropriations								
Water Resources	916,881,181	313,451,281	245,107,671	197,340,757	146,959,597	197,001,161	218,323,923	2,235,065,571
Transportation	38,787,830	21,566,836	17,363,065	5,785,000	6,532,385	17,832,209	9,589,390	117,456,715
General Government	336,043	3,196,689	1,552,500	530,000				5,615,232
Total	956,005,055	338,214,806	264,023,236	203,655,757	153,491,982	214,833,370	227,913,313	2,358,137,518



airport renewal and extension fund: revenue and appropriations FY 2007 – 2012

Revenues	Prior Years	2007 Budget	2008	2009	2010	2011	2012	Total Program
Asset Disp – Govt	61,883							61,883
Fed – Cap – Direct	7,239,867		270,000	2,250,000	2,250,000	2,250,000	630,000	14,889,867
IR – Dividend	326,066	15,000	15,000					356,066
O – Misc	11,950							11,950
State – Cap – Direct	121,614		15,000	125,000	125,000	125,000		511,614
Trans In – Airport	1,899,421	76,153	200,000	26,750	125,000	125,000		2,452,324
Trans In – Capital	1,062,853							1,062,853
Trans In – Gen Fund	429,074							429,074
Total Revenues	11,152,728	91,153	500,000	2,401,750	2,500,000	2,500,000	630,000	19,775,631
Funds Carried Forward	(113,250)		15,000	98,250				
FCF Adjustment	(2,000,000)	2,000,000						
Total	9,039,478	2,091,153	515,000	2,500,000	2,500,000	2,500,000	630,000	19,775,631

Appropriations

Airport Beautification	80,000							80,000
Airport Master Plan Update	141,445							141,445
Briscoe Blvd Extension							630,000	630,000
Briscoe Blvd Streetlights	28,000							28,000
Electric Vault Upgrade/Renov	550,000							550,000
Equipment New and Replacement	22,386	19,500						41,886
New Airport Admin Building	465,655							465,655
Runway 7L-25R	1,201,443		300,000	2,500,000	2,500,000	2,500,000		9,001,443
Runway Rehabilitation Overlay	2,579,070							2,579,070
Taxiway "B" – Phase II	4,756,095							4,756,095
Contingency	1,215,384	71,653	215,000					1,502,037
FCF Adjustment	(2,000,000)	2,000,000						
Total	9,039,478	2,091,153	515,000	2,500,000	2,500,000	2,500,000	630,000	19,775,631

solid waste renewal and extension fund: revenue and appropriations FY 2007 – 2012

Revenues	Prior Years	2007 Budget	2008	2009	2010	2011	2012	Total Program
Asset Disp – Govt	1,814							1,814
IR – Dividend	1,617,969	2,500	2,500					1,622,969
Trans In – SW	3,716,261	194,189	50,000	30,000				3,990,450
Total Revenues	5,336,043	196,689	52,500	30,000				5,615,232
Funds Carried Forward	(2,000,000)		1,500,000	500,000				
FCF Adjustment	(3,000,000)	3,000,000						
Total	336,043	3,196,689	1,552,500	530,000				5,615,232

Appropriations	Prior Years	2007 Budget	2008	2009	2010	2011	2012	Total Program
Contingency	971,043	196,689	52,500					1,220,232
Recovered Materials Handling Fac	2,200,000		1,500,000	500,000				4,200,000
Recovered Materials Initiative	165,000			30,000				195,000
FCF Adjustment	(3,000,000)	3,000,000						
Total	336,043	3,196,689	1,552,500	530,000				5,615,232

stormwater renewal and extension fund: revenue and appropriations FY 2007 – 2012

Revenues	Prior Years	2007 Budget	2008	2009	2010	2011	2012	Total Program
Trans In – Stormwater	9,849,230	7,442,980	13,521,186	18,705,020	18,660,073	18,996,837	19,183,923	106,359,249
Trans In – Gen Fund	42,124,851							42,124,851
Federal – Capital – Indirect	3,988,437	3,901,775	1,404,748					9,294,960
Trans In – SDCs			1,000,000	1,500,000	1,500,000	1,500,000	1,500,000	7,000,000
Loan Proceeds (GEFA)	3,500,000	1,400,000						4,900,000
Federal/State – Capital – Direct	2,389,804	1,155,500	261,725	261,725	82,500			4,151,254
Stormwater Mitigation Buffer Fees	1,790,530	500,000	500,000	500,000	500,000	500,000	500,000	4,790,530
IR – Dividends	1,977,647							1,977,647
Miscellaneous Revenue	4,441							4,441
Total Revenues	65,624,940	14,400,255	16,687,659	20,966,745	20,742,573	20,996,837	21,183,923	180,602,932
Funds Carried Forward	(5,424,421)	4,928,644	214,139	214,138	67,500			
FCF Adjustment	(16,000,000)	16,000,000						
Total	44,200,519	35,328,899	16,901,798	21,180,883	20,810,073	20,996,837	21,183,923	180,602,932

Appropriations

Big Haynes Watershed S/W Demo	2,241,092	400,000	150,000	150,000	150,000			3,091,092
Big Haynes Watershed Improv	410,000	610,000	325,864	325,863				1,671,727
Computer Equipment – New	1,000	2,405						3,405
Computer Equipment – Repl	25,197	9,620						34,817
Crooked Creek BMP Retrofit Implemen	600,000							600,000
Document Processing	78,596							78,596
DWR Mezzanine Buildout	69,491	40,000						109,491
Electronic Document Mgmt Grwth	374,604	210,000	120,000					704,604
Enterprise Resource Planning Sys	300,000							300,000
ERP Growth	200,000	450,000						650,000
Equipment New and Replacements	447,507	512,600	455,000	240,000	240,000	70,000	70,000	2,035,107
Flood Mitigation Assistance Program	29,750							29,750
Flood Study Program	3,182,779							3,182,779
GIS Growth	456,995							456,995
GIS Growth (2006)	250,000	250,000	150,000	150,000	150,000	150,000	150,000	1,250,000
I-85 Collector Distributor	156,388							156,388
IT Hardware/Software Upgrd			19,238	78,238	47,238	7,238		151,952
Infra Red – Failing Septic Systems	252,840							252,840
Lower Yellow Rvr Watershed Imprv	-	1,000,000						1,000,000
Mobile GIS – Arc-FM Viewer	100,000	25,375	15,000		30,000			170,375
Natural Resources Wtrshd Mgt Plan	9,913,831	5,429,842	2,415,123					17,758,796
Office Productivity Software	2,488	1,954						4,442
Printer Replacements	2,499	8,400						10,899
Source ID – Stressed Septic Systems	398,820							398,820
Stormwater Drainage Imprv	15,410,218	6,597,121	9,027,073	14,222,782	14,188,335	14,322,099	14,868,923	88,636,551
Stormwater Infrastructure Inventory	5,256,162	200,000						5,456,162
Stormwater Master Plan	3,222,568	750,000	500,000	500,000	500,000	500,000		5,972,568
Stormwater Master Plan-Lwr Yellow Rvr	990,000							990,000
Stormwater Mitigation – Stream Buffr	1,348,038	942,492	500,000	500,000	500,000	500,000	500,000	4,790,530
Stormwater Permit/Reporting	942,185							942,185
Stormwater Utility Feasibility Study	2,880,000							2,880,000
Stream Restoration			1,189,500	1,384,000	1,148,500	1,333,500	1,095,000	6,150,500
Watershed Impact Assessment	382,370							382,370
Watershed Imprvmnt Implementation	4,089,244	1,500,000	2,035,000	3,630,000	3,856,000	4,114,000	4,500,000	23,724,244
Wetland/Stream Mitigation Bank	270,000							270,000
Program Contingency	8,999	389,090						398,090
Closed Projects	5,906,858							5,906,858
FCF Adjustment	(16,000,000)	16,000,000						
Total	44,200,519	35,328,899	16,901,798	21,180,883	20,810,073	20,996,837	21,183,923	180,602,932

transit renewal and extension fund: revenue and appropriations FY 2007 – 2012

Revenues	Prior Years	2007 Budget	2008	2009	2010	2011	2012	Total Program
Fed – Cap Direct	25,001,845	10,486,657	13,539,068	2,628,000	3,145,909	12,265,751	7,357,472	74,424,702
Trans In – Gen Fund	9,501,807	11,951	282,500	278,500	364,154	2,157,625	282,500	12,879,037
State – Cap Direct	3,588,126	1,298,476	1,293,577	328,500	393,238	1,533,229	695,022	9,130,168
IR – Dividend	928,704							928,704
Contrib – Private Source	200,000							200,000
O – Ref Rebates Comm	118,473							118,473
Total Revenues	39,338,955	11,797,084	15,115,145	3,235,000	3,903,301	15,956,605	8,334,994	97,681,084
Funds Carried Forward	(2,590,603)	678,599	1,732,920	50,000	129,084	(624,396)	624,396	
FCF Adjustment	(7,000,000)	7,000,000						
Total	29,748,352	19,475,683	16,848,065	3,285,000	4,032,385	15,332,209	8,959,390	97,681,084

Appropriations

Comm/Local/ADA Bus/Eqpt	22,591,735	2,326,591	2,940,678			10,269,209	6,134,390	44,262,603
GJAC Transit Center				500,000				500,000
Gwinnett Mall Area Transit Ctr	450,213							450,213
Heavy Equipment New and Repl	156,870	(101,185)						55,685
I-85 Discover Mills Trsf Ctr	1,425,339			30,311	58,752			1,514,402
I-985 SR 20 Park and Ride/Trsf Ctr	831,900							831,900
Impl Planning – Tech Assist	881,004							881,004
Maint/Oper and CNG Facility	1,739,425	7,996,782	11,451,387	219,689		61,732		21,469,016
Misc Transit/Marketing Exp	1,071,240	114,558	125,000	135,000	150,000	150,000	150,000	1,895,798
Norcross Area Transit (2006)	5,940				915,675			921,615
Regional Smartcard Fare	1,336,877							1,336,877
Reserve CNG Fueling Station	225,000							225,000
SR 316/SR 20 Area Park and /Ride					249,791	185,456		435,247
Snville Area Park and Ride/Trsf Ctr					200,000	2,238,000		2,438,000
Temp Maint/Oper and CNG Fac	3,192,961	991,815						4,184,775
Transit Enhancements	458,424	150,000	200,000	150,000	175,000	175,000	175,000	1,483,424
Transit Marketing Program	423,546							423,546
Transit Revenue Contingency	1,926,766	997,122	2,131,000	2,250,000	2,283,168	2,252,812	2,500,000	14,340,867
Closed Finalization	31,113							31,113
FCF Adjustment	(7,000,000)	7,000,000						
Total	29,748,352	19,475,683	16,848,065	3,285,000	4,032,385	15,332,209	8,959,390	97,681,084

water and sewer renewal and extension/bond funds combined: revenue and appropriations FY 2007 – 2012

Revenues	Prior Years	2007 Budget	2008	2009	2010	2011	2012	Total Program
Revenue Bond Proceeds	456,047,209		140,000,000	90,000,000		110,000,000	100,000,000	896,047,209
Trans In – DPU Operating	286,340,910	40,494,164	37,000,000	49,000,000	59,000,000	68,000,000	60,000,000	599,835,074
Trans In – SDC	147,717,722	37,300,000	37,800,000	38,500,000	39,200,000	39,200,000	39,200,000	378,917,722
Use of Fund Balance	135,677,740							135,677,740
Loan Proceeds (GEFA)		7,913,000	14,087,000	20,839,000				42,839,000
IR – Dividends	18,373,255	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	33,373,255
Miscellaneous Revenues	7,583,722							7,583,722
Trans In – General fund	907,000							907,000
Trans In – Fire	1,050,000							1,050,000
State – Capital – Direct (Grant)	334,000							334,000
Federal – Capital – Direct (Grant)	115,000							115,000
Contribution from Developers	104,838							104,838
Total Revenues	1,054,251,397	88,207,164	231,387,000	200,839,000	100,700,000	219,700,000	201,700,000	2,096,784,561
FCF – W & S/Proposed Bonds	(52,641,326)	60,985,809	(3,181,127)	(24,679,126)	25,449,524	(43,695,676)	(4,560,000)	(42,321,922)
FCF – 2003 W & S Bonds	(8,586)	8,586						
FCF – 2004 W & S Bonds	(37,920,824)	37,920,824						
FCF Adjustment	(91,000,000)	91,000,000						
Total	872,680,662	278,122,382	228,205,873	176,159,874	126,149,524	176,004,324	197,140,000	2,054,462,639

Appropriations

Administration – All Funds	5,092,043	681,177						5,773,220
ACF and SeFPC Water Allocation	1,014,190	430,000	430,000	430,000	430,000	430,000	430,000	3,594,190
Alcovy PS and FM Upgr – Phase III							1,822,000	1,822,000
Alcovy Rvr and Ezzard Rd PS/FM	16,189,509	200,000						16,389,509
Alcovy Rvr PS and FM – Phase II	723,802	4,200,000	5,400,000					10,323,802
Backflow Prevention Program	50,000	65,000	65,000	25,000	25,000	25,000	25,000	280,000
Barcoding System Warehouse		70,000						70,000
Beaver Ruin Electrical/Pumps	1,439,506							1,439,506
Beaver Ruin WRF Aerator	926,000							926,000
Beaver Ruin WRF Phosphorus	4,771,187							4,771,187
Bluebird Circle 8" Water Main	178,363							178,363
Brooks Rd PS and FM	11,268,160							11,268,160
Brooks Rd PS Upgrade and FM	1,003,000	7,500,000	8,250,000					16,753,000
Brooks Rd Force Main Upgrade	697,853							697,853
Brushy Fork PS and FM Improvmnt	820,600							820,600
Buford L'ville 72" Transmission Mn						1,000,000	10,200,000	11,200,000
Buford-Southside Wastewtr Impr	884,597							884,597
Check Valves, PRVs, and Booster	80,869	20,000	20,000	20,000	20,000	20,000	20,000	200,869
Computer Eqt – New	98,443	68,600						167,043
Computer Eqt – Replacement	241,440	101,558						342,998
Computerized Lab Management Sys	375,000							375,000
Computerized Maintenance Mgt Sys	465,000							465,000
Crooked Creek Basin Cover	256,629							256,629
Crooked Creek Dewatering Imprv	797,864							797,864
Crooked Creek WRF Improvmt	996,000	2,300,000	15,003,000	25,997,000	9,400,000	8,500,000	13,250,000	75,446,000
Customer Relationship Mgmnt	720,000							720,000
Danbury Sewer Repair and Repl	1,946,541							1,946,541
Day's Inn PS Phaseout	176,000						1,270,000	1,446,000
DWR Central – Mezzanine	828,703							828,703
DWR Central – Upgrades	50,000	50,000						100,000
DWR Dispatch Workspace	25,000							25,000
DWR Graphic Records System	1,344,818	482,000	337,000	162,000	162,000	162,000	162,000	2,811,818
DWR – Internet Bill Presentation	100,000							100,000
DWR – Telephone Migration	92,124							92,124
DWR – Utility Relocation	1,335,613	850,000	600,000	600,000	600,000	600,000	600,000	5,185,613
Developer Participation Agmmts	576,100							576,100
Digital Format Records System	245,000	75,000	75,000	75,000	75,000	75,000	75,000	695,000

water and sewer renewal and extension/bond funds combined: revenue and appropriations FY 2007 – 2012

Appropriations	Prior Years	2007 Budget	2008	2009	2010	2011	2012	Total Program
Document Processing	200,000							200,000
Eastgate Pump StationPhaseout						353,000	2,783,000	3,136,000
Electronic Document Mgt Systm	35,036							35,036
Electronic Document Mgt Grwth	412,964	284,500	200,000					897,464
Ensorbrook Wholesale Phaseout	16,513							16,513
Enterprise Resources Planning	3,165,000							3,165,000
ERP Growth	165,000	350,000						515,000
Equipment – New and Replacemnt	5,538,453	3,027,895	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	16,066,348
Facility Rehab – Water	9,148,359	2,000,000	400,000	400,000	400,000	400,000	400,000	13,148,359
Facility Rehab – WRFs	4,958,980	1,000,000	1,000,000	1,000,000	1,000,000	1,450,000	2,600,000	13,008,980
Filter Backwash Equalization	5,000,000	7,000,000						12,000,000
Filter Building 2 Rehab (Lanier)	3,966,984							3,966,984
Fire Hydrant Audit	1,215,000							1,215,000
Fire Hydrant Installation	40,000	10,000	10,000	10,000	10,000	10,000	10,000	100,000
Flow Management System	1,758,877							1,758,877
Flow and Pressure Monitoring	300,000	400,000	400,000					1,100,000
Garner Crk PS/FM/Interceptor	4,131							4,131
Garner Rd (Miller-Five Forks)	436,810							436,810
Gates Mill Dr 8" Water Main	411,340							411,340
General Engineering and Planning (04-05)	286,193	500,000	500,000	400,000	400,000	400,000	400,000	2,886,193
Generator Acquisition	1,680,000	350,000	350,000	350,000	350,000			3,080,000
GIS Growth	833,886	250,000	150,000	150,000	150,000	150,000	150,000	1,833,886
GPS Vehicle Tracking		110,500	69,000					179,500
Grayson-New Hope 12" Wtr Mn					300,000	1,244,000		1,544,000
Great River PS/FM	4,398							4,398
Hadley Mountain Cove WM	359,688							359,688
Hammond Drive Sewer Imprv	1,029,175							1,029,175
Hammond – Lanier Water Imprv	1,037,575							1,037,575
Harbins Area Water Mains	305,586						5,188,000	5,493,586
Hill Water Resources Expansion	401,066,561	800,000						401,866,561
Hog Mountain Rd PS/FM Upgr	2,150,000	4,100,000	1,000,000					7,250,000
Hurricane Shoals Water Mn	3,730,353							3,730,353
I-85 Collector (I-85 at 316)	10,158,579	200,000						10,358,579
I-85 at SR 20 Utility Relocation	17,128							17,128
IT Hardware/Software Upgrd			111,744	220,374	170,524	206,324		708,966
IT Strategic Implementation	66,400							66,400
Ivy Creek Relief Interceptor	2,919,081							2,919,081
Jack's Creek Pump Station Upgr	1,143,840							1,143,840
Jackson Creek Influent PS/FM							100,000	100,000
Jackson Creek WRF Aerators	808,080							808,080
Jackson Creek WRF Phosphors	3,277,084							3,277,084
Jackson Creek WRF – Phase I	200,000							200,000
Jackson Creek WRF Switchgear MCC	175,648							175,648
Jackson Street Utility Relocation	350,000							350,000
Ken Villa PS Phaseout	652,968							652,968
Kennedy Rd 8" Water Main	126,635							126,635
Lakefield/N Gwinnett Pump St					550,000	775,000	925,000	2,250,000
Lanier Raw Water Distribution	3,703,644							3,703,644
Lanier Filter Plant UV	270,004	305,000	505,000	8,228,000				9,308,004
Lanier Lime Slurry System	706,610							706,610
Level Creek FM Extension	966,779							966,779
Level Creek PS/FM	19,672,688	14,800,000						34,472,688
Little Mulberry Park Interceptor	76,098							76,098
Lower Big Haynes PS/FM	8,474,766	39,300,000	21,403,000					69,177,766
Lower Mulberry Sewerage	371,858							371,858
Major Activity Center Upgrade							1,000,000	1,000,000
Meter Reading Hardware Repl	337,593							337,593
Middle Big Haynes Force Main	899,999							899,999
Middle Mulberry Sewerage	245,507	500,000	500,000		5,158,000	9,905,000	10,276,000	26,584,507
Misc R & E Contingency	8,330,368	768,823	1,500,000	1,500,000	1,000,000	1,000,000	5,000,000	19,099,191

water and sewer renewal and extension/bond funds combined: revenue and appropriations FY 2007 – 2012

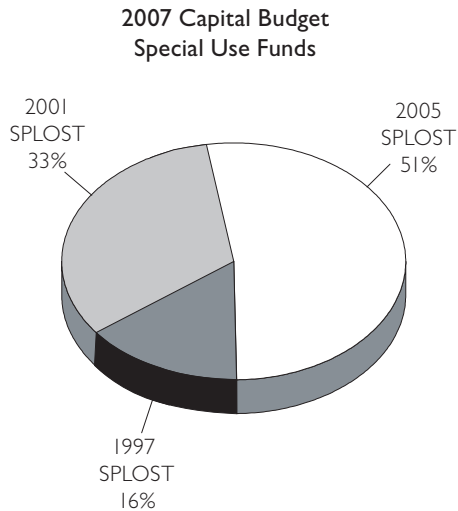
Appropriations	Prior Years	2007 Budget	2008	2009	2010	2011	2012	Total Program
Mobile Arc-Fm Viewer	570,890		68,000	92,000	96,000	96,000		922,890
Mobile Work Orders		238,300						238,300
Networking and Communication (2006)	117,744							117,744
No Business Creek PS/Tunnel	17,227,342	8,353,000	22,080,000	15,527,000	4,000,000			67,187,342
No Business Crk Pump Station						554,000	5,740,000	6,294,000
No Business-Big Haynes Decom	400,000	200,000						600,000
Norcross 24" Transmission Mn	1,070,717							1,070,717
N.Chattahoochee Interceptr PS	505,000				6,947,000	6,900,000		14,352,000
North Fork Peachtree Ck PS/FM	176,834							176,834
North Gwinnett Transmission	9,568,014							9,568,014
North Gwinnett WRF	57,133							57,133
Office Productivity Software	42,222	14,380						56,602
Old Norcross Rd PS	4,039,245	4,000,000	18,400,000	6,400,000	11,900,000			44,739,245
Old Suwanee Water Distribution	350,000							350,000
Patterson-Marathon PS Upgrd	2,615,000	1,450,000	6,150,000	10,100,000		1,000,000	5,000,000	26,315,000
Paxton Lane 12" Water Main	65,000							65,000
PCCP Replacement Program	11,436,993	171,000	4,000,000	1,000	1,000	4,000,000	4,000,000	23,609,993
Peachtree Station #3 PS Rehab	112,040							112,040
Permanent Utility Record Infill	50,000	325,000	325,000	325,000	325,000			1,350,000
Petition Sewer Contingency	1,959,777	1,000,000	1,500,000	500,000	1,500,000	2,000,000	2,000,000	10,459,777
Pleasant Hill (RR Cross at Buford)	250,000							250,000
Plumbing Retrofit Rebate Program		15,000	15,000	15,000	15,000	15,000	15,000	90,000
Pole Bridge WWTP Digester	2,794,252							2,794,252
Poplar St – Snellville Distribution Repl	131,000							131,000
Printer Replacements	28,334	9,300						37,634
Program Management	8,250,000	1,500,000	1,500,000	1,500,000	1,500,000	1,000,000	1,000,000	16,250,000
Water Resources Central Facility	1,789,329							1,789,329
Pump Station Rehab (06 Plan)	6,698,867	1,500,000	1,500,000	1,500,000	1,500,000	2,000,000	2,000,000	16,698,867
Raw Water Intake and PS – Lanier	49,943,306							49,943,306
Raw Water Pump Station Upgrd	9,065,150	3,835,000	850,000					13,750,150
Raw Water Storage	1,895,712							1,895,712
Reclaimed Water Pipeline	202,599							202,599
Reclaimed Water Reuse	2,518,138	580,000						3,098,138
Replacement – N High Svc Pump	3,788,417							3,788,417
Reuse Pipeline/Diffuser – Lanier	12,615,698	2,877,349	17,879,629	16,000,000				49,372,677
Rivercliff Manor Water Main	431,875							431,875
Rockbridge Pump Station	2,519,652							2,519,652
Rosemoore Lk PS Decommission	207,599	500,000						707,599
Ross Rd PS Upgrade and FM			100,000	1,500,000	2,100,000	6,300,000		10,000,000
Sanitary Sewer Collection Sys	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	5,250,000	7,750,000	23,000,000
Satellite Blvd 12" Wtr Mn Ext	550,000							550,000
Security							1,700,000	1,700,000
Sewage Flow Monitoring/SCADA Conv	2,005,993	2,375,000	150,000	150,000	150,000	150,000		4,980,993
Sewer Inflow and Infiltration	25,439,439	10,000,000	12,000,000	11,000,000	12,000,000	14,500,000	14,000,000	98,939,439
Shoal Creek Filter Plant	110,763,887	4,700,000	7,500,000					122,963,887
Shoal Creek (Middle Alcovy)	4,613,109							4,613,109
Skyland Dr 12" Water Main Repl	476,281							476,281
Small Water Mn Repl/Expansion	6,312,730	1,000,000	3,000,000	3,000,000	3,000,000	2,000,000	3,000,000	21,312,730
South Gwinnett Wastewater				2,000,000	7,500,000	10,500,000		20,000,000
Spectra Radio Replacement	460,963							460,963
Spout Springs Rd 16" WM		85,000	872,000					957,000
SR 20 at Chattahoochee Reloc	150,000							150,000
SR20 Widening (Ozora-Plantation)	2,150,000							2,150,000
SR120 at Singleton Crk Reloc	8,360							8,360
SR120 (Sugarloaf/Riverside) Upg	3,450,000	200,000						3,650,000
SR 124 Utility Relocations	3,475,554							3,475,554
Stage II – DBP Initial Distribution	208,000							208,000
Steeple Chase Dr 8" Water Main	138,096							138,096
Stillwater Lane 8" Water Main	159,364							159,364

water and sewer renewal and extension/bond funds combined: revenue and appropriations FY 2007 – 2012

Appropriations	Prior Years	2007 Budget	2008	2009	2010	2011	2012	Total Program
Sugar Hill WTP Decommission	101,000	1,000	700,000					802,000
Suwanee Creek Interceptor Ext	1,837,027							1,837,027
Tanglewood PS Upgrade and FM Ext	500,000	600,000						1,100,000
Tanks and Pump Stations	17,256,720							17,256,720
Transmission Mn (Centrl – SR125)						3,600,000	7,790,000	11,390,000
Transmission Mn (SR 124-RR)						3,600,000	7,790,000	11,390,000
Tuggle Rd Water Main Repl	155,468							155,468
Upper Big Haynes Interceptor	400,000	1,850,000	950,000					3,200,000
Upper Chattahoochee Basin	252,959	50,000	50,000	50,000	50,000	50,000	50,000	552,959
Upper Chattahoochee/Richland	14,559,631							14,559,631
Upper Yellow River PS/FM	19,856							19,856
Utility Relocation Contingency	2,000							2,000
Utility Relocation Program	600,000	3,050,000	3,632,500	3,382,500	2,000,000	3,000,000	3,000,000	18,665,000
Wastewater Capacity Assurance Program	50,181	280,000	280,000	280,000	280,000	280,000	280,000	1,730,181
Water and Sewer Master Plan	750,593	200,000	200,000	100,000	100,000	200,000	200,000	1,750,593
Water and Sewer Modeling	984,162							984,162
Water and Sewer Planning	974,459	470,000	470,000	470,000	470,000	470,000	470,000	3,794,459
Water and Sewer Rate Study	277,790	99,000				150,000		526,790
Water Accountability Program	1,300,000	500,000	500,000	500,000	500,000	500,000	500,000	4,300,000
Water Meter – New Installations		2,750,000	2,750,000	2,750,000	2,750,000	2,750,000	2,750,000	16,500,000
Water Meter Replacement Prgm	5,036,959	1,475,000	1,475,000	1,475,000	1,475,000	1,000,000	1,000,000	12,936,959
Water Production Generators	301,000					3,150,000	6,750,000	10,201,000
Water Service Line Replacement	3,750,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	9,750,000
Water Storage Facilities Rehab	1,302,581	850,000	500,000	500,000	500,000	500,000	500,000	4,652,581
Water System Instrumentation	962,134							962,134
Watershed Nonpoint Source	2,096,401	414,000						2,510,401
Watershed Protection Implementation	750,000							750,000
Watershed Protection Implement 2007		1,330,000	1,330,000	6,000,000	6,000,000	6,000,000	6,000,000	26,660,000
West Side Pump Station and Tank	2,229,005					1,000,000	7,700,000	10,929,005
Westside 60" Transmission Main					790,000	3,284,000	9,444,000	13,518,000
Wholesale Water Backflow	100,000	25,000						125,000
Yellow Rvr WRF Clarifier	2,911,110							2,911,110
Yellow River WRF Improvements	8,543,277	32,100,000	54,700,000	46,975,000	34,000,000	61,000,000	37,525,000	274,843,277
Yellow/Sweet – Beaver Ruin PS	10,802,525							10,802,525
FCF Adjustment	(91,000,000)	91,000,000						
Total	872,680,662	278,122,382	228,205,873	176,159,874	126,149,524	176,004,324	197,140,000	2,054,462,639

capital special use funds

capital special use funds definitions



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

Budget Basis

Budgets for special use fund types are adopted on the modified accrual basis. Under this basis of accounting, revenues are recognized when they become both measurable and available. Measurable is defined as the amount of the transaction that can be determined. Available means collectible within the current period, or soon thereafter, for payment of current period liabilities. Expenditures are recognized when a transaction is expected to draw upon current resources.

Fund Definitions

The **1997 Special Purpose Local Option Sales Tax Fund** accounts for the financial resources provided from a four-year, one-cent special purpose local option sales tax approved by voters in 1996 for the purpose of resurfacing, paving, widening, and extending certain roads and bridges; expansions, renovations and development of parks and recreation facilities; and construction and renovations of fire and police facilities and equipment.

The **2001 Special Purpose Local Option Sales Tax Fund** accounts for the financial resources provided from a four-year, one-cent special purpose local option sales tax approved by voters in 2000 for the purpose of resurfacing, paving, widening, and extending certain roads and bridges; acquisition of greenspace and park land, expansions, renovations, and development of parks and recreation facilities; construction of libraries; and construction and renovations of fire and police facilities and equipment.

The **2005 Special Purpose Local Option Sales Tax Fund** accounts for the financial resources provided from a four-year, one-cent special purpose local option sales tax approved by voters in 2004 for the purpose of resurfacing, paving, widening, and extending certain roads and bridges; acquisition of greenspace and park land; expansions, renovations, and development of parks and recreation facilities; construction of libraries; and construction and renovations of fire and police facilities and equipment. In addition, 88 million in funds will be provided to the cities for City Assistance.

Revenue Source Definitions

Special Purpose Local Option Sales Tax Revenues are revenues of a one percent of sales tax collected by the State on behalf of the County for specific capital improvements for a specified time period as approved by referendum. The forecasted collections of these revenues are based on historical and economic growth trends over the time frame authorized in the referendum. These funds may be used only for capital improvements as specified in the authorized referendum.

Federal and State Grants and Contributions consist of funds received from federal, state, and/or other local governments or agencies. These revenues are identified for specific capital improvements and their projections are based on project eligibility, established standards and available dollars. Examples include contributions from the Georgia Department of Transportation, grants through the Community Greenspace Trust Program, and contributions from the Gwinnett Board of Education.

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

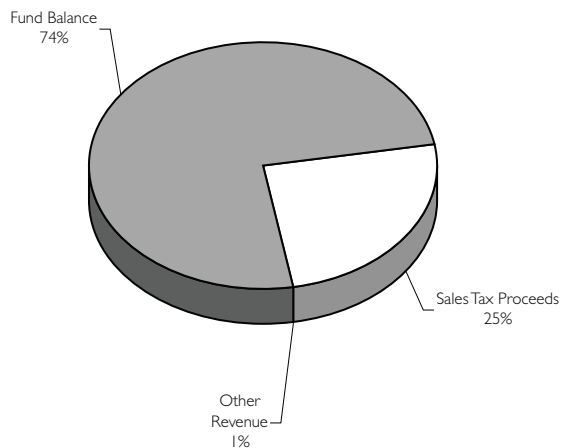
Other Revenues are funds received from private developers, citizens, and other sources that are applied to the cost of various specified projects. These revenues are projected based on known participation.

capital special use funds: revenue and appropriation FY 2007 – 2012

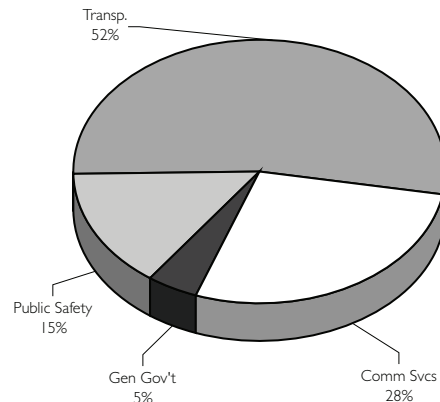
	Prior Years	2007 Budget	2008	2009	2010	2011	2012	Total Program
Revenues								
Sales Tax Proceeds	1,162,312,176	115,448,510	111,473,888	25,500,000				1,414,734,574
Interest Income	80,000,826							80,000,826
Fed/State Grants/Contrib	42,408,748		2,000,000					44,408,748
Public/Private Contrib	1,766,437							1,766,437
Other Contrib	1,566,647							1,566,647
Miscellaneous Revenues	2,624,040							2,624,040
Total Revenues	1,290,678,874	115,448,510	113,473,888	25,500,000				1,545,101,272
Funds Carried Forward	(406,100,270)	346,060,827	17,296,589	24,665,353	17,411,346	197,725	468,430	
Total	884,578,604	461,509,337	130,770,477	50,165,353	17,411,346	197,725	468,430	1,545,101,272

Appropriations								
Community Services	314,785,758	127,591,796	29,047,523	7,632,136	313,044	22,725		479,392,982
General Government	43,462,480	20,946,850	20,946,850	5,538,775				90,894,955
Public Safety	101,721,585	67,723,320	23,252,352	9,431,860	158,800			202,287,917
Water Resources	3,967,828							3,967,828
Transportation	420,640,953	245,247,371	57,523,752	27,562,582	16,939,502	175,000	468,430	768,557,590
Total	884,578,604	461,509,337	130,770,477	50,165,353	17,411,346	197,725	468,430	1,545,101,272

**2007 Capital Budget
Revenues**



**2007 Capital Budget
Appropriations**



1997 special purpose local option sales tax fund: revenue and appropriations FY 2007 – 2012

Revenues	Prior Years	2007 Budget	2008	2009	2010	2011	2012	Total Program
SPLOST	414,800,497							414,800,497
IR – Dividend	58,930,145							58,930,145
State – Cap – Direct	23,912,827							23,912,827
O – Misc	2,128,303							2,128,303
Trans In – Capital	1,566,647							1,566,647
Contrib – Private Source	1,136,441							1,136,441
Fed – Cap – Direct	151,561							151,561
Total Revenues	502,626,421							502,626,421
Funds Carried Forward	(14,273,386)	14,273,386						
FCF Adjustment	(60,000,000)	60,000,000						
Total	428,353,035	74,273,386						502,626,421

Appropriations

Revenue/Administration	1,313,095							1,313,095

Police Services Program

Animal Control Shelter	1,062,238							1,062,238
Aviation Hanger	459,345							459,345
Central Precinct	2,645,485							2,645,485
Eastside Dacula Precinct	708,140							708,140
Grayson Precinct	147,015							147,015
Mall of Georgia Precinct	1,929,665							1,929,665
Police HQ/Expansion Renov	2,161,244							2,161,244
Police Program Administration	3,194							3,194
Police Training Center	5,430,700							5,430,700
Southside Police Precinct	1,890,468							1,890,468
Westside Police Precinct	2,131,128							2,131,128
Total Police Program	18,568,622							18,568,622

Fire Services Program

Ambulance Replacement	212,717							212,717
Ambulance Service Expansion	598,894							598,894
EMOS Vehicle	87,283							87,283
Fire Academy Improvements	1,935,181							1,935,181
Fire Admin Headquarters Comp	5,995,050							5,995,050
Fire Apparatus Program	8,562,452							8,562,452
Fire Apparatus Storage Facility	1,910,000							1,910,000
Fire Station 5 Relocation	4,148,300							4,148,300
Fire Station 11 Relocation	2,582,850							2,582,850
Fire Station 22	2,345,242							2,345,242
Fire Station 23	1,920,332							1,920,332
Fire Station 24	2,723,041							2,723,041
Fire Station 25	3,282,742							3,282,742
Fire Station 26	3,098,374							3,098,374
Fire Station 27	166,830							166,830
Fire Station 28	300,000							300,000
Fire Station Renovations	695,156							695,156
SCBA Equipment	1,850,000							1,850,000
Total Fire Program	42,414,444							42,414,444

1997 special purpose local option sales tax fund: revenue and appropriations FY 2007 – 2012

Appropriations	Prior Years	2007 Budget	2008	2009	2010	2011	2012	Total Program
Parks and Recreation Program								
Active Parks Land Acquisition	2,054,946							2,054,946
Best Friend Park	1,627,815							1,627,815
Bethesda Park Development	2,068,566							2,068,566
Bethesda Park Improvements	300,942							300,942
Dacula Park Redevelopment	4,869,040							4,869,040
George Pierce Park Expan/Dev	1,627,399							1,627,399
Greenways Development	1,191,405							1,191,405
Harmony Grove Soccer Complex	504,791							504,791
In-House Program Admin	183,592							183,592
Jones Bridge Park Shoreline Sta	360,030							360,030
Mountain Park Park Redevelop	4,008,681							4,008,681
Nature Center	19,900							19,900
North District New Park Dev	9,388,371							9,388,371
Passive Community Parks Pgrm	965,784							965,784
Passive Parks Land Acquisition	3,674,863							3,674,863
Peachtree Ridge Park Site	89,713							89,713
Pinckneyville Park	6,847,185							6,847,185
Pinckneyville Park Expansion	8,430,312							8,430,312
Rhodes Jordan Park Expan	9,403,773							9,403,773
Shorty Howell Expan/Dev	4,197,729							4,197,729
South District New Park Dev	3,102,585							3,102,585
Tribble Mill Park Improvements	4,258,798							4,258,798
Total Parks and Rec	69,176,220							69,176,220
Major Road Improvements								
Breckenridge Blvd Ext	10,400,156							10,400,156
Club Drive	3,874,896							3,874,896
I-85 Collector	2,810,313							2,810,313
McGinnis Ferry Rd Ext	8,648,700	786,818						9,435,518
Medlock Bridge Road	5,919,568							5,919,568
North Berkeley Lake Road	8,668,758							8,668,758
North Connector Road	4,799,362							4,799,362
Northmont/Commerce Conn.	4,562,431							4,562,431
Satellite Blvd Extension	25,478,486							25,478,486
Satellite Blvd Widening	8,880,617							8,880,617
SR 120	300,000							300,000
SR 324	22,470,994	1,152,408						23,623,402
SR 324 Widening (N Cross-Co)	4,075,100	5,104,560						9,179,660
Steve Reynolds Blvd.	8,300,418							8,300,418
Sugarloaf Pkw Ext	5,322,711							5,322,711
Major Road Improve Contg	104,431							104,431
Sub-Total	124,616,942	7,043,786						131,660,728
School Safety Projects								
Atlantic Blvd.	34,233							34,233
Bogan Road	674,050							674,050
Buford Highway	911,345							911,345
Bunten Road	452,044							452,044
Burns Road	376,770							376,770
Campbell Road	939,818							939,818
Cruse Rd at Sweetwater	1,120,562							1,120,562
Hebron Church Road	183,084							183,084

1997 special purpose local option sales tax fund: revenue and appropriations FY 2007 – 2012

Appropriations	Prior Years	2007 Budget	2008	2009	2010	2011	2012	Total Program
Herrington Road	360,319							360,319
Hope Hollow Rd at Oakgrove	835,000							835,000
Leggett Drive	566,083							566,083
Old Norcross Road	760,614							760,614
Old Peachtree Road	379,410							379,410
Old Peachtree Road	503,164							503,164
Ozora Road	688,762							688,762
Pounds Road	476,906							476,906
Queuing Lanes and Misc	2,200,000							2,200,000
River Road (North River Drive)	425,214							425,214
Rock Springs Road	433,050							433,050
Ross Road	881,939							881,939
Russell Road	390,883							390,883
Settles Bridge at Johnson	546,400							546,400
Spain Road	192,875							192,875
SR 324	327,696							327,696
SR 324 at Ft. Daniel Elementary	963,380							963,380
West Price Road	504,760							504,760
School Safety Contingency	926,122							926,122
Sub-Total	17,054,485							17,054,485

Road Safety and Alignment Projects

Alcovy Road	138,364							138,364
Alcovy Road	450,596							450,596
Alcovy Road	447,988							447,988
Atkinson Road	642,496							642,496
Bethesda School Road	308,140							308,140
Bold Springs Road	855,025							855,025
Bramlett Shoals Road	485,462							485,462
Bramlett Shoals Road	1,341,703							1,341,703
Bramlett Shoals Road	728,357							728,357
Bramlett Shoals Road	3,527							3,527
Brooks Road	801,270							801,270
Brooks Road	396,105							396,105
Brooks Road	27,613							27,613
Bunten Road	1,998,003							1,998,003
Cedars Road	501,678							501,678
Centerville-Rosebud Road	495,770							495,770
Centerville-Rosebud Road	838,362							838,362
Centerville-Rosebud Road	1,191,755							1,191,755
Centerville-Rosebud Road	617,451							617,451
Chandler Road	934,383							934,383
Cooper Road	159,557							159,557
Cooper Road	1,533,283							1,533,283
Ewing Chapel Road	297,678							297,678
Fence Road	681,150							681,150
Fence Road	951,731							951,731
Grayson-New Hope Road	99,585							99,585
Grayson-New Hope Road	313,228							313,228
Hamilton Mill Road	1,149,485							1,149,485
Hamilton Mill Road	442,676							442,676
Harbins Road	887,745							887,745
Harbins Road	421,547							421,547
Harbins Road	815,138							815,138

1997 special purpose local option sales tax fund: revenue and appropriations FY 2007 – 2012

Appropriations	Prior Years	2007 Budget	2008	2009	2010	2011	2012	Total Program
Herrington Road	678,809	884,991						1,563,800
Herrington Road	774,527							774,527
Hillcrest Drive	436,055							436,055
Hog Mountain	521,503							521,503
Hog Mountain Road	831,274							831,274
Hog Mountain Road	796,415							796,415
Lee Road	14,317							14,317
Martin Chapel Road	951,002							951,002
Mineral Springs Road	1,096,736							1,096,736
Mineral Springs Road	212,736							212,736
Mink Livsey Road	14,081							14,081
Mink Livsey Road	801,390							801,390
Mink Livsey Road	14,559							14,559
Mink Livsey Road	661,765							661,765
Mink Livsey Road	14,026							14,026
New Hope Road	630,660							630,660
New Hope Road	402,152							402,152
New Hope Road	339,192							339,192
Old Fountain Road	4,209,719							4,209,719
Old Loganville Road	819,221							819,221
Old Loganville Road	36,043							36,043
Old Loganville Road	56,667							56,667
Old Peachtree Road	818,053							818,053
Old Peachtree Road	1,219,696							1,219,696
Old Suwanee Road	212,625							212,625
Ozora Road	435,093							435,093
Ozora Road	3,959,542							3,959,542
Pate Road	11,988							11,988
Pate Road	10,994							10,994
Pate Road	9,188							9,188
Pate Road	8,630							8,630
Pinehurst Road	68,744							68,744
Pleasant Hill Road	10,823,363							10,823,363
Riverside Road	593,161	435,079						1,028,240
Riverside Road	305,172	254,571						559,743
Rockbridge Road	1,271,182							1,271,182
Rosebud Road	471,085							471,085
Rosebud Road	32,784							32,784
Rosebud Road	85,201							85,201
Russell Road	817,853							817,853
Russell Road	369,325							369,325
Sardis Church Road	39,583							39,583
Sardis Church Road	572,697							572,697
Sardis Church Road	785,016							785,016
SR 124	1,469							1,469
Sycamore Road	682,584							682,584
Sycamore Road	1,588,469							1,588,469
Sycamore Road	1,414,798							1,414,798
Sycamore Road	621,282							621,282
Temple Johnson Road	10,039							10,039
Temple Johnson Road	63,575							63,575
Temple Johnson Road	8,208							8,208
Temple Johnson Road	21,442							21,442
Thompson Mill Road	37,312							37,312
Tom Smith Road	1,011,272							1,011,272

1997 special purpose local option sales tax fund: revenue and appropriations FY 2007 – 2012

Appropriations	Prior Years	2007 Budget	2008	2009	2010	2011	2012	Total Program
Tom Smith Road	668,615							668,615
Whitehead Road	327,918							327,918
Whitehead Road	700,766							700,766
Williams Road	2,140,664							2,140,664
Road Safety and Align Contg	490,202	267,191						757,393
Sub-Total	67,979,291	1,841,832						69,821,123

Bridges/Culverts/Drainage Improvements

Cedars Road	1,423,349							1,423,349
Five Forks Trickum Rd	993,829							993,829
Old Peachtree Road	1,986,770							1,986,770
Paved Road Bridges	8,308,683							8,308,683
Roadway Drainage Improve	3,878,800							3,878,800
Roadway Drainage Improve	319,144							319,144
Roadway Drainage Improve	1,396,931							1,396,931
Roadway Drainage Improve	331,002							331,002
SR 20 (Ozora Rd – Plantation)	2,723,840							2,723,840
Stormwater Imprv – Paxton Lane	250,000							250,000
Unpaved Road Bridges	100,000							100,000
Sub-Total	21,712,348							21,712,348

Intersection Improvements

Arnold Rd at US 29	1,915,005							1,915,005
Arnold Road and Five Forks	1,705,043							1,705,043
Beaver Ruin Road and US 23	601,856							601,856
Beaver Ruin Road and US 29	2,685,000	250,000						2,935,000
Beaver Ruin and Steve Reynolds	2,160,761							2,160,761
Buford Hwy at O P'tree/Rogers	2,796,268							2,796,268
Cedars Road at SR 8	1,122,347							1,122,347
Dacula Rd at Dacula Library	542,285							542,285
Five Forks Trickum and Oleander	833,617							833,617
Harbins Road at Williams Rd	1,710,615							1,710,615
Howell Ferry Rd	1,616,162							1,616,162
Indian Trail at Oakbrook Pkw	800,000							800,000
JCB – Various Impv Contg	400,000	1,545,400						1,945,400
JCB at Dawson/Live Oak	2,233,534							2,233,534
JCB – Oakbrook Pkwy to I-85	1,999,284							1,999,284
Jimmy Carter Blvd and US 29	1,251,250	1,321,108						2,572,358
Jimmy Carter Blvd at US 23	2,373,559							2,373,559
Killian Hill Rd at US 78	884,291							884,291
New Hope Rd at Chandler		500,000						500,000
Old Norcross at Davis Circle	563,948							563,948
Old Norcross at Herrington	611,785							611,785
Old Norcross at W Liddell Rd	615,682							615,682
Old Norcross Rd and Langford Rd	1,269,358							1,269,358
PIB (Holcomb Bg – Rogers Bg)	1,463,495							1,463,495
Pleasant Hill Rd and US 29	2,770,972	560,000						3,330,972
Ridge Road at Hamilton Mill	1,127,589							1,127,589
Rockbridge Road at US 29	1,690,716							1,690,716
Satellite Blvd.at SR 120	21,605							21,605
Signal and Control Sys Enhance	979,068							979,068
South Old P'tree Rd at PIB	1,350,963							1,350,963
SR 141 (Holcomb Bg – Chatt Rv)	504,821							504,821

1997 special purpose local option sales tax fund: revenue and appropriations FY 2007 – 2012

Appropriations	Prior Years	2007 Budget	2008	2009	2010	2011	2012	Total Program
SR 20 at SR 84	1,362,540							1,362,540
SR 84 and US 78	2,761,886							2,761,886
Suwanee Dam Rd at PIB	442,482							442,482
Thompson Pkw at Singleton Rd	33,270							33,270
Turn Lane – Quick Resp Imprv	400,000							400,000
US 23 and SR 20	258,817							258,817
US 29 at Harbins Road	383,620							383,620
Intersection Contingency	46,052							46,052
Sub-Total	46,289,545	4,176,508						50,466,053
Sidewalk Projects								
Beaver Ruin Road	743,900							743,900
Bethesda School Road	528,352							528,352
Buford Highway	165,872							165,872
Bush Road	781,614							781,614
Camp Perrin Road	237,167							237,167
Church Street	88,364							88,364
Cities – Sidewalks, Ped Safety	2,451,409							2,451,409
Collins Hill Road	77,882							77,882
Crooked Creek Road	12,668							12,668
Dacula Road	528,622							528,622
Dogwood Road	529,837							529,837
Dogwood Road	233,656							233,656
East Jones Bridge Road	156,320							156,320
Five Forks Trickum	13,396							13,396
Five Forks/Lake Lucerne	1,673,801							1,673,801
Hill Street	9,085							9,085
JCB at Singleton	100,000							100,000
Lebanon Road	940,500							940,500
Livable Centers Implementation	1,500							1,500
Lou Ivy Road	1,026,447							1,026,447
McGinnis Ferry at Chatt River	150,000							150,000
Mill Creek Multi-Use Path	1,064,231							1,064,231
Miller Road	210,000	373,620						583,620
Odum Street	77,803							77,803
Old Norcross Road	901,000							901,000
Plunketts Road	834,484							834,484
Rockbridge Road	3,144,909							3,144,909
Russell Road	1,138,676							1,138,676
Shiloh Road	15,097							15,097
Sidewalk Conn (Disc Mills)	80,000							80,000
Spain Road	16,484							16,484
Spalding Drive	481,846							481,846
Tab Roberts Road	921,367							921,367
Western Gwinnett Bike Path	520,644							520,644
Sidewalks – Misc Project Contg	272,946							272,946
Sub-Total	20,129,881	373,620						20,503,501

1997 special purpose local option sales tax fund: revenue and appropriations FY 2007 – 2012

Appropriations	Prior Years	2007 Budget	2008	2009	2010	2011	2012	Total Program
Unpaved Road Improvements								
Bailey Road	105,219							105,219
Crawford Place	6,861							6,861
Givens Road	1,656,783							1,656,783
Hannah Road	22,195							22,195
Harris Road	58,793							58,793
Lenora Road	112,107							112,107
Luke Edwards Road	70,508							70,508
Ozora Church Road	40,243							40,243
Park Drive	30,550							30,550
Peachtree Circle	62,872							62,872
Perry Road	16,699							16,699
Tullis Road	146,654							146,654
Westbrook Road	1,174,263							1,174,263
White Road	20,387							20,387
Unpaved Rds – Misc Proj Contg	2,769,118							2,769,118
Sub-Total	6,293,252							6,293,252
Capital Project Rehab/Resurfac	41,003,170							41,003,170
Neighborhood Speed Control	973,542							973,542
Transportation Planning	2,578,369							2,578,369
Program Management	7,647,993							7,647,993
Reserve for Utility Relocations	131,027	837,640						968,667
Road Program Contingency	470,810							470,810
Total Rd Imprv Prog	356,880,655	14,273,386						371,154,041
FCF Adjustment	(60,000,000)	60,000,000						
Total	428,353,035	74,273,386						502,626,421

2001 special purpose local option sales tax fund: revenue and appropriations FY 2007 – 2012

Revenues	Prior Years	2007 Budget	2008	2009	2010	2011	2012	Total Program
SPLOST	496,072,036							496,072,036
IR – Dividend	19,438,785							19,438,785
State – Cap – Direct	15,691,556							15,691,556
O – Misc	495,737							495,737
Contrib – Private Source	577,261							577,261
Fed – Cap – Indirect	92,655							92,655
Total Revenues	532,368,029							532,368,029
Funds Carried Forward	(42,075,589)	28,545,248	10,549,997	2,980,344				
FCF Adjustment	(125,000,000)	125,000,000						
Total	365,292,440	153,545,248	10,549,997	2,980,344				532,368,029

Appropriations

Revenue Administration	709,460							709,460

Fire and Emergency Services

Ambulance Replacements	984,825							984,825
Ambulance Service Expansion	270,575							270,575
Fire Apparatus Program	3,687,000							3,687,000
Fire Program Contingency	868,493	(50,000)						818,493
Fire Station 1 Relocation	3,772,990							3,772,990
Fire Station 7 Relocation	4,850,000							4,850,000
Fire Station 8 Relocation	3,530,957							3,530,957
Fire Station 12 Relocation	4,986,046							4,986,046
Fire Station 26	618,009							618,009
Fire Station 27	3,793,419							3,793,419
Fire Station 28	2,355,000	1,395,000						3,750,000
Pod Building for Station 20		50,000						50,000
Total Fire Program	29,717,314	1,395,000						31,112,314

Police Services

Animal Control Shelter	225,137							225,137
Eastside Precinct 7	3,555,000							3,555,000
Police Program Contingency	711,519							711,519
Police Training Center	24,421,687							24,421,687
Total Police Program	28,913,343							28,913,343

Support Services

GA DMV Customer Serv Ctr	2,196,637							2,196,637
Total Support Svcs	2,196,637							2,196,637

Total Public Safety	60,827,295	1,395,000						62,222,295

2001 special purpose local option sales tax fund: revenue and appropriations FY 2007 – 2012

Appropriations	Prior Years	2007 Budget	2008	2009	2010	2011	2012	Total Program
Library Program								
Dacula Library	5,698,101							5,698,101
Grayson Library	1,444,772							1,444,772
Library Program Contingency	543,774							543,774
Suwanee Library	5,175,446							5,175,446
Total Library Program	12,862,093							12,862,093
Parks and Recreation Program								
Active Parks Land Acquisition	30,769,142							30,769,142
Alcovy/Harbins Passive Park	5,788,289							5,788,289
Alexander Park Site	50,000							50,000
Bay Creek Park	7,314,445							7,314,445
Best Friend Park Renovation	7,653,618							7,653,618
Bethesda Park Expansion	11,436,000							11,436,000
Bogan Park Renovations	2,320,558							2,320,558
Collins Hill Park Improvements	1,407,790							1,407,790
Dacula Park Activity Center	3,128,000							3,128,000
Deshong Area Park	4,118,529							4,118,529
Duncan Creek Park	4,700,000							4,700,000
Five Forks/R Reagan Park	2,142,829							2,142,829
George Pierce Park (Phase II)	6,852,150							6,852,150
Graves Park	3,231,918							3,231,918
Greenways Development	2,668,624							2,668,624
Gwt Co Environ & Heritage Ctr	18,766,126							18,766,126
Holcomb Bridge Park	1,130,290							1,130,290
In-House Program Admin	812,886							812,886
Jones Bridge Park (Phase II)	637,779							637,779
Lenora Park Expansion	8,094,976							8,094,976
Little Mulberry Park Dev	5,349,188							5,349,188
McDaniel Farm Park Dev	2,481,412							2,481,412
Mtn Pk Aquatic Ctr and Act Bldg	9,657,120							9,657,120
Park Maintenance Facility	433,889							433,889
Parks Program Contingency	1,745,376							1,745,376
Passive Parks Land Acquisition	49,081,983							49,081,983
P'tree Ind Blvd Aquatic Center	50,000							50,000
Rhodes Jordan Park Expansion	461,606							461,606
Settles Bridge	60,000							60,000
Shorty Howell Park Renov	9,143,423							9,143,423
Spriggs Rd Park Site	40,000							40,000
Sweetwater Park	3,880,605							3,880,605
Tribble Mill Park	200,000							200,000
Yellow River Park Development	3,602,163							3,602,163
Cities Share/Contributions	11,023,823							11,023,823
Total Parks and Rec	220,234,535							220,234,535
Transportation Program								
Roadway Improvements								
Five Forks Trickum Road	300,000	700,000						1,000,000
Gwinnett University Improv	300,000	700,000						1,000,000
Roadway Improvements Contg	2,856,845							2,856,845
Hurricane Shoals Road	300,000	700,000						1,000,000
McGinnis Ferry Ext.	4,679,749							4,679,749

2001 special purpose local option sales tax fund: revenue and appropriations FY 2007 – 2012

Appropriations	Prior Years	2007 Budget	2008	2009	2010	2011	2012	Total Program
Old Peachtree Road	1,931,548							1,931,548
Paper Mill Road	5,701,582	1,000,000						6,701,582
Pleasant Hill Road	2,082,400							2,082,400
Rockbridge Road	6,521,803							6,521,803
SR 120 Realignment	1,456,800							1,456,800
Sugarloaf Parkway Extension	15,178,267							15,178,267
US 78 at SR 124	1,000,000							1,000,000
Zoar Church Road	500,000							500,000
Sub-Total	42,808,994	3,100,000						45,908,994
Intersection and Traffic Operations								
Intersect and Traffic Oper Contg	57,717	306,747	115,017					479,481
Arnold Road at Hutchins Road	650,000							650,000
Dickens Road at Harbins Road	2,318,857							2,318,857
Dogwd/Hollybk at Webb Gin	1,759,363							1,759,363
Lawville Hwy at Indian Trail	477,233	1,563,459	400,141					2,440,833
Lenora Church Rd at Lee Rd	336,271	1,011,200						1,347,471
Old Fountain Rd at Old P'tree	1,371,200	300,000						1,671,200
PIB at Holcomb Bridge Rd	971,200							971,200
PIB at SR 120	426,200	150,000						576,200
P'tree Pkw at Holcomb Bridge	735,600							735,600
Rogers Bridge at Main/Chatt Rv	1,005,359							1,005,359
SR 84 at Bennett Road	1,000,000							1,000,000
SR 120 at Albion Farms Road	1,391,842							1,391,842
SR 120 at L'ville-Suwanee Rd	200,000	675,600						875,600
SR 124 at Jackson Street	971,200							971,200
SR 317 at Satellite Boulevard	340,261	447,530						787,791
Traffic Signal System Upgrades	18,952,979	2,212,000		1,000,000				22,164,979
Turn Lane Improv at Various	1,600,000							1,600,000
US 29 at Gloster Road	474,610							474,610
Sub-Total	35,039,892	6,666,536	515,158	1,000,000				43,221,586
Road Safety and Alignment Improvements								
Road Safety and Align Contg	12,699	100,000						112,699
Braselton Hwy	1,560,226							1,560,226
Burns Road	1,026,393	979,680						2,006,073
Burns Road	1,381,966	500,000						1,881,966
Button Gwinnett Drive	744,471							744,471
Button Gwinnett Drive	1,011,039							1,011,039
Centerville-Rosebud Road	519,127	374,160						893,287
Dacula Road	560,394							560,394
Dogwood Road	291,360							291,360
Graves Road	661,527							661,527
Harbins Road	222,240	150,000						372,240
Hewatt Road	380,000	979,680						1,359,680
High Point Road	160,000		354,736					514,736
Holcomb Bridge Road	391,360							391,360
Lake Lucerne Road	2,148,558							2,148,558
Lenora Church Road #1	1,423,180							1,423,180
Lester Road	840,518							840,518
Mount Moriah Road	15,395							15,395
New Hope at Bowman		500,000						500,000
Oak Road	175,000	650,000	534,680					1,359,680

2001 special purpose local option sales tax fund: revenue and appropriations FY 2007 – 2012

Appropriations	Prior Years	2007 Budget	2008	2009	2010	2011	2012	Total Program
Oak Road		150,000	79,920					229,920
Old Norcross Road	950,000	2,034,800						2,984,800
Old Peachtree Road	341,360							341,360
Old Peachtree Road	165,000	75,000	546,960					786,960
Pounds Road	55,000	110,104						165,104
Rockbridge Road	273,706							273,706
S Old Peachtree Road	640,335							640,335
SR 124	1,272,160							1,272,160
Simonton Road	120,000	219,920						339,920
South Old Peachtree Road	43,000	250,141	124,019					417,160
Springdale Road	160,000	354,736						514,736
Stone Drive	70,000		426,176					496,176
US 29 Winder Hwy	1,633,229							1,633,229
Webb Gin House Road	1,359,680							1,359,680
Williams Road	270,000	269,920						539,920
Sub-Total	20,878,923	7,698,141	2,066,491					30,643,555
Bridge/Culverts								
Bridge/Culvert Contingency	52,587							52,587
Cole Drive	909,840							909,840
Indian Trail Road	1,500,000	2,077,200	2,250,000					5,827,200
Killian Hill Road	399,206	700,400	300,000					1,399,606
Old Norcross Road	250,000	745,480						995,480
Paved Road Bridges	350,221	649,779						1,000,000
Rogers Bridge Rd	430,000							430,000
Russell Road	2,324,656							2,324,656
Satellite – Hillcrest Connector	856,800	610,000	10,000					1,476,800
Smithtown Rd/Old Peachtree	3,000,000							3,000,000
SR 20 Widening (Ozora-Planta)	1,500,000							1,500,000
W Liddell Rd – Club Dr Conn	1,466,800		10,000					1,476,800
Sub-Total	13,040,111	4,782,859	2,570,000					20,392,970
School Safety Projects								
School Safety Program Contg	64,531							64,531
Berry Road	246,194							246,194
Bethany Church Rd Sidewalk	2,686,480							2,686,480
Bogan Rd Sidewalk	657,664							657,664
Brownlee Rd Sidewalk	85,450							85,450
Buford City Schools (Various)	3,000,000							3,000,000
Cruse Rd Sidewalk	291,360							291,360
Dogwood Rd Sidewalk	422,180							422,180
Fence and Dacula Rd Turn Lane	1,708,914							1,708,914
Georgia Belle Ct Sidewalk	194,240							194,240
Hewatt Rd Sidewalk	15,000							15,000
Holly Brook Rd S'walk	731,191							731,191
Johnson Rd Sidewalk	50,000							50,000
New Hope Rd Turn Lane	642,047							642,047
New Hope/Simonton Turn Ln	999,780							999,780
Oak Rd Sidewalk	701,200	270,000						971,200
Old P'tree Rd Sidewalk(Richard)	262,671							262,671
Old P'tree Sidewalk (Sugarloaf)	233,769							233,769
Old P'tree Turn Ln (Sugarloaf)	631,798							631,798
Old Snellville Rd Sidewalk	988,255							988,255

2001 special purpose local option sales tax fund: revenue and appropriations FY 2007 – 2012

Appropriations	Prior Years	2007 Budget	2008	2009	2010	2011	2012	Total Program
Ridge Rd Sidewalk	582,720							582,720
Ridge Rd Turn Lane	1,662,394							1,662,394
Rock Springs Rd Turn Lane	595,135							595,135
Sever Rd Sidewalk	740,301							740,301
SR 124 Sidewalk	214,080	200,000						414,080
SR 124 Turn Ln	14,943							14,943
Sycamore Rd Sidewalk	891,084							891,084
Sycamore Rd Turn Lane	327,051							327,051
Tom Smith Rd Sidewalk	669,149							669,149
Various Schools	5,950,801							5,950,801
Webb Gin House Rd Sidewalk	57,344							57,344
West Price Rd Sidewalk	311,360							311,360
Sub-Total	26,629,087	470,000						27,099,087
Sidewalk and Multi-Use Trail Projects								
Sidewalk/Multi-Use Trail Contg	591,610	192,840	239,920					1,024,370
Brook Hollow Parkway	585,707							585,707
Camp Perrin Road	815,089							815,089
Five Forks Trickum Road	120,000	268,480						388,480
Garner Road	994,080							994,080
Grayson Pkw/G New Hope Rd	1,588,517							1,588,517
Hill Street	189,384							189,384
Holcomb Bridge Road	477,487							477,487
Holcomb Bridge Road	567,574	398,120	750,000					1,715,694
N Berkeley Lake Road	80,000	30,000						110,000
N Berkeley Lake Road	534,160							534,160
N Peachtree/Medlock Brdg Rd	18,806							18,806
Peachtree Corners Circle	60,417							60,417
Peachtree Parkway	1,816,961	244,720						2,061,681
Pharrs Road	195,000	495,992						690,992
Pine Grove Avenue	465,032							465,032
Pleasant Hill Road	100,000	200,000	719,760					1,019,760
Ridge Road	140,000		297,040					437,040
Ridgedale Drive	171,280							171,280
River Drive	691,980							691,980
Rockbridge Road	1,043,659							1,043,659
Rockbridge Road	80,050		232,750					312,800
Rosebud Road	612,284							612,284
S Berkeley Lake Road	309,360							309,360
South Old Peachtree Road	1,129,714							1,129,714
Steve Reynolds Boulevard		50,000						50,000
Sweetwater Road	263,000	546,960						809,960
Trail on New Alignment	270,000	50,000	845,440					1,165,440
West Liddell Road	150,000	335,600						485,600
Sub-Total	14,061,152	2,812,712	3,084,910					19,958,774
Capital Rehabilitation and Resurfacing								
Capital Rehab/Resurf Contg	1,170,475							1,170,475
Non Major Road Resurfacing	15,664,766							15,664,766
Resurf LAR32-59-1 (135)	2,158,583							2,158,583
Resurf LAR00-S05-00 (072)	1,061,736							1,061,736
Resurf LAR00-S05-00 (165)	356,407							356,407
Resurf LAR00-S05-00 (179)	759,118							759,118

2001 special purpose local option sales tax fund: revenue and appropriations FY 2007 – 2012

Appropriations	Prior Years	2007 Budget	2008	2009	2010	2011	2012	Total Program
Resurf LAR04-S006-00 (593)	341,295							341,295
Resurf LAR04-S006-00 (597)	143,941							143,941
Resurf LAR04-S006-00 (585)	1,132,887							1,132,887
Sub-Total	22,789,208							22,789,208
Cities Allocation	11,023,823							11,023,823
Program Management	1,197,083	1,300,000	2,163,438	1,862,344				6,522,865
Reserve for Utility Relocation	361,559	170,000						531,559
Residential Speed Control	1,181,439	150,000	150,000	118,000				1,599,439
TCC Equipment	500,000							500,000
Transportation Planning	1,546,237							1,546,237
Closed Finalization	4,601,549							4,601,549
Total Transportation	195,659,056	27,150,248	10,549,997	2,980,344				236,339,646
FCF Adjustment	(125,000,000)	125,000,000						
Total	365,292,440	153,545,248	10,549,997	2,980,344				532,368,029

2005 special purpose local option sales tax fund: revenue and appropriations FY 2007 – 2012

Revenues	Prior Years	2007 Budget	2008	2009	2010	2011	2012	Total Program
SPLOST	251,439,643	115,448,510	111,473,888	25,500,000				503,862,041
State – Cap – Direct	1,460,149		2,000,000					3,460,149
IR – Dividend	1,631,896							1,631,896
Fed – Cap – Direct	1,100,000							1,100,000
Contrib – Private Source	52,735							52,735
Total Revenues	255,684,424	115,448,510	113,473,888	25,500,000				510,106,821
Funds Carried Forward	(38,751,295)	(7,757,807)	6,746,592	21,685,009	17,411,346	197,725	468,430	
FCF Adjustment	(126,000,000)	126,000,000						
Total	90,933,129	233,690,703	120,220,480	47,185,009	17,411,346	197,725	468,430	510,106,821
Appropriations								
Revenue/Administration	252,000							252,000
Fire and Emergency Services								
Ambulance Replacements	521,100	547,200	766,000	603,300				2,437,600
Ambulance Service Expansion	281,900	295,800	310,100	320,000				1,207,800
Fire Apparatus Replacements		1,230,000	3,102,500	2,712,600	158,800			7,203,900
Fire Program Contingency	1,936,799							1,936,799
Fire Station 18 Relocation	2,177,716	1,423,284						3,601,000
Fire Station 29		623,000	3,127,000					3,750,000
Fire Station 30			1,883,500	2,431,500				4,315,000
Total Fire Program	4,917,515	4,119,284	9,189,100	6,067,400	158,800			24,452,099
Police Services								
Grayson Police Precinct				3,200,000				3,200,000
Headquarters Improvements	1,072,892		427,108					1,500,000
Police Equipment			2,135,540	164,460				2,300,000
Police Program Contingency	130,459							130,459
Total Police Program	1,203,351		2,562,648	3,364,460				7,130,459
Public Safety								
800 Mhz Radio System – Digital	15,290,360	13,209,036	11,500,604					40,000,000
Animal Control Facility	7,500,000							7,500,000
Total Public Safety Program	22,790,360	13,209,036	11,500,604					47,500,000
Total All Public Safety	28,911,225	17,328,320	23,252,352	9,431,860	158,800			79,082,557

2005 special purpose local option sales tax fund: revenue and appropriations FY 2007 – 2012

Appropriations	Prior Years	2007 Budget	2008	2009	2010	2011	2012	Total Program
Library Program								
Grayson Library	4,364,778	53,250						4,418,028
Hamilton Mill Library	593,972	240,095	4,535,340	2,037,808				7,407,215
Library Contingency	316,137	(66,137)						250,000
Library Equipment	200,000	(200,000)						
Peachtree Ridge Library		1,650,000		400,125	313,044	22,725		2,385,894
Total Library Program	5,474,887	1,677,208	4,535,340	2,437,933	313,044	22,725		14,461,137
Parks and Recreation Program								
Alexander Park		700,000	5,300,000					6,000,000
Bay Creek Park (Phase II)		300,000	1,700,000					2,000,000
Bethesda Park Improvements		63,000	500,000					563,000
Duncan Creek Park	3,053,075							3,053,075
Freeman's Mill Park	522,000	2,421,000						2,943,000
George Pierce Park Trails	1,200,000							1,200,000
Greenways Acquisition/Dev	2,483,204	3,261,492	4,710,101	4,545,203				15,000,000
Gwt Co Enviro and Herit Center	4,922,000							4,922,000
In-House Program Admin	249,656	258,596	290,871					799,123
Lucky Shoals Park Redevelop	5,072,500	1,500,000						6,572,500
Mountain Park Park Improv	755,000							755,000
New Park Development (B/C)	1,000,000	500,000	2,000,000					3,500,000
Park Land/Open Space Acqui	47,758,789	12,696,000	7,045,211					67,500,000
Park Program Contingency	1,197,298	215,000	150,000					1,562,298
Peachtree Ridge Park	8,315,000	5,000,000						13,315,000
Rabbit Hill Park	927,500		1,900,000	649,000				3,476,500
Rhodes Jordan Park Trails	60,000	120,000	780,000					960,000
Rock Springs Park	1,022,000	5,906,000						6,928,000
Settles Bridge Park	300,000	2,500,000						2,800,000
Tribble Mill Park	500,000							500,000
West Gwinnett Park	10,700,000	7,473,500						18,173,500
Yellow River Post Office Histor			136,000					136,000
Total Parks and Rec	90,038,022	42,914,588	24,512,183	5,194,203				162,658,996
Transportation Program								
Roadway Improvements								
Club Drive Extension		486,350						486,350
Cruse Road	200,000	50,000	1,695,400					1,945,400
Five Forks Trickum Road	1,200,000		3,500,000					4,700,000
Grayson High School Access	486,350							486,350
Hillcrest Rd/Satellite Blvd Conn			486,350					486,350
Old Norcross Road	450,000		1,009,050					1,459,050
Old Peachtree Road	530,104	300,000	628,946					1,459,050
Pleasant Hill Road	890,800	1,500,000	1,500,000					3,890,800
Sugarloaf Extension	4,078,900	4,646,600	6,274,015	4,565,853	5,252,748			24,818,116
US 78	550,000	1,200,860						1,750,860
Webb Gin House Road	350,000	550,000	1,018,100	1,000,000				2,918,100
Major Roads Contingency	486,350							486,350
Sub-Total	9,222,504	8,733,810	16,111,861	5,565,853	5,252,748			44,886,776

2005 special purpose local option sales tax fund: revenue and appropriations FY 2007 – 2012

Appropriations	Prior Years	2007 Budget	2008	2009	2010	2011	2012	Total Program
Intersection and Traffic Operations								
Arcado Rd at Lilburn Ind Way	972,700							972,700
Arcado Rd at Luxomni Rd	972,700							972,700
Buford Hwy at Woodward Mill	150,000		300,000	911,780				1,361,780
Dacula Rd at SR 8/US 29	2,428,000							2,428,000
FF Trickum Rd at Catherine Dr	325,000		647,700					972,700
FF Trickum Rd at Deer Oaks Dr	240,000	440,890						680,890
FF Trickum Rd at Ashton Lane	325,000		647,700					972,700
Indian Trl Rd at I-85 NB ramps	125,000			200,000	647,700			972,700
North Road at Pinehurst Road	475,000		984,050					1,459,050
PIB at McGinnis Ferry Rd	175,000		311,350					486,350
PIB at Pleasant Hill Rd	200,000		500,000	1,245,400				1,945,400
Peachtree Industrial at SR 120	1,000,000							1,000,000
Rosebud Rd at Cooper Rd	1,459,050							1,459,050
Satellite Blvd at Boggs Rd			200,000	400,000	1,345,400			1,945,400
SR 120 at Meadow Church Rd			60,000	100,000	229,080			389,080
SR 124 at Oak Road	75,000			100,000	311,350			486,350
SR 124 at Webb Gin House Rd	972,700							972,700
SR 20 at Old Peachtree Rd	125,000			327,930	762,945			1,215,875
SR 316 at Airport Rd	486,350							486,350
US 78 at Rosebud Road	100,000		275,000	792,240				1,167,240
Intersections Contingency	534,985							534,985
Sub-Total	11,141,485	440,890	3,925,800	4,077,350	3,296,475			22,882,000
Road Safety and Alignment Improvements								
Camp Creek Road at Joy Lane		65,000	419,985	50,000				534,985
C'ville-Rosebud Rd (SR 124)		85,000	150,000	494,525				729,525
C'ville-Rosebud Rd (W Hyns)		106,555	453,620	23,445				583,620
Dacula Road at Old P'Tree Rd	275,000	600,430						875,430
Fence Road	583,620							583,620
Grayson-New Hope Road	245,000	120,000		802,240				1,167,240
Hamilton Mill Rd at S Puckett	60,000		326,350	100,000				486,350
Hamilton Mill Rd at Camp Br			90,000	175,000	561,795			826,795
Hewatt Road at Brownlee Lane	130,000	60,000		393,620				583,620
Hi Hope Rd/Hurricane Shoals	150,000							150,000
Hog Mountain Road	70,000		393,620	120,000				583,620
Hope Hollow Road	245,000	120,000		802,240				1,167,240
Hopkins Mill Rd at Hopkins Run	130,000	60,000	393,620					583,620
Johnson Drive	60,000		326,350	100,000				486,350
Kilcrease Road			60,000	100,000	326,350			486,350
Killian Hill Road at Sarann Dr		80,000	530,890	70,000				680,890
Lenora Chc R at C'ville Rosebud		80,000	600,890					680,890
Lilburn-Stone Mtn Rd at Loma			70,000	120,000	393,620			583,620
Live Oak Parkway	450,000		1,009,050					1,459,050
McKendree Church Road	778,160							778,160
Mineral Springs Road			60,000	100,000	326,350			486,350
Moon Road			60,000	377,715				437,715
New Hope Rd at Hiram Davis		80,000		140,000	460,890			680,890
New Hope Rd at Luke Edwards		85,000	150,000	494,525				729,525
Norris Lake Road at Amy Drive		85,000	150,000	494,525				729,525
Oak Road at Mountain View	486,350							486,350
Pinehurst Road	486,350							486,350
Ridgedale Drive		100,000	100,000	675,430				875,430
Rock Springs Road	130,000		99,594	354,026				583,620

2005 special purpose local option sales tax fund: revenue and appropriations FY 2007 – 2012

Appropriations	Prior Years	2007 Budget	2008	2009	2010	2011	2012	Total Program
Rosebud Road at Knight Circle		85,000	150,000	494,525				729,525
Russell Road (West of SR 20)	260,000		518,160					778,160
Russell Road (E of Montrachet)	260,000			518,160				778,160
Sardis Church Road			65,000	110,000	359,985			534,985
S Rockbridge Rd at Manitou			75,000	125,000	432,255			632,255
Safety and Align. Contingency	534,985							534,985
Sub-Total	5,334,465	1,811,985	6,252,129	7,234,976	2,861,245			23,494,800
Bridge/Culverts								
Arcado Road (Jackson Creek)	700,000	1,600,000	2,077,150					4,377,150
Herrington Rd (Fork Creek)	350,000	200,000	1,500,000	1,354,450				3,404,450
Lee Road (No Business Creek)	300,000	100,000	1,545,400					1,945,400
McGinnis Ferry at Chatt Rvr	1,189,238	472,700	27,300					1,689,238
Old Loganville Road	1,500,000							1,500,000
Old Suwanee Rd	400,000							400,000
Pate Rd at Hurndon Road	819,896		380,104					1,200,000
Pate Rd at Old Loganville Rd	800,000							800,000
Patterson Road (Pew Creek)			150,000	250,000	815,875			1,215,875
Satellite-Hillcrest Conn at I-85	250,000		722,700					972,700
Smithtown-Old P'tree Conn	700,000	515,875						1,215,875
Temple Johnson (Carr Dwns)	500,000							500,000
Temple Johnson (W Big Hayns)	1,000,000							1,000,000
Thompson Mill Road	500,000							500,000
Unpaved Road Bridges	400,000							400,000
W Liddell-Club Connect at I-85		243,175						243,175
Bridge Contingency	243,175							243,175
Sub-Total	9,652,309	3,131,750	6,402,654	1,604,450	815,875			21,607,038
School Safety Projects								
Cooper Rd/Grayson Elem	641,787							641,787
E Union Grove (Dacula Elem)	150,000	498,791						648,791
Mill Creek Area Elementary	641,739							641,739
Misc. School Safety Projects	375,000	125,000	700,000	356,320				1,556,320
New Hope Rd (Grayson/Dacula)	641,739							641,739
N Gwinnett Area Elementary	150,000	513,868						663,868
N Gwinnett Area Middle		200,000	778,050					978,050
P'tree Ridge Area Middle		275,000	901,967					1,176,967
Rosebud Rd/S Gwt Cluster Elem I	150,000	491,982						641,982
S Puckett Rd/Mill Crk Area Elem I	150,000	491,982						641,982
Suwanee Dam Rd/Lanier Middle	150,000	513,868						663,868
Sub-Total	3,050,265	3,110,491	2,380,017	356,320				8,897,093
Sidewalk and Multi-Use Trail Projects								
Bethany Church Rd (SR 124)	335,581							335,581
Bethany Church Rd (US 78)	40,000			50,000	166,793			256,793
Cruse Road	30,000		40,000	148,857				218,857
Davis Circle	115,000		50,000	316,486				481,486
East Park Place Blvd South				10,000	62,953			72,953
Hewatt Road			30,000	30,000	100,496			160,496
Holcomb Bridge Road	1,479,000							1,479,000
Hurricane Shoals Road				65,000	460,258			525,258
Indian Trail Rd (Hillcrest Rd)	170,000		300,000	1,134,955				1,604,955
Indian Trl Rd (Oakbrook Pkwy)	115,000	395,667						510,667

2005 special purpose local option sales tax fund: revenue and appropriations FY 2007 – 2012

Appropriations	Prior Years	2007 Budget	2008	2009	2010	2011	2012	Total Program
Indian Trl Rd (Beaver Ruin)		70,000	125,000	417,801				612,801
Jim Moore Road			50,000	65,000	205,991			320,991
McCart Road	215,000		485,344					700,344
Meadow Church Road	233,448							233,448
North Berkeley Lake Road	618,400							618,400
Old Norcross Road	320,991							320,991
Old Snellville Highway	160,000		306,896					466,896
Patrick Rd/Pine Rd Multi-Use			100,000	200,000	692,154			992,154
Pharrs Road	40,000	50,000	150,743					240,743
Pinehurst Road				25,000	150,086			175,086
Pleasant Hill Rd (Satellite)	175,000	350,258						525,258
Pleasant Hill Rd (Burns Rd)	262,629							262,629
Rehab/Identified Revit Areas	700,000	500,000	1,500,000	800,000	390,800			3,890,800
Rockbridge Road				55,000	330,189			385,189
Ross Road	55,000			70,000	239,762			364,762
SR 124			40,000	50,000	143,448			233,448
Webb Gin House Road			408,534					408,534
West Price Road	14,720		40,000	50,000	172,629			277,349
Sidewalk Contingency	26,749							26,749
Sub-Total	5,106,518	1,365,925	3,626,517	3,488,099	3,115,559			16,702,618
Capital Rehabilitation and Resurfacing								
LARP 05-S007-00 (764)	1,896,263							1,896,263
LARP 05-S007-00 (766)	314,498							314,498
LARP 05-S007-00 (768)	982,777							982,777
LARP 05-S007-00 (762)	6,466							6,466
Cap Project Rehab and Resurf	2,419,656	6,079,375	6,079,375					14,578,406
Sub-Total	5,619,661	6,079,375	6,079,375					17,778,411
Residential Speed Control				57,000	175,000	175,000	468,430	875,430
Transportation Planning	125,001	125,001	250,002	222,700				722,704
Major Update Comp Plan	1,275,440							1,275,440
Unpaved Roads		24,510	472,700	475,490				972,700
Program Management	5,000		1,472,700	1,500,000	1,422,600			4,400,300
Road Program Contingency	536,421							536,421
Total Transportation	51,069,069	24,823,737	46,973,755	24,582,238	16,939,502	175,000	468,430	165,031,731
Cities Share Allocation								
Cities Share	41,187,925	20,946,850	20,946,850	5,538,775				88,620,400
Sub-Total	41,187,925	20,946,850	20,946,850	5,538,775				88,620,400
FCF Adjustment	(126,000,000)	126,000,000						
Total	90,933,129	233,690,703	120,220,480	47,185,009	17,411,346	197,725	468,430	510,106,821

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• capital program

This section includes a description of the major capital achievements of fiscal year 2006 and the programs that make up the 2007 – 2012 Capital Improvement Program. Included are program descriptions, impact on County operation, and a listing of the projects that make up each program.

community services capital improvement programs



The Community Services Program is made up of projects that help provide a comprehensive and coordinated system of community, health and social services to Gwinnett County residents. Projects in this program include the construction of and/or renovations to senior centers, libraries, community centers, and public health facilities. Other projects involve providing quality parks and recreational facilities such as passive and active parkland, sports fields, tennis complexes, aquatic centers, multi-use trails, and other recreational needs.

2006 Capital Achievements

As in previous years, Gwinnett County continues to place a high priority on the acquisition of parkland and greenspace preservation. In 2006, there were several land purchases for future parks and expansions to existing parks. Of these purchases, 11.21-acres were acquired on Highway 29 in Lilburn and 6.69-acres on Club Drive. Gwinnett County also acquired two existing parks. Lion's Club Park is being leased from the City of Lilburn and an additional 15.32-acres of land has been acquired for its expansion. South Gwinnett Park was purchased from the South Gwinnett Athletic Association and adds an additional 23-acres in park land. Just over 110-acres of property were acquired for the Harbins Greenway.

Two major grand re-openings took place in 2006. Yellow River Park encompasses 566 acres of wooded forest. New improvements include refurbishment of the 13-mile trail system that caters to mountain biking, horseback riding and hiking. A new changing facility and a one-mile paved multi-purpose trail was added, along with two river overlook areas. The other grand re-opening was Best Friend Park. Renovations include a leisure pool, concessions, a one-mile multi-purpose trail, two new baseball/softball fields, and the Jessie Mari Scott Pavilion.

In August, a ribbon cutting ceremony was held for the new Holcomb Bridge Park. This park encompasses 11.63-acres. Amenities include a picnic pavilion, playground, wooden amphitheater, and open-space play area. The park also hosts a mulch trail and two river overlooks. October marked the opening of the new Graves Park. This is the county's third dog park. It consists of a two-acre fenced-in area where dogs can play off their leashes. Additional amenities include two tennis courts, an open play area, pond, several picnic areas, and a one-mile, paved multi-purpose trail.

Additional improvements throughout the year to the parks system included a new pool at Lenora Park, a new community center and senior center at George Pierce Park, and new football fields at both Bethesda Park and Lenora Park.

The Gwinnett County Environmental and Heritage Center opened on October 6, 2006. This 54,000-square-foot environmental education facility is located near the Mall of Georgia. The facility consists of a combination of indoor and outdoor classroom spaces, exterior landscapes, and exhibits, a collection of permanent and rotating displays, as well as interactive and hands-on learning opportunities for children and adults. The center won two prestigious awards for facility construction.

Groundbreaking events that took place during 2006 include the new Peachtree Ridge Park. The first phase of development will encompass 65-acres of the 155.7-acre park. The park will consist of baseball/softball fields, a special needs playground, concession building and a 12-foot-wide multi-purpose walking trail. Another park under construction is Deshong Park. Park plans include a two-acre open play area; multi-purpose trail; a lawn court area with horseshoe pits, chess, and checker tables; a pavilion; teen area; skate complex; and a playground with swings and climbing structures.

During 2006, two new library branches were opened. The Dacula Branch Library opened in April and the Grayson Branch Library opened in October. Both branches are 20,552 square feet. With the opening of the Grayson Branch Library, the County now operates a total of 14 branch libraries.

2007 – 2012 Capital Improvement Plan

The 2007 capital budget and the 2008 – 2012 plan for the Community Services Capital Improvement Program totals \$177.5 million. The plan consists of completion of few remaining projects approved in the 2001 SPLOST, but will mainly consist of the continuation of projects approved in the 2005 SPLOST Program. This includes the development of new parks, as well as renovations and expansions to existing parks and recreation facilities. It also includes the construction of one new library branch, along with land acquisition for an additional branch. There has been \$32.2 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.

Projects	Prior Years	2007 Budget	2008	2009	2010	2011	2012	Total Program
Libraries								
Grayson Library	5,809,550	53,250						5,862,800
Hamilton Mill Library	593,972	240,095	4,535,340	2,037,808				7,407,215
Library Contingency	859,911	(66,137)						793,774
Library Equipment	200,000	(200,000)						
Peachtree Ridge Library		1,650,000		400,125	313,044	22,725		2,385,894
Closed Projects Finalization	10,873,547							10,873,547
Sub-Total	18,336,980	1,677,208	4,535,340	2,437,933	313,044	22,725		27,323,230
Parks and Recreation								
Alexander Park		700,000	5,300,000					6,000,000
Bay Creek Park (Phase II)		300,000	1,700,000					2,000,000
Best Friend Park Renovations	225,000							225,000
Bethesda Park Improvements		63,000	500,000					563,000
Comfort Stations			200,000	200,000	200,000	200,000	200,000	1,000,000
Comp P & R Master Plan Updat		100,000						100,000
Emergency Capital Repair	80,000	50,000	60,000	70,000	80,000	90,000	100,000	530,000
Facility Furnishings and Equip	45,595	20,000	50,000	60,000	70,000	80,000	90,000	415,595
Field Utility and Landscape Impv	190,000	160,000	200,000	225,000	250,000	275,000	300,000	1,600,000
Freeman's Mill Park	522,000	2,421,000						2,943,000
Greenways Acquisition/Devel	2,483,204	3,261,492	4,710,101	4,545,203				15,000,000
Greenways Development	250,000							250,000
Historic Courthouse Landscape	60,000							60,000
Historic Preservation Program	822,530							822,530
In-House Program Admin	249,656	258,596	290,871					799,123
Lions Club Park	353,000							353,000
Lucky Shoals Improvements	350,000							350,000
Lucky Shoals Park Redevelop	5,072,500	1,500,000						6,572,500
L'ville Human Svc/Mental Hlth	346,398							346,398
Maintenance Equipment	210,750	134,950	150,000	175,000	200,000	225,000	250,000	1,345,700
Maintenance Facility Improv			175,000	175,000				350,000
Misc/Renov/Improvements	664,020	567,000	475,000	500,000	525,000	550,000	575,000	3,856,020
Mtn Pk Aquatic Ctr/Act Bldg	2,194,166							2,194,166
New Park Development	1,000,000	500,000	2,000,000					3,500,000
Park Land/Open Space Acq	47,758,789	12,696,000	7,045,211					67,500,000
Park Partnerships	300,615	100,000	100,000	100,000	100,000	100,000	100,000	900,615
Park Program Contingency	1,197,298	215,000	150,000					1,562,298
Peachtree Ridge Park	8,315,000	5,000,000						13,315,000
Playground Additions	458,652	20,000	200,000	200,000	200,000	200,000		1,278,652
Pool Renovations	220,502	98,000	100,000	100,000	100,000	100,000	100,000	818,502
Rabbit Hill Park	927,500		1,900,000	649,000				3,476,500
Recreation Master Plan Update	173,719							173,719
Recreation Set-Asides Repairs	100,255	5,000	15,000	15,000	15,000	15,000	15,000	180,255
Resurfacing and Paving	220,798	24,000	40,000	42,000	44,000	46,000	48,000	464,798
Rhodes Jordan Park Trails	60,000	120,000	780,000					960,000
Rock Springs Park	1,022,000	5,906,000						6,928,000

Projects	Prior Years	2007 Budget	2008	2009	2010	2011	2012	Total Program
Senior Services Bus	250,000							250,000
Settles Bridge Park	300,000	2,500,000						2,800,000
S Gwt Pk Renovation and Upg		250,000						250,000
Tennis/Multipurpose Ct Resrf			50,000	75,000	100,000	125,000		350,000
Vines Botanical Garden Park	422,100							422,100
West Gwinnett Park	10,700,000	7,473,500						18,173,500
Yellow River Post Office			136,000					136,000
Closed Projects Finalization	305,672,558							305,672,558
FCF Adjustment	(85,000,000)	85,000,000						
Sub-Total	308,218,605	129,443,538	26,327,183	7,131,203	1,884,000	2,006,000	1,778,000	476,788,529
Total	326,555,585	131,120,746	30,862,523	9,569,136	2,197,044	2,028,725	1,778,000	504,111,759

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.

2006 Achievements

The County moved forward with major initiatives in Information Technology to complete the final phase of the Enterprise Resource Planning (ERP) project. ERP is a multi-module software application using a relational database to integrate all or many of an organizations diverse functions, such as accounting, payroll, human resources, inventory management, and billing. The Customer Relationship Management (CRM) project began offering citizen self-service on the County website and processed over 125,000 requests. CRM provides 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. GIS achievements included a five year strategic plan update, a countywide pictometry update, and a National Association of Counties award (NAC) for situational awareness.

Facilities Management completed several space reconfigurations within the Gwinnett Justice and Administration Center to allow for expansion of offices for the District Attorney and the Department of Transportation; the creation of a video production studio for the Communications Division of Support Services; and relocation of four courtrooms and various offices involving the Administrative Office of the Courts, Probate Court, the Solicitors Office, and the County's Court Reporters. The Central Services Facility was completed, and both the Elections Office and the Records Room were relocated to the facility in late 2006. The Snellville Tag Office opened in October 2006.

The County website continues to add intranet capabilities, online development permits, streaming video, and search functionality. While the site included many features that improved site navigation, the most significant changes are the architectural improvements that make secure online business transactions possible. The website also provided for live access to the Gwinnett County Board of Commissioners meetings at www.gwinnettcounty.com.





2007 – 2012 Capital Improvement Plan

The 2007 Capital Budget and the 2008 – 2012 plan for the General Government and Computer Capital Improvement Program totals \$168 million. Several of the major projects currently under design and/or construction are described below:

- Construction of a new Department of Transportation (DOT) Central Maintenance and Storage Facility is scheduled to be completed in early 2007. The 63,000-square-foot facility will house storage, shops, and offices for the Traffic Signals Unit, Sign Shop, Paint Shop and Traffic Control Center, as well as offices and warehouse space for the District 4 Maintenance Barn.
- The completion of the new DOT facility will allow for the redevelopment of the existing DOT facility for use as a new Central Storage and Maintenance Facility for the County's Parks and Recreation Division. This renovation is scheduled to be completed by fall 2007.
- Renovations to the DOT District 5 Maintenance Barn Expansion are under construction. The renovations will be completed in spring 2007.
- Phase II of the Central Services Facility is a 48,600-square-foot area for Public Health. This construction phase of the project is scheduled to be completed by spring 2007.
- Reconfigurations within the Gwinnett County Justice and Administration Center continue as we strive to meet the growing demands of our citizens. Scheduled 2007 reconfigurations include the addition of a new Court Unit and Judges Chambers, relocation of Human Resources, Data Center, Clerk of Court's Deed Room, Solicitors and Probate Courts main offices, and expansion of various existing offices within the facility.

Projects	Prior Years	2007 Budget	2008	2009	2010	2011	2012	Total Program
Computers and Computer Systems								
Accuvote Touch Screen Vote	373,390		382,775		392,390		402,200	1,550,755
Business System Application	595,643							595,643
Computer Equipment – New	280,556	353,357						633,913
Computer Equipment – Repl	421,534	238,853						660,387
Computerizing Fire Pre-Arrival	308,097		90,000					398,097
Criminal Justice Info Sys	1,018,834	1,000,000	5,250,000	1,425,000	505,000	325,000	1,685,000	11,208,834
Customer Relationships Mgmt	6,025,000							6,025,000
Data Center Relocation	400,000							400,000
Disaster Recovery	850,360		1,100,000					1,950,360
E-Government Plan	3,425,991	480,000	250,000	130,000	130,000	130,000	130,000	4,675,991
E-Solutions	94,093							94,093
EMS Records Management	729,003							729,003
ERP Growth	1,894,000	1,651,000	1,646,500					5,191,500
Electronic Doc Mgt Growth	2,729,789	1,139,500	320,000					4,189,289
Enterprise Resource Planning	20,915,890							20,915,890
Enterprise Wireless System		379,200						379,200
GCIC Upgrade	102,500							102,500
GIS Growth	5,468,726	500,000	300,000	300,000	300,000	300,000	300,000	7,468,726
GTA Wireless	937,500							937,500
IT Strategic Plan Implem.	4,452,962		1,200,000	1,200,000	496,492	500,000	500,000	8,349,454
IT Hardware/Software Conting.			1,221,594	1,397,524	1,314,874	1,341,674	1,000,000	6,275,666
Information Security System	79,750							79,750
Kiosks – Public and Court		280,000	54,500	44,500	44,500	44,500		468,000
NCR Itran 3000	252,253							252,253
Networking and Communica	1,422,745	1,113,000						2,535,745
Office and Productivity Software	246,465	264,027						510,492
Printer Replacement	199,379	157,700						357,079
Project Management System	250,000							250,000
Registration System	419,902	42,866	37,668	37,668	37,668	37,668		613,440
Staffing Management Program	105,000							105,000
Sustain eCourt	1,996,918							1,996,918
System Storage	481,611	105,000						586,611
Video Conferencing			491,000	512,600				1,003,600
Voice Response System	508,500							508,500
Closed Project Finalization	13,279,281							13,279,281
FCF Adjustment	(13,000,000)	13,000,000						
Sub-Total	57,265,670	20,704,503	12,344,037	5,047,292	3,220,924	2,678,842	4,017,200	105,278,468
Cities Share of SPLOST								
Cities Share	41,187,925	20,946,850	20,946,850	5,538,775				88,620,400
Sub-Total	41,187,925	20,946,850	20,946,850	5,538,775				88,620,400
Contingencies and Misc Projects								
Capital Contg – General Tax	6,533,371	4,324,816	4,061,145	4,519,980	5,891,844	6,828,740	5,756,432	37,916,328
Capital Contg – Rec Tax	818,407	859,416	1,147,857	1,130,857	1,292,857	1,283,857	1,674,000	8,207,251
Capital Contg – Other	288,572							288,572
Deed Book Recreation	3,322,864	318,499						3,641,363
Justice SysMaster Plan Study	1,275,000							1,275,000
Liberty Heights Phase II	7,000,000							7,000,000
Major Update Compreh Plan	211,176							211,176
Closed Finalization	2,065,866							2,065,866
Sub-Total	21,515,256	5,502,731	5,209,002	5,650,837	7,184,701	8,112,597	7,430,432	60,605,556

Projects	Prior Years	2007 Budget	2008	2009	2010	2011	2012	Total Program
General Government Facilities								
311 Needs Assessment		100,000						100,000
Capital Reserve HVAC Repl	1,026,344	49,330	67,633	67,633	67,633	67,633	67,633	1,413,839
Central Svc Fac Complex	12,605,988							12,605,988
Disability Act Compliance	901,473							901,473
DOT Central Maint and Storage	8,187,203	656,659						8,843,862
Fuel Monitoring System	140,119							140,119
GJAC Renovation and Upgrade	811,031	84,400	191,000	254,600	206,850	217,195	233,710	1,998,786
GJAC Security	2,155,000							2,155,000
Misc Facilities Renov and Upgds	707,668	536,750	437,800	451,000	464,200	478,470	492,775	3,568,663
P.E.G. Cable Access	779,927	285,000	225,500	225,500	225,500	225,500	225,500	2,192,427
Parks and Rec Storage and Main	778,145	75,285						853,430
Recorders/Juvenile Ct Facility	14,490,274							14,490,274
Recovered Mat Handling Facility	2,200,000		1,500,000	500,000				4,200,000
Recovered Materials Initiative	165,000			30,000				195,000
Reloc Norcross Tag Branch					1,049,500			1,049,500
Snellville Tag Office Reloc	1,322,795							1,322,795
Solid Waste Prog Contingency	971,043	196,689	52,500					1,220,232
Space Utilization Plan Impl	7,109,836	3,831,170	892,500					11,833,506
Staging Room	150,000							150,000
Study for Norcross Tag Relocation		200,000						200,000
Voice Technology Repl/Upgrade			2,000,000	2,000,000				4,000,000
Closed Finalization	22,338,136							22,338,136
FCF Adjustment	(13,000,000)	13,000,000						
Sub-Total	63,839,981	19,015,283	5,366,933	3,528,733	2,013,683	988,798	1,019,618	95,773,029
Underground Storage Tank Prog								
Ultra Sulfur Diesel Fuel Site		205,770						205,770
UST New Facilities	1,250,494	600,000						1,850,494
UST Remediation/Closure	2,144,919	917,639	195,000	85,000	80,000	40,000	30,000	3,492,558
Sub-Total	3,395,413	1,723,409	195,000	85,000	80,000	40,000	30,000	5,548,823
Total	187,204,246	67,892,777	44,061,822	19,850,637	12,499,308	11,820,237	12,497,250	355,826,276

public safety capital improvement programs



Gwinnett County's Public Safety program consists of projects that preserve and protect the lives and property of Gwinnett County citizens. Projects include correctional facility improvements, detention facility improvements and fire and police facilities.

Other projects in this program include the purchase of new and replacement field communication equipment (radios, base stations, and mobile data terminals or laptops) and upgrades for the County's 800-MHz radio system, as well as the acquisition of new and replacement emergency vehicles such as fire apparatus and ambulances and other emergency equipment.

2006 Capital Achievements

The Department of Police Services held a ribbon cutting ceremony for the East Police Precinct on October 17, 2006. This 16,000-square-foot facility will house uniform, specialized enforcement units, and crime prevention staff. The precinct is located on Alcovy Road in Dacula.

On August 15, 2006, a groundbreaking was held for the Animal Welfare and Enforcement Center. The complex will include a 36,000-square-foot complex building, 1,200-square-foot barn, Police K9 operations building, and a small pasture. This facility is tentatively scheduled for completion by late 2007.

The first phase of the 800 MHz Radio System digital platform enhancements was completed on October 17, 2006. This will allow for the upgrade and implementation of the Field Reporting phase of the project in 2007.

The construction of Fire Station 26 was completed and a dedication ceremony held on July 10, 2006. 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 relocation of Fire Station 12 was completed and a ribbon cutting ceremony held on November 21, 2006. This three-bay facility will provide additional fire and EMS services to the citizens in the Snellville area. The station is located on Lenora Church Road in Snellville.

The construction of Fire Station 27 in Dacula and the relocation of Fire Station 8 in Grayson are underway. The locations are scheduled to be complete in mid 2007.

The \$75 million Detention Center project was completed in 2006. The newly constructed tower added 1,440 bed spaces. This expansion also involved construction of ancillary support spaces such as mechanical plant areas, medical unit, laundry, kitchen, and admissions.

2007 – 2012 Capital Improvement Plan

The 2007 capital budget and the 2008 – 2012 plan for the Public Safety Capital Improvement Program totals \$132 million. Some of the highlights of planned improvements are listed below.

- The Police Training Complex construction is tentatively scheduled for completion in early 2007. The 28,000-square-foot complex will house classrooms, an 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 and the E-911 Communications Center.
- Phase II of the 800 MHz Radio System – digital platform replacement will continue throughout much of 2007. The project will include the addition of two new towers, replacement of radio system infrastructure for voice and data, and replacement generators at tower sites.
- Relocations are scheduled for this plan period for Fire Station 8 in the Grayson area and Fire Station 18 in the Dacula – Braselton area. These new facilities will replace smaller stations that were built in the 1960s and 1970s and can no longer provide enough space to house fire equipment and staff.
- Three new fire stations are also planned for this period. These will be Fire Station 28 in the Snellville Rosebud Road area, Fire Station 29 in the Ridge Road Thompson Mill Road area, and Fire Station 30 in the Tribble Mill Park area.

Projects	Prior Years	2007 Budget	2008	2009	2010	2011	2012	Total Program
Correctional/Detention Facilities								
Comp Correctional Facility	16,336,730							16,336,730
Corrections Inmate Bus Repl				120,000	120,000	120,000	120,000	480,000
Detention Center Expansion	105,000							105,000
GCDC Carpet Replacement	112,300							112,300
GCDC Perimeter Security	194,400							194,400
GCDC Video Taping Sys Repl	198,000							198,000
Security System Improvements	424,694							424,694
Sheriff's Bldg Sprinkler System	114,000							114,000
Sub-Total	17,485,124			120,000	120,000	120,000	120,000	17,965,124
Emergency Comm and Other Equipment								
E-911 Telephone Switch Repl	575,000							575,000
E-911 Wireless Phase II Impl		1,500,000	1,500,000					3,000,000
Field Communication Equip	395,589	565,494						961,083
Field Report – Wireless Mobile	1,490,979							1,490,979
GangNet Project		175,000						175,000
Spectra Radio Replacement	3,115,436							3,115,436
800 Mhz Radio System – Digital	15,290,360	13,209,036	11,500,604					40,000,000
Closed Projects Finalization	1,850,000							1,850,000
Sub-Total	22,717,364	15,449,530	13,000,604					51,167,498
Public Safety Vehicles/Equipment								
Addition to Ambulance Resv	325,127							325,127
Ambulance Replacements	1,718,642	547,200	766,000	603,300	422,400	443,600	466,000	4,967,142
Ambulance Service Expansion	1,151,369	295,800	310,100	320,000	211,200	221,800	233,000	2,743,269
Fire Apparatus/Equip Program	12,249,452	1,230,000	3,102,500	2,712,600	1,725,000	1,206,800	330,750	22,557,102
Police Equipment			2,135,540	164,460				2,300,000
Closed Projects Finalization	87,283							87,283
FCF Adjustment	(2,000,000)	2,000,000						
Sub-Total	13,531,873	4,073,000	6,314,140	3,800,360	2,358,600	1,872,200	1,029,750	32,979,923
Fire Facilities								
Emergency Operations Center	24,503							24,503
Fire Program Contingency	2,805,292	(50,000)						2,755,292
Fire Station 18 Relocation	2,177,716	1,423,284						3,601,000
Fire Station 28	2,655,000	1,395,000						4,050,000
Fire Station 29		623,000	3,127,000					3,750,000
Fire Station 30			1,883,500	2,431,500				4,315,000
Major Repairs/Upgrades	120,000	120,000	120,000	120,000	120,000	120,000	200,000	920,000
Pod Building for Station 20		50,000						50,000
Wireless Fire Station Dispatch	25,000							25,000
Closed Projects Finalization	53,485,472							53,485,472
FCF Adjustment	(19,000,000)	19,000,000						
Sub-Total	42,292,983	22,561,284	5,130,500	2,551,500	120,000	120,000	200,000	72,976,267
Police Facilities								
Grayson Precinct	147,015			3,200,000				3,347,015
Headquarters Improvements	1,072,892		427,108					1,500,000

Projects	Prior Years	2007 Budget	2008	2009	2010	2011	2012	Total Program
Major Repairs and Renovations		156,000	80,000	50,000	50,000	50,000	50,000	436,000
Police Annex	3,808,831	12,141,210	3,280,556	722,750				19,953,347
Police Program Contingency	841,978							841,978
Closed Finalization	60,624,250							60,624,250
FCF Adjustment	(33,000,000)	33,000,000						
Sub-Total	33,494,966	45,297,210	3,787,664	3,972,750	50,000	50,000	50,000	86,702,590
Total	129,522,310	87,381,024	28,232,908	10,444,610	2,648,600	2,162,200	1,399,750	261,791,402

transportation capital improvement programs

The Transportation Capital Improvement Program consists of projects to improve the County's transportation infrastructure. Projects in this program fall into three categories: Road Improvements (of which there are several sub-categories), Airport Improvements and the Transit Program.

The Airport Improvement category consists of various improvements to Gwinnett County's Briscoe Field, the third busiest airport in the state. Projects in the Transit Program consist of the acquisition of buses and the construction of various transit facilities.

The County's road program consists of the following:

- Major Roadway Improvements include new road construction, new alignments, and increasing capacity of existing roads.
- Intersections/Traffic Operation Improvements include the addition of turn lanes, improvements of alignments of cross streets, improving sight distances, and signalizations.
- Bridges/Roadway Drainage Improvements consist of new construction or reconstruction of existing bridges and culverts up to sufficiency standards.
- Road Safety and Alignment projects correct safety deficiencies such as sight distances, horizontal and vertical alignments and at-grade railroad crossings.
- School Safety projects improve traffic safety near schools by installing turn lanes at school entrances, installation of sidewalks and signalization improvements.
- Sidewalks and Multi-Use Trails include projects to link existing sidewalk segments or link residential areas to nearby activity centers.
- The Unpaved Road Program funds the paving of gravel and dirt roads throughout the county.
- The Rehabilitation and Resurfacing program renovates, rehabilitates and resurfaces existing county roads to prolong the life of the road.
- Contingencies/Miscellaneous projects include the 2001 SPLOST allocation to the cities for road improvements, program administration costs, heavy equipment needs, and residential speed control.

2006 Capital Achievements

Gwinnett Transit local bus service operates Monday through Saturday with a 2006 average daily boarding of 1,877. The Express Buses operates weekdays during peak travel times on Monday through Friday. The routes allow individuals to park their cars at central locations and take transit to destinations in downtown Atlanta. The average daily boardings from the express routes in 2006 were 5,013.

Airport Master Plan Update was completed which included relocating the parallel runway envisioned for the airport and lengthening the runway from 3,500 feet to 5,000 feet. The Master Plan also included forecasting future facility needs through 2025 and noise contours were generated for existing airport facilities.

The Airfield Electrical Upgrades were partially completed in 2006. The upgrades include the installation of 56 new guidance signs, installation of a new windcone, and a security fence was installed around the air traffic control tower.

Among the several significant road program achievements in 2006 was the completed improvements to Howell Ferry Road and Satellite Boulevard widening.

There were several intersection improvements also completed and opened to traffic in 2006: Dacula Road at Dacula Library, South Old Peachtree Road at Peachtree Industrial Boulevard, SR 124 at Jackson Street, and US 29 at Arnold Road.

Road Safety and Alignment projects help improve sight distance and remove dangerous curves in different areas of the county. There were approximately 10 such projects completed last year, including Braselton Highway at Spout Springs Road, Button Gwinnett Drive at Crescent Drive, Centerville Rosebud Road at Zoar Road, Graves Road at Esquire Drive, and Hamilton Mill Road at Sardis Church Road.

School safety is an important part of the road improvements completed in 2006. There were approximately seven such projects completed last year, including Collins Hill Road at Taylor Road, Holly Brook Road at Brookwood Elementary School, and New Hope Road at Harbins Elementary School.

Sidewalks and Pedestrian Safety projects are yet another important part of the road improvements. The following projects were completed in 2006: Five Forks Trickum Road at Lake Lucerne Road, Hewatt Road, Lebanon Road, River Drive, and South Old Peachtree Road.

2007 – 2012 Capital Improvement Plan

The 2007 capital budget and 2008-2012 plan for the Transportation Capital Improvement Program totals \$483 million. Some of the major projects are described in the following paragraphs.

- The SR 324 widening from SR 20 to SR 124, which is currently under construction, will be completed by 2008.
- The Sugarloaf Parkway Extension from SR 20 to SR 316 is currently being engineered and land is being purchased. Construction will soon begin on the first section from SR 20 to New Hope Road.
- Another upcoming Major Road improvement is the McGinnis Ferry Road Extension. This project will extend McGinnis Ferry Road over I-85, south of the Lawrenceville-Suwanee Road interchange.
- Design for the widening of SR 20 in both the southern and northern parts of the county is currently underway. SR 20 will have at least four lanes throughout the county upon completion of these two projects.
- The Georgia Department of Transportation is currently constructing the I-85 at SR 316 Interchange and the Pleasant Hill Road at Buford Highway Interchange, projects for which the County provided engineering and land acquisition services. These projects are scheduled to be open to traffic in late 2008. Other joint County-state projects include widening SR 20 from Plantation Boulevard to Ozora Road, and widening SR 120 from Riverside Parkway to Sugarloaf Parkway.
- Plans are underway to expand the I-85/Sugarloaf Park and Ride lot as a result of increased ridership in that area.

Projects	Prior Years	2007 Budget	2008	2009	2010	2011	2012	Total Program
Airport Improvements								
Briscoe Blvd Extension							630,000	630,000
Contingency	1,215,384	71,653	215,000					1,502,037
Equipment – New/Repl	22,386	19,500						41,886
Runway 7L-25R	1,201,443		300,000	2,500,000	2,500,000	2,500,000		9,001,443
Closed Finalization	8,600,265							8,600,265
FCF Adjustment	(2,000,000)	2,000,000						
Sub-Total	9,039,478	2,091,153	515,000	2,500,000	2,500,000	2,500,000	630,000	19,775,631

Bridges/Roadway Drainage Improvements

Arcado Road (Jackson Creek)	700,000	1,600,000	2,077,150					4,377,150
Herrington Road (Fork Creek)	350,000	200,000	1,500,000	1,354,450				3,404,450
Indian Trail Road	1,500,000	2,077,200	2,250,000					5,827,200
Killian Hill Road	399,206	700,400	300,000					1,399,606
Lee Road (No Business Creek)	300,000	100,000	1,545,400					1,945,400
McGinnis Ferry at Chattahoochee	1,189,238	472,700	27,300					1,689,238
Old Norcross Road	250,000	745,480						995,480
Pate Road at Humdon Road	819,896		380,104					1,200,000
Patterson Road (Pew Creek)			150,000	250,000	815,875			1,215,875
Paved Road Bridges	350,221	649,779						1,000,000
Satellite-Hillcrest Connector	856,800	610,000	10,000					1,476,800
Satellite-Hillcrest Conn at I-85	250,000		722,700					972,700
Smithtown-Old Peachtree Conn	700,000	515,875						1,215,875
W Liddell-Club Connect at I-85		243,175						243,175
West Liddell Road – Club Drive	1,466,800		10,000					1,476,800
Closed Finalization	35,272,606							35,272,606
FCF Adjustment	(20,246,530)	20,246,530						
Sub-Total	24,158,238	28,161,139	8,972,654	1,604,450	815,875			63,712,356

Miscellaneous Projects and Contingencies

Guard Rail Installation	158,153	100,000	100,000	100,000	150,000	150,000	150,000	908,153
Heavy Equipment Replacement	363,298	474,000	300,000	300,000	300,000	300,000	300,000	2,337,298
Misc Road Improvements	103,034	150,000	150,000	150,000	200,000	200,000	200,000	1,153,034
Program Mgmt – 2001 SPLOST	1,197,083	1,300,000	2,163,438	1,862,344				6,522,865
Program Mgmt – 2005 SPLOST	5,000		1,472,700	1,500,000	1,422,600			4,400,300
Reserve for Utility Reloc (1997)	131,027	837,640						968,667
Reserve for Utility Reloc (2001)	361,559	170,000						531,559
Resident Speed Control (2001)	1,181,439	150,000	150,000	118,000				1,599,439
Resident Speed Control (2005)				57,000	175,000	175,000	468,430	875,430
SR 20 (PIB – Chattahoochee)	8,000,000	(2,970,000)	5,070,000	5,000,000	5,000,000			20,100,000
SR 20 (Plantation Blvd-Ozora)	5,000,000	(4,892,396)						107,604
SR 20 (Ozora Rd – SR 81)	4,304,573	2,700,000						7,004,573
Traffic Signal Optimization	260,139	250,000	250,000	275,000	275,000	275,000	275,000	1,860,139
Traffic Signals	391,580	325,000	500,000	500,000	500,000	600,000	600,000	3,416,580
Transportation Planning 2005	125,001	125,001	250,002	222,700				722,704
Closed Projects Finalization	25,977,756							25,977,756
FCF Adjustment	(15,000,000)	15,000,000						
Sub-Total	32,559,642	13,719,245	10,406,140	10,085,044	8,022,600	1,700,000	1,993,430	78,486,101

Intersection Improvements

Beaver Run Road and US 29	2,685,000	250,000						2,935,000
Buford Hwy at Woodward Mill	150,000		300,000	911,780				1,361,780
Five Forks Trickum Rd at Cath	325,000		647,700					972,700
Five Forks Trickum Rd at Deer	240,000	440,890						680,890
Five Forks Trickum Road at As	325,000		647,700					972,700
Indian Trail Road at I-85 NB	125,000			200,000	647,700			972,700
Inters Contg – 2001 SPLOST	57,717	306,747	115,017					479,481
JCB – Various Impv Conting	400,000	1,545,400						1,945,400

Projects	Prior Years	2007 Budget	2008	2009	2010	2011	2012	Total Program
Jimmy Carter Blvd. and US 29	1,251,250	1,321,108						2,572,358
Lawrenceville Hwy at Indian	477,233	1,563,459	400,141					2,440,833
Lenora Church Road at Lee Rd	336,271	1,011,200						1,347,471
New Hope Road at Chandler		500,000						500,000
North Road at Pinehurst Road	475,000		984,050					1,459,050
Old Fountain Road at Old P'tree	1,371,200	300,000						1,671,200
Peachtree Industrial at McGinn	175,000		311,350					486,350
Peachtree Industrial at Pleasant	200,000		500,000	1,245,400				1,945,400
Pleasant Hill Road at US 29	2,770,972	560,000						3,330,972
Peachtree Industrial Boulevard	426,200	150,000						576,200
Satellite Boulevard at Boggs			200,000	400,000	1,345,400			1,945,400
SR 120 at L'ville-Suwanee	200,000	675,600						875,600
SR 120 at Meadow Church Rd			60,000	100,000	229,080			389,080
SR 124 at Oak Road	75,000			100,000	311,350			486,350
SR 20 at Old Peachtree Road	125,000			327,930	762,945			1,215,875
SR 317 at Satellite Boulevard	340,261	447,530						787,791
Traffic Signal System Upgrades	18,952,979	2,212,000		1,000,000				22,164,979
US 78 at Rosebud Road	100,000		275,000	792,240				1,167,240
Closed Finalization	60,886,839							60,886,839
FCF Adjustment	(39,894,322)	39,894,322						
Sub-Total	52,576,600	51,178,256	4,440,958	5,077,350	3,296,475			116,569,639

Major Road Improvements

Club Dr Ext (Steve Reynolds)		486,350						486,350
Cruse Road (Club Dr – Bethesda)	200,000	50,000	1,695,400					1,945,400
Five Forks Trickum Rd (Oak)	1,200,000		3,500,000					4,700,000
Five Forks Trickum Road	300,000	700,000						1,000,000
Gwinnett University Improv	300,000	700,000						1,000,000
Hillcrest Rd/Satellite Blvd Con			486,350					486,350
Hurricane Shoals Road	300,000	700,000						1,000,000
McGinnis Ferry Rd Ext	8,648,700	786,818						9,435,518
Old Norcr Rd (Steve Reynolds)	450,000		1,009,050					1,459,050
Old Peachtree Rd (Bunten)	530,104	300,000	628,946					1,459,050
Paper Mill Road	5,701,582	1,000,000						6,701,582
Pleasant Hill Rd (Old Nor – Buf)	890,800	1,500,000	1,500,000					3,890,800
SR 324	22,470,994	1,152,408						23,623,402
SR 324 Widening	4,075,100	5,104,560						9,179,660
Sugarloaf Ext (Hwy 20 – 316)	4,078,900	4,646,600	6,274,015	4,565,853	5,252,748			24,818,116
US 78 (East Park Place Blvd)	550,000	1,200,860						1,750,860
Webb Gin House Rd (SR 124)	350,000	550,000	1,018,100	1,000,000				2,918,100
Closed Finalization	126,602,260							126,602,260
FCF Adjustment	(54,386,853)	54,386,853						
Sub-Total	122,261,587	73,264,450	16,111,861	5,565,853	5,252,748			222,456,498

Road Rehab and Resurfacing

CapRehab and Resurf				5,000,000	6,000,000	6,000,000	6,000,000	23,000,000
Cap Rehab and Resurf (2005)	2,419,656	6,079,375	6,079,375					14,578,406
Closed Finalization	66,992,382							66,992,382
FCF Adjustment	(9,845,646)	9,845,646						
Sub-Total	59,566,392	15,925,021	6,079,375	5,000,000	6,000,000	6,000,000	6,000,000	104,570,788

Projects	Prior Years	2007 Budget	2008	2009	2010	2011	2012	Total Program
Road and Safety Alignment Program								
Burns Road	1,026,393	979,680						2,006,073
Burns Road	1,381,966	500,000						1,881,966
Camp Creek Road at Joy Lane		65,000	419,985	50,000				534,985
Centerville-Rosebud Road	519,127	374,160						893,287
Centerville-Rosebud Road		85,000	150,000	494,525				729,525
Centerville-Rosebud Road		106,555	453,620	23,445				583,620
Dacula Road at Old P'tree Road	275,000	600,430						875,430
Grayson-New Hope Rd	245,000	120,000		802,240				1,167,240
Hamilton Mill Rd at S Pucket	60,000		326,350	100,000				486,350
Hamilton Mill Rd at Camp Br			90,000	175,000	561,795			826,795
Harbins Road	222,240	150,000						372,240
Herrington Road	678,809	884,991						1,563,800
Hewatt Road	380,000	979,680						1,359,680
Hewatt Road at Brownlee Lane	130,000	60,000		393,620				583,620
High Point Road	160,000		354,736					514,736
Hog Mountain Road	70,000		393,620	120,000				583,620
Hope Hollow Road	245,000	120,000		802,240				1,167,240
Hopkins Mill Road at Hopkins	130,000	60,000	393,620					583,620
Johnson Drive	60,000		326,350	100,000				486,350
Kilcrease Road			60,000	100,000	326,350			486,350
Killian Hill Road at Sarann Dr		80,000	530,890	70,000				680,890
Lenora Church Rd at C'ville		80,000	600,890					680,890
Lilburn-Stone Mountain Road			70,000	120,000	393,620			583,620
Live Oak Parkway	450,000		1,009,050					1,459,050
Mineral Springs			60,000	100,000	326,350			486,350
Moon Road			60,000	377,715				437,715
New Hope Rd at Bowman		500,000						500,000
New Hope Rd at Hiram Davis		80,000		140,000	460,890			680,890
New Hope Rd at Luke Edward		85,000	150,000	494,525				729,525
Norris Lake Road at Amy Drive		85,000	150,000	494,525				729,525
Oak Road	175,000	650,000	534,680					1,359,680
Oak Road		150,000	79,920					229,920
Old Norcross Road	950,000	2,034,800						2,984,800
Old Peachtree Road	165,000	75,000	546,960					786,960
Pounds Road	55,000	110,104						165,104
Rd Safety Cntg – 1997 SPLOST	490,202	267,191						757,393
Rd Safety Cntg – 2001 SPLOST	12,699	100,000						112,699
Ridgedale Drive		100,000	100,000	675,430				875,430
Riverside Road	593,161	435,079						1,028,240
Riverside Road	305,172	254,571						559,743
Rock Springs Road	130,000		99,594	354,026				583,620
Rosebud Road at Knight Circle		85,000	150,000	494,525				729,525
Russell Road	260,000		518,160					778,160
Russell Road	260,000			518,160				778,160
Sardis Church Road			65,000	110,000	359,985			534,985
Simonton Road	120,000	219,920						339,920
South Old Peachtree Road	43,000	250,141	124,019					417,160
South Rockbridge Rd at Manit			75,000	125,000	432,255			632,255
Springdale Road	160,000	354,736						514,736
Stone Drive	70,000		426,176					496,176
Williams Road	270,000	269,920						539,920
Closed Finalization	84,099,910							84,099,910
FCF Adjustment	(35,309,384)	35,309,384						
Sub-Total	58,883,295	46,661,342	8,318,620	7,234,976	2,861,245			123,959,478

Projects	Prior Years	2007 Budget	2008	2009	2010	2011	2012	Total Program
Sidewalk/Multi-Use Trail								
Bethany Church Road (US 78)	40,000			50,000	166,793			256,793
Cruse Road (Herrington Rd)	30,000		40,000	148,857				218,857
Davis Circle (Old Norcross)	115,000		50,000	316,486				481,486
E Park Pl Blvd S (Rockbridge)				10,000	62,953			72,953
Five Forks Trickum Road	120,000	268,480						388,480
Hewatt Rd (RD Head Elem)			30,000	30,000	100,496			160,496
Holcomb Bridge Road	567,574	398,120	750,000					1,715,694
Hurricane Shls Rd (SR 120 – Hill)				65,000	460,258			525,258
Indian Trail Rd (Hillcrest Rd)	170,000		300,000	1,134,955				1,604,955
Indian Trail Rd (Hillcrest – Oakbrk)	115,000	395,667						510,667
Indian Trail Rd (Oakbrook Pkwy)		70,000	125,000	417,801				612,801
Jim Moore Rd (SR 324-Hamilton)			50,000	65,000	205,991			320,991
McCart Rd (Simonton Rd)	215,000		485,344					700,344
Miller Road	210,000	373,620						583,620
N Berkeley Lake Road	80,000	30,000						110,000
Old Snellville Hwy (Crews MS)	160,000		306,896					466,896
Patrick Rd/Pine Rd Multi-Use			100,000	200,000	692,154			992,154
Peachtree Parkway	1,816,961	244,720						2,061,681
Pharrs Road	195,000	495,992						690,992
Pharrs Road (SR 124 to N Road)	40,000	50,000	150,743					240,743
Pinehurst Road (SR 124/N Rd)				25,000	150,086			175,086
Pleasant Hill Rd (Satellite-Breck)	175,000	350,258						525,258
Pleasant Hill Road	100,000	200,000	719,760					1,019,760
Rehab/Identified Revit Areas	700,000	500,000	1,500,000	800,000	390,800			3,890,800
Ridge Road	140,000		297,040					437,040
Rockbridge Rd (US 78 to E Park)				55,000	330,189			385,189
Rockbridge Road	80,050		232,750					312,800
Ross Road (Vecoma Ln/Shiloh)	55,000			70,000	239,762			364,762
Sidewalk Contingency (2001)	591,610	192,840	239,920					1,024,370
SR 124 (Kings Cross Way-Mill)			40,000	50,000	143,448			233,448
Steve Reynolds Boulevard		50,000						50,000
Sweetwater Road	263,000	546,960						809,960
Trail on new alignment	270,000	50,000	845,440					1,165,440
Webb Gin House Rd (Dogwood)			408,534					408,534
West Liddell Road	150,000	335,600						485,600
West Price Rd (Level Crk-Suw)	14,720		40,000	50,000	172,629			277,349
Closed Finalization	32,883,636							32,883,636
FCF Adjustment	(12,748,908)	12,748,908						
Sub-Total	26,548,643	17,301,165	6,711,427	3,488,099	3,115,559			57,164,893
School Safety Program								
E Union Grove Cir (Dacula Ele)	150,000	498,791						648,791
Misc. School Safety Proj/Queue	375,000	125,000	700,000	356,320				1,556,320
North Gwinnett Area Elem Sch	150,000	513,868						663,868
North Gwinnett Area Mid Sch		200,000	778,050					978,050
Oak Rd Sidewalk (Gwin Oaks)	701,200	270,000						971,200
Peachtree Ridge Area Middle		275,000	901,967					1,176,967
Rosebud Rd/South Gwt Cluster	150,000	491,982						641,982
South Puckett Rd/Mill Crk Elem	150,000	491,982						641,982
SR 124 Sidewalk (Hamilton Mill)	214,080	200,000						414,080
Suwanee Dam Rd/Lanier Area	150,000	513,868						663,868
Closed Finalization	44,693,556							44,693,556
FCF Adjustment	(6,528,663)	6,528,663						
Sub-Total	40,205,174	10,109,154	2,380,017	356,320				53,050,665

Projects	Prior Years	2007 Budget	2008	2009	2010	2011	2012	Total Program
Transit Program								
Comm/Local/ADA Bus/Eqpt	22,591,735	2,326,591	2,940,678			10,269,209	6,134,390	44,262,603
GJAC Transit Center				500,000				500,000
Gwinnett Mall Area Transit Ctr	450,213							450,213
Heavy Equipment New and Repl	156,870	(101,185)						55,685
I-85 Discover Mills Trsf Ctr	1,425,339			30,311	58,752			1,514,402
I-985 SR 20 Pk and Ride/Trsf Ctr	831,900							831,900
Impl Planning-Tech.Assist	881,004							881,004
Maint/Oper and CNG Facility	1,739,425	7,996,782	11,451,387	219,689		61,732		21,469,016
Misc Transit/Marketing Exp	1,071,240	114,558	125,000	135,000	150,000	150,000	150,000	1,895,798
Norcross Area Transit (2006)	5,940				915,675			921,615
Regional Smartcard Fare	1,336,877							1,336,877
Reserve CNG Fueling Station	225,000							225,000
SR 316/20 Area Pk and Ride					249,791	185,456		435,247
Snville Area Pk and Ride/Trsf Ctr					200,000	2,238,000		2,438,000
Temp Maint/Oper and CNG Fac	3,192,961	991,815						4,184,775
Transit Enhancements	458,424	150,000	200,000	150,000	175,000	175,000	175,000	1,483,424
Transit Marketing Program	423,546							423,546
Transit Revenue Contingency	1,926,766	997,122	2,131,000	2,250,000	2,283,168	2,252,812	2,500,000	14,340,867
Closed Finalization	31,113							31,113
FCF Adjustment	(7,000,000)	7,000,000						
Sub-Total	29,748,352	19,475,683	16,848,065	3,285,000	4,032,385	15,332,209	8,959,390	97,681,084
Unpaved Road Program								
Unpaved Roads (2005 SPLOST)		24,510	472,700	475,490				972,700
Closed Finalization	6,293,252							6,293,252
FCF Adjustment	(39,694)	39,694						
Sub-Total	6,253,558	64,204	472,700	475,490				7,265,952
Total	461,800,960	277,950,812	81,256,817	44,672,582	35,896,887	25,532,209	17,582,820	944,693,086

water resources capital improvement programs



The Water Resources Capital Improvement Program consists of projects that provide clean potable water for Gwinnett residents and businesses; manage stormwater; collect and reclaim wastewater to protect the environment; and promote and protect the health, safety, and welfare of the public. These projects include construction of new or improvements to water and sewer pipelines, pumping stations, storage and treatment facilities, and projects that improve operations.

The Sewer Interceptors, Force Mains, and Pump Stations category includes projects that improve the infrastructure of the wastewater collection system. Water Reclamation Facilities category includes projects funded for expansions and improvements to the County's water reclamation facilities. Other projects include sewer rehabilitations and the relocation of sewer lines that conflict with road improvements.

Projects related to drinking water are included in several categories. The Water Production and Facilities projects provide the county with clean, potable water through the construction of new or improvements to existing water treatment plants. Water Storage consists of various improvements and construction of water storage facilities. In addition, the Water Transmission and Distribution category includes improvements to the infrastructure that transport finished, or drinking, water from the treatment plant to the customer. Finally, the relocation of water lines in conflict with road improvements is one more category.

Other project categories include Miscellaneous Projects and Contingencies and Stormwater Management.

2006 Capital Achievements

As part of the process of expanding and improving the Yellow River Water Reclamation Facility, the process of selecting a design consultant and a firm to provide at-risk Construction Management was completed in 2006. Design is underway, with construction efforts to begin in 2007 and complete in 2012. The final contracts for the F. Wayne Hill WRC Expansion were completed in 2006. This work added membrane technology and increased treatment capacity at the flagship facility from 20mgd to 60mgd.

The F. Wayne Hill Water Resources Center, Phase II, and the Shoal Creek Filter Plant tied for first place in a nationwide competition that measures how well construction projects are managed. The Phase II expansion of F. Wayne Hill Water Resources Center increased the plant's treatment capacity from 20mgd to 60mgd. This \$401million expansion was placed into service more than one year ahead of schedule. The new Shoal Creek Plant works in unison with the existing Lanier Filter Plant to expand the County's water treatment capacity from 150mgd to 225mgd. The new plant provides redundancy to the existing facility. These two plants are part of a series of projects being constructed by Gwinnett County to ensure a safe, reliable drinking water supply and environmentally sound water reclamation facilities for its customers.

The completion of some major interceptor and pump station projects allowed for the shutting down of three small water reclamation facilities (Sugar Hill, Big Haynes, and No Business Creek), consolidating treatment at the larger County facilities. These projects also allowed for the County to discontinue sending wastewater to the water reclamation facility owned by the City of Buford and instead treat those flows at the F. Wayne Hill WRC.

The department completed construction of the new No Business Creek Pump Station and Force Main to Beaver Run Pump Station, which conveys wastewater from the southern portion of the County to be treated at the F. Wayne Hill WRC. The No

Business Creek Tunnel design was completed in 2006 and construction is expected to begin in 2007. These major components of the system are being built to improve sewage service in the southern portion of the County.

The department's petition sewer program encourages and assists property owners to move from individual systems to communal sewage treatment. In 2006, the department completed design on two major petition sewer projects that will enter construction in 2007. These projects will allow a total of 90 properties to hook up to the new eight-inch diameter sewers.

The department has continued its support of the Georgia Department of Transportation road projects. Of particular interest is the I-85/GA 316 interchange project and the Buford Highway at Pleasant Hill Road interchange, which required significant design and construction efforts to relocate water and sewer pipes within the area of disturbance.

Construction on the North Gwinnett Transmission Main has progressed during 2006 with completion expected in 2007. The Rock Quarry Road Pump Station is expected to be started up once this transmission main is in place. Upgrades at the North Service Area High Service Pump Station at Lanier Filter Plant are underway. This project is expected to complete in early 2007. All of these new facilities will serve many of the higher elevations in the northern part of the county and newly developed areas in this fast growing region.

Construction began on the upgrades at the Rockbridge Road Water Pump Station. These upgrades will complete in 2007.

Stormwater management completed 150 significant construction projects totaling \$8.1 million that included 51 of these projects that were performed using a new pipe lining technology that minimized the amount of excavation and open trench pipe replacement.

The completion of the McDaniel Farm Park Restoration Project restored 550 feet of stream banks along Cardinal Creek at a cost of \$1.6 million. This project was in conjunction with the I-85/GA 316 interchange projects.

The completion of upgrading the FEMA flood plain maps may potentially lower the cost for flood insurance for residents who may experience frequent flooding. The project cost was subsidized in part by Federal Funding.

2008 – 2012 Capital Improvement Plan

The 2007 capital budget and 2008 – 2012 plan for the Water Resources Capital Improvement Program totals \$1.31 billion. Some of the major projects are described in the following paragraphs.

A new Water and Wastewater Master Plan effort began in 2006 with expected completion in 2008. This plan has an extensive public participation effort and is being closely coordinated with the ongoing County Unified Plan to ensure compatibility.

The department began the formal implementation of an advanced asset management program in 2006. The many aspects of this program will continue throughout the planning period. These activities are expected to bring a more business-like approach to the department, incorporating business case decision making, unified strategies, cost effectiveness, a more proactive approach, and improved customer service. Several business case evaluations are ongoing in the department and it is expected that so-

lutions to identified problems will be increasingly determined by the use of these analyses in coming years.

The department will continue the Sewer Inflow and Infiltration Correction program throughout the planning period. The objective of this program is to reduce the amount of non-sewer water (I/I) entering the gravity sewer system. This objective is being achieved by improving the overall integrity of the system through monitoring, locating, quantifying, and eliminating sources of I/I. This reduction in I/I should manifest itself in increased usable capacity in the system, decreased surcharging, reduced risk of sewer overflows, and decreased transport/treatment costs.

During 2006, the department completed an Initial Distribution System Evaluation in compliance with EPA's *Stage 2 Disinfectants and Disinfection Byproducts Rule*. A new UV Disinfection Facility project will begin in 2007. This \$9.3 million process enhancement will assure uniform water quality for pathogen inactivation.

Upgrades to the Lanier Raw Water Pump Station began in 2006 and are expected to be completed in 2008. This \$13.7 million project will replace 30-year-old pumps and motors and increase the pumping capacity to both water production facilities of the County.

The department is currently performing a business case evaluation to assess the need for emergency generators at the water production facilities. Current back-up power consists of dual sources of feed from the power transmission grid. Installation of these generators will ensure water production capability in the event of a regional power failure affecting both sources. If full implementation is selected, costs will approach \$22 million with a two year construction duration.

Construction continues on several major projects. The Shoal Creek Filter Plant 60" water transmission main is expected to be completed in 2008. Completion of this project will provide complete redundancy to supply finished water into the water transmission system from both water production facilities.

Revitalization, infill, and higher density rezoning have rendered some sanitary sewer collection systems out of capacity and susceptible to blockage. The Sanitary Sewer Collection System Renewal program continues in 2007. Costs of this program, which replaces outdated systems and increases capacity, are estimated to be \$21 million between 2007 and 2012.

The County currently sends 5mgd of wastewater to DeKalb County to be treated at its Pole Bridge facility. A business case evaluation is currently underway to determine the best long-term solution for treating Gwinnett wastewater. Options include continuing to send wastewater to DeKalb as well as constructing infrastructure to convey flows to a water reclamation facility in Gwinnett. No final decision has yet been made; however, cost for any solution is expected to be several million dollars.

Other major sewer projects in this program include improvements to the Crooked Creek WRF and the Yellow River WRF, and several large pump stations, sewer interceptors, and force main and/or tunnel projects on Level Creek, Big Haynes Creek, No Business Creek, Alcovy River, Brushy Fork Creek, Yellow River, and the Mulberry River.

The construction of the Re-use Pipeline and Diffuser to Lake Lanier is expected to begin in 2007. This pipeline will convey highly treated effluent to its discharge point in Lake Lanier.

Design and construction of stormwater management facilities are also planned in the Sweetwater Creek and Upper Yellow River Watersheds through the Watershed Improvement Implementation project to improve conditions in streams and to protect water quality. Federal funds have been requested to implement watershed improvements.

The 2007 – 2012 capital budget program for the newly created Stormwater Utility totals \$136 million. The expanded scope of the Stormwater Utility will encompass faster upgrades to the pipe system, stream bank restoration projects, existing stormwater management facility upgrades, expanded water quality efforts to protect water quality and aquatic ecosystems, as well as the continued efforts to upgrade watershed dams to meet federal standards, floodplain mapping, and storm drain inventory. The Stormwater Utility also supports watershed protection efforts required by NPDES permits.

Projects	Prior Years	2007 Budget	2008	2009	2010	2011	2012	Total Program
County and State DOT Utility Relocations								
DWR – Utility Relocation Coordination	1,335,613	850,000	600,000	600,000	600,000	600,000	600,000	5,185,613
Garner Rd (Miller-Five Forks)	436,810							436,810
I-85 Collector Distributor	10,158,579	200,000						10,358,579
Pleasant Hill (RR at Buford)	250,000							250,000
SR 20 Widening (Ozora-Plan)	2,150,000							2,150,000
SR 120 (Sugarloaf/Riverside)	3,450,000	200,000						3,650,000
Utility Relocation Program	602,000	3,050,000	3,632,500	3,382,500	2,000,000	3,000,000	3,000,000	18,667,000
Closed Projects Finalization	4,001,042							4,001,042
FCF Adjustment	(2,103,265)	2,103,265						
Sub-Total	20,280,779	6,403,265	4,232,500	3,982,500	2,600,000	3,600,000	3,600,000	44,699,044

Miscellaneous Projects and Contingencies

ACF & ACT River Allocation	1,014,190	430,000	430,000	430,000	430,000	430,000	430,000	3,594,190
Administration (R & E – Bond)	5,092,043	681,177						5,773,220
Barcoding System		70,000						70,000
Computerized Lab Mgmt	375,000							375,000
Computerized Maint Mgt Prg	465,000							465,000
Developer Participation Agrmt	576,100							576,100
Digital Format Records	245,000	75,000	75,000	75,000	75,000	75,000	75,000	695,000
DWR Central Upgrades	995,827	50,000						1,045,827
DWR Graphic Records System	1,344,818	482,000	337,000	162,000	162,000	162,000	162,000	2,811,818
DWR Internet Bill Presentation	100,000							100,000
Equipment – New/Replacement	5,538,453	3,027,895	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	16,066,348
Fire Hydrant Audit/Installation	1,255,000	10,000	10,000	10,000	10,000	10,000	10,000	1,315,000
Flow Management System	1,758,877							1,758,877
Flow/Pressure Monitor Stat	300,000	400,000	400,000					1,100,000
General Engineering/Planning	286,193	500,000	500,000	400,000	400,000	400,000	400,000	2,886,193
GPS Vehicle Tracking		110,500	69,000					179,500
Major Activity Center Upgrade							1,000,000	1,000,000
Misc R & E Contingency	8,330,368	768,823	1,500,000	1,500,000	1,000,000	1,000,000	5,000,000	19,099,191
Mobile Arc-FM Viewer	570,890		68,000	92,000	96,000	96,000		922,890
Mobile Work Orders		238,300						238,300
Permanent Util Record Infill	50,000	325,000	325,000	325,000	325,000			1,350,000
Plumbing Retrofit Rebat Pgm		15,000	15,000	15,000	15,000	15,000	15,000	90,000
Program Management	8,250,000	1,500,000	1,500,000	1,500,000	1,500,000	1,000,000	1,000,000	16,250,000
Security							1,700,000	1,700,000
Upper Chatt Basin Study	252,959	50,000	50,000	50,000	50,000	50,000	50,000	552,959
Water and Sewer Master Plan	750,593	200,000	200,000	100,000	100,000	200,000	200,000	1,750,593
Water and Sewer Modeling	984,162							984,162
Water and Sewer Planning Study	974,459	470,000	470,000	470,000	470,000	470,000	470,000	3,794,459
Water and Sewer Rate Study	277,790	99,000				150,000		526,790
Water Accountability Prgm	1,300,000	500,000	500,000	500,000	500,000	500,000	500,000	4,300,000
Wstwr Capacity Assurance	50,181	280,000	280,000	280,000	280,000	280,000	280,000	1,730,181
Wtrshd Nonpoint Source Mgt	2,096,401	414,000						2,510,401
Wtrshd Protection Implem	750,000	1,330,000	1,330,000	6,000,000	6,000,000	6,000,000	6,000,000	27,410,000
Closed Project Finalization	2,519,721							2,519,721
FCF Adjustment	(5,882,635)	5,882,635						
Sub-Total	40,621,390	17,909,330	9,559,000	13,409,000	12,913,000	12,338,000	18,792,000	125,541,720

Sewer Interceptors, Force Mains (FM), and Pump Stations (PS)

Alcovy Rvr PS/FM – Phase II	16,913,311	4,400,000	5,400,000					26,713,311
Alcovy Rvr PS/FM – Phase III							1,822,000	1,822,000
Brooks Rd PS Upgrade/FM	12,969,013	7,500,000	8,250,000					28,719,013
Day's Inn PS Phaseout	176,000						1,270,000	1,446,000

Projects	Prior Years	2007 Budget	2008	2009	2010	2011	2012	Total Program
Eastgate PS Phaseout						353,000	2,783,000	3,136,000
Generator Acquisition – PSs	1,680,000	350,000	350,000	350,000	350,000			3,080,000
Hog Mtn Rd PS/FM Upgrade	2,150,000	4,100,000	1,000,000					7,250,000
Jack's Creek PS Upgrade	1,143,840							1,143,840
Jackson Crk Influent PS/FM							100,000	100,000
Ken Villa PS Phaseout	652,968							652,968
Lakefield/N Gwt PS Phaseout					550,000	775,000	925,000	2,250,000
Level Creek Regional PS/FM	20,639,467	14,800,000						35,439,467
Lower Big Haynes PS/FM/Int	8,474,766	39,300,000	21,403,000					69,177,766
Middle Big Haynes FM	899,999							899,999
Middle Mulberry Sewerage	245,507	500,000	500,000		5,158,000	9,905,000	10,276,000	26,584,507
N.Chattahoochee PS Upgrd	505,000				6,947,000	6,900,000		14,352,000
No Business Crk PS Expan						554,000	5,740,000	6,294,000
No Business Crk PS/Tunnel	17,227,342	8,353,000	22,080,000	15,527,000	4,000,000			67,187,342
Old Norcross Rd PS	4,039,245	4,000,000	18,400,000	6,400,000	11,900,000			44,739,245
Patterson-Marathon PS Upgd	2,615,000	1,450,000	6,150,000	10,100,000		1,000,000	5,000,000	26,315,000
Petition Sewer Contingency	1,959,777	1,000,000	1,500,000	500,000	1,500,000	2,000,000	2,000,000	10,459,777
Reclaimed Water Reuse	2,518,138	580,000						3,098,138
Reuse Pipeline/Diffuser – Lanier	12,615,698	2,877,349	17,879,629	16,000,000				49,372,676
Rosemoore Lake PS Decom	207,599	500,000						707,599
Ross Rd PS /Jack's Crk FM			100,000	1,500,000	2,100,000	6,300,000		10,000,000
Sewer Flow Mon/PS SCADA	2,005,993	2,375,000	150,000	150,000	150,000	150,000		4,980,993
Suwanee Creek Intercpt Ext	1,837,027							1,837,027
Tanglewood PS Upgrd/FM Ext	500,000	600,000						1,100,000
Yellow Swt-Bvr Ruin PS/FM	10,802,525							10,802,525
Closed Finalization	24,813,883							24,813,883
FCF Adjustment	(45,335,323)	45,335,323						
Sub-Total	102,256,775	138,020,672	103,162,629	50,527,000	32,655,000	27,937,000	29,916,000	484,475,076
Sewer Rehabilitations								
Pump Station Rehab	6,698,867	1,500,000	1,500,000	1,500,000	1,500,000	2,000,000	2,000,000	16,698,867
Sanitary Sewer Collection	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	5,250,000	7,750,000	23,000,000
Sewer Inflow/Infiltration Corr	25,439,439	10,000,000	12,000,000	11,000,000	12,000,000	14,500,000	14,000,000	98,939,439
Upper Big Haynes Interce Repl	400,000	1,850,000	950,000					3,200,000
Closed Finalization	2,058,581							2,058,581
FCF Adjustment	(7,508,168)	7,508,168						
Sub-Total	29,088,719	22,858,168	16,450,000	14,500,000	15,500,000	21,750,000	23,750,000	143,896,887
Stormwater Management Program								
Big Haynes Watershed Demo	2,241,092	400,000	150,000	150,000	150,000			3,091,092
Big Haynes Watershed Impv	410,000	610,000	325,864	325,863				1,671,727
DPU Mezzanine Build Out	69,491	40,000						109,491
Equipment New/Repl	447,507	512,600	455,000	240,000	240,000	70,000	70,000	2,035,107
Flood Study Program	3,182,779							3,182,779
Lower Yellow River Watershed		1,000,000						1,000,000
Mobile GIS-ArcFM Viewer	100,000	25,375	15,000		30,000			170,375
Natural Resource Wtrshd Plan	9,913,831	5,429,842	2,415,123					17,758,796
Program/Admin Contingency	8,999	389,090						398,089
Source ID-Stressed Septic Sys	398,820							398,820
Stream Restoration			1,189,500	1,384,000	1,148,500	1,333,500	1,095,000	6,150,500
Stormwater Action Program	752,000	100,000						852,000
Stormwater Drainage Imp	15,410,218	6,597,121	9,027,073	14,222,782	14,188,335	14,322,099	14,868,923	88,636,551
Stormwater Infrastructure Inv	5,256,162	200,000						5,456,162
Stormwater Mgmt Fuel Sites	254,474							254,474
Stormwater Master Plan	3,222,568	750,000	500,000	500,000	500,000	500,000		5,972,568
Stormwater Mitigation Stream Buf		942,492	500,000	500,000	500,000	500,000	500,000	3,442,492

Projects	Prior Years	2007 Budget	2008	2009	2010	2011	2012	Total Program
Stormwater Utility Feasibility Stud	2,880,000							2,880,000
Wtrshd Impact Assmt/Monitor	382,370							382,370
Wtrshd Imprv Implementation	4,089,244	1,500,000	2,035,000	3,630,000	3,856,000	4,114,000	4,500,000	23,724,244
Closed Finalization	10,496,059							10,496,059
FCF Adjustment	(16,000,000)	16,000,000						
Sub-Total	43,515,614	34,496,520	16,612,560	20,952,645	20,612,835	20,839,599	21,033,923	178,063,696
Water Production Facilities								
Facility Rehabilitations (WPD)	9,148,359	2,000,000	400,000	400,000	400,000	400,000	400,000	13,148,359
Filter Backwash Equaliz Tank	5,000,000	7,000,000						12,000,000
Filter Bldg 2 Rehab – Lanier	3,966,984							3,966,984
Lanier Filter Plant UV Disinfect	270,004	305,000	505,000	8,228,000				9,308,004
Raw Water Pump Station Upgd	9,065,150	3,835,000	850,000					13,750,150
Repl N High Svc Pump – Lanier	3,788,417							3,788,417
Shoal Creek Filter Plant	110,763,887	4,700,000	7,500,000					122,963,887
Water Prod Emerg Generators	301,000					3,150,000	6,750,000	10,201,000
Closed Finalization	706,610							706,610
FCF Adjustment	(8,726,106)	8,726,106						
Sub-Total	134,284,305	26,566,106	9,255,000	8,628,000	400,000	3,550,000	7,150,000	189,833,411
Water Reclamation Facilities								
Beaver Run Aerator/Str Reh	7,136,693							7,136,693
Buford-Southside Imprvment	884,597							884,597
Crooked Creek WRF Improv	996,000	2,300,000	15,003,000	25,997,000	9,400,000	8,500,000	13,250,000	75,446,000
Crooked Creek WRF Upgrade	1,054,493							1,054,493
Facility Rehabilitation – WRFs	4,958,980	1,000,000	1,000,000	1,000,000	1,000,000	1,450,000	2,600,000	13,008,980
Hill Wtr Resources Ctr Expan	401,066,561	800,000						401,866,561
Jackson Creek WRF Imprvmt	4,460,812							4,460,812
NBC/Big Haynes Decomm	400,000	200,000						600,000
Pole Bridge WRF Upgrades	2,794,252							2,794,252
South Gwinnett Wastewater				2,000,000	7,500,000	10,500,000		20,000,000
Sugar Hill Decommissioning	101,000	1,000	700,000					802,000
Yellow River Improvements	8,543,277	32,100,000	54,700,000	46,975,000	34,000,000	61,000,000	37,525,000	274,843,277
Closed Finalization	2,968,243							2,968,243
FCF Adjustment	(17,804,875)	17,804,875						
Sub-Total	417,560,033	54,205,875	71,403,000	75,972,000	51,900,000	81,450,000	53,375,000	805,865,908
Water Storage								
Raw Water Storage/Transfer	1,895,712							1,895,712
Rockbridge Pump Station	2,519,652							2,519,652
Water Storage Facility Rehab	1,302,581	850,000	500,000	500,000	500,000	500,000	500,000	4,652,581
West Side PS/Tank Site	2,229,005					1,000,000	7,700,000	10,929,005
Closed Finalization	17,256,720							17,256,720
FCF Adjustment	(415,762)	415,762						
Sub-Total	24,787,908	1,265,762	500,000	500,000	500,000	1,500,000	8,200,000	37,253,670
Water Transmission and Distribution								
Backflow Prevention Program	50,000	65,000	65,000	25,000	25,000	25,000	25,000	280,000
Buford L'ville Transmission Mn						1,000,000	10,200,000	11,200,000
ChkValves/PRVs/Bst Pumps	80,869	20,000	20,000	20,000	20,000	20,000	20,000	200,869
Grayson-New Hope WM					300,000	1,244,000		1,544,000
Harbins Area Water Mains	305,586						5,188,000	5,493,586
Hurricane Shls-Rab Hill Wtr Mn	3,730,353							3,730,353
N Gwinnett Transmission Main	9,568,014							9,568,014
Old Suwanee Wtr Dist Imprv	350,000							350,000
PCCP Replacement Program	11,436,993	171,000	4,000,000	1,000	1,000	4,000,000	4,000,000	23,609,993

Projects	Prior Years	2007 Budget	2008	2009	2010	2011	2012	Total Program
Small Wtr Main Repl/Expan	6,312,733	1,000,000	3,000,000	3,000,000	3,000,000	2,000,000	3,000,000	21,312,733
Spout Springs WM		85,000	872,000					957,000
Transmission Mn (Central)						3,600,000	7,790,000	11,390,000
Transmission Mn (SR 124-RR)						3,600,000	7,790,000	11,390,000
Westside Transmission Main					790,000	3,284,000	9,444,000	13,518,000
Water Meter – New Installations		2,750,000	2,750,000	2,750,000	2,750,000	2,750,000	2,750,000	16,500,000
Wtr Meter Replacement Prog	5,036,959	1,475,000	1,475,000	1,475,000	1,475,000	1,000,000	1,000,000	12,936,959
Wtr Service Line Replacement	3,750,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	9,750,000
Wholesale Backflow Preventor	100,000	25,000						125,000
Closed Project Finalization	59,900,486							59,900,486
FCF Adjustment	(3,223,866)	3,223,866						
Sub-Total	97,398,127	9,814,866	13,182,000	8,271,000	9,361,000	23,523,000	52,207,000	213,756,993
Total	909,793,650	311,540,564	244,356,689	196,742,145	146,441,835	196,487,599	218,023,923	2,223,386,405

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• appendix

This section contains a glossary of terms and acronyms; salary structure for County personnel; listing of appointed authorities, boards, and committees; and statistical information.

glossary and acronyms

ACCG (Association County Commissioners of Georgia): A nonprofit of instrumentality of Georgia's county governments.

Accounting System: The total set of records and procedures used to record, classify, and report information on the financial status and operations of an entity.

Accrual Basis of Accounting: The method of accounting under which revenues are recorded when they are earned (whether or not cash is received at that time) and expenditures are recorded when goods and services are received (whether cash disbursements are made at that time or not).

Accrual Basis of Budgeting: The method of budgeting under which revenues are budgeted when they are expected to be earned (whether or not actual cash is received at that time) and expenditures are budgeted according to when goods and services are to be received (whether or not cash disbursements are recorded for those goods and services at that time).

Activity: A specific and distinguishable unit of work or service performed.

Ad Valorem Tax: Tax imposed on property according to the value of the property being taxed.

ADR (Alternative Dispute Resolution): Any method used by the superior, state, magistrate, and probate courts other than litigation for resolution of disputes which includes mediation, arbitration, early case evaluation, or early neutral evaluation, summary jury trial, and mini-trial.

AIX (Advanced Interactive eXecutive): A proprietary operating system developed by IBM based on UNIX system which allows one to run the applications you want on the hardware you want.

Appraisal: Process by which the market value of property is appraised for tax purposes using legally specified standards of valuation; it involves the discovery of property, identification of owners, valuation, notification of owners of their property's estimated value, a hearing and appeals process, adjustments to the estimated value based on evidence provided in the hearing, and a final certification of value.

Appropriation: An authorization determined by the legislative body of government which permits assumption of obligations or expenditures of governmental resources; usually approved for fixed dollar amounts, semi-annually or annually.

Appropriation Ordinance: The official enactment by the legislative body establishing the legal authority to obligate and expend resources.

Appropriation Unit: Within the local government financial system, an appropriation unit refers to the lowest level at which budget control is established for a set of expense budget lines.

Assessed Value: The value at which property is taxed. The assessed value in the state of Georgia is 40 percent of the fair market value.

Base Budget Appropriation: Funding amount that allows the fund center to function at the existing level.

Bond Anticipation Notes: Short-term interest-bearing notes issued in anticipation of bonds to be issued at a later date. The notes are retired from proceeds of the bond issue to which they are related.

Budget: A financial plan for a specific period of time that matches all planned revenues and expenditures to planned services.

Budget Basis: Method of calculating usable funds available for appropriation. There are noted differences in comparison to GAAP basis.

Budget Calendar: The “when, what, and by whom” schedule to be followed by those involved in the preparation and administration of the budget.

Budget Document: The official publication prepared by the budget office that outlines the financial plan as supported by the legislative body.

Budget Control: Control or management of governmental units or enterprises in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

Budget Message: A general discussion of the proposed budget presented in writing as a part of the budget document. A budget message explains budget issues as well as a background of financial experiences in recent years. The message usually presents recommendations made by the Board of Commissioners and County Administrator.

Budget Resolution: The formal statement approved by the Board of Commissioners which shows budgeted revenues and expenditures for the approaching fiscal year; it may empower certain individuals with authority to approve certain transfer or expenditures of specific funds.

CALEA (Commission on Accreditation for Law Enforcement Agencies): The primary purpose of the Commission is to improve law enforcement services by creating a national body of standards developed by law enforcement professionals. It recognizes professional achievements by establishing and administering an accreditation process through which a law enforcement agency can demonstrate that it meets those standards.

CIP (Capital Improvement Program): A plan for capital expenditures to be incurred each year over a six-year period. This plan will meet the capital needs as defined in the long-term work program of Departments and other agencies of County Government. It sets forth each project in which Gwinnett County is to have a part, and it specifies the resources estimated to be available to finance the projected expenditures.

Capital Assets: Property or equipment valuing more than \$5,000 with a life expectancy of more than three years. Capital Assets are also referred to as Fixed Assets.

Capital Improvement Budget: The first year of the CIP as approved by the Board of Commissioners. The capital budget should be based on a set of long-term capital improvement programs. When the capital budget is reviewed each year, the programs are forwarded one year. (Year two, 2007, of the 2006 capital budget, as modified, becomes the capital budget for 2007.)

Capital Improvement Projects: An item for which the purchase, construction, or other acquisition will represent a public betterment to the community and add to the total capital assets of the County. The project should have an anticipated life of more than

10 years and a total project cost of \$250,000 or more on a six-year forecast basis or \$100,000 on an annual basis during the immediate future budget year. The annual 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.

CJIS (Criminal Justice Information Services): State-of-the-art technologies and statistical services that serve the FBI and the entire criminal justice community, which includes annual crime stats, automated fingerprint systems, secure communications channel for law enforcement, and gun background checks, etc.

Commitment Item: Expenditure classification. Typical examples are *Personal Services* (salaries and benefits); *Supplies and Materials*; *Contracted Services* (utilities, maintenance, and travel); and *Capital Outlay* (property expenditure).

Comprehensive Plan: The long-term, extensive plan produced by the Planning and Development Department which the Commission depends upon to make strategic decisions regarding water and sewer lines, roads, and infrastructure maintenance and repair.

Connection Charge: Levy used to recover some costs of off-site improvements by requiring developers to buy into the existing capacity of public facilities, effectively shifting to new development some of the cost of building these facilities.

Contingency: Funding set aside for future appropriations of an emergency nature. Transfers from contingency accounts take specific Board of Commissioners' approval.

Cost Center: The reporting and budget level within a fund center in which expenditures are captured.

CRM (Customer Relationship Management): Entails all aspects of interaction a company has with its customers, whether it is sales- or service-related. CRM is an information industry term for methodologies, software, and usually Internet capabilities that help an enterprise manage customer relationship in an organized way.

Current Service Level: That funding amount which allows an organization to continue at the existing level of service.

DB (Defined Benefit): An employer-sponsored (funded) retirement plan, which guarantees them employee a specific benefit amount at retirement, usually through a formula that includes factors such as the employee's salary, age, and the number of years of employment with the company.

DC (Defined Contribution): An employee and/or employer-sponsored (funded) retirement plan, which does not guarantee a specific benefit amount at retirement. Contributions are made to the employee's individual account in the plan, which are then invested. The value of the employee's account depends upon how much is contributed and how well the investments perform. At retirement, the employee receives the balance in his or her account, reflecting the contributions, investment gains or losses, and any fees charged against the account.

Debt: An obligation resulting from the borrowing of money or from the purchase over a period of time of goods or services. Legal definitions of state and local government debt vary from state to state and are determined by constitutional provisions, statutes, and court decisions.

Debt Limit: A maximum amount of debt that may be legally incurred. A debt limit usually only applies to general obligation debt, and is most often expressed as a percentage of the taxable value of property in a jurisdiction.

Debt Service: Interest and principal payments associated with the issuance of bonds.

Deficit: Excess of liabilities over assets; that portion of the cost of a capital asset which is charged as an expense during a particular period.

DOT (Department of Transportation): A department within the county government system which provides safe and efficient design, construction, and operation of the County's surface transportation and aviation systems for the public.

DWR (Department of Water Resources): Formerly known as the Department of Public Utilities, this department provides clean potable water for every Gwinnett County citizen. This department collects and reclaims Gwinnett's wastewater to protect the environment and to provide adequate drainage and enhance water quality so streams in Gwinnett County meet designated uses.

E-Government: Delivers integrated public services electronically allowing the government to interact electronically with citizens, companies, and other governments, possibly in the form of filings, payments, or in obtaining information; the ability to pay taxes, renew licenses, etc, over the Web.

Economic Assumptions: Assumptions about economic factors (e.g., *return on investments*, *salary increases*).

Economic Life: Period of time over which property is used by one or more users, with normal repairs and maintenance, for its intended purpose without limitation by lease term.

Efficiency Measures: A type of performance measurement that determines the cost of labor or materials per unit of output or service (e.g., *cost per application processed*, *cost per police service call*).

Enabling Legislation: A legislative act authorizing local governments to exercise a specified power, such as levying a fee or tax.

Encumbrance: Purchase orders or contracts which reserve funding for specific appropriations. When the purchase order or contract is paid, the encumbrance is released and the amount becomes an expenditure.

Enterprise Fund: A fund established to account for operations that are financed and operated in a manner similar to private enterprise – where the intent of the governing body is to provide goods or services to the general public, charging user fees to recover financing costs. Examples are public utilities and airports.

Enterprise Resource Planning System (ERP): A multi-module application which uses a relational database to fully integrate the diverse functions of the County, including accounting, budgeting, payroll, human resources, inventory management, and utility billing.

Excise Tax: A levy on a specific type of transaction at a rate specific to that transaction. Also known as a selective sales tax, these taxes are separate from general sales tax and usually are based on a separate statutory authority. One example is hotel/motel tax.

Expenditures: Costs of goods received or services rendered.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

Fund Balance: Excess of assets over liabilities; negative fund balances may be referred to as a deficit.

Fund Center: The reporting and budget level within a fund at which budget control is maintained.

Future General Obligation Bonds: Anticipated method of raising revenues for financing capital budgets. Future bonds include authorized bonds that have not yet been sold as well as anticipated bonds that have not yet been authorized. The fact that existing bonded debt has been created and monies are available for capital projects distinguishes existing general obligation bonds from future general obligation bonds.

GCIC (Georgia Crime Information Center): This center serves as the chief provider of criminal justice information services in Georgia in conjunction with the Criminal Justice Information Services (CJIS).

General Obligation Bonds: Method of raising revenues for long-term capital financing; requires approval by referendum; in Georgia, the debt ceiling is 10 percent of taxable property; distributes the cost of financing over the life of the improvement so that future users help to repay the cost.

GIS (Geographic Information System): Analysis that combines relational databases with spatial interpretation and outputs often in the form of maps. This system is generally used for storage, retrieval, mapping, and analysis of geographic data.

GJAC (Gwinnett Justice and Administration Center): The building that houses the majority of the government's judicial and administrative operations.

Grant: A contribution of assets (usually cash) from one governmental unit or organization to another. Typically, these contributions are made to local governments from the state or federal governments to be used for specific purposes and require distinctive reporting.

GRATIS (Georgia Registration and Title information System): The State of Georgia's vehicle registration and title database which allows information to be shared statewide, aiding the fight against registering stolen vehicles. The system also provides consistent name information, making sure registrations and titles match owners' names on their drivers licenses.

Homestead Exemption: A tax relief measure whereby state law permits local governments to exempt a fixed dollar amount of the appraised value of qualifying residential property.

Infrastructure: Basic installations and facilities upon which the continuance and growth of a community depend; examples are roads and public utilities.

Input Measures: A type of performance measurement that determines the resources used to carry out a program or function over a given period of time (e.g., *number of authorized employees, amount of materials used*).

Intangible Property: A category of personal property that includes stocks, taxable bonds, and cash.

Internal Control: Plan of organization for all financial operations that ensures responsible accounting for all functions.

Internal Service Fund: Funds used to account for the financing of goods or services provided by one department or agency to another department or agency of a government on a cost-reimbursement basis.

Investment: Commitment of funds in order to gain interest or profit; at Gwinnett, all investments are secured.

Investment Instrument: The specific type of security that a government holds.

ITS (Information Technology Services): A department within the county government which manages and supports desktop computers and printers, Countywide network connectivity, electronic business processes, telecommunications, and geographical information systems (GIS).

Lease Purchase: Method of acquiring high-cost equipment or property and spreading payments over a specified period of time.

Liability: Debt or legal obligation arising out of past transactions which eventually needs to be liquidated; an example would be the pension plan.

Line Item Budget: Listing of each category of expenditures and revenues by fund, agency, and division.

Liquidity (of Investments): Ability to convert investments to cash promptly without penalty.

Mandated: Ordered by the State to fulfill their instructions; an example would be how the State determines salaries of judges; the County is obligated to fulfill the State's mandate.

Mill: *Ad valorem* tax rate expressed in terms of the levy per thousand dollars of taxable assessed value.

Modified Accrual Basis: Accounting method which requires expenditures other than accrued interest on long-term debt to be recorded when such debt is incurred; revenues are recorded when they become available (i.e., *in the case of tax revenue, available means within 60 days after the payment due date*).

OPEB (Other Post-Employment Benefits): Non-pension benefits provided to employees after employment ends, which often include health insurance coverage for retirees and their families, dental insurance, life insurance, and term care coverage. Most governments currently fund OPEB on a pay-as-you-go basis, paying an amount

annually equal to the benefits distributed or claimed that year. They do not pre-fund obligations, as it the case with pension obligations.

Operating Budget: The portion of the budget pertaining to daily operations that provide basic governmental services. The Operating Budget contains appropriations for such expenditures as personal services, fringe benefits, commodities, services, and capital outlays.

Operating Reserve: Resources set aside in each fund amounting to an established percentage of the budgeted expenditures (minimum 1/12 of expenditures).

Outcome Measures: A type of performance measurement that determines the extent to which a program's goals have been achieved or customer requirements have been satisfied (e.g., *percent reduction in crime rate, percent customers satisfied with service delivery*).

Output Measures: A type of performance measurement that determines amount of work accomplished or service provided over a given period of time (e.g. *number of applications processed, number of inspections conducted*).

P & D (Department of Planning and Development): This Gwinnett County department prepares a comprehensive plan, administers zoning and land use regulations, and conducts building and site development inspections along with other federal, state, and regional agencies in order to ensure a safe and progressive environment for the citizens of Gwinnett County.

Pay-As-You-Go: Method of payment for equipment or property using funds currently available without going into debt.

Performance Measurement: The systematic tracking, analysis, and reporting of the speed, accuracy, and efficiency of a department's delivery of service to its customers. The process for determining how a program is accomplishing its mission.

Personal Property: Mobile property not attached permanently to real estate, including tangible property (such as furniture, equipment, inventory, and vehicles) and intangible property (such as stocks, taxable bonds, and cash).

Phase: Signifies work being performed and/or goods being received in a project (e.g., *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.

Quality of Life Unit (QOL): This is a unit within Gwinnett County's Police Department which partners with other government and community organizations to enforce existing codes, ordinances, and laws. The unit focuses on specific parking, signs, graffiti, maintenance, storage, zoning, and occupancy.

Real Property: Immobile property; examples are land, natural resources above and below the ground, and fixed improvements to the land.

Renewal and Extension (R & E): Term which refers to the repair or replacement of infrastructure as well as the addition of new equipment or property; usually used in reference to Water Resources, Solid Waste, and Airport Programs.

Reserve: An amount set aside as a portion of fund equity which is legally restricted for a specific purpose and not available for appropriation or spending.

Reserve for Contingency: (see *Contingency*)

Revenue: Income from all sources appropriated for the payment of public expenses.

Revenue Bond: Bond secured by the revenues of the specific operation being financed.

Revenue Estimate (Projection): Formal estimate of revenue to be earned from a specific source for some future period; typically, future fiscal year(s).

SAP: A German Corporation which assisted in creating the new financial system for Gwinnett County. This system provides customers with the ability to interact with a common corporate database for a comprehensive range of applications.

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, 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.

SRM (Supplier Relationship Management): A comprehensive approach to managing an enterprise's interactions with the organizations that supply the goods and services it uses. The goal is to streamline and make more effective the processes between an enterprise and its suppliers.

State-Assessed Property: Property that spans several local jurisdictions where it is administratively more feasible for the state than for local government to appraise this property for tax purposes. Examples are railroads and public utilities.

Sub-Project: Segments or sections of a project depending on the nature of the project (e.g., *Paint Lanier Observation Tower – sub-project of Water Division Facilities Rehabilitation project*).

TAD (Tax Allocation District): The Georgia Redevelopment Powers Law gives cities and counties the authority to issue bonds to finance infrastructure and other redevelopment costs within a specifically defined area. A tax allocation district is a contiguous geographic area within the redevelopment area defined and created by resolution of the local legislative body for the purpose of issuing tax allocation bonds to finance the redevelopment costs within that area.

Tangible Property: Category of personal property that has physical form and substance; examples are furniture, equipment, and inventory.

Tax Anticipation Notes (TAN): Notes issued in anticipation of tax receipts, then retired from collected taxes.

Tax Base: Objects to which tax is applied; state law or local ordinances define what makes up the tax base and determine what objects, if any, are exempted from taxation.

Tax Exemption: Exclusion from the tax base of certain types of transactions or objects.

Tax Levy: Total amount of revenue expected from tax, determined by multiplying the tax rate by tax base.

Tax Rate: Amount of tax applied to the tax base. Rate may be a percentage of the tax base (as in the case of sales or income tax) or, as in the case of property tax, rate is expressed in cents (such as \$.45 per \$100 of assessed value) or as a millage rate (such as 30 mills) where one mill equals one-tenth of a cent.

Tax Rate Limit: Maximum legal rate at which a government may levy a tax. Limit may apply to taxes raised for a particular purpose or for general purposes.

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.

Wireless Communities Georgia (WCG): The Wireless Communities Georgia program will disburse funds to Gwinnett County to design, develop, and deploy network connectivity throughout the county. the program seeks wireless networks as a means to benefit cities, counties, and communities in the areas of economic development, education, and government efficiency.

WIA (Workforce Investment Act): The Act was signed into law in 1998, capping a seven-year effort to consolidate and streamline the nation's employment and training programs. under this Act, the federal government, state governments, and local communities join efforts to develop a system providing workers with job search assistance, training, and advice, and to provide employer's with skilled workers.

Work Alternative Program (WAP): A program within Gwinnett County's Department of Corrections and at the direction of the courts, and as an alternative to probation or incarceration, allows an offender to do community service to work off the sentence.

Work Release Program (WRP): A program within Gwinnett County's Department of Corrections and at the directions of the courts and as an alternative to complete incarceration, allows an offender the opportunity to continue working at his or her job while incarcerated at night and on weekends.

Working Capital Reserve: The difference between budgeted revenues and budgeted appropriations when revenues exceed appropriations. Used to balance appropriations to revenues.

budget document 07 gwinnettcountry

This chart contains the pay scales for Merit/Non-Merit, Appointed, and Protective Service positions effective January 1, 2007.

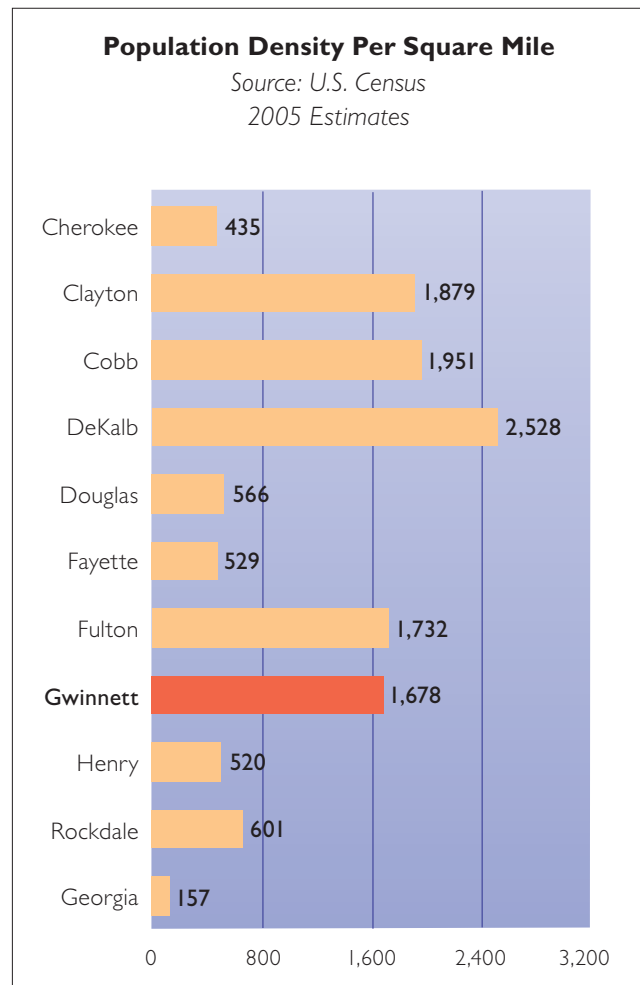
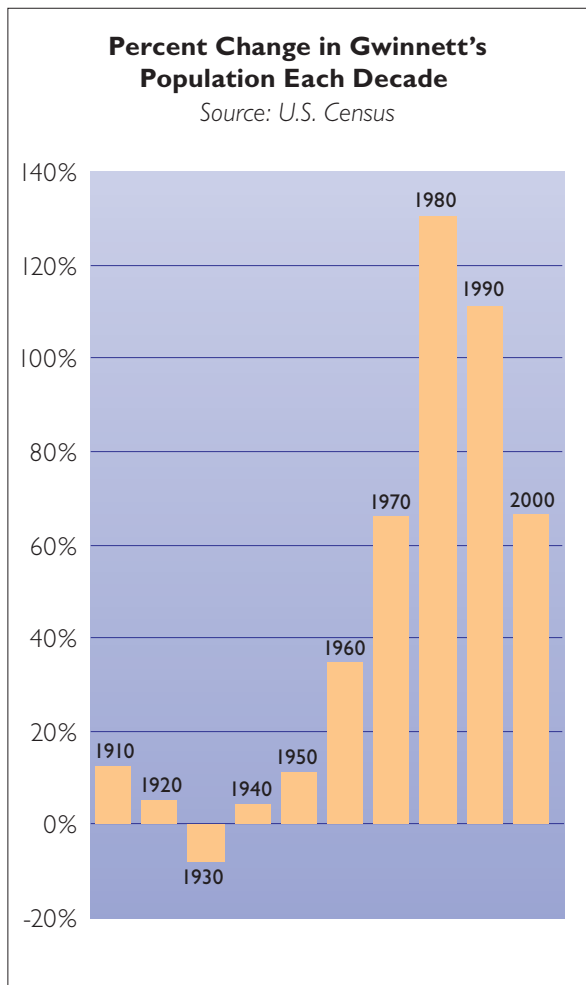
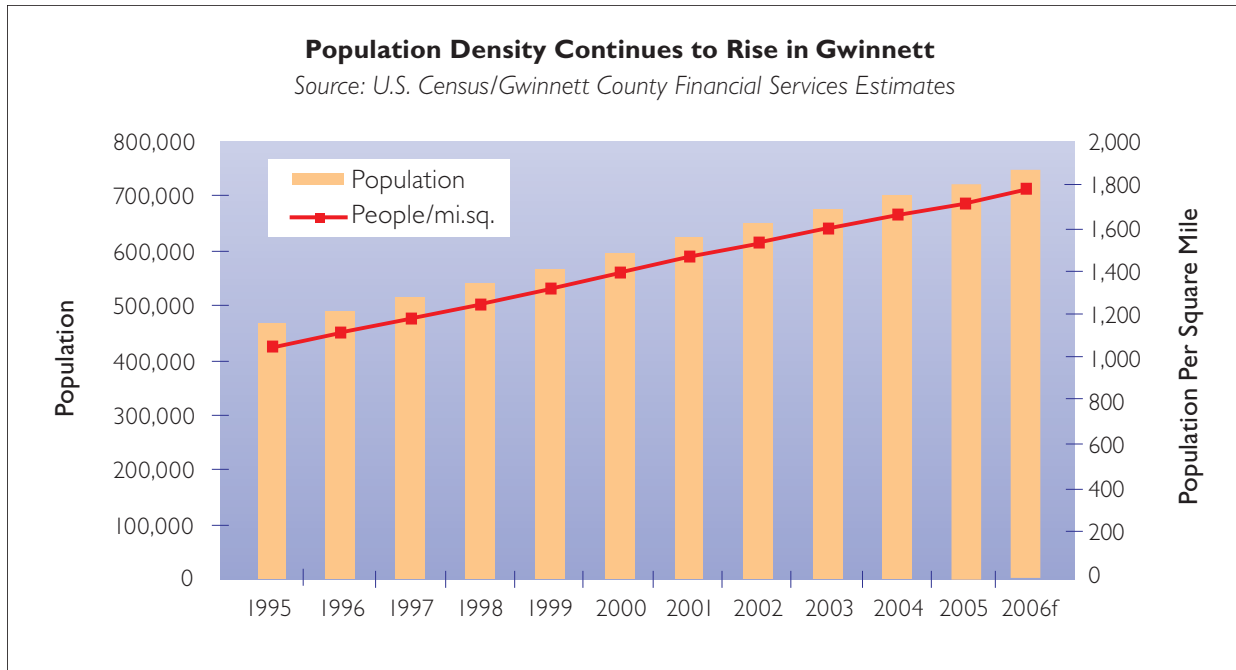
Merit and Non-Merit Pay Scale			Appointed Pay Scale			Job	Grade	Step 0	Step 12
DBM	MINIMUM	MAXIMUM	GRADE	MINIMUM	MAXIMUM				
A11(1)	\$20,169	\$31,263				Classification Ofcr	CR253	\$40,766	\$65,268
A11(2)	\$21,379	\$33,138				Corr Ofcr	CR213	\$29,090	\$46,574
A11(3)	\$22,662	\$35,127				Corr Ofcr Sr	CR223	\$31,699	\$50,751
A12(1)	\$21,935	\$33,999	100J	\$21,601	\$34,562	Corr Ofcr Crpl	CR243	\$37,488	\$60,019
A12(2)	\$23,251	\$36,039	100I	\$22,788	\$36,461	Corr Ofcr Sgt	CR323	\$40,766	\$65,268
A12(3)	\$24,646	\$38,202				Corr Ofcr Lt	CR423	\$48,214	\$77,192
A13(1)	\$23,854	\$36,973	100H	\$24,128	\$38,605	Deputy Sheriff	SH213	\$31,315	\$50,136
A13(2)	\$25,285	\$39,191	100G	\$25,675	\$41,079	Deputy Sheriff Sr	SH223	\$33,689	\$53,937
A13(3)	\$26,803	\$41,544				Deputy Sheriff Crpl	SH243	\$37,975	\$60,799
B21(1)	\$25,942	\$41,507	100F	\$27,344	\$43,750	Deputy Sheriff Sgt	SH323	\$40,890	\$65,466
B21(2)	\$27,517	\$44,026				Deputy Sheriff Lt	SH423	\$48,214	\$77,192
B21(3)	\$29,090	\$46,545				Deputy Sheriff Lt	SH101	\$48,214	\$77,192
B22(1)	\$28,211	\$45,138	100E	\$29,091	\$46,545	Firefighter I	FF213	\$31,515	\$50,457
B22(2)	\$29,903	\$47,845				Firefighter II	FF223	\$33,900	\$54,275
B22(3)	\$31,699	\$50,718				Firefighter III	FF233	\$36,473	\$58,394
B23(1)	\$30,680	\$49,087	100D	\$31,124	\$49,799	Firemedic	FF233	\$36,473	\$58,394
B23(2)	\$32,521	\$52,033				FF Driver/Engineer	FF243	\$39,248	\$62,837
B23(3)	\$34,472	\$55,155				Firefighter Lt	FF323	\$42,240	\$67,628
B24(1)/B31(1)	\$33,364	\$53,383	100C	\$33,296	\$54,939	Firefighter Capt	FF423	\$48,214	\$77,192
B24(2)/B31(2)	\$35,366	\$56,586				Fire Inspector	FI242	\$35,366	\$56,622
B24(3)/B31(3)	\$37,488	\$59,981				Fire Investigator	FI243	\$37,488	\$60,019
B25(1)/B32(1)	\$36,283	\$58,054	100B	\$35,584	\$58,714	Fire Inspector Sr	FI252	\$38,460	\$61,576
B25(2)/B32(2)	\$38,460	\$61,536	100A	\$38,064	\$62,805	Fire Investigator Sr	FI253	\$40,766	\$65,268
B25(3)/B32(3)	\$40,766	\$65,226				Fire Inspections Captain	FI423	\$48,214	\$77,192
C41(1)	\$39,459	\$65,107	100	\$41,852	\$69,055	Fire Investigation Captain	FI423	\$48,214	\$77,192
C41(2)	\$41,826	\$69,013				Fire Planner I	FP411	\$39,459	\$63,175
C41(3)	\$44,335	\$73,153				Fire Planner II	FP421	\$42,910	\$68,700
C42(1)	\$42,910	\$70,802	101	\$44,756	\$73,847	Fire Planning Mgr	FP521	\$55,189	\$88,359
C42(2)	\$45,485	\$75,050				Police Ofcr	PL213	\$33,197	\$53,149
C42(3)	\$48,214	\$79,554				Police Ofcr Sr	PL223	\$35,685	\$57,133
C43(1)	\$46,666	\$76,999	102	\$47,857	\$78,965	Police Ofcr Crpl	PL243	\$40,193	\$64,350
C43(2)	\$49,466	\$81,619				Police Pilot	PL253	\$40,766	\$65,268
C43(3)	\$52,434	\$86,516				Police Ofcr Sgt	PL323	\$43,242	\$69,232
C44(1)/C51(1)	\$50,749	\$83,736	103	\$51,179	\$84,445	Police Ofcr Lt	PL423	\$48,745	\$78,042
C44(2)/C51(2)	\$53,794	\$88,760				Police Aviation Mgr	PL433	\$52,434	\$83,949
C44(3)/C51(3)	\$57,022	\$94,086							
C45(1)/C52(1)	\$55,189	\$91,062	104/200	\$54,766	\$93,102				
C45(2)/C52(2)	\$58,500	\$96,525							
C45(3)/C52(3)	\$62,011	\$102,318							
D61(1)	\$60,019	\$99,031	105/201	\$58,550	\$99,535				
			106/202/300	\$62,614	\$106,443				
			107/203/301	\$66,991	\$113,884				
			108/204/302	\$68,611	\$116,639				
			205/303	\$73,311	\$124,630				
			206/304	\$78,334	\$133,168				
			305/400	\$83,699	\$142,289				
			306/401	\$89,433	\$152,035				
			402	\$95,550	\$162,434				
			403	\$102,095	\$173,561				
			404	\$109,079	\$185,434				
			405	\$116,550	\$198,136				
			500	\$124,523	\$211,688				
			501	\$133,060	\$226,202				
			600	Based on Contractual Agreement					

authorities, boards, and committees

There are numerous Authorities, Boards, and Committees within Gwinnett County that serve as indicators of public opinion, and act in accordance with particular issues involving both the County's future and the taxpayers' dollars. Gwinnett County authorities also act as financing vehicles for the issuance of revenue bonds, obligations, and securities, etc., to fund capital facilities construction, acquisition, or equipping. Such advisory groups, as those listed below, are designated by the Board of Commissioners and/or the Grand Jury and provide broader perspectives on major decisions.

Airport Authority
Animal Advisory Council
Arts Facility Authority
Board of Construction Adjustments and Appeals
Board of Health
Board of Registration and Elections
Board of Tax Assessors
Development Advisory Committee
Development Authority
Family and Children's Services Board
Georgia BioScience Joint Development Authority
GRN Community Service Board
Gwinnett Clean and Beautiful Board
Gwinnett Convention and Visitors Bureau
Gwinnett County Defined Benefit Employee Pension Committee
Gwinnett County Transit System Advisory Board
Gwinnett Historical Restoration and Preservation Board
Gwinnett United In Drug Education (G.U.I.D.E.)
Hospital Authority
Housing Authority
Human Relations Commission
Library Board
Licensing and Revenue Board of Appeals
MARTA Board
Merit Board
Municipal-Gwinnett Planning Commission
Partnership for Community Action (DeKalb EOA Board of Directors)
Public Facilities Authority
Recreation Authority
Region Three MHDDAD Planning Board
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

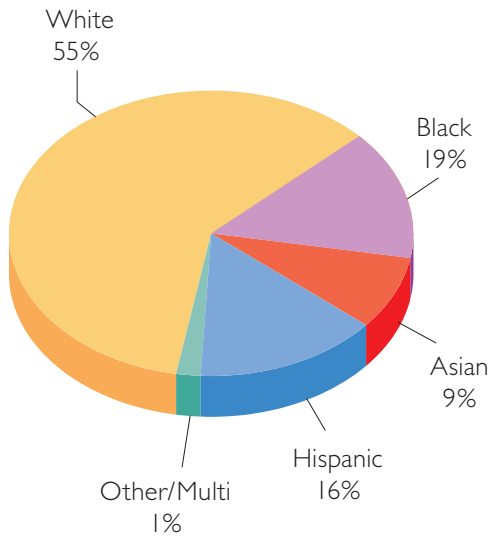
statistical information



statistical information

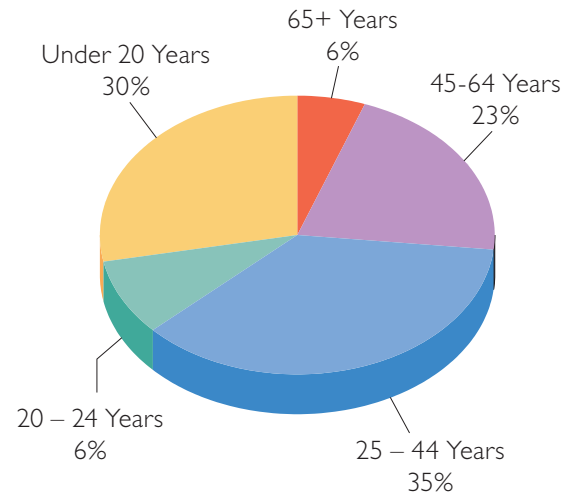
Gwinnett's 2005 Population by Ethnicity

Source: U.S. Census



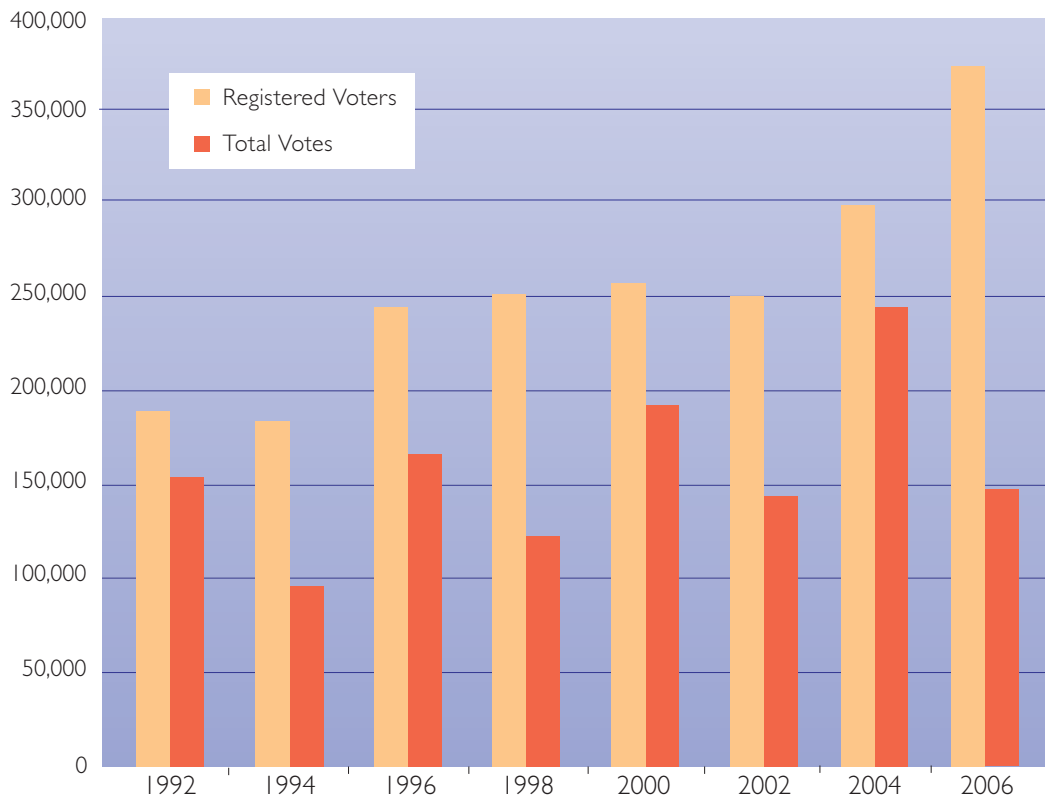
Gwinnett's 2005 Population by Age

Source: U.S. Census



Gwinnett County General Elections Registration and Turnout

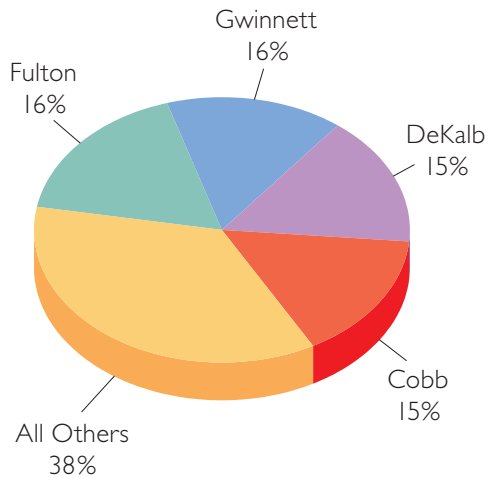
Source: Gwinnett County Elections



statistical information

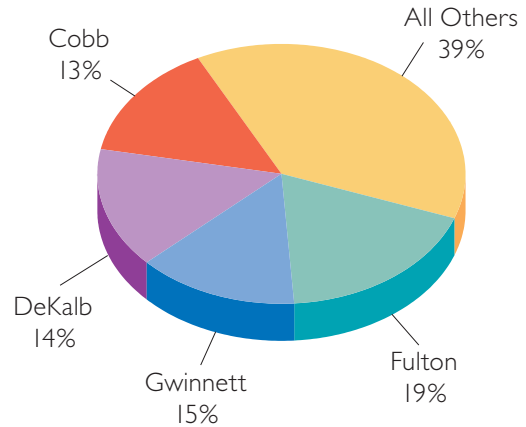
2005 Atlanta Metropolitan Employment – 2,438,216

Source: Georgia Dept. of Labor



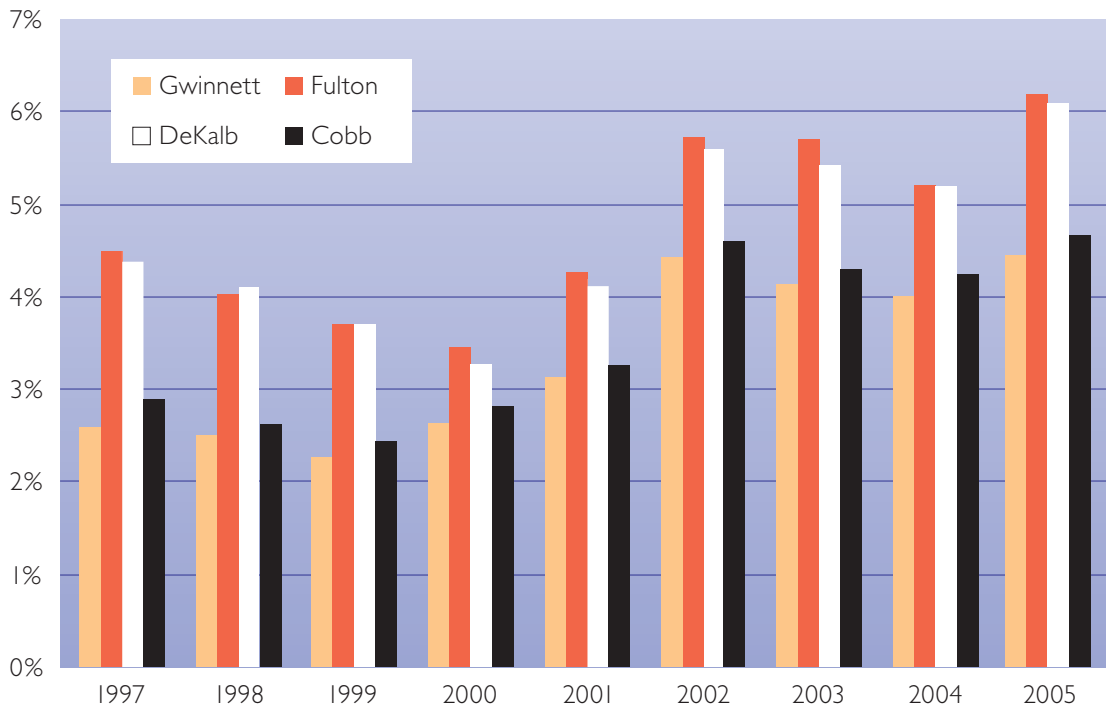
2005 Atlanta Metropolitan Population – 4,917,717

Source: U.S. Census



Metro Unemployment Rates

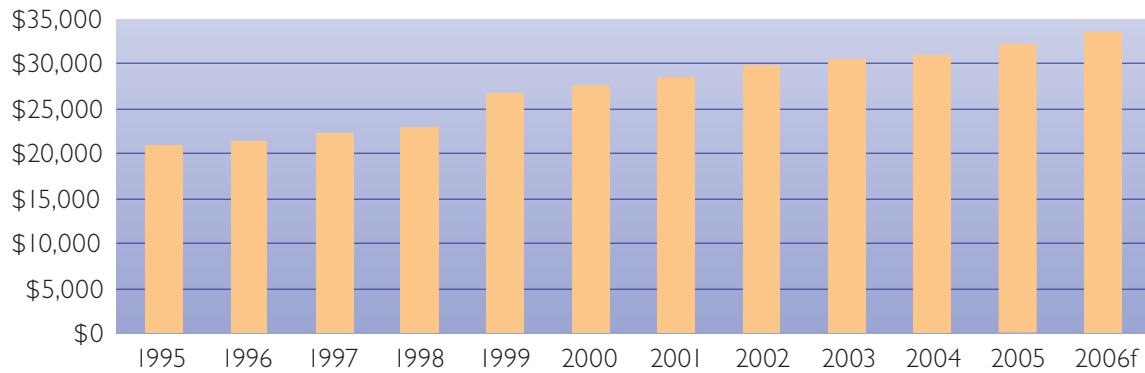
Source: Georgia Dept. of Labor



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Net General Fund Digest Value Per Person in Dollars (40%)

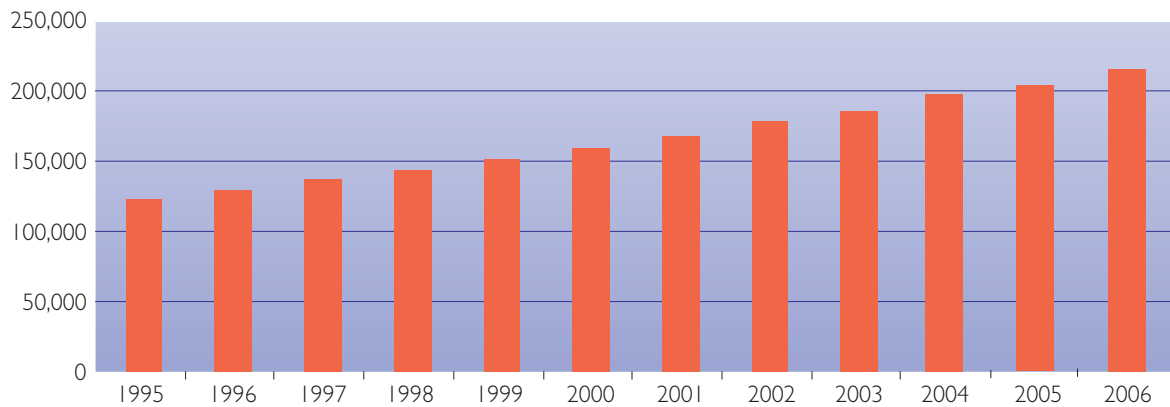
Source: Gwinnett County Financial Services



Number of RI Property Classifications in Gwinnett

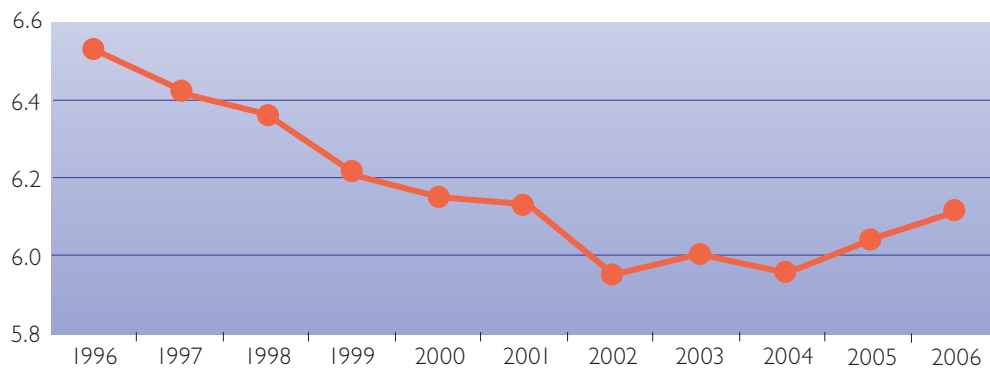
Source: Tax Assessor's Office

(Note: RIs are an approximation of the total number of houses.)



Ratio of Authorized Positions Per 1,000 Population

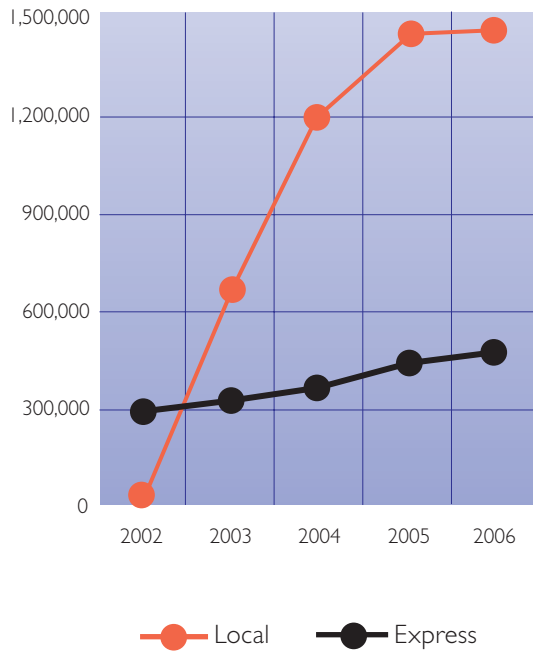
Source: Gwinnett County Financial Services



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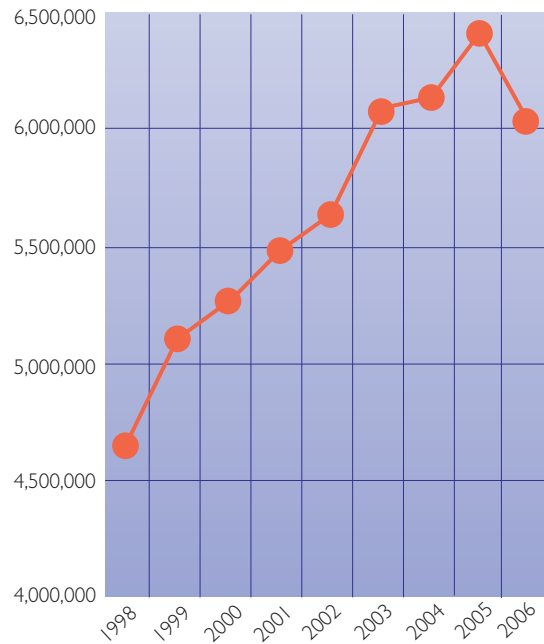
Gwinnett County Local Transit System Ridership

Source: Gwinnett County Dept. of Transportation



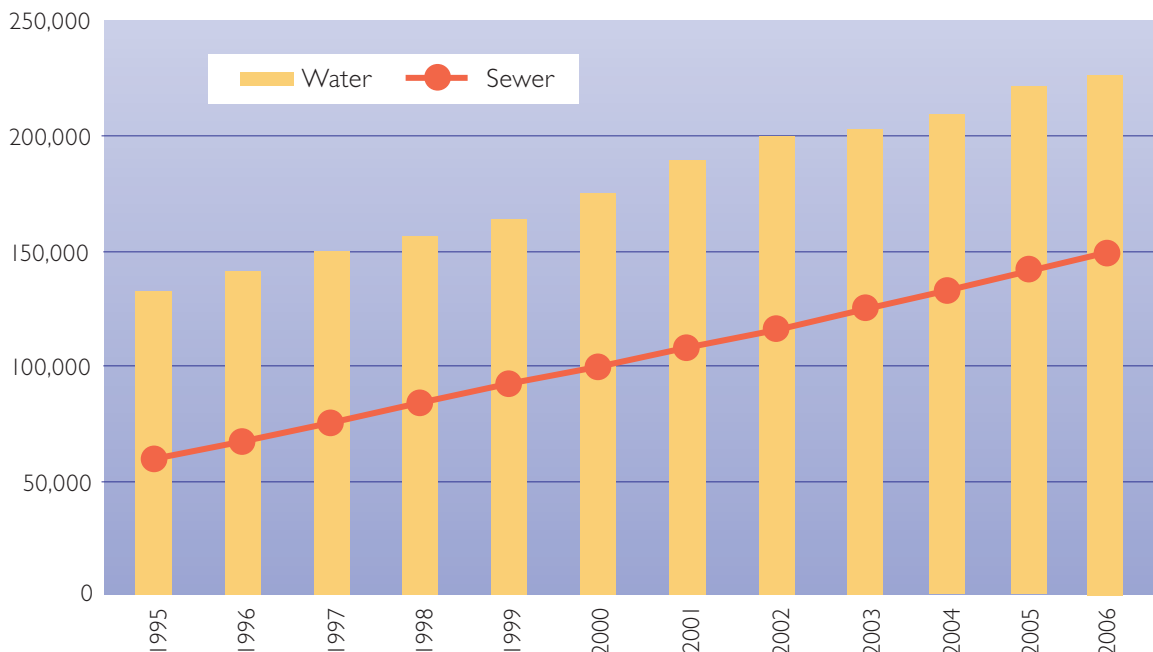
Gwinnett County Library System Total Items Checked Out

Source: Gwinnett County Libraries

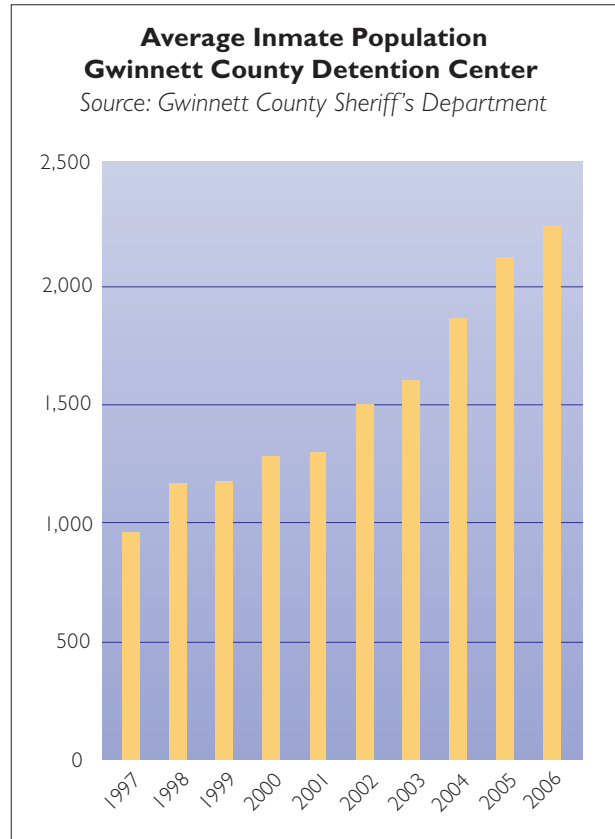
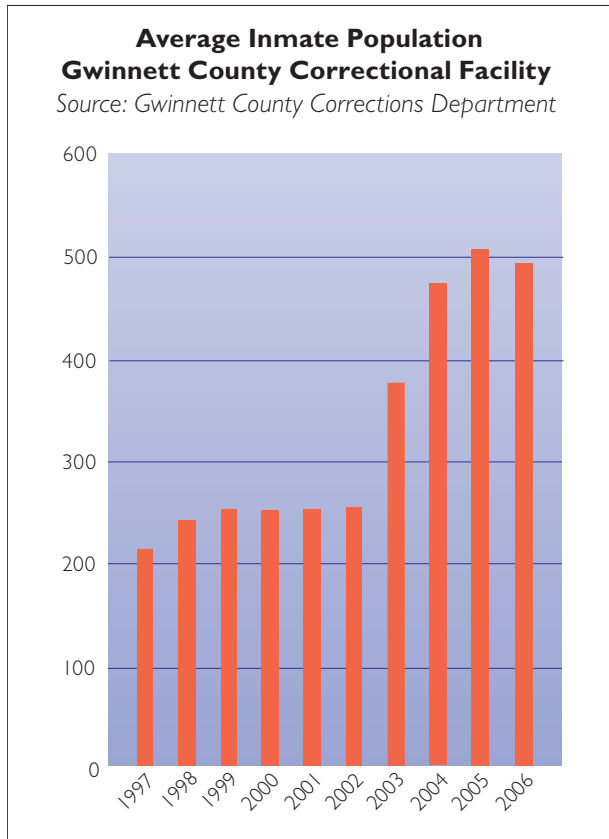
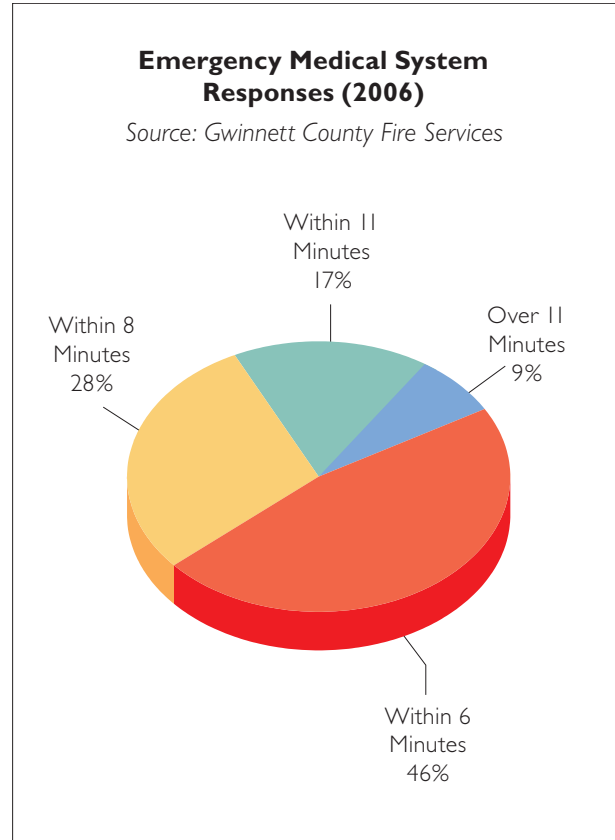
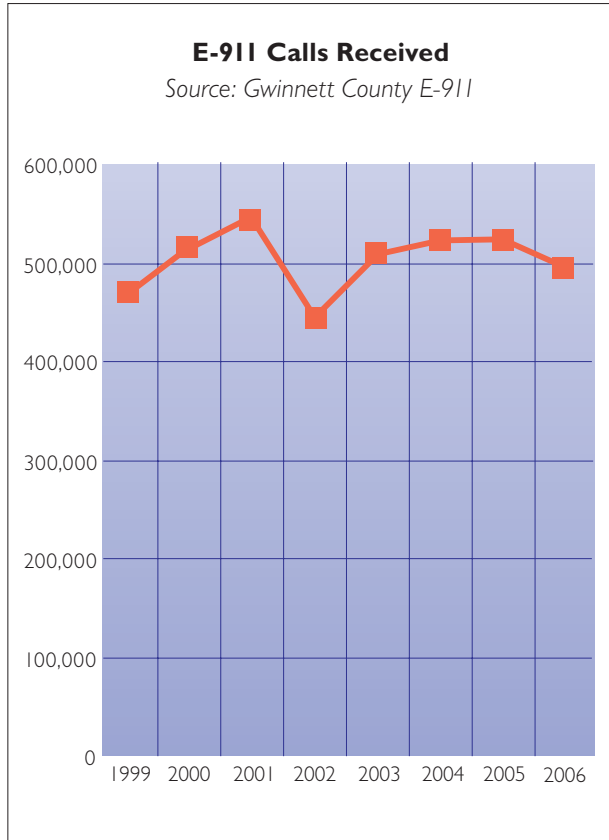


Steady Increase in County Water and Sanitary Sewer Customers

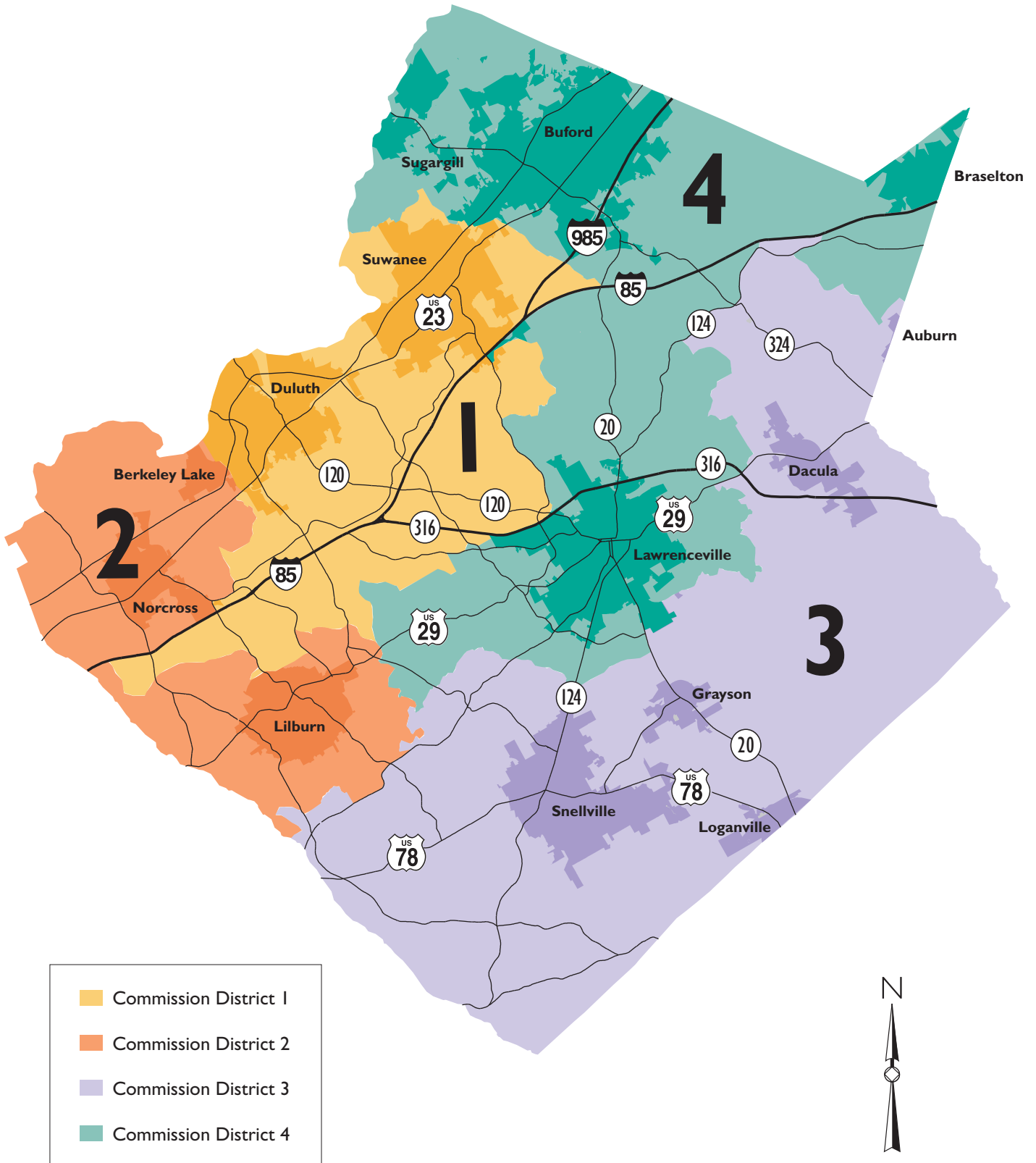
Source: Gwinnett County Department of Water Resources

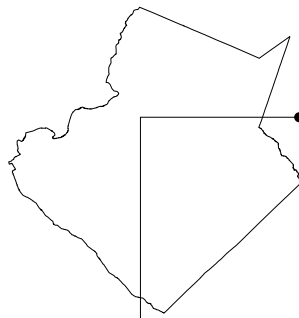


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commission districts





prepared by:
The Department of
Financial Services

data compilation:
Budget Division
Economic Analysis Division
Financial Services

editing:
Communications Division

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printed: spring 2007

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