

gwinnettcountry



2005 SPLOST Citizens Review Committee

**Oct 13, 2006
Update Meeting**

Agenda

- | | |
|-------------------------|---------------|
| • Introduction | Lisa Johnsa |
| • Audit Results | Joel Black |
| • Collections | Lisa Johnsa |
| • Distributions | Lisa Johnsa |
| • County Project Update | Matt Whitley |
| • City Project Update | City Managers |
| • Next Meeting | Lisa Johnsa |
| • Static Demonstration | Matt Whitley |



Presentation of Results of Independent Procedures on the Gwinnett County 2005 SPLOST Program



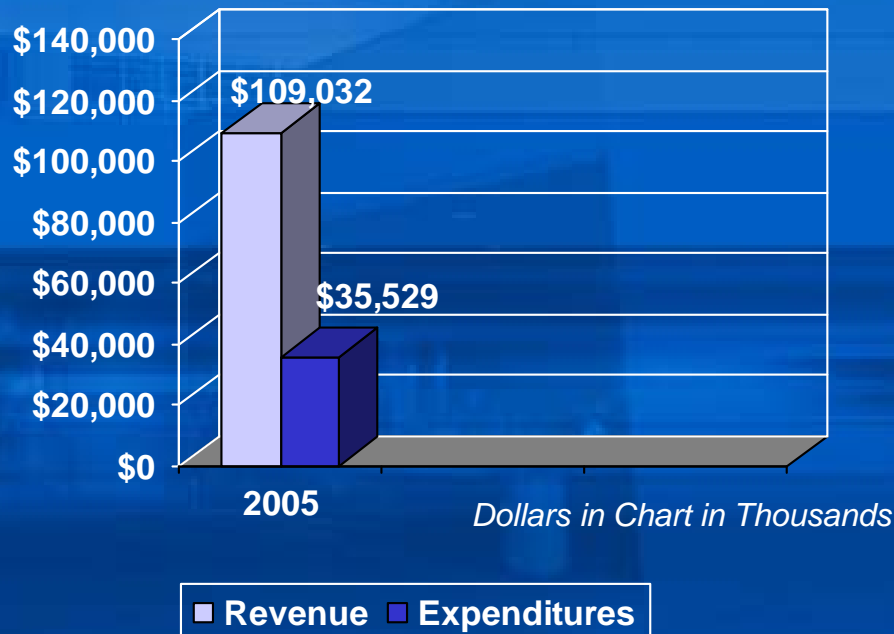
Year ended December 31, 2005

Overview of Procedures

- Audit of County Schedule of Expenditures of 2005 Sales Tax Program
- Agreed upon procedures for:
 - County disbursements – testing for compliance with SPLOST Referendum
 - County disbursements – testing for proper approval
 - County budget amendments – testing for proper approval
 - County revenue and expenditures – testing for accuracy
 - City disbursements – testing for compliance with SPLOST Referendum
 - City disbursements – testing for proper approval
 - City revenue and expenditures – testing for accuracy

Overview of SPLOST Program

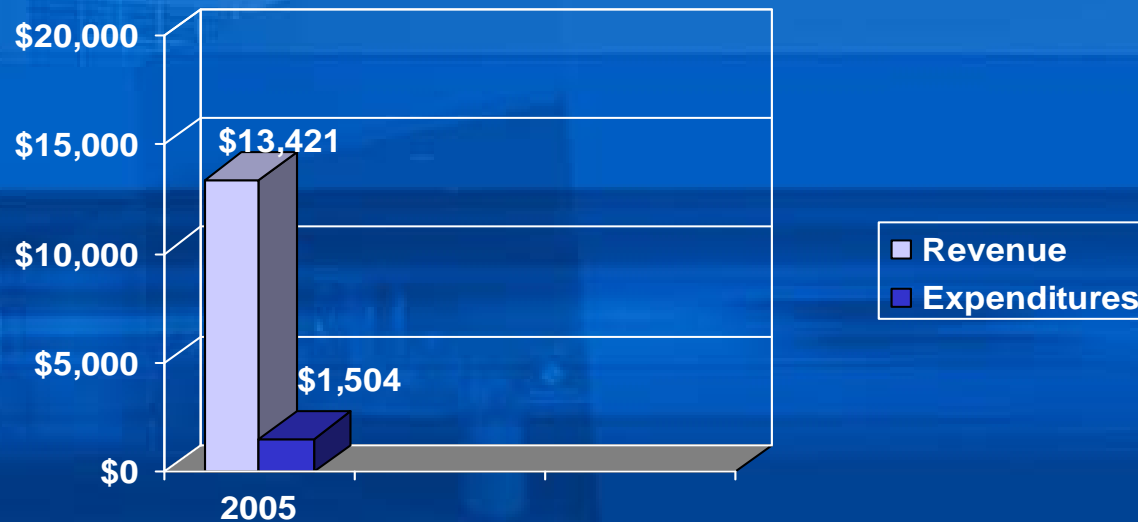
- County Disbursements (including payments to Cities)
 - 2005 - \$35,529,138
 - Total Overall Program Budget - \$505,317,190
 - Cumulative Program to Date Expenditures - \$35,529,138 (7.0% of total program)



Overview of SPLOST Program

– City Disbursements

- 2005 - \$1,504,311
- Total Program Budget - \$88,620,400
- Cumulative Program to Date Expenditures - \$1,504,311 (1.7% of total program)



Dollars in Chart in Thousands

Summary of Testwork and Results

- **County Disbursements**
 - \$31,091,720 of disbursements vouched
 - 82 items vouched
 - No exceptions on any disbursement regarding compliance or approvals
- **County Budget Amendments**
 - 4 amendments tested
 - No exceptions regarding approvals
- Revenue of \$109,032,257 agreed to general ledger and bank statements without exception.
- Expenditures of \$35,529,138 agreed to general ledger and audited schedule without exception.

Summary of Testwork

- City Disbursements
 - \$1,503,534 of disbursements vouched
 - 48 items vouched
 - No exceptions on any disbursement regarding compliance or approvals
- Revenue of \$13,420,940 agreed to general ledger and bank statements without exception.
- Expenditures of \$1,504,311 agreed to general ledger and bank statements without exception.

- Questions & Comments
 - Joel Black
 - Partner
 - Mauldin & Jenkins, LLC
 - (678) 589-5102
 - jmblack@mjcpa.com

SPLOST

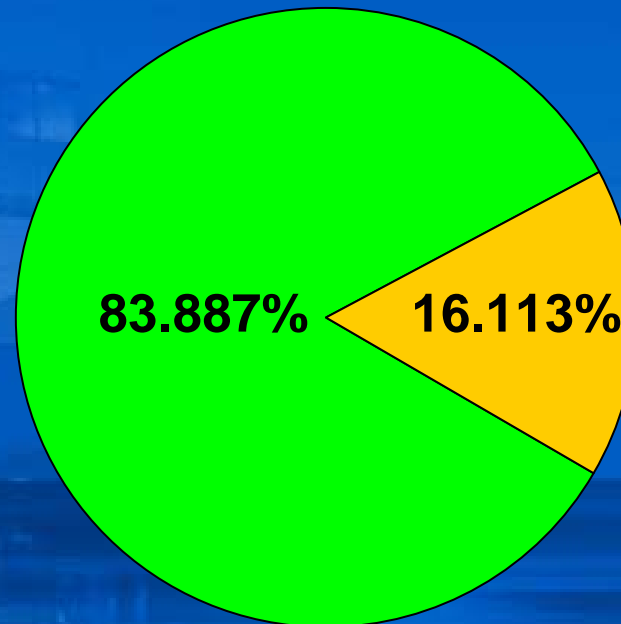
CURRENT SPLOST COLLECTIONS & DISBURSEMENTS

SPLOST Collections

- The new SPLOST program went into effect in April 2005.
- Gwinnett County has received collections from the state through July 2006.
- Total Collections have been: \$199,153,134.

Funds Distribution

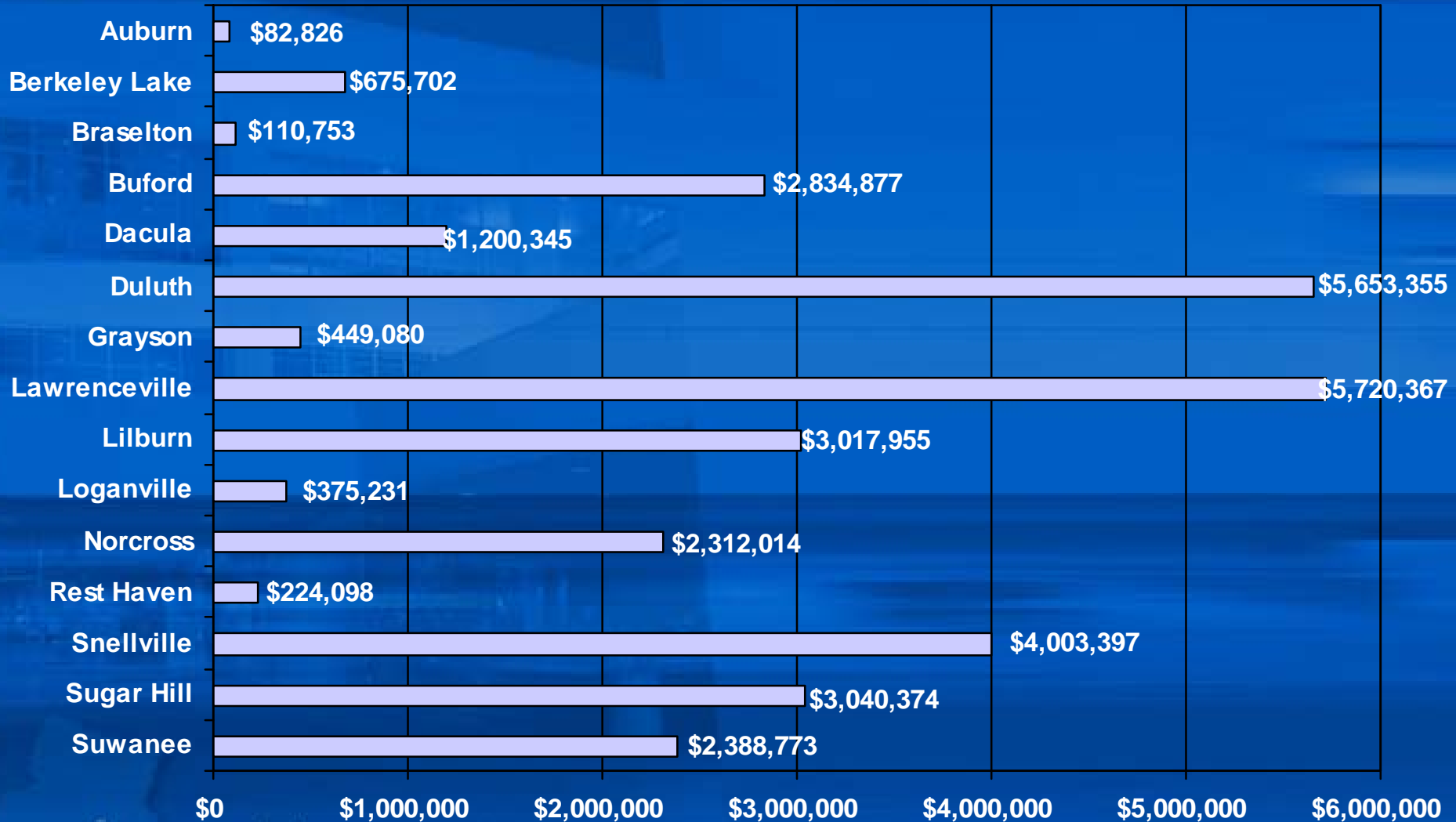
Gwinnett County
\$167,063,989



Cities
\$32,089,146

■ Gwinnett County ■ Cities

Distribution by City

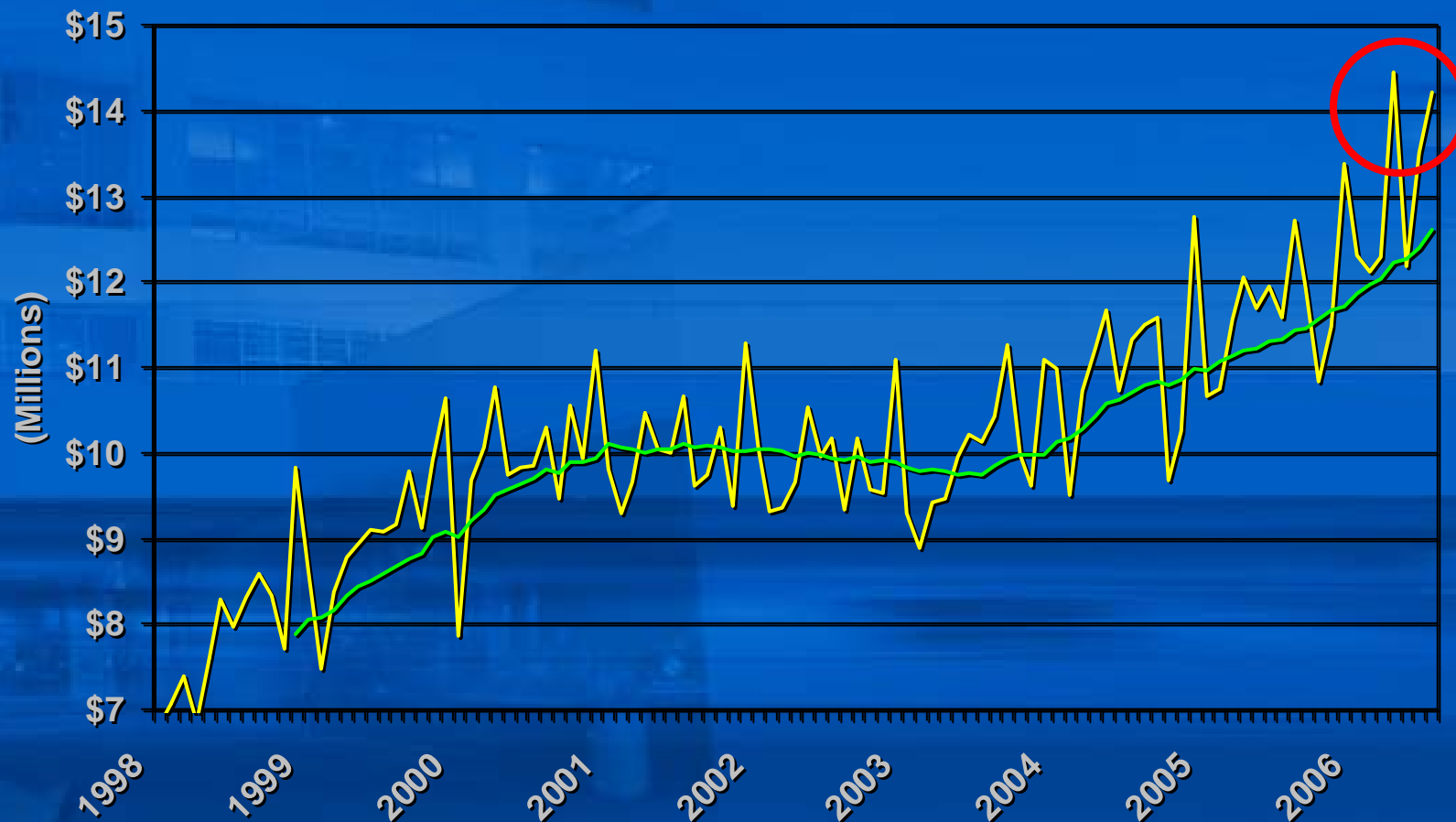


Gwinnett County

SPLOST Collection Trends

Gwinnett SPLOST

(1998 to Current)



Gwinnett County

Gwinnett County 2005 SPLOST Project Update

Grayson Library



Construction of the new Library in Grayson began in September following the passage of the 2005 SPLOST program. Major construction is projected to be complete by November, 2006, and open for operations by January 2007.

Grayson Library



Expanded Ambulance Service



Gwinnett County has taken shipment of four new state of the art life safety ambulance units.

Cities

City 2005 SPLOST Project Update

Berkeley Lake

Berkeley Lake has completed engineering and survey work for 12 storm water infrastructure projects. All projects have been put out for construction bids which are due this week. Estimated cost is \$250,000.

Planning for City Hall has now begun.

City of Buford

The Sawnee Avenue widening project is under construction and 70 %.

Design and Engineering is complete, and construction has begun on Sudderth Rd project.

Rest Haven

Rest Haven is undertaking a project to widen the stretch of Buford Highway that runs through their city.

City of Duluth



The new Duluth Public Safety building is complete and work has now begun on the new City Hall facility.

Dacula

**The City of Dacula has begun redesign
and improvement of Tanner Rd**

Grayson



Grayson has spent \$57832 on new street lights and \$4000 on sidewalks and storm drains.

City of Loganville

The city of Loganville has identified property for a new fire station and playground facility. The land is currently being appraised for purchase.

City of Snellville



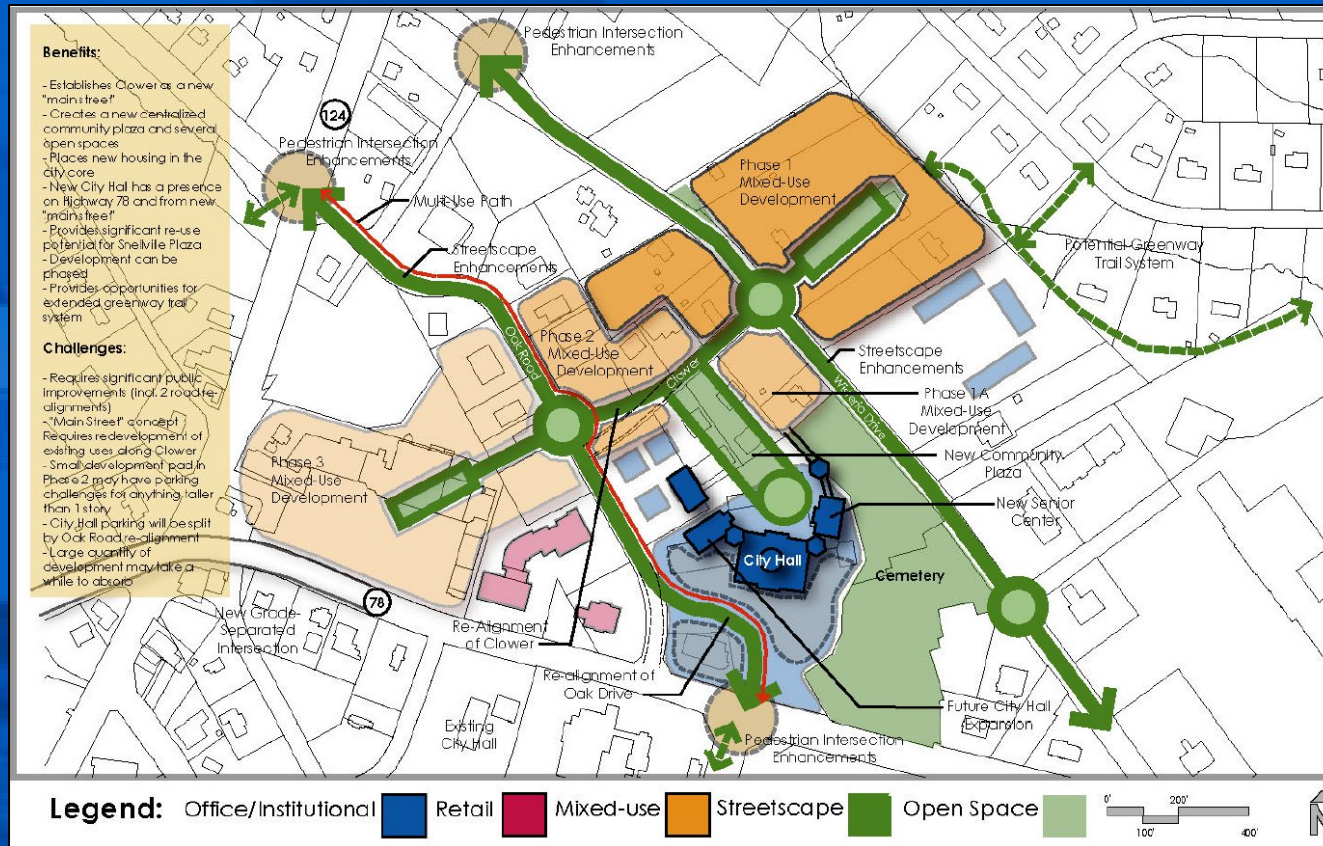
Expended \$110,000 for 6 New Public Safety Vehicles.

City of Snellville



New Public Safety Vehicles

City of Snellville



Snellville Town Center

Snellville

Snellville and Gwinnett have partnered by both contributing \$1,000,000.00 of SPLOST each (2 million total) for the design of the intersection of SR 124/78. Intergovernmental agreements have been signed and a consultant should be hired by the end of the year.

City of Suwanee



Suwanee Town Center Park Improvements

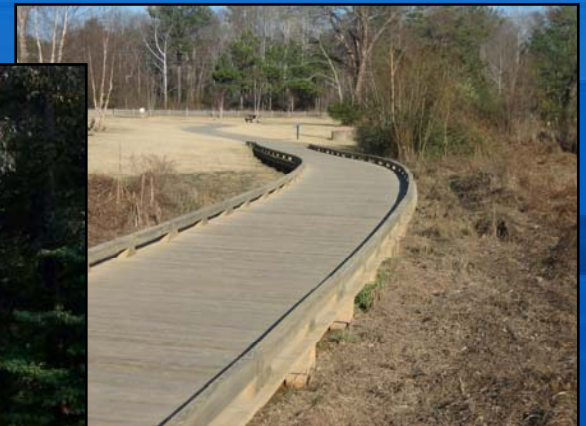
Norcross

Norcross recently completed the purchase of and old Church building set on 3 acres.

Renovation is set to begin which will develop the location into a Local Community Center.

Lilburn SPLOST Community Improvement Plans

- *\$2.6 Million Camp Creek Greenway Trail – Groundbreaking on the horizon*



Lilburn's Town Center Future

SPLOST Investment 2006

Lilburn has begun a wide array of projects to include Street Resurfacing, Storm Water Infrastructure, Sidewalks and the Main Streetscape.



Sugar Hill



Sugar Hill is approaching completion of the Upper Pavilion at EE Robinson City Park