



# Budget Document 2012

gwinnettcounty, georgia



# 2012 Budget Document

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**gwinnett**county

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

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

75 Langley Drive  
Lawrenceville, GA 30046

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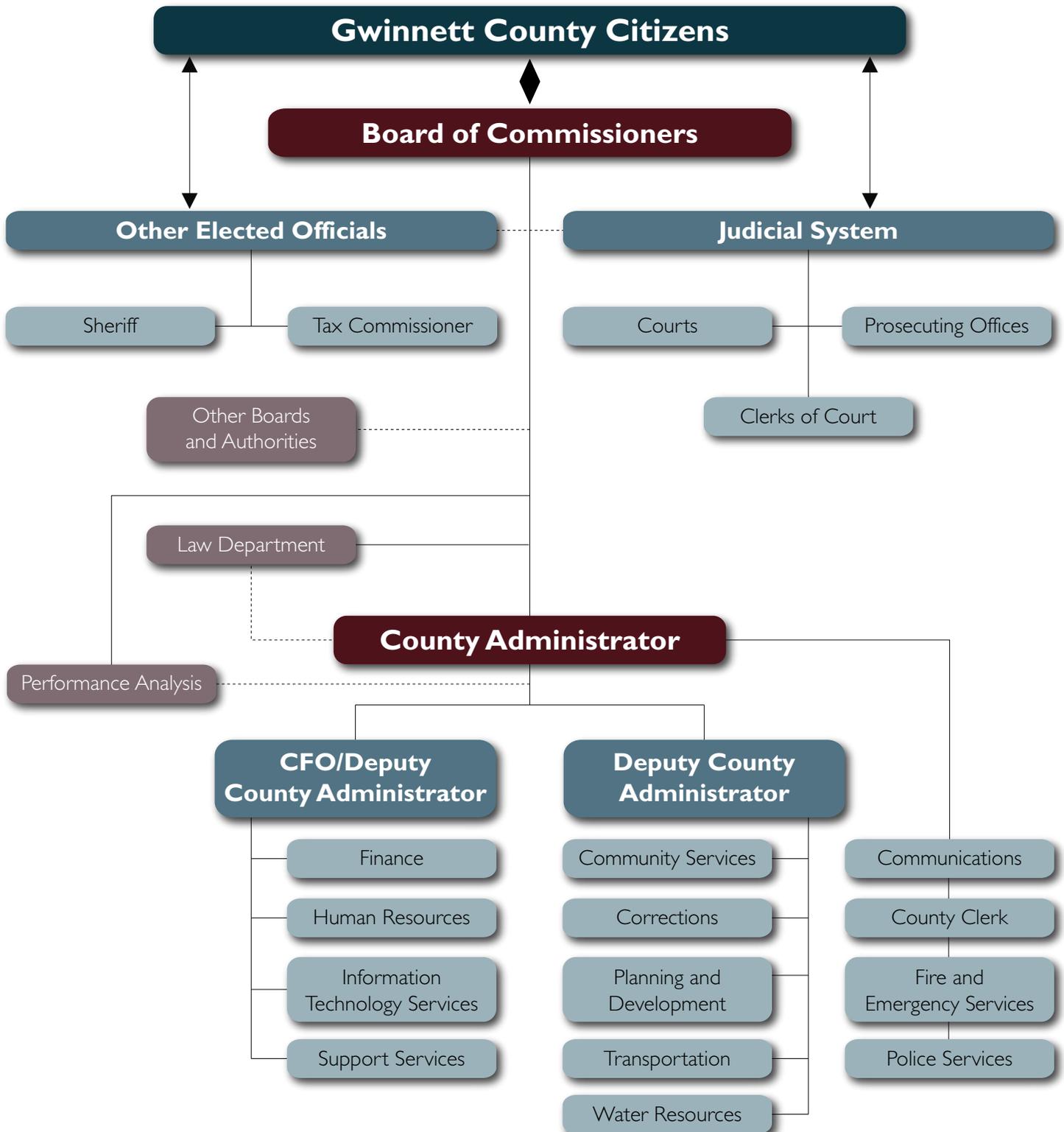
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- introduction section

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

## Gwinnett County Organizational Chart



## County Administration/Department Directors

County Administrator  
Glenn P. **Stephens**

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

Deputy County Administrator  
Vacant

County Attorney  
M. Van **Stephens**, *Acting County Attorney*

Community Services  
Phil **Hoskins**, Director

Corrections  
Warden David **Peek**

Financial Services  
Maria **Woods**, Director

Fire and Emergency Services  
Chief Bill **Myers**

Human Resources  
Kenneth **Poe**, Director

Information Technology Services  
John **Matelski**, Director

Planning and Development  
Bryan **Lackey**, *Acting Director*

Police Services  
Chief Charles M. **Walters**

Support Services  
Vacant

Transportation  
Kim **Conroy**, *Acting Director*

Water Resources  
Lynn **Smarr**, *Acting Director*

## Elected Officials

Clerk of Court  
Richard T. **Alexander Jr.**

District Attorney  
Daniel J. **Porter**

Chief Magistrate Court Judge  
George F. **Hutchinson III**

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

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

Solicitor  
Rosanna **Szabo**

Tax Commissioner  
Richard **Steele**

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

Superior Court Judges  
K. Dawson **Jackson**, Chief Judge  
Michael C. **Clark**  
Melodie **Snell-Conner**  
Debra K. **Turner**  
William M. **Ray II**  
R. Timothy **Hamil**  
Ronnie K. **Batchelor**  
Thomas N. **Davis Jr.**  
Warren P. **Davis**  
Karen E. **Beyers**  
Homer M. **Stark**, Senior Judge

## Judicially Appointed Officials

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

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

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

Court Administrator  
Philip M. **Boudewyns**

## Government Finance Officers Association Statement

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget Presentation to Gwinnett County, Georgia for its annual budget for the fiscal year beginning January 1, 2011.\*

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.



\* This award is the highest form of recognition in governmental budgeting. Gwinnett County has received this prestigious award for 23 years.



## History

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

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

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

## Population

According to the most recent Census number, in 2011 Gwinnett's population was estimated at 822,467. Based on projections, Gwinnett is expected to reach nearly one million by the year 2026.

## Public Safety

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

Gwinnett County's Department of Police Services is a nationally accredited agency with an authorized strength of 758 sworn officers, supported by 307 non-sworn employees providing law enforcement services to the county. The department's goals in 2012 are to continue to meet the needs of the increasing population and its changing demographics, and to ensure fiscal responsibility while providing the latest technology, facilities, training, and equipment.

Gwinnett County's Department of Fire and Emergency Services covers one of the largest demographic areas in the state of Georgia. Serving this area with fire protection and emergency medical services is the mission of the department. The department meets its challenge with an authorized force of 844 well-trained men and women. Fire

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

## Transportation

Gwinnett County's infrastructure includes more than 2,750 miles of roads, which include more than 675 signalized intersections. The 2012 Capital Budget and 2012 – 2017 plan for the Transportation Capital Improvement Program (CIP) totals over \$199 million.

Construction continues on the Sugarloaf Parkway Extension from SR 20/Grayson Highway to SR 316/University Parkway, east of Lawrenceville. Construction of Section Two (New Hope Road to Martins Chapel Road) was completed and opened to traffic on December 14, 2010. Construction on Section Three A (Martins Chapel Road to Campbell Road) was opened to traffic on August 18, 2011. Construction on Section Three B (Campbell Road to SR 316/University Parkway) began in January of 2011 and is anticipated to be opened to traffic in late 2012.

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

Gwinnett County Transit operates local bus service Monday through Saturday. Sixty-three Express Buses operate weekdays during peak travel times. The six express routes allow individuals to park their cars at central locations and take transit to destinations in downtown and midtown Atlanta. In 2011, the Transit system transported more than 2.2 million people on express and local buses.

## Education

Gwinnett County Public Schools is the largest school system in Georgia and continues to grow. Total enrollment for 2011 – 2012 was approximately 161,000 including students in 77 elementary schools, 26 middle schools, 19 high schools, and 11 other educational facilities. The average cost to educate a student is \$7,638 per year. Gwinnett's school system serves over 180,000 meals daily and operates over 1,800 school buses that travel more than 24 million miles annually. An average of 120,662 students are transported twice daily. In fiscal year 2012, the total budget is \$1.70 billion dollars.

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

There are 40 private schools in Gwinnett, and the City of Buford operates its own public school system.





Gwinnett is also home to several universities, such as DeVry Institute of Technology, Shorter College, Gwinnett Technical College, and Georgia Gwinnett College.

Georgia Gwinnett College opened its doors as a four-year college in fall 2006. Prior to that, the college only offered a two-year associate degree. The first Georgia Gwinnett College graduation was held in June 2008. The new Student Center opened in January 2011. As of spring semester 2012, there should be nearly 8,000 students.

In May 2008, The University of Georgia moved its Gwinnett programs from the campus it shared with Georgia Gwinnett College to its new location near Sugarloaf Parkway and I-85, and changed its curriculum to graduate programs and continuing education only.

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

## Business Environment

Gwinnett County has maintained its AAA rating from all three major credit rating agencies since 1997, and is one of only 36 counties in the United States with this rating. The County's favorable rating indicates solid financial management and results in significant interest savings for our citizens.

Gwinnett County issued 21,158 occupation tax certificates (business licenses) in 2011. Gwinnett's hospitality and international sophistication, along with affordable real estate and a well-educated labor pool, continues to attract a comprehensive array of diverse companies.

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

Gwinnett Chamber Economic Development globally markets Gwinnett as the premier location in metro Atlanta and the State of Georgia for growing and conducting business. By encouraging investment and trade into the county through relocation and expansion assistance, the organization works with local and regional partners to bring technology, communications, life science, advanced manufacturing, supply chain operations and corporate headquarters to the community. During the past decade, Gwinnett County has been a top job creator in Metro Atlanta, and has become home to FORTUNE 500 and 1000 companies. From small businesses to industry giants, from global companies to homegrown start-ups- it is clear, Success Lives Here in Gwinnett County.

Gwinnett County caters to domestic and international businesses of all sizes and works to promote the industries of: advanced communications, information technology, manufacturing/supply chain management, healthcare and life sciences, and corporate headquarters/professional services. Gwinnett's assets in these related sectors are strong and efforts are targeted to: ensure companies continue to be satisfied with their Gwinnett location, expand their presence in Gwinnett County; and help grow additional local economic opportunities.

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

## Recreation and Arts

The Operations Division of Gwinnett Parks and Recreation offer award-winning parks and leisure activities year round to the young and young at heart citizens of Gwinnett County. From a stroll on a trail, to playing a sport, to learning how to swim, to exploring the past and enjoying Gwinnett County history, to a fitness or pottery class, to a horseback or bike ride; there is something for everyone. They also offer facility rentals and partner with Gwinnett's 27 volunteer youth athletic associations to offer sports such as baseball/softball, basketball, cheerleading, football, soccer, roller hockey, and the newest sport lacrosse. In 2011 the division offered over 6,000 classes, summer camps, and special events.

Gwinnett County Parks and Recreation operates 44 parks and facilities that include: 150 sports fields, 51 tennis courts, 31 multi-purpose sports courts, two indoor and seven outdoor leisure pools, four indoor competition pools, three indoor instructional pools and one outdoor pool, six dog park areas, six cultural/historic sites, over 100 miles of trails, seven skate complexes, 52 playgrounds, picnic areas, pavilions, fishing lakes, and more. In 2011 the George Pierce Park section of the Ivy Creek Greenway (1.25 miles) and Rhodes Jordan Park renovations (except for the soccer complex) opened, both scenic additions to the County park system. Additional information regarding capital projects is found in Section VI.

Gwinnett County continues to place a high priority on greenspace, as well as active and passive park land. As of 2011, the total parkland acreage grew to 9,282 acres for both passive and active parks.

The Gwinnett Center consists of a convention center, 702-seat performing arts center, 13,000-seat arena, and a grand ballroom. Beautiful landscaping and 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 continues to be home to the Gwinnett Gladiators of the East Coast Hockey League and the Georgia Force of the Arena Football League. Included in the facility design are 36 corporate suites, wider seats, high-end sound, and versatile lighting. This facility is a popular venue for family shows, sporting events, music concerts, and many other types of entertainment. A parking deck was added to the facility in 2009 providing 950 spaces for patrons.

The Triple-A affiliate of the Atlanta Braves, the Gwinnett Braves, moved from Richmond, Virginia to Lawrenceville in 2008. Coolray Field is a state-of-the-art stadium seating more than 10,000 fans, which opened in April 2009. The opening of Coolray Field has generated more than 400 jobs in the county. Since the opening of Coolray Field, the team has welcomed more than 1,112,000 fans and it is becoming an increasingly popular venue. The Gwinnett Braves have given back to the community by donating more than \$900,000 to local nonprofits. This amount includes monthly grants through the Atlanta Braves Foundation, ticket fundraisers, and auctions held at the stadium as well as





in-kind ticket and memorabilia donations, which have been provided to the community. In 2012, Coolray Field will host many events in addition to the 72 regular season Gwinnett Braves games, including the Atlanta Braves All-Stars vs. Future Stars Exhibition Game and Gwinnett County Public Safety Day.

## Healthcare

Gwinnett Medical Center (GMC) is a 553-bed, not-for-profit healthcare network comprised of two hospitals, a nursing facility, and a full spectrum of outpatient services.

The Hospital System employs more than 4,100 associates and approximately 800 affiliated physicians. GMC is comprised of the following licensed facilities: Gwinnett Medical Center in Lawrenceville with 353 acute care beds, Gwinnett Medical Center in Duluth with 81 acute medical/surgical beds and 30 acute physical rehabilitation beds, and the Gwinnett Extended Care Center on the Lawrenceville campus with 89 nursing home beds. These facilities provide a continuum of inpatient and outpatient health care services, including general acute care, emergency services, physical rehabilitation services, skilled nursing services, along with diagnostic and ambulatory surgical services. Specialized services include a Level II Trauma Center, a Level III Neonatal Intensive Care Unit supporting newborn care, a Chest Pain Center, the Center for Neuroscience, minimally invasive robotic surgery, and comprehensive Sports Medicine and Orthopedic Care services. In 2010, GMC served over 400,000 patients (ER discharges, inpatient and outpatient surgical patients, and outpatient visits).

In September 2009, the new patient tower (North Tower) located on the Lawrenceville campus opened and added 129 acute beds to the system. It features the newly opened 40,000-square-foot Strickland Heart Center for total cardiac care, from PCI (angioplasty and stenting) to open heart surgery to cardiac rehabilitation. The Duluth campus is the first all-digital hospital in north Atlanta. It is also home to the state's leading sports medicine program.

Serving the area since 1980, the Emory Eastside Medical Center in Snellville is a 310-bed full-service hospital, which includes a pediatric urgent care unit, day surgery, obstetrics, breast health center, and an in-patient physical rehabilitation center. The hospital has over 450 physicians and employs 1,200 clinical and support staff. The Eastside Heritage Center, located at the original hospital campus on Fountain Drive, specializes in the care and treatment of many adult conditions. The center includes programs for senior mental health, wound care, sleep disorders, and pain management. Eastside Digital Imaging at Loganville is located on Highway 81 South and offers an array of imaging services.

Gwinnett County Health and Human Services supports the needs of residents through coordination with private and public organizations. It participates in the planning of the Gwinnett Coalition for Health and Human Services, provides services to Gwinnett's senior citizens, develops and manages one-stop service centers, and manages County funding for nonprofit and other governmental organizations. Numerous health centers throughout Gwinnett County offer medical care to residents who meet income and eligibility requirements.

## Government

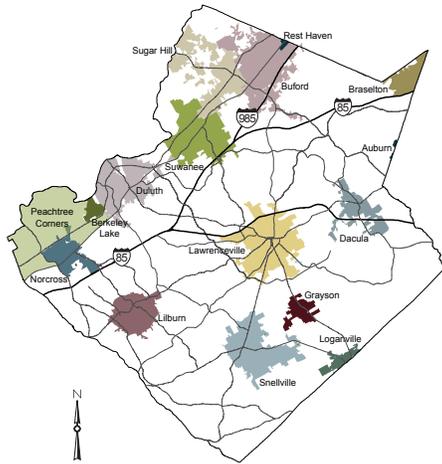
Built in 1885 and renovated in 1992, the Historic Courthouse is located on the square in downtown Lawrenceville and is open for tours Monday through Friday. County offices were housed in this facility until 1988. This building serves as a public museum and meeting facility for citizens and civic organizations.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

Governed by a five-member Board, Gwinnett's local government is composed of a chairperson elected at-large and four commissioners elected by district for four-year terms. The chairperson appoints the County Administrator, who oversees 13 executive departments.

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



## Municipalities



Spanning 437 square miles, Gwinnett County has 16 municipalities within its boundaries. For 2011, there were an estimated 822,467 people who called Gwinnett home.

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

\* Population within Gwinnett County

\*\* City was incorporated after Census data was compiled.

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

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

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

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

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

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

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

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

**Lilburn** – In 1892 a railroad stop known as the town of McDaniel developed. Changing to Lilburn in the early 1900s, this city is named after Lilburn Trigg Myers who was the general superintendent for the Seaboard Airline Railway.

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

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

**Peachtree Corners** – The Georgia General Assembly passed legislation on March 16, 2011, to hold a referendum for voters to consider the incorporation of the City of Peachtree Corners. The referendum passed on November 8, 2011.

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

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

**Sugar Hill** – This town's name came when a freight wagon traveling down a steep hill. In the 1800s, the wagon spilled its load of sugar all over that hill becoming "Sugar Hill." The city was chartered in 1939.

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



- executive summary

This section provides an overview of the budget and County government financing. Included are the transmittal letter; an outline of policies and procedures; a statement of our mission, goals, and objectives for 2012; 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.

# Budget Document 2012

January 3, 2012

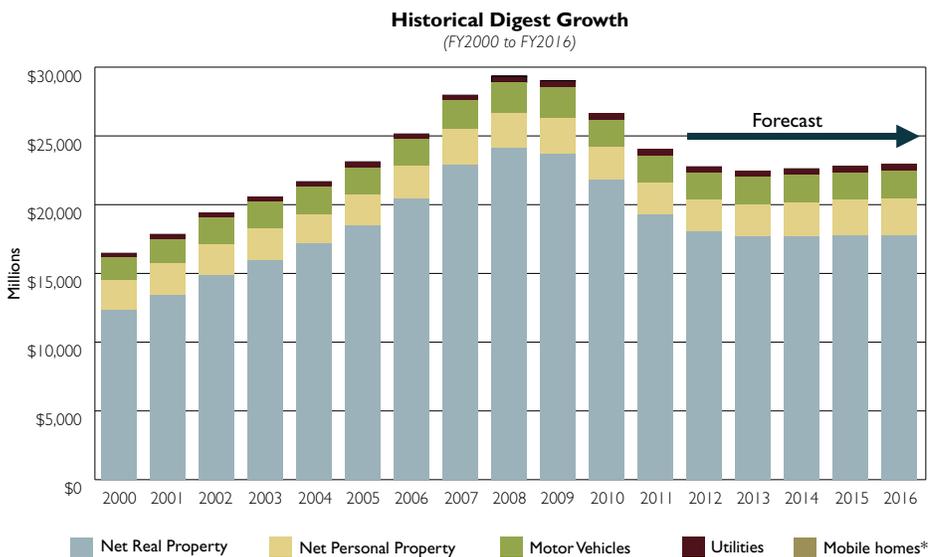
Dear Stakeholders and Citizens of Gwinnett County:

It is our privilege to present the 2012 fiscal year budget and financial plan as adopted by the Gwinnett County Board of Commissioners on January 3, 2012. This comprehensive document is the result of Citizens, Elected Officials, Constitutional Officers, Administration, and County Staff working together to prepare a financial plan that allows us to carry out the County's Mission, Vision, and Values while maintaining the high standards of service to the community.

## Overview

The financial impacts of the recent recession have been tremendous. However, our history of fiscal responsibility and our ability to anticipate change has enabled Gwinnett County to maintain high levels of services despite economic uncertainty. Gwinnett continues to stay ahead of the curve, and efforts to relieve pressure on tax-supported funds began before the housing market decline. Despite the current economic decline, the County has maintained our core services and the residents' quality of life. We continue to live within our means through proactive management of the County's financial plan with conservative budgeting.

Perhaps the most noticeable impact of the recession on County finances has been the declining property tax digest. For many years, Gwinnett experienced a growing tax digest. Beginning in 2008, the growth began to slow and has continued to decline since 2009. The digest is projected to decline through 2013.



\*Value too small to appear on this chart.

Even with a declining digest, the County was able to eliminate a debt-service levy of .23 mills, reducing the total millage rate from 13.25 to 13.02 for 2011. As a result of the decrease in millage rate as well as lower property tax values, many residents experienced a decrease in their tax bill.



### Mission

The Gwinnett County Government will deliver superior services in partnership with our community.

### Vision

Gwinnett County sets the standard as a dynamic, vibrant community where all people can enjoy essential economic opportunities, safe neighborhoods, plentiful greenspace, and recreational facilities. We are committed to partnering with others in our community who share a dedication to making life better for our citizens.

### Values

- We believe in honesty, fairness, and respect for all.
- We believe in stewardship of public resources, protection of the environment, and that all citizens should expect to live and work in a clean and secure community.
- We value excellence, creativity, innovation, and new technologies and ideas.
- We believe that our government must be customer-focused, fiscally responsible, and deliver services that are among the best in the nation.

### Objectives in 2012:

- Meet state/federal mandates
- Fund priority core services
- Balance the budget without a tax increase
- Complete a comprehensive five-year financial review

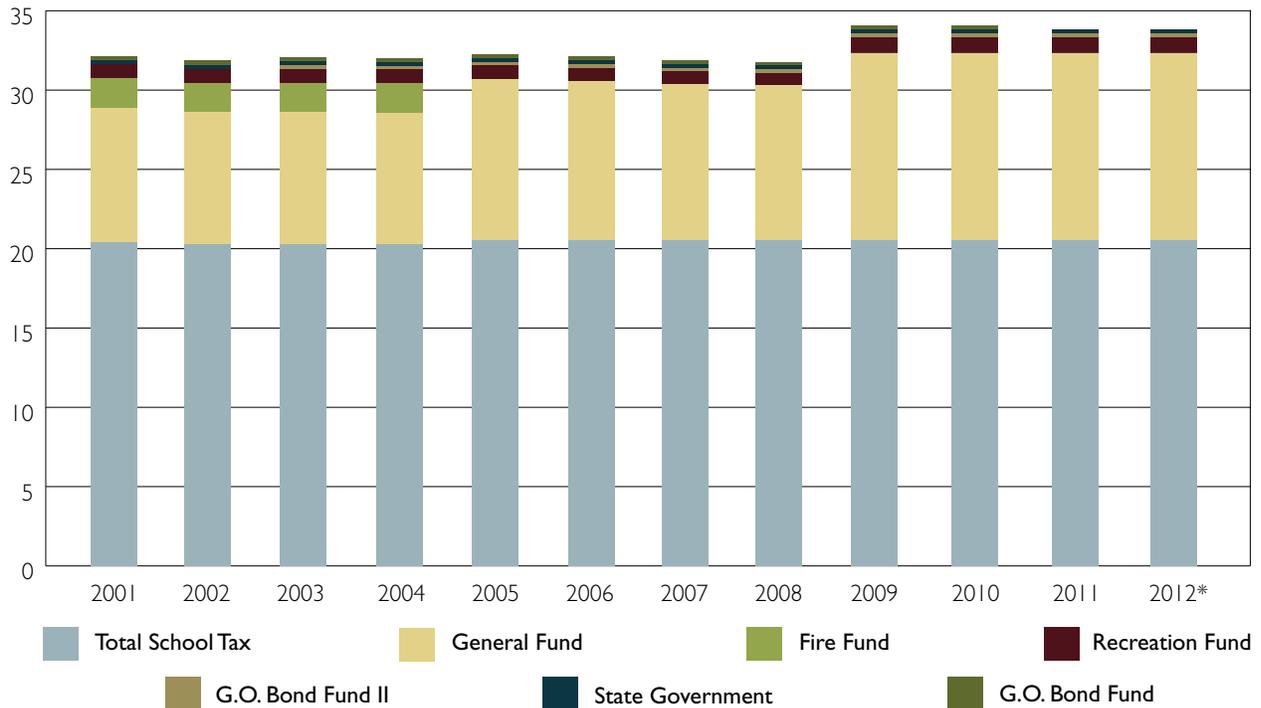
## Tax-Related Funds

Real and Personal Property Tax Rates FY 2001 – 2012 (mills)

Year	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012(*)
General Fund	8.43	8.30	8.29	8.27	10.14	10.00	9.81	9.72	11.78	11.78	11.78	11.78
Fire Fund	1.90	1.87	1.87	1.87	-	-	-	-	-	-	-	-
Recreation Fund	0.86	0.85	0.85	0.84	0.84	0.82	0.80	0.79	1.00	1.00	1.00	1.00
G.O. Bond Fund	0.30	0.30	0.24	0.24	0.24	0.23	0.23	0.22	0.23	0.23	-	-
G.O. Bond Fund II	-	-	0.25	0.25	0.25	0.25	0.24	0.24	0.24	0.24	0.24	0.24
<b>Total County Tax</b>	<b>11.49</b>	<b>11.32</b>	<b>11.50</b>	<b>11.47</b>	<b>11.47</b>	<b>11.30</b>	<b>11.08</b>	<b>10.97</b>	<b>13.25</b>	<b>13.25</b>	<b>13.02</b>	<b>13.02</b>
School M & O	18.62	18.62	18.87	18.87	19.25	19.25	19.25	19.25	19.25	19.25	19.25	19.25
School Bonds	1.80	1.68	1.43	1.43	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30
<b>Total School Tax</b>	<b>20.42</b>	<b>20.30</b>	<b>20.30</b>	<b>20.30</b>	<b>20.55</b>							
<b>State Government</b>	<b>0.25</b>											
<b>Total Property Tax</b>	<b>32.16</b>	<b>31.87</b>	<b>32.05</b>	<b>32.02</b>	<b>32.27</b>	<b>32.10</b>	<b>31.88</b>	<b>31.77</b>	<b>34.05</b>	<b>34.05</b>	<b>33.82</b>	<b>33.82</b>

(\*) This millage rate is an estimate. The actual rate may be different upon adoption due to possible changes in property tax values that occur in 2012.

**Total Property Tax Rates FY 2001 – 2012 (mills)**



(\*) This millage rate is an estimate. The actual rate may be different upon adoption due to possible changes in property tax values that occur in 2012.

Many of our citizens are facing difficult financial times, and Gwinnett County is also addressing challenges due to the continued decline in the ad valorem tax digest, which represents a decrease in revenue needed to fund expenses. With that in mind, the Chairman's Citizen's Budget Review Committee members, Laurie McClain, Lois Love, Norwood Davis, Herman Pennamon, David Crews, and participating departmental and agency representatives were guided by the 2012 goals during this year's budget planning process.

The goals included compliance with state and federal mandates, funding priority core services, balancing the budget without a millage rate or tax increase, and completing a comprehensive five-year financial review. In order to meet those goals the 2012 budget process included a modified zero-based budget method that required all departments and agencies to justify their requests for funding.

The 2012 budget highlights included a \$4.4 million dollar increase in the insurance premium tax distribution from the state of Georgia, no new positions, no employee pay raises and a continuation of the 90-day job vacancies policy.

Initiatives to accomplish the 2012 budget goals include:

- A reduction of the number of vehicle replacements and extension of the life of existing vehicles
- Elimination of the County contribution for pay-as-you-go capital projects by utilizing available fund balance within the capital project funds to accomplish the needed maintenance of assets
- A reduction in contribution to workers' compensation and risk fund

Additional information related to the fiscal year 2012 budget process can be found on the County website at [www.gwinnettcountry.com](http://www.gwinnettcountry.com) on the [Your Money](#) page.

## Financial Highlights

The fiscal year 2012 adopted budget includes a combined operating budget of \$898.4 million and a combined capital budget totaling \$429.9 million.

The table below provides a summary of the adopted budget by fund type.

Summary of Fiscal Year 2012 Budget by Fund Type

	Operating Budget	Capital Budget	Total	% of Total
Tax Related Funds	\$ 437,730,172	\$ 41,698,018	\$ 479,428,190	35%
Special Revenue Funds	\$ 38,288,501	\$ 216,448,371	\$ 254,736,872	18%
Enterprise Funds	\$ 360,727,734	\$ 174,754,040	\$ 535,481,774	39%
Internal Service Funds	\$ 114,618,459	\$ -	\$ 114,618,459	8%
<b>Total Gross budget</b>	<b>\$ 951,364,866</b>	<b>\$ 432,900,429</b>	<b>\$ 1,384,265,295</b>	
Less Indirect Cost	\$ 52,986,033	\$ 2,942,817	\$ 55,928,850	
<b>Total Net Budget</b>	<b>\$ 898,378,833</b>	<b>\$ 429,957,612</b>	<b>\$ 1,328,336,445</b>	

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

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

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

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



Tax-related funds include the General, General Obligation Debt Service, Recreation, Capital Project and Vehicle Replacement Funds. The General Fund is the primary and largest operating fund, accounting for the majority of government operations such as Police, Fire and Emergency Services, and Courts. The adopted General Fund operating budget totals \$403.5 million. The tax-related funds have a combined operating budget of \$437.7 million and a combined capital budget of \$41.7 million.

Special revenue funds account for restricted revenues and have a combined adopted operating budget of \$38.3 million and a combined capital budget of \$216.4 million. These funds include capital projects related to Special Purpose Local Option Sales Tax (SPLOST) proceeds.

Enterprise funds account for \$360.7 million of the total operating budget and \$174.8 million of the total capital budget. These funds consist of operations funded primarily from user fees and charges. Enterprise operations are managed and operated much like private sector businesses. They also require significant investment in plant, equipment, and infrastructure to deliver services.

Internal service funds provide services exclusively for County operations, including auto liability, fleet management, group self-insurance, risk management, workers compensation, and administrative support. The County implemented a cost allocation plan which is aimed at deriving the total cost of providing services. To facilitate this approach, a new internal service fund, entitled Administrative Support, has been created and contains the activities of all central support departments: Information Technology Services; Support Services; Human Resources; Law; Financial Services, with the exception of Tax Assessor; and County Administration, with the exception of the County Clerk and Board of Commissioners. These activities are funded by indirect cost charges to all other funds receiving benefits. The adopted internal service funds budget totals \$114.6 million.

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

Year	Operating Budget**	% chg.	Capital Budget**	% chg.	Total Budget	% chg.
2012	\$898,378,833	-3.5%	\$429,957,612	-27.5%	\$1,328,336,445	-12.8%
2011*	\$930,600,259	-7.1%	\$592,809,017	7.0%	\$1,523,409,276	-2.0%
2010*	\$1,001,326,590	13.1%	\$553,772,270	-16.9%	\$1,555,098,860	.02%
2009*	\$885,039,440	2.2%	\$666,590,687	-13.9%	\$1,551,630,127	-5.4%

\*Reconciliation Budget

\*\*Excluding indirect costs

## Balancing the General Fund

After facing a \$35 million deficit in the General Fund, departments were requested to evaluate their core services and submit a modified zero-based budget to assist in finding ways to eliminate the deficit. Other means of eliminating the deficit included implementing the Citizen's Budget Review Committee reductions, the elimination of the planned contribution to capital, reduced contributions to the Workers' Compensation and Risk Management Funds, reductions to the Vehicle Purchasing Fund through extending the life cycle of the existing fleet, continuation of the 90-day job vacancy program, and no compensation increases.

We were successful in eliminating the deficit within the General Fund and were pleased to adopt the fiscal year 2012 budget without the use of fund balance.

## Status of General Fund Reserves

The County continues to maintain a minimum reserve in the General Fund equal to two months of the annual operating budget. In 2011, the Board of Commissioners approved a Budget Stabilization Reserve of \$24.4 million. The purpose of this new reserve is to provide the ability to maintain existing levels of service over the next three fiscal years. The balance may be used each year (2011, 2012, and 2013) in amounts not to exceed 33 percent per year.

## Key Priorities and Challenges

### State Mandates

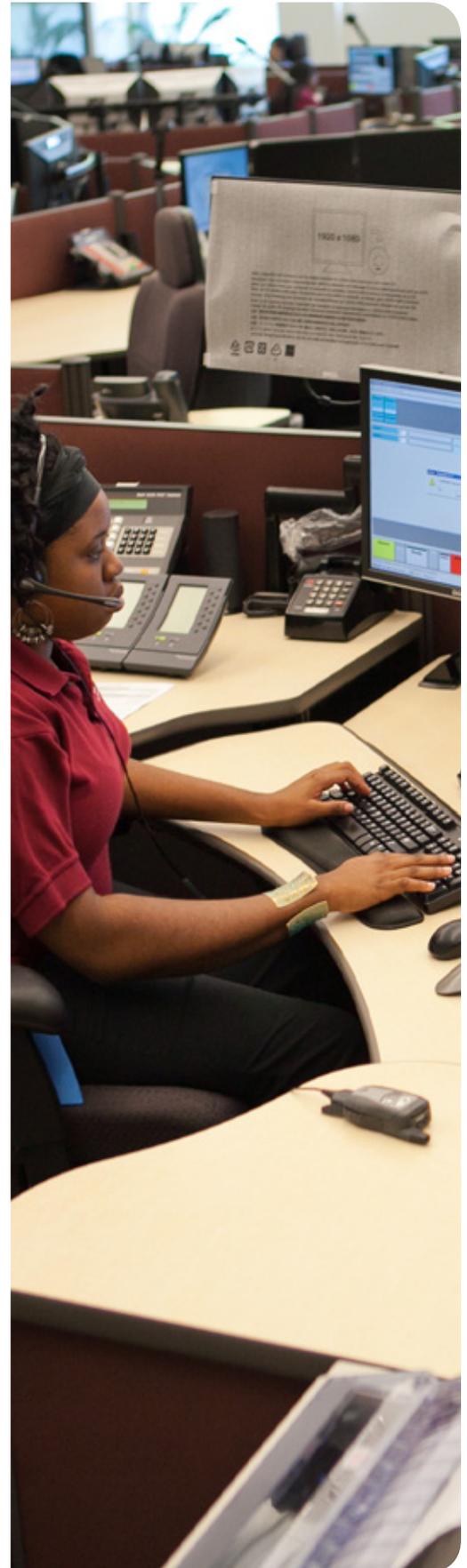
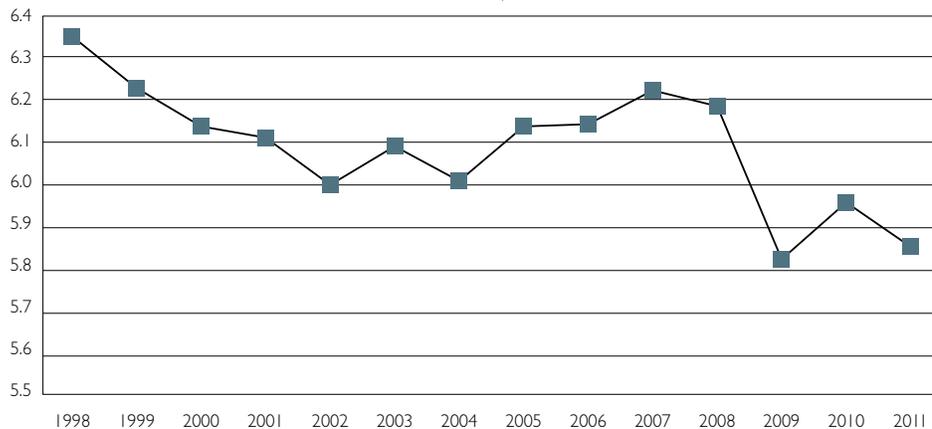
Due to a state-mandated change to Georgia firearms permits, the 2012 budget includes a \$70,000 increase in appropriations for the Probate Court.

### Staffing Levels

While Personal Services represents a large portion of the County's operating budget, the ratio of authorized positions to population continues to be lower than it was 13 years ago and has declined significantly since 2008. This presents the challenges of maintaining the same level of services with fewer employees and less funding for other operational costs. See **Section IV – Departmental Information**, for more specific information on each department's challenges and goals.

**Ratio of Authorized Positions Per 1,000 Population**

*Source: Gwinnett County Financial Services*



## Gwinnett County Authorized Position History

Agency (*)	Group (**)	2006 (***)	2007 (***)	2008 (***)	2009 (***)	2010 (***)	2011 (***)	2012 Adopted
Clerk of Court	Courts & Sheriff	93	97	99	106	107	105	105
Clerk of Recorder's Court	Courts & Sheriff	16	17	17	17	17	17	17
Community Services	Comm. Services	241	251	269	229	245	242	238
Corrections	Public Safety	142	142	142	125	139	134	134
County Administration	General Government	19	34	34	38	35	35	35
District Attorney	Courts & Sheriff	87	89	97	103	103	103	103
Financial Services	General Government	177	176	172	124	119	124	124
Fire Services	Public Safety	713	757	766	784	844	844	844
Human Resources	General Government	32	32	32	25	35	36	36
Information Technology	General Government	0	0	78	109	116	116	116
Judiciary/Court Administration	Courts & Sheriff	83	88	92	94	94	98	98
Juvenile Court	Courts & Sheriff	59	61	61	61	61	61	61
Law	General Government	20	18	18	10	14	16	16
Planning & Development	Public Works	143	153	154	66	77	76	76
Planning & Development/Fire	Public Safety				4	4	0	
Police Services	Public Safety	951	1013	1048	1041	1066	1065	1065
Probate Court	Courts & Sheriff	20	22	22	22	21	21	21
Water Resources****	Public Works	606	608	623	608	577	576	576
Recorder's Ct. Judges	Courts & Sheriff	9	9	9	9	9	9	9
Sheriff	Courts & Sheriff	621	686	688	701	706	706	706
Solicitor	Courts & Sheriff	48	53	54	54	54	54	54
Support Services	General Government	211	195	112	103	108	106	106
Tax Commissioner	General Government	118	118	118	118	118	118	118
Transportation	Public Works	175	177	177	156	148	143	143
<b>Total</b>		<b>4,584</b>	<b>4,796</b>	<b>4,882</b>	<b>4,707</b>	<b>4,817</b>	<b>4,805</b>	<b>4,801</b>
Unallocated	General Government	2	2	11	11	10	10	10

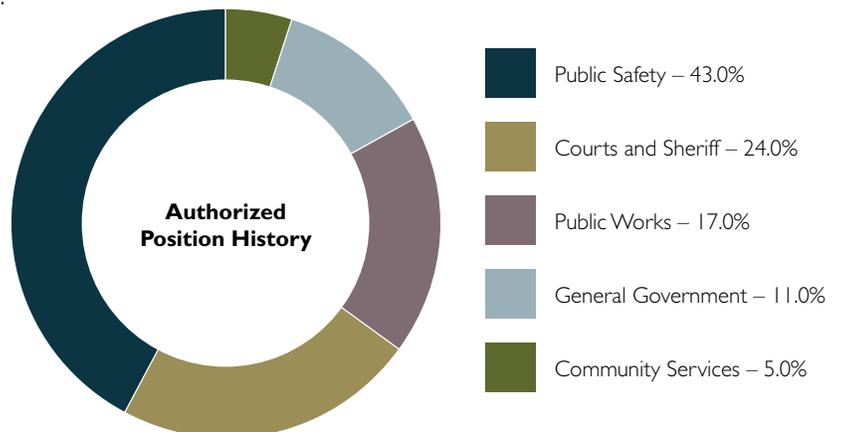
Positions are full-time regular employees and permanent part-time employees.

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

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

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

(\*\*\*\*) Formerly Public Utilities.



## Accrued Liabilities

A challenging area for the County, like other governments, has been funding our Defined Benefit Pension and OPEB (Other Post Employment Benefits) plans. Beginning in 2007, the County closed the DB pension plan to new employees and committed to amortize the unfunded liability over 20 years, the projected service time of remaining participants. The combination of the challenging investment environment and retirements results in an increased percentage contribution from remaining participants. However, with the County commitment to reduce the unfunded pension and OPEB liabilities and increase the funding ratio of these plans, budget savings in recent years have been contributed to pay down accrued liabilities.

## Workforce Health

Rising healthcare costs continue to affect county government in several areas. Gwinnett County is addressing this issue in a multi-faceted approach. One aspect of that approach is providing Wellness Promotion and Disease Management Services. Another aspect is to reduce contracted health care costs. In October, 2011, the Board of Commissioners approved contracts with five insurers to provide health care coverage to employees and retirees in 2012, resulting in a savings of approximately \$5.2 million over the previous plan year.

According to a recent report released by the actuarial consulting firm, Milliman, the cost of health care has more than doubled for American families over the past 10 years. Gwinnett County strives to offer affordable and effective health benefit options to employees and retirees.

Gwinnett County expanded its existing employee wellness program in 2009 to offer professional Disease Management services and additional wellness-related services, including access to a state-of-the-art website that provides valuable tools to assist employees with improving and maintaining their health. Since 2009, Wellness and Disease Management programs have been provided by Alere, a national leader in the field of health management. The County's contract with Alere includes options to renew through 2013.

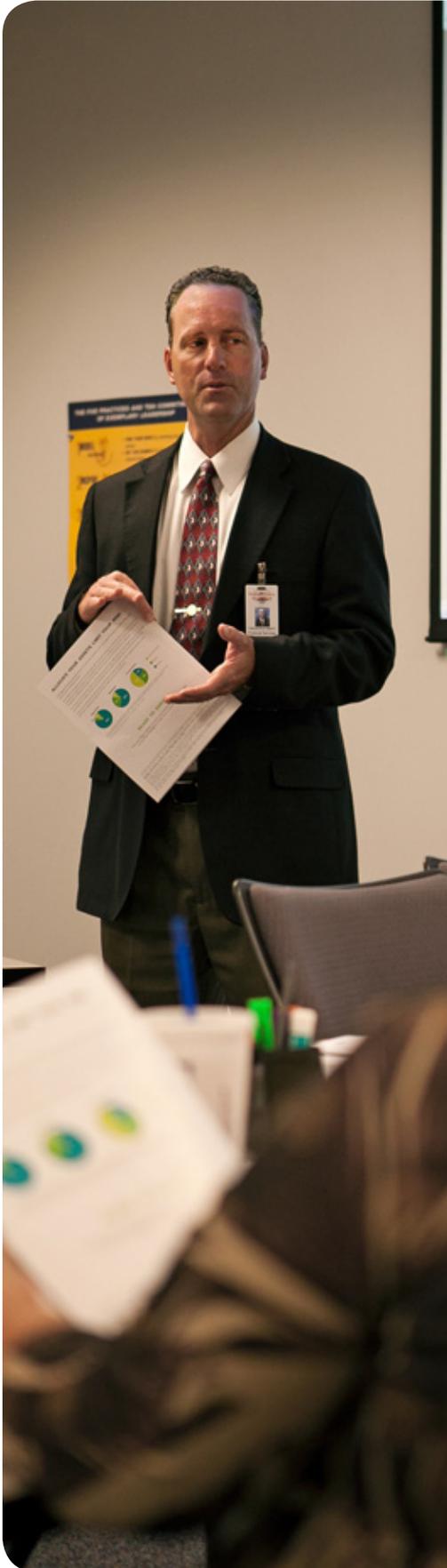
The wellness component of the program teaches employees to treat their health as a valuable commodity. Individuals are encouraged to notice, research, and proactively address medical risk factors as they appear, rather than waiting to seek medical care after the development of undeniable symptoms. If stricken with a major illness, the Disease Management component of the program assists employees and family members with finding the most effective and reasonable treatment available to them, based on the terms of the health insurance plan.

Medical studies have consistently confirmed that effective wellness and disease management programs are rewarding to employees and employers. Participation improves the health of employees, and, therefore, the quality of their lives. Additionally, significant participation results in lower health claim costs for the patient and the County.

Employers who offer even modest wellness programs achieve an average return on investment (ROI) of 3:1. For every \$1 spent on wellness and disease management programs, employers save \$3 in medical claim expenses. Employers offering more progressive programs, such as the one offered by Gwinnett County, see more rewarding ROIs.

It is less costly to attain and maintain good health than it is to pay for treatment of chronic illnesses. Understanding this, the County seeks to lower claim costs and improve on job presence and performance by continuing to provide employees with the excellent wellness program currently in place.





### **Leadership and Succession Planning**

To further identify leadership talent within our organization, Gwinnett County is committed to succession planning. Succession planning is an ongoing process of identifying, assessing, and developing talent to ensure leadership and management continuity throughout an organization. Succession planning is a subset of workforce planning in which critical positions are targeted and staff are prepared to qualify for the targeted positions. The Department of Human Resources continues to monitor the departmental succession plans and works with departments to increase the management bench strength. This strategic planning tool assists County leaders in a changing workforce.

### **Lean Program**

In an economy where there is less revenue to fund operations, it is becoming more and more imperative that local governments examine their core activities and focus on minimizing costs, reducing waste, and improving inefficient processes. Administrative functions within any organization represent an opportunity for process improvement. We are applying lean techniques to our business activities to gain efficiencies and reduce costs to sustain our operations and deliver greater value to our citizens for their investment within the limitations of our current resources.

### **Economy**

An uncertain economic environment remains in effect for the year 2012. Many economists predict that the year 2012 will be a continuation of the moderate gross domestic product (GDP) growth and decelerating inflation that occurred during the second half of 2011. Job creation is expected to continue, but will not be substantial enough to reduce unemployment to acceptable levels. Additional factors contributing to the nation's uncertain economic future include, but are not limited to, the European debt crisis, a weak housing sector, low consumer confidence, and a weak financial system.

According to Jeffrey Humphreys, director of the Terry College of Business Selig Center for Economic Growth, the state of Georgia faces a greater risk of recession (45 percent) than the U.S. (40 percent) in 2012. Despite the grim outlook for the state, the economic outlook for Gwinnett County is comparatively more positive. Job creating initiatives like Partnership Gwinnett have laid the foundation for the County's increasing economic vitality. Spearheaded by the Gwinnett Chamber, in partnership with the public and private sectors, Partnership Gwinnett is a collaborative initiative committed to job creation and retention in the areas of Healthcare, Information Technology, Supply Chain Management, Professional Services, and Advanced Manufacturing.

The U.S. Bureau of Labor Statistics reported that Gwinnett County experienced a 2.3 percent increase in employment from June 2010 to June 2011, or an increase of approximately 7,000 new jobs. The increase ranked Gwinnett County 33rd nationally among the United States' 322 largest counties and first among major counties in Georgia.

### **Continuity of Operations/Continuity of Government**

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

- Ensure that Gwinnett County is prepared to respond to emergencies, recover from them, and mitigate against their impacts
- Ensure that Gwinnett County is prepared to provide critical services in an environment that is threatened, diminished, or incapacitated

- Provide timely direction, control, and coordination to County leadership and other critical customers before, during, and after an event or upon notification of a credible threat
- Establish and enact time-phased implementation procedures to activate various components of the “Plan”
- Facilitate the return to normal operating conditions as soon as practical, based on circumstances and the threat environment
- Ensure that the COOP plan is viable and operational and is compliant with all guidance documents and best practices
- Ensure that the COOP plan is fully capable of addressing all types of emergencies or “all hazards” and that the mission-essential functions are able to continue with minimal or no disruption during all types of emergencies

### Triple AAA

Gwinnett continues to garner triple AAA debt ratings from all three rating agencies. The triple AAA rating has been maintained since 1997. This has enabled Gwinnett to incorporate a strong capital improvement program, which encompasses both pay-as-you-go financing and debt borrowings. The County acknowledges both the controllable and uncontrollable factors that influence the bond rating. Wherever possible, plans have been implemented to facilitate the maintenance of the triple AAA rating.

### Planning Tools

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

- Comprehensive Parks and Recreation Master Plan
- Open Space and Greenways Master Plan
- Water and Wastewater Master Plan
- Comprehensive Transportation Plan
- 2030 Unified Plan
- Capital Improvement Program
- Six-Year Forecast of Revenues and Expenditures
- Population Forecasts
- Solid Waste Master Plan

As noted above, the County has completed its 2030 Unified Plan. This plan will guide the county’s growth and infrastructure development for decades. It is an innovative roadmap for smart growth in Gwinnett. The 2030 Unified Plan coordinated the updates of the Comprehensive Plan, the Consolidated Plan, and the Comprehensive Transportation Plan.

The County also has a number of initiatives being developed to address long-range issues. Examples of these include a Solid Waste Master Plan, Wellness Program and Disease Management Plan, Succession Planning, Transit Planning Services, an Environmental Sustainability Program, and an Information Technology Strategic Plan.

These long-range planning tools guide County officials in making decisions about land use, public service delivery needs, timing and placement of community facilities, and future revenue streams to fund these needs. These plans attempt to identify key long-range issues that are most likely to affect the County’s growth and propose strategies to use the County’s resources in the most effective manner.

gwinnettcounty government 14

14 years of triple AAA  
Achievement • Accountability • Alignment

achievement

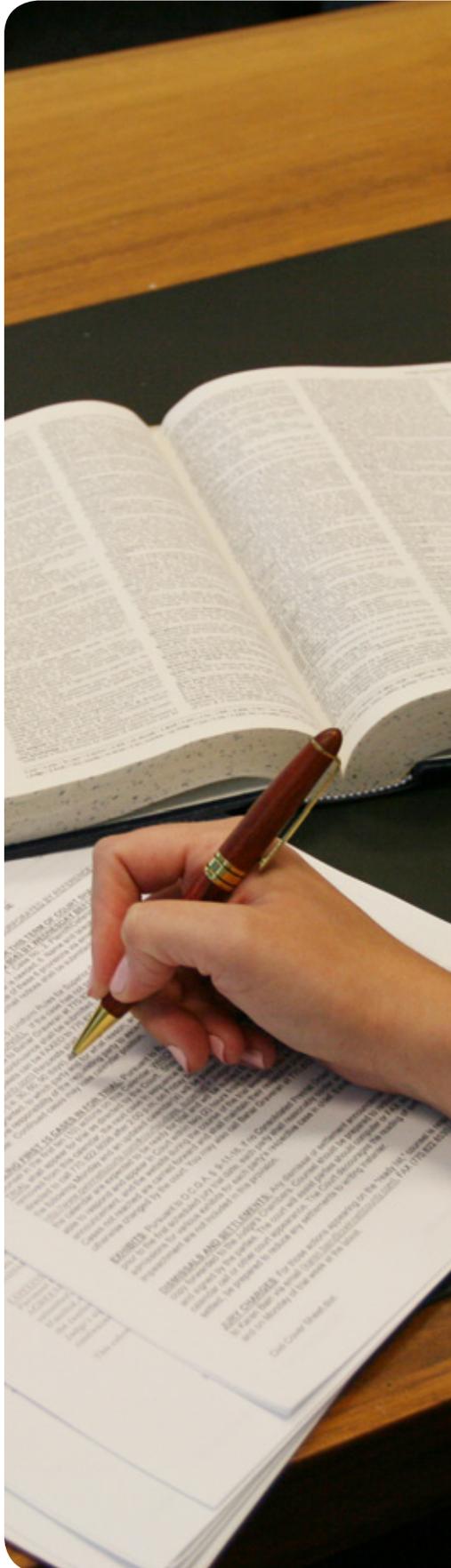
accountability

alignment

Fitch Ratings

Moody’s Investors Services

Standard and Poor’s



## Policies and Procedures

Under 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 process calendar found later in this section.

The Director of Financial Services provides for the financial needs of the County, and is responsible to the Board of Commissioners through the County Administrator and Deputy County Administrator/CFO. The Financial Services Director also acts in a coordinating role for work performed in the Tax Assessor's Office.

Financial practice areas include Accounting, Budgeting, Grants, Debt Administration, Treasury, Investments, Risk Management, and Purchasing. A brief summary of the significant policies and practices of these areas are as follows.

## Accounting Practices

County management is responsible for establishing and maintaining an internal accounting control system. This system is designed to ensure that the assets of the County are protected from loss, theft, or misuse, and to ensure adequate accounting data 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 No. 34 of the Governmental Accounting Standards Board. In addition to the fund financial statements, governmentwide statements (including all funds) are presented on the full accrual basis of accounting along with reconciliation to the fund financial statements. The individual funds, however, 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.

## Budgeting Practices

In conformance with O.C.G.A. § 36-81-3, and County Ordinance, the Board of Commissioners adopts an annual balanced budget by formal resolution for the General, Special Revenue, Grant, Internal Service, Enterprise and Capital Funds in use by the County. Further, in conformance with O.C.G.A. § 36-81-2 (14) and County Ordinance, the legal level of control is at the Department level within a Fund, and the annual budget resolution appropriates expenditures at this level.

The Adopted Budget Resolution includes annual operating and capital budgets, and a 5-Year Capital Improvement Plan (CIP). Not included in the annual resolution are fiduciary funds of the Gwinnett County Retirement System and related trust funds.

**Balanced budget** is defined as when the sum of estimated sources/revenues equals estimated uses/appropriations.

**Long-range forecasting:** The County has developed five-year forecasts for its primary operating funds to evaluate future financial capacity. Using the estimates, strategies are developed to achieve long-term sustainability of the government's service objectives, balance reserve levels, and prevent identifiable financial challenges.

**Revenue estimates** are developed on the basis of econometric analysis, however because the County's fiscal year begins on January 1, and property is assessed for tax purposes on January 1, revenue analysis occurs prior to certification of the annual property tax digest. Traditionally, there is an early look at revenues in April, with an updated forecast in August. The digest certification and property tax rate approval is anticipated to occur in the mid-late summer (July or August). As a result, revenues are conservatively budgeted several percentage points below statistical forecasts and adjusted, as necessary, during a mid-year review known as the "Reconciliation" budget.

**Operating expenditures** are also conservatively estimated with salary and benefit costs based on the grade and step of current employees, operating expenses based on underlying workload measures, and new facility-related costs budgeted on the basis of the month when the facility is expected to open, except in cases when advance hiring is required for training purposes.

Salary, benefit, and pension costs are governed by a **Balanced Compensation Policy** that assures that the total compensation package is reviewed in relation to revenues and all other costs. As part of this annual policy review, a market study is performed comparing salaries of key positions with competing organizations.

For attraction and retention purposes, the County offers a competitive package of employee benefits and retirement, including health insurance, life insurance, dental, prescription drug, and short-term and long-term disability insurance. Health and prescription drug benefits are self-funded and self-insured by the County. Retirement benefits include a defined-benefit plan (closed to new enrollees beginning in 2007), a defined-contribution plan (with several contribution levels matched by County contributions) and retiree health benefits.

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

**Pay-as-you-go financing** is used for as much of the capital improvement plan as affordable, and use of debt is focused on facilities with dedicated revenue streams such as user fees and assessment districts, so that users pay and benefit directly from debt-financed facilities.





**Budgetary control** of departmental budgets is accomplished through an automated system of preliminary checks of funds availability on an appropriation unit basis (group of accounts).

**Budget amendments** are considered and adopted by resolution of the Board of Commissioners at formal business meetings except for specific contingencies and allocations from defined reserves when limited authority is delegated to the County Administrator, Deputy County Administrator/CFO, and Director of Financial Services as prescribed within the Adopted Budget Resolution.

The annual **Reconciliation budget review** consists of an analysis of revenue estimates based on the certified digest, the adopted property tax millage rate, collections to date, and anticipated economic conditions. Expenditure budgets are adjusted in line with revised revenue estimates. The Board of Commissioners formally considers and adopts a Budget Reconciliation Resolution which amends the budget.

**Reserve policy** consists of practices applied to governmental funds and funds with restricted revenue or debt obligations. Governmental funds maintain a fund balance of at least one-twelfth of the budgeted appropriations. Funds that have debt obligations or revenue restrictions require a reserve of one-sixth of the budgeted appropriations. The Water and Sewer operating fund maintains a reserve of one and one-half months of budgeted appropriations. The County also sets aside two months of the budget for the General Fund as a reserve.

#### **Grant Administration Practices**

Whenever grants are available from state or federal governments, efforts are made to secure these funds if they fit within the overall plans of the County. Once granted, funds are used prudently in the hopes of renewal unless fulfillment of the requirements proves to be too costly.

#### **Debt Management Practices**

When issuing debt, the County meets all state laws and requirements and follows budgetary and fiscal policies to ensure the preservation of a sound financial position and favorable credit rating. See the Debt Summary in this section for additional detail on County practices regarding debt usage.

#### **Investment Policy**

Investments are safeguarded in accordance with sound business principles and applicable laws to provide that prudent investment decisions are made in an effort to protect public funds, minimize market and security risks, and maximize use 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 last re-adopted by the Board of Commissioners in May 2006, providing for minimum risks on the basis of protection from fraud or malicious misappropriation. Only authorized personnel within the Department of Financial Services are authorized to make investments from the County's monies, such personnel being the Director of Financial Services, the Director of the Treasury Division, the Investment Manager of the Treasury Division, or Investment Managers hired by the County in accordance with the Investment Policy. All investments are secured.

## Risk Management

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

## Purchasing

The Board of Commissioners adopted the Gwinnett County Purchasing Ordinance in early 1995, and amended it in December 2010. Through it, the Purchasing Division establishes dollar limits and buying parameters; describes the accepted methods for source selection including professional services, construction acquisitions, and disposal of property; and explains contracting procedures including bonding, insurance, and vendor performance.

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



Gwinnett County Purchasing Guidelines	
Up to \$4,999.99	Direct placement of order at the discretion of the department head
\$5,000 – \$9,999.99	Minimum of three quotations taken by Purchasing Division personnel
\$10,000 – \$100,000	Minimum of five written quotations by Purchasing Division personnel
Above \$100,000	Solicitation of formal, sealed bids by Purchasing Division personnel. Award of the bids made at a formal meeting by the Board of Commissioners

## The Budget Process

### Budget Process – Flow Chart

The following chart summarizes the budget process and the various steps leading to the adoption of the 2012 Budget.

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

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

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

The 2012 Budget Process was no different in this regard. As the economic conditions have continued to present challenges as previously discussed, the County has relied upon its budget process as an integrated planning process with the County's 2030 Unified Plan, as well as the Business Planning Process. The quality of the County's Unified Plan has received both state and national recognition, with awards from both the Georgia Planning Association as well as the American Planning Association, respectively.

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

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

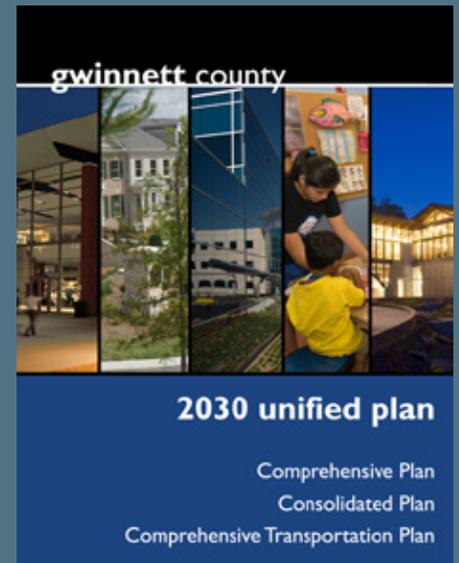
In developing the 2012 budget, County Administration continued the Business Planning Process that was set up in 2009 that directs departments to develop cohesive business plans that produce citizen-driven outcomes. The Business Planning Process connects strategy and core services to the budget and decision making process. The budget is the annual financial plan resulting from the business planning process.

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

The prevailing thoughts that emerged during the 2012 budget planning process were: preserving core services wherever possible; adding no new services unless mandated; funding activities required by state legislation; and continuing programs to reduce costs and streamline operations. These philosophies framed the formulation of the 2012 budget.

After much study, departmental proposals, including modified zero-based justifications were submitted to the Department of Financial Services, which compiled recommendations into a draft budget for review by the Chairman of the Board of Commissioners and the Citizen's Budget Review Committee. The 2012 Citizen's Budget Review Committee included Laurie McClain, Lois Love, Norwood Davis, Herman Pennamon, David Crews, and participating departmental and agency representatives.

For several days in late September and early October, the Citizen's Budget Review Committee convened to review proposals. During these workshops, each department presented its 2012 and future business plan, enumerating adjustments to programs necessary to operate within the County's new fiscal realities.





Staff from the Department of Financial Services and Communications Division facilitated the review team workshops, which were videotaped for broadcast on the County's public access channel, and also available on the County's website [Gwinnett County, GA: Budget Review Meetings](#).

Following this review, the Chairman of the Board met with senior County staff during October and November to finalize the proposed budget. As a result, on November 15, 2011, by County ordinance, a 2012 proposed budget was submitted to the Board of Commissioners. The Board of Commissioners reviewed the proposed budget during the month of December and in accordance with state law, a public hearing was held on December 13, 2011, at least one week before the formal adoption of the budget.

County ordinance also requires that a budget must be adopted at the first meeting of the new fiscal year. The final adopted budget was approved on January 4, 2012, and is presented in its entirety with this document.

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. The Budget Resolution on the following pages identifies conditions under which budget 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, more or less, the adoption of the County's millage rate. At this point in the fiscal year, the projected tax revenues are reconciled, and projected revenues and appropriations are reconciled to be more in line with actual expense experience.

## Budget Resolution

The final outcome of the budget process is the following balanced budget.

### FY 2012 Resolution Amounts

<u>Operating Budget</u>	<u>FY 2012</u>	<u>Capital Budget</u>	<u>FY 2012</u>	<u>FY2013-2017</u>
<b>Tax Related Funds</b>		<b>Tax Related Funds</b>		
General	\$ 403,542,501	Capital Project	\$ 29,796,293	\$ 71,080,227
G.O. Bond Detention Center	5,482,618	Vehicle Replacement	11,901,725	27,633,833
Recreation Fund	28,705,053			
<b>Total Tax Related</b>	<b>\$ 437,730,172</b>	<b>Total Tax Related</b>	<b>\$ 41,698,018</b>	<b>\$ 98,714,060</b>
<b>Special Use Funds</b>		<b>Special Use Funds</b>		
Speed Humps	\$ 116,176	SPLOST (2005)	\$ 66,786,302	\$ 16,184,451
Street Lighting	6,918,830	SPLOST (2009)	149,662,069	287,192,125
Corrections Inmate Welfare	99,267			
Crime Victims Assistance	1,155,528			
DA Federal Asset Sharing Fund	205,000			
E-911	16,819,192			
Juvenile Court Supervision	77,525			
Police Special Justice	1,492,915			
Police Special Treasury	264,233			
Police Special State	884,135			
Sheriff Inmate Store	374,721			
Sheriff Special Ops Justice	100,000			
Sheriff Special Ops Treasury	500,000			
Sheriff Special Ops State	100,000			
Stadium Operating	2,162,842			
Tree Bank Fund	30,610			
Tourism	6,987,527			
<b>Total Special Use</b>	<b>\$ 38,288,501</b>	<b>Total Special Use</b>	<b>\$ 216,448,371</b>	<b>\$ 303,376,577</b>
<b>Enterprise Funds</b>		<b>Enterprise Funds</b>		
Airport	\$ 838,828	Airport R & E	\$ 44,125	\$ 719,913
Local Transit	7,752,427	Solid Waste R & E	-	-
Solid Waste	41,708,348	Stormwater R & E	30,126,467	102,530,332
Stormwater Operating	30,424,532	Transit R & E		3,665,174
Water and Sewer Operating	280,003,599	W & S R&E/Bond	144,583,448	535,265,826
<b>Total Enterprise</b>	<b>\$ 360,727,734</b>	<b>Total Enterprise</b>	<b>\$ 174,754,040</b>	<b>\$ 642,181,244</b>
<b>Internal Service Funds</b>				
Admin Support	\$ 53,051,814			
Auto Liability	849,731			
Fleet Management	5,937,128			
Group Self Insurance	43,630,471			
Risk Management	6,914,440			
Workers' Comp.	4,234,875			
<b>Total Internal Service</b>	<b>\$ 114,618,459</b>			
<b>Operating Funds</b>	<b>\$ 951,364,866</b>	<b>Capital Funds</b>	<b>\$ 432,900,429</b>	<b>\$ 1,044,271,881</b>
Indirect Cost Allocation	(52,986,033)	Indirect Cost Allocation	(2,942,817)	
<b>Total Operating Funds</b>	<b>\$ 898,378,833</b>	<b>Total Capital Funds</b>	<b>\$ 429,957,612</b>	<b>\$ 1,044,271,881</b>

R & E = Renewal & Extension  
 SPLOST = Special Purpose Local Option Sales Tax



A RESOLUTION ADOPTING A BUDGET FOR THE FISCAL YEAR 2012 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 AND REVENUE SOURCES BASED ON THE ESTIMATED 2012 TAX DIGEST; AFFIRMING THAT EXPENDITURES IN EACH AGENCY MAY NOT EXCEED APPROPRIATIONS; AND PROHIBITING EXPENDITURES FROM EXCEEDING ANTICIPATED FUNDING SOURCES.

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

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

WHEREAS, an advertised public hearing has been held on the 2012 Proposed Budget, as required by 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 2012 Budget shall in all cases apply to and control the financial affairs of County departments and all other agencies subject to the budgetary and fiscal control of the governing authority; and

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

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

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

BE IT FURTHER RESOLVED that in accordance with the Official Code of Georgia Annotated Section 33-8-8.3(a)(1), the proceeds from the tax on insurance premiums in the amount of \$26,849,330 shall be used solely for the purposes of funding police protection to inhabitants of the unincorporated areas of the county, budgeted at \$89,156,202 with remaining funding of \$62,306,872 anticipated from direct revenue and taxes; and

BE IT FURTHER RESOLVED that certain Capital Project Budgets are adopted, as specified herein, as multiple-year project budgets as provided for in Official Code of Georgia Annotated Section 36-81-3(b)(2); and

BE IT FURTHER RESOLVED that Indirect Cost Allocations and Contributions as appropriated in any Fund within the various accounts of a Department or Organization Unit are restricted for the express purpose as designated; and

BE IT FURTHER RESOLVED that a vacancy period for a minimum of ninety days shall ensue immediately upon the separation of employment by an employee from a County department or Agency; and

BE IT FURTHER RESOLVED that transfer of appropriations in any Fund among the various accounts within a Department or Organizational Unit shall require only the approval of the Director of Financial Services so long as the total budget for each Department or Organizational Unit is not increased; and

BE IT FURTHER RESOLVED that the 2012 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 or Organizational Unit, whether through a change in Anticipated Revenues in any Fund or through a transfer of Appropriations among Departments or Organization Unit, shall require the approval of the Board of Commissioners, except in the following cases where authority is granted to:

- I. The Department Director to:
  - (a) set fee structures provided that they are not restricted by rate setting policies and agreements.
2. The Director of Financial Services to:
  - (a) allocate funds to appropriate Departments or Organization Units from insurance proceeds and/or from the Casualty and Liability Insurance Reserve for the replacement or repair of damaged equipment items;
  - (b) allocate funds from the established Judicial Reserve to appropriate Departments or Organization Units for required expenses;
  - (c) allocate funds from the established Medical Reserve to various Funds, Departments or Organization Units when required to cover expenses;
  - (d) allocate funds from the established Indigent Defense Reserve to appropriate Departments or Organization Units for required expenses;
  - (e) allocate funds from the established Court Reporter Reserve to appropriate Departments or Organization Units for required expenses;
  - (f) allocate funds from the established Court Interpreter Reserve to appropriate Departments or Organization Units for required expenses;
  - (g) allocate funds from the established Inmate Housing Reserve to appropriate Departments or Organization Units for required expenses;
  - (h) allocate funds from the established Fuel/Parts Reserve as required;
  - (i) allocate funds from Non-Department contingencies and reserves to cover existing obligations/expense in accordance with the intent and actions of the Board of Commissioners; however, in no case shall appropriations exceed actual available funding sources;
  - (j) allocate funds from Indirect Cost Allocations and Contributions to cover existing obligations/expense in accordance with the intent and actions of the Board of Commissioners; however, in no case shall appropriations exceed actual available funding sources;

- (k) authorize preparation and submission of applications for grant funding; however, acceptance of all grant awards is subject to the approval of the Board of Commissioners;
- (l) adjust revenue and appropriation budgets between capital projects as necessary to incorporate grant awards previously approved by the Board of Commissioners;
- (m) approve transfers of appropriations within Department or Organization Unit for 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;
- (n) calculate savings associated with the future vacancy of any position and shall further have the authority to amend the budget of such department at the time a vacancy arises unless an exception has been granted; and
- (o) adjust revenue and appropriation budgets to incorporate collected revenue at the capital fund contingency project and project specific levels.

3. The Deputy County Administrator/Chief Financial Officer to:

- (a) transfer funds from Departments under his/her direct authority within the Administration/Support Internal Service Fund so long as the total budget for the Administration/Support Departments are not increased;
- (b) allocate funds from established reserves for leave balances at retirement, salary adjustments and reclassification to Department and Organizational Units as necessary to provide funding for compensation actions, reductions in force and retirement incentives;
- (c) transfer funds resulting from salary savings or transfer balances resulting from under expenditures in operating accounts into Non-Departmental reserves to fund accrued liabilities and expend funds within Non-Departmental reserve to reduce said accrued liabilities; and
- (d) transfer appropriations within a capital fund from an Information Technology contingency/reserve to establish new projects/initiatives for amounts up to \$100,000.

4. The County Administrator to:

- (a) transfer funds from Department or Organization Unit budgets to Contribution to Capital Projects for amounts up to \$25,000;
- (b) transfer funds within a capital fund from fund or program contingencies and/or savings in existing projects to establish new projects for amounts up to \$100,000;
- (c) grant exceptions to the ninety day vacancy period upon petition by a County department or Agency so as to permit the vacant position to be filled through hire and appointment without a corresponding budgetary impact; and
- (d) reallocate funding among projects approved by the Board of Commissioners.

BE IT FURTHER RESOLVED that such amendments shall be recognized as approved changes to this resolution in accordance with *O.C.G.A. 36-81-3*. These authorities for transfers of appropriations shall not be used as an alternative to the normal budget process and are intended to be used only when necessary to facilitate the orderly management of projects and/or programs; transfers approved under these authorities may not be used to change the approved scope or the objective of any capital project; and

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

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 Organization Unit or reassigned to another Department or Organization Unit and filled authorized positions may be reassigned at the same grade level between a Department or Organization Unit with the authorization of the County Administrator; and

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.

## Operating and Capital Funds Combined

FY 2012 Revenue and Appropriations

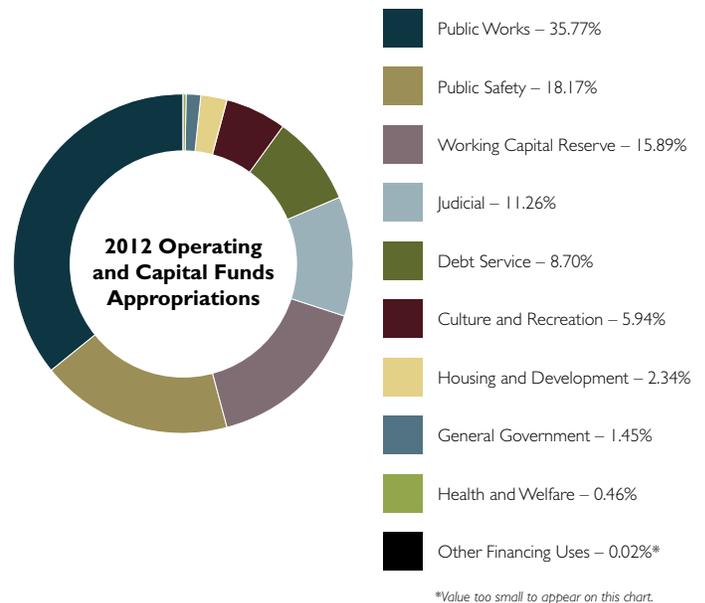
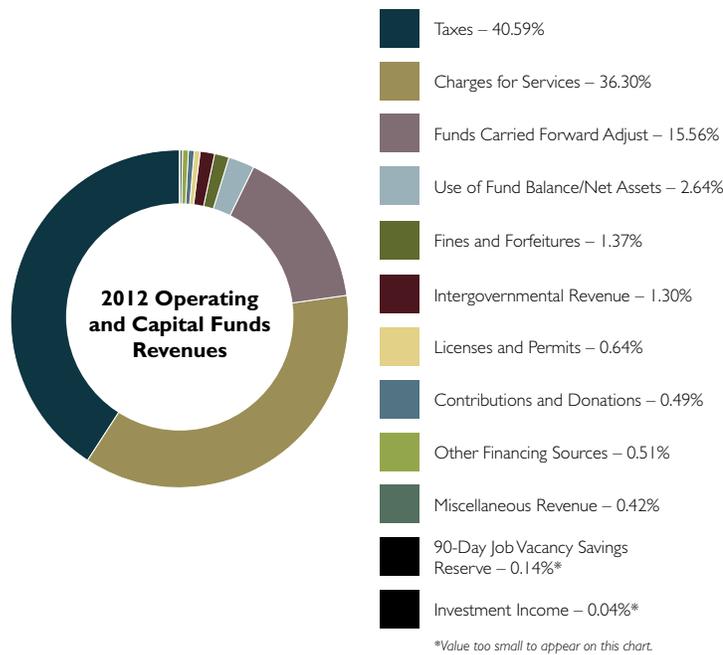
### FY 2012 Revenues

Taxes	\$ 472,560,629
Licenses and Permits	7,437,808
Intergovernmental Revenue	15,118,658
Charges for Services	422,562,281
Fines and Forfeitures	16,004,606
Investment Income	434,803
Contributions and Donations	5,674,550
Miscellaneous Revenue	4,945,452
Other Financing Sources	5,914,001
	950,652,788
90-Day Job Vacancy Savings Reserve	1,604,959
Funds Carried Forward Adjust	181,111,516
Use of Fund Balance/Net Assets	30,717,158
<b>Total FY 2012 Revenues</b>	<b>\$ 1,164,086,421</b>

### FY 2012 Appropriations

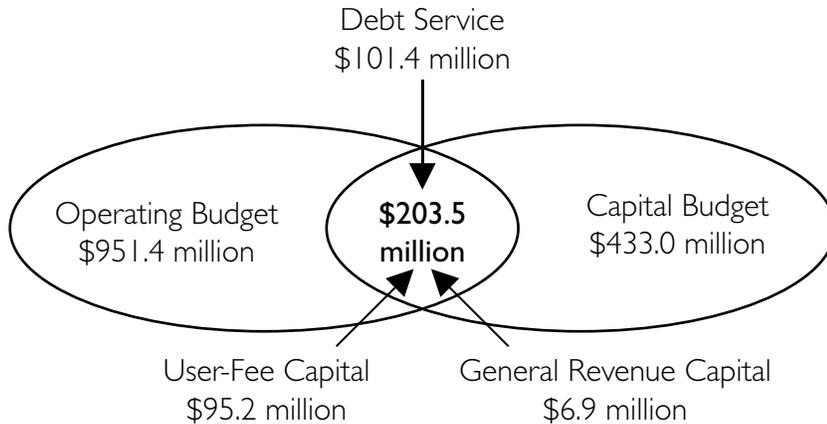
General Government	\$ 16,876,598
Judicial	131,025,764
Public Safety	211,502,186
Public Works	416,553,784
Health and Welfare	5,327,103
Culture and Recreation	69,139,891
Housing and Development	27,271,163
Debt Service	101,260,869
Other Financing Uses	200,000
	979,157,359
Contribution to Fund Balance/ Working Capital Reserve	184,929,062
<b>Total FY 2012 Appropriations</b>	<b>\$ 1,164,086,421</b>

Note: This data excludes \$105,385,688 for inter-fund transfers.



## Relationship Between Operating and Capital Budgets

In 2012, total appropriations of \$1.4 billion include an impact of \$203.5 million or 14.5 percent resulting from capital infrastructure development including \$101.4 million in debt service, \$6.9 million in general revenue-financed capital expenditures, and \$95.2 million of user fee-financed capital expenditures reflected in the diagram below.



## 2012–2017 Initial Operating Impact of Capital Facilities on the General Fund

There are currently no capital facilities projects with initial operating impact for fiscal year 2012.





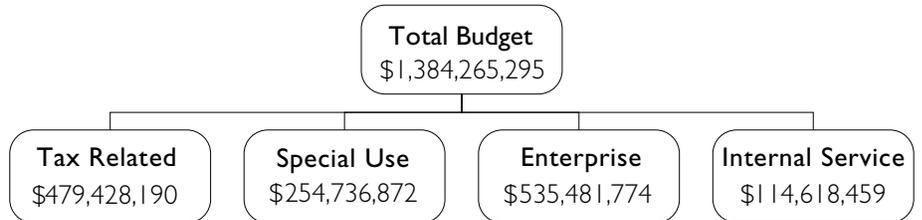
## Fund Structure and Financial Status

Gwinnett County government is financially and operationally sound. Emphasizing long-range planning in the budgeting process, a five-year forecast is used to analyze the implications of annual service investments, assuring adequate revenue sources will be available and secure balances can be maintained prior to making long-term commitments. Further, the County has set a policy of not obligating its citizens to pay more in the future when it can invest now in efforts to keep taxes low for years to come.

This section describes the County's financial structure and the condition of the major funds.

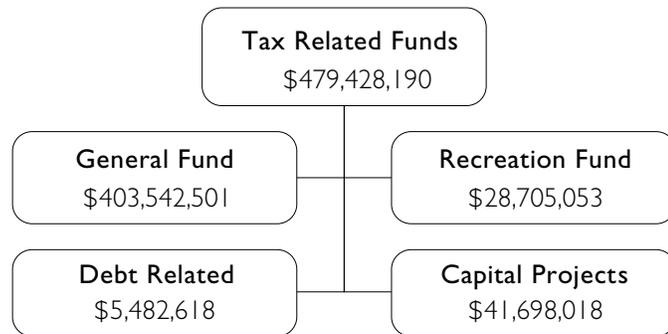
### Fund Groups

The 2012 Adopted Budget contains 40 separate funds that are categorized into four fund groups: **Tax-Related Funds**, **Special Use Funds**, **Enterprise Funds**, and **Internal Service Funds**. These groups and the major funds are all highlighted in the following sections.



### Tax-Related Funds

Tax-related funds are funds whose primary revenues are derived from taxes. These include the General Fund, Recreation Fund, Debt Service Fund, and Capital Projects Fund.



### General Fund

The General Fund is the largest operating fund within the 2012 Operating Budget, encompassing operational funding for most County services including public safety, courts and sheriff, public works, community services, and general government.

In 2012, expenditures of the General Fund are expected to total \$403.5 million (less \$1.6 million in 90-day job vacancy savings), an increase of \$9.2 million or 2 percent over the 2011 actual level of \$394 million.

In 2012, revenues of the General Fund are expected to total \$401.9 million, a decrease of \$40 million or 9 percent, primarily due to the decline of the property tax digest. Due to the condition of the housing market, Gwinnett County's tax digest (40 percent assessed value) decreased by more than \$2 billion in 2011 and is projected to continue to decline.

Fund balance reserves remain above the two-month policy.

## Recreation Fund

This fund is used to account for the operations and maintenance of County parks and recreational facilities. Financing is provided by a specific property tax levy and miscellaneous revenues including admissions, concessions, and sport activity fees.

With strong citizen support and use of fee-based services, the fund balance reserve remains above the one-month policy.

In 2012, expenditures of the Recreation Fund are expected to total \$28.6 million, an increase of \$680,585 or 2.4 percent from the 2011 actual level of \$28 million.

In 2012, revenues of the Recreation Fund are expected to total \$28.7 million, a decrease of \$2.6 million or 8.5 percent, primarily due to the declining tax digest. Due to the condition of the housing market, Gwinnett County's tax digest (40 percent assessed value) decreased by more than \$2 billion in 2011 and is projected to continue to decline.

## Debt Service Fund

In 2011 the County made the final debt service payment for the 2002 General Obligation Refunding Bonds. That fund was closed and all remaining assets were transferred to the 2003 General Obligation Debt Service Fund, which accounts for the accumulation of resources for, and the payment of, general long-term debt principal and interest related to the 2003 detention center bonds.

In 2012, expenditures of the Debt Service Fund are expected to total \$5.5 million, an increase of \$.3 million or 5.5 percent from the 2011 level of \$5.2 million.

Budgeted revenues totaling \$5.5 million will cover debt service requirements in 2012.

## Capital Projects Fund

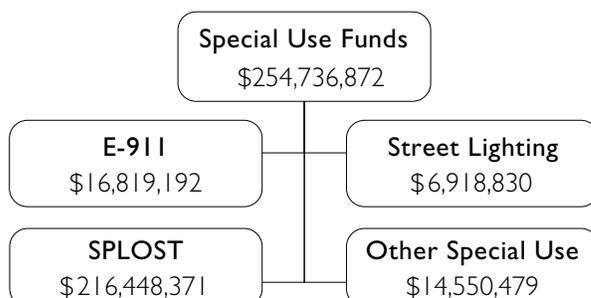
This capital projects fund, which is primarily supported by contributions from the operating tax funds, General and Recreation, is budgeted at \$29.8 million in 2012. The General Fund is contributing \$6.9 million towards funding of the capital program. The Recreation Fund will contribute a total of \$1.2 million. Highlights of projects supported in this fund include park improvements, social services facilities, and other County projects.

## Vehicle Replacement Fund

This capital projects fund, which is primarily supported by contributions from the operating funds, is budgeted at \$12 million in 2012. Departments contribute to fund the replacement of vehicles that have surpassed their useful life.

## Special Use Funds

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



## E-911 Fund

This fund accounts for operations of the E-911 Communications Center. Revenues are primarily received from monthly subscriber fees remitted by wired and wireless telecommunication providers.

The E-911 Fund continues to be financially strong, providing financial backing for a vital service expected to field 467,000 telephone calls in 2012.

In 2012, expenditures of the E-911 Fund are expected to total \$16.8 million, an increase of \$5.6 million over the 2011 actual level of \$11.2 million, mostly due to indirect cost charges.

In 2012, revenues of the E-911 Fund are expected to total \$12.7 million, an increase of \$1.3 million or 11.6 percent, primarily due to a change in state law allowing for the collection of E-911 fees on prepaid cell phones.

The Gwinnett County subscriber fee of \$1.10 was raised to \$1.30 effective July 1, 2006, and the \$0.80 per month wireless phone fee was increased to \$1.00.

## Crime Victims Assistance Fund

This fund accounts for the transactions of the Crime Victims Assistance Fund. Revenues are received from a 5 percent charge collected on fines within the Recorder's, Juvenile, State, Superior, and Magistrate Courts of Gwinnett County. Revenues are also received from 5 percent of fines from municipalities within Gwinnett County. These funds must be used to provide assistance to crime victims.

Projected 2012 revenues of \$0.9 million enable the District Attorney and Solicitor General to finance the *Crime Victims Assistance Program*. Additionally, a contribution from the General Fund of \$110,000 was necessary to balance the budget.

## Special Purpose Local Option Sales Tax (SPLOST) Programs

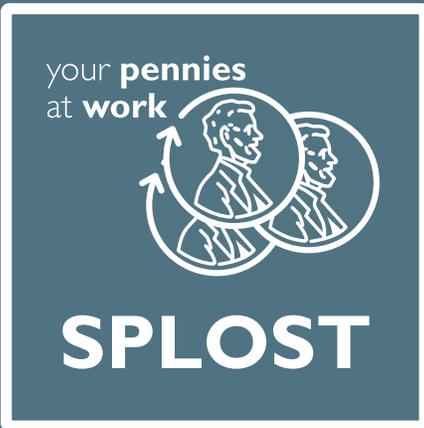
Gwinnett County has used the SPLOST as a primary source of revenue for capital projects since it became an option for counties in 1985. SPLOST law has changed over the years impacting allowable purposes, allowable length of SPLOST programs, distribution of proceeds, and ballot language among other things. 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. The passage of SPLOST programs has had a profound impact on County operations by shifting the burden of funding these projects from property taxes.

### 2001 SPLOST Fund

This voter-approved SPLOST fund became effective April 1, 2001, and expired on March 31, 2005. Sales taxes collected during this period have allowed the County to continue funding a large percentage of our capital needs on a pay-as-you-go basis. The 2001 SPLOST generated just over \$496 million in sales tax collections. Projects in the areas of libraries, parks and recreation, public safety, and transportation were funded through this program. This fund will be closed in 2012.

### 2005 SPLOST Fund

On November 2, 2004, the voters of Gwinnett County approved a four-year extension of the SPLOST to be designated for capital improvements within the County and its municipalities. Sales tax collections for the 2005 Program were \$581.5 million. The entire Cities' Share Allocation of the initial projection, or \$94.7 million, is included in



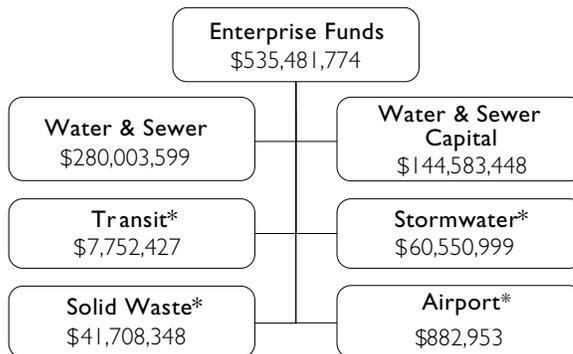
the initial budget for the program. This is the first SPLOST program since the enactment of new state legislation that brought dramatic changes to the SPLOST law. The most significant change was the provision of required funding to municipalities. Previously, the SPLOST had been exclusively a County tax. In addition to the funding for the cities, funds from the 2005 SPLOST will be used for projects in the areas of libraries, parks and recreation, public safety, and transportation. The 2012 budget includes \$66.8 million in appropriations for projects.

## 2009 SPLOST Fund

In November 2008, the citizens of Gwinnett County approved a referendum authorizing the County to extend the one-cent SPLOST for five years beginning in April 2009. Budgeted sales tax collections for the 2009 Program are \$650.2 million. Collections from the sales tax designated for the County will be used solely for capital projects in the areas of parks and recreation, transportation, public safety, court facilities and libraries. The remaining sales tax collections, approximately 16 percent of the 2009 SPLOST Program, will go to cities. The 2012 budget includes \$149.7 million in appropriations for projects.

## Enterprise Funds

Enterprise funds are operated on a “business-like” basis using the full accrual basis of accounting. These services are supported through user fees and charges with revenues earned in excess of operations and debt service reinvested in infrastructure through a contribution to a related capital fund.



\* Capital included

The County operates five enterprise funds including water and sewer service, storm-water management, solid waste management, transit and the Briscoe Field airport.

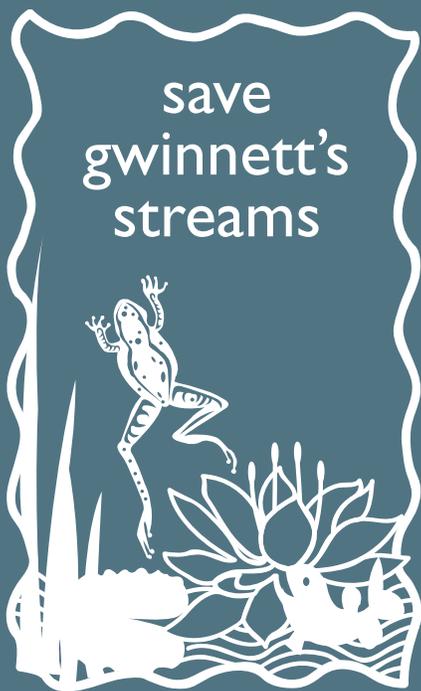
## Water and Sewer Operating Fund

This fund supports the operation, maintenance, and capital improvement of the water and sewer system. Revenues are received from monthly usage bills, connections fees, and development charges. The Water and Sewer Operating Fund is the County's second largest operating fund within the 2012 Operating Budget.

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

In 2012, expenditures of the Water and Sewer Operating Fund are expected to total \$280 million, an increase of \$29.5 million or 11.8 percent, over the 2011 actual level of \$250.5 million. Approximately half of the increase is related to increases in the transfers to the renewal and extension fund (\$8.8 million) and debt service (\$5.1 million).





gwinnettcounty  
 Department of Water Resources  
 Stormwater Management

General operating expenses are budgeted at \$10.7 million more than 2011 actual expenses primarily due to increases in professional services, chemical costs, repair and maintenance expenses and utilities. Finally, \$1.6 million of this increase is related to total personnel costs and is attributable to having less vacancies in 2012 as compared to 2011.

In 2012, revenues of the Water and Sewer Operating Fund are expected to total \$280 million, an increase of \$14 million or 5.3 percent over 2011 actual revenues. Water and sewer revenues are analyzed very closely to ensure that rate structures are in place to adequately fund the public utility system operations and debt service requirements. Based on these analyses, the Board of Commissioners has approved a water and sewer rate resolution that sets rates through 2015.

County financial staff 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.

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

The 2012 budget for the combined water and sewer capital funds is \$144.6 million. This reflects the total amount of all remaining prior year bond funds and renewal and extension funds. The County's Water and Sewer Capital Improvement Program (CIP) is a dynamic, forward thinking plan that attempts to balance the need to construct new infrastructure to meet the anticipated demands of a growing community, with the need to maintain and upgrade the extensive infrastructure already in place. This year's budget places emphasis on both.

Several major projects such as improvements to current wastewater collection and treatment facilities such as Yellow River and Crooked Creek are included in the 2012 budget. The County also has several important maintenance projects ongoing. More detailed information regarding these projects and others can be found in Section VI. The County has issued over \$1.2 billion in water and sewer bonds since 1998. These bond proceeds have been used to help fund the F. Wayne Hill Water Resources Center that began operations in December 2000, the Shoal Creek Filter Plant, the expansion of the Hill Center, and upgrades to the Patterson-Marathon Pump Station and Force Main. The Water and Sewer Renewal and Extension (R&E) 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 \$72 million budgeted in 2012, continue to support the Renewal and Extension fund.

### **Stormwater Operating Fund**

This fund supports the operation, maintenance, and capital improvement of the County's stormwater system. Charges for Services are calculated based on the impervious surface of a parcel of land and are collected in the fourth quarter with property tax collections.

In 2012, expenses of the Stormwater Operating Fund are expected to total \$30.4 million, an increase of \$3.1 million or 11.2 percent from the 2011 actual level of \$27 million, primarily due to an increase in planned contributions to the Stormwater Renewal and Extension Fund and contributions to the new Administrative Support Fund.

A total of \$19.5 million or 64.10 percent of the 2012 adopted budget is appropriated for a transfer to the Stormwater Renewal and Extension Fund for funding of stormwater facility improvements.

In 2012, revenues of the Stormwater Fund are expected to total \$30.4 million, the same as the 2011 actual level. Beginning in FY 2006, property owners in unincorporated Gwinnett County were charged 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. The rate has remained at \$2.46 since FY 2009.

## Local Transit Operating Fund

This fund accounts for the operation and maintenance of the Transit System. Revenues are received from fares and a contribution from the General Fund. The transit system began express bus service operations to employment centers in downtown Atlanta in November 2001 and added local bus route service a year later. The transit service has proven to be extremely popular and successful and service levels had increased to meet demand with ridership growing to 2,264,769 boardings in 2011. The local ridership is about 60% of total ridership. In response to the economic recession and the need to balance the County's operating budget with reduced revenue projections, the County reduced transit service levels and raised fares in mid 2008. Additional service reductions were made effective January 2010, and a new rate resolution is effective January 1, 2012. The new rates are consistent with the objective that one-third of the expenses for transit be funded by users of the system.

In 2012, expenses of the Local Transit Operating Fund are expected to total \$7.8 million, an increase of \$0.5 million, or 6.5 percent above the 2011 actual level of \$7.3 million.

In 2012, revenues of the Local Transit Operating Fund are expected to total \$7.8 million. The General Fund operating subsidy is expected to total \$3.2 million.

## Solid Waste Operating Fund

This fund accounts for the operations as provided in the Solid Waste Collection and Disposal Services Ordinance. Tax revenues are received from non-exclusive franchise fees paid by commercial waste haulers. Residential service fees are paid by homeowners in unincorporated Gwinnett County and reported as Charges for Services.

In 2012, expenses of the Solid Waste Operating Fund are expected to total \$40.8 million, an increase of \$1.3 million or 3.4 percent above the 2011 actual level of \$39.4 million.

In 2012, revenues of the Solid Waste Operating Fund are expected to total \$41.7 million, an increase of \$1.1 million or 2.7 percent over the 2011 actual level of \$40.6 million.

## Airport Operating Fund

This fund accounts for the operation and maintenance of the County airport, Briscoe Field.

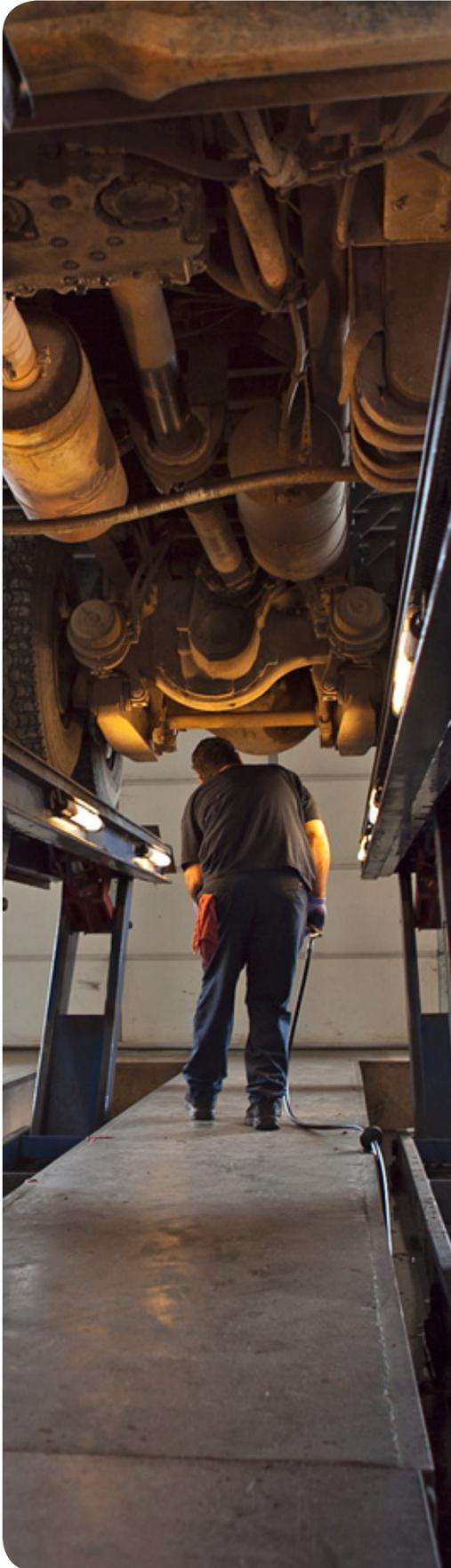
In 2012, expenses of the Airport Operating Fund are expected to total \$0.8 million, an increase of \$95,000, or 12.9 percent above the 2011 actual level of \$0.7 million.

In 2012, revenues of the Airport Operating Fund are expected to total \$0.8 million, basically the same as 2011.

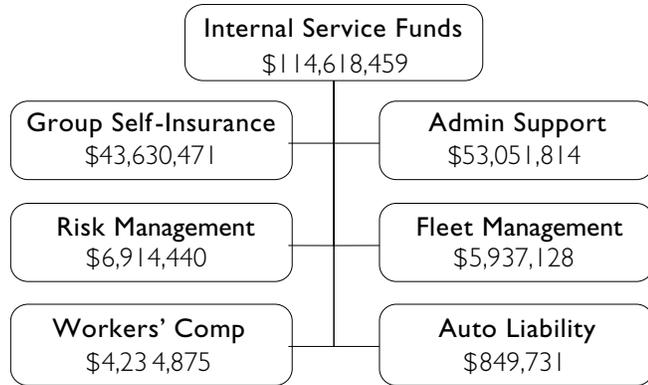
## Internal Service Funds

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





County operates six services on an internal service basis including administrative support, health, life and disability insurance, risk management, automobile liability, workers compensation, and fleet management.



The **Group Self-Insurance Fund** accounts for all financial transactions related to the payment of premiums and benefits for active employees' health, disability, and life insurance. Revenues are received from employee and employer contributions.

In the face of increasing health care costs, the financial status of the Group Self-Insurance Fund remains positive.

To contain rapid increases, the County implemented changes in the health plan in order to balance costs between the County and participants. Future year changes in this area include continued adjustments to costs to lessen the total financial impact to the County and the enrolled employees.

In 2012, expenditures of the Group Self-Insurance Fund are expected to total \$43.6 million, and revenues are expected to total \$39 million.

The **Risk Management Fund** accounts for all financial transactions related to the County's property liability and casualty insurance. Revenues are received from charges to the user departments based on the number of employees, prior claims, and property liability coverage needs.

The **Workers Compensation Fund** accounts for financial transactions related to the payment of workers compensation claims. Revenue is received from the user departments based upon the number of employees and prior claims.

The **Fleet Management Fund** accounts for all financial transactions related to the maintenance of the County fleet.

## Debt Summary

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 provides the best service to its citizens for the least cost through effective internal controls and prudent accounting, budgeting, and planning procedures. An independent audit firm performs annual audits and reviews the standardized financial statements prepared by the County that are distributed for public and bond 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 by 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 achieved an upgrade in its bond rating from Aa1/AA+/AA+ to the highest quality Aaa/AAA/AAA in June 1997 by the three primary rating agencies. Gwinnett is one of approximately 36 counties in the United States with this prestigious rating. The County has maintained those ratings to date. For approximately 14 years, each of the three rating agencies has consistently reported Gwinnett County's debt position as manageable, citing the County's emphasis on pay-as-you go funding and low levels of tax-supported debt.

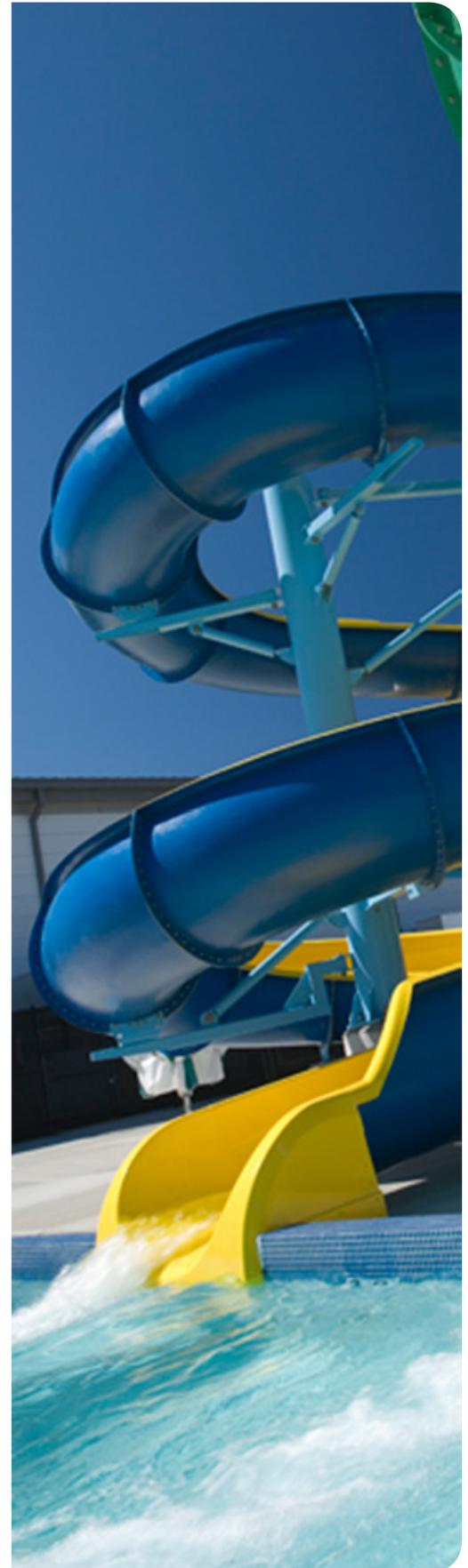
Major capital projects are funded through the issuance of long-term debt and pay-as-you-go methods. The capital needs are identified and addressed in the capital budgeting process. This process assesses the purpose, size, and timing of borrowing needs. There are also other factors considered such as the budget impact of ongoing support of capital improvements, legal constraints on capacity, other financing alternatives, the urgency of needs, the cost of delay, the willingness of the community to pay, current interest rates, market conditions, and availability of other monies to fund the projects. The County has issued both general obligation and revenue debt to fund capital needs. The County has also used pay-as-you-go methods for capital improvements since 1985. Less than 0.2 percent of the \$1.5 billion **2012 – 2017 Capital Improvement Program** is funded by debt.

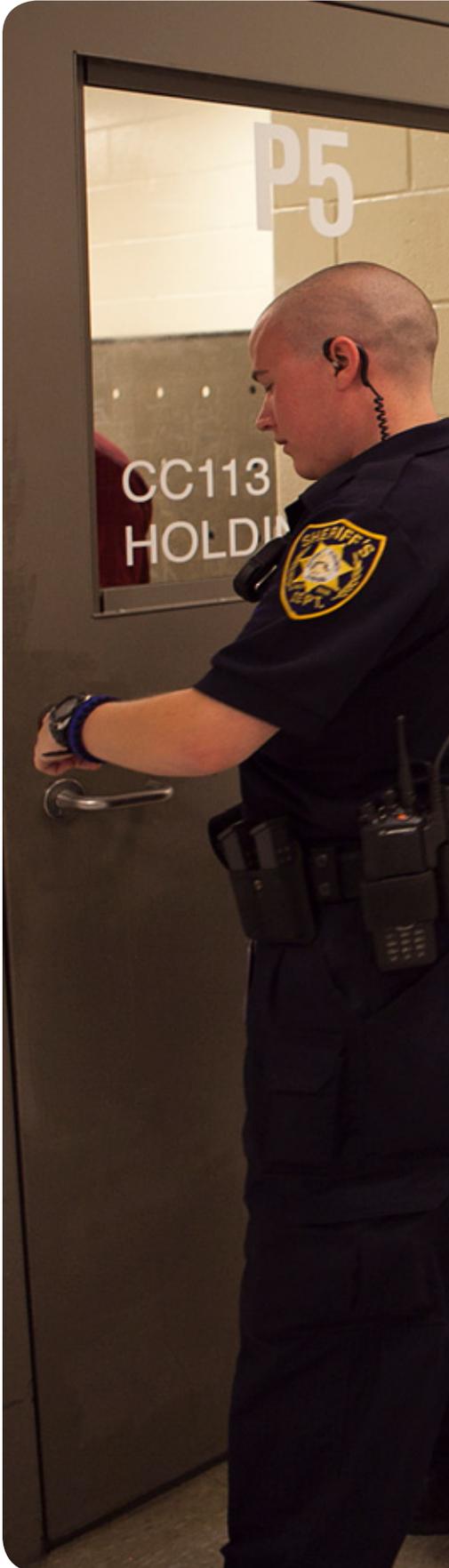
Pay-as-you-go funding of capital improvements include contributions from the County's tax funds (general and recreation) into capital funds. In 2012, the County will contribute less than 2 percent of general fund revenues and 4 percent of recreation fund revenues to the capital program.

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. Since 1985, the County has used SPLOST revenues to fund capital needs including a new justice and administration center, libraries, public safety facilities, and major expansion of the road system. SPLOST revenues have also funded the construction of public safety and parks and recreation facilities. More than \$2.3 billion has been collected since 1985 for capital improvements across the County.

### 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 one issue of G.O. Bonds outstanding at this time. The 1986 General Obligation Bond issue was refunded in both 1992 and 2002. This issue was used to fund the construction/expansion of the library system as well as roads, and was paid in full during 2011.

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

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

The constitutional debt limit for 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, 2011, for Gwinnett County was \$2,498,643,837 providing a debt margin of \$2,474,541,784 (unaudited). At December 31, 2011, there is a total par amount outstanding of \$51,595,000 in General Obligation Bonds.

The following table reflects the outstanding amounts of General Obligation Debt as of December 31, 2011, for the County's Series 2003 bond issue (unaudited):

Year	Principal	Interest	Total
2012	\$ 3,380,000	\$ 1,845,119	\$ 5,225,119
2013	3,510,000	1,741,769	5,251,769
2014	3,650,000	1,630,719	5,280,719
2015	3,800,000	1,508,194	5,308,194
2016	3,965,000	1,374,681	5,339,681
2017 – 2021	22,645,000	4,450,947	27,095,947
2022 – 2023	10,645,000	430,900	11,075,900
<b>Total</b>	<b>\$ 51,595,000</b>	<b>\$ 12,982,329</b>	<b>\$ 64,577,329</b>

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

The information in the following table reveals the outstanding debt service amounts for the Water and Sewerage Authority as of December 31, 2011 (unaudited).

**Outstanding Principal by Issue  
Combined Water and Sewerage Authority Revenue Bonds**

\$2,000,000	Series 2002	Issued 5/1/02
\$20,240,000	Series 2003B	Issued 6/5/03 (partially refunded 7/1/11)
\$233,200,000	Series 2005	Issued 3/17/05
\$118,985,000	Series 2006	Issued 3/9/06
\$190,000,000	Series 2008	Issued 8/21/08
\$241,475,000	Series 2009	Issued 10/22/09
\$163,615,000	Series 2011	Issued 7/1/11

Year	Principal	Interest	Total
2012	\$ 47,250,000	\$ 41,652,996	\$ 88,902,996
2013	57,035,000	39,695,065	96,730,065
2014	58,955,000	37,479,103	96,434,103
2015	61,050,000	35,054,877	96,104,877
2016	63,725,000	32,495,914	96,220,914
2017 – 2021	303,070,000	121,658,864	424,728,864
2022 – 2026	291,465,000	54,328,423	345,793,423
2027 – 2031	86,965,000	6,146,854	93,111,854
<b>Total</b>	<b>\$ 969,515,000</b>	<b>\$ 368,512,096</b>	<b>\$ 1,338,027,096</b>

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 March 2009 increased water and sewer rates over a period of six years beginning in January 2010. Over the six-year time period, the average monthly water and sewer residential bill (based on 6,000 gallons used per month, for a typical residential household) will increase slightly more than 26 percent, from \$69.44 in 2010 to \$94.22 in 2015.

These rate increases will help to offset the debt service cost of existing Water and Sewerage Authority revenue bonds. While the County does not anticipate issuing any additional Water and Sewer debt over the next six years, if favorable market conditions exist, the Water and Sewerage Authority may refund outstanding bonds for debt service savings.

In addition, the County has received a \$54 million loan from the Georgia Environmental Facilities Authority (GEFA) for improvements and construction of the No Business Creek Pump Station and Tunnel. Repayment began in 2011.





Other outstanding debt amounts as of December 31, 2011, are as follows (unaudited):

### Georgia Environmental Facilities Authority Loan Series 2004, 2008, 2010

Year	Principal	Interest	Total
2012	\$ 2,339,277	\$ 1,559,150	\$ 3,898,427
2013	2,325,404	1,489,522	3,814,926
2014	2,395,848	1,419,078	3,814,926
2015	2,468,719	1,346,206	3,814,925
2016	2,543,490	1,271,436	3,814,926
2017 – 2021	13,927,885	5,146,741	19,074,626
2022 – 2026	16,178,602	2,896,024	19,074,626
2027 – 2031	10,881,980	565,336	11,447,316
<b>Total</b>	<b>\$ 53,061,205</b>	<b>\$ 15,693,493</b>	<b>\$ 68,754,698</b>

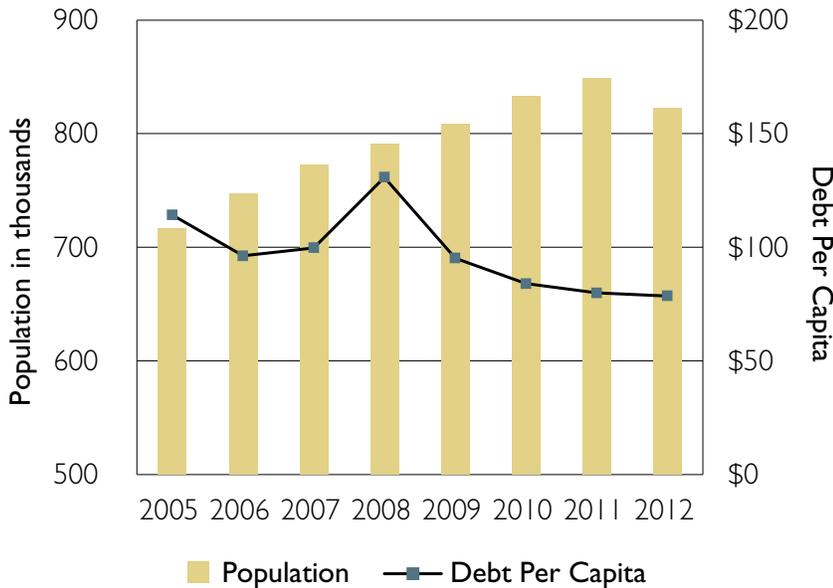
The total annual requirements on all outstanding debt as of December 31, 2011, including interest, are as follows (unaudited, rounded to the nearest thousand):

Year	GO	W&S	Other	Total
2012	\$ 5,225	\$ 88,903	\$ 3,898	\$ 98,026
2013	5,252	96,730	3,815	105,797
2014	5,281	96,434	3,815	105,530
2015	5,308	96,105	3,815	105,228
2016	5,340	96,221	3,815	105,376
2017 – 2021	27,096	424,729	19,075	470,900
2022 – 2026	11,076	345,793	19,075	375,944
2027 – 2031	–	93,112	11,447	104,559
<b>Total</b>	<b>\$ 64,578</b>	<b>\$ 1,338,027</b>	<b>\$ 68,755</b>	<b>\$ 1,471,360</b>

The total annual debt requirement for 2012 is nearly 11 percent of the total operating budget of \$898.4 million, resulting in total operating appropriations less annual debt of \$800.4 million.

Debt per capita is based on total annual debt service payments as compared to estimated county population. Total annual debt requirement for fiscal year 2012 (all debt categories) is approximately \$98 million. Currently, estimated debt service per capita averages nearly \$79 per person. This number has steadily declined over the last few years as the County did not issue new debt in 2010 or 2011 and has focused on paying off its debt. Specifically, in 2010, the County paid off its Recreation Authority Refunding bonds and its 1994 Water and Sewer Refunding Bonds. In 2011, the 2002 General Obligation Refunding Bonds were also paid in full.

**Debt Service Per Capita**



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

## Conclusion

The 2012 budget keeps infrastructure and basic core services as the County's priority. The continued emphasis on public safety, criminal justice, plus water and sewer services demonstrate the County's commitment to keeping Gwinnett County a preferred place to live, work, and play.

Detailed information on all facets of the budget can be found within this document. The two sections of the document titled **Operating Funds** and **Capital Funds** quantitatively reflect each operating and capital fund within the budget. There is more detailed information on departments within the **Departmental Information** section. The **Capital Funds** section includes the capital fund summaries, which list all capital projects by fund for each year of the six-year capital program. There is more detail on major capital projects in the **Capital Programs** section.

Your support throughout the budget process is greatly appreciated. Your dedication to effectively address the challenges that face the County is invaluable to the formulation of a functional, fiscally sound, balanced budget. We would like to take this opportunity to thank those who have worked with us to arrive at the 2012 budget.

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



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• operating funds

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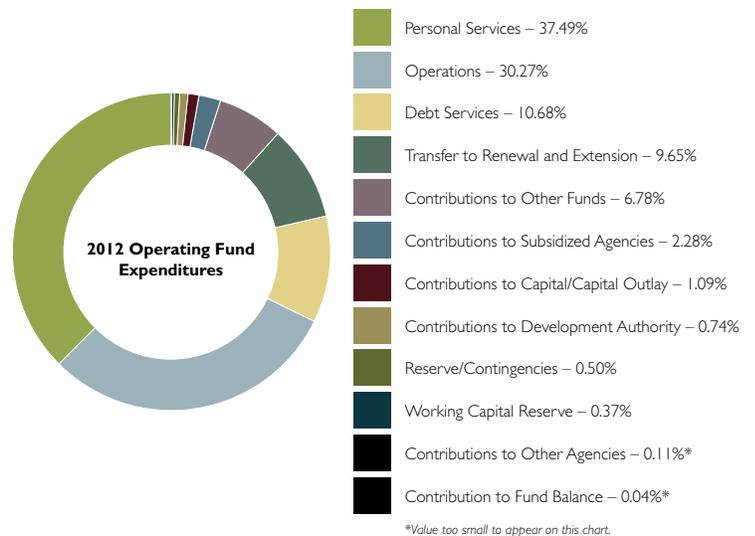
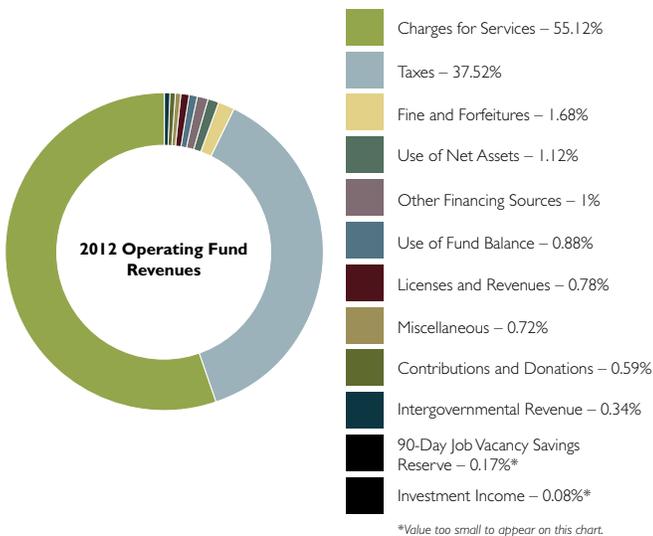
This section provides information for all the various funds including definitions and assumptions concerning each fund's revenue; a history of the revenue and expenditures of each fund; and the 2012 budget.

## Operating Funds

### Revenue and Expenditures by Category FY 2009 – 2012

	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget(*)	% Chg. 11-12
<b>Revenues</b>					
Taxes	395,937,877	474,393,929	402,700,892	356,943,897	-11.4%
Licenses and Permits	6,646,689	8,283,740	7,488,304	7,437,808	-0.7%
Inter Gov't Revenue	3,547,228	3,447,042	3,328,916	3,238,200	-2.7%
Charges for Services	377,502,458	415,121,623	458,503,482	524,404,504	14.4%
Fines and Forfeitures	16,317,095	20,793,512	14,344,213	16,004,606	11.6%
Investment Income	1,340,362	1,298,770	1,725,292	752,624	-56.4%
Contrib and Donations	3,250,245	6,539,370	5,833,028	5,624,550	-3.6%
Miscellaneous	7,168,501	9,250,736	5,108,620	6,894,408	35.0%
Other Financing Sources	16,746,856	34,265,182	20,276,149	9,475,194	-53.3%
<b>Total Revenues</b>	<b>828,457,311</b>	<b>973,393,904</b>	<b>919,308,896</b>	<b>930,775,791</b>	<b>1.2%</b>
90-Day Job Vacancy Savings Reserve	-	-	-	1,604,959	-
Use of Net Assets	-	-	-	10,652,229	-
Use of Fund Balance	-	-	-	8,331,887	-
<b>Total</b>	<b>828,457,311</b>	<b>973,393,904</b>	<b>919,308,896</b>	<b>951,364,866</b>	<b>3.5%</b>
<b>Expenditures</b>					
Personal Services	367,566,016	367,853,046	337,057,614	356,709,815	5.8%
Operations	214,904,383	259,455,302	255,308,061	287,959,432	12.8%
Debt Service	95,198,816	106,097,793	105,011,721	101,568,996	-3.3%
Transfer to R and E	78,387,438	82,468,340	81,811,337	91,817,000	12.2%
Cont. to Other Funds	33,404,846	49,781,820	40,660,539	64,546,938	58.7%
Cont. to Development Authority	-	-	6,003,520	7,065,345	17.7%
Cont. to Subsidized Agy's	25,130,861	25,257,805	21,589,764	21,690,518	0.5%
Cont to Other Agencies	6,010,000	6,010,000	6,382,136	1,010,000	-84.2%
Cont to Cap/Capital Outlay	15,351,547	25,243,037	30,141,666	10,367,239	-65.6%
Reserves/Contingencies	43,973	-	-	4,747,504	-
<b>Total Expenditures</b>	<b>835,997,880</b>	<b>922,167,143</b>	<b>883,966,358</b>	<b>947,482,787</b>	<b>7.2%</b>
Working Capital Reserve	-	-	-	3,503,169	-
Contribution to Fund Balance	-	-	-	378,910	-
<b>Total Gross Budget</b>	<b>835,997,880</b>	<b>922,167,143</b>	<b>883,966,358</b>	<b>951,364,866</b>	<b>7.6%</b>
Less Indirect Cost	7,406,652	8,178,435	14,203,699	52,986,003	273.0%
<b>Total Net Budget</b>	<b>828,591,228</b>	<b>913,988,708</b>	<b>869,762,659</b>	<b>898,378,863</b>	<b>3.3%</b>

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



## Operating Funds

Revenue and Expenditures by Fund FY 2009 – 2012

	2009 Actual		2010 Actual	
	Revenue	Expenditures	Revenue	Expenditures
<b>Tax Related Funds</b>				
General	425,267,031	421,010,864	489,630,168	459,553,507
Recreation	29,920,379	29,745,723	37,709,169	40,497,230
G.O. Refunding Bond Debt Service	6,802,316	8,644,133	16,915,406	8,711,459
G.O. Bond Debt Service	7,438,209	5,162,631	6,984,313	5,160,277
Street Lighting (*)	6,132,289	6,313,784	6,185,069	6,228,286
Speed Hump (*)	111,322	17,002	112,449	41,230
<b>Total Tax Related</b>	<b>475,671,546</b>	<b>470,894,137</b>	<b>557,536,574</b>	<b>520,191,989</b>
<b>Enterprise Funds</b>				
Water and Sewer Operating	216,751,069	232,425,630	253,847,718	245,791,408
Local Transit Operating	7,039,690	7,011,952	6,815,152	5,328,755
Airport Operating	863,102	919,977	859,759	805,636
Stormwater Operating	29,530,769	23,083,089	31,577,846	34,851,458
Solid Waste Operating	2,300,754	1,212,020	23,131,512	21,582,581
<b>Total Enterprise</b>	<b>256,485,384</b>	<b>264,652,668</b>	<b>316,231,987</b>	<b>308,359,838</b>
<b>Internal Service Funds</b>				
Group Self-Insurance	54,781,951	57,858,753	47,782,950	49,573,967
Fleet Management	5,497,950	4,865,604	5,150,392	5,456,514
Risk Management	6,562,745	3,977,794	7,038,899	3,908,073
Vehicle Purchasing	1,086,296	5,318,700	5,098,320	3,998,019
Workers' Compensation	4,536,132	1,973,767	4,123,311	3,710,092
Administrative Support	-	-	-	-
Auto Liability	723,692	846,953	752,988	656,059
<b>Total Internal Service</b>	<b>73,188,766</b>	<b>74,841,571</b>	<b>69,946,860</b>	<b>67,302,724</b>
<b>Special Use Funds</b>				
E-911	12,774,602	8,891,915	12,814,230	11,087,813
Juvenile Court Supervision	-	-	-	-
Tourism	5,618,935	10,997,730	7,247,820	8,563,765
Crime Victims Assistance	946,630	946,356	899,453	1,047,571
Police Special Justice	685,550	1,271,090	4,839,318	1,211,237
Police Special Treasury	-	-	-	-
Police Special State	-	-	-	-
Sheriff Inmate	341,819	219,891	392,860	296,170
Street Lighting (*)	-	-	-	-
Speed Hump (*)	-	-	-	-
Corrections Inmate	85,944	119,789	67,983	130,855
Sheriff Special Justice	393,147	440,537	1,058,107	522,962
Sheriff Special Treasury	-	-	-	-
Sheriff Special State	-	-	-	-
District Attorney Federal Asset Sharing	285,660	75,483	323,434	78,988
Stadium	1,947,231	2,646,713	2,008,858	2,183,858
Tree Bank	20,805	-	17,297	-
Tourism Sustainability	11,292	-	9,123	1,189,373
<b>Total Special Use</b>	<b>23,111,615</b>	<b>25,609,504</b>	<b>29,678,483</b>	<b>26,312,592</b>
<b>Total - All Funds</b>	<b>828,457,311</b>	<b>835,997,880</b>	<b>973,393,904</b>	<b>922,167,143</b>

(\*) In 2011 this fund was reclassified as a Special Use Fund to more accurately reflect the nature of the fund.

## Operating Funds

Revenue and Expenditures by Fund FY 2009 – 2012

	2011 Unaudited		2012 Budget (*)	
	Revenue	Expenditures	Revenue	Expenditures
<b>Tax Related Funds</b>				
General	442,161,826	394,337,261	401,937,542	403,542,501
Recreation	31,369,472	27,959,955	28,705,053	28,640,520
G.O. Refunding Bond Debt Service	319,878	16,697,683	-	-
G.O. Bond Debt Service	15,071,217	5,196,329	5,482,618	5,226,679
Street Lighting (**)	-	-	-	-
Speed Hump (**)	-	-	-	-
<b>Total Tax Related</b>	<b>488,922,393</b>	<b>444,191,228</b>	<b>436,125,213</b>	<b>437,409,700</b>
<b>Enterprise Funds</b>				
Water and Sewer Operating	266,000,977	250,493,390	280,003,599	277,435,631
Local Transit Operating	4,256,493	7,278,913	7,752,427	7,752,427
Airport Operating	866,408	743,140	826,355	838,828
Stormwater Operating	30,410,963	27,350,618	30,358,768	30,424,532
Solid Waste Operating	40,620,674	39,430,502	41,708,348	40,773,147
<b>Total Enterprise</b>	<b>342,155,515</b>	<b>325,296,563</b>	<b>360,649,497</b>	<b>357,224,565</b>
<b>Internal Service Funds</b>				
Group Self-Insurance	39,292,865	38,464,442	39,008,320	43,630,471
Fleet Management	4,558,108	6,101,262	5,863,111	5,937,128
Risk Management	3,176,184	4,933,943	3,423,778	6,914,440
Vehicle Purchasing	-	23,406,572	-	-
Workers' Compensation	1,882,176	3,245,210	1,894,980	4,234,875
Administrative Support	-	-	53,051,814	53,051,814
Auto Liability	1,000,934	393,862	802,464	849,731
<b>Total Internal Service</b>	<b>49,910,267</b>	<b>76,545,291</b>	<b>104,044,467</b>	<b>114,618,459</b>
<b>Special Use Funds</b>				
E-911	11,369,313	11,192,428	12,689,735	16,819,192
Juvenile Court Supervision	132,291	20,568	77,525	77,525
Tourism	11,450,861	5,984,639	6,410,580	6,987,527
Crime Victims Assistance	766,341	1,039,799	943,964	1,155,528
Police Special Justice	395,534	4,157,302	303,400	1,492,915
Police Special Treasury	265,285	345	-	264,233
Police Special State	3,402,928	433,767	501,350	884,135
Sheriff Inmate	363,243	210,299	374,721	374,104
Street Lighting (**)	6,193,004	6,069,674	6,168,972	6,918,830
Speed Hump (**)	113,118	54,956	116,176	58,355
Corrections Inmate	67,940	74,345	58,780	99,267
Sheriff Special Justice	221,390	1,408,087	37,279	100,000
Sheriff Special Treasury	974,304	174,346	330	500,000
Sheriff Special State	169,476	5,455	50	100,000
District Attorney Federal Asset Sharing	151,273	93,522	155,550	205,000
Stadium	2,260,718	2,169,538	2,091,192	2,162,842
Tree Bank	22,206	-	27,010	30,610
Tourism Sustainability	1,495	4,844,206	-	-
<b>Total Special Use</b>	<b>38,320,720</b>	<b>37,933,276</b>	<b>29,956,614</b>	<b>38,230,063</b>
<b>Total - All Funds</b>	<b>919,308,895</b>	<b>883,966,358</b>	<b>930,775,791</b>	<b>947,482,787</b>

(\*) Where applicable, revenues in the 2012 budget column do not include any budgeted use of fund balance and appropriations do not include any working capital reserve.

(\*\*) In 2011 this fund was reclassified as a Special Use Fund to more accurately reflect the nature of the fund.

## Operating Funds

### Fund Balance Summaries FY 2009 – 2012

	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget
<b>General Fund (*)</b>				
Balance January 1	113,829,940	118,086,107	148,162,768	195,987,333
Sources	425,267,031	489,630,168	442,161,826	401,937,542
Uses	(421,010,864)	(459,553,507)	(394,337,261)	(403,542,501)
<b>Ending Fund Balance</b>	<b>118,086,107</b>	<b>148,162,768</b>	<b>195,987,333</b>	<b>194,382,374</b>
Required Reserve (**)	75,236,845	70,168,477	76,592,251	65,722,877
<b>Recreation Fund (*)</b>				
Balance January 1	10,818,658	10,993,314	8,205,253	11,614,770
Sources	29,920,379	37,709,169	31,369,472	28,705,053
Uses	(29,745,723)	(40,497,230)	(27,959,955)	(28,640,520)
<b>Ending Fund Balance</b>	<b>10,993,314</b>	<b>8,205,253</b>	<b>11,614,770</b>	<b>11,679,303</b>
Required Reserve (**)	7,275,360	4,957,621	6,749,538	4,659,993
<b>G. O. Refunding Bond Debt Service Fund (*)</b>				
Balance January 1	10,015,673	8,173,856	16,377,803	-
Sources	6,802,316	16,915,406	319,878	-
Uses	(8,644,133)	(8,711,459)	(16,697,681)	-
<b>Ending Fund Balance</b>	<b>8,173,856</b>	<b>16,377,803</b>	-	-
Required Reserve (**)	304,829	160,873	-	-
<b>G. O. Bond Debt Service Fund (*)</b>				
Balance January 1	13,502,691	15,778,269	17,602,305	27,477,193
Sources	7,438,209	6,984,313	15,071,217	5,482,618
Uses	(5,162,631)	(5,160,277)	(5,196,329)	(5,226,679)
<b>Ending Fund Balance</b>	<b>15,778,269</b>	<b>17,602,305</b>	<b>27,477,193</b>	<b>27,733,132</b>
Required Reserve (**)	1,031,853	992,665	947,909	947,909
<b>Street Lighting Fund (*)</b>				
Balance January 1	4,335,522	4,154,027	4,110,810	4,234,140
Sources	6,132,289	6,185,069	6,193,004	6,168,972
Uses	(6,313,784)	(6,228,286)	(6,069,674)	(6,918,830)
<b>Ending Fund Balance</b>	<b>4,154,027</b>	<b>4,110,810</b>	<b>4,234,140</b>	<b>3,484,282</b>
Required Reserve (**)	533,703	526,149	519,024	505,806
<b>Speed Hump Fund (*)</b>				
Balance January 1	857,210	951,530	1,022,749	1,080,911
Sources	111,322	112,449	113,118	116,176
Uses	(17,002)	(41,230)	(54,956)	(58,355)
<b>Ending Fund Balance</b>	<b>951,530</b>	<b>1,022,749</b>	<b>1,080,911</b>	<b>1,138,732</b>
Required Reserve (**)	1,856	1,417	3,436	4,580

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

(\*\*) Required reserve is defined as 2 months of annual use for the General Fund; 2 months annual use for the Recreation Fund; the first debt payment of the following year for the General Obligation Debt Service Funds; and 1 month of annual use for the Street Lighting and Speed Hump Funds.

## Operating Funds

### Fund Balance Summaries FY 2009 – 2012

	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget
<b>E-911 Fund (*)</b>				
Balance January 1	28,942,955	32,825,642	34,552,059	34,728,944
Sources	12,774,602	12,814,230	11,369,313	12,689,735
Uses	(8,891,915)	(11,087,813)	(11,192,428)	(16,819,192)
<b>Ending Fund Balance</b>	<b>32,825,642</b>	<b>34,552,059</b>	<b>34,728,944</b>	<b>30,599,487</b>
Required Reserve (**)	-	-	-	-
<b>Juvenile Court Supervision (*)</b>				
Balance January 1	-	-	-	111,723
Sources	-	-	132,291	77,525
Uses	-	-	(20,568)	(77,525)
<b>Ending Fund Balance</b>	<b>-</b>	<b>-</b>	<b>111,723</b>	<b>111,723</b>
Required Reserve (**)	-	-	-	-
<b>Tourism Fund (*)</b>				
Balance January 1	8,146,458	2,767,663	1,451,718	6,917,940
Sources	5,618,935	7,247,820	11,450,861	6,410,580
Uses	(10,997,730)	(8,563,765)	(5,984,639)	(6,987,527)
<b>Ending Fund Balance</b>	<b>2,767,663</b>	<b>1,451,718</b>	<b>6,917,940</b>	<b>6,340,993</b>
Required Reserve (**)	-	-	-	-
<b>Crime Victims Assistance Fund (*)</b>				
Balance January 1	1,683,161	1,683,435	1,535,317	1,261,859
Sources	946,630	899,453	766,341	943,964
Uses	(946,356)	(1,047,571)	(1,039,799)	(1,155,528)
<b>Ending Fund Balance</b>	<b>1,683,435</b>	<b>1,535,317</b>	<b>1,261,859</b>	<b>1,050,295</b>
Required Reserve (**)	-	-	-	-
<b>Police Special Justice Fund (*)</b>				
Balance January 1	4,583,811	3,998,271	7,626,352	3,864,584
Sources	685,550	4,839,318	395,534	303,400
Uses	(1,271,090)	(1,211,237)	(4,157,302)	(1,492,915)
<b>Ending Fund Balance</b>	<b>3,998,271</b>	<b>7,626,352</b>	<b>3,864,584</b>	<b>2,675,069</b>
Required Reserve (**)	-	-	-	-
<b>Police Special Treasury Fund (*)</b>				
Balance January 1	-	-	-	264,940
Sources	-	-	265,285	-
Uses	-	-	(345)	(264,233)
<b>Ending Fund Balance</b>	<b>-</b>	<b>-</b>	<b>264,940</b>	<b>707</b>
Required Reserve (**)	-	-	-	-
<b>Police Special State Fund (*)</b>				
Balance January 1	-	-	-	2,969,161
Sources	-	-	3,402,928	501,350
Uses	-	-	(433,767)	(884,135)
<b>Ending Fund Balance</b>	<b>-</b>	<b>-</b>	<b>2,969,161</b>	<b>2,586,376</b>
Required Reserve (**)	-	-	-	-
<b>Sheriff Inmate Fund (*)</b>				
Balance January 1	1,247,477	1,369,405	1,466,095	1,619,039
Sources	341,819	392,860	363,243	374,721
Uses	(219,891)	(296,170)	(210,299)	(374,104)
<b>Ending Fund Balance</b>	<b>1,369,405</b>	<b>1,466,095</b>	<b>1,619,039</b>	<b>1,619,656</b>
Required Reserve (**)	-	-	-	-

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

(\*\*) Reserve is not required.

## Operating Funds

### Fund Balance Summaries FY 2009 – 2012

	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget
<b>Corrections Inmate Fund (*)</b>				
Balance January 1	175,160	141,315	78,443	72,038
Sources	85,944	67,983	67,940	58,780
Uses	(119,789)	(130,855)	(74,345)	(99,267)
Ending Fund Balance	141,315	78,443	72,038	31,551
Required Reserve (**)	-	-	-	-
<b>Sheriff Special Justice Fund (*)</b>				
Balance January 1	906,527	859,137	1,394,282	207,585
Sources	393,147	1,058,107	221,390	37,279
Uses	(440,537)	(522,962)	(1,408,087)	(100,000)
Ending Fund Balance	859,137	1,394,282	207,585	144,864
Required Reserve (**)	-	-	-	-
<b>Sheriff Special Treasury Fund (*)</b>				
Balance January 1	-	-	-	799,958
Sources	-	-	974,304	330
Uses	-	-	(174,346)	(500,000)
Ending Fund Balance	-	-	799,958	300,288
Required Reserve (**)	-	-	-	-
<b>Sheriff Special State Fund (*)</b>				
Balance January 1	-	-	-	164,021
Sources	-	-	169,476	50
Uses	-	-	(5,455)	(100,000)
Ending Fund Balance	-	-	164,021	64,071
Required Reserve (**)	-	-	-	-
<b>District Attorney Federal Asset Sharing Fund (*)</b>				
Balance January 1	19,255	229,432	473,878	531,630
Sources	285,660	323,434	151,274	155,550
Uses	(75,483)	(78,988)	(93,522)	(205,000)
Ending Fund Balance	229,432	473,878	531,630	482,180
Required Reserve (**)	-	-	-	-
<b>Stadium Fund (*)</b>				
Balance January 1	1,625,030	925,548	750,548	841,728
Sources	1,947,231	2,008,858	2,260,718	2,091,192
Uses	(2,646,713)	(2,183,858)	(2,169,538)	(2,162,842)
Ending Fund Balance	925,548	750,548	841,728	770,078
Required Reserve (**)	-	-	-	-
<b>Tree Bank Fund (*)</b>				
Balance January 1	-	20,805	38,102	60,308
Sources	20,805	17,297	22,206	27,010
Uses	-	-	-	(30,610)
Ending Fund Balance	20,805	38,102	60,308	56,708
Required Reserve (**)	-	-	-	-
<b>Tourism Sustainability Fund (*)</b>				
Balance January 1	6,011,669	6,022,961	4,842,711	-
Sources	11,292	9,123	1,495	-
Uses	-	(1,189,373)	(4,844,206)	-
Ending Fund Balance	6,022,961	4,842,711	-	-
Required Reserve (**)	-	-	-	-

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

(\*\*) Reserve is not required.

## **Operating Tax-Related Funds**

## Operating Tax-Related Funds

### Definitions

The **Tax-Related Fund Group** consists of funds that derive their primary revenue from property taxes.

### Budget Basis

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

### Operating Tax-Related Funds

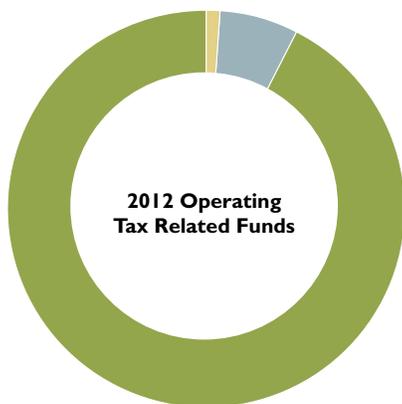
The **General Fund** is the primary tax and operating fund for all County revenues and expenditures that are not accounted for in other funds. This is the County's largest operating fund and where most of the County's operations are located. This fund also supports various capital projects with an annual contribution to the Capital Project Fund. The General Fund is supported by revenues derived from property taxes, other taxes, licenses and permits, intergovernmental revenues, fines and forfeitures, charges for services, and other miscellaneous revenues. The activities included in this fund are general government, public safety, judiciary, public works, health and welfare, culture and recreation, and housing and development.

The **Recreation Fund** is used to account for the operations and maintenance of County parks and recreational facilities. Financing is provided by a specific property tax levy and miscellaneous revenues including admissions, concessions, and sport activity fees. This fund is legally mandated to be used to provide 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 Refunding Bond Debt Service Fund** was used to account for the principal and interest payments on the 1986 General Obligation Bond issue (and subsequent refunding bond issues in 1992 and 2002) for roads and libraries. These bonds were paid in full in 2011 and all remaining funds moved to the General Obligation Debt Service – Detention Center Fund.

The **General Obligation Debt Service – Detention Center (G.O. Bond) Fund** is used to specifically account for the accumulation of resources for, and the payment of, general long-term debt principal and interest related to the 2003 detention center construction bonds. Revenue is derived principally from a countywide property tax levied for debt services.

The **Street Lighting and Speed Hump Funds** were both moved to the Special Use Funds category in 2011 to more accurately reflect the nature of the fund.

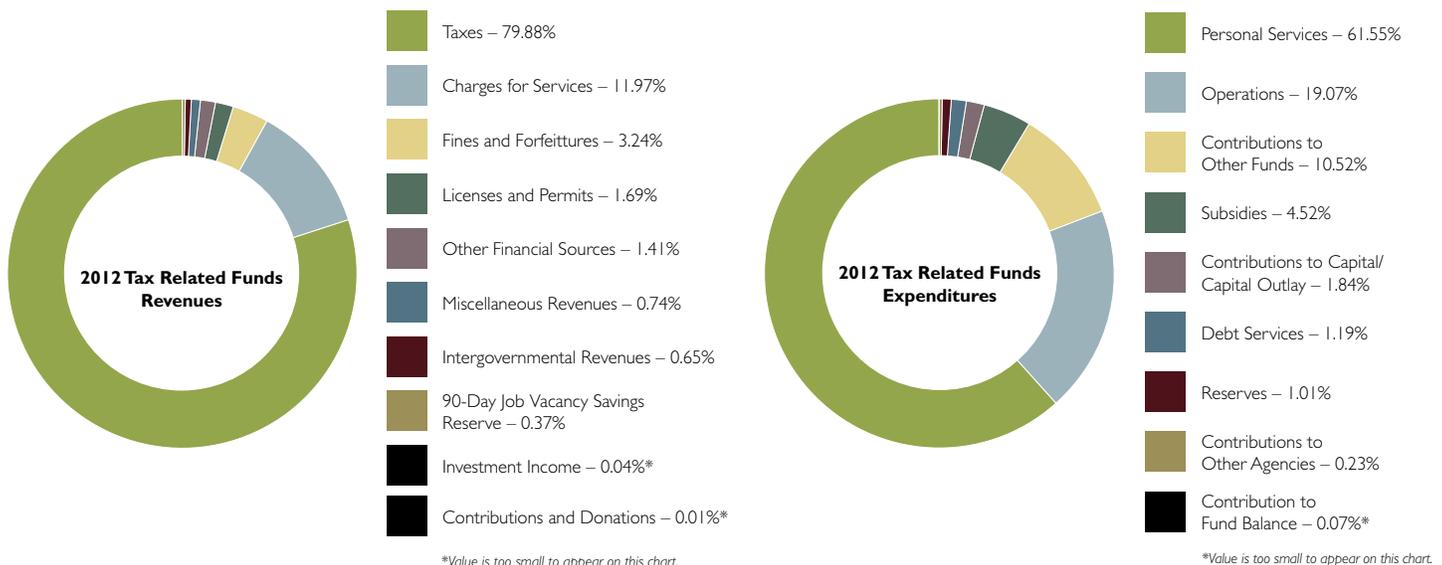


## Operating Tax-Related Funds

Revenues and Expenditures FY 2009 – 2012

	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget(*)	% Chg. 11-12
<b>Revenues</b>					
Taxes	388,272,273	466,557,736	395,113,378	349,659,260	-12%
Licenses and Permits	6,625,889	8,266,460	7,466,120	7,410,808	-1%
Inter Gov't Revenue	3,147,228	3,047,042	2,928,916	2,838,200	-3%
Charges for Services	57,161,375	49,005,109	55,657,595	52,414,687	-6%
Fines and Forfeitures	14,209,679	13,716,574	12,414,377	14,180,820	14%
Investment Income	648,296	564,935	783,064	182,062	-77%
Contrib and Donations	56,716	57,441	78,284	34,550	-56%
Miscellaneous Rev	5,178,691	4,942,117	6,073,678	3,239,826	-47%
Other Financing Sources	371,399	11,379,160	8,406,982	6,165,000	-27%
<b>Total</b>	<b>475,671,546</b>	<b>557,536,574</b>	<b>488,922,394</b>	<b>436,125,213</b>	<b>-11%</b>
90-Day Job Vacancy Savings Reserve	-	-	-	1,604,959	-
Use of Fund Balance	-	-	-	-	-
<b>Total Revenues</b>	<b>475,671,546</b>	<b>557,536,574</b>	<b>488,922,394</b>	<b>437,730,172</b>	<b>-10%</b>
<b>Expenditures</b>					
Personal Services	310,585,646	315,407,791	284,478,530	269,370,238	-5%
Operations	95,553,817	110,313,532	96,251,841	83,463,338	-13%
Cont. to Other Funds	14,380,795	28,571,696	17,903,971	46,066,251	157%
Cont. to Subsidized Agy's	23,434,718	23,434,093	19,802,847	19,801,452	0%
Debt Service	16,333,964	16,454,745	13,972,198	5,226,119	-63%
Reserves/Contingencies	43,973	-	-	4,400,000	-
Cont to Other Agencies	6,010,000	6,010,000	6,382,136	1,010,000	-84%
Cont to Cap/Capital Outlay	4,551,224	20,000,132	5,399,705	8,072,302	49%
<b>Total</b>	<b>470,894,137</b>	<b>520,191,989</b>	<b>444,191,228</b>	<b>437,409,700</b>	<b>-2%</b>
Cont to Fund Balance	-	-	-	320,472	-
<b>Total Expenditures</b>	<b>470,894,137</b>	<b>520,191,989</b>	<b>444,191,228</b>	<b>437,730,172</b>	<b>-1%</b>

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

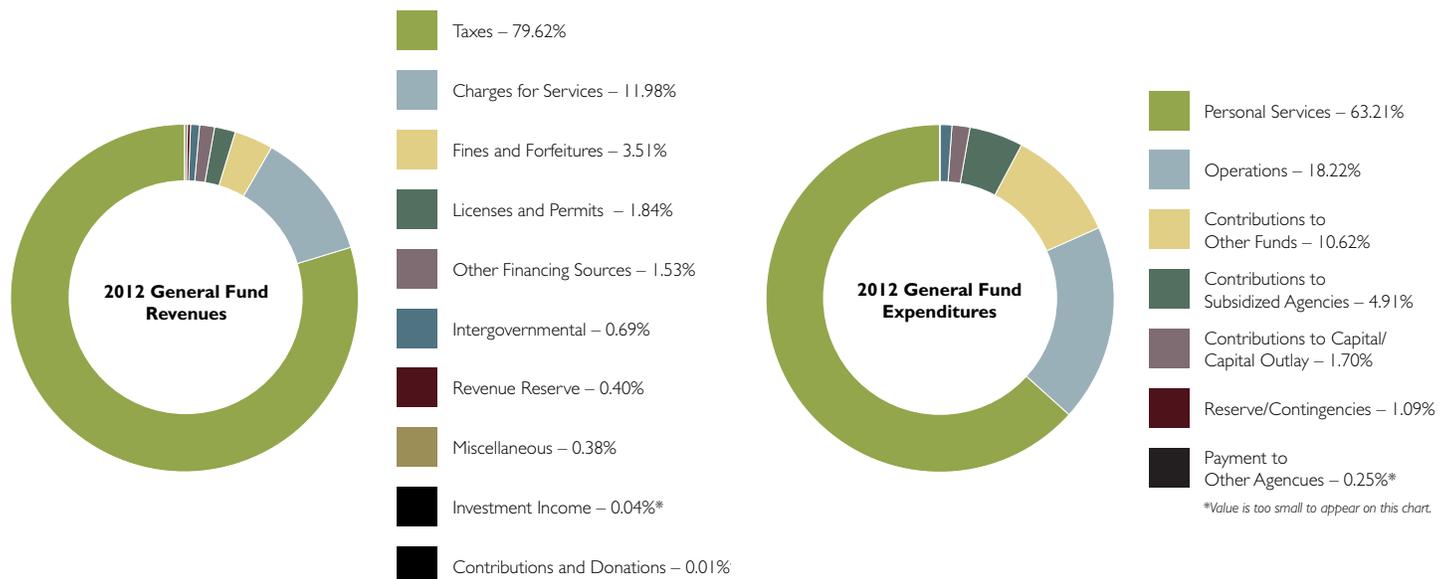


## General Fund

Revenue and Expenditures FY 2009 – 2012

	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget (*)	% Chg. 11-12
Balance January 1	113,829,940	118,086,107	148,162,768	195,987,333	
<b>Revenues</b>					
Taxes	349,547,666	420,087,900	361,459,114	321,329,974	-11%
Licenses and Permits	6,625,889	8,266,460	7,466,120	7,410,808	-1%
Intergovernmental	3,053,992	2,956,618	2,839,041	2,766,573	-3%
Charges for Services	47,153,376	39,050,592	52,164,931	48,350,120	-7%
Fines and Forfeitures	14,209,679	13,716,574	12,414,377	14,180,820	14%
Investment Income	464,727	417,174	747,549	153,483	-79%
Contributions and Donations	53,891	57,441	78,284	30,000	-62%
Miscellaneous	3,794,883	3,698,249	4,507,238	1,550,764	-66%
Other Financing Sources	362,928	1,379,160	485,172	6,165,000	1171%
<b>Total</b>	<b>425,267,031</b>	<b>489,630,168</b>	<b>442,161,826</b>	<b>401,937,542</b>	<b>-9%</b>
Revenue Reserve	-	-	-	1,604,959	-
<b>Total Revenues</b>	<b>425,267,031</b>	<b>489,630,168</b>	<b>442,161,826</b>	<b>403,542,501</b>	<b>-9%</b>
<b>Expenditures</b>					
Personal Services	295,578,520	302,337,158	271,292,801	255,062,988	-6%
Operations	80,389,782	86,731,032	86,947,613	73,526,067	-15%
Cont. to Other Funds	11,868,387	24,896,799	7,094,489	42,865,801	504%
Cont. to Subsidized Agency's	23,434,718	23,434,093	19,802,847	19,801,452	0%
Cont. to Cap/Capital Outlay	3,685,484	16,144,425	2,817,375	6,876,193	144%
Payments to Other Agencies	6,010,000	6,010,000	6,382,136	1,010,000	-84%
Reserve/Contingencies	43,973	-	-	4,400,000	-
<b>Total Expenditures</b>	<b>421,010,864</b>	<b>459,553,507</b>	<b>394,337,261</b>	<b>403,542,501</b>	<b>2%</b>
Balance December 31	118,086,107	148,162,768	195,987,333	194,382,374	

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



## General Fund

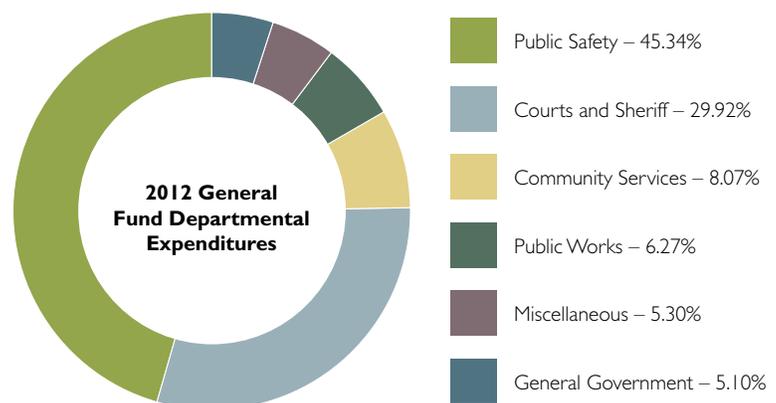
### Departmental Expenditures FY 2009 – 2012

Agency	Group (*)	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget (**)
Clerk of Courts	Courts and Sheriff	8,684,884	9,184,782	8,437,683	9,064,900
Clerk of Recorder's Court	Courts and Sheriff	1,160,408	1,191,532	1,100,976	1,343,846
Community Services	Comm. Services	5,000,800	3,470,262	3,488,707	5,636,793
Community Services - Elections	Comm. Services	1,179,052	3,293,207	2,659,275	6,327,282
Contribution to Capital (***)	Cont. to Capital	5,592,104	14,737,348	921,886	-
Corrections	Public Safety	12,844,580	11,401,907	11,440,960	13,107,435
County Administration	General Government	6,263,532	4,191,078	4,086,368	1,063,475
District Attorney	Courts and Sheriff	7,703,078	7,855,835	7,712,152	9,595,420
Financial Services	General Government	12,224,234	10,450,125	12,112,714	8,575,865
Fire and Emergency Srvc.	Public Safety	72,161,719	71,009,901	70,507,700	79,703,048
Human Resources	General Government	2,855,960	2,676,934	2,570,807	-
Information Technology	General Government	22,617,359	20,137,181	21,488,416	-
Judiciary	Courts and Sheriff	19,099,116	17,628,534	17,599,932	15,592,599
Juvenile Court	Courts and Sheriff	6,477,608	5,905,221	5,700,558	5,764,141
Law	General Government	1,090,491	846,836	1,786,080	-
Medical Examiner	Public Safety	897,694	901,270	1,033,446	1,033,446
Miscellaneous	Miscellaneous	19,830,762	59,647,871	15,901,377	21,388,466
Planning and Develop.	Public Works	7,530,602	5,844,614	6,018,631	8,614,375
Police Services	Public Safety	78,175,619	81,168,187	76,697,162	89,156,202
Probate Court	Courts and Sheriff	1,658,500	1,601,503	1,586,876	1,903,737
Probation	Courts and Sheriff	56,735	10,720	7,789	8,981
Recorder's Court Judges	Courts and Sheriff	1,300,791	1,355,176	1,294,014	1,568,289
Sheriff	Courts and Sheriff	66,856,808	67,868,214	66,870,211	71,631,673
Solicitor	Courts and Sheriff	3,872,069	3,319,610	3,161,243	4,261,655
Subsidized Agencies	Comm. Services	24,137,236	24,159,842	20,575,366	20,589,033
Support Services	General Government	8,334,106	7,731,348	7,991,834	-
Tax Commissioner	General Government	8,707,493	9,040,679	8,462,967	10,930,354
Transportation	Public Works	14,697,524	12,923,790	13,122,131	16,681,486
<b>Total</b>		<b>421,010,864</b>	<b>459,553,507</b>	<b>394,337,261</b>	<b>403,542,501</b>

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

(\*\*) Figures are appropriations not expenditures.

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





## General Fund

### Revenue Definitions and Assumptions

#### Taxes

**Definition:** This category includes revenues realized from real and personal property taxes, public utility taxes, motor vehicle taxes, as well as penalties and interest paid on delinquent taxes. This category also includes revenues realized from beer and wine taxes, insurance premium taxes, railroad equipment car assessments taxes, intangible recording taxes, mixed drink excise taxes, distilled spirit taxes, financial institution taxes, occupation taxes, as well as taxes on cut timber.

**Assumptions:** This category represents 80 percent of the total FY 2012 General Fund revenues. In fact, property taxes make up 67 percent of General Fund revenues. For many years Gwinnett has benefitted from a growing digest and was able to afford to roll back the millage rate. Beginning in 2008, the digest growth began to slow and digest growth declined in 2009. As a result, in December 2009, the millage rate was increased by 2.06 to 11.78. Approximately \$54 million of additional revenue was received in General Fund in 2010 as a result of the one-time billing for the 2009 millage rate. Historically, revenues for real and personal property taxes are calculated at a 98 percent collection rate; in light of the economic downturn in 2010, 2011, and 2012, property tax revenues were estimated at 96 percent. All other revenues in this category are based on a 100 percent collection rate. Revenue projections for penalties and interest are based on anticipated delinquent tax collections as well as historical trends.

#### Property Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 349,547,666	6.3%
10 Actuals	\$ 420,087,900	20.2%
11 Unaudited	\$ 361,459,114	-14.0%
12 Budgeted	\$ 321,329,974	-11.1%

#### Licenses and Permits

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

**Assumptions:** This category represents approximately 2 percent of the total FY 2012 General Fund revenues. These revenue projections are based on historical trends in conjunction with current economic indicators along with pertinent fee increases. The increase in revenues in FY 2010 is likely a combination of the effects of a fee increase in 2009 as well as a revenue recovery initiative. The 2012 revenues were budgeted based on trends.

#### Licenses and Permits History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 6,625,889	-23.1%
10 Actuals	\$ 8,266,460	24.8%
11 Unaudited	\$ 7,466,120	-9.7%
12 Budgeted	\$ 7,410,808	-0.7%

## General Fund

### Revenue Definitions and Assumptions

#### Intergovernmental

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

**Assumptions:** This category represents less than 1 percent of the total FY 2012 General Fund revenues. These revenue projections are based on historical growth trends in conjunction with current economic indicators, particularly housing. For example, State Real Estate Transfer Taxes, which is included in this category, relates to the housing market decline.

#### Intergovernmental History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 3,053,992	-7.7%
10 Actuals	\$ 2,956,618	-3.2%
11 Unaudited	\$ 2,839,041	-4.0%
12 Budgeted	\$ 2,766,573	-2.6%

#### Charges for Services

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

**Assumptions:** This category represents 12 percent of the total FY 2012 General Fund revenues. The revenue projections are based on historical trends in conjunction with current economic indicators. The fluctuation between FY 2009 and FY 2010 primarily relates to the recording of ambulance services revenue. In FY 2011, the County implemented process improvements for collection of ambulance revenues. The 2012 revenues reflect those improvements.

#### Charges for Services

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 47,153,376	-6.8%
10 Actuals	\$ 39,050,592	-17.2%
11 Unaudited	\$ 52,164,931	33.6%
12 Budgeted	\$ 48,350,120	-7.3%





## General Fund

### Revenue Definitions and Assumptions

#### Fines and Forfeitures

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

**Assumptions:** This category represents less than 4 percent of the total FY 2012 General Fund revenues. A change in state law in 2010 resulted in additional fee increases in this category. While 2011 includes a full year of fee increases, fines and forfeitures as a category came in lower, likely due to reduced radar enforcement revenue.

Fines and Forfeitures

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 14,209,679	1.6%
10 Actuals	\$ 13,716,574	-3.5%
11 Unaudited	\$ 12,414,377	-9.5%
12 Budgeted	\$ 14,180,820	14.2%

#### Investment Income

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

**Assumptions:** For many years, investment income has been low. Investment income changes are primarily due to economic conditions, a lower interest rate environment, and available cash. The adopted 2012 budget reflects a conservative estimate for investment income. This revenue will be evaluated at reconciliation to determine if it is appropriate to adjust the budget.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 464,727	-86.3%
10 Actuals	\$ 417,174	-10.2%
11 Unaudited	\$ 747,549	79.2%
12 Budgeted	\$ 153,483	-79.5%

## General Fund

### Revenue Definitions and Assumptions

#### Contributions and Donations

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

**Assumptions:** There has been wide variability in the revenues for Contributions and Donations. The revenues for 2012 were budgeted conservatively. This revenue will be evaluated at reconciliation to determine if it is appropriate to adjust the budget.

#### Contributions and Donations History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 53,891	-30.2%
10 Actuals	\$ 57,441	6.6%
11 Unaudited	\$ 78,284	36.3%
12 Budgeted	\$ 30,000	-61.7%

#### Miscellaneous Revenues

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

**Assumptions:** This category represents less than 1 percent of total FY 2012 General Fund revenues. The increase between 2010 and 2011 is attributable to an anticipated increase in facility rental and equipment. Approximately \$1.7 million in miscellaneous revenue was moved to the Administrative Support fund.

#### Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 3,794,883	-5.4%
10 Actuals	\$ 3,698,249	-2.5%
11 Unaudited	\$ 4,507,238	21.9%
12 Budgeted	\$ 1,550,764	-65.6%

#### Other Financing Sources

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

**Assumptions:** This category represents less than 2 percent of total FY 2012 General Fund revenues. The revenue associated with this category has varied greatly over the years. The revenues for 2012 were budgeted conservatively.

#### Other Financing Sources History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 362,928	-28.8%
10 Actuals	\$ 1,379,160	280.0%
11 Unaudited	\$ 485,172	-64.8%
12 Budgeted	\$ 6,165,000	1170.7%

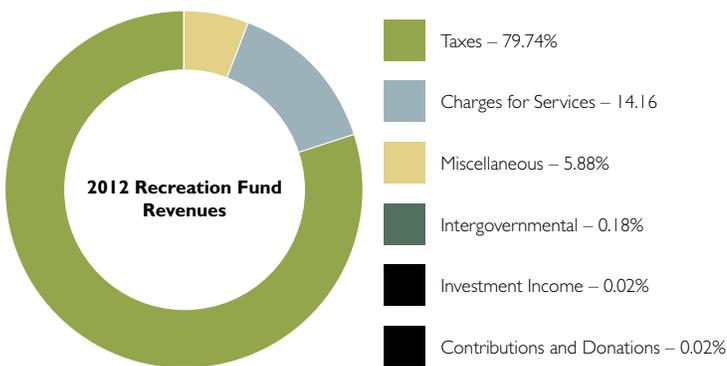


## Recreation Fund

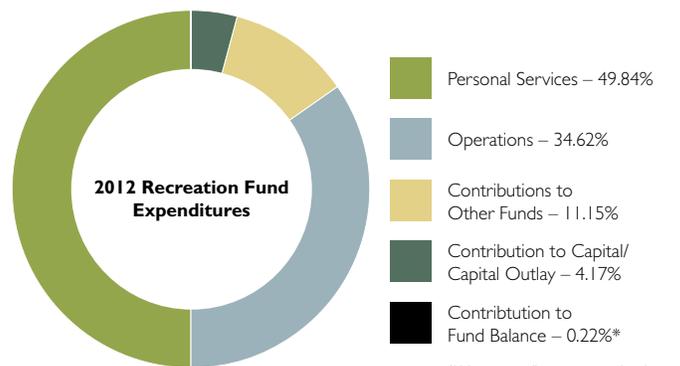
Revenues and Expenditures FY 2009 – 2012

	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget (*)	% Chg. 11-12
<b>Balance January 1</b>	<b>10,818,658</b>	<b>10,993,314</b>	<b>8,205,253</b>	<b>11,614,770</b>	
<b>Revenues</b>					
Taxes	24,521,199	32,586,470	26,241,270	22,887,734	-12.8%
Intergovernmental	58,940	61,519	61,143	52,810	-13.6%
Charges for Services	3,811,641	3,699,102	3,492,664	4,064,567	16.4%
Investment Income	133,495	118,210	7,955	6,330	-20.4%
Contributions and Donations	2,825	-	-	4,550	-
Miscellaneous	1,383,808	1,243,868	1,566,440	1,689,062	7.8%
Other Financing Sources	8,471	-	-	-	-
<b>Total Revenues</b>	<b>29,920,379</b>	<b>37,709,169</b>	<b>31,369,472</b>	<b>28,705,053</b>	<b>-16.8%</b>
<b>Expenditures</b>					
Personal Services	14,968,334	13,031,333	13,185,729	14,307,250	8.5%
Operations	8,896,457	17,365,008	9,304,224	9,936,711	6.8%
Cont. to Other Funds	2,487,992	3,662,157	2,887,672	3,200,450	10.8%
Debt Service	2,527,200	2,583,025	-	-	-
Cont to Cap/Capital Outlay	865,740	3,855,707	2,582,330	1,196,109	-53.7%
<b>Total</b>	<b>29,745,723</b>	<b>40,497,230</b>	<b>27,959,955</b>	<b>28,640,520</b>	<b>2.4%</b>
Cont. to Fund Balance	-	-	-	64,533	-
<b>Total Expenditures</b>	<b>29,745,723</b>	<b>40,497,230</b>	<b>27,959,955</b>	<b>28,705,053</b>	<b>2.7%</b>
<b>Balance December 31</b>	<b>10,993,314</b>	<b>8,205,253</b>	<b>11,614,770</b>	<b>11,679,303</b>	

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



\*Value too small to appear on this chart.



\*Value too small to appear on this chart.

## Recreation Fund

### Revenue Definitions and Assumptions

#### Taxes

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

**Assumptions:** This category represents 80 percent of the total FY 2012 Recreation Fund revenues. For many years Gwinnett has benefitted from a growing digest and was able to afford to roll back the millage rate. In FY 2008, the millage rate was decreased an additional 0.01 to 0.79 to offset the property value update. Beginning in 2008, the digest growth began to slow and digest growth declined in 2009. As a result, in December 2009, the millage rate was increased 0.21 to 1.0. More than \$5 million of additional revenue was received in Recreation Fund in 2010 as a result of the one-time billing for the 2009 millage rate. The decrease in tax revenues in 2011 and 2012 is primarily due to the declining digest and not having the 2009 millage rate one-time billing. Historically, revenues for real and personal property taxes are calculated at a 98 percent collection rate; in light of the economic downturn in 2010, 2011, and 2012, property tax revenues were estimated at 96 percent. All other revenues in this category are based on a 100 percent collection rate. Revenue projections for penalties and interest are based on anticipated delinquent tax collections as well as historical trends.

#### Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 24,521,199	6.6%
10 Actuals	\$ 32,586,470	32.9%
11 Unaudited	\$ 26,241,270	-19.5%
12 Budgeted	\$ 22,887,734	-12.8%

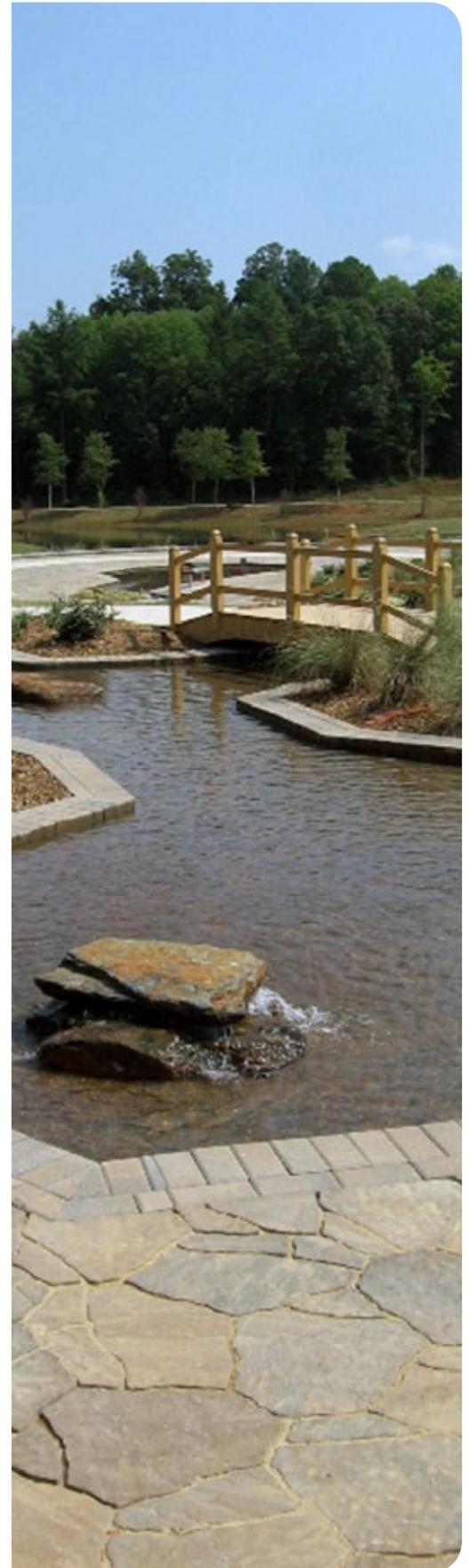
#### Intergovernmental

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

**Assumptions:** This category represents less than 1 percent of the total FY 2012 Recreation Fund revenues. The projections for this revenue are based on historical trends. The millage rate and the number of real estate sales within the county affect these revenues. These revenue projections are based on historical growth trends in conjunction with current economic indicators.

#### Intergovernmental History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 58,940	-37.3%
10 Actuals	\$ 61,519	4.4%
11 Unaudited	\$ 61,143	-0.6%
12 Budgeted	\$ 52,810	-13.6%





## Recreation Fund

### Revenue Definitions and Assumptions

#### Charges for Services

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

**Assumptions:** This category represents 14 percent of the total FY 2012 Recreation Fund revenues. The adoption of the 2012 Budget includes changes in the rate structure for these revenue sources. These revenue projections are based on historical growth trends in conjunction with current economic indicators and citizen demand.

#### Charges for Services Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 3,811,641	-1.9%
10 Actuals	\$ 3,699,102	-3.0%
11 Unaudited	\$ 3,492,664	-5.6%
12 Budgeted	\$ 4,064,567	16.4%

#### Investment Income

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

**Assumptions:** Investment income changes are primarily due to economic conditions, a lower interest rate environment, and available cash. The adopted 2012 budget reflects a conservative estimate for investment income. This revenue will be evaluated at reconciliation to determine if it is appropriate to adjust the budget.

#### Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 133,495	-71.0%
10 Actuals	\$ 118,210	-11.4%
11 Unaudited	\$ 7,955	-93.3%
12 Budgeted	\$ 6,330	-20.4%

#### Contributions and Donations

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

**Assumptions:** In 2010 and 2011, no contributions and donations were received in the Recreation Fund. The revenues for 2012 were budgeted conservatively. This revenue will be evaluated at reconciliation to determine if it is appropriate to adjust the budget.

## Recreation Fund

### Revenue Definitions and Assumptions

#### Contribution and Donations History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 2,825	42.6%
10 Actuals	\$ 0	-100.0%
11 Unaudited	\$ 0	
12 Budgeted	\$ 4,550	

### Miscellaneous Revenues

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

**Assumptions:** This category represents nearly 6 percent of the total FY 2012 Recreation Fund revenues. These revenues have been fairly consistent over time and are based on historical trends and anticipated activity in the coming year.

#### Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 1,383,808	-0.6%
10 Actuals	\$ 1,243,868	-10.0%
11 Unaudited	\$ 1,566,440	25.9%
12 Budgeted	\$ 1,689,062	7.8%

### Other Financing Sources

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

**Assumptions:** The revenue associated with this category has varied greatly over the years. In 2010 and 2011, there were no revenues associated with this category. In 2012, none were budgeted. At reconciliation, actuals will be reviewed and a budget will be added, if appropriate.

#### Other Financing Sources History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 8,471	-44.7%
10 Actuals	\$ 0	-100.0%
11 Unaudited	\$ 0	
12 Budgeted	\$ 0	



## General Obligation Debt Service Fund (1986 issue)

Revenues and Expenditures FY 2009 – 2012

	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget (*)	% Chg. 11-12
Balance January 1	10,015,673	8,173,856	16,377,803	-	
<b>Revenues</b>					
Taxes	6,778,403	6,899,416	313,359	-	-100%
Inter Gov't Revenue	16,401	14,136	2,915	-	-100%
Investment Income	7,512	1,854	3,605	-	-100%
Other Financing Sources	-	10,000,000	-	-	-
<b>Total</b>	<b>6,802,316</b>	<b>16,915,406</b>	<b>319,880</b>	-	-100%
Use of Fund Balance	-	-	-	-	
<b>Total Revenues</b>	<b>6,802,316</b>	<b>16,915,406</b>	<b>319,880</b>	-	-100%
<b>Expenditures</b>					
Operations	-	8	-	-	
Debt Service	8,644,133	8,711,451	8,775,873	-	-100%
Cont to Other Funds	-	-	7,921,810	-	-100%
<b>Total Expenditures</b>	<b>8,644,133</b>	<b>8,711,459</b>	<b>16,697,683</b>	-	-100%
Balance December 31	8,173,856	16,377,803	-	-	

(\*) Fund was closed at the end of fiscal year 2011.

## General Obligation Refunding Debt Service Fund

### Revenue Definitions and Assumptions

This fund was closed in 2011 as the final payment was made on the 2002 G.O. Bond in January 2011.

#### 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. This category also includes revenues realized from intangible recording taxes and taxes on cut timber.

**Assumptions:** For many years Gwinnett has benefitted from a growing digest and was able to afford to roll back the millage rate. Beginning in 2008, the digest growth began to slow and digest growth declined in 2009. As a result, in December 2009, the millage rate was increased 0.01 to 0.23. Additional revenues from this increase are reflected in FY 2010. Historically, revenues for real and personal property taxes are calculated at a 98 percent collection rate; in light of the economic downturn in recent years, property tax revenues were estimated at 96 percent. All other revenues in this category are based on a 100 percent collection rate. Revenue projections for penalties and interest are based on anticipated delinquent tax collections as well as historical trends. No revenues were budgeted for this category in 2012.

#### Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 6,778,403	-1.4%
10 Actuals	\$ 6,899,416	1.8%
11 Unaudited	\$ 313,359	-95.5%
12 Budgeted	\$ 0	-100.0%

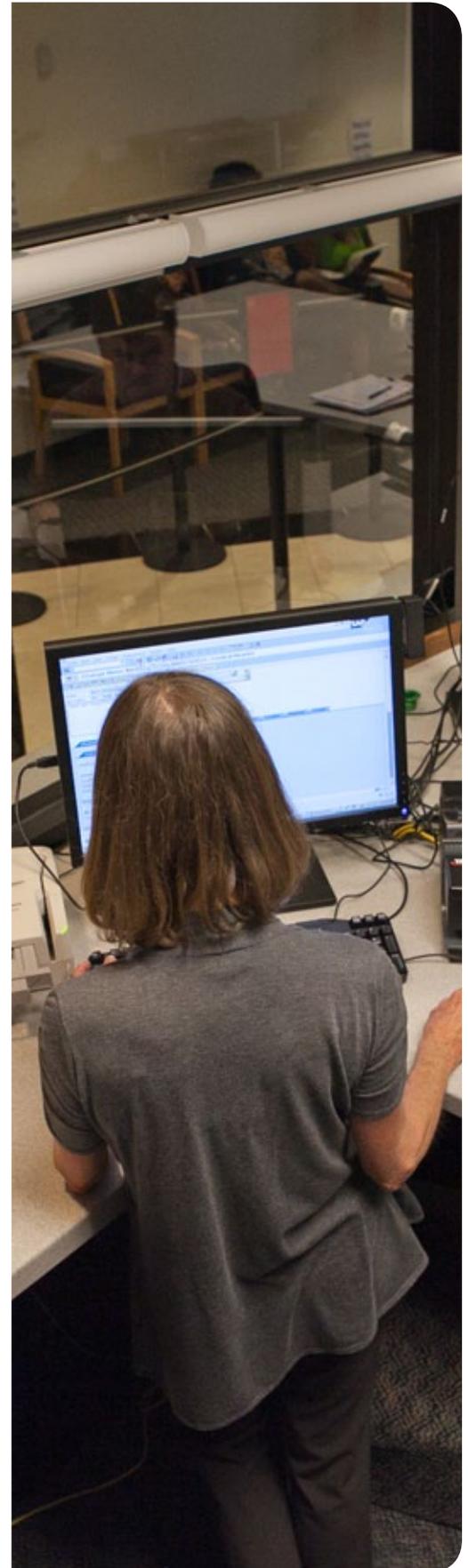
#### Intergovernmental

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

**Assumptions:** 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. No revenues were budgeted for this category in 2012.

#### Intergovernmental History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 16,401	-36.6%
10 Actuals	\$ 14,136	-13.8%
11 Unaudited	\$ 2,915	-79.4%
12 Budgeted	\$ 0	-100.0%





## General Obligation Refunding Debt Service Fund

### Revenue Definitions and Assumptions

#### Investment Income

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

**Assumptions:** Investment income changes are primarily due to economic conditions, a lower interest rate environment, and available cash. No revenues were budgeted for this category in 2012.

#### Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 7,512	-79.1%
10 Actuals	\$ 1,854	-75.3%
11 Unaudited	\$ 3,605	94.4%
12 Budgeted	\$ 0	-100.0%

#### Other Financing Sources

**Definitions:** This category includes revenues that are a transfer from other funds and asset disposals of the government.

**Assumptions:** No revenues were budgeted for this category in 2012.

#### Other Financing Sources History and Projections

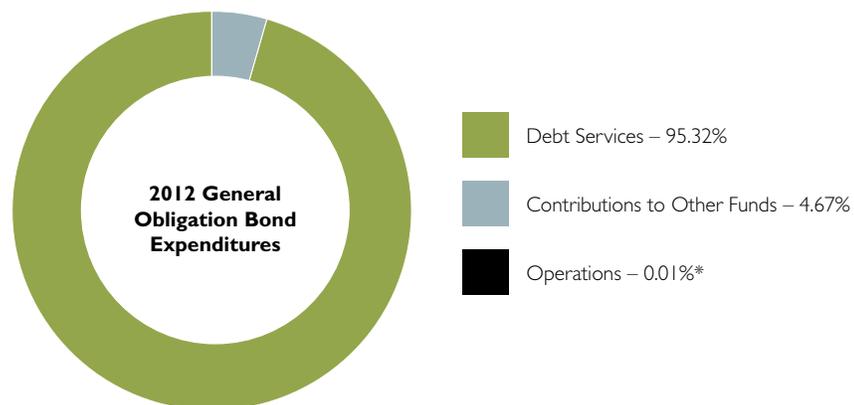
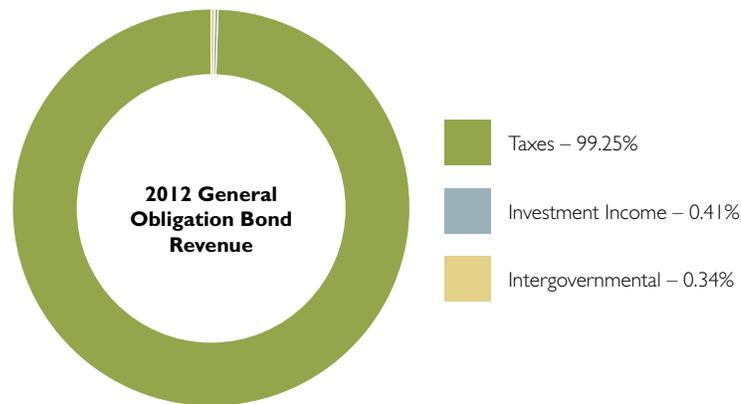
Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 0	
10 Actuals	\$ 10,000,000	
11 Unaudited	\$ 0	-100.0%
12 Budgeted	\$ 0	

## General Obligation Debt Service Fund (Detention Center)

Revenues and Expenditures FY 2009 – 2012

	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget (*)	% Chg. 11-12
Balance January 1	13,502,691	15,778,269	17,602,305	27,477,193	
<b>Revenues</b>					
Taxes	7,386,598	6,946,087	7,099,635	5,441,552	-23%
Intergovernmental	17,895	14,769	25,817	18,817	-
Investment Income	33,716	23,457	23,955	22,249	-7%
Other Financing Sources	-	-	7,921,810	-	-100%
<b>Total Revenues</b>	<b>7,438,209</b>	<b>6,984,313</b>	<b>15,071,217</b>	<b>5,482,618</b>	<b>-64%</b>
<b>Expenditures</b>					
Operations	-	8	4	560	13900%
Debt Service	5,162,631	5,160,269	5,196,325	5,226,119	1%
<b>Total</b>	<b>5,162,631</b>	<b>5,160,277</b>	<b>5,196,329</b>	<b>5,226,679</b>	<b>1%</b>
Cont. to Fund Balance	-	-	-	255,939	-
<b>Total Expenditures</b>	<b>5,162,631</b>	<b>5,160,277</b>	<b>5,196,329</b>	<b>5,482,618</b>	<b>6%</b>
Balance December 31	15,778,269	17,602,305	27,477,193	27,733,132	

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



## General Obligation Debt Service Fund (Detention Center)

### Revenue Definitions and Assumptions

#### Taxes

**Definition:** This category includes 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. This category includes revenues realized from intangible recording taxes and taxes on cut timber.

**Assumptions:** This category represents 99 percent of the total FY 2012 G.O. Bond (Detention Center) Fund revenues. The initial FY 2003 millage rate was 0.25. For many years Gwinnett has benefitted from a growing digest and was able to afford to roll back the millage rate. Beginning in 2008, the digest growth began to slow and digest growth declined in 2009. Historically, revenues for real and personal property taxes are calculated at a 98 percent collection rate; in light of the economic downturn in 2010, 2011, and 2012, property tax revenues were estimated at 96 percent. All other revenues in this category are based on a 100 percent collection rate. Revenue projections for penalties and interest are based on anticipated delinquent tax collections as well as historical trends. Revenues are based on a 100 percent collection rate.

#### Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 7,386,598	-1.4%
10 Actuals	\$ 6,946,087	-6.0%
11 Unaudited	\$ 7,099,635	2.2%
12 Budgeted	\$ 5,441,552	-23.4%

#### Intergovernmental

**Definition:** This category includes revenues realized from a tax on each real estate sales transaction occurring within the county. The state collects and redistributes these revenues to local governments in proportion to their respective property tax millage rates.

**Assumptions:** Historically, this category has represents less than 1 percent of the total G.O. Bond Fund (Detention Center) revenues.

#### Intergovernmental History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 17,895	-36.6%
10 Actuals	\$ 14,769	-17.5%
11 Unaudited	\$ 25,817	74.8%
12 Budgeted	\$ 18,817	-27.1%

## General Obligation Debt Service Fund (Detention Center)

### Revenue Definitions and Assumptions

#### Investment Income

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

**Assumptions:** The adopted 2012 budget reflects a conservative estimate for investment income. This revenue will be evaluated at reconciliation to determine if it is appropriate to adjust the budget.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 33,716	-79.1%
10 Actuals	\$ 23,457	-30.4%
11 Unaudited	\$ 23,955	2.1%
12 Budgeted	\$ 22,249	-7.1%

#### Other Financing Sources

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

**Assumptions:** The remaining fund balance from the 2002 G.O. Bond were transferred to this fund in 2011. No revenues were budgeted for this category in 2012.

Other Financing Sources History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 0	
10 Actuals	\$ 0	
11 Unaudited	\$ 7,921,810	
12 Budgeted	\$ 0	-100.0%



## Street Lighting Fund

Revenues and Expenditures FY 2009 – 2012

	2009 Actual	2010 Actual	2011 Unaudited(*)	2012 Budget(*)	% Chg. 11-12
Balance January 1	4,335,522	4,154,027	-	-	
<b>Revenues</b>					
Taxes	37,951	37,397	-	-	-
Charges for Services	6,085,789	6,143,906	-	-	-
Investment Income	8,549	3,766	-	-	-
<b>Total</b>	<b>6,132,289</b>	<b>6,185,069</b>	-	-	-
Use of Fund Balance	-	-	-	-	-
<b>Total Revenues</b>	<b>6,132,289</b>	<b>6,185,069</b>	-	-	-
<b>Expenditures</b>					
Personal Services	38,792	39,300	-	-	-
Operations	6,250,875	6,176,903	-	-	-
Cont. to Other Funds	24,117	12,083	-	-	-
<b>Total Expenditures</b>	<b>6,313,784</b>	<b>6,228,286</b>	-	-	-
Balance December 31	4,154,027	4,110,810	-	-	

(\*) In 2011 this fund was reclassified as a Special Use Fund to more accurately reflect the nature of the fund.

## Street Lighting Fund

### Revenue Definitions

The Street Lighting Fund activity was previously reported as a Tax-Related fund, but to more accurately reflect the nature of the fund, has been reclassified as a Special Use Fund as part of the 2011 Reconciliation Budget process. For years 2009 and 2010, the Tax-Related Fund history is shown below. For years 2011 and 2012, see page 96 Section III – Special Use Funds.

### Taxes

**Definition:** This revenue primarily consists of interest on real property. In 2012, no revenues were budgeted in the Taxes category. The budget and recording of revenues changed to align with the new fund classification of Special Use.

Taxes History

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 37,951	71.1%
10 Actuals	\$ 37,397	-1.5%

### Charges for Services

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

Charges for Services History and Projections

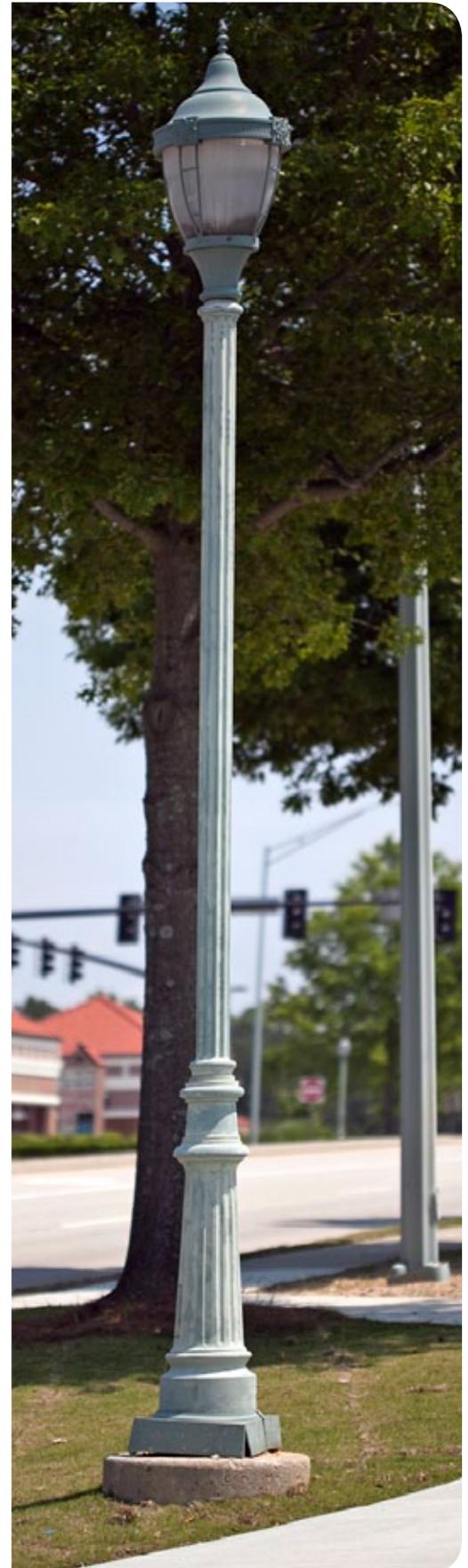
Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 6,085,789	3.3%
10 Actuals	\$ 6,143,906	1.0%

### Investment Income

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

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 8,549	-89.3%
10 Actuals	\$ 3,766	-55.9%



## Speed Hump Fund

Revenues and Expenditures FY 2009 – 2012

	2009 Actual	2010 Actual	2011 Unaudited (*)	2012 Budget (*)	% Chg. 11-12
Balance January 1	857,210	951,530	-	-	
<b>Revenues</b>					
Taxes	456	466	-	-	-
Charges for Services	110,569	111,509	-	-	-
Investment Income	297	474	-	-	-
<b>Total Revenues</b>	<b>111,322</b>	<b>112,449</b>	-	-	-
<b>Expenditures</b>					
Operations	16,703	40,573	-	-	-
Cont. to Other Funds	299	657	-	-	-
<b>Total</b>	<b>17,002</b>	<b>41,230</b>	-	-	-
<b>Balance December 31</b>	<b>951,530</b>	<b>1,022,749</b>	-	-	

(\*) In 2011 this fund was reclassified as a Special Use Fund to more accurately reflect the nature of the fund.

## Speed Hump Fund

### Revenue Definitions and Assumptions

The Speed Hump Fund activity was previously reported as a Tax -Related fund, but to more accurately reflect the nature of the fund, has been reclassified as a Special Use Fund as part of the 2011 Reconciliation Budget process. For years 2009 and 2010, the Tax-Related Fund history is shown below. For years 2011 and 2012, see page 98 Section III – Special Use Funds.

#### Taxes

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

Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 456	7.3%
10 Actuals	\$ 466	2.2%

#### Charges for Services

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

Charges for Services History and Projections

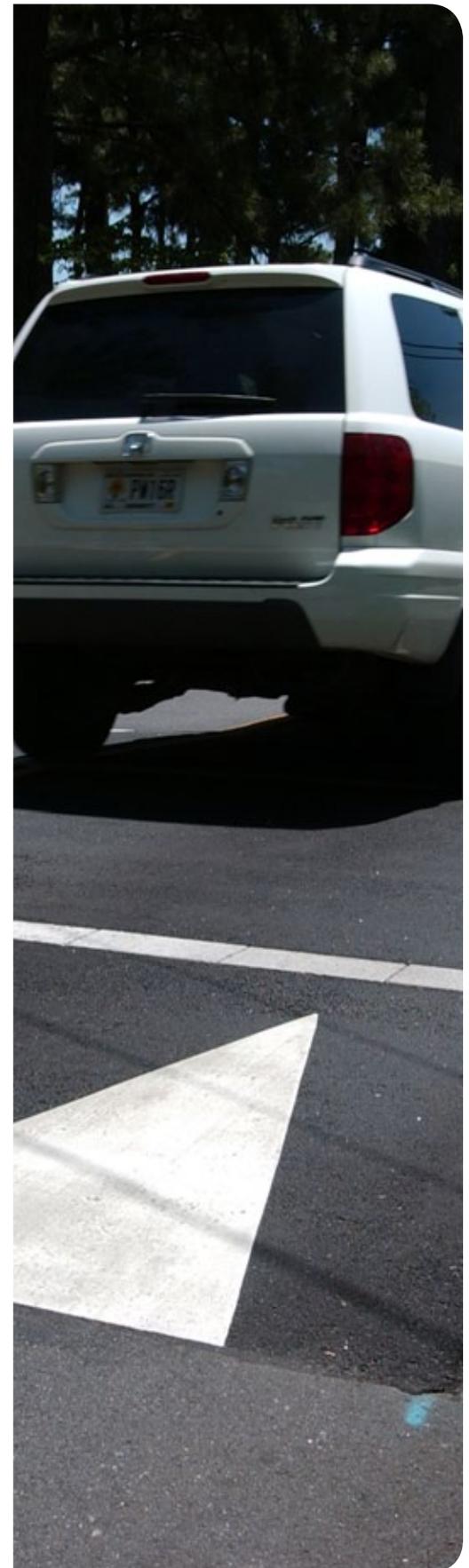
Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 110,569	8.8%
10 Actuals	\$ 111,509	0.9%

#### Investment Income

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

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 297	-96.5%
10 Actuals	\$ 474	59.6%



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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 as the private sector. The County provides goods and services to the public, charging user fees to recover the cost of operation.

### Budget Basis

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

### Operating Enterprise Funds

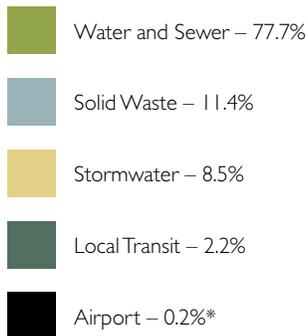
The **Water and Sewer Operating Fund** supports the operation, maintenance, and capital improvement of the water and sewer system. Revenues are received from monthly usage bills, connections fees, and development charges. This fund supports the water and sewer operations of the Department of Water Resources, including debt service payments for outstanding bonds. A portion of the fund's revenues are transferred monthly to the Renewal and Extension Capital Fund for the Water and Sewer Capital Improvement Program.

The **Local Transit Operating Fund** accounts for the operation and maintenance of the Transit System. Revenues are received from fares and a contribution from the General Fund.

The **Airport Operating Fund** accounts for the operation and maintenance of the County airport, Briscoe Field. Revenues are generally derived from the rental of space and facilities.

The **Stormwater Operating Fund** supports the operation, maintenance, and capital improvement of the County's stormwater system. Charges for services are calculated based on the impervious surface of a parcel of land and are collected in the fourth quarter with property tax collections.

The **Solid Waste Operating Fund** accounts for the operations as provided in the Solid Waste Collection and Disposal Services Ordinance. Tax revenues are received quarterly from non-exclusive franchise fees paid by commercial waste haulers. Residential service fees are paid by homeowners in unincorporated Gwinnett County and reported as Charges for Services.



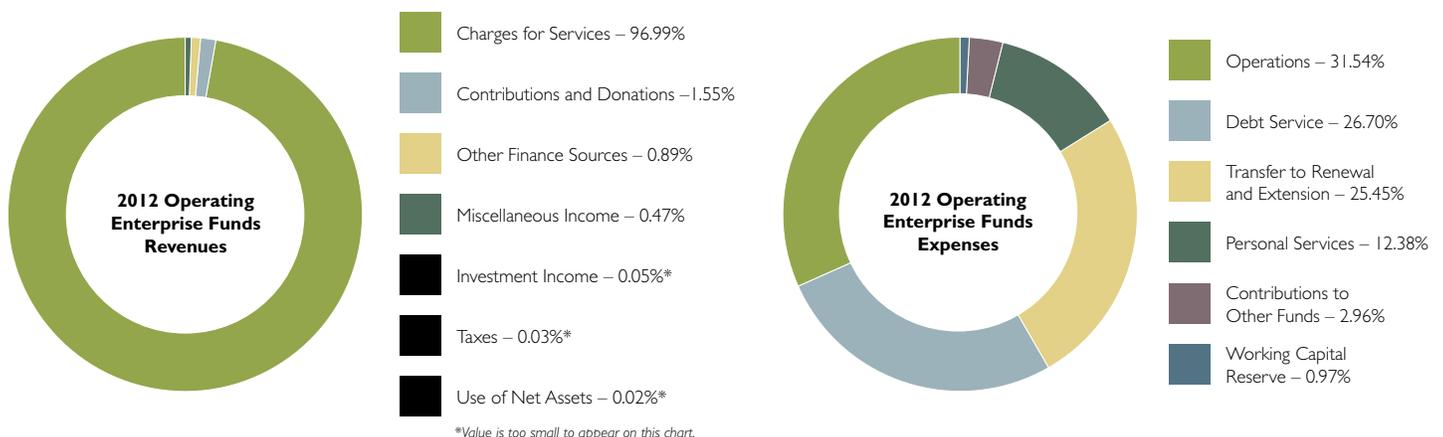
\*Value is too small to appear on this chart.

## Operating Enterprise Funds

Revenues and Expenses FY 2009 – 2012

	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget (*)	% Chg. 11-12
<b>Revenues</b>					
Taxes	1,181,654	969,624	137,582	125,207	-9.0%
Charges for Services	246,804,323	299,879,047	334,588,251	349,868,710	4.6%
Investment Income	107,730	115,183	337,939	166,030	-50.9%
Contributions and Donations	3,193,529	6,481,929	5,754,744	5,590,000	-2.9%
Miscellaneous	1,462,240	3,480,585	(1,395,253)	1,699,550	-221.8%
Other Financing Sources	3,735,908	5,305,619	2,732,252	3,200,000	17.1%
<b>Total</b>	<b>256,485,384</b>	<b>316,231,987</b>	<b>342,155,515</b>	<b>360,649,497</b>	<b>5.4%</b>
Use of Net Assets	-	-	-	78,237	-
<b>Total Revenues</b>	<b>256,485,384</b>	<b>316,231,987</b>	<b>342,155,515</b>	<b>360,727,734</b>	<b>5.4%</b>
<b>Expenses</b>					
Personal Services	44,243,201	40,584,179	40,989,652	44,647,907	8.9%
Operations	57,916,314	84,706,985	101,501,265	113,782,394	12.1%
Debt Service	74,044,701	89,642,248	91,038,723	96,296,877	5.8%
Cont. to Other Funds	10,061,014	10,958,086	9,955,586	10,680,387	7.3%
Trans. to R and E	78,387,438	82,468,340	81,811,337	91,817,000	12.2%
<b>Total</b>	<b>264,652,668</b>	<b>308,359,838</b>	<b>325,296,563</b>	<b>357,224,565</b>	<b>9.8%</b>
Working Capital Reserve	-	-	-	3,503,169	-
<b>Total Expenses</b>	<b>264,652,668</b>	<b>308,359,838</b>	<b>325,296,563</b>	<b>360,727,734</b>	<b>10.9%</b>

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

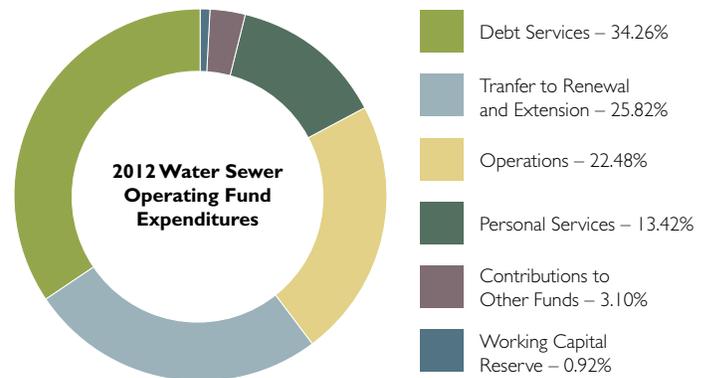
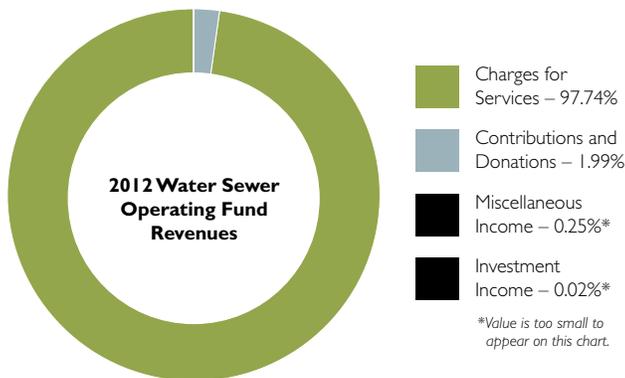


## Water Sewer Operating Fund

Revenues and Expenses FY 2009 – 2012

	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget (*)	% Chg. 11-12
<b>Revenues</b>					
Charges for Services	212,914,046	245,210,283	259,953,794	273,666,000	5.3%
Investment Income	90,883	49,410	47,380	47,599	0.5%
Contributions and Donations	3,193,529	6,481,929	5,754,744	5,590,000	-2.9%
Miscellaneous	382,132	1,866,632	245,059	700,000	185.6%
Other Financing Sources	170,479	239,464	-	-	-
<b>Total Revenues</b>	<b>216,751,069</b>	<b>253,847,718</b>	<b>266,000,977</b>	<b>280,003,599</b>	<b>5.3%</b>
<b>Expenses</b>					
Personal Services	38,136,030	35,170,919	35,682,596	37,567,014	5.3%
Operations	46,953,732	56,732,774	52,238,927	62,945,484	20.5%
Debt Service	73,584,547	89,407,883	90,797,718	95,935,371	5.7%
Cont to Other Funds	9,022,321	8,335,586	8,298,149	8,687,762	4.7%
Transfer to R and E	64,729,000	56,144,246	63,476,000	72,300,000	13.9%
<b>Total</b>	<b>232,425,630</b>	<b>245,791,408</b>	<b>250,493,390</b>	<b>277,435,631</b>	<b>10.8%</b>
Working Capital Reserve	-	-	-	2,567,968	-
<b>Total Expenses</b>	<b>232,425,630</b>	<b>245,791,408</b>	<b>250,493,390</b>	<b>280,003,599</b>	<b>11.8%</b>

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



## Water Sewer Operating Fund

### Revenue Definitions and Assumptions

#### Charges for Services

**Definition:** This category consists primarily of revenues from retail and wholesale sales of water and sewer services, along with miscellaneous water and sewer fees and permits. This category also includes fire hydrant rental fees and fire service pipe. The fire service pipe is a fire protection line equipped with an approved detector check meter, which is purchased and installed at the customer's expense. Water service connection charges based on water meter size are also included in this category.

**Assumptions:** This category represents 98 percent of the total FY 2012 projected revenues for this fund. The revenue projections are based on the anticipated water and sewer sale levels. The Board of Commissioners traditionally enacts multi-year rate resolutions for Water and Sewer. Historically, these rate resolutions have coincided with the Capital Improvement Program. The most recent rate resolution was in 2009 and includes rate increases through 2015.

#### Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 212,914,046	9.9%
10 Actuals	\$ 245,210,283	15.2%
11 Unaudited	\$ 259,953,794	6.0%
12 Budgeted	\$ 273,666,000	5.3%

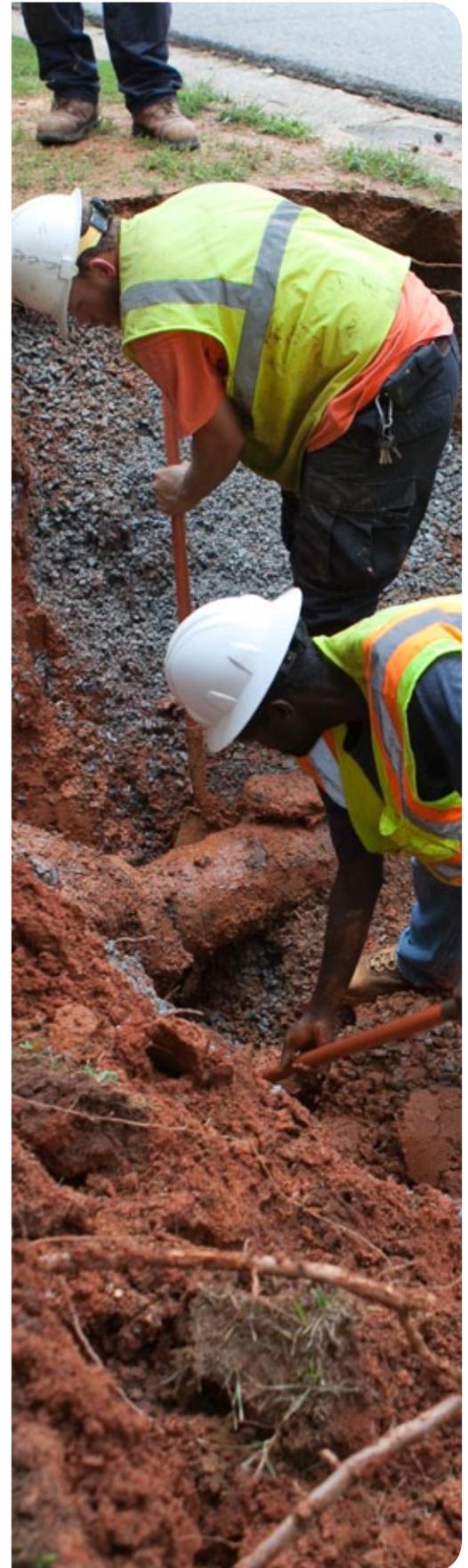
#### Investment Income

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

**Assumptions:** Investment income changes are primarily due to economic conditions, a lower interest rate environment, and available cash. The adopted 2012 budget reflects a conservative estimate for investment income. This revenue will be evaluated at reconciliation to determine if it is appropriate to adjust the budget.

#### Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 90,883	-90.4%
10 Actuals	\$ 49,410	-45.6%
11 Unaudited	\$ 47,380	-4.1%
12 Budgeted	\$ 47,599	0.5%





## Water Sewer Operating Fund

### Revenue Definitions and Assumptions

#### Contributions and Donations

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

**Assumptions:** These revenues represent 2 percent of the budgeted Water and Sewer Operating Fund Revenues in 2012. These revenues are estimated based on economic conditions.

#### Contributions and Donations History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 3,193,529	
10 Actuals	\$ 6,481,929	103.0%
11 Unaudited	\$ 5,754,744	-11.2%
12 Budgeted	\$ 5,590,000	-2.9%

#### Miscellaneous Revenues

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

**Assumptions:** The revenues in this category represent less than 1 percent of the total FY 2012 projections. In 2012, the amount budgeted reflects anticipated rebates.

#### Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 382,132	4.1%
10 Actuals	\$ 1,866,632	388.5%
11 Unaudited	\$ 245,059	-86.9%
12 Budgeted	\$ 700,000	185.6%

#### Other Financing Sources

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

**Assumptions:** The revenue associated with this category has been consistent in 2009 and 2010. In 2011, no revenues were received. In 2012, no revenues were budgeted. At reconciliation, actuals will be reviewed and a budget will be added, if appropriate.

#### Other Financing Sources Revenue History and Projections

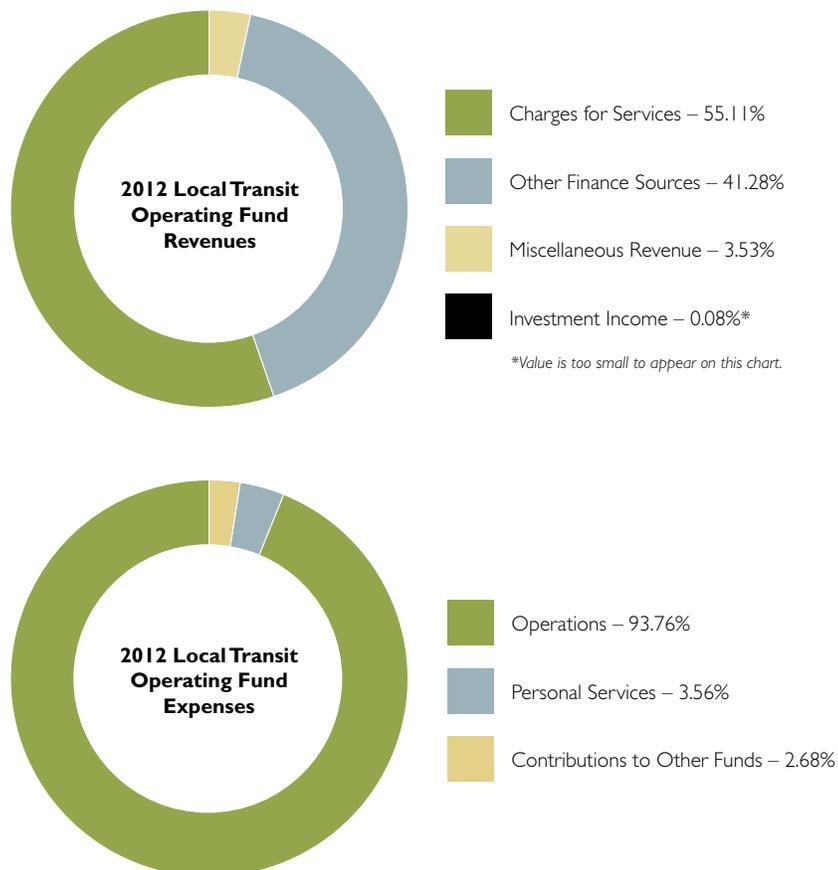
Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 170,479	
10 Actuals	\$ 239,464	40.5%
11 Unaudited	\$ 0	-100.0%
12 Budgeted	\$ 0	

## Local Transit Operating Fund

Revenues and Expenses FY 2009 – 2012

	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget (*)	% Chg. 11-12
<b>Revenues</b>					
Charges for Services	4,318,767	4,274,478	3,659,056	4,272,270	16.8%
Investment Income	374	1,423	3,840	6,157	60.4%
Miscellaneous	358,348	125,453	(2,133,433)	274,000	112.8%
Other Financing Sources	2,362,201	2,413,798	2,727,030	3,200,000	17.3%
<b>Total Revenues</b>	<b>7,039,690</b>	<b>6,815,152</b>	<b>4,256,493</b>	<b>7,752,427</b>	<b>82.1%</b>
<b>Expenses</b>					
Personal Services	313,058	290,636	271,476	275,747	1.6%
Operations	6,645,057	4,974,711	6,807,970	7,269,102	6.8%
Cont to Other Funds	53,837	63,408	199,467	207,578	4.1%
<b>Total Expenses</b>	<b>7,011,952</b>	<b>5,328,755</b>	<b>7,278,913</b>	<b>7,752,427</b>	<b>6.5%</b>

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





## Local Transit Operating Fund

### Revenue Definitions and Assumptions

#### Charges for Services

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

**Assumptions:** The revenues in this category are 55 percent of the total FY 2012 projections for this fund. Fare increases approved in 2011 go into effect in January 2012. The rates are \$2.50/adult/one-way; \$1.25/senior citizen and disabled citizens/one-way.

#### Charges for Services Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 4,318,767	-0.4%
10 Actuals	\$ 4,274,478	-1.0%
11 Unaudited	\$ 3,659,056	-14.4%
12 Budgeted	\$ 4,272,270	16.8%

#### Investment Income

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

**Assumptions:** Investment income changes are primarily due to economic conditions, a lower interest rate environment, and available cash. This revenue will be evaluated at reconciliation to determine if it is appropriate to adjust the budget.

#### Investment Income Revenue History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 374	-98.2%
10 Actuals	\$ 1,423	280.7%
11 Unaudited	\$ 3,840	169.8%
12 Budgeted	\$ 6,157	60.3%

#### Miscellaneous Revenues

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

**Assumptions:** This revenue represents less than 4 percent of FY 2012 budgeted revenues in Local Transit Operating Fund. For Transportation, this revenue primarily consists of rebates.

#### Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 358,348	-17.0%
10 Actuals	\$ 125,453	-65.0%
11 Unaudited	-\$ 2,133,433	-1800.6%
12 Budgeted	\$ 274,000	112.8%

## Local Transit Operating Fund

### Revenue Definitions and Assumptions

#### Other Financing Sources

Definitions: This category includes revenues that are a transfer from other funds and asset disposals of the government. This category consists of funds contributed from the General Fund. The Local Transit Operating Fund is not self-supporting and is therefore subsidized by this contribution.

Assumptions: This category represents approximately 41 percent of the total FY 2012 revenue projections for this fund. The projection for this contribution is based on the planned revenues and expenditures for this fund.

#### Other Financing Sources History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 2,362,201	-33.0%
10 Actuals	\$ 2,413,798	2.2%
11 Unaudited	\$ 2,727,030	13.0%
12 Budgeted	\$ 3,200,000	17.3%

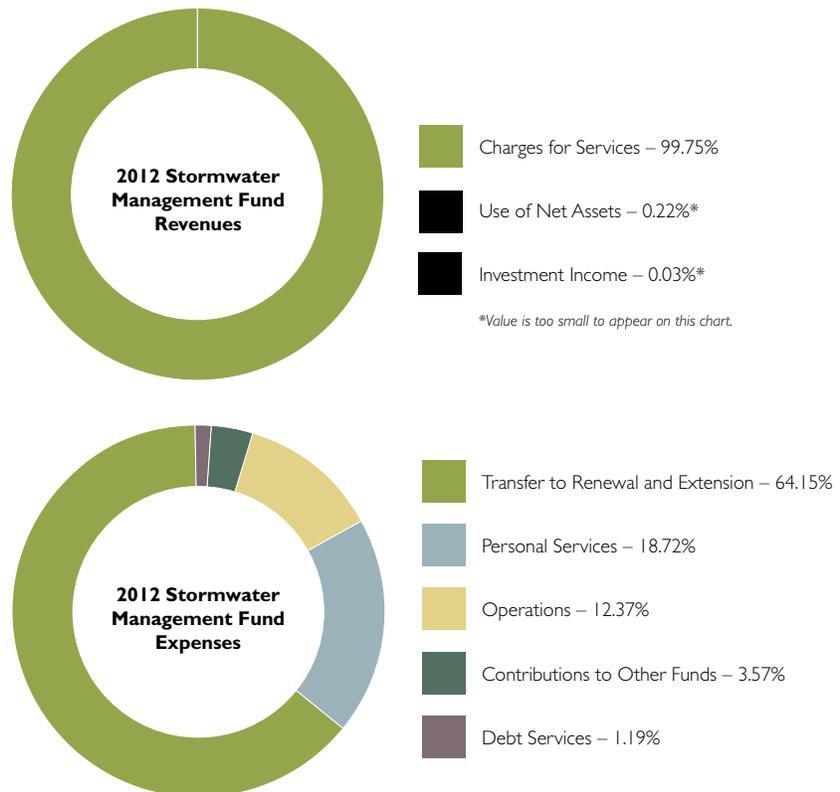


## Stormwater Management Operating Fund

Revenues and Expenses FY 2009 – 2012

	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget (*)	% Chg. 11-12
<b>Revenues</b>					
Taxes	68,636	95,416	11,079	-	-100.0%
Charges for Services	29,424,258	30,365,851	30,622,498	30,347,810	-0.9%
Investment Income	16,015	13,523	11,894	10,708	-10.0%
Miscellaneous	138	774,110	(239,730)	250	100.1%
Other Financing Sources	21,722	328,946	5,222	-	-
<b>Total</b>	<b>29,530,769</b>	<b>31,577,846</b>	<b>30,410,963</b>	<b>30,358,768</b>	<b>-0.2%</b>
Use of Net Assets	-	-	-	65,764	-
<b>Total Revenues</b>	<b>29,530,769</b>	<b>31,577,846</b>	<b>30,410,963</b>	<b>30,424,532</b>	<b>0.04%</b>
<b>Expenses</b>					
Personal Services	5,343,760	4,577,203	4,344,608	5,694,982	31.1%
Operations	3,470,533	3,283,634	3,789,152	3,763,255	-0.7%
Debt Service	-	-	241,004	361,506	50.0%
Cont. to Other Funds	725,393	838,916	684,304	1,087,789	59.0%
Trans. To R and E	13,543,403	26,151,705	18,291,549	19,517,000	6.7%
<b>Total Expenses</b>	<b>23,083,089</b>	<b>34,851,458</b>	<b>27,350,617</b>	<b>30,424,532</b>	<b>11.2%</b>

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



## Stormwater Management Operating Fund

### Revenue Definitions and Assumptions

#### Tax Revenues

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

**Assumptions:** In 2012, these revenues have been recorded to Charges for Services.

Tax Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 68,636	102.3%
10 Actuals	\$ 95,416	39.0%
11 Unaudited	\$ 11,079	-88.4%
12 Budgeted	\$ 0	-100.0%

#### Charges for Services

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

**Assumptions:** This category represents more than 99 percent of the total FY 2012 projected revenue for this fund. Beginning in FY 2006, property owners in unincorporated Gwinnett County were charged \$0.77 per 100 square feet of impervious surface to help defray the cost to maintain, repair, and replace stormwater infrastructure in the unincorporated areas of the county. In FY 2007, this rate increased to \$1.41 per 100 square feet to \$2.01 in FY 2008, and again to \$2.46 in FY 2009.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 29,424,258	23.2%
10 Actuals	\$ 30,365,851	3.2%
11 Unaudited	\$ 30,622,498	0.8%
12 Budgeted	\$ 30,347,810	-0.9%

#### Investment Income

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

**Assumptions:** The revenues in this fund represent less than 1 percent of the total projections for FY 2012 in this fund. Investment income changes are primarily due to economic conditions, a lower interest rate environment, and available cash. This revenue will be evaluated at reconciliation to determine if it is appropriate to adjust the budget.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 16,015	-80.7%
10 Actuals	\$ 13,523	-15.6%
11 Unaudited	\$ 11,894	-12.0%
12 Budgeted	\$ 10,708	-10.0%





## Stormwater Management Operating Fund

### Revenue Definitions and Assumptions

#### Miscellaneous Revenues

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

**Assumptions:** The revenues in this fund represent less than 1 percent of the total projections for FY 2012 in this fund. The large amount received in FY 2010 in this category relates to reimbursement for damaged property. Historically, this category has generated minimal revenue.

#### Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 138	-606.5%
10 Actuals	\$ 774,110	562030.8%
11 Unaudited	-\$ 239,730	-131.0%
12 Budgeted	\$ 250	100.1%

#### Other Financing Sources

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

**Assumptions:** In 2011, Other Financing Sources were transfers in from Grant related funds. In 2012, no revenues were budgeted for this category. At reconciliation, actuals will be reviewed and a budget will be added, if appropriate.

#### Other Financing Sources History and Projections

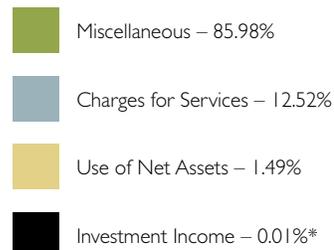
Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 21,722	
10 Actuals	\$ 328,946	1414.3%
11 Unaudited	\$ 5,222	-98.4%
12 Budgeted	\$ 0	-100.0%

## Airport Operating Fund

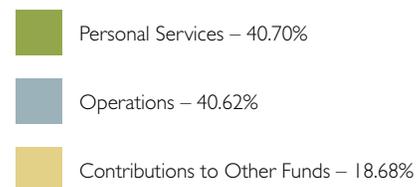
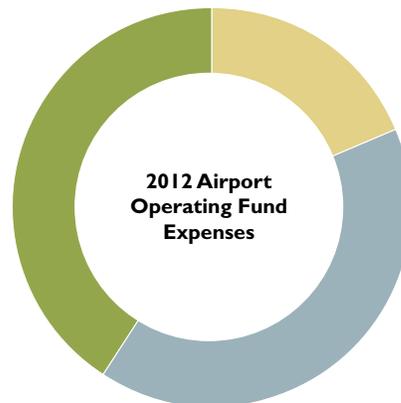
Revenues and Expenses FY 2009 – 2012

	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget (*)	% Chg. 11-12
<b>Revenues</b>					
Charges for Services	147,252	145,227	134,823	105,000	-22.1%
Investment Income	89	160	167	105	-
Miscellaneous	715,761	714,372	731,418	721,250	-1.4%
<b>Total</b>	<b>863,102</b>	<b>859,759</b>	<b>866,408</b>	<b>826,355</b>	<b>-4.6%</b>
Use of Net Assets	-	-	-	12,473	-
<b>Total Revenues</b>	<b>863,102</b>	<b>859,759</b>	<b>866,408</b>	<b>838,828</b>	<b>-3.2%</b>
<b>Expenses</b>					
Personal Services	339,684	308,062	313,965	341,390	8.7%
Operations	264,853	234,452	236,447	340,728	44.1%
Cont. To Other Funds	200,405	90,733	148,940	156,710	5.2%
Transfer to R and E	115,035	172,389	43,788	-	-100.0%
<b>Total Expenses</b>	<b>919,977</b>	<b>805,636</b>	<b>743,140</b>	<b>838,828</b>	<b>12.9%</b>

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



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





## Airport Operating Fund

### Revenue Definitions and Assumptions

#### Charges for Services

**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 nearly 13 percent of the total FY 2012 projections for this fund.

#### Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 147,252	-17.5%
10 Actuals	\$ 145,227	-1.4%
11 Unaudited	\$ 134,823	-7.2%
12 Budgeted	\$ 105,000	-22.1%

#### Investment Income

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

**Assumptions:** Investment income changes are primarily due to economic conditions, a lower interest rate environment, and available cash. This revenue will be evaluated at reconciliation to determine if it is appropriate to adjust the budget.

#### Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 89	-97.6%
10 Actuals	\$ 160	79.9%
11 Unaudited	\$ 167	4.2%
12 Budgeted	\$ 105	-37.2%

#### Miscellaneous Revenue – Rents and Royalties

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

**Assumptions:** This category represents 86 percent of the total FY 2012 projected revenues in this fund.

#### Rental History and Projections

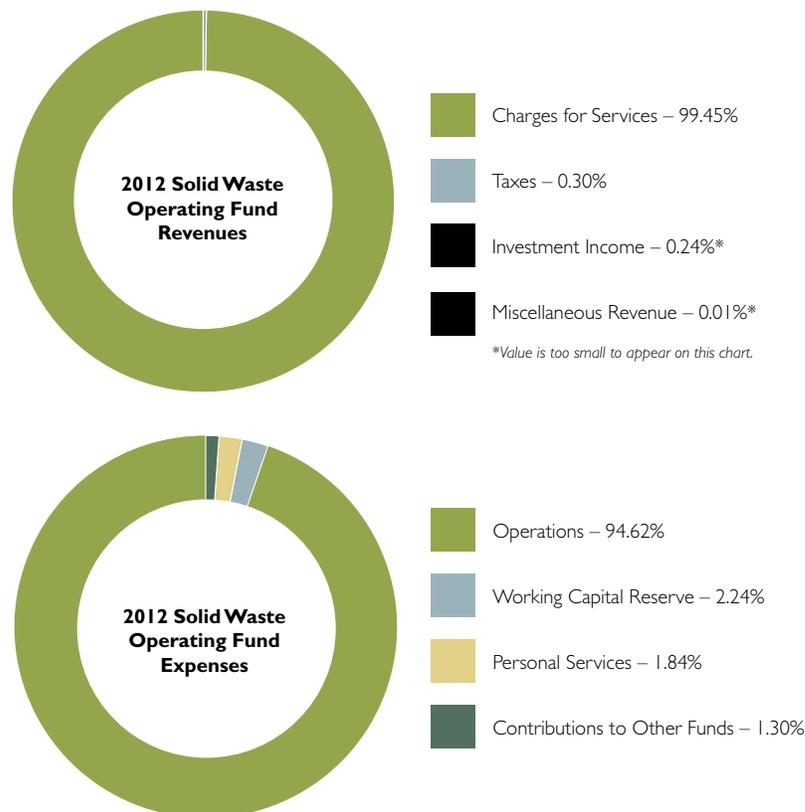
Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 715,761	0.7%
10 Actuals	\$ 714,372	-0.2%
11 Unaudited	\$ 731,418	2.4%
12 Budgeted	\$ 721,250	-1.4%

## Solid Waste Operating Fund

Revenues and Expenses FY 2009 – 2012

	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget (*)	% Chg. 11-12
<b>Revenues</b>					
Taxes	1,113,018	874,208	126,503	125,207	-1.0%
Charges for Services	-	19,883,208	40,218,080	41,477,630	3.1%
Investment Income	369	50,667	274,658	101,461	-63.1%
Miscellaneous	5,861	18	1,433	4,050	182.6%
Other Financing Sources	1,181,506	2,323,411	-	-	-
<b>Total Revenues</b>	<b>2,300,754</b>	<b>23,131,512</b>	<b>40,620,675</b>	<b>41,708,348</b>	<b>2.7%</b>
<b>Expenses</b>					
Personal Services	110,669	237,359	377,007	768,774	103.9%
Operations	582,139	19,481,414	38,428,769	39,463,825	2.7%
Debt Service	460,154	234,365	-	-	-
Cont. to Other Funds	59,058	1,629,443	624,726	540,548	-13.5%
<b>Total</b>	<b>1,212,020</b>	<b>21,582,581</b>	<b>39,430,502</b>	<b>40,773,147</b>	<b>3.4%</b>
Working Capital Reserve	-	-	-	935,201	-
<b>Total Expenses</b>	<b>1,212,020</b>	<b>21,582,581</b>	<b>39,430,502</b>	<b>41,708,348</b>	<b>5.8%</b>

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





## Solid Waste Operating Fund

### Revenue Definitions and Assumptions

#### Taxes

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

**Assumptions:** In July 2010, the method of residential solid waste franchise fee was eliminated and replaced by a residential service delivery contract. The collection of the franchise fee for commercial services has remained unchanged. For 2009 and 2010, the residential and commercial franchise fees are combined. For the third and fourth quarter 2010 and for 2011 onward, the non-exclusive franchise fees are for commercial only.

#### Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 1,113,018	-16.9%
10 Actuals	\$ 874,208	-21.5%
11 Unaudited	\$ 126,503	-85.5%
12 Budgeted	\$ 125,207	-1.0%

#### Charges for Services

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

**Assumptions:** This category represents 99 percent of the total FY 2012 revenue projections. These numbers represent the implementation of the new residential Solid Waste Plan.

#### Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 0	
10 Actuals	\$ 19,883,208	
11 Unaudited	\$ 40,218,080	102.3%
12 Budgeted	\$ 41,477,630	3.1%

#### Investment Income

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

**Assumptions:** Investment income changes are primarily due to economic conditions, a lower interest rate environment, and available cash. The budget reflects a conservative estimate for investment income. This revenue will be evaluated at reconciliation to determine if it is appropriate to adjust the budget.

## Solid Waste Operating Fund

### Revenue Definitions and Assumptions

#### Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 369	-92.4%
10 Actuals	\$ 50,667	13639.4%
11 Unaudited	\$ 274,658	442.1%
12 Budgeted	\$ 101,461	-63.1%

### Miscellaneous Revenues

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

**Assumptions:** There is wide variety in the amount of miscellaneous revenues. For 2012, miscellaneous was budgeted as uncategorized revenue from commercial haulers.

#### Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 5,861	8.6%
10 Actuals	\$ 18	-99.7%
11 Unaudited	\$ 1,433	8009.8%
12 Budgeted	\$ 4,050	182.6%

### Other Financing Sources

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

**Assumptions:** In 2012, no revenues were budgeted for this category. At reconciliation, actuals will be reviewed and a budget will be added, if appropriate.

#### Other Financing Sources History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 1,181,506	-28.2%
10 Actuals	\$ 2,323,411	96.6%
11 Unaudited	\$ 0	-100.0%
12 Budgeted	\$ 0	



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## **Operating Internal Service Funds**

## Operating Internal Service Funds

### Definitions

The **Internal Service Fund Group** consists of funds that are set up to account for the financing of goods or services provided by one department or agency of County government to another department or agency on a cost reimbursement basis.

### Budget Basis

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

### Operating Internal Service Funds

The **Group Self-Insurance Fund** accounts for all financial transactions related to the payment of premiums and benefits for active employees' health, disability, and life insurance. Revenues are received from employee and employer contributions. The County portion of these contributions is a percentage of each department's employee salaries.

The **Fleet Management Fund** accounts for all financial transactions related to the maintenance of the County 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.

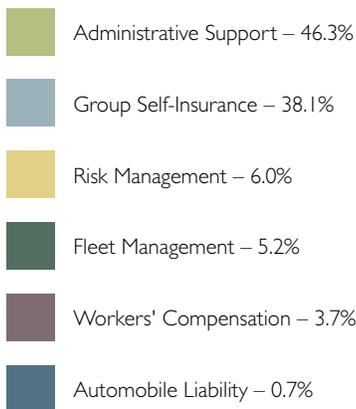
The **Risk Management Fund** accounts for all financial transactions related to the County's property liability and casualty insurance. Revenues are received from charges to the user departments based on the number of employees, prior claims, and property liability coverage needs.

The **Vehicle Replacement Fund** accumulated resources for the purchase of vehicles, and as such, in accordance with generally accepted accounting principles, the balance in this fund was transferred to the Capital Vehicle Fund in 2011.

The **Workers' Compensation Fund** accounts for financial transactions related to the payment of workers' compensation claims. Revenue is received from the user departments based upon the number of employees and prior claims. The fund provides protection to County employees for work-related injuries or illnesses.

The **Administrative Support Fund** is used to account for the activities of all central support departments: Information Technology Services, Support Services, Human Resources, Law, Financial Services, with the exception of the Tax Assessor, and County Administration, with the exception of the County Clerk and Board of Commissioners. These activities are funded by indirect cost charges to all other funds receiving benefits.

The **Auto Liability Fund** accounts for all financial transactions related to the County's property, liability and casualty insurance coverage on vehicles. Revenues are contributions from other Gwinnett County funds and are based on the number of employees and actual third-party automobile claims for County vehicles only.

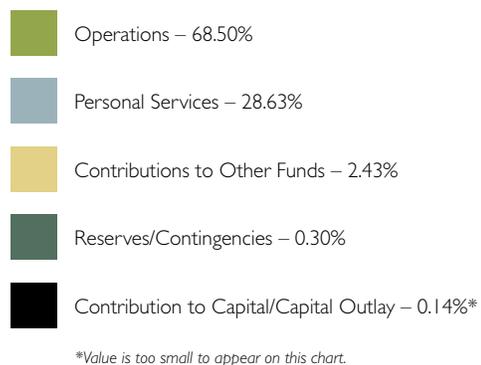
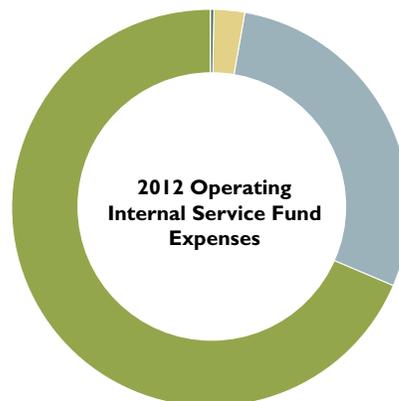
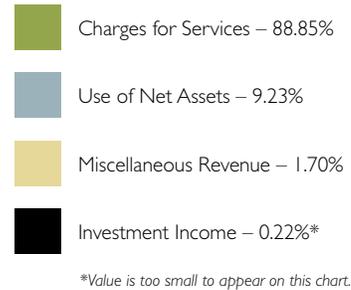
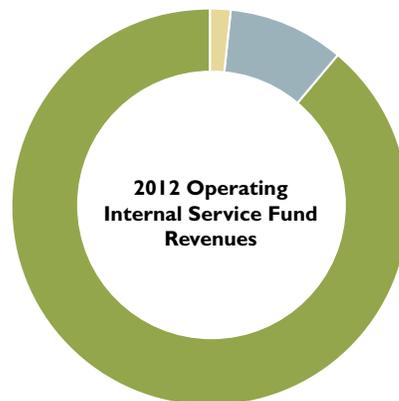


## Operating Internal Service Funds

Revenues and Expenditures FY 2009 – 2012

	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget (*)	% Chg. 11-12
<b>Revenues</b>					
Charges for Services	59,842,359	52,351,896	49,249,183	101,842,223	106.8%
Investment Income	381,800	412,630	369,616	253,288	-31.5%
Miscellaneous	456,058	823,640	291,468	1,948,956	568.7%
Other Financing Source	12,508,549	16,358,694	-	-	-
<b>Total</b>	<b>73,188,766</b>	<b>69,946,860</b>	<b>49,910,267</b>	<b>104,044,467</b>	<b>108.5%</b>
Use of Net Assets	-	-	-	10,573,992	-
<b>Total Revenues</b>	<b>73,188,766</b>	<b>69,946,860</b>	<b>49,910,267</b>	<b>114,618,459</b>	<b>129.6%</b>
<b>Expenses</b>					
Personal Services	4,383,100	3,200,303	3,090,344	32,819,287	962.0%
Operations	59,015,233	60,127,133	47,090,205	78,513,363	66.7%
Cont. to Other Funds	6,135,761	100,315	2,318,766	2,783,293	20.0%
Reserves/Contingencies	-	-	-	347,504	-
Cont to Cap/Capital Outlay	5,307,477	3,874,973	24,045,976	155,012	-99.4%
<b>Total Expenses</b>	<b>74,841,571</b>	<b>67,302,724</b>	<b>76,545,291</b>	<b>114,618,459</b>	<b>49.7%</b>

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

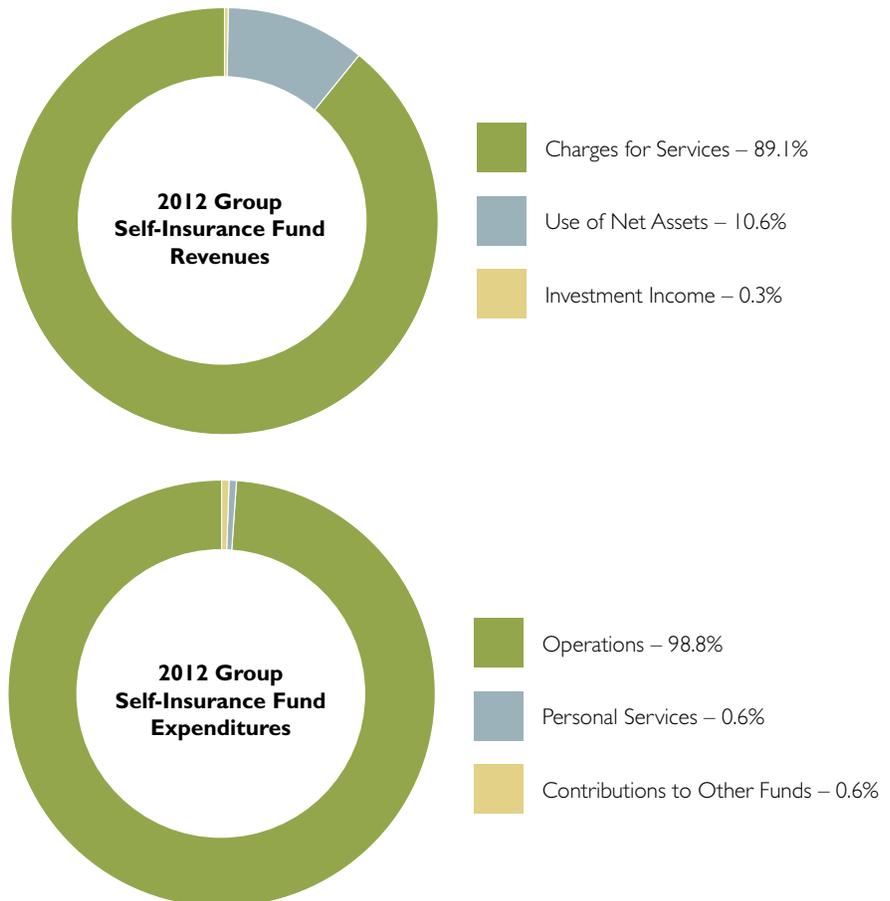


## Group Self-Insurance Fund

Revenues and Expenditures FY 2009 – 2012

	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget (*)	% Chg. 11-12
<b>Revenues</b>					
Charges for Services	54,471,108	47,532,386	38,983,056	38,857,754	-0.3%
Investment Income	166,204	159,111	275,905	150,566	-45.4%
Miscellaneous	144,639	91,453	33,904	-	-100.0%
<b>Total</b>	<b>54,781,951</b>	<b>47,782,950</b>	<b>39,292,865</b>	<b>39,008,320</b>	<b>-0.7%</b>
Use of Net Assets	-	-	-	4,622,151	-
<b>Total Revenues</b>	<b>54,781,951</b>	<b>47,782,950</b>	<b>39,292,865</b>	<b>43,630,471</b>	<b>11.0%</b>
<b>Expenses</b>					
Personal Services	610,119	416,388	248,494	254,706	2.5%
Operations	51,260,681	49,153,591	37,970,927	43,120,740	13.6%
Cont. to Other Funds	5,987,953	3,988	245,021	255,025	4.1%
<b>Total Expenses</b>	<b>57,858,753</b>	<b>49,573,967</b>	<b>38,464,442</b>	<b>43,630,471</b>	<b>13.4%</b>

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



## Group Self-Insurance Fund

### Revenue Definitions and Assumptions

#### Charges for Services

**Definition:** This 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 89 percent of the total FY 2012 revenues in this fund. These projections are based on employees' salaries. The premiums paid by employees vary according to type of coverage.

#### Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 54,471,108	10.5%
10 Actuals	\$ 47,532,386	-12.7%
11 Unaudited	\$ 38,983,056	-18.0%
12 Budgeted	\$ 38,857,754	-0.3%

#### Investment Income

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

**Assumptions:** Due to changing economic conditions, a lower interest rate environment, and available cash, the adopted 2012 budget reflects a conservative estimate for investment income. This revenue will be evaluated at reconciliation to determine if it is appropriate to adjust the budget.

#### Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 166,144	-79.6%
10 Actuals	\$ 159,111	-4.2%
11 Unaudited	\$ 275,905	73.4%
12 Budgeted	\$ 150,566	-45.4%

#### Miscellaneous Revenues

**Definition:** This revenue category consists of revenues that are not classified elsewhere.

**Assumptions:** The amount of revenue for this category has varied over time. In 2012, no revenues were budgeted in the miscellaneous category. At reconciliation, actuals will be reviewed and a budget will be added, if appropriate. At reconciliation, this revenue will be reviewed to determine if it is appropriate to adjust upwards.

#### Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 144,639	198.7%
10 Actuals	\$ 91,453	-36.8%
11 Unaudited	\$ 33,904	-62.9%
12 Budgeted	\$ 0	-100.0%

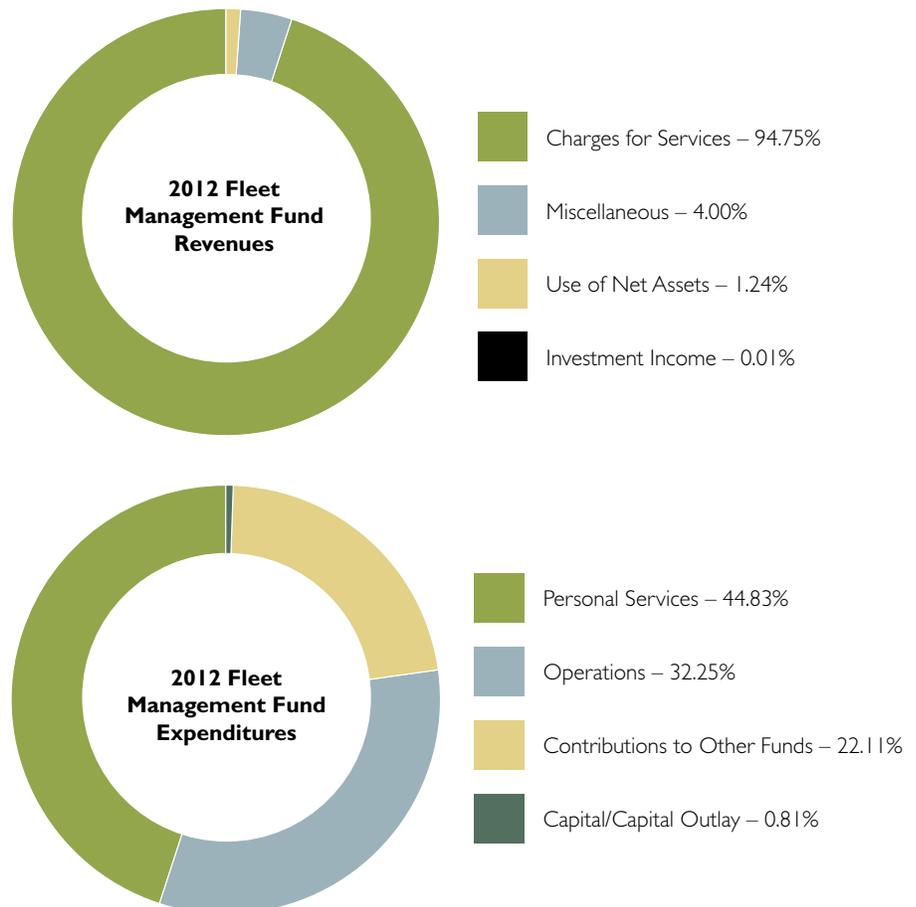


## Fleet Management Fund

Revenues and Expenditures FY 2009 – 2012

	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget (*)	% Chg. 10-11
<b>Revenues</b>					
Charges for Services	5,371,249	4,819,510	4,312,484	5,625,151	30.4%
Investment Income	567	1,325	792	500	-36.9%
Miscellaneous	154,398	329,557	244,832	237,460	-3.0%
Other Financing Sources	(28,264)	-	-	-	-
<b>Total</b>	<b>5,497,950</b>	<b>5,150,392</b>	<b>4,558,108</b>	<b>5,863,111</b>	<b>28.6%</b>
Use of Net Assets	-	-	-	74,017	-
<b>Total Revenues</b>	<b>5,497,950</b>	<b>5,150,392</b>	<b>4,558,108</b>	<b>5,937,128</b>	<b>30.3%</b>
<b>Expenses</b>					
Personal Services	2,797,953	2,569,688	2,486,916	2,661,738	7.0%
Operations	1,926,851	2,785,601	1,798,281	1,914,556	6.5%
Cont. to Other Funds	140,800	89,225	1,176,661	1,312,564	11.5%
Cont to Cap/Capital Outlay	-	12,000	639,404	48,270	-92.5%
<b>Total Expenses</b>	<b>4,865,604</b>	<b>5,456,514</b>	<b>6,101,262</b>	<b>5,937,128</b>	<b>-2.7%</b>

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



## Fleet Management Fund

### Revenue Definitions and Assumptions

#### Charges for Services

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

**Assumptions:** Revenues in this category represent 95 percent of the total FY 2012 projections for this fund. Revenue projections for fuel surcharge and parts/labor for repair and maintenance of vehicles are based on prior history of revenues recognized.

#### Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 5,371,249	-26.5%
10 Actuals	\$ 4,819,510	-10.3%
11 Unaudited	\$ 4,312,484	-10.5%
12 Budgeted	\$ 5,625,151	30.4%

#### Investment Income

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

**Assumptions:** Due to changing economic conditions, a lower interest rate environment, and available cash, the adopted 2012 budget reflects a conservative estimate for investment income.. This revenue will be evaluated at reconciliation to determine if it is appropriate to adjust the budget.

#### Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 567	-86.8%
10 Actuals	\$ 1,325	133.6%
11 Unaudited	\$ 792	-40.2%
12 Budgeted	\$ 500	-36.9%





## Fleet Management Fund

### Revenue Definitions and Assumptions

#### Miscellaneous Revenues

**Definition:** Revenues in this category consist primarily of revenues not otherwise specified.

**Assumptions:** This category represents 4 percent of the total FY 2012 revenue projections for this fund.

#### Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 154,398	51.3%
10 Actuals	\$ 329,557	113.4%
11 Unaudited	\$ 244,832	-25.7%
12 Budgeted	\$ 237,460	-3.0%

#### Other Financing Sources

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

**Assumptions:** In 2012, no revenues were budgeted for this category.

#### Other Financing Sources History and Projections

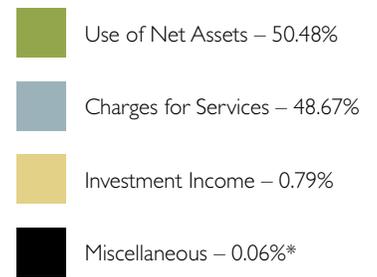
Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	-\$ 28,264	-4.3%
10 Actuals	\$ 0	-100.0%
11 Unaudited	\$ 0	
12 Budgeted	\$ 0	

## Risk Management Fund

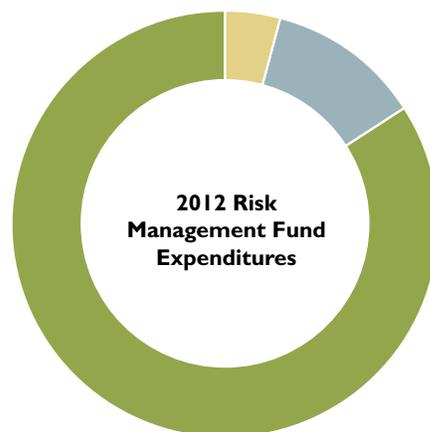
Revenues and Expenditures FY 2009 – 2012

	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget (*)	% Chg. 11-12
<b>Revenues</b>					
Charges for Services	2	-	3,101,936	3,365,000	8.5%
Investment Income	56,493	60,612	61,516	54,778	-11.0%
Miscellaneous	61	4,485	12,732	4,000	-68.6%
Other Financing Sources	6,506,189	6,973,802	-	-	-
<b>Total</b>	<b>6,562,745</b>	<b>7,038,899</b>	<b>3,176,184</b>	<b>3,423,778</b>	<b>7.8%</b>
Use of Net Assets	-	-	-	3,490,662	-
<b>Total Revenues</b>	<b>6,562,745</b>	<b>7,038,899</b>	<b>3,176,184</b>	<b>6,914,440</b>	<b>117.7%</b>
<b>Expenses</b>					
Personal Services	975,028	214,227	311,364	298,618	-4.1%
Operations	2,995,758	3,686,744	3,792,923	5,808,600	53.1%
Cont. to Other Funds	7,008	7,102	829,656	807,222	-2.7%
<b>Total Expenses</b>	<b>3,977,794</b>	<b>3,908,073</b>	<b>4,933,943</b>	<b>6,914,440</b>	<b>40.1%</b>

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



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





## Risk Management Fund

### Revenue Definitions and Assumptions

#### Charges for Services

**Definition:** The Risk Management fund accounts for all financial transactions related to the County's property liability and casualty insurance. Revenues are derived from charges to the user departments. In 2011, the budget and recording of revenues changed from Other Financing Sources to the Charges for Services category to better align with Generally Accepted Accounting Principles.

**Assumptions:** This category represents 49 percent of the total FY 2012 projections for this fund. These projections are based on the number of employees, actual claims, and property liability coverage.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 2	
10 Actuals	\$ 0	-100.0%
11 Unaudited	\$ 3,101,936	
12 Budgeted	\$ 3,365,000	8.5%

#### Investment Income

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

**Assumptions:** Due to changing economic conditions, a lower interest rate environment, and available cash, the adopted 2012 budget reflects a conservative estimate for investment income. This revenue will be evaluated at reconciliation to determine if it is appropriate to adjust the budget.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 56,493	-82.6%
10 Actuals	\$ 60,612	7.3%
11 Unaudited	\$ 61,516	1.5%
12 Budgeted	\$ 54,778	-11.0%

#### Miscellaneous Revenues

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

**Assumptions:** For the Risk Management Fund, the revenues are primarily reimbursements for damaged property.

## Risk Management Fund

### Revenue Definitions and Assumptions

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 61	-84.4%
10 Actuals	\$ 4,485	7,225.5%
11 Unaudited	\$ 12,732	183.9%
12 Budgeted	\$ 4,000	-68.6%

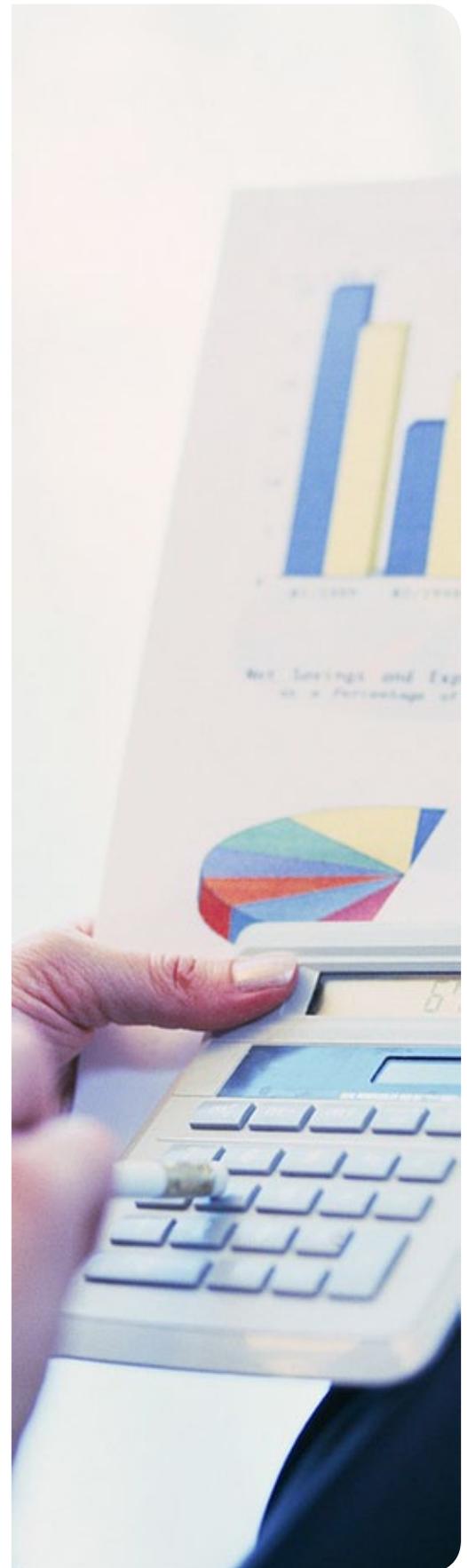
### Other Financing Sources

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

**Assumptions:** Since these revenues are now recorded in Charges for Services, nothing was budgeted in this category for 2011 and 2012.

Other Financing Sources History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 6,506,189	8.4%
10 Actuals	\$ 6,973,802	7.2%
11 Unaudited	\$ 0	-100.0%
12 Budgeted	\$ 0	



## Vehicle Purchasing Fund

Revenues and Expenditures FY 2009 – 2012

	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget(*)	% Chg. 10-11
<b>Revenues</b>					
Investment Income	114,876	156,608	-	-	-
Miscellaneous Rev	156,960	277,957	-	-	-
Other Finance Source	814,460	4,663,755	-	-	-
<b>Total Revenues</b>	<b>1,086,296</b>	<b>5,098,320</b>	-	-	-
Use of Net Assets	-	-	-	-	-
<b>Total</b>	<b>1,086,296</b>	<b>5,098,320</b>	-	-	-
<b>Expenses</b>					
Operations	11,223	135,046	-	-	-
Cont to Cap/Capital Outlay	5,307,477	3,862,973	23,406,572	-	-100%
<b>Total Expenses</b>	<b>5,318,700</b>	<b>3,998,019</b>	<b>23,406,572</b>	-	<b>-100%</b>

(\*) Fund was closed at the end of fiscal year 2011.

## Vehicle Purchasing Fund

### Revenue Definitions and Assumptions

This fund was closed in 2011.

#### Investment Income

**Definition:** This revenue category consists primarily of interest dividends through investment of the County's available cash. This fund accumulates resources for the purchase of vehicles and as such, in accordance with Generally Accepted Accounting Principles, the balance in this fund was transferred to the Capital Vehicle Replacement Fund in 2011. Thus, in 2012 no revenues were budgeted for this fund.

**Assumptions:** This fund accumulates resources for the purchase of vehicles and such, in accordance with Generally Accepted Accounting Principles, the balance in this fund was transferred to the Capital Vehicle Fund in 2011. Thus, in 2012 no revenues were budgeted for this fund.

Investment Income History and Projections

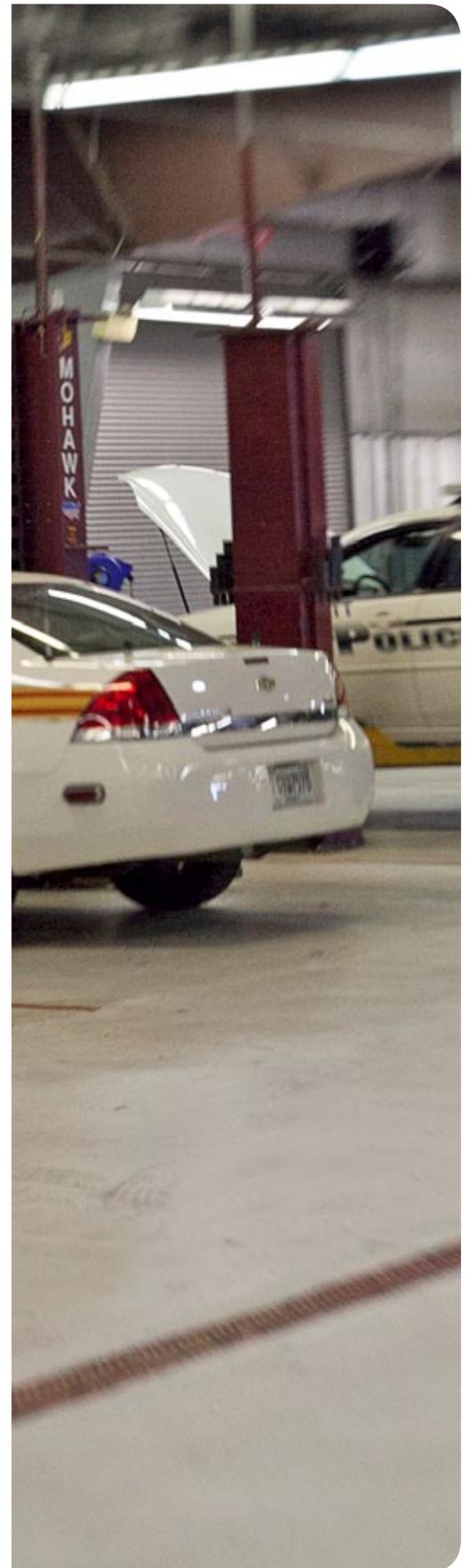
Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 114,876	-78.3%
10 Actuals	\$ 156,608	36.3%
11 Unaudited	\$ 0	-100%
12 Budgeted	\$ 0	

#### Miscellaneous Revenues

**Definition:** This revenue category consists primarily of revenues not classified elsewhere. The fund accumulates resources for the purpose of vehicles and as such, in accordance with Generally Accepted Accounting Principles, the balance in this fund was transferred to the Capital Vehicle Replacement Fund in 2011. Thus, in 2012 no revenues were budgeted for this fund.

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 156,960	1.5%
10 Actuals	\$ 277,957	77.1%
11 Unaudited	\$ 0	-100%
12 Budgeted	\$ 0	





## Vehicle Purchasing Fund

### Revenue Definitions and Assumptions

#### Other Financing Sources

**Definition:** Revenues in this category are contributions from all Gwinnett County funds, with the exception of Enterprise Funds as well as Special Use Funds. This fund accumulates resources for the purchase of vehicles and as such, in accordance with Generally Accepted Accounting Principles, the balance in the fund was transferred to the Capital Vehicle Replacement Fund in 2011. Thus, in 2012 no revenues were budgeted for the fund.

**Assumptions:** The contributions are accounted for through vehicle depreciation using a straight-line depreciation calculation method. These decreases in FY 2009 are due to the County utilizing the fund's balance to pay for current year purchases.

#### Other Financing Sources History and Projections

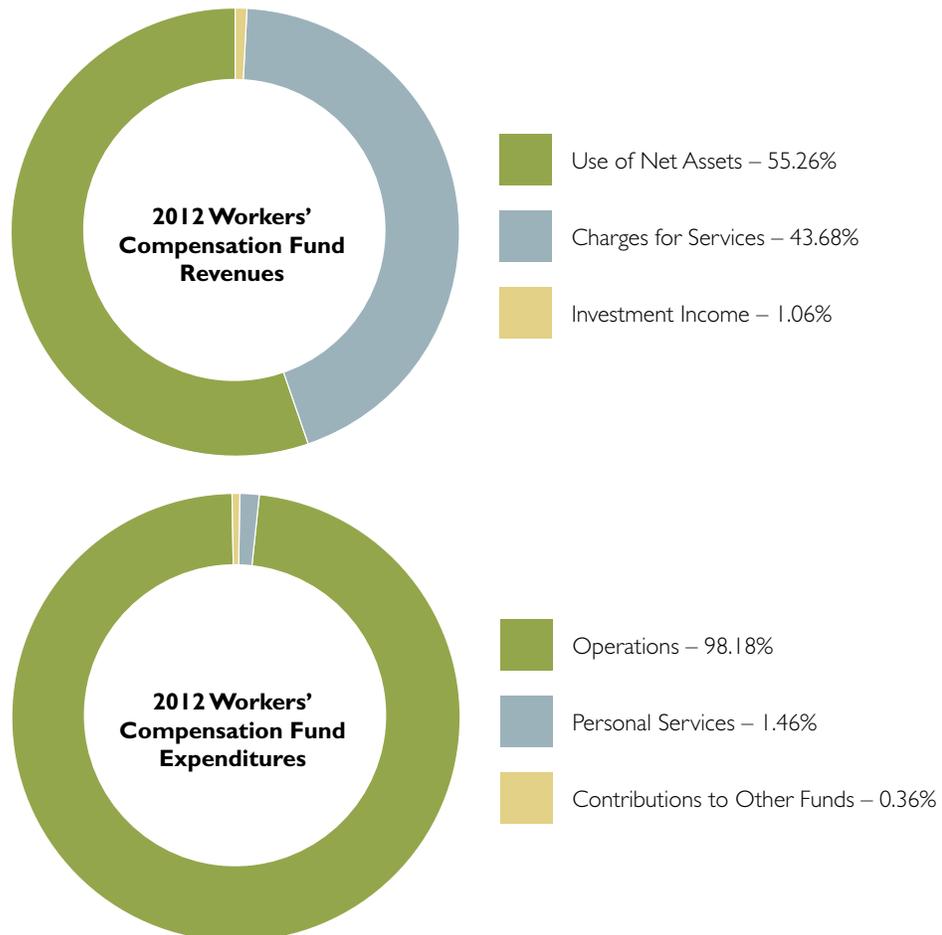
Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 814,460	-89.2%
10 Actuals	\$ 4,663,755	472.6%
11 Unaudited	\$ 0	-100%
12 Budgeted	\$ 0	

## Workers' Compensation Fund

Revenues and Expenditures FY 2009 – 2012

	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget (*)	% Chg. 11-12
<b>Revenues</b>					
Charges for Services	-	-	1,851,706	1,850,000	-0.1%
Investment Income	43,093	34,028	30,470	44,980	47.6%
Miscellaneous	-	120,188	-	-	-
Other Financing Sources	4,493,039	3,969,095	-	-	-
<b>Total Revenues</b>	<b>4,536,132</b>	<b>4,123,311</b>	<b>1,882,176</b>	<b>1,894,980</b>	<b>0.7%</b>
Use of Net Assets	-	-	-	2,339,895	-
<b>Total</b>	<b>4,536,132</b>	<b>4,123,311</b>	<b>1,882,176</b>	<b>4,234,875</b>	<b>125.0%</b>
<b>Expenses</b>					
Personal Services	-	-	43,570	61,730	41.7%
Operations	1,973,767	3,710,092	3,191,156	4,158,023	30.3%
Cont.to Other Funds	-	-	10,484	15,122	44.2%
<b>Total Expenses</b>	<b>1,973,767</b>	<b>3,710,092</b>	<b>3,245,210</b>	<b>4,234,875</b>	<b>30.5%</b>

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





## Workers' Compensation Fund

### Revenue Definitions and Assumptions

#### Charges for Services

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

**Assumptions:** This category represents approximately 44 percent of the total FY 2012 projected revenues in this fund. These projections are based on the number of employees. The contribution is based on actual workers' compensation loss history from the affected funds.

#### Contributions from Other Funds History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 0	
10 Actuals	\$ 0	
11 Unaudited	\$ 1,851,706	
12 Budgeted	\$ 1,850,000	-0.1%

#### Investment Income

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

**Assumptions:** Due to changing economic conditions, a lower interest rate environment, and available cash, the adopted 2012 budget reflects a conservative estimate for investment income. This revenue will be evaluated at reconciliation to determine if it is appropriate to adjust the budget.

#### Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 43,093	-85.5%
10 Actuals	\$ 34,028	-21.0%
11 Unaudited	\$ 30,470	-10.5%
12 Budgeted	\$ 44,980	47.6%

## Workers' Compensation Fund

### Revenue Definitions and Assumptions

#### Miscellaneous Revenues

**Definition:** Revenues in this category consist primarily of revenues not otherwise specified.

**Assumptions:** In 2012, no revenues were budgeted for this category.

#### Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 0	
10 Actuals	\$ 120,188	
11 Unaudited	\$ 0	-100.0%
12 Budgeted	\$ 0	

#### Other Financing Sources

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

**Assumptions:** Historically, without the Use of Net Assets, this category has represented 99 percent of the projected revenues in this fund.

#### Other Financing Sources History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 4,493,039	26.2%
10 Actuals	\$ 3,969,095	-11.7%
11 Unaudited	\$ 0	-100.0%
12 Budgeted	\$ 0	

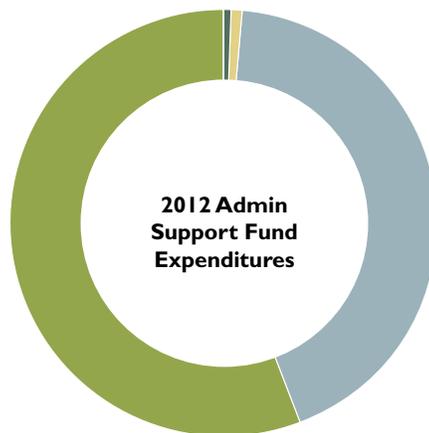
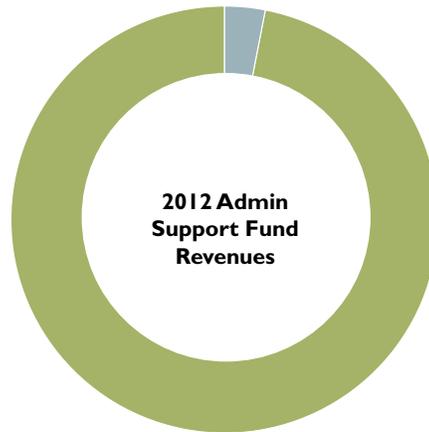


## Administrative Support Fund

Revenues and Expenditures FY 2009 – 2012

	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget (*)	% Chg. 11-12
Balance January 1	-	-	-	-	-
<b>Revenues</b>					
Charges for Services	-	-	-	51,344,318	-
Miscellaneous	-	-	-	1,707,496	-
<b>Total Revenues</b>	-	-	-	<b>53,051,814</b>	-
<b>Expenditures</b>					
Personal Services	-	-	-	29,542,495	-
Operations	-	-	-	22,711,444	-
Cont. to Other Funds	-	-	-	343,629	-
Cont. to Cap/Capital Outlay	-	-	-	106,742	-
Reserves/Contingencies	-	-	-	347,504	-
<b>Total Expenditures</b>	-	-	-	<b>53,051,814</b>	-
Balance December 31	-	-	-	-	-

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



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## Administrative Support Fund

### Revenue Definitions and Assumptions

#### Charges for Services

**Definition:** As part of the 2012 budget process, the County implemented a cost allocation plan which is aimed at deriving the total cost of providing services. To implement the plan, a new internal service fund was created for 2012 called the Administrative Support Fund which contains the activities of all central support departments: Information Technology Services; Support Services; Human Resources; Law; Financial Services, with the exception of the Tax Assessor; and County Administration, with the exception of the County Clerk and Board of Commissioners.

**Assumptions:** This category represents 97 percent of the total FY 2012 projections for this fund. The central support activities are funded primarily by charges to all other funds receiving benefits based on a countywide central services cost allocation plan.

#### Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 0	
10 Actuals	\$ 0	
11 Unaudited	\$ 0	
12 Budgeted	\$ 51,344,318	

#### Miscellaneous Revenues

**Definition:** Revenues in this category consist primarily of revenues that are not clearly defined by other areas, such as rental revenue from facilities and equipment, and reimbursement.

**Assumptions:** This category represents 3 percent of the total FY 2012 revenue projections for this fund. A majority of this revenue is derived from facility rentals and equipment. Previously, these revenues had been budgeted in the General Fund. The 2012 budget was based on historical trends.

#### Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 0	
10 Actuals	\$ 0	
11 Unaudited	\$ 0	
12 Budgeted	\$ 1,707,496	

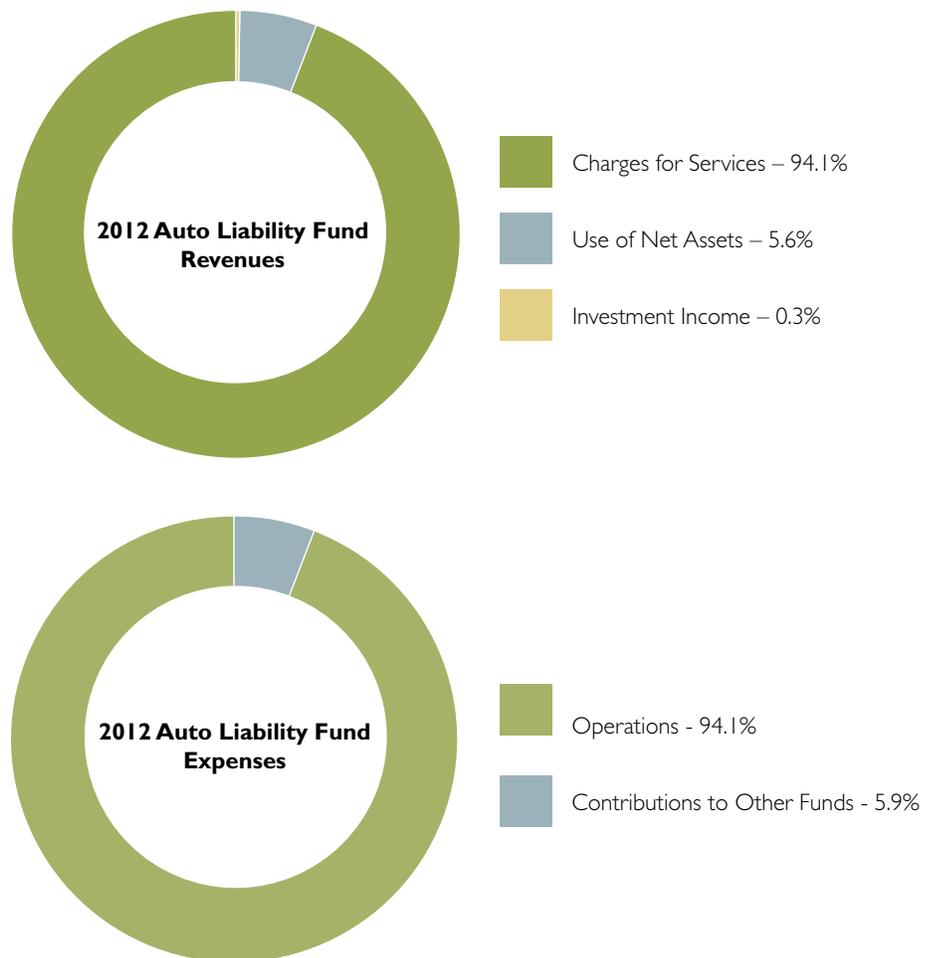


## Auto Liability Fund

Revenues and Expenditures FY 2009 – 2012

	2009 Actual	2010 Actual	2011 Actual	2012 Budget(*)	% Chg. 11-12
<b>Revenues</b>					
Charges for Services	-	-	1,000,001	800,000	-20.0%
Investment Income	567	946	933	2,464	164.2%
Other Financing Sources	723,125	752,042	-	-	-
<b>Total Revenues</b>	<b>723,692</b>	<b>752,988</b>	<b>1,000,934</b>	<b>802,464</b>	<b>-19.8%</b>
Use of Net Assets	-	-	-	47,267	-
<b>Total</b>	<b>723,692</b>	<b>752,988</b>	<b>1,000,934</b>	<b>849,731</b>	<b>-15.1%</b>
<b>Expenses</b>					
Operations	846,953	656,059	336,918	800,000	137.4%
Cont to Other Funds	-	-	56,944	49,731	-12.7%
<b>Total Expenses</b>	<b>846,953</b>	<b>656,059</b>	<b>393,862</b>	<b>849,731</b>	<b>115.7%</b>

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



## Auto Liability Fund

### Revenue Definitions and Assumptions

#### Charges for Services

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

**Assumptions:** This category represents 94 percent of the total FY 2012 projections for this fund. These projections are based on the number of employees, actual claims, and property liability coverage for vehicles only.

#### Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 0	
10 Actuals	\$ 0	
11 Unaudited	\$ 1,000,001	
12 Budgeted	\$ 800,000	-20.0%

#### Investment Income

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

**Assumptions:** Due to changing economic conditions, a lower interest rate environment, and available cash, the adopted 2012 budget reflects a conservative estimate for investment income. This revenue will be evaluated at reconciliation to determine if it is appropriate to adjust the budget.

#### Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 567	-96.7%
10 Actuals	\$ 946	66.7%
11 Unaudited	\$ 933	-1.4%
12 Budgeted	\$ 2,464	164.2%

#### Other Financing Sources

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

**Assumptions:** In 2012, no revenues were budgeted for this category.

#### Other Financing Sources History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 723,125	-3.0%
10 Actuals	\$ 752,042	4.0%
11 Unaudited	\$ 0	-100.0%
12 Budgeted	\$ 0	



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## **Operating Special Use Funds**

## Operating Special Use Funds

### Definitions

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

### Budget Basis

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

### Operating Special Use Funds

The **E-911 Fund** accounts for operations of the E-911 Communications Center. Revenues are primarily received from monthly subscriber fees remitted by wired and wireless telecommunication providers. Expenditures must comply with *O.C.G.A., Title 46, chapter 5, Article 2, Part 4*.

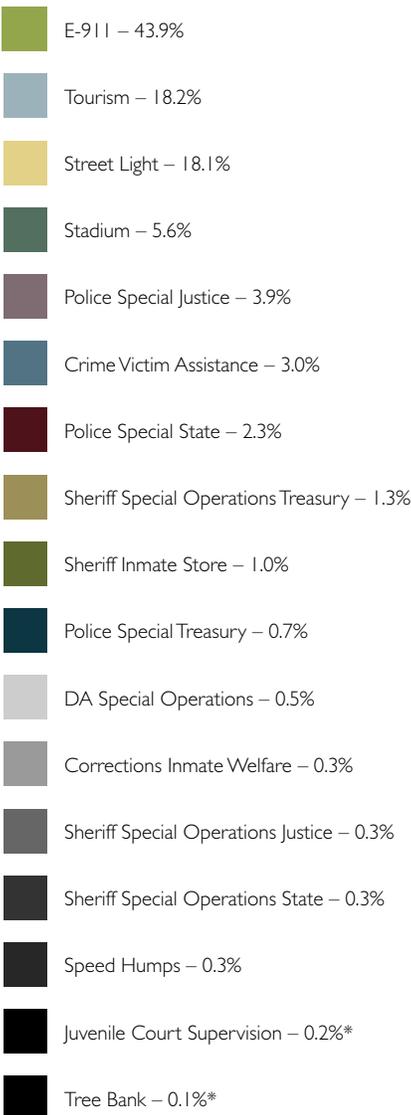
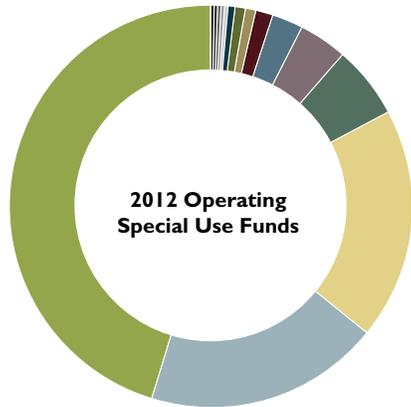
The **Juvenile Court Supervision Fund** accounts for revenues collected as supervision fees from those who are placed under the courts' formal or informal supervision in order for the court to use those collections toward expenses for specific ancillary services.

The **Tourism Fund** accounts for the collection and disbursement of hotel/motel tax revenue in accordance with state law, which includes debt service payments for the Gwinnett Center and parking facility. Hotel-motel taxes are receipted one month in arrears. Other expenses associated with this fund are quarterly payments to the Gwinnett Convention and Visitors Bureau per a management agreement. Debt service payments occur biannually in March and September.

The **Crime Victims Assistance Fund** accounts for revenues received from a 5 percent charge collected on fines within the Recorders, Juvenile, State, Superior, and Magistrate Courts of Gwinnett County. Revenues are also received from 5 percent of fines from municipalities within Gwinnett County. These funds must be used to provide assistance to crime victims. Revenue is split between the Solicitor's and District Attorney's offices. The revenue collected is distributed as follows: Superior Court fines – 100% District Attorney; State Court Fines – 100% Solicitor; Municipal Recorder's Court – Total less subsidies, if any, with the remainder 55% Solicitor and 45% District Attorney; Magistrate, Recorders, and Juvenile Courts – 55% Solicitor and 45% District Attorney; Interest Earned Dividends – 55% Solicitor and 45% District Attorney.

The **Police Special Justice Fund** accounts for revenues resulting from the U.S. Department of Justice's confiscation of money or the sale of property from illegal drug and narcotics activities. The law states that any money or property confiscated in this manner shall be used for restricted purposes, and all expenditures are validated against federal and state guidelines.

The **Police Special Treasury Fund** accounts for revenues resulting from the U.S. Department of Treasury's confiscation of money or the sale of property from illegal drug and narcotics activities. The law states that any money or property confiscated in this manner shall be used for restricted purposes, and all expenditures are validated against federal and state guidelines.



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

## Operating Special Use Funds

### Definitions

The **Police Special State Fund** accounts for revenues resulting from the State of Georgia's confiscation of money or the sale of property from illegal drug and narcotics activities. The law states that any money or property confiscated in this manner shall be used for restricted purposes, and all expenditures are validated against federal and state guidelines.

The **Sheriff Inmate Fund** accounts for proceeds received from commissary sales to provide recreational materials for the benefit of the inmates at the Detention Center.

The **Street Lighting Fund** supports the County's street light program. Revenues are generated from properties benefiting from existing street lights for the purpose of utility payments. Charges for Services are collected as special assessment fees in the fourth quarter with property tax collections.

The **Speed Hump Fund** supports the County's speed hump program. Revenues are generated from properties benefiting from existing speed humps for the purpose of maintenance. Charges for Services are collected as special assessment fees in the fourth quarter with property tax collections.

The **Corrections Inmate Fund** accounts for proceeds received from commissary sales to provide recreational materials for the benefit of the inmates at the Corrections Facility.

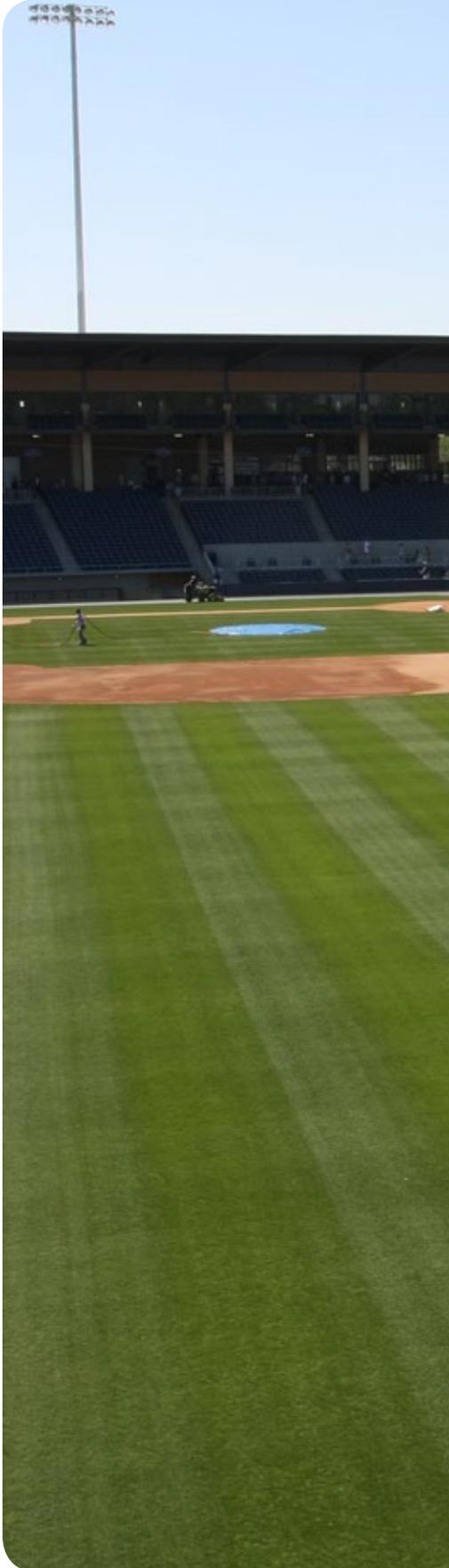
The **Sheriff Special Justice Fund** accounts for revenues resulting from the U.S. Department of Justice confiscation of money or the sale of property from illegal drug and narcotics activities. The law states that any money or property confiscated in this manner shall be used for restricted purposes, and all expenditures are validated against federal and state guidelines.

The **Sheriff Special Treasury Fund** accounts for revenues resulting from the U.S. Department of Treasury's confiscation of money or the sale of property from illegal drug and narcotics activities. The law states that any money or property confiscated in this manner shall be used for restricted purposes, and all expenditures are validated against federal and state guidelines.

The **Sheriff Special State Fund** accounts for revenues resulting from the State of Georgia's confiscation of money or the sale of property from illegal drug and narcotics activities. The law states that any money or property confiscated in this manner shall be used for restricted purposes, and all expenditures are validated against federal and state guidelines.

The **District Attorney Federal Asset Sharing Fund** accounts for revenues received from an equitable sharing agreement between the Department of Justice and the Gwinnett County District Attorney for proceeds from confiscations. The law states that any money or property confiscated in this manner shall be used for restricted purposes, and all expenditures are validated against federal and state guidelines.





## Operating Special Use Funds

### Definitions

The **Stadium Fund** accumulates stadium-related revenues in order to pay debt service on the stadium construction bonds and miscellaneous expenditures. Motor vehicle rental excise taxes are receipted one month in arrears. Intergovernmental revenue is realized in the form of a one-time annual payment from the Gwinnett Convention and Visitors Bureau in January. Charges for Services revenues from the Braves ticket sales, parking, rental fees, and naming rights are received in April, June, and October. Debt service payments occur bi-annually in January and July.

The **Tree Bank Fund** accounts for activities related to the *Gwinnett County Buffer, Landscape, and Tree Ordinance*. During the permitting process, the developer has the option to pay money when the required tree density units cannot be met on site. The monies collected must be used by the Department of Planning and Development, Community Services, and/or Support Services for the planting of trees at parks, greenways, fire stations, and libraries within the same commission district in which the development is located or within five miles of such district. Alternate planning locations may be approved by the Director of the Department of Planning and Development. Expenditures for this fund occur as projects are identified and approved.

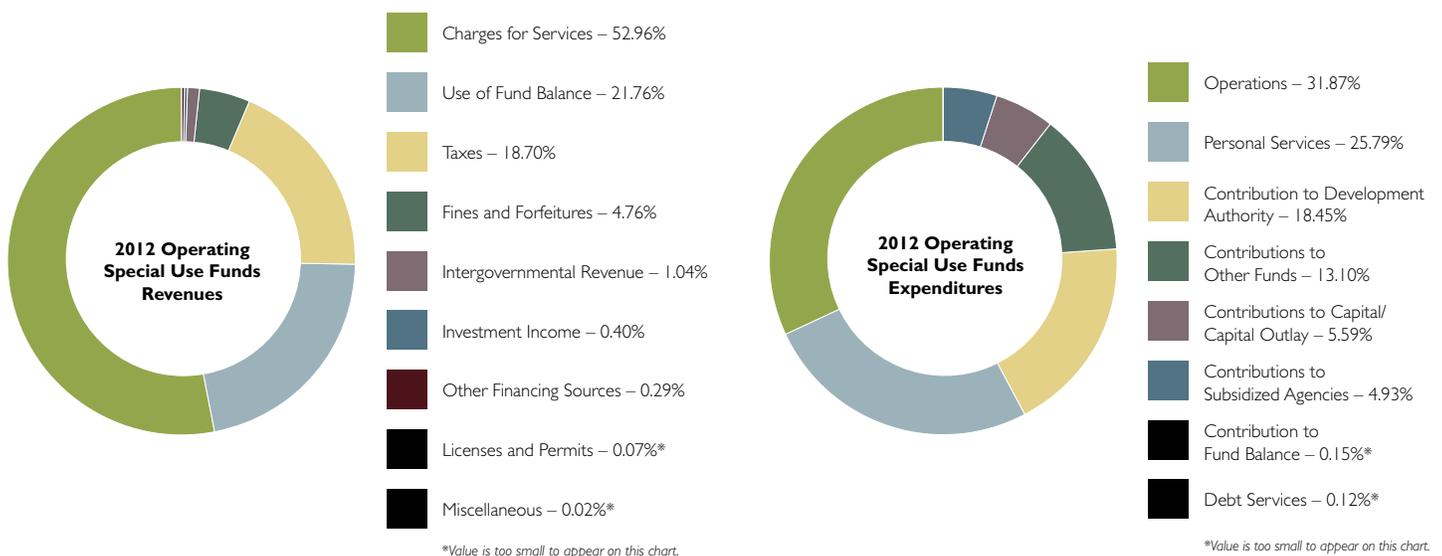
The **Tourism Sustainability Fund** was used to account for hotel/motel taxes which were set aside for the promotion of tourism. Once the County's contractual obligations to the Gwinnett Convention and Visitor's Bureau were met and in accordance with *O.C.G.A. 48-13-51*, the excess funds were transferred to this fund to be used for future tourism purposes resulting from economic development. In July 2011 this fund was closed per a new Governmental Accounting Standards Board (GASB) statement and all remaining assets were transferred to the Tourism Fund.

## Operating Special Use Funds

Revenues and Expenditures FY 2009 – 2012

	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget (*)	% Chg. 11-12
<b>Revenues</b>					
Taxes	6,483,951	6,866,569	7,455,639	7,159,430	-4.0%
Licenses and Permits	20,800	17,280	22,184	27,000	21.7%
Inter Govt Revenue	400,000	400,000	400,000	400,000	0.0%
Charges for Services	13,694,401	13,885,571	19,002,747	20,278,884	6.7%
Fines and Forfeitures	2,107,416	7,076,938	1,929,835	1,823,786	-5.5%
Investment Income	202,536	206,022	234,673	151,244	-35.6%
Miscellaneous	71,511	4,394	138,728	6,076	-95.6%
Other Financing Sources	131,000	1,221,709	9,136,916	110,194	-98.8%
<b>Total</b>	<b>23,111,615</b>	<b>29,678,483</b>	<b>38,320,722</b>	<b>29,956,614</b>	<b>-21.8%</b>
Use of Fund Balance	-	-	-	8,331,887	-
<b>Total Revenues</b>	<b>23,111,615</b>	<b>29,678,483</b>	<b>38,320,722</b>	<b>38,288,501</b>	<b>-0.1%</b>
<b>Expenditures</b>					
Personal Services	8,354,069	8,660,773	8,499,088	9,872,383	16.2%
Operations	2,419,019	4,307,652	10,464,842	12,200,337	16.6%
Cont. to Other Funds	2,827,276	10,151,723	10,482,215	5,017,007	-52.1%
Cont. to Development Authority	-	-	6,003,520	7,065,345	17.7%
Cont. to Subsidized Agy's	1,696,143	1,823,712	1,786,917	1,889,066	5.7%
Cont. to Cap./Capital Outlay	5,492,846	1,367,932	695,984	2,139,925	207.5%
Debt Service	4,820,151	800	800	46,000	5650.0%
<b>Total</b>	<b>25,609,504</b>	<b>26,312,592</b>	<b>37,933,366</b>	<b>38,230,063</b>	<b>0.8%</b>
Cont. to Fund Balance	-	-	-	58,438	-
<b>Total Expenditures</b>	<b>25,609,504</b>	<b>26,312,592</b>	<b>37,933,366</b>	<b>38,288,501</b>	<b>0.9%</b>

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

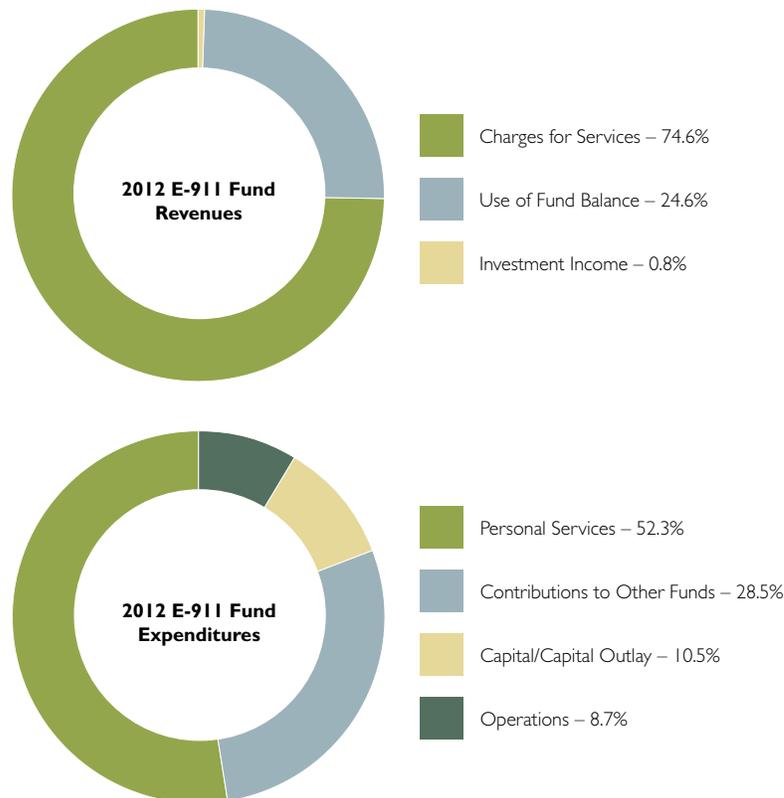


## E-911 Fund

### Revenues and Expenditures FY 2009 – 2012

	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget (*)	% Chg. 11-12
Balance January 1	28,942,955	32,825,642	34,552,059	34,728,944	
<b>Revenues</b>					
Charges for Services	12,592,061	12,628,564	11,134,095	12,552,079	12.7%
Investment Income	182,346	185,136	214,973	137,656	-36.0%
Miscellaneous	195	530	20,245	-	-
<b>Total</b>	<b>12,774,602</b>	<b>12,814,230</b>	<b>11,369,313</b>	<b>12,689,735</b>	<b>11.6%</b>
Use of Fund Balance	-	-	-	4,129,457	-
<b>Total Revenues</b>	<b>12,774,602</b>	<b>12,814,230</b>	<b>11,369,313</b>	<b>16,819,192</b>	<b>47.9%</b>
<b>Expenditures</b>					
Personal Services	7,366,989	7,806,983	7,631,856	8,793,698	15.2%
Operations	1,485,674	2,630,126	2,433,762	1,469,648	-39.6%
Cont. to Other Funds	39,252	45,750	1,100,070	4,786,366	335.1%
Cont to Cap./Capital Outlay	-	604,954	26,740	1,769,480	6517.4%
<b>Total Expenditures</b>	<b>8,891,915</b>	<b>11,087,813</b>	<b>11,192,428</b>	<b>16,819,192</b>	<b>50.3%</b>
Balance December 31	32,825,642	34,552,059	34,728,944	30,599,487	

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



## E-911 Fund

### Revenue Definitions and Assumptions

#### Charges for Services

**Definition:** This category consists of revenue received from subscriber fees paid via telephone bills for the operation of the E-911 system. This category also consists of revenues received from each wireless telecommunications connection subscription where the subscriber's billing address is within the jurisdiction of Gwinnett County. These fees are to be used for the general support of the E-911 system.

**Assumptions:** The revenue in this category represents 75 percent of the FY 2012 projections in this fund. Effective July 1, 2006, the rate increased to \$1.00 per wireless phone and the number of subscribers at \$1.30 per month for regular telephone lines. The decrease in FY 2011 is attributable to the trend towards pre-paid wireless phones.

#### Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 12,592,061	-0.9%
10 Actuals	\$ 12,628,564	0.3%
11 Unaudited	\$ 11,134,095	-11.8%
12 Budgeted	\$ 12,552,079	12.7%

#### Investment Income

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

**Assumptions:** Due to changing economic conditions, a lower interest rate environment, and available cash, the adopted 2012 budget reflects a conservative estimate for investment income. This revenue will be evaluated at reconciliation to determine if it is appropriate to adjust the budget.

#### Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 182,346	-68.7%
10 Actuals	\$ 185,136	1.5%
11 Unaudited	\$ 214,973	16.1%
12 Budgeted	\$ 137,656	-36.0%

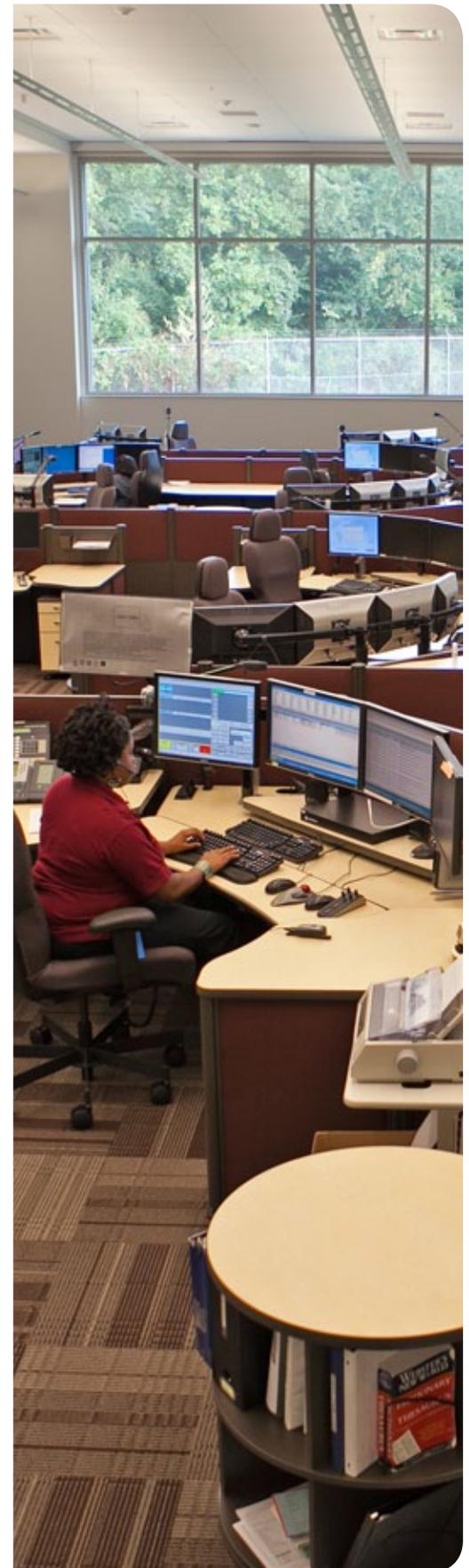
#### Miscellaneous Revenues

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

**Assumptions:** Historically, this revenue category represents a minimal portion of the Fund's revenue. In 2011, E-911 Fund received revenue from pension forfeited funds.

#### Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 195	
10 Actuals	\$ 530	171.8%
11 Unaudited	\$ 20,245	3718.7%
12 Budgeted	\$ 0	-100.0%

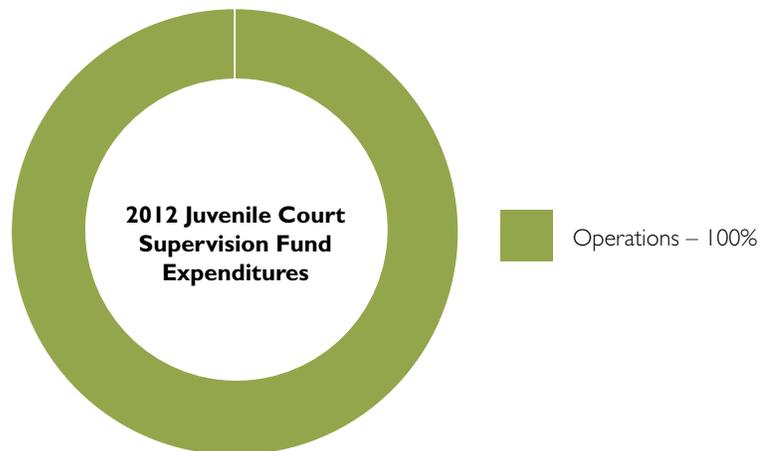
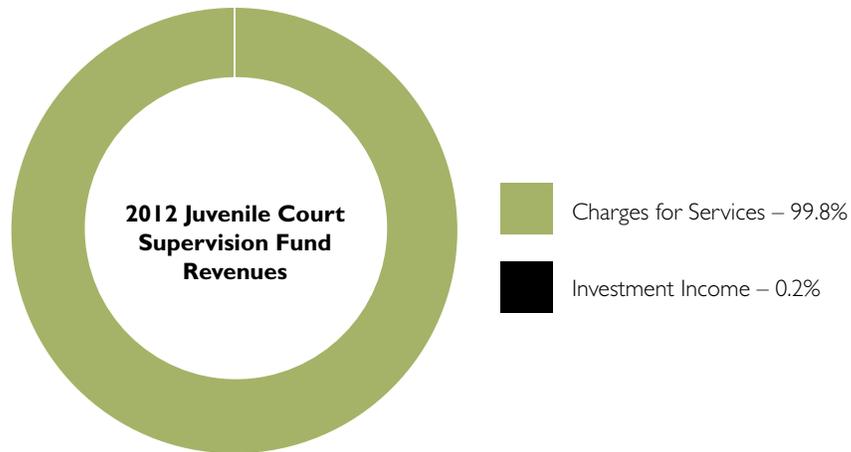


## Juvenile Court Supervision Fund

Revenues and Expenditures FY 2009 – 2012

	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget (*)	% Chg. 11-12
Balance January 1	-	-	-	111,723	
<b>Revenues</b>					
Charges for Services	-	-	132,291	77,388	-41.5%
Investment Income	-	-	-	137	-
<b>Total Revenues</b>	-	-	<b>132,291</b>	<b>77,525</b>	-
<b>Expenditures</b>					
Operations	-	-	20,568	77,525	276.9%
<b>Total Expenditures</b>	-	-	<b>20,568</b>	<b>77,525</b>	<b>276.9%</b>
Balance December 31	-	-	111,723	111,723	

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



## Juvenile Court Supervision Fund

### Revenue Definitions and Assumptions

The Juvenile Court Supervision activity was previously reported as an agency fund, but in accordance with Generally Accepted Accounting Principles, was reclassified to this new Special Use Fund as part of the 2011 Reconciliation Budget process.

#### Charges for Services

**Definition:** Revenues in this category are collected as supervision fees from those who are placed under the court's formal or informal supervision. The court uses those collections toward expenses for specific ancillary services.

**Assumptions:** As a new fund, these revenues were budgeted conservatively. As with all revenues, actual receipts will be reviewed at mid-year, and if necessary, adjustments will be made to the budget.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 0	
10 Actuals	\$ 0	
11 Unaudited	\$ 132,291	
12 Budgeted	\$ 77,388	-41.5%

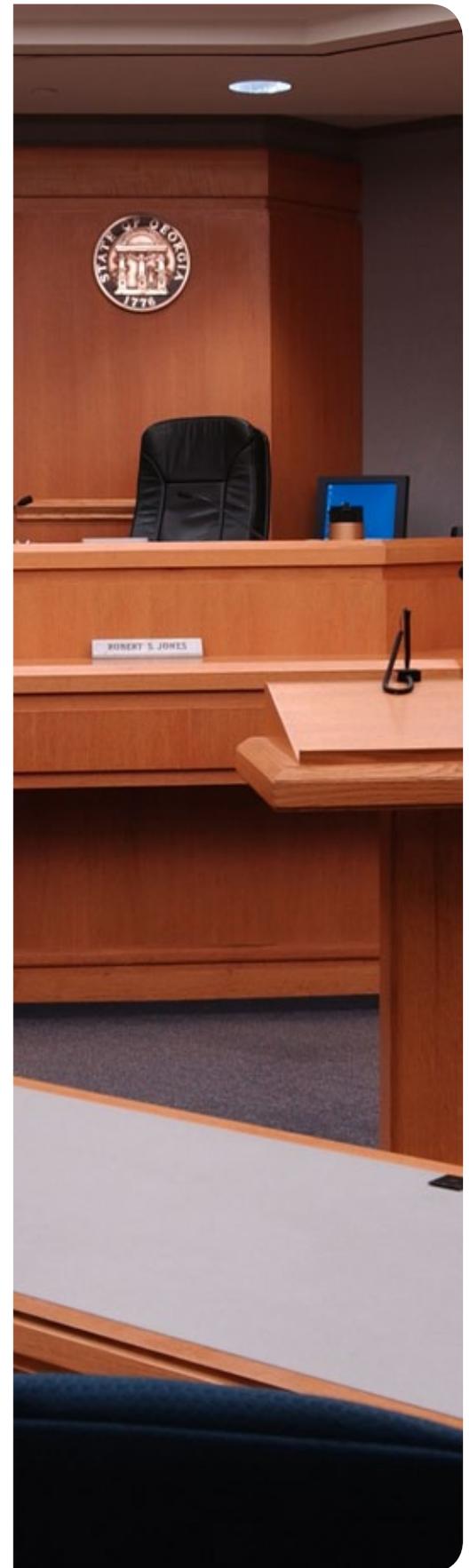
#### Investment Income

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

**Assumptions:** Investment income changes are primarily due to economic conditions, a lower interest rate environment, and available cash. As a new fund, the revenues were budgeted conservatively. This revenue will be evaluated at reconciliation to determine if it is appropriate to adjust the budget.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 0	
10 Actuals	\$ 0	
11 Unaudited	\$ 0	
12 Budgeted	\$ 137	

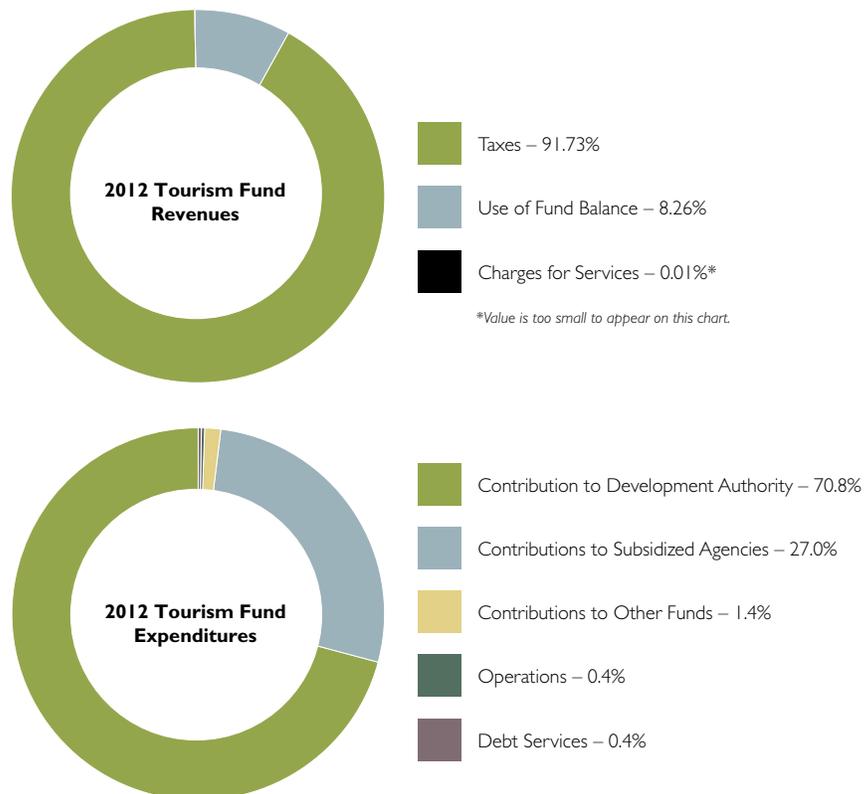


## Tourism Fund

### Revenues and Expenditures FY 2009 – 2012

	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget (*)	% Chg. 11-12
<b>Balance January 1</b>	<b>8,146,458</b>	<b>2,767,663</b>	<b>1,451,718</b>	<b>6,917,940</b>	
<b>Revenues</b>					
Taxes	5,618,450	6,057,438	6,601,978	6,409,430	-2.9%
Charges for Services	-	357	-	800	-
Investment Income	485	652	4,677	350	-92.5%
Other Financing Sources	-	1,189,373	4,844,206	-	-100.0%
<b>Total</b>	<b>5,618,935</b>	<b>7,247,820</b>	<b>11,450,861</b>	<b>6,410,580</b>	<b>-44.0%</b>
Use of Fund Balance	-	-	-	576,947	-
<b>Total Revenues</b>	<b>5,618,935</b>	<b>7,247,820</b>	<b>11,450,861</b>	<b>6,987,527</b>	<b>-39.0%</b>
<b>Expenditures</b>					
Operations	2,000	1,144	24,566	25,400	3.4%
Cont. to Other Funds	-	-	114,713	95,306	-16.9%
Cont. to Development Authority	-	6,719,867	3,887,430	4,949,255	27.3%
Debt Service	4,818,551	800	-	28,500	-
Cont. to Subsidized Agy's	1,632,722	1,760,291	1,723,496	1,889,066	9.6%
Cont. to Cap/Capital Outlay	4,544,457	81,663	234,434	-	-100.0%
<b>Total Expenditures</b>	<b>10,997,730</b>	<b>8,563,765</b>	<b>5,984,639</b>	<b>6,987,527</b>	<b>16.8%</b>
<b>Balance December 31</b>	<b>2,767,663</b>	<b>1,451,718</b>	<b>6,917,940</b>	<b>6,340,993</b>	

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



## Tourism Fund

### Revenue Definitions and Assumptions

#### Taxes

**Definition:** This category accounts for revenues collected from the 7 percent hotel/motel tax. These revenues are collected on a monthly basis from each hotel or motel in Gwinnett County. According to state law, a portion of this tax must be set aside for the promotion of tourism.

**Assumptions:** This category represents approximately 92 percent of the total FY 2012 Tourism Fund revenues. Historically, hotel-motel tax has represented an overwhelming majority of the revenue for this fund. In 2010, hotel-motel revenues rebounded; while not at the same level as in the past, they were significantly higher than in 2009. The 2012 Hotel/Motel revenues were budgeted conservatively. This revenue will be evaluated at reconciliation to determine if it is appropriate to adjust the budget.

#### Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 5,618,450	-19.9%
10 Actuals	\$ 6,057,438	7.8%
11 Unaudited	\$ 6,601,978	9.0%
12 Budgeted	\$ 6,409,430	-2.9%

#### Charges for Services

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

**Assumptions:** This category represents less than 1 percent of the total FY 2012 Tourism Fund revenues.

#### Charges for Services History and Projections

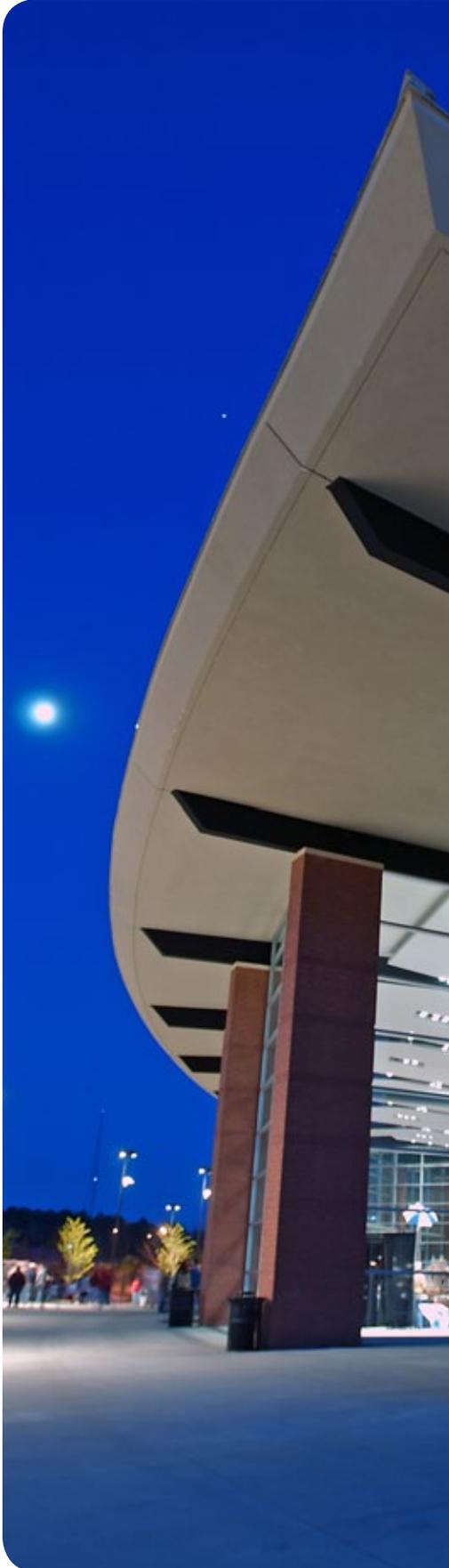
Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 0	
10 Actuals	\$ 357	
11 Unaudited	\$ 0	-100.0%
12 Budgeted	\$ 800	

#### Investment Income

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

**Assumptions:** This category represents less than 1 percent of the total FY 2012 Tourism Fund revenues. Investment income changes are primarily due to economic conditions, a lower interest rate environment, and available cash. Investment income for Tourism Fund was budgeted conservatively in 2012. This revenue will be evaluated at reconciliation to determine if it is appropriate to adjust the budget.





## Tourism Fund

### Revenue Definitions and Assumptions

#### Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 485	-99.8%
10 Actuals	\$ 652	34.3%
11 Unaudited	\$ 4,677	617.8%
12 Budgeted	\$ 350	-92.5%

### Other Financing Sources

**Definition:** This category includes revenues that are a transfer from other funds or asset disposals of government. In both 2010 and 2011, revenue in this category was due to a contribution from the Tourism Sustainability Fund. In 2011, the Tourism and the Tourism Sustainability Funds were combined.

#### Other Financing Sources History and Projections

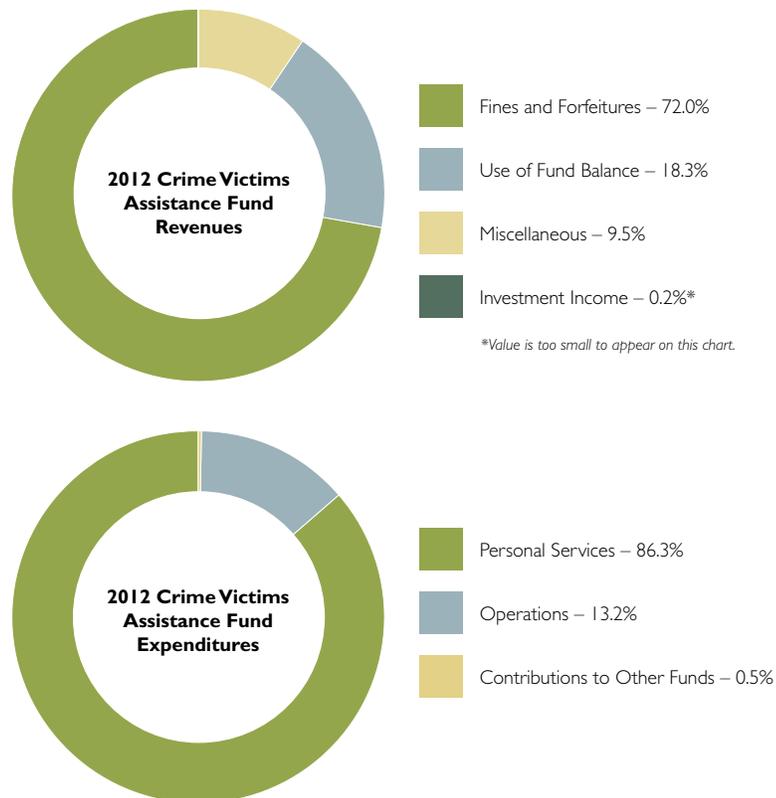
Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 0	
10 Actuals	\$ 1,189,373	
11 Unaudited	\$ 4,844,206	307.3%
12 Budgeted	\$ 0	-100.0%

## Crime Victims Assistance Fund

Revenues and Expenditures FY 2009 – 2012

	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget (*)	% Chg. 11-12
<b>Balance January 1</b>	<b>1,683,161</b>	<b>1,683,435</b>	<b>1,535,317</b>	<b>1,261,859</b>	
<b>Revenues</b>					
Fines and Forfeitures	943,683	896,157	761,766	831,786	9.2%
Investment Income	2,909	2,854	1,556	1,984	27.5%
Miscellaneous	38	442	3,019	-	-100.0%
Other Financing Sources	-	-	-	110,194	-
<b>Total</b>	<b>946,630</b>	<b>899,453</b>	<b>766,341</b>	<b>943,964</b>	<b>23.2%</b>
Use of Fund Balance	-	-	-	211,564	-
<b>Total Revenues</b>	<b>946,630</b>	<b>899,453</b>	<b>766,341</b>	<b>1,155,528</b>	<b>50.8%</b>
<b>Expenditures</b>					
Personal Services	848,074	800,484	786,261	996,690	26.8%
Operations	23,608	173,071	179,992	152,925	-15.0%
Cont. to Subsidized Agy's	63,421	63,421	63,421	-	-100.0%
Cont. to Other Funds	11,253	10,595	4,391	5,913	34.7%
Cont. to Cap./Capital Outlay	-	-	5,734	-	-100.0%
<b>Total Expenditures</b>	<b>946,356</b>	<b>1,047,571</b>	<b>1,039,799</b>	<b>1,155,528</b>	<b>11.1%</b>
<b>Balance December 31</b>	<b>1,683,435</b>	<b>1,535,317</b>	<b>1,261,859</b>	<b>1,050,295</b>	

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





## Crime Victims Assistance Fund

### Revenue Definitions and Assumptions

#### Fines and Forfeitures

**Definition:** This category consists of revenues received from a percentage of court fines from the State, Superior, Magistrate, and Recorder's Courts from both the county and the various municipalities. These funds are used for the Crime Victims Assistance program within the Solicitor's office and the District Attorney's office. The law that governs these funds went into effect July 1, 1995.

**Assumptions:** This category represents 72 percent of the total FY 2012 revenues for this fund. This revenue is derived from 5 percent of the court fines collected.

#### Fines and Forfeitures History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 943,683	-0.1%
10 Actuals	\$ 896,157	-5.0%
11 Unaudited	\$ 761,766	-15.0%
12 Budgeted	\$ 831,786	9.2%

#### Investment Income

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

**Assumptions:** Due to changing economic conditions, a lower interest rate environment, and available cash, the adopted 2012 budget reflects a conservative estimate for investment income. This revenue will be evaluated at reconciliation to determine if it is appropriate to adjust the budget.

#### Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 2,909	-90.2%
10 Actuals	\$ 2,854	-1.9%
11 Unaudited	\$ 1,556	-45.5%
12 Budgeted	\$ 1,984	27.5%

## Crime Victims Assistance Fund

### Revenue Definitions and Assumptions

#### Miscellaneous Revenues

**Definition:** The revenues in this category are not clearly defined by other areas.

**Assumptions:** Historically, these revenues have represented a very small portion of the revenues in this fund. In 2012, no revenues were budgeted.

#### Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 38	-96.2%
10 Actuals	\$ 442	1054.7%
11 Unaudited	\$ 3,019	583.4%
12 Budgeted	\$ 0	-100.0%

#### Other Financing Sources

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

**Assumptions:** Revenues in this category for 2012 represent a transfer in from General Fund.

#### Other Financing Sources History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 0	
10 Actuals	\$ 0	
11 Unaudited	\$ 0	
12 Budgeted	\$ 110,194	

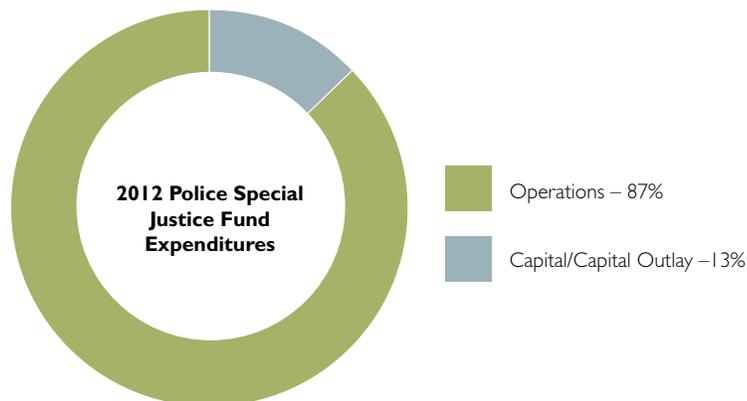
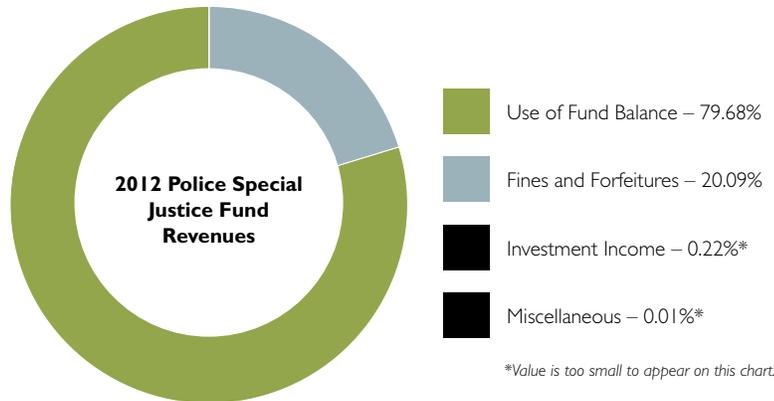


## Police Special Justice Fund

Revenues and Expenditures FY 2009 – 2012

	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget (*)	% Chg. 11-12
Balance January 1	4,583,811	3,998,271	7,626,352	3,864,584	
<b>Revenues</b>					
Fines and Forfeitures	617,107	4,800,613	372,920	300,000	-20%
Investment Income	3,607	5,917	4,713	3,300	-30%
Miscellaneous	64,836	452	85	100	18%
Other Financing Sources	-	32,336	17,816	-	-100%
<b>Total</b>	<b>685,550</b>	<b>4,839,318</b>	<b>395,534</b>	<b>303,400</b>	<b>-23.29%</b>
Use of Fund Balance	-	-	-	1,189,515	-
<b>Total Revenues</b>	<b>685,550</b>	<b>4,839,318</b>	<b>395,534</b>	<b>1,492,915</b>	<b>277.44%</b>
<b>Expenditures</b>					
Operations	504,413	616,758	665,004	1,299,120	95.36%
Cont. to Other Funds	131,000	-	3,161,222	-	-
Cont. to Cap/Capital Outlay	635,677	594,479	331,076	193,795	-41.47%
<b>Total Expenditures</b>	<b>1,271,090</b>	<b>1,211,237</b>	<b>4,157,302</b>	<b>1,492,915</b>	<b>-64.09%</b>
Balance December 31	3,998,271	7,626,352	3,864,584	2,675,069	

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



## Police Special Justice Fund

### Revenue Definitions and Assumptions

#### Fines and Forfeitures

**Definition:** This fund accounts for revenues resulting from the U.S. Department of Justice confiscation of money or the sale of property from illegal drug and narcotics activities. The law states that any money or property confiscated in this manner shall be used for restricted purposes, and all expenditures are validated against federal and state guidelines. Federal and state guidelines require that Federal Justice, Federal Treasury, and State Special Operations Funds be maintained and accounted for separately. New funds and related budgets were created as part of the 2011 reconciliation budget process to appropriately account for and report these activities.

**Assumptions:** These revenues are typically unpredictable. As a result, in 2012, they were budgeted conservatively.

#### Fines and Forfeitures History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 617,107	-43.0%
10 Actuals	\$ 4,800,613	677.9%
11 Unaudited	\$ 372,920	-92.2%
12 Budgeted	\$ 300,000	-19.6%

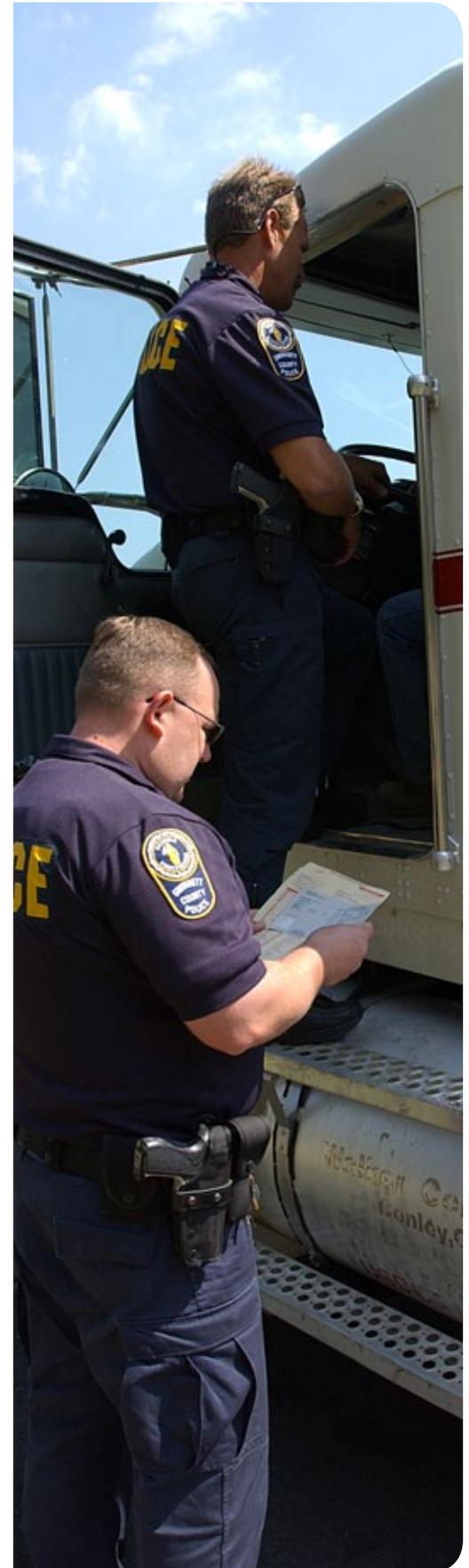
#### Investment Income

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

**Assumptions:** Investment income changes are primarily due to economic conditions, a lower interest rate environment, and available cash. As a new fund, the revenues were budgeted conservatively. This revenue will be evaluated at reconciliation to determine if it is appropriate to adjust the budget.

#### Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 3,607	-96.3%
10 Actuals	\$ 5,917	64.1%
11 Unaudited	\$ 4,713	-20.3%
12 Budgeted	\$ 3,300	-30.0%





## Police Special Justice Fund

### Revenue Definitions and Assumptions

#### Miscellaneous Revenues

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

**Assumptions:** Generally, miscellaneous revenues represent a very small portion of the budget.

#### Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 64,836	96.8%
10 Actuals	\$ 452	-99.3%
11 Unaudited	\$ 85	-81.2%
12 Budgeted	\$ 100	17.6%

#### Other Financing Sources

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

**Assumptions:** In 2012, nothing was budgeted to other financing sources within the Police Special Justice Fund. These revenues vary historically. As part of the reconciliation process, all revenues will be reviewed, and if appropriate, a budget will be added for other financing sources.

#### Other Financing Sources History and Projections

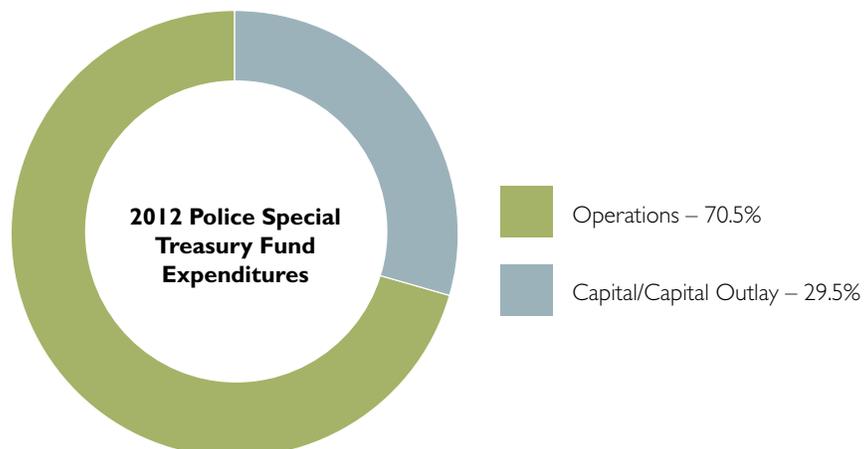
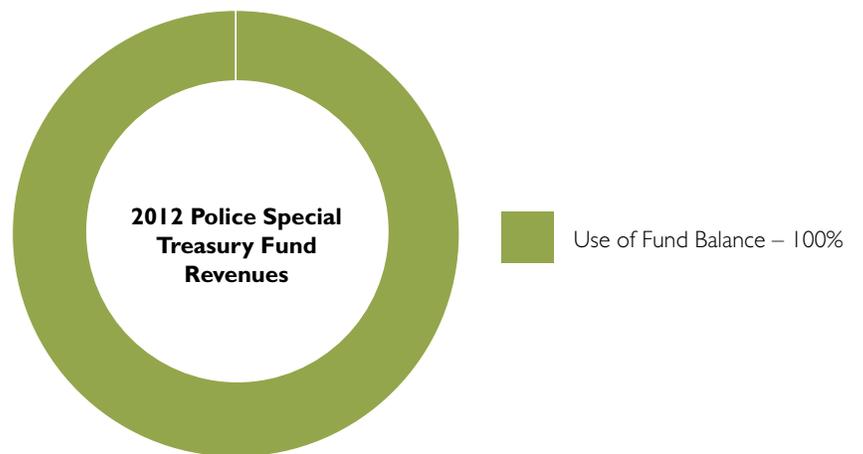
Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 0	
10 Actuals	\$ 32,336	
11 Unaudited	\$ 17,816	-44.9%
12 Budgeted	\$ 0	-100.0%

## Police Special Treasury Fund

Revenues and Expenditures FY 2009 – 2012

	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget (*)	% Chg. 11-12
Balance January 1	-	-	-	264,940	
<b>Revenues</b>					
Investment Income	-	-	81	-	-100.0%
Other Financing Sources	-	-	265,204	-	-100.0%
<b>Total</b>	-	-	265,285	-	-100.0%
Use of Fund Balance	-	-	-	264,233	-
<b>Total Revenues</b>	-	-	265,285	264,233	-
<b>Expenditures</b>					
Operations	-	-	345	186,183	53802.0%
Cont. to Cap/Capital Outlay	-	-	-	78,050	-
<b>Total Expenditures</b>	-	-	345	264,233	76398.4%
Balance December 31	-	-	264,940	707	

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





## Police Special Treasury Fund

### Revenue Definitions and Assumptions

#### Fines and Forfeitures

**Definition:** This fund accounts for revenues resulting from the U.S. Department of Treasury confiscation of money or the sale of property from illegal drug and narcotics activities. The law states that any money or property confiscated in this manner shall be used for restricted purposes, and all expenditures are validated against federal and state guidelines. Federal and state guidelines require that Federal Justice, Federal Treasury, and State Special Operations Funds be maintained and accounted for separately. New funds and related budgets were created as part of the 2011 reconciliation budget process to appropriately account for and report these activities.

**Assumptions:** No revenues were budgeted for 2012 in this category as the Police Department planned to use its fund balance to support its expenditure activity. As part of the reconciliation process, the revenues received will be reviewed and budgets adjusted, as necessary.

#### Investment Income

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

**Assumptions:** Investment income changes are primarily due to economic conditions, a lower interest rate environment, and available cash. As a new fund and with the planned use of fund balance, no revenues were budgeted for investment income for 2012. At reconciliation, actuals will be reviewed and a budget will be added, if appropriate.

#### Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 0	
10 Actuals	\$ 0	
11 Unaudited	\$ 81	
12 Budgeted	\$ 0	-100.0%

#### Other Financing Sources

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

**Assumptions:** In 2012, nothing was budgeted to other financing sources within the Police Special Treasury Fund. As part of the reconciliation process, all revenues will be reviewed, and if appropriate, a budget will be added for other financing sources.

#### Other Financing Sources History and Projections

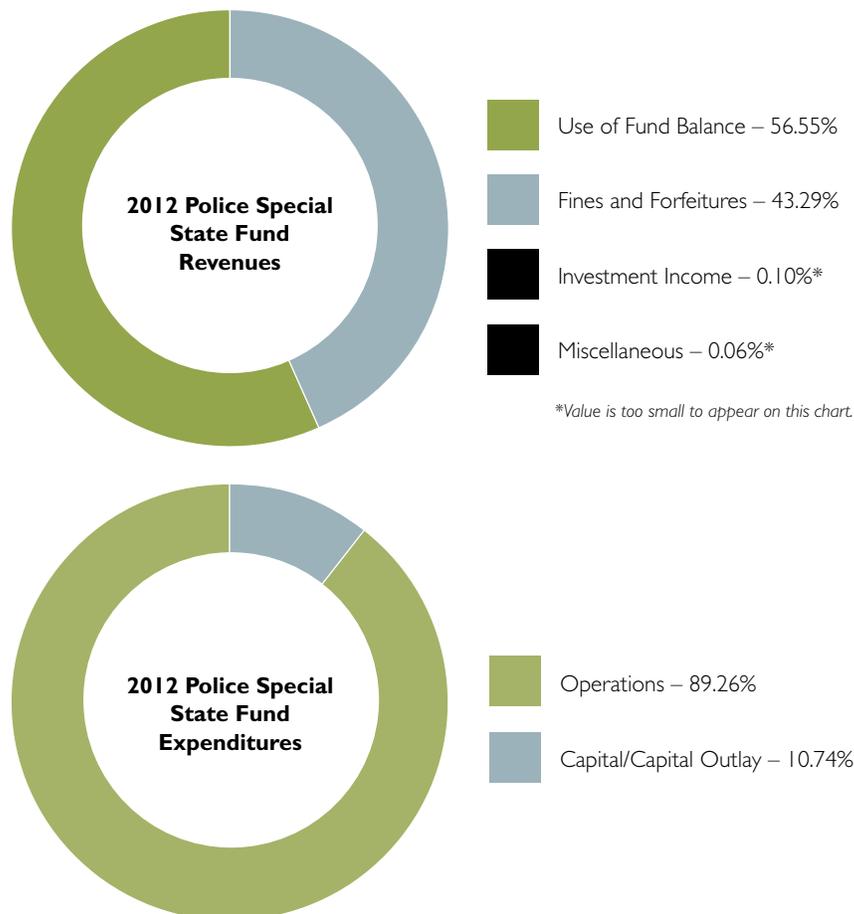
Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 0	
10 Actuals	\$ 0	
11 Unaudited	\$ 265,204	
12 Budgeted	\$ 0	-100.0%

## Police Special State Fund

Revenues and Expenditures FY 2009 – 2012

	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget (*)	% Chg. 11-12
Balance January 1	-	-	-	2,969,160	
<b>Revenues</b>					
Fines and Forfeitures	-	-	512,107	500,000	-2.4%
Investment Income	-	-	1,604	850	-47.0%
Miscellaneous	-	-	11,014	500	-95.5%
Other Financing Sources	-	-	2,878,202	-	-100.0%
<b>Total</b>	-	-	<b>3,402,927</b>	<b>501,350</b>	<b>-85.3%</b>
Use of Fund Balance	-	-	-	382,785	-
<b>Total Revenues</b>	-	-	<b>3,402,927</b>	<b>884,135</b>	<b>-74.0%</b>
<b>Expenditures</b>					
Operations	-	-	373,697	789,135	111.2%
Cont. to Cap/Capital Outlay	-	-	60,070	95,000	58.1%
<b>Total Expenditures</b>	-	-	<b>433,767</b>	<b>884,135</b>	<b>103.8%</b>
Balance December 31	-	-	2,969,160	2,586,375	

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





## Police Special State Fund

### Revenue Definitions and Assumptions

#### Fines and Forfeitures

**Definition:** This fund accounts for revenues resulting from the State of Georgia's confiscation of money or the sale of property from illegal drug and narcotics activities. The law states that any money or property confiscated in this manner shall be used for restricted purposes, and all expenditures are validated against federal and state guidelines. Federal and state guidelines require that Federal Justice, Federal Treasury, and State Special Operations Funds be maintained and accounted for separately. New funds and related budgets were created as part of the 2011 reconciliation budget process to appropriately account for and report these activities.

**Assumptions:** These revenues are typically unpredictable. As a result, in 2012, they were budgeted fairly conservatively.

#### Fines and Forfeitures History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 0	
10 Actuals	\$ 0	
11 Unaudited	\$ 512,107	
12 Budgeted	\$ 500,000	-2.4%

#### Investment Income

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

**Assumptions:** Investment income changes are primarily due to economic conditions, a lower interest rate environment, and available cash. As a new fund, revenues were budgeted conservatively for investment income for 2012. This revenue will be evaluated at reconciliation to determine if it is appropriate to adjust the budget.

#### Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 0	
10 Actuals	\$ 0	
11 Unaudited	\$ 1,604	
12 Budgeted	\$ 850	-47.0%

## Police Special State Fund

### Revenue Definitions and Assumptions

#### Miscellaneous Revenues

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

**Assumptions:** Generally, miscellaneous revenues represent a very small portion of the budget.

#### Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 0	
10 Actuals	\$ 0	
11 Unaudited	\$ 11,014	
12 Budgeted	\$ 500	-95.5%

#### Other Financing Sources

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

**Assumptions:** In 2012, nothing was budgeted to other financing sources within the Police Special State Fund. As part of the reconciliation process, all revenues will be reviewed, and, if appropriate, a budget will be added for other financing sources.

#### Other Financing Sources History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 0	
10 Actuals	\$ 0	
11 Unaudited	\$ 2,878,202	
12 Budgeted	\$ 0	-100.0%

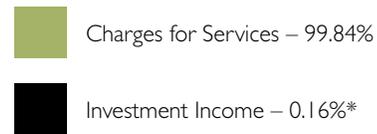


## Sheriff Inmate Fund

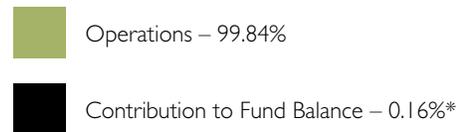
Revenues and Expenditures FY 2009 – 2012

	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget (*)	% Chg. 11-12
Balance January 1	1,247,477	1,369,405	1,466,095	1,619,039	
<b>Revenues</b>					
Charges for Services	341,367	392,144	362,564	374,104	3.2%
Investment Income	452	716	679	617	-9.1%
<b>Total Revenues</b>	<b>341,819</b>	<b>392,860</b>	<b>363,243</b>	<b>374,721</b>	<b>3.2%</b>
<b>Expenditures</b>					
Operations	205,901	296,170	210,299	374,104	77.9%
Cont. to Cap/Capital Outlay	13,990	-	-	-	-
<b>Total</b>	<b>219,891</b>	<b>296,170</b>	<b>210,299</b>	<b>374,104</b>	<b>77.9%</b>
Cont. to Fund Balance	-	-	-	617	-
<b>Total Expenditures</b>	<b>219,891</b>	<b>296,170</b>	<b>210,299</b>	<b>374,721</b>	<b>78.2%</b>
Balance December 31	1,369,405	1,466,095	1,619,039	1,619,656	

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



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

## Sheriff Inmate Fund

### Revenue Definitions and Assumptions

#### Charges for Services

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

**Assumptions:** This category represents 99 percent of the total FY 2012 Sheriff Inmate Fund revenues. The revenues continue to be relatively stable from year to year.

#### Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 341,367	2.8%
10 Actuals	\$ 392,144	14.9%
11 Unaudited	\$ 362,564	-7.5%
12 Budgeted	\$ 374,104	3.2%

#### Investment Income

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

**Assumptions:** Due to changing economic conditions, a lower interest rate environment, and available cash, the adopted 2012 budget reflects a conservative estimate for investment income and represents less than 1 percent of the total FY 2012 projections for this fund. This revenue will be evaluated at reconciliation to determine if it is appropriate to adjust the budget.

#### Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 452	-97.1%
10 Actuals	\$ 716	58.6%
11 Unaudited	\$ 679	-5.2%
12 Budgeted	\$ 617	-9.1%



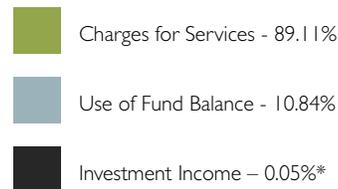
## Street Lighting Fund

Revenues and Expenditures FY 2009 – 2012

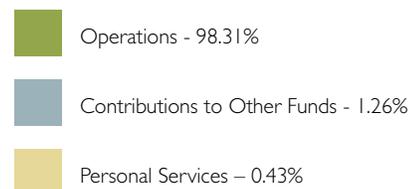
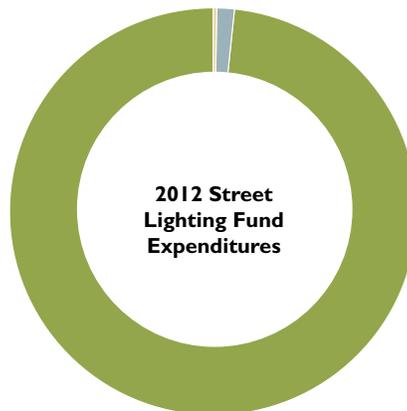
	2009 Actual	2010 Actual	2011 Unaudited(**)	2012 Budget (*)	% Chg. 11-12
Balance January 1	-	-	4,110,810	4,234,140	
<b>Revenues</b>					
Taxes	-	-	-	-	0.0%
Charges for Services	-	-	6,190,614	6,165,340	-0.4%
Investment Income	-	-	2,390	3,632	52.0%
<b>Total</b>	-	-	<b>6,193,004</b>	<b>6,168,972</b>	<b>-0.4%</b>
Use of Fund Balance	-	-	-	749,858	0.0%
<b>Total Revenues</b>	-	-	<b>6,193,004</b>	<b>6,918,830</b>	<b>11.7%</b>
<b>Expenditures</b>					
Personal Services	-	-	30,355	29,726	-2.1%
Operations	-	-	5,977,714	6,802,170	13.8%
Cont. to Other Funds	-	-	61,605	86,934	41.1%
<b>Total Expenditures</b>	-	-	<b>6,069,674</b>	<b>6,918,830</b>	<b>14.0%</b>
Balance December 31	-	-	4,234,140	3,484,282	

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

(\*\*) In 2011 this fund was reclassified from a Tax-Related Fund to a Special Use Fund to more accurately reflect the nature of the fund.



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## Street Lighting Fund

### Revenue Definitions and Assumptions

The Street Lighting Fund activity was previously reported as a Tax-Related fund, but to more accurately reflect the nature of the fund, has been reclassified as a Special Use Fund as part of the 2011 Reconciliation Budget process.

#### Taxes

**Definition:** This revenue primarily consists of delinquent interest.

**Assumptions:** In 2012, no revenues were budgeted in the Taxes category. The budget and recording of revenues changed to align with the new fund classification of Special Use. For prior years 2010 and 2009, see page 26 Section III – Tax Related Funds.

#### Charges for Services

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

**Assumptions:** This category represents 89 percent of the total FY 2012 Street Lighting Fund revenues. These revenues are budgeted at a 98 percent collection rate.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
11 Unaudited	\$ 6,190,614	
12 Budgeted	\$ 6,165,340	-0.4%

#### Investment Income

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

**Assumptions:** Due to economic conditions, a lower interest rate environment, and available cash, the adopted 2012 budget reflects a conservative estimate for investment income. This revenue will be evaluated at reconciliation to determine if it is appropriate to adjust the budget.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
11 Unaudited	\$ 2,390	
12 Budgeted	\$ 3,632	52.0%



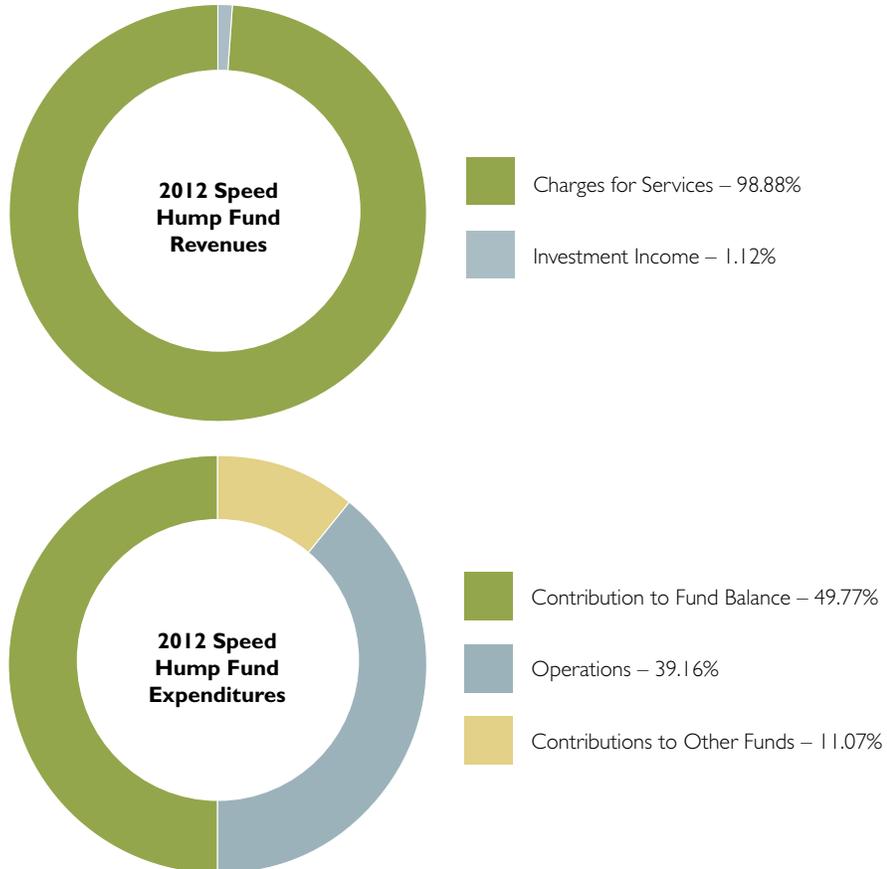
## Speed Hump Fund

Revenues and Expenditures FY 2009 – 2012

	2009 Actual	2010 Actual	2011 Unaudited(**)	2012 Budget (*)	% Chg. 11-12
<b>Balance January 1</b>	-	-	1,022,749	1,080,911	
<b>Revenues</b>					
Taxes	-	-	-	-	-
Charges for Services	-	-	112,669	114,877	2.0%
Investment Income	-	-	449	1,299	189.3%
<b>Total Revenues</b>	-	-	<b>113,118</b>	<b>116,176</b>	<b>2.7%</b>
<b>Expenditures</b>					
Operations	-	-	44,609	45,500	2.0%
Cont. to Other Funds	-	-	10,347	12,855	24.2%
<b>Total</b>	-	-	<b>54,956</b>	<b>58,355</b>	<b>6.2%</b>
Cont. to Fund Balance	-	-	-	57,821	
<b>Total Expenditures</b>	-	-	<b>54,956</b>	<b>116,176</b>	<b>111.4%</b>
<b>Balance December 31</b>	-	-	<b>1,080,911</b>	<b>1,138,732</b>	

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

(\*\*) In 2011 this fund was reclassified from a Tax-Related Fund to a Special Use Fund to more accurately reflect the nature of the fund.



## Speed Hump Fund

### Revenue Definitions and Assumptions

The Speed Hump Fund activity was previously reported as a Tax -Related fund, but to more accurately reflect the nature of the fund, has been reclassified as a Special Use fund as part of the 2011 Reconciliation Budget process.

#### Taxes

**Definition:** This revenue primarily consists of delinquent interest.

**Assumptions:** In 2012, no revenues were budgeted in the Taxes category. The budget and recording of revenues changed to align with the new fund classification of Special Use. For prior years 2009 and 2010, see page 29 Section III – Tax Related Funds.

#### Charges for Services

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

**Assumptions:** This category represents 99 percent of the total FY 2012 Speed Hump Fund revenues.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
11 Unaudited	\$ 112,669	
12 Budgeted	\$ 114,877	2.0%

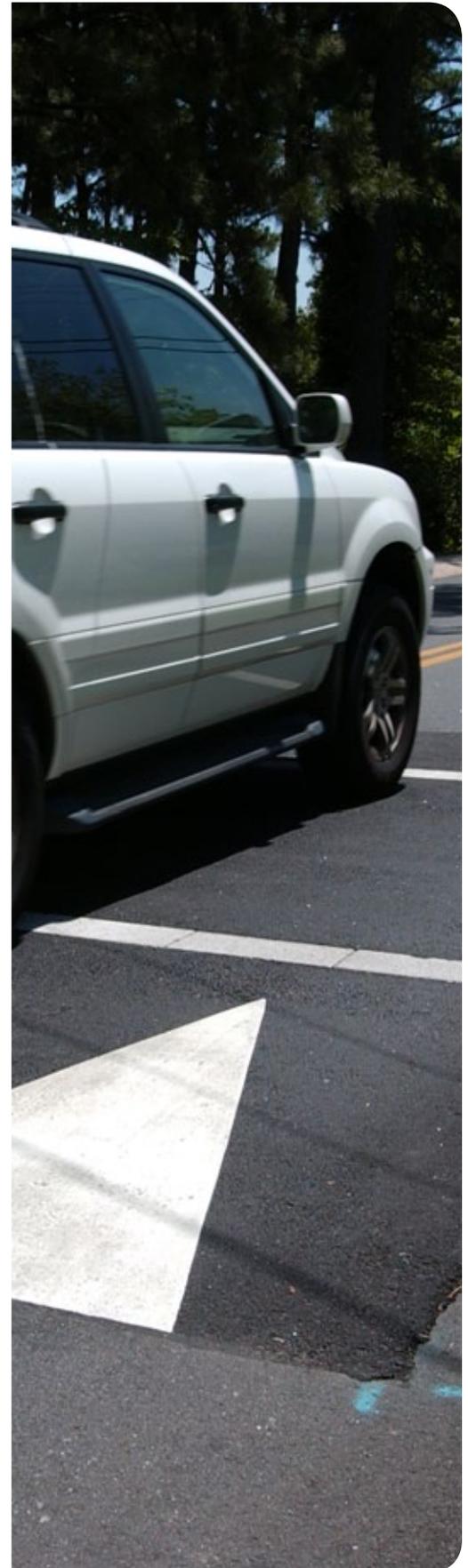
#### Investment Income

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

**Assumptions:** Due to changing economic conditions, a lower interest rate environment, and available cash, the adopted 2012 budget reflects a conservative estimate for investment income. This revenue will be evaluated at reconciliation to determine if it is appropriate to adjust the budget.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
11 Unaudited	\$ 449	
12 Budgeted	\$ 1,299	189.3%

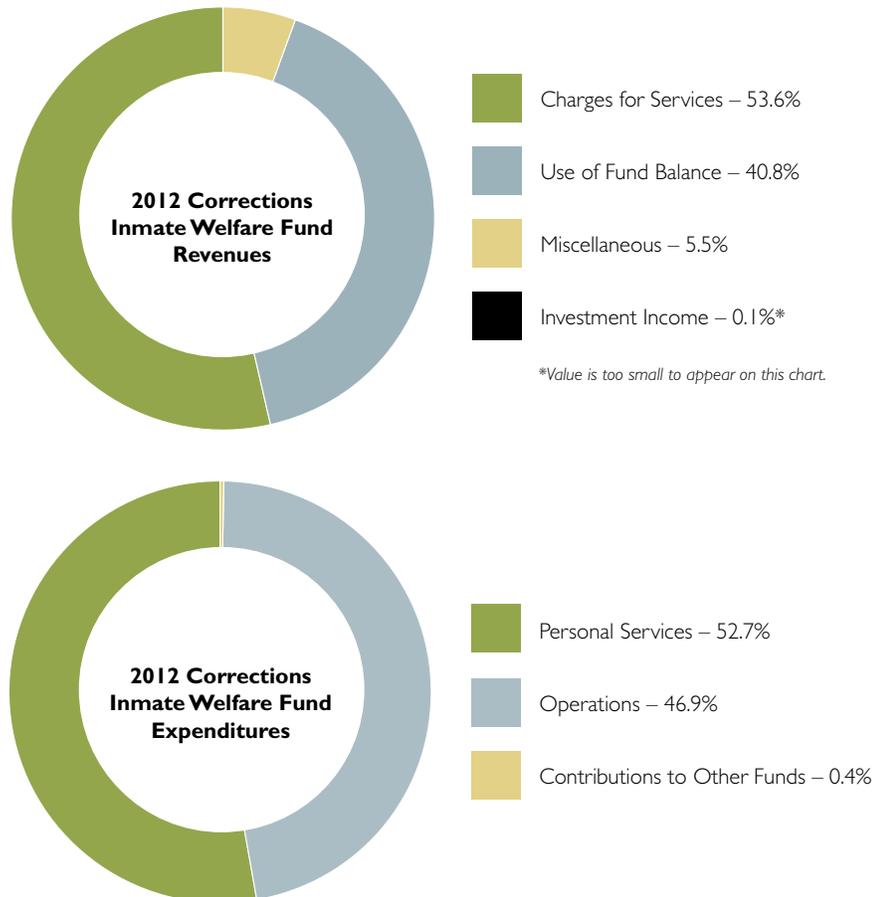


## Corrections Inmate Welfare Fund

Revenues and Expenditures FY 2009 – 2012

	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget (*)	% Chg. 11-12
Balance January 1	175,160	141,315	78,443	72,038	
<b>Revenues</b>					
Charges for Services	79,453	64,947	63,542	53,244	-16.2%
Investment Income	53	66	34	60	76.5%
Miscellaneous	6,438	2,970	4,364	5,476	25.5%
<b>Total</b>	<b>85,944</b>	<b>67,983</b>	<b>67,940</b>	<b>58,780</b>	<b>-13.5%</b>
Use of Fund Balance	-	-	-	40,487	-
<b>Total Revenues</b>	<b>85,944</b>	<b>67,983</b>	<b>67,940</b>	<b>99,267</b>	<b>46.1%</b>
<b>Expenditures</b>					
Personal Services	66,756	53,306	50,616	52,269	3.3%
Operations	52,375	75,261	22,203	46,592	109.8%
Cont. to Other Funds	658	2,288	1,526	406	-73.4%
<b>Total Expenditures</b>	<b>119,789</b>	<b>130,855</b>	<b>74,345</b>	<b>99,267</b>	<b>33.5%</b>
Balance December 31	141,315	78,443	72,038	31,551	

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



## Corrections Inmate Welfare Fund

### Revenue Definitions and Assumptions

#### Charges for Services

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

**Assumptions:** Revenues in this category represent 54 percent of the total FY 2012 projections for this fund.

#### Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 79,453	3.5%
10 Actuals	\$ 64,947	-18.3%
11 Unaudited	\$ 63,542	-2.2%
12 Budgeted	\$ 53,244	-16.2%

#### Investment Income

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

**Assumptions:** This category represents less than 1 percent of the total FY 2012 revenues for the Corrections Inmate Welfare Fund. The interest dividends are projected based on available cash in conjunction with current economic indicators.

#### Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 53	-97.7%
10 Actuals	\$ 66	24.4%
11 Unaudited	\$ 34	-49.0%
12 Budgeted	\$ 60	77.1%

#### Miscellaneous Revenues

**Definition:** Revenues in this category primarily consist of laundry commissions as well as various miscellaneous revenues not otherwise classified.

**Assumptions:** Revenues in this category primarily consist of laundry commissions as well as various miscellaneous revenues not otherwise classified. This category represents 6 percent of the total FY 2012 revenues for Corrections Inmate Welfare Fund. In 2012, these revenues were budgeted based on historical trends.

#### Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 6,438	-36.2%
10 Actuals	\$ 2,970	-53.9%
11 Unaudited	\$ 4,364	46.9%
12 Budgeted	\$ 5,476	25.5%

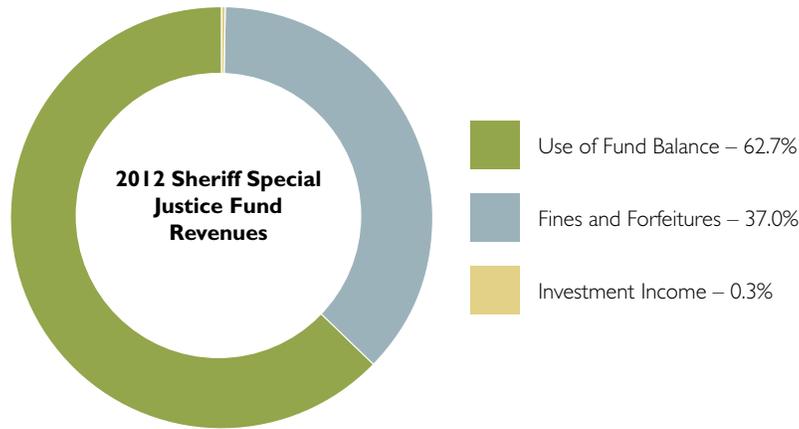


## Sheriff Special Justice Fund

Revenues and Expenditures FY 2009 – 2012

	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget (*)	% Chg. 11-12
Balance January 1	906,527	859,137	1,394,282	207,585	
<b>Revenues</b>					
Fines and Forfeitures	392,113	1,057,016	120,415	37,000	-69.3%
Investment Income	1,034	1,091	975	279	-71.4%
Miscellaneous	-	-	100,000	-	-100.0%
<b>Total</b>	<b>393,147</b>	<b>1,058,107</b>	<b>221,390</b>	<b>37,279</b>	<b>-83.2%</b>
Use of Fund Balance	-	-	-	62,721	-
<b>Total Revenues</b>	<b>393,147</b>	<b>1,058,107</b>	<b>221,390</b>	<b>100,000</b>	<b>-54.8%</b>
<b>Expenditures</b>					
Operations	141,815	436,126	256,188	100,000	-61.0%
Cont to Other Funds	-	-	1,131,488	-	-100.0%
Cont. to Cap./Capital Outlay	298,722	86,836	20,411	-	-100.0%
<b>Total Expenditures</b>	<b>440,537</b>	<b>522,962</b>	<b>1,408,087</b>	<b>100,000</b>	<b>-92.9%</b>
Balance December 31	859,137	1,394,282	207,585	144,864	

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



## Sheriff Special Justice Fund

### Revenue Definitions and Assumptions

#### Fines and Forfeitures

**Definition:** This fund accounts for revenues resulting from the U.S. Department of Justice's confiscation of money or the sale of property from illegal drug and narcotics activities. The law states that any money or property confiscated in this manner shall be used for restricted purposes, and all expenditures are validated against federal and state guidelines. Federal and state guidelines require that Federal Justice, Federal Treasury, and State Special Justice Funds be maintained and accounted for separately. New funds and related budgets were created as part of the 2011 reconciliation process to appropriately account for and report these activities.

**Assumptions:** These revenues are typically unpredictable. As a result, in 2012, they were budgeted fairly conservatively.

Fines and Forfeitures History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 392,113	-54.4%
10 Actuals	\$ 1,057,016	169.6%
11 Unaudited	\$ 120,415	-88.6%
12 Budgeted	\$ 37,000	-69.3%

#### Investment Income

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

**Assumptions:** Investment income changes are primarily due to economic conditions, a lower interest rate environment, and available cash. As a new fund, revenues were budgeted conservatively for investment income in 2012. This revenue will be evaluated at reconciliation to determine if it is appropriate to adjust the budget.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 1,034	-58.1%
10 Actuals	\$ 1,091	5.5%
11 Unaudited	\$ 975	-10.6%
12 Budgeted	\$ 279	-71.4%

#### Miscellaneous Revenues

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

**Assumptions:** Generally, miscellaneous revenues represent a very small portion of the budget. In 2012, none were budgeted. At reconciliation, all revenues will be reviewed to determine if it is appropriate to add a budget for this category.

Miscellaneous Revenue History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 0	
10 Actuals	\$ 0	
11 Unaudited	\$ 100,000	
12 Budgeted	\$ 0	-100.0%

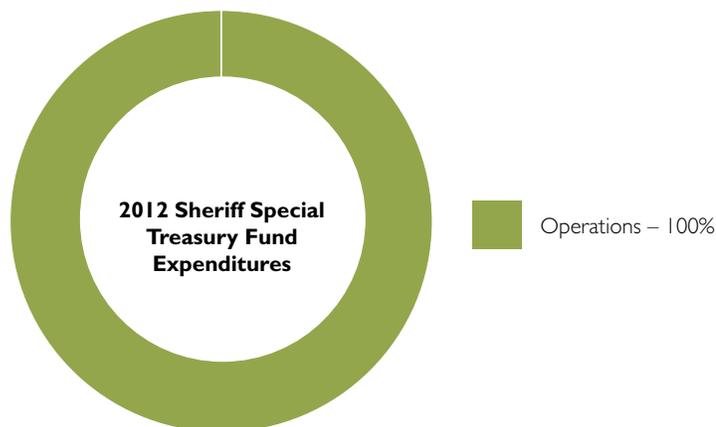
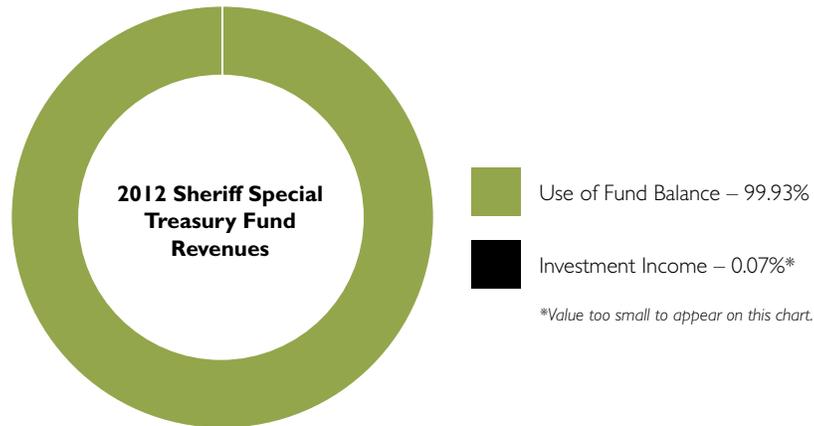


## Sheriff Special Treasury Fund

Revenues and Expenditures FY 2009 – 2012

	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget (*)	% Chg. 11-12
Balance January 1	-	-	-	799,958	
<b>Revenues</b>					
Fines and Forfeitures	-	-	11,904	-	-100.0%
Investment Income	-	-	279	330	18.3%
Other Financing Sources	-	-	962,121	-	-100.0%
<b>Total</b>	-	-	<b>974,304</b>	<b>330</b>	<b>-99.97%</b>
Use of Fund Balance	-	-	-	499,670	-
<b>Total Revenues</b>	-	-	<b>974,304</b>	<b>500,000</b>	<b>-48.7%</b>
<b>Expenditures</b>					
Operations	-	-	174,346	500,000	186.8%
<b>Total Expenditures</b>	-	-	<b>174,346</b>	<b>500,000</b>	<b>186.8%</b>
Balance December 31	-	-	799,958	300,288	

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



## Sheriff Special Treasury Fund

### Revenue Definitions and Assumptions

#### Fines and Forfeitures

**Definition:** This fund accounts for revenues resulting from the U.S. Department of Treasury's confiscation of money or the sale of property from illegal drug and narcotics activities. The law states that any money or property confiscated in this manner shall be used for restricted purposes, and all expenditures are validated against federal and state guidelines. Federal and state guidelines require that Federal Justice, Federal Treasury, and State Special Justice Funds be maintained and accounted for separately. New funds and related budgets were created as part of 2011 reconciliation budget to appropriately account for and report these activities.

**Assumptions:** These revenues are typically unpredictable. As a result, in 2012, none were budgeted as the Sheriff Department plans to use fund balance to support its expenditures.

#### Fines and Forfeitures History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 0	
10 Actuals	\$ 0	
11 Unaudited	\$ 11,904	
12 Budgeted	\$ 0	-100.0%

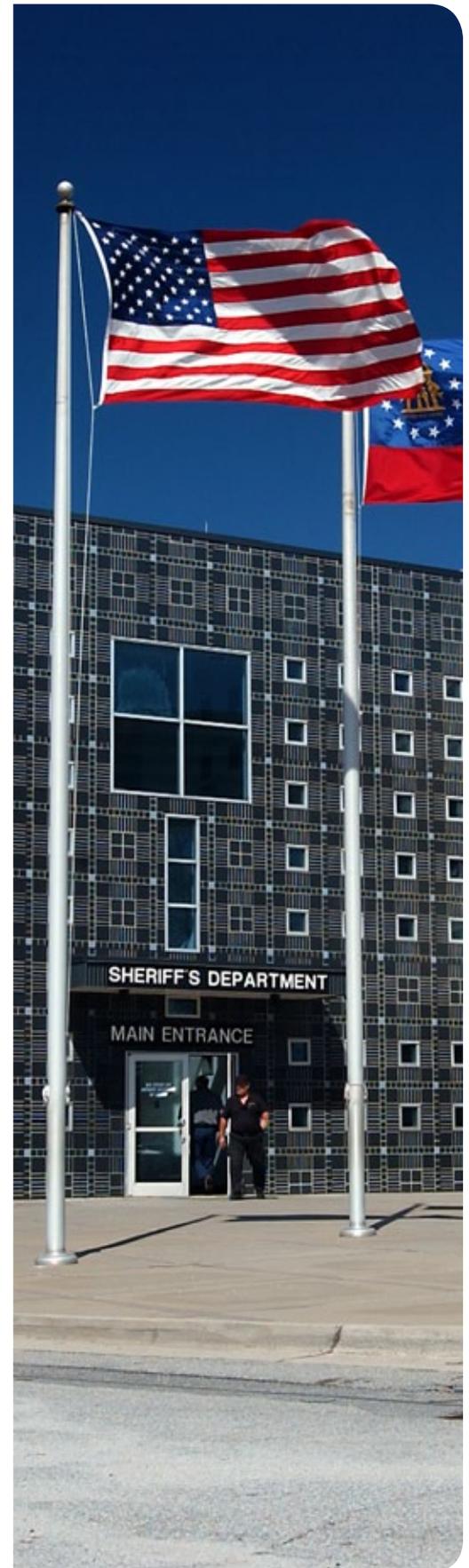
#### Investment Income

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

**Assumptions:** Investment income changes are primarily due to economic conditions, a lower interest rate environment, and available cash. As a new fund and with the planned use of fund balance, revenues were budgeted conservatively for investment income in 2012. This revenue will be evaluated at reconciliation to determine if it is appropriate to adjust the budget.

#### Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 0	
10 Actuals	\$ 0	
11 Unaudited	\$ 279	
12 Budgeted	\$ 330	18.3%





## Sheriff Special Treasury Fund

### Revenue Definitions and Assumptions

#### Other Financing Sources

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

**Assumptions:** In 2012, nothing was budgeted to other financing sources within the Sheriff Special Treasury Fund. As part of the reconciliation process, all revenues will be reviewed, and if appropriate, a budget will be added for other financing sources.

#### Other Financing Sources History and Projections

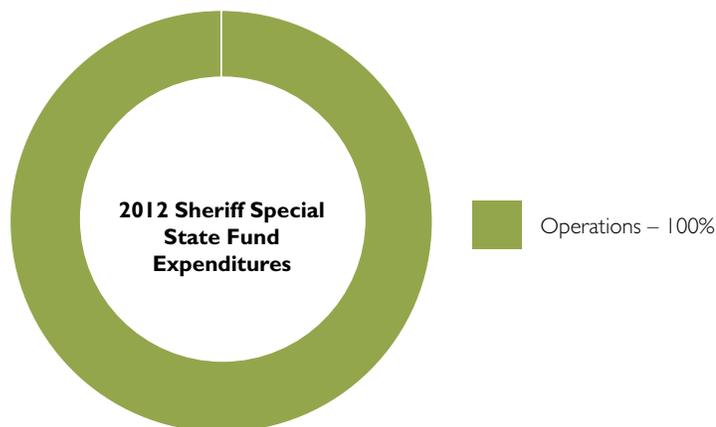
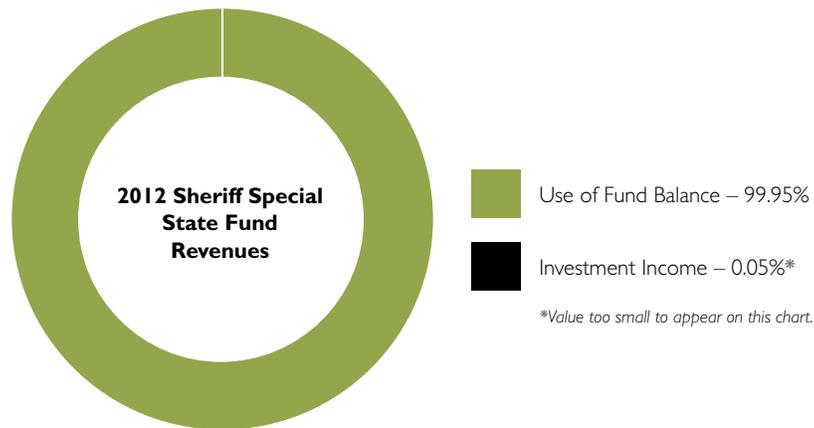
Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 0	
10 Actuals	\$ 0	
11 Unaudited	\$ 962,121	
12 Budgeted	\$ 0	-100.0%

## Sheriff Special State Fund

Revenues and Expenditures FY 2009 – 2012

	2009 Actual	2010 Unaudited	2011 Unaudited	2012 Budget (*)	% Chg. 11-12
Balance January 1	-	-	-	164,021	
<b>Revenues</b>					
Investment Income	-	-	110	50	-54.5%
Other Financing Sources	-	-	169,366	-	-100.0%
<b>Total</b>	-	-	<b>169,476</b>	<b>50</b>	<b>-99.97%</b>
Use of Fund Balance	-	-	-	99,950	-
<b>Total Revenues</b>	-	-	<b>169,476</b>	<b>100,000</b>	<b>-41.0%</b>
<b>Expenditures</b>					
Operations	-	-	5,455	100,000	1733.2%
<b>Total Expenditures</b>	-	-	<b>5,455</b>	<b>100,000</b>	<b>1733.2%</b>
Balance December 31	-	-	164,021	64,071	

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





## Sheriff Special State Fund

### Revenue Definitions and Assumptions

#### Fines and Forfeitures

**Definition:** This fund accounts for revenues resulting from the State of Georgia's confiscation of money or the sale of property from illegal drug and narcotics activities. The law states that any money or property confiscated in this manner shall be used for restricted purposes, and all expenditures are validated against federal and state guidelines. Federal and state guidelines require that Federal Justice, Federal Treasury, and State Special Justice Funds be maintained and accounted for separately. New funds and related budgets were created as part of the 2011 reconciliation process to appropriately account for and report these activities.

**Assumptions:** These revenues are typically unpredictable. As a result, in 2012, none were budgeted as the Sheriff plans to use fund balance to support its expenditures.

#### Investment Income

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

**Assumptions:** Investment income changes are primarily due to economic conditions, a lower interest rate environment, and available cash. As a new fund, revenues were budgeted conservatively for investment income in 2012. This revenue will be evaluated at reconciliation to determine if it is appropriate to adjust the budget.

#### Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 0	
10 Actuals	\$ 0	
11 Unaudited	\$ 110	
12 Budgeted	\$ 50	-54.5%

#### Other Financing Sources

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

**Assumptions:** In 2012, nothing was budgeted to other financing sources within the Sheriff Special State Fund. These revenues vary historically. As part of the reconciliation process, all revenues will be reviewed, and if appropriate, a budget will be added for other financing sources.

#### Other Financing Sources History and Projections

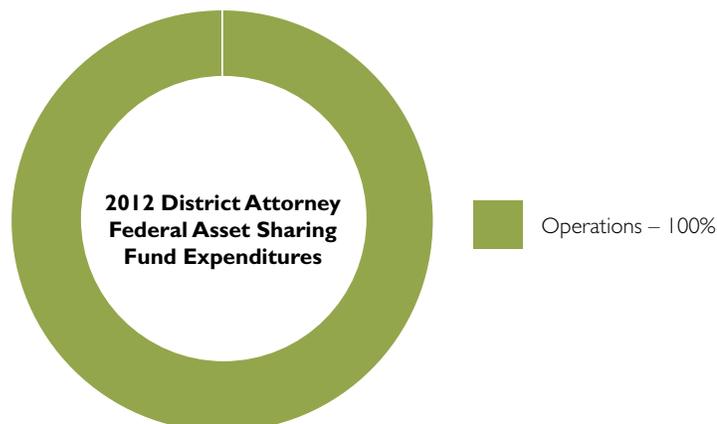
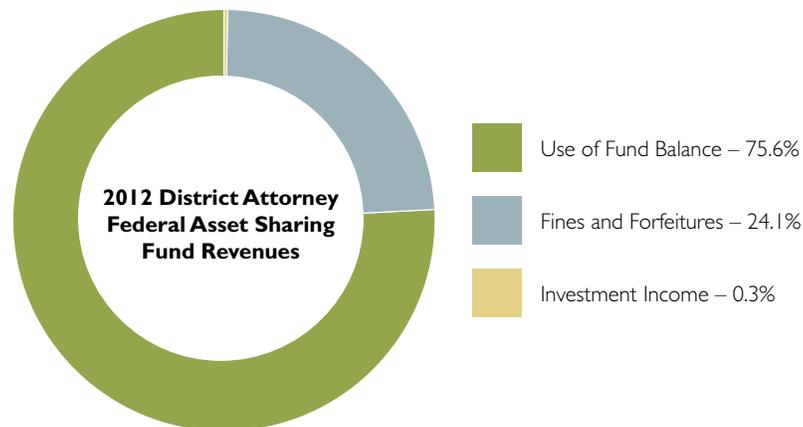
Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 0	
10 Actuals	\$ 0	
11 Unaudited	\$ 169,366	
12 Budgeted	\$ 0	-100.0%

## District Attorney Federal Asset Sharing Fund

Revenues and Expenditures FY 2009 – 2012

	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget (*)	% Chg. 11-12
Balance January 1	19,255	229,432	473,877	531,629	
<b>Revenues</b>					
Fines and Forfeitures	154,513	323,152	150,724	155,000	2.8%
Investment Income	143	282	550	550	0.0%
Miscellaneous	4	-	-	-	-
Other Financing Sources	131,000	-	-	-	-
<b>Total</b>	<b>285,660</b>	<b>323,434</b>	<b>151,274</b>	<b>155,550</b>	<b>2.8%</b>
Use of Fund Balance	-	-	-	49,450	-
<b>Total Revenues</b>	<b>285,660</b>	<b>323,434</b>	<b>151,274</b>	<b>205,000</b>	<b>35.5%</b>
<b>Expenditures</b>					
Personal Services	72,250	-	-	-	-
Operations	3,233	78,988	76,002	205,000	169.7%
Cont. to Cap./Capital Outlay	-	-	17,520	-	-100.0%
<b>Total Expenditures</b>	<b>75,483</b>	<b>78,988</b>	<b>93,522</b>	<b>205,000</b>	<b>119.2%</b>
Balance December 31	229,432	473,877	531,629	482,179	

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



## District Attorney Federal Asset Sharing Fund

### Revenue Definitions and Assumptions

#### Fines and Forfeitures

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

**Assumptions:** Revenues in this category are extremely unpredictable due to the nature of their collection and are, therefore, conservatively projected.

#### Fines and Forfeitures History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 154,513	702.5%
10 Actuals	\$ 323,152	109.1%
11 Unaudited	\$ 150,724	-53.4%
12 Budgeted	\$ 155,000	2.8%

#### Investment Income

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

**Assumptions:** Investment income changes are primarily due to economic conditions, a lower interest rate environment, and available cash. The adopted 2012 budget reflects a conservative estimate for investment income. This revenue will be evaluated at reconciliation to determine if it is appropriate to adjust the budget.

#### Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 143	
10 Actuals	\$ 282	96.6%
11 Unaudited	\$ 505	79.1%
12 Budgeted	\$ 550	9.0%

#### Miscellaneous Revenues

**Definition:** This revenue category consists primarily of revenues that are not clearly defined.

**Assumptions:** There have not been any revenues recorded in this category since 2009. At this time, none are budgeted for 2012. This revenue will be evaluated at reconciliation to determine if it is appropriate to adjust the budget.

#### Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 4	
10 Actuals	\$ 0	-100.0%
11 Unaudited	\$ 0	
12 Budgeted	\$ 0	

## District Attorney Federal Asset Sharing Fund

### Revenue Definitions and Assumptions

#### Other Financing Sources

**Definition:** This revenue includes transfers from other funds and asset disposal of the governments.

**Assumptions:** There have not been any revenues recorded in this category since 2009. At this time, none are budgeted for 2012.

#### Other Financing Sources History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 131,000	
10 Actuals	\$ 0	-100.0%
11 Unaudited	\$ 0	
12 Budgeted	\$ 0	

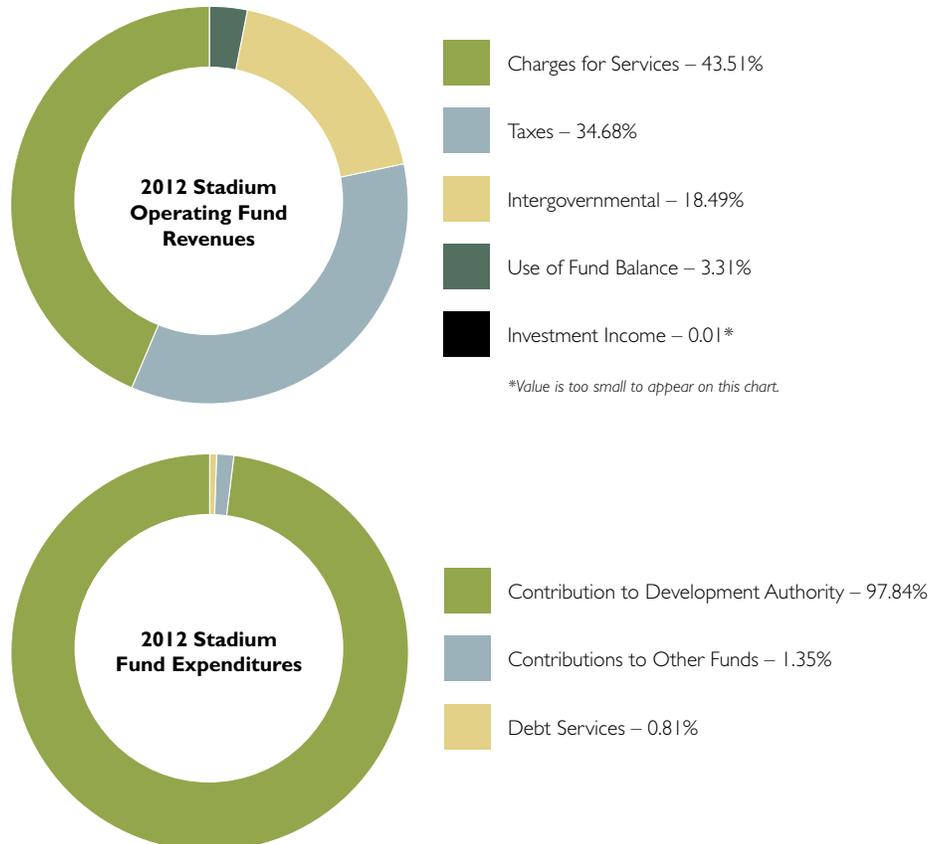


## Stadium Fund

### Revenues and Expenditures FY 2009 – 2012

	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget (*)	% Chg. 11-12
Balance January 1	1,625,030	925,548	750,548	841,728	
<b>Revenues</b>					
Taxes	865,501	809,131	847,954	750,000	-11.6%
Intergovernmental	400,000	400,000	400,000	400,000	0.0%
Charges for Services	681,520	799,559	1,012,678	941,052	-7.1%
Investment Income	210	168	86	140	62.8%
<b>Total</b>	<b>1,947,231</b>	<b>2,008,858</b>	<b>2,260,718</b>	<b>2,091,192</b>	<b>-7.5%</b>
Use of Fund Balance	-	-	-	71,650	-
<b>Total Revenues</b>	<b>1,947,231</b>	<b>2,008,858</b>	<b>2,260,718</b>	<b>2,162,842</b>	<b>-4.3%</b>
<b>Expenditures</b>					
Operations	-	8	-	25	-
Cont. to Other Funds	-	67,760	52,648	29,227	-44.5%
Cont. to Development Authority	2,645,113	2,116,090	2,116,090	2,116,090	0.0%
Debt Service	1,600	-	800	17,500	2087.5%
<b>Total Expenditures</b>	<b>2,646,713</b>	<b>2,183,858</b>	<b>2,169,538</b>	<b>2,162,842</b>	<b>-0.3%</b>
Balance December 31	925,548	750,548	841,728	770,078	

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



## Stadium Fund

### Revenue Definitions and Assumptions

#### Taxes

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

**Assumptions:** Revenues in this category represent 35 percent of the total FY 2012 projections for this fund. This tax became effective April 1, 2008, as part of the repayment plan for Coolray Field.

#### Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 865,501	51.4%
10 Actuals	\$ 809,131	-6.5%
11 Unaudited	\$ 847,954	4.8%
12 Budgeted	\$ 750,000	-11.6%

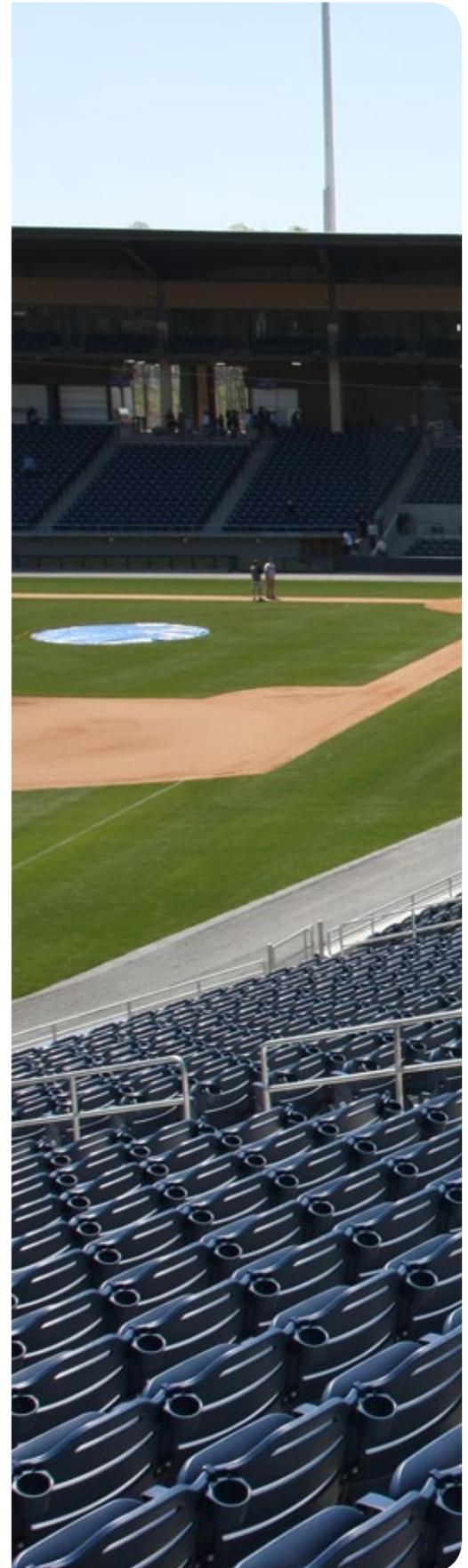
#### Intergovernmental

**Definition:** Revenues in this category consist primarily of a contribution from the Gwinnett Convention and Visitors Bureau based on the Operations and Maintenance agreement effective April 1, 2008.

**Assumptions:** This revenue type represents approximately 19 percent of the total FY 2012 projections for this fund. The O&M agreement is based on an annual contribution from GCVB of \$400,000.

#### Intergovernmental History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 400,000	-66.4%
10 Actuals	\$ 400,000	0.0%
11 Unaudited	\$ 400,000	0.0%
12 Budgeted	\$ 400,000	0.0%





## Stadium Fund

### Revenue Definitions and Assumptions

#### Charges for Services

**Definition:** This category consists of revenues received from ticket surcharge, stadium rental fees, parking fees, naming rights, and any additional miscellaneous fees and charges.

**Assumptions:** Revenues in this category represent 44 percent of the total FY 2012 projections for this fund. Fees/rates include: ticket surcharge at \$1.00 each, stadium rental fees at \$250,000 annually, 50 percent of the net revenues for parking, naming rights at anything over \$350,000 (first \$350,000 goes to the Braves organization). In 2010, the Braves sold the naming rights, and 2011 was the first full year in which the County received naming rights revenue.

#### Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 681,520	
10 Actuals	\$ 799,559	17.3%
11 Unaudited	\$ 1,012,678	26.7%
12 Budgeted	\$ 941,052	-7.1%

#### Investment Income

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

**Assumptions:** Revenues in this category represent less than 1 percent of the total FY 2012 projections for this fund. The interest dividends are projected based on available cash in conjunction with current economic indicators.

#### Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 210	-98.8%
10 Actuals	\$ 168	-20.0%
11 Unaudited	\$ 86	-49.0%
12 Budgeted	\$ 140	63.4%

## Tourism Sustainability Fund

Revenues and Expenditures FY 2009 – 2012

	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget(*)	% Chg. 11-12
Balance January 1	6,011,669	6,022,961	4,842,711	-	
<b>Revenues</b>					
Investment Income	11,292	9,123	1,495	-	-100.0%
Other Financing Sources	-	-	-	-	-
<b>Total Revenues</b>	11,292	9,123	1,495	-	-100.0%
<b>Expenditures</b>					
Cont. to Other Funds	-	1,189,373	4,844,206	-	-100.0%
<b>Total Expenditures</b>	-	1,189,373	4,844,206	-	-100.0%
Balance December 31	6,022,961	4,842,711	-	-	

(\*) Fund was closed at the end of fiscal year 2011.



## Tourism Sustainability Fund

### Revenue Definitions and Assumptions

This fund was closed in 2011, and the remaining balance was transferred to the Tourism Fund.

#### Investment Income

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

**Assumptions:** Investment income changes are primarily due to economic conditions, a lower interest rate environment, and available cash.

#### Investment Income History and Projections

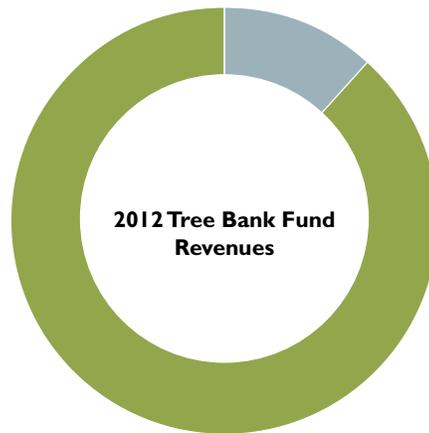
Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 11,292	-3.2%
10 Actuals	\$ 9,123	-19.2%
11 Unaudited	\$ 1,495	-83.6%
12 Budgeted	\$ 0	-100.0%

## Tree Bank Fund

Revenues and Expenditures FY 2009 – 2012

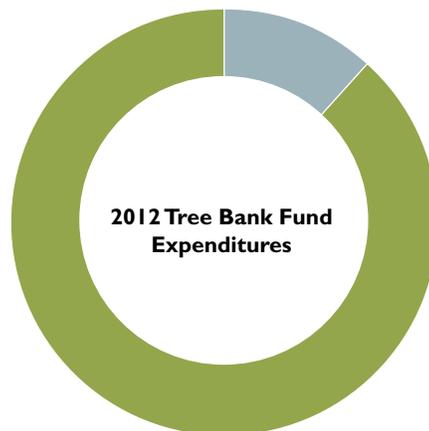
	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget (*)	% Chg. 11-12
Balance January 1	-	20,805	38,102	60,307	
<b>Revenues</b>					
Licenses and Permits	20,800	17,280	22,184	27,000	21.7%
Investment Income	5	17	22	10	-54.2%
<b>Total</b>	<b>20,805</b>	<b>17,297</b>	<b>22,206</b>	<b>27,010</b>	<b>21.6%</b>
Use of Fund Balance	-	-	-	3,600	-
<b>Total Revenues</b>	<b>20,805</b>	<b>17,297</b>	<b>22,206</b>	<b>30,610</b>	<b>37.8%</b>
<b>Expenditures</b>					
Operations	-	-	-	27,010	-
Cont.to Cap/Capital Outlay	-	-	-	3,600	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,610</b>	<b>-</b>
Balance December 31	20,805	38,102	60,307	56,707	

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



- Licenses and Permits – 88.21%
- Use of Fund Balance – 11.76%
- Investment Income – 0.03%\*

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



- Operations – 88.24%
- Contribution to Capital/Capital Outlay – 11.76%



## Tree Bank Fund

### Revenue Definitions and Assumptions

#### Licenses and Permits

**Definition:** Revenues in this category are received through a contribution, in accordance with the Gwinnett County Buffer, Landscape, and Tree Ordinance, from developers or builders for tree preservation and replacement when trees are removed for developing or building purposes.

**Assumptions:** The revenues in this category are conservatively projected.

#### Licenses and Permits History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 20,800	
10 Actuals	\$ 17,280	-16.9%
11 Unaudited	\$ 22,184	28.4%
12 Budgeted	\$ 27,000	21.7%

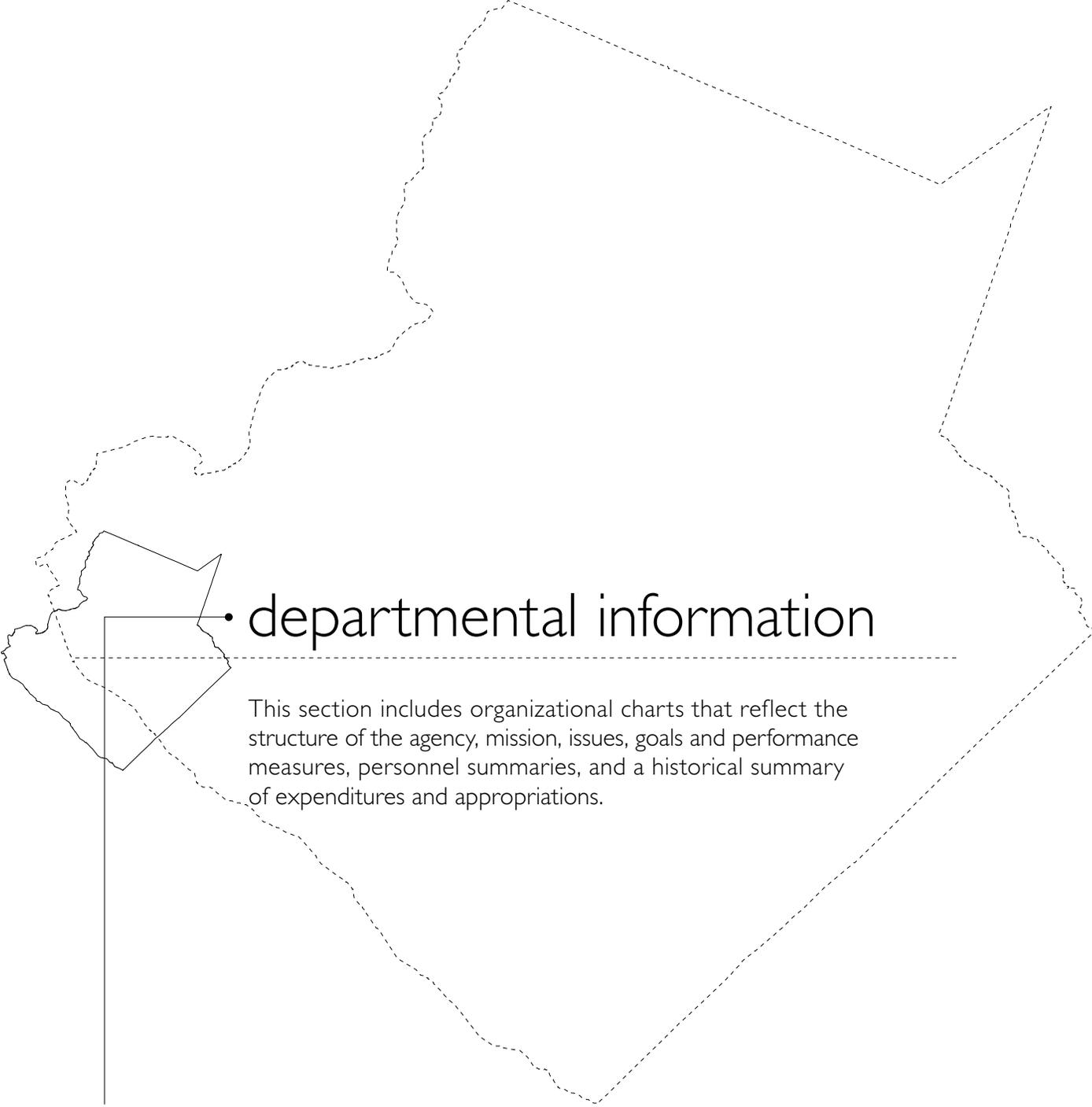
#### Investment Income

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

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

#### Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
09 Actuals	\$ 5	
10 Actuals	\$ 17	266.9%
11 Unaudited	\$ 22	28.8%
12 Budgeted	\$ 10	-54.2%



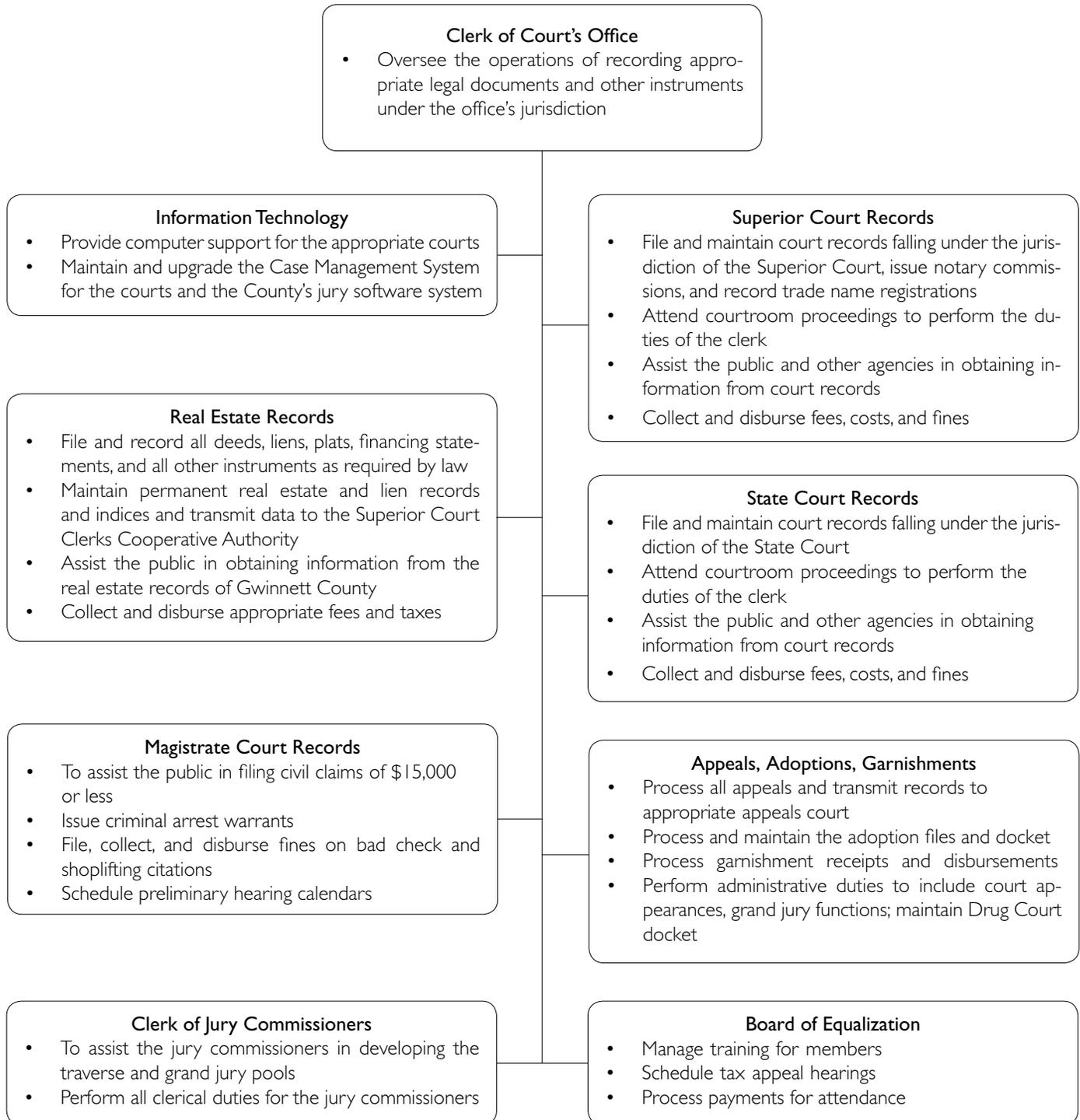
- departmental information

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 Organizational Chart

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



## Clerk of Court:

### Goals, Issues, Performance Measurements, and Budgets

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

##### Departmental Goals

	2009 Actual	2010 Actual	2011 Actual	2012 Projected
<b>1. To process, file, and record work in a timely manner as prescribed by law</b>				
Judicial cases filed	133,490	147,968	146,526	154,063
Property records recorded	218,252	200,997	222,977	235,313
Notary commissions/trade names issued	5,428	4,377	4,387	4,680
<b>2. To provide friendly and prompt service to the public and court officials</b>				
Deputy Clerks - Judicial Cases	87	88	88	88
Filings per clerk - Judicial Cases	1,597	1,731	1,715	1,804
Deputy Clerks - Real Estate	16	15	15	15
Filings per clerk - Real Estate	13,641	13,400	14,865	15,688
Jurors drawn	45,455	56,244	57,175	n/a
Jury trials	363	296	304	n/a
Number of Jury Clerks	4	4	4	n/a
<b>3. To collect and disburse appropriate civil costs, recording fees, fines, and real estate taxes</b>				
Civil costs and recording fees	\$ 10,423,188	\$ 8,095,211	\$ 11,827,658	\$ 12,123,350
Criminal fines	\$ 6,267,444	\$ 5,816,438	\$ 6,115,161	\$ 6,268,040
Transfer taxes collected	\$ 2,424,445	\$ 2,159,492	\$ 2,628,931	\$ 2,694,654
Intangible taxes collected	\$ 13,402,370	\$ 10,529,611	\$ 10,763,675	\$ 11,032,767
<b>4. To reconcile and disburse court trust funds</b>				
Criminal cash bonds	\$ 4,309,756	\$ 4,623,503	\$ 4,565,086	\$ 4,507,408
Garnishments	\$ 19,535,308	\$ 26,084,396	\$ 36,354,133	\$ 38,171,839
Special registry	\$ 27,720,432	\$ 27,328,112	\$ 15,878,248	\$ 16,275,204

##### Departmental Issues for FY 2012

1. Reconciliation of Unclaimed Cash Bond Funds held by Clerk of Court
2. Upgrade of the Case Management System (Sustain) software
3. Implementation/integration of new accounting software (Sage MAS 500) with Case Management System

##### Departmental Issues for FY 2013 and Beyond

1. Continued reconciliation of Unclaimed Cash Bond Funds
2. Conclusion of Case Management System upgrade and the accounting integration
3. Maintaining an increasing Judicial Case load (4 percent per year last four years) with no additional staff

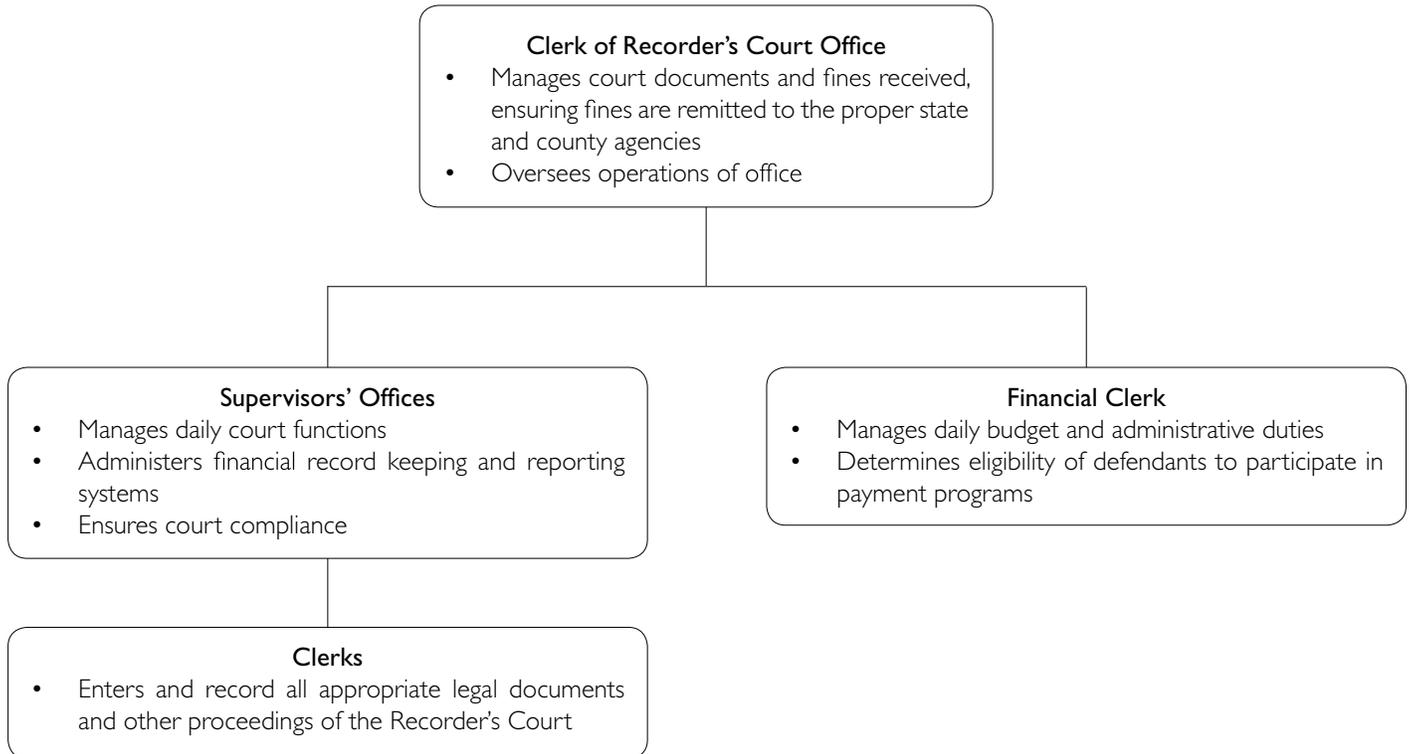
#### Clerk of Court (General Fund)

Expenditures/Appropriations (\$)	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget
Personal Services	6,178,771	6,746,433	5,791,976	5,780,525
Operations	2,433,704	2,347,969	2,608,204	1,606,275
Contributions to Other Funds	67,609	90,380	33,502	1,678,100
Contribution to Capital/Capital Outlay	4,800	-	4,000	-
<b>Total</b>	<b>8,684,884</b>	<b>9,184,782</b>	<b>8,437,683</b>	<b>9,064,900</b>
Authorized Positions - Clerk of Court	106	107	109	105

## Clerk of Recorder's Court:

### Mission and Organizational Chart

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



## Clerk of Recorder's Court:

### Goals, Issues, Performance Measurements, and Budgets

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

##### Departmental Goals

- To be prompt and responsive to the citizens of Gwinnett

	2010 Actual	2011 Actual	2012 Projected
Cases handled without court appearance	63,603	60,783	63,700
Money received without court appearance	\$ 5,867,270	\$ 6,750,083	\$ 6,900,000
Total number of citations processed	106,243	106,970	107,000
Online payments - money received	\$ 2,002,884	\$ 2,153,999	\$ 2,300,000

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

	2010 Actual	2011 Actual	2012 Projected
Court appearance - money received	\$ 5,646,785	\$ 5,894,352	\$ 6,000,000
Probation - money received	\$ 3,040,657	\$ 2,939,285	\$ 3,100,000
Credit card program - money received	\$ 1,792,809	\$ 1,803,099	\$ 1,900,000

##### Departmental Issues for FY 2012

- We are converting to a new Case Management System in 2012 that will improve the operations of our office in many areas
- Electronic citations will replace paper citations in 2012

##### Departmental Issues for FY 2013 and Beyond

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

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

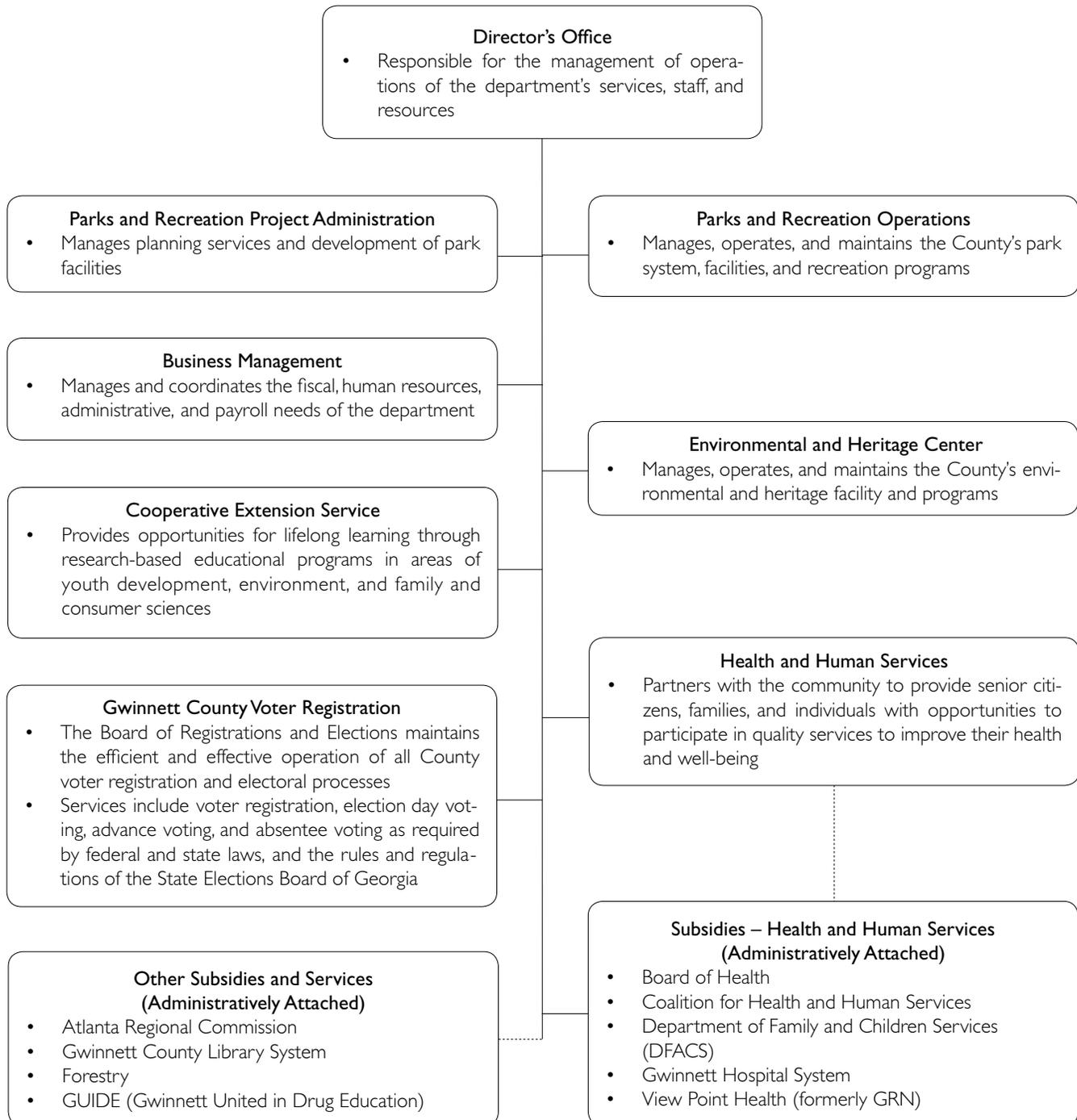
Expenditures/Appropriations (\$)	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget
Personal Services	1,030,625	1,048,824	1,013,254	1,096,516
Operations	111,084	131,184	82,203	137,752
Contributions to Other Funds	18,699	11,523	5,520	109,578
<b>Total</b>	<b>1,160,408</b>	<b>1,191,531</b>	<b>1,100,976</b>	<b>1,343,846</b>

Authorized Positions - Clerk of Recorder's Court	17	17	17	17
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## Community Services:

### Mission and Organizational Chart

The Department of Community Services provides high-quality recreational, educational, electoral, human, and other services in partnership with the Gwinnett community. We envision a diverse, vibrant, and safe Gwinnett community where residents are healthy and successful. We will partner with others to enhance the quality of life of families and individuals residing in Gwinnett County. We believe in honesty, integrity, and ethical conduct. We are customer-oriented and both accountable and responsive to our citizens. We believe in teamwork and collaboration with our community partners. We promote safety, cost efficiency, innovation, and service excellence.



## Community Services:

### Goals, Issues, Performance Measurements, and Budgets

#### Community Services (Goals, Performance Measures, and Issues)

##### Departmental Goals

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

	2009 Actual	2010 Actual	2011 Actual	2012 Projected
Master plans or feasibility studies	4	1	1	1
Feasibility Studies	-	2	5	4

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

	2009 Actual	2010 Actual	2011 Actual	2012 Projected
Classes, programs, camps, and events offered	6,660	6,554	7,550	7,550

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

	2009 Actual	2010 Actual	2011 Actual	2012 Projected
Donations (Parks and Recreation, Environmental and Heritage Center)	\$ 27,327	\$ 120,327	\$ 150,785	\$ 148,440
Grants (Parks and Recreation)	-	-	\$ 1,000,000	-
Donations (Health and Human Services)	- \$	118,041	\$ 105,356	\$ 70,000
Grants (Atlanta Regional Commission, Metropolitan Atlanta Rapid Transit Authority)	- \$	1,352,654	\$ 1,369,021	\$ 1,395,671

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

	2009 Actual	2010 Actual	2011 Actual	2012 Projected
Average number of informational inquiries per month	10,214/mo	15,547/mo	17,939/mo	19,000/mo

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

	2009 Actual	2010 Actual	2011 Actual	2012 Projected
Citizens assisted through phone calls	73,742	71,836	79,000	79,500
Citizens assisted through office visits	2,883	2,741	2,227	2,150

## Community Services:

### Goals, Issues, Performance Measurements, and Budgets

#### Departmental Issues for FY 2012

1. Implementation of the 2012 Department Business Plan while incorporating the budget reductions (including the elimination of five full-time positions) will be a challenge in 2012.
2. Health and Human Services had key staff retirements in 2011, including the Senior Services Manager and Food Services Manager. Hiring and training new staff members is an important initiative in 2012.
3. Transportation is always an issue for Senior Services. With both public and private grant funding, the transportation voucher program entitled "Get in Gear" needs to grow to increase the number of persons with disabilities served.
4. The decline of the tax digest directly affects the Recreation Fund as it is capped at one mill. Any decline in revenues will result in reduced service levels in Parks and Recreation.
5. There are several initiatives in Parks and Recreation for 2012 which are focused on improving cost efficiencies and revenue enhancement. These include: funding/implementing a number of major parks renovation projects, conducting an energy conservation/utilities assessment, planning and initial implementation of an asset management program, and performing an analysis of fees and charges throughout the park system.
6. County funding for the Public Library was reduced in 2011 by 15 percent. The library system is challenged to develop alternate revenue resources in order to maintain service levels.
7. Voter Registration and Elections will conduct 2012 elections, including the Presidential Preference Primary Election, General Primary Election, and General-Nonpartisan Elections.

#### Departmental Issues for FY 2013 and Beyond

1. In general, community needs continue to outweigh funding for Health and Human Service agencies. These services include public health, mental health, indigent care, family and children services, housing needs, and senior services.
2. The percentage of Gwinnett County's senior citizen population (ages 60 and up) is expected to double from 2010 to 2020. This increase, along with expected decreases in state and federal funding, will affect the County's ability to provide Senior Services at existing levels of service.
3. The potential for a future declining tax digest will continue to challenge Parks and Recreation in order to maintain current facilities, programs, and services.
4. Funding for Public Library services is expected to be an ongoing issue for 2013 and beyond.

## Community Services:

### Goals, Issues, Performance Measurements, and Budgets

#### Community Services (Recreation Fund)

Expenditures/Appropriations (\$'s)	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget
Personal Services	14,968,334	13,031,333	13,185,729	14,307,250
Operations	8,896,457	17,365,003	9,185,841	9,807,719
Debt Service	2,527,200	2,583,025	-	-
Contributions to Other Funds	2,487,992	3,662,157	2,887,672	3,200,450
Contribution to Capital/Capital Outlay	865,740	3,855,707	2,582,330	1,196,109
<b>Total</b>	<b>29,745,723</b>	<b>40,497,225</b>	<b>27,841,572</b>	<b>28,511,528</b>
Authorized Positions - Community Services	166	175	173	169

#### Community Services (General Fund)

Expenditures/Appropriations (\$'s)	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget
Personal Services	3,256,081	2,565,071	2,522,267	2,712,756
Operations	1,534,330	710,526	839,604	804,264
Contributions to Other Funds	210,390	194,665	121,309	2,050,874
Contribution to Capital/Cap Outlay	-	-	5,527	68,899
<b>Total</b>	<b>5,000,801</b>	<b>3,470,262</b>	<b>3,488,707</b>	<b>5,636,793</b>
Authorized Positions - Community Services	44	45	44	44

#### Community Services (General Fund-Elections\*)

Expenditures/Appropriations (\$'s)	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget
Personal Services	681,195	1,641,336	1,052,864	2,327,688
Operations	489,176	1,641,087	1,599,858	3,350,503
Contributions to Other Funds	8,681	10,784	6,553	649,091
<b>Total</b>	<b>1,179,052</b>	<b>3,293,207</b>	<b>2,659,275</b>	<b>6,327,282</b>
Authorized Pos - Comm Srvc (Elections Only)	8	10	10	10

## Community Services:

### Goals, Issues, Performance Measurements, and Budgets

#### Community Services (Subsidized Agencies-General Fund)

Expenditures/Appropriations (\$'s)	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget
Personal Services	104,254	104,590	107,752	110,221
Operations	596,456	618,885	664,692	676,539
Contributions to Other Funds	1,808	2,274	75	821
Contribution - Subsidized Agencies	23,434,718	23,434,093	19,802,847	19,801,452
<b>Total</b>	<b>24,137,236</b>	<b>24,159,842</b>	<b>20,575,366</b>	<b>20,589,033</b>
Authorized Positions - Support Services (*)	2	2	2	2

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

#### Community Services (Crime Victims Assistance Fund)

Expenditures/Appropriations (\$'s)(**)	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget
Partnership Against Domestic Violence - Contrib.	33,421	33,421	33,421	-
Gwinnett Rape Crisis - Contribution	30,000	30,000	30,000	-
<b>Total</b>	<b>63,421</b>	<b>63,421</b>	<b>63,421</b>	<b>-</b>
Authorized Positions - Community Services	-	-	-	-

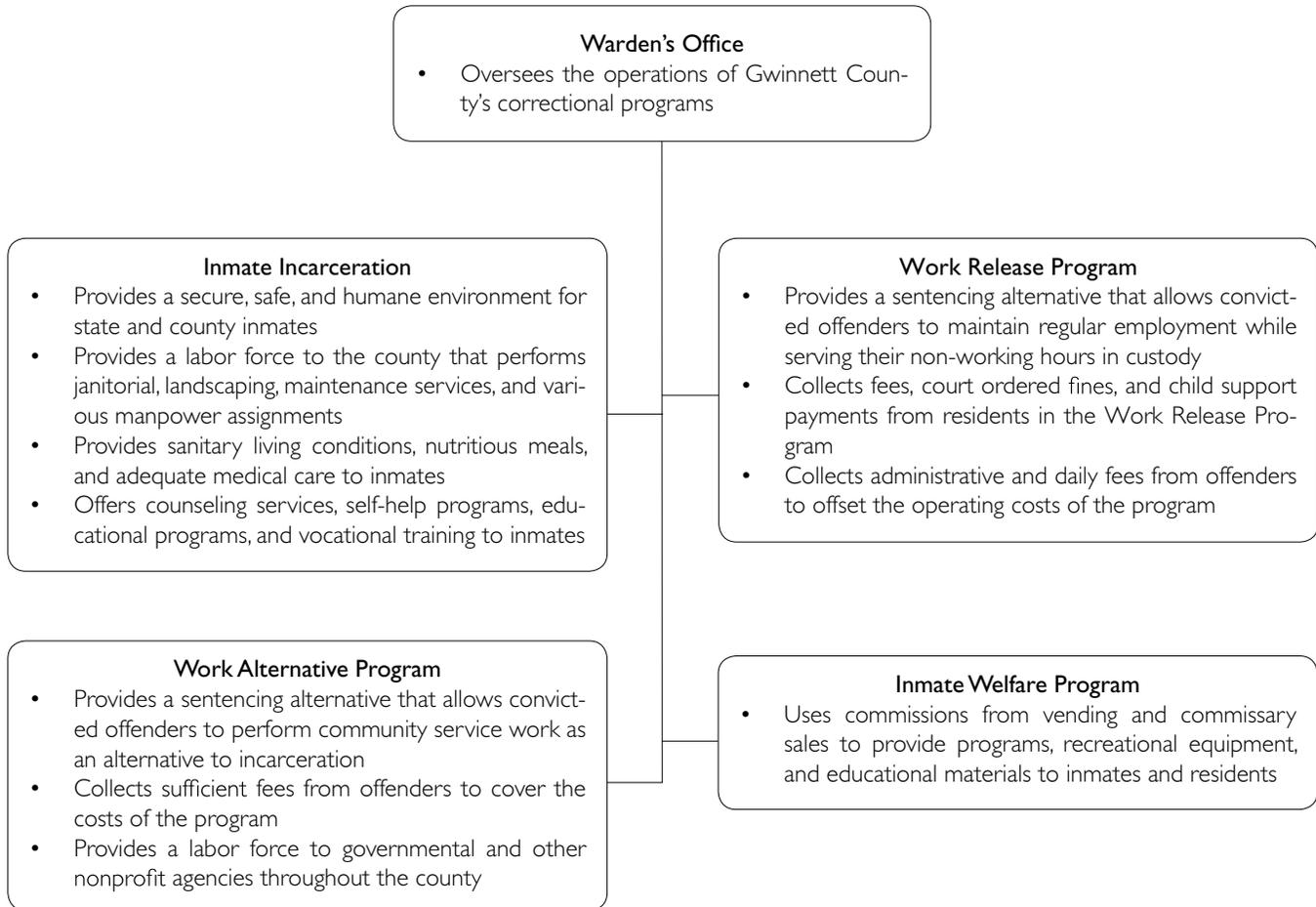
(\*\*) The Solicitor and District Attorney also use this fund.

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## Correctional Services:

### Mission and Organizational Chart

The mission of the Department of Corrections is to promote community safety by maintaining a safe and secure environment that encourages positive change and provides quality services that make a difference. Our vision is to be a model of excellence in the field of Corrections. The values that best represent the core principles of the Gwinnett County Department of Corrections are integrity, professionalism, and respect.



## Correctional Services:

### Goals, Issues, Performance Measurements, and Budgets

#### Correctional Services (Goals, Performance Measures, and Issues)

##### Departmental Goals

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

	2009 Actual	2010 Actual	2011 Actual	2012 Projected
Average inmate population - County Sentenced	343	288	211	225
Average inmate population - State Sentenced	124	124	127	128

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

	2009 Actual	2010 Actual	2011 Actual	2012 Projected
Working inmates on external details	229	121	171	211
External detail hours actually worked	221,172	110,640	159,902	197,305
Value of work performed by inmates	\$ 2,574,442	\$ 1,287,850	\$ 1,861,253	\$ 2,296,500

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

	2009 Actual	2010 Actual	2011 Actual	2012 Projected
Average work release population	123	85	96	115
Work Alternative Program community service hours performed	53,286	36,270	50,610	60,000
Value of community service labor	\$ 366,849	\$ 262,958	\$ 366,923	\$ 435,000

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

	2009 Actual	2010 Actual	2011 Actual	2012 Projected
Inmates graduating from WIA training	61	63	49	50
Inmates earning their GED	32	-	26	40

##### Departmental Issues for FY 2012

- Georgia Department of Corrections directed all county correctional facilities that house state inmates were to become tobacco free by January 1, 2011. This tobacco-free initiative has resulted in a 30 percent revenue reduction (inmate commissary sales) in the Inmate Welfare Fund

##### Departmental Issues for FY 2013 and Beyond

On July 19, 2011, the BOC unanimously voted to accept a project team recommendation to keep the correctional facility open and maintain Corrections as a County department. The project team's final report includes a long-term business plan with seven specific initiatives. Full implementation of the plan in future years will require service enhancement as follows:

- Improve efficiency in the department through technology enhancement as outlined in the technology assessment portion of the County Administrator's Project Team's final report. Implementation will require the expenditure of approximately \$850,000 for hardware, software, licensing, and training
- Expand the practice of housing state inmates on behalf of the Georgia Department of Corrections, subject to interest from the Georgia Department of Corrections and an ongoing cost analysis. Implementation requires restoring five correctional officer positions that were eliminated in 2010 as a budget-cutting measure, but should generate \$900,000 in revenue and expand the inmate labor pool
- Return the department's organizational structure to two divisions each directed by a deputy warden. Implementation requires restoring two positions, Deputy Warden and Captain, which were eliminated in 2009 as a budget-cutting measure

## Correctional Services:

Goals, Issues, Performance Measurements, and Budgets

### Correctional Services (General Fund)

Expenditures/Appropriations (\$'s)	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget
Personal Services	9,274,601	8,115,712	8,395,374	8,653,299
Operations	3,414,163	3,050,443	2,946,103	3,065,101
Contributions to Other Funds	155,815	235,749	68,383	1,297,006
Contribution to Capital/Capital Outlay	-	3	31,100	92,029
<b>Total</b>	<b>12,844,579</b>	<b>11,401,907</b>	<b>11,440,960</b>	<b>13,107,435</b>
Authorized Positions - Correctional Services	124	137	132	132

### Correctional Services (Inmate Welfare Fund)

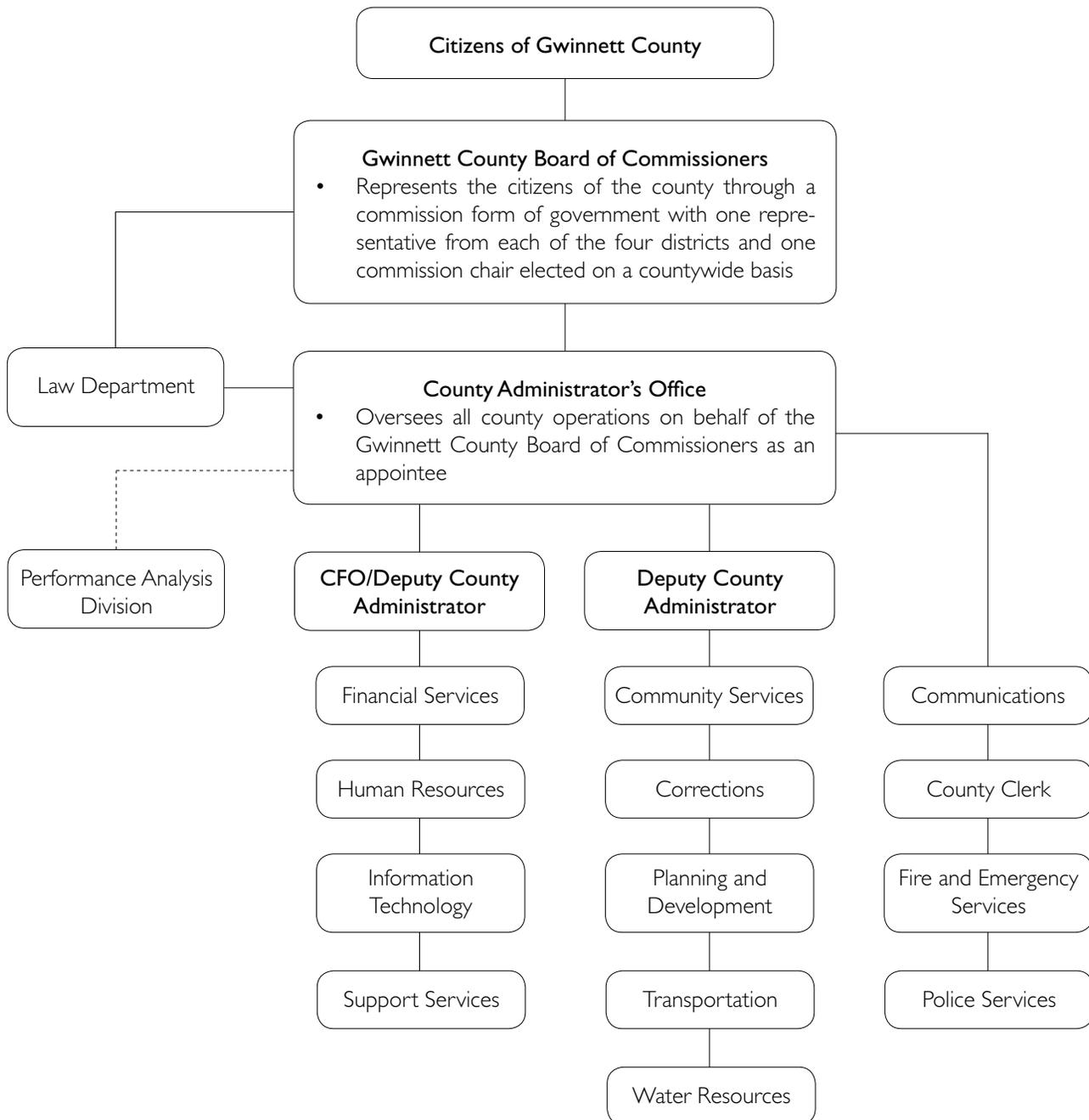
Expenditures/Appropriations (\$'s)	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget
Personal Services	66,756	53,306	50,616	52,269
Operations	52,375	75,260	22,203	46,592
Contributions to Other Funds	658	2,288	1,526	406
Contribution to Capital/Capital Outlay	-	-	-	-
<b>Total</b>	<b>119,789</b>	<b>130,854</b>	<b>74,345</b>	<b>99,267</b>
Authorized Positions - Correctional Services			-	-

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## County Administrator:

### Mission and Organizational Chart

The Gwinnett County Government will deliver superior services in partnership with our community. Gwinnett County sets the standard as a dynamic, vibrant community where all people can enjoy essential economic opportunities, safe neighborhoods, plentiful green space, and recreational facilities. We are committed to partnering with others in our community who share a dedication to making life better for our citizens. We believe in honesty, fairness, and respect for all. We believe in stewardship of public resources, protection of the environment, and that all citizens should expect to live and work in a clean and secure community. We value excellence, creativity, innovation, and new technologies and ideas. We believe that our government must be customer-focused, fiscally responsible, and deliver services that are among the best in the nation.



## County Administrator:

### Goals, Issues, Performance Measurements, and Budgets

#### County Administration (Goals, Performance Measures, and Issues)

##### Departmental Goals

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

	2009 Actual	2010 Actual	2011 Actual	2012 Projected
Agenda Items Processed	941	756	834	800
Board of Commissioners Meetings	41	32	35	32

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

	2009 Actual	2010 Actual	2011 Actual	2012 Projected
Percent of General Fund Budget Expended	98%	94%	93%	95%
Percent of Operating Budget Expended	95%	90%	91%	95%

##### Departmental Issues for FY 2012

- Continue to foster a culture of innovation, efficiency, and effectiveness through the implementation of countywide activities that foster involvement and communication.
- Develop work plans by department that support the goals of the 2030 Unified Plan; integrate such actions into the business planning process.
- Continue the realignment of our business planning activities with the budget processes by integrating the balanced scorecards as an outcome based focus of funding decisions.
- Complete a countywide review of ordinances and policies to ensure alignment with objectives.
- Analyze and study the impact of HB 346 - the Incorporation of Peachtree Corners, which will be the largest municipality within the county.
- Promote and foster transparency and trust in our government by using available communications channels to provide timely information about county programs, services, and initiatives, as well as to obtain feedback from constituents.
- Implement measurement systems which provide accountability for program delivery.
- Improve employee development programs to strengthen our succession planning processes by identifying areas of improvement and creating plans to respond to those areas.
- Continue a policy of proactive media outreach and open communications for County government.
- Implement a new Crisis Communications plan.
- Conduct LEAN projects as outlined in our business plan.
- Conduct 54 scheduled audits.
- Continue work on the Gwinnett County Code of Ordinances recodification project.

##### Departmental Issues for FY 2013 and Beyond

- Continue focus on the 2030 Unified Plan objectives and support the actions needed to deliver results.
- Take the necessary steps to complete a referendum to renew our Special Purpose Local Option Sales Tax, which provided needed funding for capital maintenance and construction projects.
- Explore all opportunities that allow the County to promote revitalization.
- Maintain our relationship with the Chamber of Commerce for sponsorship in the Partnership Gwinnett Economic Development initiatives.
- Strengthen senior management team.
- Focus on transportation infrastructure.
- Complete the recodification of Gwinnett County Code of Ordinances recodification project.

## County Administrator:

Goals, Issues, Performance Measurements, and Budgets

### County Administration (General Fund)

Expenditures/Appropriations (\$'s)	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget
Personal Services	4,615,157	2,903,941	2,807,971	341,241
Operations	1,581,612	1,211,781	1,213,617	37,519
Contributions to Other Funds	66,764	75,356	64,781	684,715
Contribution to Capital/Capital Outlay	-	-	-	-
<b>Total</b>	<b>6,263,533</b>	<b>4,191,078</b>	<b>4,086,369</b>	<b>1,063,475</b>
Authorized Positions - County Administration	38	35	35	6

### County Administration (Admin Support Fund)

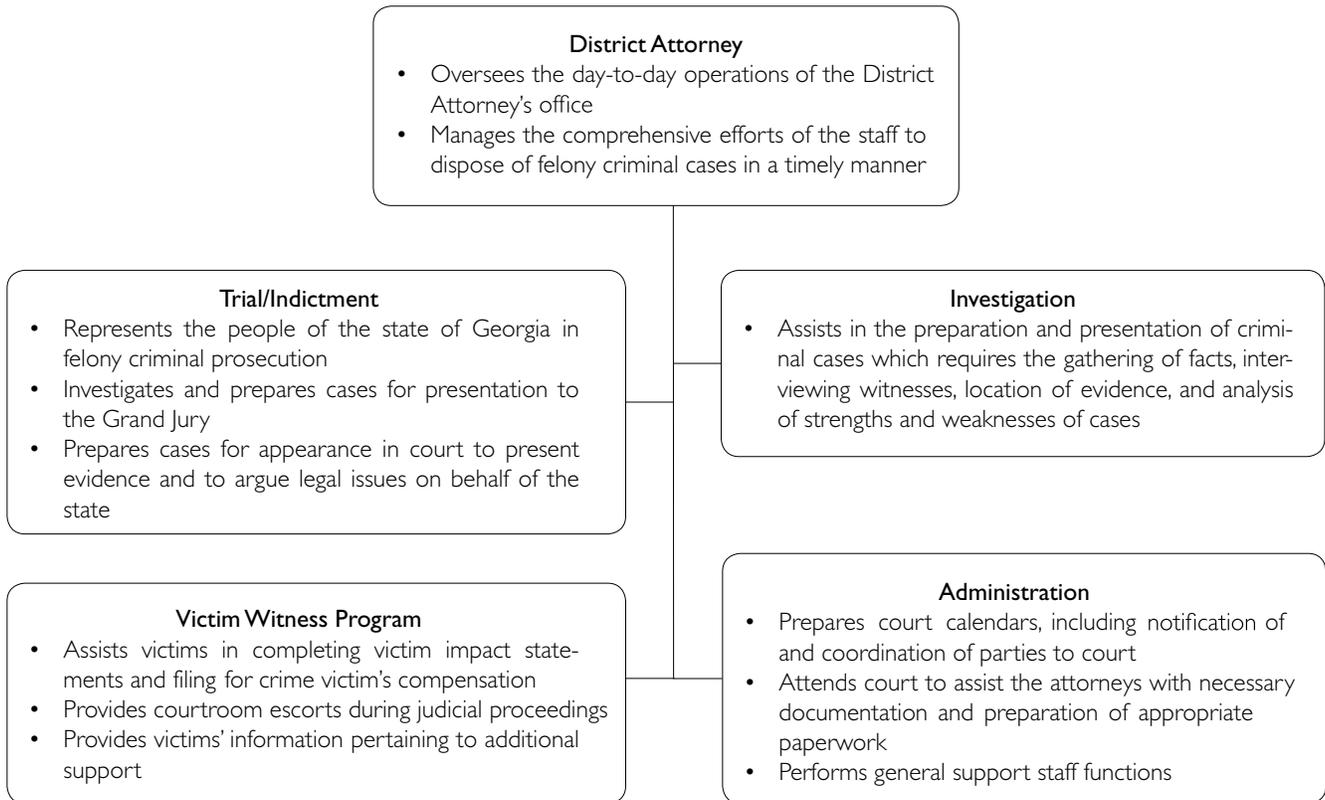
Expenditures/Appropriations (\$'s)	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget
Personal Services	-	-	-	3,006,570
Operations	-	-	-	1,280,841
Contributions to Other Funds	-	-	-	22,096
Contribution to Capital/Capital Outlay	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,309,507</b>
Authorized Positions - County Administration	-	-	-	29

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## District Attorney:

### Mission and Organizational Chart

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



## District Attorney:

### Goals, Issues, Performance Measurements, and Budgets

#### District Attorney (Goals, Performance Measurements, and Budgets)

##### Departmental Goals

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

	2009 Actual	2010 Actual	2011 Actual	2012 Projected
Felony cases received	6,816	6,688	7,223	6,500
Cases disposed	6,880	6,617	7,146	6,600

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

	2009 Actual	2010 Actual	2011 Actual	2012 Projected
Contacts per Advocate	6,375	6,540	7,063	7,000
Victim Contacts	51,000	65,393	70,624	64,286

- To prosecute delinquent cases in Juvenile Court

	2009 Actual	2010 Actual	2011 Actual	2012 Projected
Juvenile Court hearings attended	6,782	5,022	5,423	5,200

##### Departmental Issues for FY 2012

- Increased trial costs including expert witnesses, travel, and interpreter costs
- Continued need for service with shrinking state budget
- Increased complexity of cases
- Lack of office space/evidence room expansion

##### Departmental Issues for FY 2013 and Beyond

- Increased trial costs including expert witnesses, travel, and interpreter costs
- Continued need for service with shrinking state budget
- Increased complexity of cases
- Lack of office space/evidence room expansion

## District Attorney:

Goals, Issues, Performance Measurements, and Budgets

### District Attorney (General Fund)

Expenditures/Appropriations (\$'s)	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget
Personal Services	7,222,486	7,362,428	7,255,819	7,589,189
Operations	369,268	370,006	393,586	413,330
Contributions to Other Funds	106,888	123,401	41,282	1,510,140
Contribution to Capital/Capital Outlay	4,436	-	21,465	82,761
<b>Total</b>	<b>7,703,078</b>	<b>7,855,835</b>	<b>7,712,152</b>	<b>9,595,420</b>
Authorized Positions - District Attorney	98	96	96	96

### District Attorney (Crime Victims Fund)

Expenditures/Appropriations (\$'s) (**)	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget
Personal Services	412,192	412,211	416,565	437,698
Operations	19,430	11,267	42,790	30,500
Contributions to Other Funds	6,642	5,941	1,599	2,339
Contribution to Capital/Capital Outlay	-	-	-	-
<b>Total</b>	<b>438,264</b>	<b>429,419</b>	<b>460,954</b>	<b>470,537</b>
Authorized Positions - District Attorney	5	6	7	6

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

### District Attorney (Federal Asset Sharing)

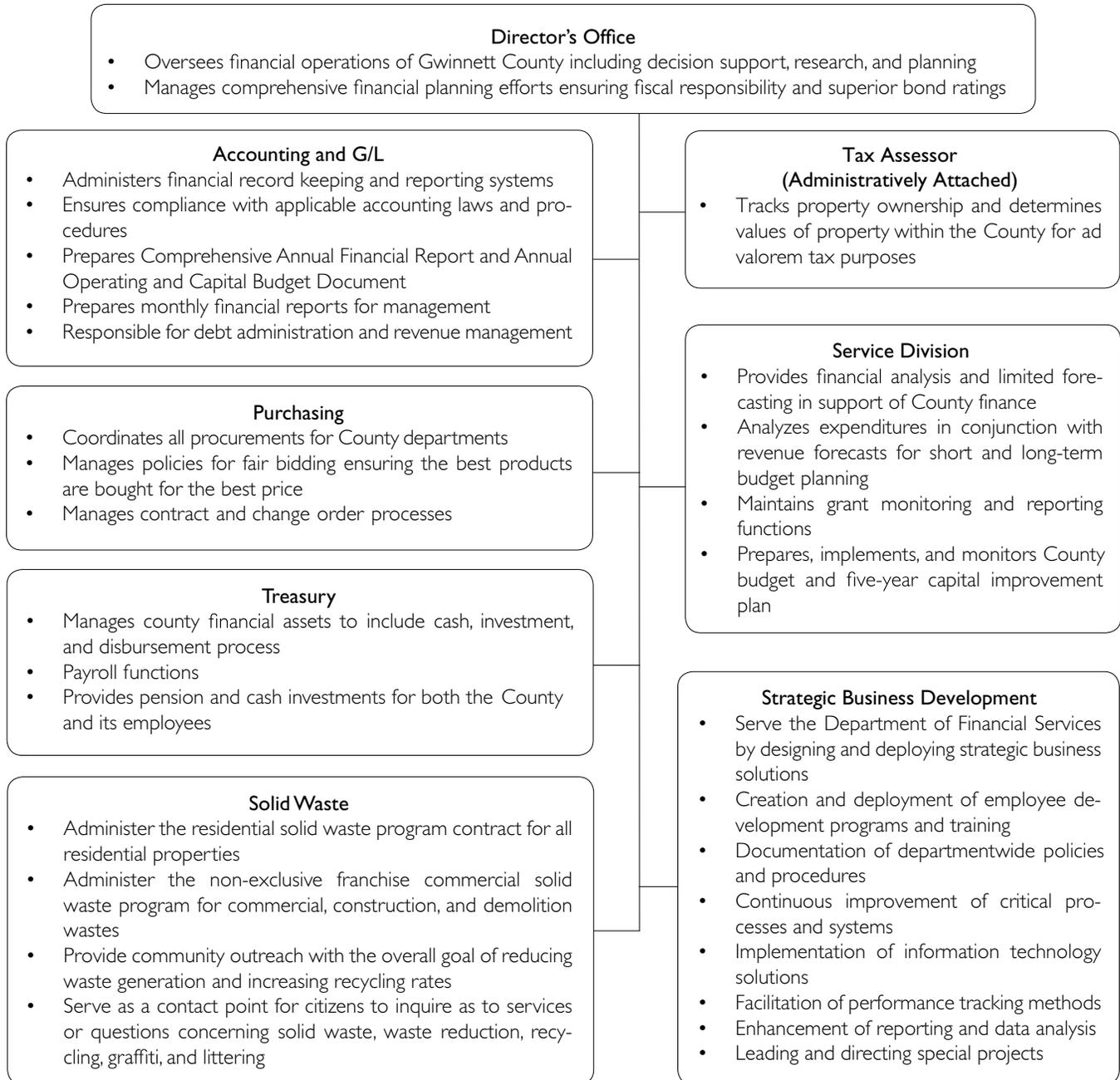
Expenditures/Appropriations (\$'s) (**)	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget
Personal Services	72,250	-	-	-
Operations	3,233	78,988	76,002	205,000
Contribution to Capital/Capital Outlay	-	-	17,520	-
<b>Total</b>	<b>75,483</b>	<b>78,988</b>	<b>93,522</b>	<b>205,000</b>
Authorized Positions - District Attorney	1	-	-	-

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## Financial Services:

### Mission and Organizational Chart

To provide superior financial services for Gwinnett County that ensures financial integrity, promote accountability in government, and maintain the public trust. The Department of Financial Services is the benchmark of superior innovative services while maintaining accountability and public trust. Values are beliefs that do not change over time. They are what we believe in, what we do, and what govern our decisions on a day-to-day basis. They are the principles and standards for the framework upon which the Department of Financial Services is built. These core values maintain the public trust.



## Financial Services:

### Goals, Issues, Performance Measurements, and Budgets

#### Financial Services (Goals, Performance Measures, Issues, and Budgets)

##### Departmental Goals

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

	2009 Actual	2010 Actual	2011 Actual	2012 Projected
Agenda items processed	754	566	663	650
County Administrator forms processed	73	69	122	100
Variance of estimated revenue and actual	90%	99%	95%	95%
Received GFOA Distinguished Budget Document Award	Yes	Yes	Yes	Yes

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

	2009 Actual	2010 Actual	2011 Actual	2012 Projected
Fixed assets maintained	34,592	34,198	38,926	39,938
Contract compliance reviews	524	476	493	500
Total dollars of grants maintained	\$ 109,814,655	\$ 111,326,660	\$ 134,481,149	\$ 94,581,647
Receive GFOA Certificate of achievement for Excellence in Financial Reporting	Yes	Yes	Yes	Yes

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

	2009 Actual	2010 Actual	2011 Actual	2012 Projected
Bids with no formal protest	98%	99%	100%	99%
Procedures training sessions held	32	1	4	5
Number of prebid/preproposal conferences held	75	133	127	130

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

	2009 Actual	2010 Actual	2011 Actual	2012 Projected
General liability claims handled	1,282	1,287	1,088	1,100

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

	2009 Actual	2010 Actual	2011 Actual	2012 Projected
Parcels updated	77,500	150,000	107,471	85,000
Digest ratio (Percentage of Sales Prices)	97%	96%	100%	100%

- To improve overall investment performance of county assets by expanding market access and strategies.

	2009 Actual	2010 Actual	2011 Actual	2012 Projected
Investment maintained by the county (billions)	\$ 0.858	\$ 0.990	\$ 0.850	\$ 0.850
Exceed benchmarks for investments (variance in basis points)	10 bps	12 bps	14 bps	10 bps
Exceed established benchmark for investments (frequency)	100%	100%	100%	100%

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

	2009 Actual	2010 Actual	2011 Actual	2012 Projected
Existing System Enhancements	-	6	10	4
New System Solutions Implemented	-	14	3	17
New Reports Developed	-	45	30	40

- Strengthen business efficiency using LEAN concepts.

	2009 Actual	2010 Actual	2011 Actual	2012 Projected
Employees trained in LEAN	-	20	42	62
Employees LEAN certified	-	1	6	11

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

	2009 Actual	2010 Actual	2011 Actual	2012 Projected
Ideal qualifications identified by person	-	34	84	89
Individual training plans developed by position	-	34	84	89

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

	2009 Actual	2010 Actual	2011 Actual	2012 Projected
Increase residential recycling	-	5.56%	12%	14%
Improve hauler response and rectify inquiries within 48 hrs	-	100%	100%	100%
Pay contractors within eight days of receiving invoice	-	100%	100%	100%

## Financial Services:

### Goals, Issues, Performance Measurements, and Budgets

#### Departmental Issues for FY 2012

1. Implementation of GASB Statement 60
2. Enhance Vendor Management Systems
3. Assess and revise policies and procedures project
4. Conduct an internal assessment using GFOA FM model
5. Analyze and manage potential impacts of state legislation on business practices and systems
6. Revise commercial hauler rates
7. Manage volatile financial markets and low returns
8. Manage current requirements for property tax assessment required by Georgia law
9. Enhance website for improved communications with citizens

#### Departmental Issues for FY 2013 and Beyond

1. Impact of additional GASB Statements
2. Enhance Contracts Management Systems
3. Continue the enhancement of ERP and other system projects
4. Ability to estimate revenue in an unstable economic environment
5. Continue to manage volatile financial markets and low returns

#### Financial Services (General Fund)

Expenditures/Appropriations (\$'s)	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget
Personal Services	10,649,689	7,866,418	8,363,125	2,690,857
Operations	1,352,967	2,446,037	3,674,684	3,211,216
Contributions to Other Funds	219,943	137,670	49,134	2,627,187
Contribution to Capital/Capital Outlay	1,635	-	25,772	46,605
<b>Total</b>	<b>12,224,234</b>	<b>10,450,125</b>	<b>12,112,714</b>	<b>8,575,865</b>
Authorized Positions - Financial Services	95	98	109	37

#### Financial Services (Group Self-Insurance Fund)

Expenditures/Appropriations (\$'s)	2009 Actual	2010 Actual (**)	2011 Unaudited (**)	2012 Budget (**)
Personal Services	6,594,119	-	-	-
Operations	51,260,681	-	-	-
Contributions to Other Funds	3,953	-	-	-
<b>Total</b>	<b>57,858,753</b>	<b>-</b>	<b>-</b>	<b>-</b>
Authorized Positions - Financial Services	7	-	-	-

\*\* in 2010 Group Self-Insurance Fund was transferred to Human Resources Department

#### Financial Services (General Obligation Debt Service Fund - 1986 Issue)

Expenditures/Appropriations (\$'s)	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget (**)
Debt Service	8,644,133	8,711,459	8,775,873	-
Contributions to Other Funds	-	-	7,921,810	-
<b>Total</b>	<b>8,644,133</b>	<b>8,711,459</b>	<b>16,697,683</b>	<b>-</b>

#### Authorized Positions

\*\*fund closed in July 2011 and remaining assets transferred to GOB - Detention Center

#### Financial Services (General Obligation Debt Service Fund - Detention Center)

Expenditures/Appropriations (\$'s)	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget
Operations	-	-	-	560
Debt Service	5,162,631	5,160,277	5,196,329	5,226,119
<b>Total</b>	<b>5,162,631</b>	<b>5,160,277</b>	<b>5,196,329</b>	<b>5,226,679</b>

#### Authorized Positions

## Financial Services:

### Goals, Issues, Performance Measurements, and Budgets

#### Financial Services (Tourism Fund)

Expenditures/Appropriations (\$'s)	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget
Tourism Operations	1,634,722	1,761,435	1,748,062	1,914,466
Debt Service	-	800	-	28,500
Contributions to Other Funds	4,818,551	-	114,713	95,306
Contribution to Development Authority	-	6,719,867	3,887,430	4,949,255
Contribution to Capital/Capital Outlay	4,544,457	81,663	234,434	-
<b>Total</b>	<b>10,997,730</b>	<b>8,563,765</b>	<b>5,984,639</b>	<b>6,987,527</b>
Authorized Positions	-	-	-	-

#### Financial Services (Tourism Sustainability Fund)

Expenditures/Appropriations (\$'s)	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget (**)
Contributions to Other Funds	-	1,189,733	4,844,206	-
Reserve/Contingencies	-	-	-	-
<b>Total</b>	<b>-</b>	<b>1,189,733</b>	<b>4,844,206</b>	<b>-</b>
Authorized Positions	-	-	-	-

\*\*fund closed in July 2011 and remaining assets transferred to Tourism Fund

#### Financial Services (Risk Fund)

Expenditures/Appropriations (\$'s)	2009 Actual	2010 Unaudited	2011 Budget	2012 Budget
Personal Services	691,102	198,769	268,952	298,618
Operations	2,995,758	4,896,480	3,791,953	5,808,600
Contributions to Other Funds	5,690	5,318	829,015	807,222
<b>Total</b>	<b>3,692,550</b>	<b>5,100,567</b>	<b>4,889,920</b>	<b>6,914,440</b>
Authorized Positions - Financial Services	7	-	-	-
Authorized Positions - Law	1	-	-	-

\*\* in 2010 Risk Management Fund (Financial Services) was transferred to Human Resources Department

#### Financial Services (Workers' Compensation Fund)

Expenditures/Appropriations (\$'s)	2009 Actual	2010 Actual (**)	2011 Budget (**)	2012 Budget (**)
Personal Services	-	-	-	-
Operations	1,973,767	-	-	-
Contributions to Other Funds	-	-	-	-
<b>Total</b>	<b>1,973,767</b>	<b>-</b>	<b>-</b>	<b>-</b>
Authorized Positions - Financial Services	-	-	-	-

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

#### Financial Services (Solid Waste Fund)

Expenditures/Appropriations (\$'s)	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget
Personal Services	110,669	237,359	377,007	768,774
Operations	582,139	19,481,414	38,428,769	39,463,825
Debt Service	460,154	234,365	-	-
Contributions to Other Funds	59,058	1,629,443	624,726	540,548
Transfer to Renewal and Extension	-	-	-	-
<b>Total</b>	<b>1,212,020</b>	<b>21,582,581</b>	<b>39,430,502</b>	<b>40,773,147</b>
Authorized Positions	-	6	10	10

#### Financial Services (Auto Liability)

Expenditures/Appropriations (\$'s)	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget
Insurance Premiums and Claims	846,953	656,059	336,918	800,000
Contributions to Other Funds	-	-	56,944	49,731
<b>Total</b>	<b>846,953</b>	<b>656,059</b>	<b>393,862</b>	<b>849,731</b>
Authorized Positions	-	-	-	-

## Financial Services:

### Goals, Issues, Performance Measurements, and Budgets

#### Financial Services (Stadium Operating Fund)

Expenditures/Appropriations (\$'s)	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget
Operations	-	-	-	25
Debt Service	1,600	-	800	17,500
Contributions to Other Funds	-	67,768	52,648	29,227
Contribution to Development Authority	2,645,113	2,116,090	2,116,090	2,116,090
<b>Total</b>	<b>2,646,713</b>	<b>2,183,858</b>	<b>2,169,538</b>	<b>2,162,842</b>

Authorized Positions	-	-	-	-
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#### Financial Services (Local Transit Operating Fund)

Expenditures/Appropriations (\$'s)	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget
Personal Services	-	-	-	66,926
Contributions to Other Funds	-	-	-	406
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>67,332</b>

Authorized Positions	-	-	-	-
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#### Financial Services (Admin Support Fund)

Expenditures/Appropriations (\$'s)	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget
Personal Services	-	-	-	6,461,212
Operations	-	-	-	895,134
Contributions to Other Funds	-	-	-	58,165
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,414,511</b>

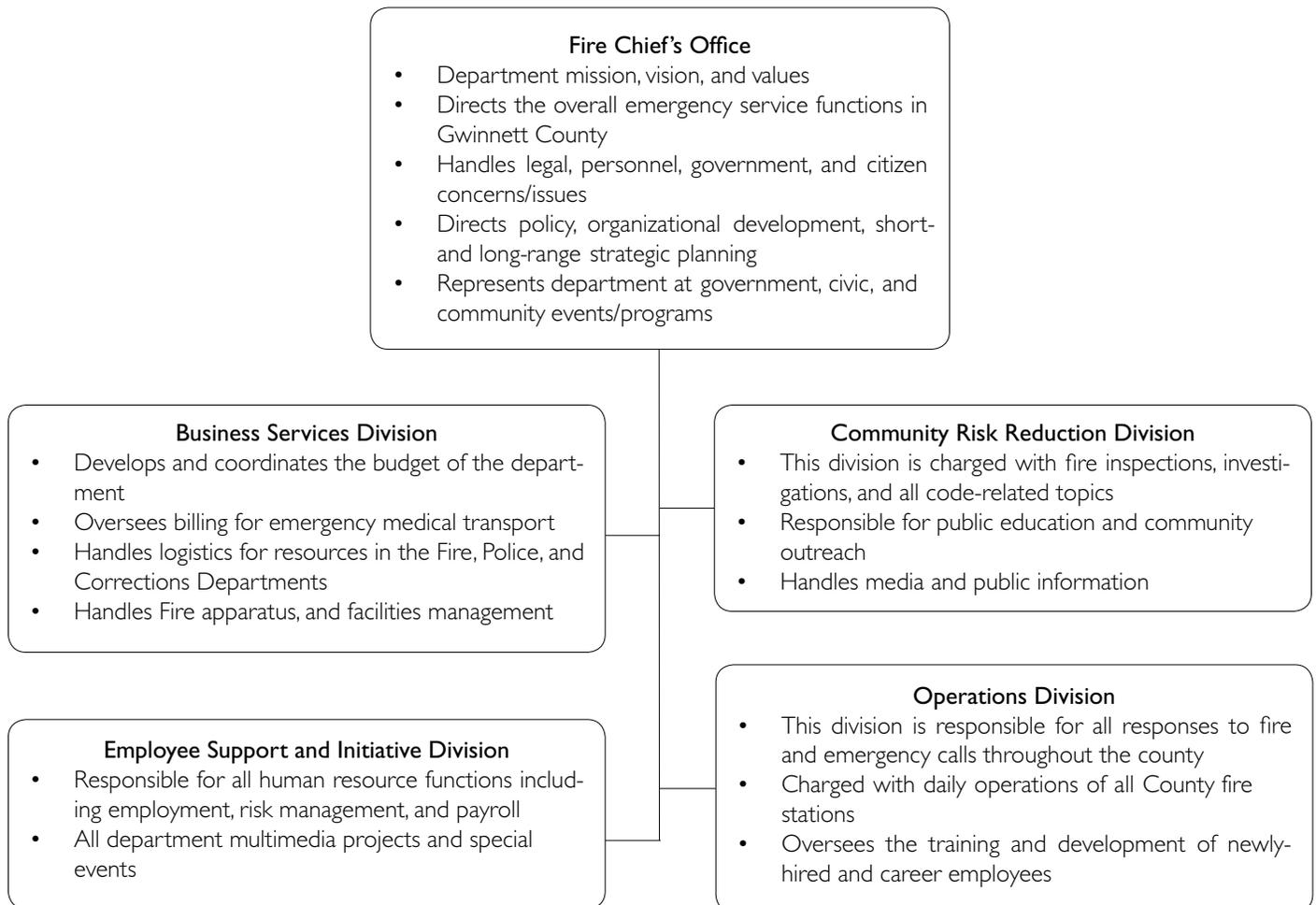
Authorized Positions	-	-	-	72
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## Fire and Emergency Services:

### Mission and Organizational Chart

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



## Fire and Emergency Services:

### Goals, Issues, Performance Measurements, and Budgets

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

##### Departmental Goals

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

	2009 Actual	2010 Actual	2011 Actual	2012 Projected
Percentage of responses within six minutes	49%	45%	48%	47%
Percentage of responses within eight minutes	28%	29%	27%	29%
Percentage of responses within 11 minutes	17%	19%	18%	18%
Percentage of responses greater 11 eleven minutes	6%	7%	7%	6%

- Evaluate emergency medical service delivery capabilities to maximize effectiveness

	2009 Actual	2010 Actual	2011 Actual	2012 Projected
Emergency Medical Services responses	88,018	91,658	90,952	94,021
Emergency Medical Services incidents	43,901	46,113	46,993	48,279
Patients transported	30,256	31,836	33,506	34,141

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

	2009 Actual	2010 Actual	2011 Actual	2012 Projected
Fire Inspections per unit employee	1,287	1,034	1,219	1,233
Plans reviewed per unit employee	2,213	-	-	-
Field inspections conducted	14,158	11,375	18,295	18,500
Plans reviewed	6,640	-	-	-

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

	2009 Actual	2010 Actual	2011 Actual	2012 Projected
Fire responses	18,377	21,399	20,004	20,323
Fire incidents	4,673	5,074	5,276	4,971
Hazardous materials responses	265	246	314	250
Hazardous materials incidents	41	40	51	37
Other responses (false alarms, etc.)	13,729	14,533	15,229	15,179
Other incidents (false alarms, etc.)	11,205	11,768	12,130	12,538
Total Incidents (fire, medical and others)	59,820	62,995	64,450	65,825

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

	2009 Actual	2010 Actual	2011 Actual	2012 Projected
Community training opportunities offered	1,800	1,526	1,126	1,300

##### Departmental Issues for FY 2012

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

##### Departmental Issues for FY 2013 and Beyond

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

## Fire and Emergency Services:

Goals, Issues, Performance Measurements, and Budgets

### Fire and Emergency Services (General Fund)

Expenditures/Appropriations (\$'s)	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget
Personal Services	63,954,738	60,875,480	62,772,789	65,963,735
Operations	6,425,372	8,586,130	6,859,367	7,835,398
Contributions to Other Funds	1,698,179	1,547,392	818,183	5,632,367
Contribution to Capital/Capital Outlay	83,430	899	57,362	271,548
<b>Total</b>	<b>72,161,719</b>	<b>71,009,901</b>	<b>70,507,700</b>	<b>79,703,048</b>
Authorized Positions: Fire and Emergency Services	782	846	843	843

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## Human Resources:

### Mission and Organizational Chart

**Mission:** To provide quality Human Resources services to attract, develop, motivate, and retain a strategically aligned workforce within a supportive work environment. **Vision:** Through collaborative efforts and excellent customer service, we will continue to build a culturally diverse and high-caliber workforce that contributes to the overall success of Gwinnett County Government.

**Values:** **Integrity** – We commit to acting truthfully, ethically, and professionally. We will treat everyone with dignity, courtesy, and respect. We will be personally responsible and accountable for the services we deliver to our customers and develop their trust in us as competent, professional service providers. **Teamwork** – We foster and promote an organizational climate where all facets of County government can work closely together. We will accomplish this by encouraging and supporting individual talents and contributions of all team members. **Responsiveness** – We provide timely, relevant, and comprehensive services to meet the organization’s needs to include ongoing development, implementation, and evaluation of all of our services to address changing needs. **Innovation** – We challenge ourselves to be open-minded and creative, and to realize that the ability to disagree helps identify options and resolve differences constructively. We support reasonable risk taking. **Fairness** – We are committed to merit-based employment principles and equal opportunity. We advocate fair treatment in our behaviors, our policies, and our practices. **Excellence** – We strive for the highest levels of individual and organizational achievement by providing opportunities for all employees to contribute ideas, develop their potential, and make the best use of their talents and abilities. We strive to keep abreast of and implement best practices for our delivery processes.

#### Director's Office/Administration

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

#### Human Resources Operations

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

#### HRIS/Records

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

#### Employee Benefits

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

## Human Resources:

### Goals, Issues, Performance Measurements, and Budgets

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

##### Departmental Goals

1. Reduce cost in medical plan 3 percent				
Annual percent cost reduction to medical plan	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Projected</u>
	-	20.00%	5.50%	2.60%
2. Increase participation in the wellness program				
Percent participation in the wellness program	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Projected</u>
	-	62.40%	55.30%	70.00%
3. Maintain voluntary turnover rate for departments reporting to the CA (voluntary terminations) at or below 5 percent				
Percent of voluntary termination	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Projected</u>
	4.73%	5.55%	7.59%	5.00%
4. To effectively manage workers' compensation				
Workers' compensation claims handled	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Projected</u>
Workplace injuries in current year	601	576	447	500
	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Projected</u>
	455	450	630	650
5. Number of managers and supervisors trained	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Projected</u>
	-	-	613	500
6. Enhance volunteer program and increase volunteer hours	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Projected</u>
	-	-	-	300,000 hrs
7. Minimize grievances taken to Merit Board	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Projected</u>
	7	5	-	-

##### Departmental Issues for FY 2012

1. Monitor departmental succession plans and work with departments to increase management bench strength
2. Minimize voluntary employee turnover
3. Ensure continuous training opportunities for managers and supervisors
4. Monitor monthly departmental spending
5. Ensure continuous skill development for HR staff
6. Provide staff augmentation through a consolidated, formal volunteer program
7. Continue to control health benefits cost through participation in the wellness program and cost-effective health care plan options
8. Implement new employee on-boarding and orientation program
9. Attracting and retaining qualified employees in technical/information systems positions

##### Departmental Issues for FY 2013 and Beyond

1. Attracting and retaining a highly qualified diverse workforce that reflects the County population
2. Continue to evaluate total compensation plan components for affordability and employee recruitment and retention
3. Continue to provide effective training programs to ensure continuous employee learning and development
4. Enhance automation processes and distribution of information
5. Control benefits costs

## Human Resources:

### Goals, Issues, Performance Measurements, and Budgets

#### Human Resources (General Fund)

Expenditures/Appropriations (\$'s)	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget (**)
Personal Services	2,422,629	2,325,648	2,198,291	-
Operations	409,562	327,098	361,383	-
Contributions to Other Funds	23,769	24,188	11,134	-
<b>Total</b>	<b>2,855,960</b>	<b>2,676,934</b>	<b>2,570,807</b>	<b>-</b>

#### Authorized Positions - Human Resources

\*\*Moved to Administrative Support - a new internal service fund

2009 Actual	2010 Actual	2011 Unaudited	2012 Budget
25	28	31	-

#### Human Resources (Risk Management Fund)

Expenditures/Appropriations (\$'s)	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget
Personal Services	-	26,045	42,425	-
Operations	-	7,606	970	-
Contributions to Other Funds	-	455	-	-
<b>Total</b>	<b>-</b>	<b>34,106</b>	<b>43,396</b>	<b>-</b>

#### Authorized Positions - Human Resources

2009 Actual	2010 Actual	2011 Unaudited	2012 Budget
-	3	3	3

#### Human Resources (Workers Compensation Fund)

Expenditures/Appropriations (\$'s)	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget
Personal Services	-	-	43,570	61,730
Operations	-	3,710,092	3,191,156	4,158,023
Contributions to Other Funds	-	-	10,484	15,122
<b>Total</b>	<b>-</b>	<b>3,710,092</b>	<b>3,245,210</b>	<b>4,234,875</b>

#### Authorized Positions - Human Resources

2009 Actual	2010 Actual	2011 Unaudited	2012 Budget
-	-	1	2

#### Human Resources (Group Self-Insurance Fund)

Expenditures/Appropriations (\$'s)	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget
Personal Services	-	421,519	248,484	254,706
Operations	-	45,176,931	38,024,745	43,120,740
Contributions to Other Funds	-	3,988	245,021	255,025
<b>Total</b>	<b>-</b>	<b>45,602,438</b>	<b>38,518,249</b>	<b>43,630,471</b>

#### Authorized Positions - Human Resources

2009 Actual	2010 Actual	2011 Unaudited	2012 Budget
-	5	3	4

#### Human Resources (Administrative Support Fund)

Expenditures/Appropriations (\$'s)	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget
Personal Services	-	-	-	2,582,807
Operations	-	-	-	504,811
Contributions to Other Funds	-	-	-	13,391
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,101,009</b>

#### Authorized Positions - Human Resources

2009 Actual	2010 Actual	2011 Unaudited	2012 Budget
-	-	-	28

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## Information Technology:

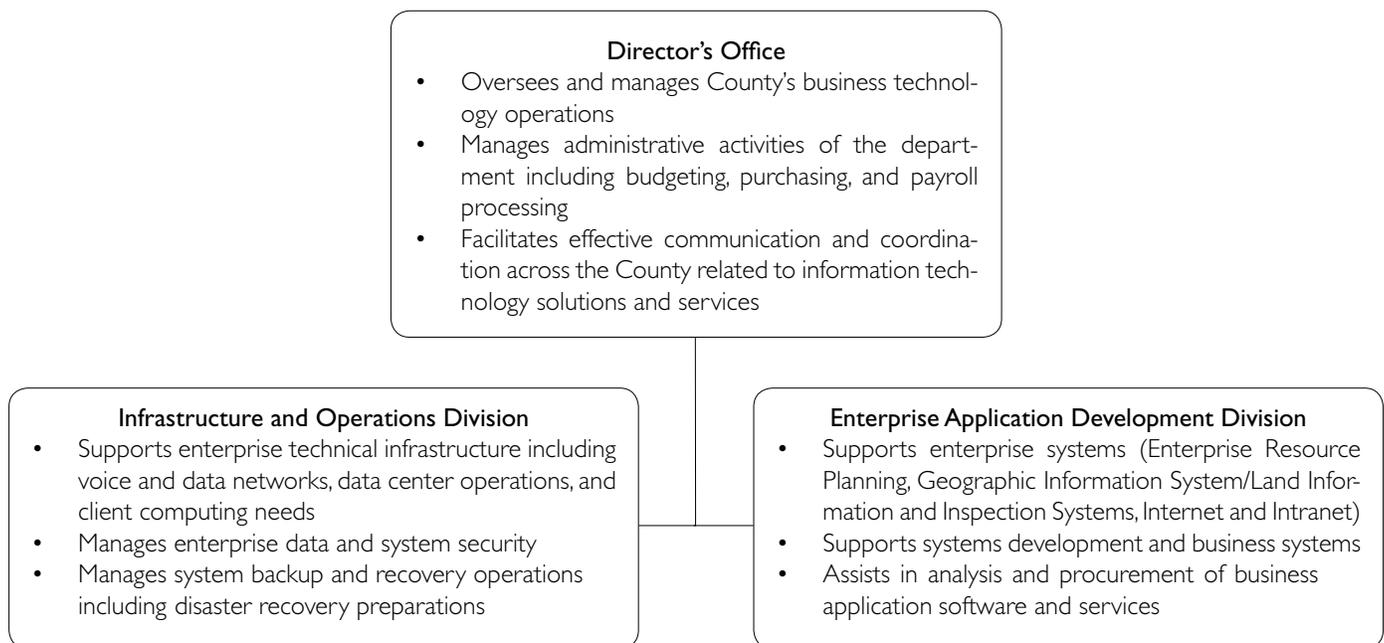
### Mission and Organizational Chart

**Vision Statement:** Gwinnett County will be a leader as a model of excellence and innovation in the use of technology which enables business practices that foster better government.

**Mission Statement:** In partnership with County departments and constitutional offices, DoITS (Department of Information Technology Services) provides appropriate and cost-justified technology tools and solutions to collaboratively enable the delivery of services to citizens, businesses, and government.

#### Value Statement

- **Solution Delivery:** Enhance constituent interaction by providing solutions that will improve the quality and efficiency of services using technology, where appropriate
- **Enterprise Architecture:** Provide and support a current, stable, secure, flexible, and supportable standards-based technology infrastructure.
- **Centralized Technology Funding:** Maintain a centralized IT funding model, enabling timely strategic investments
- **Governance:** Provide enabling IT policies and procedures that encourage collaboration and guide County organizations in planning, deployment, and maintenance of IT solutions
- **Privacy and Security:** Provide centralized technology security oversight and direction
- **Information Technology Workforce Management:** Implement strategies to recruit, retain, and invest in a highly skilled technology workforce that is available, trained, and effectively employed to efficiently achieve countywide objectives



## Information Technology:

### Goals, Issues, Performance Measurements, and Budgets

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

##### Departmental Goals

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

	2009 Actual	2010 Actual	2011 Actual	2012 Projected
Percent service requests completed on schedule	96%	96%	92%	95%
Percent help desk calls resolved to logged	98%	98%	98%	98%
Percent network and servers available	99%	99%	99%	100%

##### Departmental Issues for FY 2012

- Attracting new staff
- Retaining existing staff
- Training and skills development
- Software and hardware maintenance cost increases
- Infrastructure support expenses
- Communications expenses
- Increased specialization and expertise requirements

##### Departmental Issues for FY 2013 and Beyond

- Attracting new staff
- Retaining existing staff
- Training and skills development
- Software and hardware maintenance cost increases
- Infrastructure support expenses
- Communications expenses
- Increased specialization and expertise requirements

#### Information Technology (General Fund)

Expenditures/Appropriations (\$'s)	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget (***)
Personal Services	10,166,374	9,963,535	10,138,676	-
Operations	12,397,848	10,092,535	11,296,930	-
Contributions to Other Funds	53,136	81,111	46,751	-
Contribution to Capital/Capital Outlay	-	-	6,059	-
<b>Total</b>	<b>22,617,358</b>	<b>20,137,181</b>	<b>21,488,416</b>	<b>-</b>

##### Authorized Positions

	109	110	116	-
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\*\*\*Moved to Administrative Support - a new internal service fund

#### Information Technology (Administrative Support Fund)

Expenditures/Appropriations (\$'s)	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget
Personal Services	-	-	-	11,163,911
Operations	-	-	-	15,518,064
Contributions to Other Funds	-	-	-	80,311
Contribution to Capital/Capital Outlay	-	-	-	16,270
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>26,778,556</b>

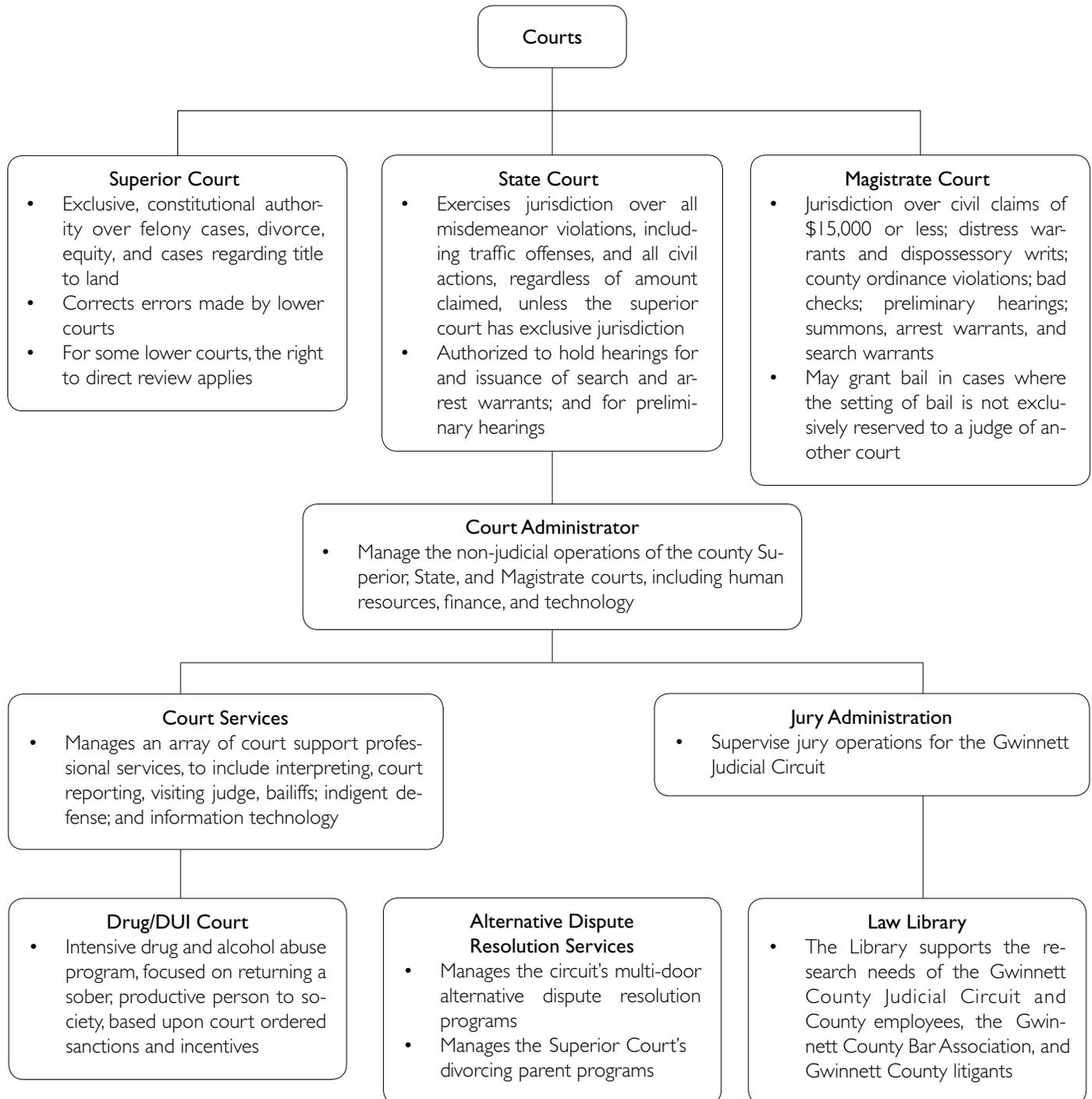
##### Authorized Positions

	-	-	-	116
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## Judiciary:

### Mission and Organizational Chart

To apply the law to specific controversies brought before the courts; to resolve disputes between people, legal entities, and government units; to uphold government limitations; to protect the people against possible abuses of the law-making and law enforcement branches of government; to protect minorities of all types; and to protect the rights of people who cannot protect themselves.



## Judiciary:

### Goals, Issues, Performance Measurements, and Budgets

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

##### Departmental Performance Measures

1. Felony cases filed and disposed

	2009 Actual	2010 Actual	2011 Actual	2012 Projected
Felony cases filed	5,237	6,146	6,500	6,660
Felony cases disposed	6,061	6,275	6,679	6,660
Percent of felony filings disposed	115.7%	102.1%	102.8%	100.0%

2. Misdemeanor cases filed and disposed

	2009 Actual	2010 Actual	2011 Actual	2012 Projected
Misdemeanor cases filed	8,737	10,565	9,068	9,522
Misdemeanor cases disposed	10,353	10,776	8,953	9,322
Percent of misdemeanor filings disposed	118.5%	102.0%	98.7%	97.9%

3. Civil cases filed and disposed in the trial courts

	2009 Actual	2010 Actual	2011 Actual	2012 Projected
Civil cases filed	40,868	37,105	25,787	26,560
Civil cases disposed	37,278	36,406	27,923	26,560
Percent of civil filings disposed	91.2%	98.1%	108.3%	100.0%

4. Domestic cases filed and disposed

	2009 Actual	2010 Actual	2011 Actual	2012 Projected
Domestic cases filed	10,950	10,462	10,429	10,741
Domestic cases disposed	10,768	10,815	10,577	10,741
Percent of domestic filings disposed	98.3%	103.4%	101.4%	100.0%

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

	2009 Actual	2010 Actual	2011 Actual	2012 Projected
Civil cases filed	45,070	59,056	71,286	74,850
Civil cases disposed	44,539	47,773	63,615	71,107
Percent of civil filings disposed	98.8%	80.9%	89.2%	94.9%

##### Departmental Issues for FY 2012

1. Space remains a priority issue with the Courts. With the passage of the SPLOST, a new courthouse addition is in the planning stages. There is currently no office space available for additional judgeships and not enough criminal capable courtrooms for the current judges

##### Departmental Issues for FY 2013 and Beyond

1. As the caseload for the Superior, State, and Magistrate courts increase, additional judges will be needed to support these courts
2. The enormous change in the diversity of the population that the county has experienced over the last decade has a direct impact on the daily operations of the court system. The use of interpreters has increased tenfold over the past five years and this growth is expected to continue. A direct impact will be in the cost of providing interpreting services and the staff time to coordinate
3. Jail overcrowding, while not a direct issue of this department, is directly affected by the judiciary. With the space and budgetary issues the jail and the courthouse continue to face, the time is right for a pre-trial program
4. With the success of the Drug and DUI programs, the judges are evaluating the potential benefits of a mental health court. This is being studied not only at our local level, but at the state and national level as well

## Judiciary:

Goals, Issues, Performance Measurements, and Budgets

### Judiciary (General Fund)

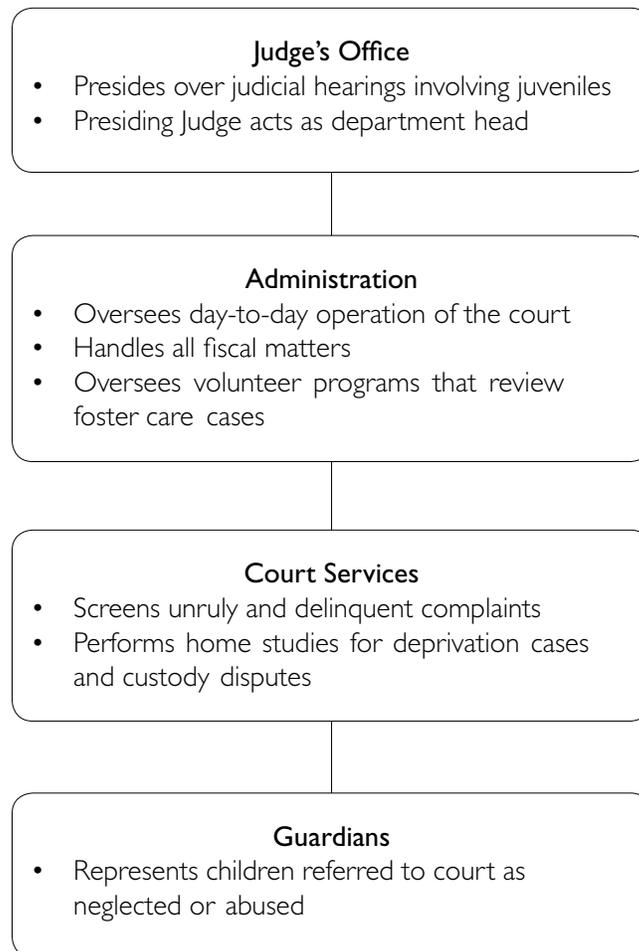
Expenditures/Appropriations (\$'s)	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget
Personal Services	10,434,645	10,455,782	10,329,959	10,739,239
Operations	8,589,762	7,097,488	7,229,828	2,113,477
Contributions to Other Funds	63,710	75,264	40,145	2,739,883
Contribution to Capital/Capital Outlay	11,000	-	-	-
<b>Total</b>	<b>19,099,117</b>	<b>17,628,534</b>	<b>17,599,932</b>	<b>15,592,599</b>
Authorized Positions - Judiciary	94	94	94	98

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## Juvenile Court:

### Mission and Organizational Chart

To enhance the likelihood of rehabilitation and behavior reform of delinquent children so that they shall be restored, if possible, as secure law-abiding members of society. To provide the forum, personnel, and facilities required for the fair, impartial, and efficient administration of justice. That each child coming before the court shall receive the care, guidance, and control that is in the best interest of the child and the safety of the citizens of Gwinnett County and the state of Georgia. To promote the healing and recovery of abused and neglected children and to promote permanency for those that have been removed from their home.



## Juvenile Court:

### Goals, Issues, Performance Measurements, and Budgets

#### Juvenile Court (Goals, Performance Measures, Issues, and Budgets)

##### Departmental Goals

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

	2009 Actual	2010 Actual	2011 Actual	2012 Projected
Delinquent filings	6,899	5,596	6,140	6,200
Delinquent filings disposed	7,546	6,348	7,463	7,000
Percent of delinquent filings disposed	109%	113%	121%	112%

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

	2009 Actual	2010 Actual	2011 Actual	2012 Projected
Deprivation filings	614	661	742	775
Deprivation filings disposed	834	652	557	775
Percent of delinquent filings disposed	135%	99%	76%	100%

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

	2009 Actual	2010 Actual	2011 Actual	2012 Projected
Special proceeding filings	388	435	552	600
Special proceeding filings disposed	392	418	429	600
Percent of delinquent filings disposed	100%	96%	77%	100%

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

	2009 Actual	2010 Actual	2011 Actual	2012 Projected
Traffic violation filings	1,049	912	804	850
Traffic violation filings disposed	1,117	930	814	850
Percent of violation filings disposed	106%	102%	101%	100%

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

	2009 Actual	2010 Actual	2011 Actual	2012 Projected
Total charges/filings handled by the Court	8,950	9,014	8,238	9,000
Total charges/filings disposed by the Court	9,889	10,002	9,263	10,500
Percentage of total charges/filings disposed	110%	111%	112%	116%

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

	2009 Actual	2010 Actual	2011 Actual	2012 Projected
Program referrals	2,857	2,248	3,259	3,300
Programs completed	2,829	2,204	3,215	3,250
Percent of programs completed	97%	98%	98%	98%

## Juvenile Court:

### Goals, Issues, Performance Measurements, and Budgets

#### Departmental Issues for FY 2012

1. Managing case loads with limited staff and resources
2. Moving Programs out of GJAC

#### Departmental Issues for FY 2013 and Beyond

1. Managing case loads with limited staff and resources

#### Juvenile Court (General Fund)

Expenditures/Appropriations (\$'s)	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget
Personal Services	5,189,405	4,927,286	4,761,504	4,919,345
Operations	1,233,679	923,776	917,943	166,506
Contributions to Other Funds	54,524	54,159	21,111	674,424
Contribution to Capital/Capital Outlay	-	-	-	3,866
<b>Total</b>	<b>6,477,608</b>	<b>5,905,221</b>	<b>5,700,558</b>	<b>5,764,141</b>
Authorized Positions - Juvenile Court	61	61	61	61

#### Juvenile Court (Juvenile Court Supervision)

Expenditures/Appropriations (\$'s)	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget
Personal Services	-	-	-	-
Operations	-	-	20,568	77,525
Contributions to Other Funds	-	-	-	-
Contribution to Capital/Capital Outlay	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>20,568</b>	<b>77,525</b>

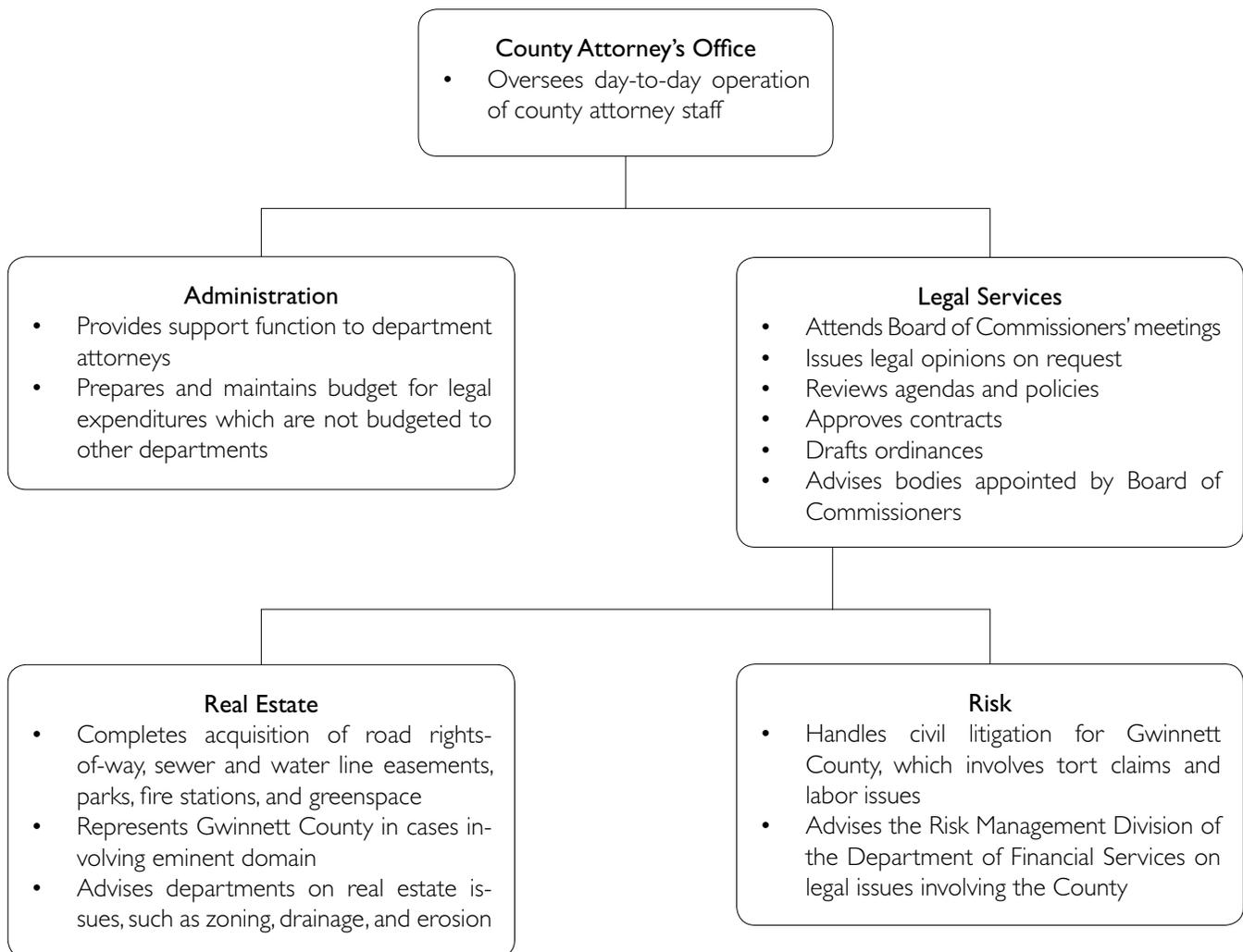
Authorized Positions - Juvenile Court

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## Law Department:

### Mission and Organizational Chart

The mission of the Law Department is to deliver high-quality legal services at a reasonable cost to Gwinnett County and its citizens, elected officials, managers, staff, authorities, and related organizations. The Law Department will rank among the best local government law departments in the state of Georgia. It will be known for measures to improve the quality of life for all, superior preventive advice, and efficient defense of litigation, consistent with the County's goals. It will operate in a cost-effective manner by maintaining a seasoned team of lawyers and staff with continuously improved technology. We will observe the highest standards of ethics and professionalism. We value accountability. We consider effective and efficient use of taxpayer dollars as a sacred trust between Gwinnett County, its citizens, elected officials, managers, and staff, authorities, and related organizations. We strive to provide prompt delivery of our services while maintaining a proper balance between efficiency and excellence.



## Law Department:

### Goals, Issues, Performance Measurements, and Budgets

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

##### Departmental Goals

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

	2009 Actual	2010 Actual	2011 Actual	2012 Projected
Assignments received	998	693	725	725
Legal opinions requested	12	36	18	20
Contracts submitted for review	682	711	682	700

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

	2009 Actual	2010 Actual	2011 Actual	2012 Projected
Assignments or legal opinions completed	729	603	572	575
Lawsuits completed	315	318	258	275
Contracts processed	674	696	665	675

##### Departmental Issues for FY 2012

- While growth in the County has decreased given the current economic environment, service-related and land development-related issues continue to require legal supervision.
- The requests for non-litigation services provided by this office, such as requests for legal opinions, open records requests, drafting ordinances or legislation, and review of agenda items continue to be of increased complexity and urgency.
- The current economic environment will continue to result in an a large volume of tax appeals.
- Demands for immediate information and services continue the need for thorough record keeping. Client Profiles, a case management software program implemented in 2006 and upgraded in 2009, has increased our ability to rapidly manage cases, store documents electronically, as well as track incoming requests and outgoing responses.
- With the passage of the 2009 SPLOST, acquisitions and condemnations for roads and other purposes will continue to require legal review.
- Implementation of the 2010 Solid Waste Collection and Disposal Ordinance will continue to require legal guidance.
- The ongoing Service Delivery Strategy litigation will require legal support with the continuing need for legal direction following resolution.

##### Departmental Issues for FY 2013 and Beyond

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

## Law Department:

Goals, Issues, Performance Measurements, and Budgets

### Law Department (General Fund)

Expenditures/Appropriations (\$'s)	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget(**)
Personal Services	999,959	712,324	1,680,747	-
Operations	90,532	126,536	100,859	-
Contributions to Other Funds	-	7,976	4,474	-
<b>Total</b>	<b>1,090,491</b>	<b>846,836</b>	<b>1,786,080</b>	<b>-</b>
<b>Authorized Positions - Law(*)</b>	12	7	16	-

\*\*moved to Administrative Support - a new internal service fund

### Law Department (Risk Fund)

Expenditures/Appropriations (\$'s)	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget(**)
Personal Services	283,926	18,877	(13)	-
Contributions to Other Funds	1,318	1,329	641	-
<b>Total</b>	<b>285,244</b>	<b>20,206</b>	<b>628</b>	<b>-</b>
<b>Authorized Positions - Law(*)</b>	-	-	-	-

\*\*moved to Administrative Support - a new internal service fund

### Law Department (Administrative Support Fund)

Expenditures/Appropriations (\$'s)	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget
Personal Services	-	-	-	1,783,973
Operations	-	-	-	116,678
Contributions to Other Funds	-	-	-	5,682
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,906,333</b>
<b>Authorized Positions - Law(*)</b>	-	-	-	16

## Non-Departmental:

### Expenditures FY 2008 – 2011

The following areas of the General Fund budget are not affiliated with any department directly. The "Miscellaneous Expenses (General Fund)" consists mainly of the fund's contribution to capital projects, the fund's contributions to other funds (Stormwater and Local Transit), various reserves, and a countywide contingency. The Medical Examiner's contract is a privatized service.

#### Miscellaneous Expenses (General Fund)

Expenditures/Appropriations (\$'s)	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget
Personal Services	55,897	33,496,914	55,897	69,000
Operations	865,508	7,737,158	6,746,313	12,556,881
Contributions to Other Funds	15,271,559	2,413,798	2,727,030	3,362,585
Contribution to Capital Projects	3,229,903	14,737,348	921,886	-
Payment to Agencies	6,000,000	6,000,000	6,372,136	1,000,000
Transfer Out to Debt	-	10,000,000	-	-
Reserve/Contingencies	-	-	-	4,400,000
<b>Total</b>	<b>25,422,867</b>	<b>74,385,218</b>	<b>16,823,262</b>	<b>21,388,466</b>
Authorized Positions	-	-	-	-

#### Medical Examiner Contract (General Fund)

Expenditures/Appropriations (\$'s)	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget
Operations	897,694	901,270	1,033,446	1,033,446
<b>Total</b>	<b>897,694</b>	<b>901,270</b>	<b>1,033,446</b>	<b>1,033,446</b>
Authorized Positions	-	-	-	-

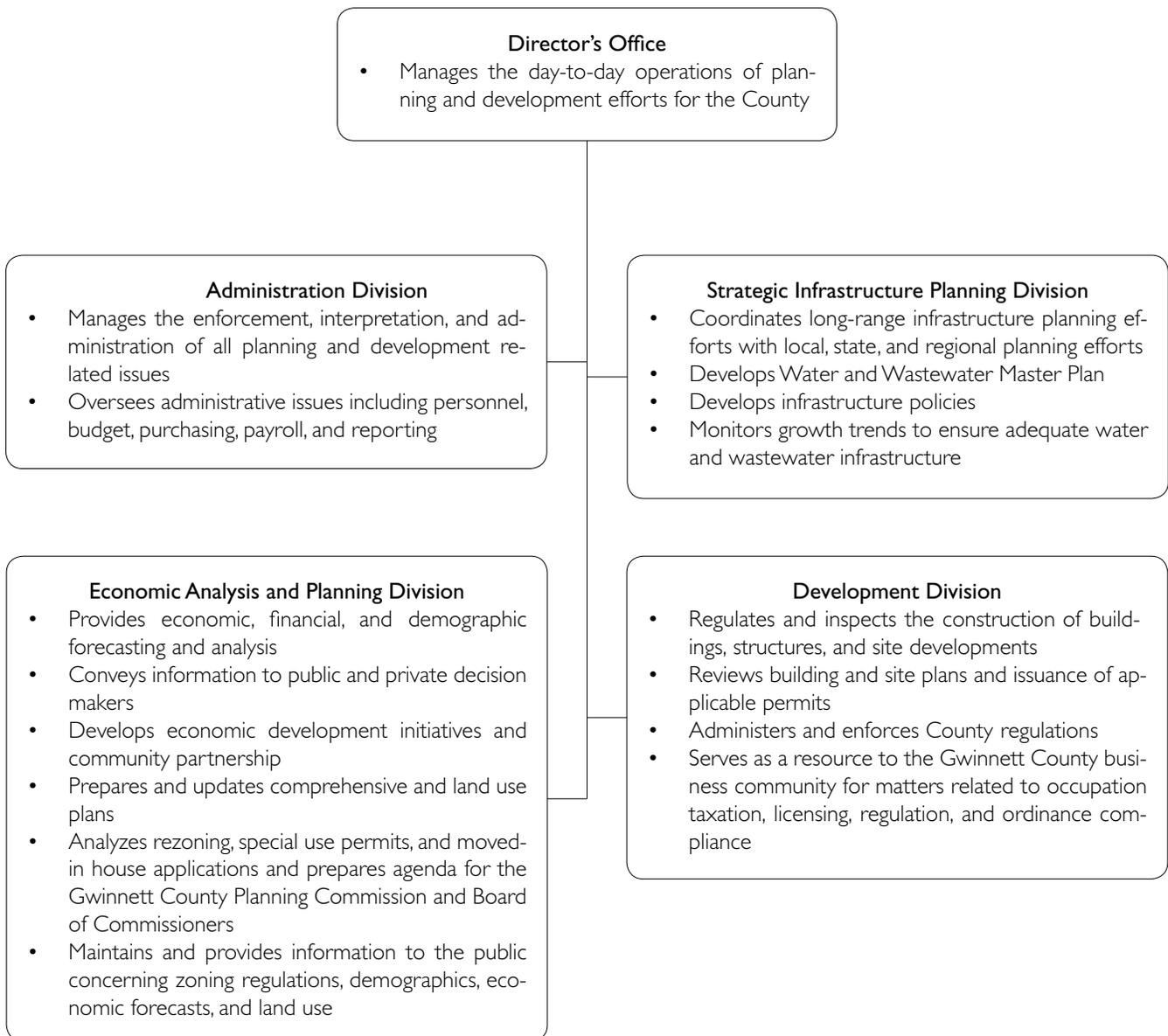
#### Miscellaneous Expenses (Administrative Support Fund)

Expenditures/Appropriations (\$'s)	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget
Operations	-	-	-	500,000
Reserve/Contingencies	-	-	-	347,504
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>847,504</b>
Authorized Positions	-	-	-	-

## Planning and Development:

### Mission and Organizational Chart

To enhance the quality of life and property values in Gwinnett County by planning for growth and enforcing construction and environmental standards for development in new and revitalizing residential and non-residential neighborhoods. To protect the natural environment and facilitate the creation of a built environment desired by the citizens of Gwinnett County through planning and development review. We are committed to conducting business responsibly with integrity through planning, reviewing, and monitoring of development. We will endeavor to provide quality service to our customers in a timely manner. We will strive to maintain an excellent standard of service to our customers while committing ourselves to act with courtesy and professionalism. We will encourage and support an environment where team members bring individual strengths and talents to work together to meet our unified goal of superior customer service.



## Planning and Development:

### Goals, Issues, Performance Measurements, and Budgets

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

##### Departmental Goals

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

	2009 Actual	2010 Actual	2011 Actual	2012 Projected
Rezoning applications processed	69	50	45	47
Special use applications processed	91	65	63	70
Percent rezoning and special use permit applications processed and advertised for public hearing within 90 days	100%	100%	100%	100%

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

	2009 Actual	2010 Actual	2011 Actual	2012 Projected
Development plans accepted by committee	81	104	100	100
Development permits issued	105	173	129	130
Percent of development plans reviewed within 14 days of request ( <i>*Plans reviewed within eight days of submittal.</i> )	100%	100%	100%	100%

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

	2009 Actual	2010 Actual	2011 Actual	2012 Projected
Building permits issued - residential	1,592	1,817	1,434	1,700
Building permits issued - non-residential	4,520	4,868	5,045	6,000
Percent processed within one day of request	100%	100%	100%	100%

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

	2009 Actual	2010 Actual	2011 Actual	2012 Projected
Building inspections conducted	84,701	4,534	45,812	55,000
Building inspections conducted within two business days of request	100%	100%	100%	100%

##### Departmental Issues for FY 2012

- Implementation of volunteer program
- Completion of Unified Development Ordinance
- Completion of sector plans for R and D corridor and rural estate area
- Preparation of Census data analysis
- Implementation of study committee recommendations for building permits and License and Revenue
- Implementation of billboards and cell tower registrations
- Implementation and adherence to new E-Verify law for Occupation Tax renewals
- Continuation of registration of vacant structures
- Implementation of new state required electrical code
- Implementation of new accessibility standards for the physically impaired

##### Departmental Issues for FY 2013 and Beyond

- Implementation of Interventions of the 2030 Unified Plan
- Review of new ICC building codes scheduled for adoption January 2014

## Planning and Development:

Goals, Issues, Performance Measurements, and Budgets

### Planning and Development (General Fund)

Expenditures/Appropriations (\$'s)	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget
Personal Services	7,032,400	5,208,029	5,478,259	5,856,463
Operations	306,421	417,584	402,005	963,951
Contributions to Other Funds	191,782	219,000	116,419	1,728,487
Contribution to Capital/Capital Outlay	-	-	21,948	65,474
<b>Total</b>	<b>7,530,603</b>	<b>5,844,613</b>	<b>6,018,631</b>	<b>8,614,375</b>
<b>Authorized Positions - Planning and Development (*)</b>	66	66	65	65

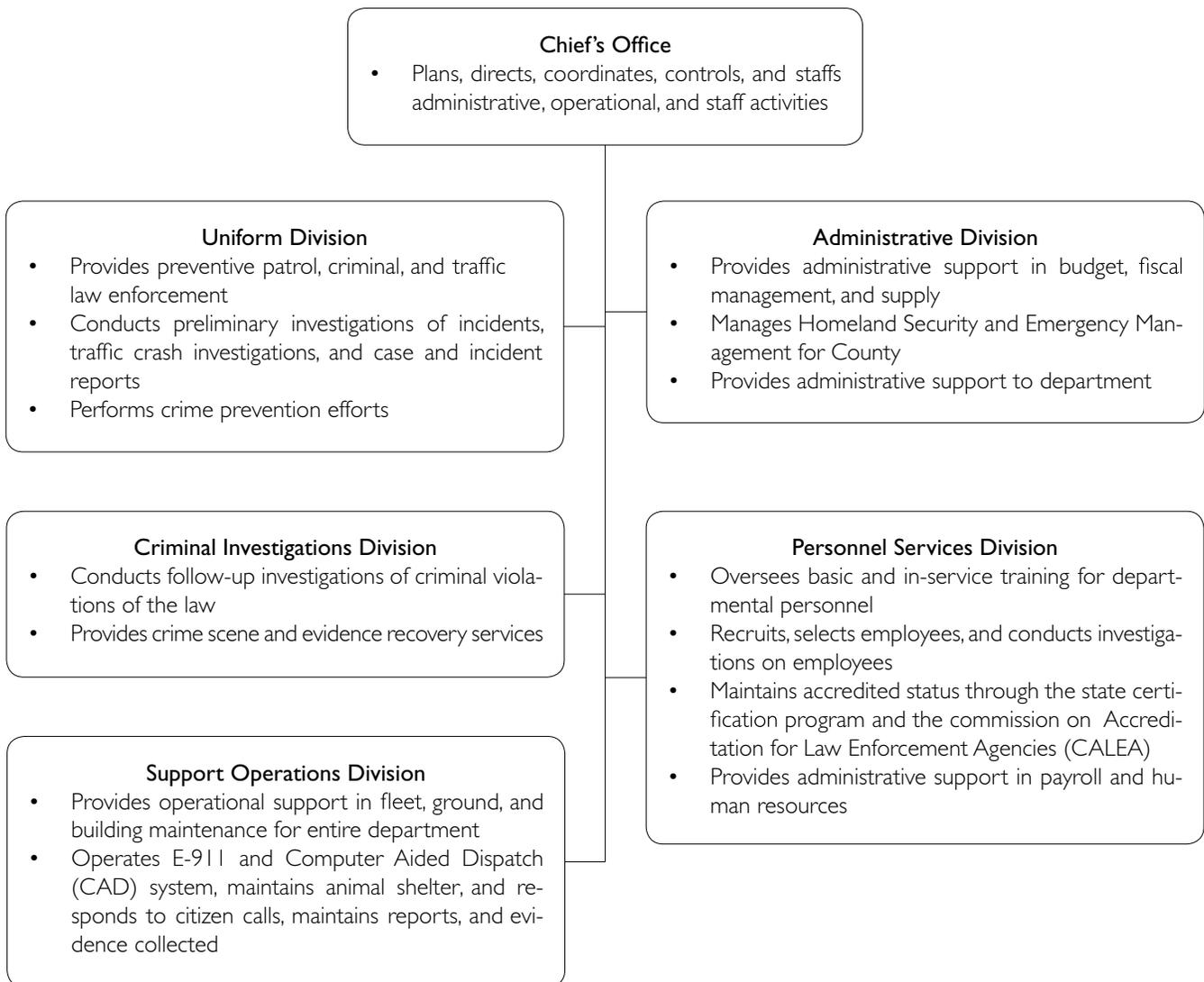
(\*)Planning and Development has 11 additional positions in Water and Sewer Operating Fund and Stormwater Management Fund for a total of 76 positions.

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## Police Services:

### Mission and Organizational Chart

The Gwinnett County Police Department is committed to serving the community through the delivery of professional law enforcement services in an unbiased and compassionate manner in order to protect the lives and property of the citizens and improve the quality of life in our community. The vision of the Gwinnett County Police Department is to be regarded by the community we serve and our law enforcement peers as the leader of innovative policing and professional excellence. We are committed to achieving the public's trust by holding ourselves accountable to the highest standards of professionalism and ethics. We will conduct ourselves in a manner that promotes mutual respect with the community and our peers. We are committed to conducting ourselves in a manner that brings honor to ourselves, our department, and the community we serve. We are committed to developing future leaders through training and education.



## Police Services:

### Goals, Issues, Performance Measurements, and Budgets

#### Police Services (Goals, Performance Measures, and Issues)

##### Departmental Goals

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

	2009 Actual	2010 Actual	2011 Actual	2012 Projected
Officers per 1,000 service populations	1.00	1.07	1.00	1.01
Criminal Investigation cases assigned	5,841	5,400	5,260	5,260
E-911 calls received	423,536	457,606	444,896	467,140
Traffic calls answered	211,345	194,200	207,904	218,299
General calls answered	528,813	481,839	451,551	462,840

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

	2009 Actual	2010 Actual	2011 Actual	2012 Projected
Department staff trained	9,301	10,424	11,012	11,050

##### Departmental Issues for FY 2012

- Maintain current service levels
- Retention of personnel
- Employee salary/compensation
- Implementation of e-Citation project
- Complete Headquarters renovation
- Obtain new technology to increase efficiency and productivity
- Budget challenges
- Service Delivery Strategy issues

##### Departmental Issues for FY 2013 and Beyond

- Maintain current service levels
- Retention of personnel
- Employee salary/compensation
- Emergency Management staffing level and capabilities
- Meet Emergency Management Accreditation Program standards

#### Police Services (General Fund)

Expenditures/Appropriations (\$'s)	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget
Personal Services	64,836,470	62,985,525	63,858,407	64,894,598
Operations	10,347,234	10,668,994	9,915,652	11,322,269
Contributions to Other Funds	2,791,665	6,179,680	1,818,593	8,038,082
Contribution to Capital/Capital Outlay	200,250	1,333,988	1,104,510	4,901,253
<b>Total</b>	<b>78,175,619</b>	<b>81,168,187</b>	<b>76,697,161</b>	<b>89,156,202</b>

Authorized Positions - Police Services	919	937	936	936
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## Police Services:

Goals, Issues, Performance Measurements, and Budgets

### Police Services (E911 Fund)

Expenditures/Appropriations (\$'s)	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget
Personal Services	7,366,989	7,806,983	7,631,856	8,793,698
Operations	1,485,674	2,630,126	2,433,762	1,469,648
Contributions to Other Funds	39,252	45,750	1,100,070	4,786,366
Contribution to Capital/Capital Outlay	-	604,954	26,740	1,769,480
<b>Total</b>	<b>8,891,915</b>	<b>11,087,813</b>	<b>11,192,428</b>	<b>16,819,192</b>

Authorized Positions - Police Services	121	131	129	129
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### Police Services (Police Special Justice Fund)\*

Expenditures/Appropriations (\$'s)	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget
Operations	504,413	616,758	665,004	1,299,120
Contributions to Other Funds	131,000	-	3,161,222	-
Contribution to Capital/Capital Outlay	635,677	594,479	331,076	193,795
<b>Total</b>	<b>1,271,090</b>	<b>1,211,237</b>	<b>4,157,302</b>	<b>1,492,915</b>

Authorized Positions	-	-	-	-
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### Police Services (Police Special Treasury Fund)\*

Expenditures/Appropriations (\$'s)	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget
Operations	-	-	345	186,183
Contributions to Other Funds	-	-	-	-
Contribution to Capital/Capital Outlay	-	-	-	78,050
<b>Total</b>	<b>-</b>	<b>-</b>	<b>345</b>	<b>264,233</b>

Authorized Positions	-	-	-	-
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### Police Services (Police Special State Fund)\*

Expenditures/Appropriations (\$'s)	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget
Operations	-	-	373,697	789,135
Contributions to Other Funds	-	-	-	-
Contribution to Capital/Capital Outlay	-	-	60,070	95,000
<b>Total</b>	<b>-</b>	<b>-</b>	<b>433,767</b>	<b>884,135</b>

Authorized Positions	-	-	-	-
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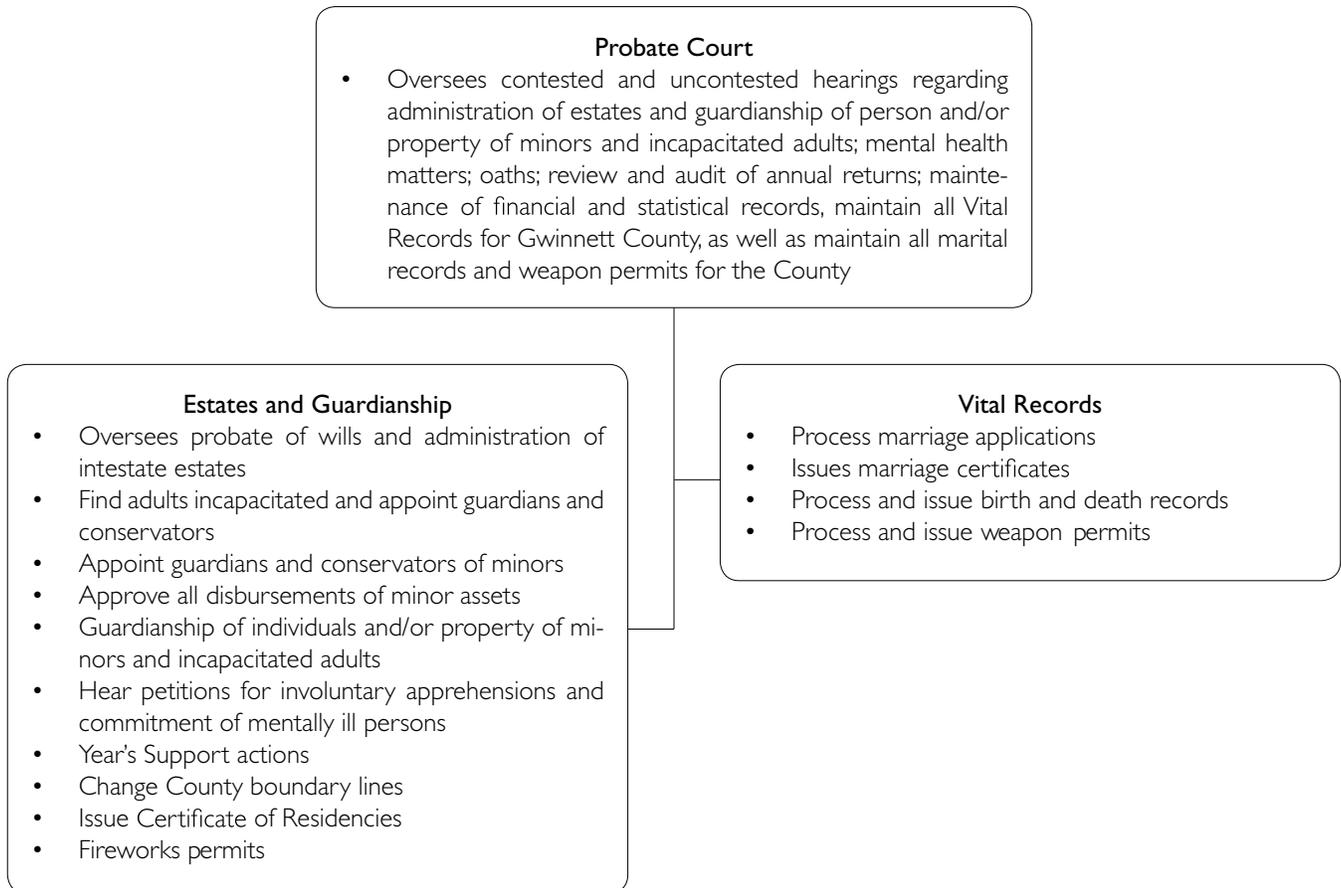
\*In 2011 Police Services Special Investigation was renamed and two additional funds were created.

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## Probate Court:

### Mission and Organizational Chart

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



## Probate Court:

### Goals, Issues, Performance Measurements, and Budgets

#### Probate Court (Goals, Performance Measures, Issues, and Budgets)

##### Departmental Goals

- To protect the property of minors and incapacitated adults

	2009 Actual	2010 Actual	2011 Actual	2012 Projected
Total Guardianships combined	906	954	903	1,050
Total Estates, General, and Mental Health filed	1,712	1,526	1,611	1,650

- To issue documents for residents concerning matters of vital records

	2009 Actual	2010 Actual	2011 Actual	2012 Projected
Births	8,743	7,020	6,741	6,875
Deaths	3,818	4,300	3,715	3,790
Marriage licenses issued	5,218	5,390	5,721	5,835
Firearm permits applied for	7,777	5,406	5,075	5,175

##### Departmental Issues for FY 2012

- Additional staff is needed due to the increased caseload and the accompanying need for resources
- Spacial issues for growth - Probate Court is currently split between two offices. Vital Records has outgrown their office and has clerks working out of two office areas. Customer lines often get quite long and need "direction" by security personnel
- Additional staff is needed to provide coverage in both divisions of the Court due to growth in the County
- A full-time hearing officer/associate Judge and support staff is needed to address the increased growth
- Changes to the current firearm permits that became effective January 1, 2012, requires a computer with a digital camera and signature pad. Space is needed for processing permit applications as the applicant line backs up interrupting process for other Vital Records customers
- A full-time receptionist is needed for the Estate Division
- A full-time and part-time clerk is needed for Vital Records Division
- Twenty desktop scanners are needed for scanning court documents for the proposed eCourt system

##### Departmental Issues for FY 2013 and Beyond

- Additional part-time personnel is needed to scan old Estate files into the new eCourt system for public access
- Address increased citizenship requirements for firearm applicants, as well as Guardianships/Conservatorships, to include issues with language barriers with customers. This problem is growing quite extensive
- Space is needed to bring the two Probate Court Divisions back into one office in order for them to function more efficiently as a whole
- Additional part-time personnel is needed for Vital Records to scan records into the new eCourt system

#### Probate Court (General Fund)

Expenditures/Appropriations (\$'s)	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget
Personal Services	1,477,416	1,412,003	1,422,383	1,437,118
Operations	165,589	174,878	157,780	200,313
Contributions to Other Funds	15,494	14,622	6,713	266,306
Contribution to Capital/Capital Outlay	-	-	-	-
<b>Total</b>	<b>1,658,499</b>	<b>1,601,503</b>	<b>1,586,876</b>	<b>1,903,737</b>

Authorized Positions - Probate Court	22	21	21	21
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## **Probation:**

### Mission and Organizational Chart

The Georgia Department of Corrections protects and serves the public as a professional organization by effectively managing offenders while helping to provide a safe and secure environment for the citizens of Georgia.

#### **Probation**

- Protect the public by ensuring appropriate levels of supervision based on offender risk
- Ensure probationer's accountability to the community and victims
- Service to the courts is the core of our existence
- Collaboration and partnering with stakeholders is essential to our effectiveness

## Probation:

### Goals, Issues, Performance Measurements, and Budgets

#### Probation (Goals, Performance Measures, Issues, and Budgets)

##### Departmental Goals

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

	2009 Actual	2010 Actual	2011 Actual	2012 Projected
Active probationers	12,656	12,801	15,402	18,000
Pre-sentence investigations/record checks	5,100	5,100	7,175	8,671
Court hours	7,100	7,260	10,400	16,640

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

	2009 Actual	2010 Actual	2011 Actual	2012 Projected
Fines and restitution collected/disbursed	\$ 5,000,000	\$ 3,189,478	\$ 3,591,532	\$ 4,013,938
Community service hours completed	48,000	58,089	61,013	64,013

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

	2009 Actual	2010 Actual	2011 Actual	2012 Projected
Average caseload size	250	250	385	450
Counseling referrals	2,300	2,500	4,608	5,100
Alcohol/drug tests conducted	2,800	3,100	2,506	3,200

##### Departmental Issues for FY 2012

- Adequate staffing
- Office space

##### Departmental Issues for FY 2013 and Beyond

- Adequate staffing
- Office space/day reporting center

#### Probation (General Fund)

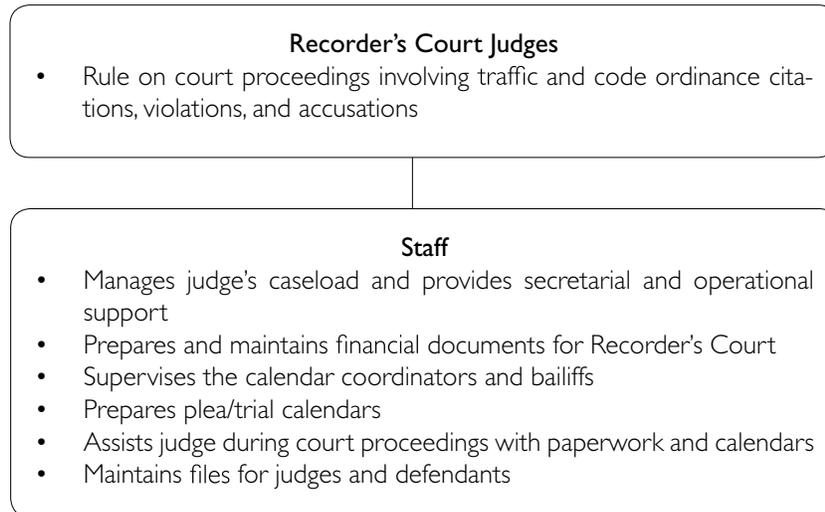
Expenditures/Appropriations (\$'s)	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget
Operations	54,215	8,200	7,789	6,517
Contributions to Other Funds	2,520	2,520	-	2,464
<b>Total</b>	<b>56,735</b>	<b>10,720</b>	<b>7,789</b>	<b>8,981</b>

Authorized Positions	-	-	-	-
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## Recorder's Court Judges:

### Mission and Organizational Chart

To adjudicate court proceedings involving traffic and code ordinance citations, violations, and accusations.



## Recorder's Court Judges:

Goals, Issues, Performance Measurements, and Budgets

### Recorder's Court Judges (Goals, Performance Measurements, Issues, and Budgets)

#### Departmental Goals

- To adjudicate traffic and code ordinance cases

	2009 Actual	2010 Actual	2011 Actual	2012 Projected
Number of traffic citations issued	151,000	122,481	104,130	107,000
Number of environmental citation issued	5,500	2,749	3,346	3,500
Red light citations issued	5,000	6,199	7,997	6,500

- To ensure compliance on cases in a timely fashion

	2009 Actual	2010 Actual	2011 Actual	2012 Projected
Cases with guilty judgments	19,500	12,487	13,748	13,900
Number of bench warrants issued	12,000	7,658	7,598	7,500
Number of cases handled through the court	37,274	48,093	50,369	50,000
Red light citations handled through the court	120	24	27	30

#### Departmental Issues for FY 2012

- Working with Clerk's Office on the new Case Management System
- Speeding Ticket - decrease due to Suspension on Laser with Police Department

#### Departmental Issues for FY 2013 and Beyond

- Provide professional and fair court sessions during a reasonable amount of citizens' time

### Recorder's Court Judges (General Fund)

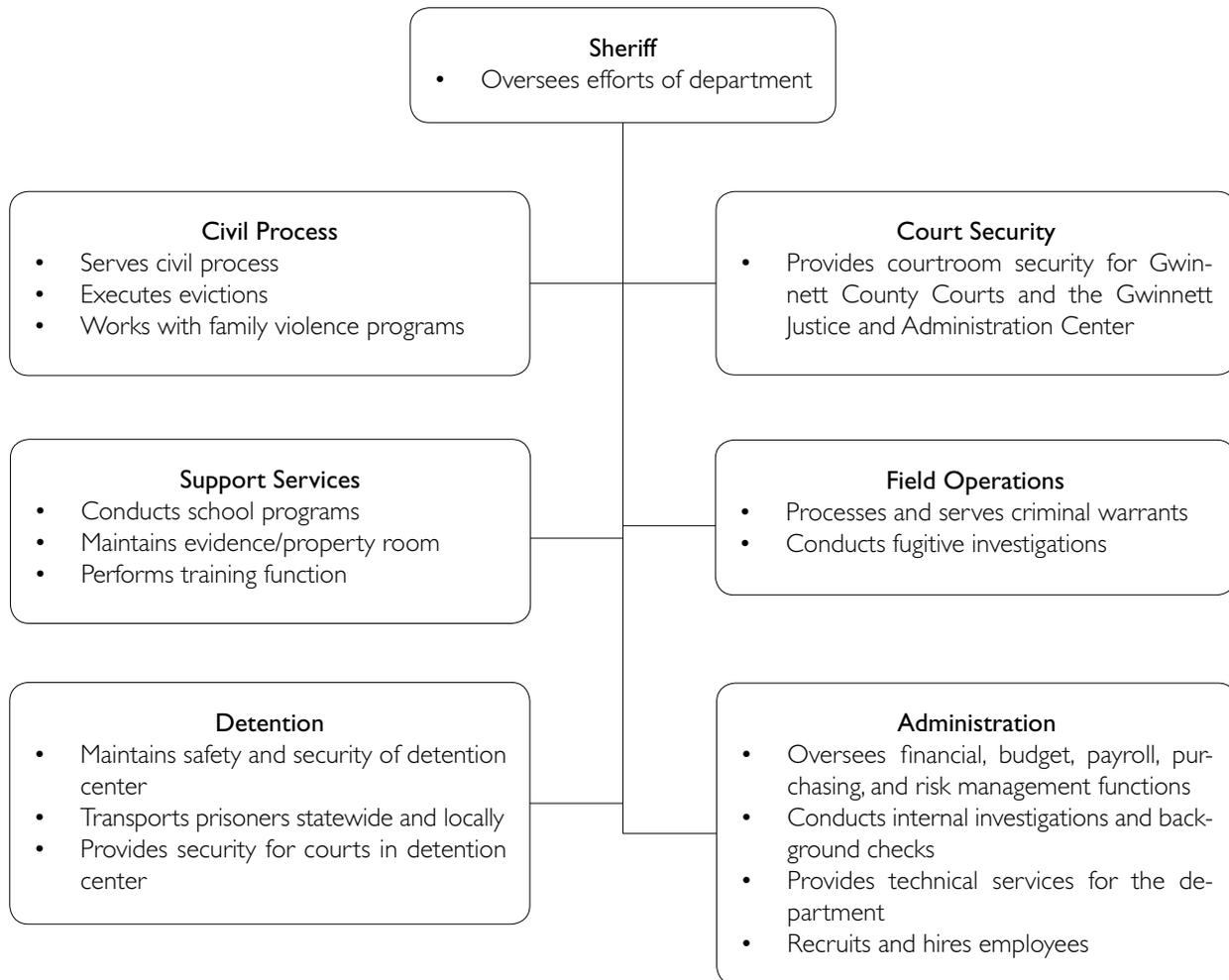
Expenditures/Appropriations (\$'s)	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget
Personal Services	1,097,090	1,152,762	1,111,099	1,132,995
Operations	197,772	196,432	180,039	36,358
Contributions to Other Funds	5,929	5,982	2,876	398,936
<b>Total</b>	<b>1,300,791</b>	<b>1,355,176</b>	<b>1,294,014</b>	<b>1,568,289</b>

Authorized Positions - Recorder's Court Judges	9	9	9	9
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## Sheriff:

### Mission and Organizational Chart

The Gwinnett County Sheriff's Department is committed to providing our community with professional, efficient law enforcement through well-trained employees and up-to-date technology. This department will continually strive to maintain the highest law enforcement standards possible.



## Sheriff:

### Goals, Issues, Performance Measurements, and Budgets

#### Sheriff (Goals, Performance Measures, and Issues)

##### Departmental Goals

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

	2009 Actual	2010 Actual	2011 Actual	2012 Projected
Detention Center admissions	40,000	37,185	37,701	38,201
Average daily inmate population in Detention Center	2,725	2,655	2,590	2,620

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.

	2009 Actual	2010 Actual	2011 Actual	2012 Projected
3. Courts in session	27,959	9,368	9,277	9,300

4. 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.

	2009 Actual	2010 Actual	2011 Actual	2012 Projected
Warrants received for service	23,450	26,033	24,305	25,169
Civil papers received for service	81,819	67,419	66,215	66,817
Family violence orders received for service	4,396	3,256	1,546	1,605
Warrants served	14,812	14,926	16,646	16,710
Civil papers served	57,411	65,086	56,633	56,700
Family violence orders served	3,217	1,656	1,355	1,400

5. To provide security and protection for the Gwinnett County Justice and Administration Center (GJAC), and other County court facilities to ensure the safety of staff and the public.

	2009 Actual	2010 Actual	2011 Actual	2012 Projected
People through security at GJAC	476,503	356,252	420,473	450,000
People through Juvenile/Recorder's Court	138,600	150,678	236,583	240,000

##### Departmental Issues for FY 2012

1. Maintain required service levels in difficult financial times.
2. Hiring and retaining quality personnel.
3. Use of more part-time positions to offset personnel costs.

##### Departmental Issues for FY 2013 and Beyond

1. Planning for second jail tower should jail population trends increase.
2. Hiring and retaining quality personnel.
3. Staffing for GJAC court expansion.

#### Sheriff (General Fund)

Expenditures/Appropriations (\$'s)	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget
Personal Services	47,366,998	47,204,008	47,006,117	48,816,081
Operations	17,239,993	17,347,764	17,508,957	16,412,871
Contributions to Other Funds	1,681,773	1,931,561	679,105	4,342,784
Contribution to Capital/Capital Outlay	6,109	72,187	372,035	740,151
<b>Total</b>	<b>66,294,873</b>	<b>66,555,520</b>	<b>65,566,214</b>	<b>70,311,887</b>

Authorized Positions - Sheriff	701	706	706	706
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## Sheriff:

### Goals, Issues, Performance Measurements, and Budgets

#### Sheriff (Inmate Store Fund)

Expenditures/Appropriations (\$'s)	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget
Operations	219,891	296,170	210,299	374,104
Contribution to Capital/Capital Outlay	-	-	-	-
<b>Total</b>	<b>219,891</b>	<b>296,170</b>	<b>210,299</b>	<b>374,104</b>

Authorized Positions - Sheriff - - - -

#### Sheriff (Special Justice Fund)\*

Expenditures/Appropriations (\$'s)	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget
Operations	141,815	436,126	256,188	100,000
Contributions to Other Funds	-	-	1,131,488	-
Contribution to Capital/Capital Outlay	298,722	86,836	20,411	-
<b>Total</b>	<b>440,537</b>	<b>522,962</b>	<b>1,408,086</b>	<b>100,000</b>

Authorized Positions - Sheriff - - - -

#### Sheriff (ICE)

Expenditures/Appropriations (\$'s)	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget
Personal Services	247,846	1,289,475	1,282,696	1,261,059
Operations	85,466	23,219	15,632	43,511
Contributions to Other Funds	73,700	-	5,670	15,216
Contribution to Capital/Capital Outlay	154,922	-	-	-
<b>Total</b>	<b>561,934</b>	<b>1,312,694</b>	<b>1,303,997</b>	<b>1,319,786</b>

Authorized Positions - - - -

#### Sheriff (Special Treasury Fund)\*

Expenditures/Appropriations (\$'s)	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget
Operations	-	-	174,346	500,000
Contributions to Other Funds	-	-	-	-
Contribution to Capital/Capital Outlay	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>174,346</b>	<b>500,000</b>

Authorized Positions - Sheriff - - - -

#### Sheriff (Special State Fund)\*

Expenditures/Appropriations (\$'s)	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget
Operations	-	-	5,546	100,000
Contributions to Other Funds	-	-	-	-
Contribution to Capital/Capital Outlay	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>5,546</b>	<b>100,000</b>

Authorized Positions - Sheriff - - - -

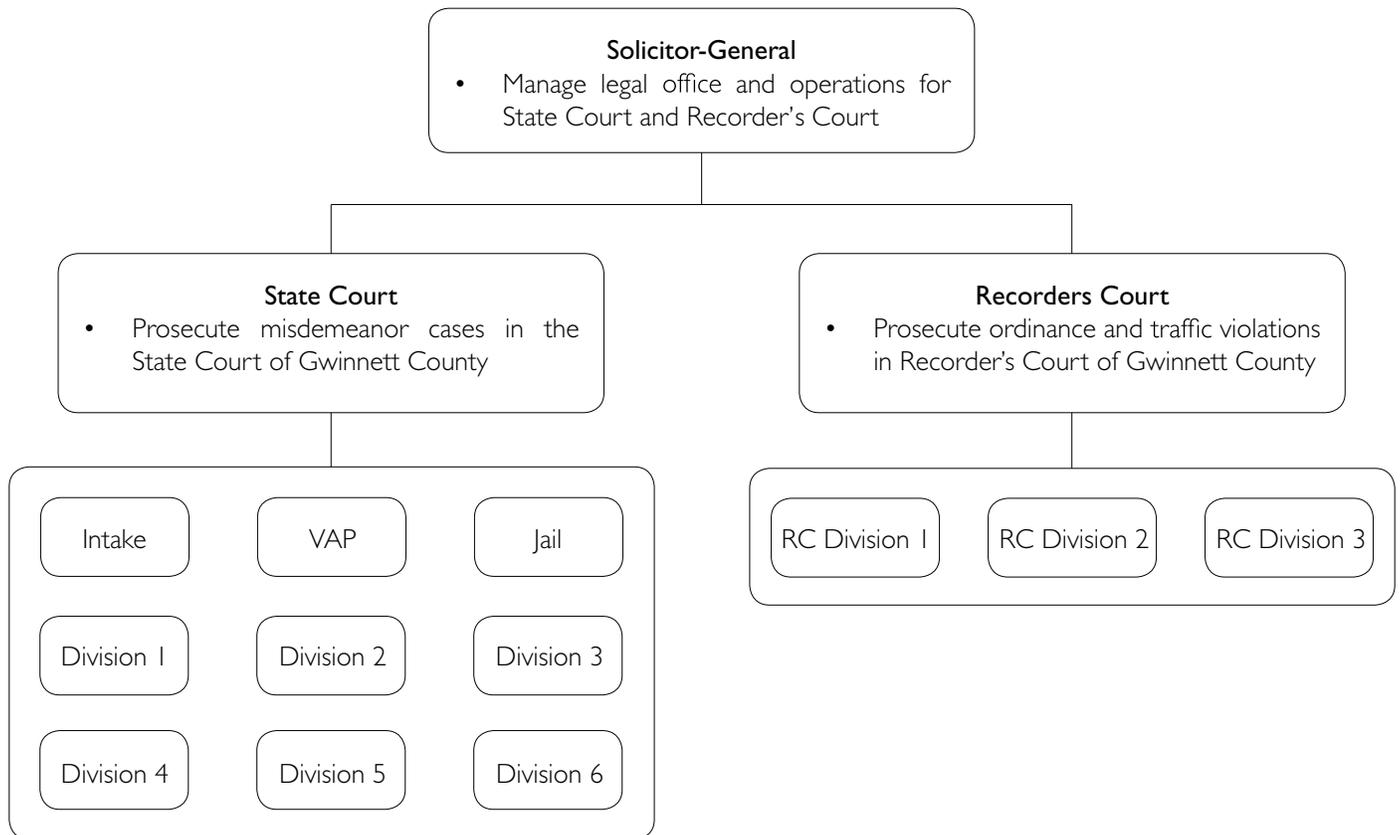
\*In 2011 Sheriff Special Operations was renamed and two additional funds were created.

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## Solicitor:

### Mission and Organizational Chart

To provide the highest quality legal services to the citizens of Gwinnett County, by improving the quality of their experience with the criminal justice system, exemplified by being honest, fair, and considerate to all individuals and working faithfully to uphold the principles of justice with professionalism and pride.



## Solicitor:

### Goals, Issues, Performance Measurements, and Budgets

#### Solicitor (Goals, Performance Measurements, Issues, and Budgets)

##### Departmental Goals

- 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

	*2009 Actual	2010 Actual	2011 Actual	2012 Projected
Misdemeanor cases received in State Court	10,400	10,856	10,061	10,300
Cases disposed in State Court	9,947	10,665	9,608	9,900

\*This number includes 41 cases that were transferred to other courts

- 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 about the risks of dangerous and impaired driving

	2009 Actual	2010 Actual	2011 Actual	2012 Projected
Traffic citations received in Recorder's Court	157,410	131,429	103,940	106,000
Number of citations disposed in Recorder's Court	120,048	106,243	106,970	110,000
Red Light Camera Citations received in Recorder's Court	6,159	6,103	3,126	3,000
Teen Victim Impact Panel Attendance	1,485	612	939	1,100
DUI Court graduates	33	66	60	65

- 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

	2009 Actual	2010 Actual	2011 Actual	2012 Projected
Environment citations received in Recorder's Court	3,926	2,749	3,346	3,700

##### Departmental Issues for FY 2012

- Continued implementation of new case-management system
- Implementation of Phase I of the Criminal Justice Information Systems (CJIS) with the District Attorney's office, jail, and Magistrate Court
- Training staff on technological changes
- Training staff to improve performance including: legal updates and refreshers, litigation, and trial techniques, quality of life crimes, and community prosecution
- Implementation and training of comprehensive policies and procedures manual
- Increase the number of employees certified to operate Georgia Crime Information Center terminals to assure quick access to criminal history information including: jail, Recorder's Court, Gwinnett Justice and Administration Center (GJAC), and GJAC courtside
- Improve and develop a series of regular reports within new case management system to measure performance at all stages of prosecution
- Improve courtroom technology, improve efficiency by research and document preparation capabilities in the courtroom

##### Departmental Issues for FY 2013 and beyond:

- State certification and accreditation of the Investigative Unit to assure best management practices
- Crime Victims Assistance Program (VAP) accreditation for Commission on Accreditation for Law Enforcement Agencies (CALEA)
- Increase the attendance at Teen Victim Impact Panels to educate young drivers of the fatal consequences of dangerous driving
- Enhance and increase the number of schools requiring or offering Parent Awareness programming for teen drivers
- 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
- Improve courtroom technology and efficiency by use of laptops and related peripherals for legal research and document preparation in court

## Solicitor:

Goals, Issues, Performance Measurements, and Budgets

### Solicitor (General Fund)

Expenditures/Appropriations (\$'s)	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget
Personal Services	3,620,159	3,078,783	2,990,458	3,428,689
Operations	184,599	165,068	137,803	219,954
Contributions to Other Funds	67,311	75,759	31,070	605,026
Contribution to Capital/Capital Outlay	-	-	1,912	7,986
<b>Total</b>	<b>3,872,069</b>	<b>3,319,610</b>	<b>3,161,243</b>	<b>4,261,655</b>
Authorized Positions - Solicitor	46	46	46	46

### Solicitor (Crime Victims Fund)

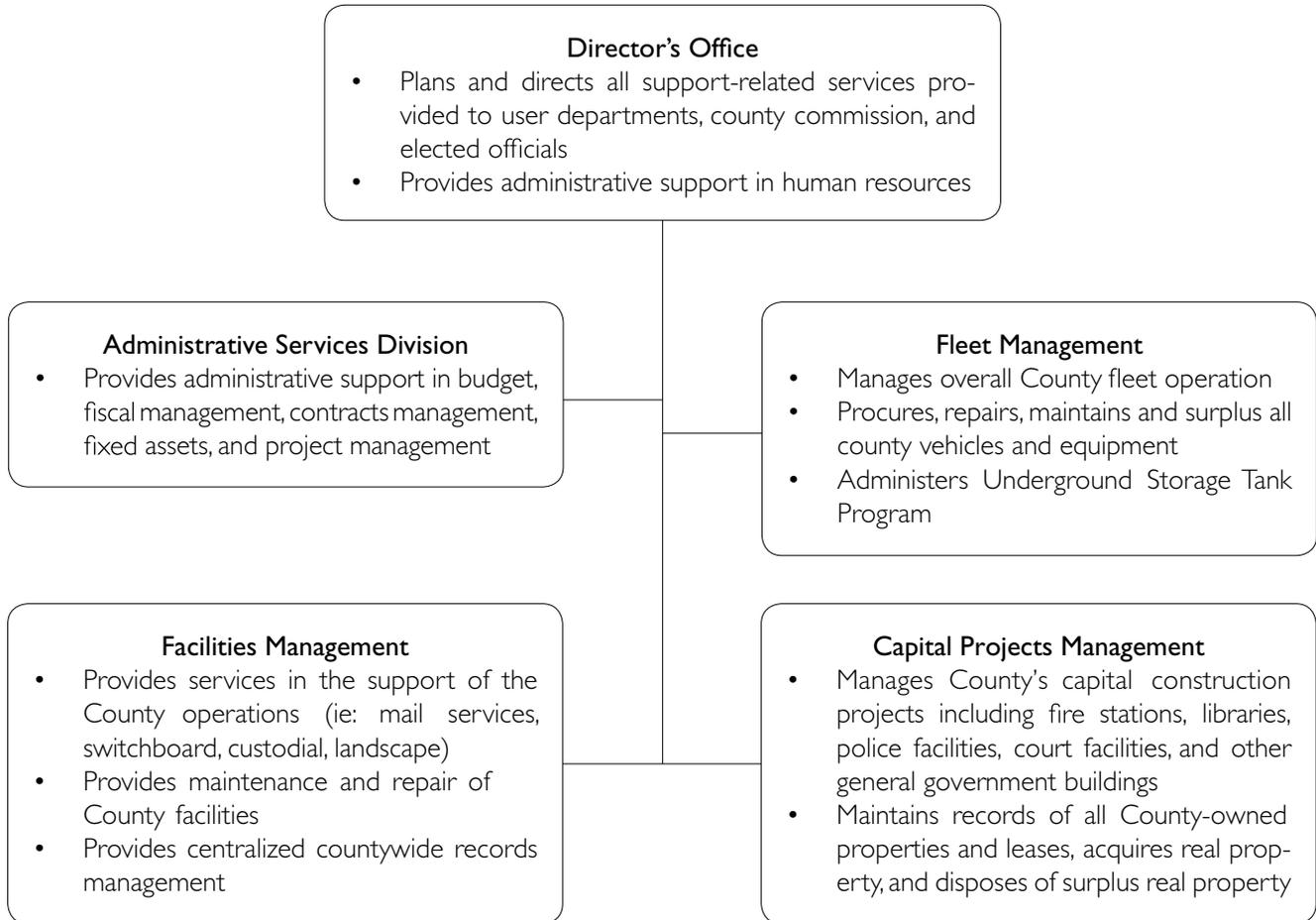
Expenditures/Appropriations (\$'s)	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget
Personal Services	435,882	388,273	369,695	558,992
Operations	4,177	161,804	137,202	122,425
Contributions to Other Funds	4,611	4,653	2,792	3,574
Contribution to Capital/Capital Outlay	-	-	5,734	-
<b>Total</b>	<b>444,670</b>	<b>554,730</b>	<b>515,424</b>	<b>684,991</b>
Authorized Positions - Solicitor	8	8	8	8

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## Support Services:

### Mission and Organizational Chart

Support Services is an internal service organization that provides responsive, high-quality services in the areas of Facilities Management, Fleet Management, Construction Management, and Property Management. Our vision is to remain the best example of an internal service organization where services are provided and sustained by the highest quality staff at all levels. Our values of teamwork, accountability, innovation, responsiveness, efficiency, and reliability are the core beliefs that motivate and enable us to provide the highest level of customer service.



## Support Services:

### Goals, Issues, Performance Measurements, and Budgets

#### Support Services (Goals, Performance Measurements, Issues, and Budgets)

##### Departmental Goals

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

	2009 Actual	2010 Actual	2011 Actual	2012 Projected
Average cost per preventative maintenance job	\$ 130	\$ 116	\$ 154	\$ 180
Average cost per repair job	\$ 457	\$ 454	\$ 505	\$ 500
Percent work orders that have to be reworked	0.14%	0.49%	<1%	1%
Percent work orders completed within two working days	68%	84%	82%	80%

- To provide comprehensive, cost-efficient, and effective maintenance services (building and grounds) in a timely manner for facilities housing County departments so they can perform their missions.

	2009 Actual	2010 Actual	2011 Actual	2012 Projected
Buildings maintained full/partial	49	49	52/181	52/181
Cost per square foot/buildings maintained	\$ 1.95	\$ 1.78	\$ 1.23	\$ 1.23
Percent routine maintenance work orders completed within 10 days of request	77%	81%	86%	90%

- 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.

	2009 Actual	2010 Actual	2011 Actual	2012 Projected
Pieces of property managed	676	685	685	695
Total value of property managed	\$ 654,029,112	\$ 670,229,017	\$ 670,229,017	\$ 685,240,017
Average length of time to sell property	12 mos.	12 mos.	12 mos.	12 mos.

- To provide cost-efficient construction of fire stations, libraries, police facilities, court facilities, and other general government buildings.

	2009 Actual	2010 Actual	2011 Actual	2012 Projected
Construction projects completed	6	4	1	2

##### Departmental Issues for FY 2012

- Design of Phase Two of the Senior Services Center
- Completion of Five Forks Branch Library Renovation
- Design of Lilburn Library/City Hall
- Replacement of Heating Ventilation and Air Conditioning system, Phase 1, at 750 Perry Street, Lawrenceville and Collins Hill Branch Libraries
- Installation of Diesel Exhaust Fluid Dispensers at four fuel sites
- Replace outdated oil vending machines at 11 fuel sites
- Upgrade existing Island Control Units (ICU) at 11 fuel sites
- Upgrade/install camera equipment at 11 fuel sites
- Implementation of fourth and fifth phases of Gwinnett Justice and Administration Center HVAC System Controls Replacement
- Replacement of Heating Ventilation and Air Conditioning units at Duluth and Buford Branch Libraries and the Correctional Complex
- Implementation of plumbing fixture retrofits on various facilities
- Fire Training Academy Master Plan
- Asset Management/Maintenance Management System
- Energy Management System
- Project Management System

##### Departmental Issues for FY 2013 and Beyond

- Asset Management/Maintenance Management System
- Energy Management System
- Project Management System

## Support Services:

Goals, Issues, Performance Measurements, and Budgets

### Support Services (General Fund)

Expenditures/Appropriations (\$'s)	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget
Personal Services	4,105,658	3,844,555	3,993,362	-
Operations	3,821,957	3,463,963	3,845,291	-
Contributions to Other Funds	406,491	422,830	116,330	-
Contribution to Capital/Capital Outlay	-	-	36,851	-
<b>Total</b>	<b>8,334,106</b>	<b>7,731,348</b>	<b>7,991,834</b>	<b>-</b>
Authorized Pos - Supt Srvc (Excluding Elections)	56	60	62	-

\*\* moved to Administrative Support - new internal service fund

### Support Services (Fleet Management Fund)

Expenditures/Appropriations (\$'s)	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget
Personal Services	2,797,953	2,569,687	2,486,916	2,661,738
Operations	1,926,851	2,785,601	1,798,281	1,914,556
Contributions to Other Funds	140,800	89,225	1,176,661	1,312,564
Contribution to Capital/Capital Outlay	-	12,000	639,404	48,270
<b>Total</b>	<b>4,865,604</b>	<b>5,456,513</b>	<b>6,101,262</b>	<b>5,937,128</b>
Authorized Positions - Support Srvc (Fleet)	41	41	40	41

### Support Services (Vehicle Purchasing Fund)

Expenditures/Appropriations (\$'s)	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget
Operations	11,223	135,046	-	-
Contribution to Capital/Capital Outlay	5,307,477	3,862,973	23,536,791	-
Reserves/Contingency	-	-	-	-
<b>Total</b>	<b>5,318,700</b>	<b>3,998,019</b>	<b>23,536,791</b>	<b>-</b>
Authorized Positions	-	-	-	-

\*\*moved to capital maintenance fund

### Support Services (Recreation Fund)

Expenditures/Appropriations (\$'s)	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget
Operations	-	-	118,383	128,992
Contribution to Capital/Capital Outlay	-	-	-	-
Reserves/Contingency	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>118,383</b>	<b>128,992</b>
Authorized Positions	-	-	-	-

## Support Services:

Goals, Issues, Performance Measurements, and Budgets

### Support Services (Administrative Support Fund)

Expenditures/Appropriations (\$'s)	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget
Personal Services	-	-	-	4,544,022
Operations	-	-	-	3,895,916
Contribution to Other Funds	-	-	-	163,984
Contribution to Capital/Capital Outlay	-	-	-	90,472
Reserves/Contingency	-	-	-	-
<b>Total</b>	-	-	-	<b>8,694,394</b>
Authorized Positions	-	-	-	63

## Tax Commissioner:

### Mission and Organizational Chart

#### Vision

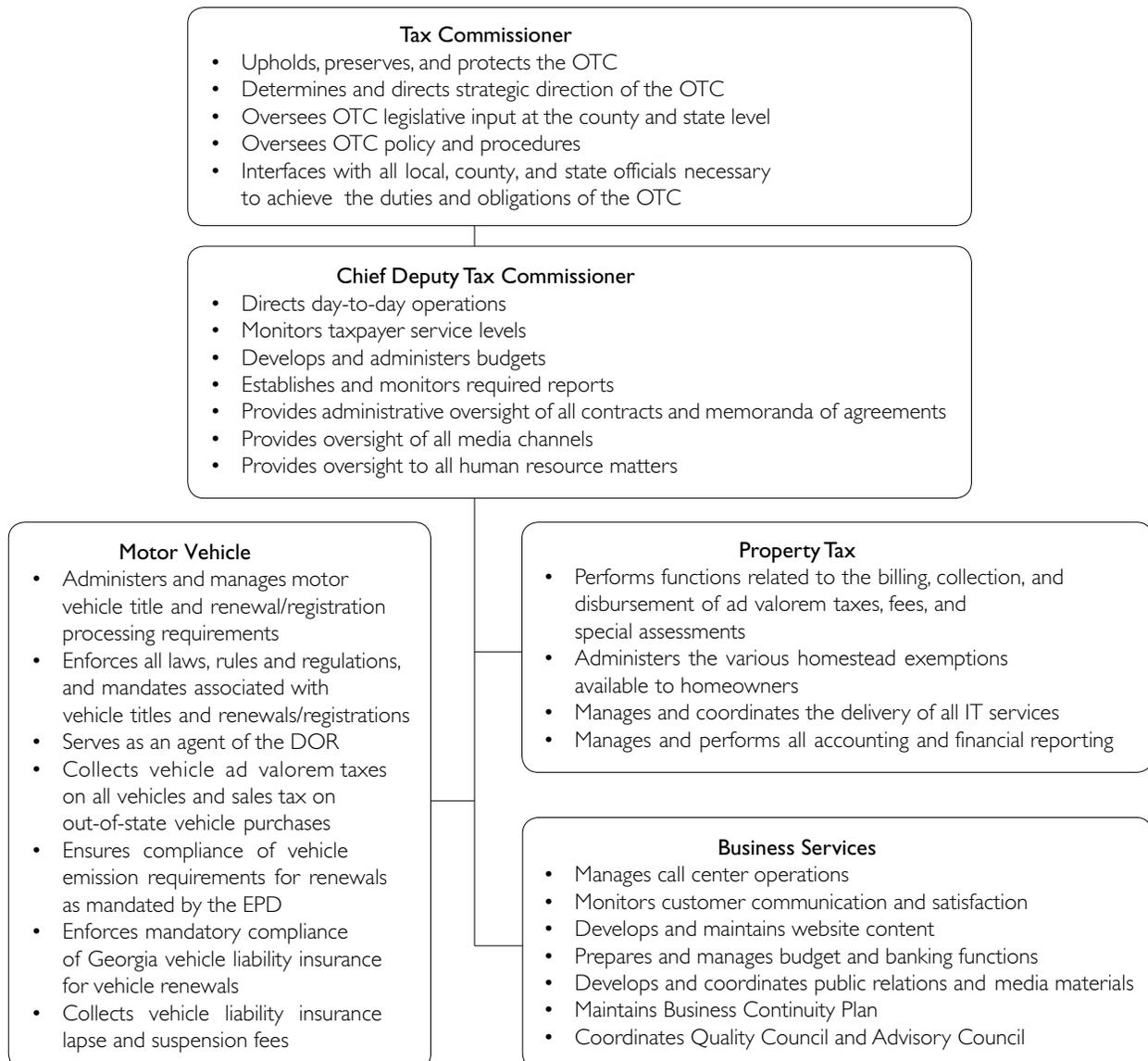
"A Leader in Public Service"

#### Mission

Will provide tag and tax services that are accessible and responsive to the needs of citizens through innovation, technology, and a professional workforce.

#### Core Values and Beliefs

- Exist to serve customers
- Foster teamwork
- Encourage proactive innovation
- Provide meaningful and challenging work that matches employee skills and interests
- Establish an ethical and open work environment
- Lead by fact to remain conservative stewards of public resources
- Plan for the future



## Tax Commissioner:

### Goals, Issues, Performance Measurements, and Budgets

#### Tax Commissioner - (Goals, Performance Measures and Issues)

##### Departmental Goals

1. Improve the overall response rate to citizens

Motor Vehicle Division:	2009 Actual	2010 Actual	2011 Actual	2012 Projected
Customer surveys within one week	100%	100%	100%	100%
Email responses within one business day	100%	100%	100%	100%
Phone calls returned within one business day	100%	100%	100%	100%
Property Tax Division:	2009 Actual	2010 Actual	2011 Actual	2012 Projected
Customer surveys/letters within two business days	100%	100%	100%	100%
Email response within one business day	96%	98%	100%	100%

2. Improve processing time

Motor Vehicle Division:	2009 Actual	2010 Actual	2011 Actual	2012 Projected
Regular mail within five calendar days	100%	100%	100%	100%
Dealer mail within five calendar days	100%	100%	100%	100%
Internet/IVR renewals within one business day	100%	100%	100%	100%
Property Tax Division:	2009 Actual	2010 Actual	2011 Actual	2012 Projected
Regular mail (peak season) within five business days	100%	100%	100%	100%
Regular mail (non-peak) within two business days	100%	100%	100%	100%
Mortgage co. mail within five business days	100%	100%	100%	100%
Mortgage co. bulk payments within six business days	100%	100%	100%	100%
IVR/Internet payments within two business days	100%	100%	100%	100%

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

Motor Vehicle Division:	2009 Actual	2010 Actual	2011 Actual	2012 Projected
Customer surveys marked satisfied	96%	95%	93%	90%
Walk-in wait time under 15 minutes	91%	91%	92%	90%
Property Tax Division:	2009 Actual	2010 Actual	2011 Actual	2012 Projected
Customer surveys marked satisfied	67%	66%	64%	75%
Walk-in wait time under 15 minutes	100%	100%	100%	100%
IVR availability	99%	100%	100%	100%

4. Improve collection rates for taxes

Percentage of property taxes collected for billing (as of December 31 of billing year)	2009 Actual	2010 Actual	2011 Actual	2012 Projected
	94%	95%	95%	95%

## Tax Commissioner:

### Goals, Issues, Performance Measurements, and Budgets

#### Departmental Issues for FY 2012

1. Implementing billing and disbursement changes related to the Service Delivery Strategy (SDS) resolution
2. Shifts in the billing cycle due to new legislation
3. Georgia Department of Revenue (DOR) approval for real-time access to the title and registration system
4. Implementing Check 21
5. Implementation of the DOR vehicle electronic titling system
6. Complying with the Attorney General's acceptable identification documents for vehicle title transactions
7. Issuance of new license plates
8. Implementing new software for our remittance system
9. Mandated DOR procedural and operational revisions for vehicle temporary operating permits
10. Adding responsibilities due to the creation of new Tax Allocation Districts, Community Improvement Districts (CID)s and new cities
11. Complying with mandated changes as a result of legislative and DOR directives

#### Departmental Issues for FY 2013 and Beyond

1. Replacement of the DOR title and registration system
2. Implementing electronic delivery of tax bills in lieu of traditional paper tax bill mailing
3. Maintaining and providing citizen access to Tax Commissioner facilities and services
4. Complying with mandated changes as a result of legislative and DOR directives
5. Improving the DOR-generated vehicle renewal notice

#### Tax Commissioner (General Fund)

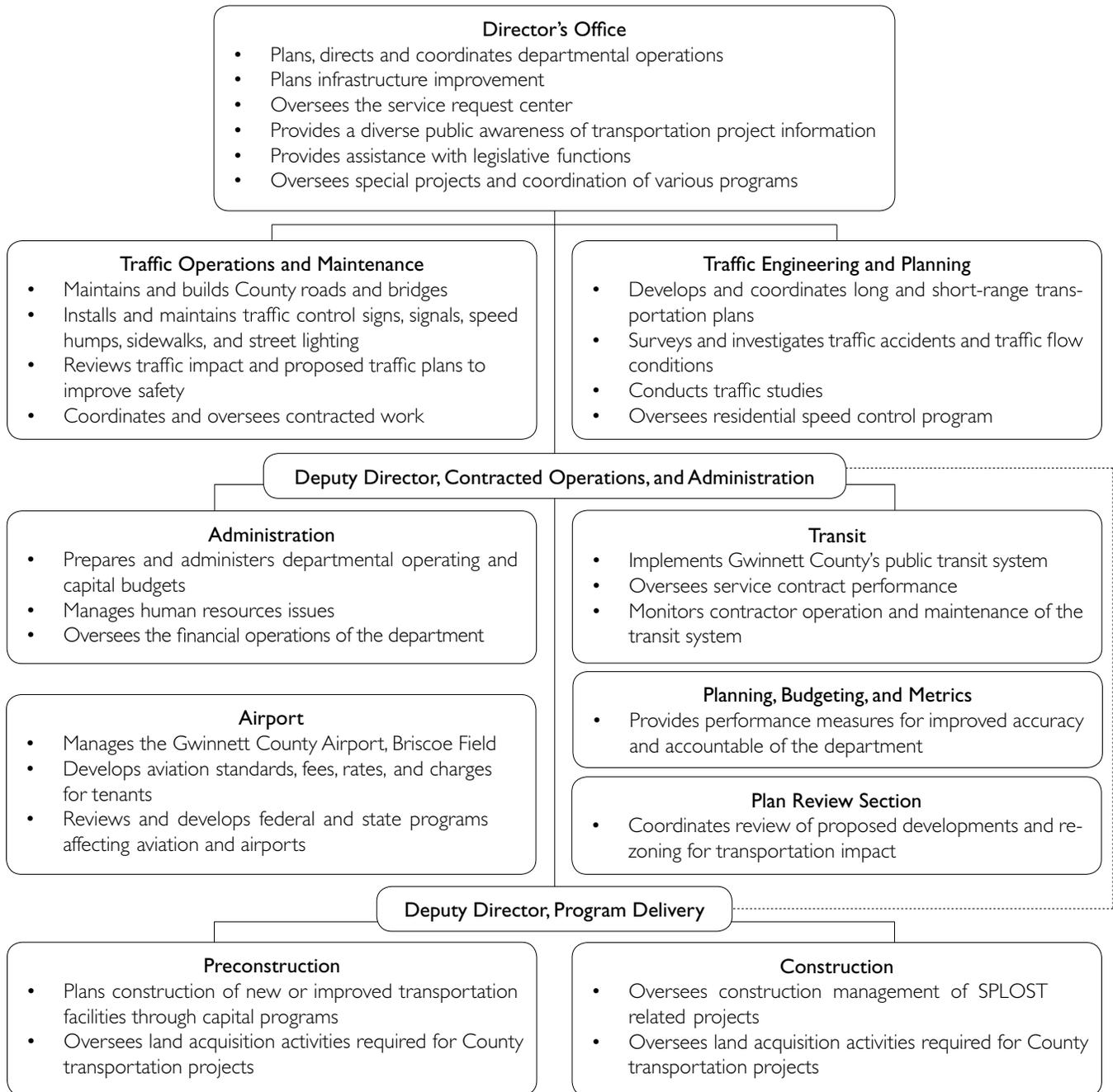
Expenditures/Appropriations (\$'s)	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget
Personal Services	6,644,044	6,761,556	6,535,524	6,723,443
Operations	1,972,996	2,187,458	1,876,597	2,073,110
Contributions to Other Funds	90,452	91,665	46,891	2,124,731
Contribution to Capital/Capital Outlay	-	-	3,955	9,070
<b>Total</b>	<b>8,707,492</b>	<b>9,040,679</b>	<b>8,462,967</b>	<b>10,930,354</b>
Authorized Positions - Tax Commissioner	118	118	118	118

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## Transportation:

### Mission and Organizational Chart

The mission of the Gwinnett County Department of Transportation is to enhance quality of life by facilitating the mobility of people and goods safely and efficiently. This mission is accomplished by planning, constructing, operating and maintaining the aviation, transit, and surface transportation systems. The Gwinnett County Department of Transportation will, in a fiscally responsible manner, provide for the mobility and accessibility needs of the wide variety of citizens. We believe in treating each other and the public in an honest and ethical manner. We take our duties of safety and fiscal management to be two of our prime responsibilities.



## Transportation:

### Goals, Issues, Performance Measurements, and Budgets

#### Transportation (Goals, Performance Measures, and Issues)

##### Departmental Goals

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

	2009 Actual	2010 Actual	2011 Actual	2012 Projected
Traffic studies completed	215	190	176	175
Miles of roads maintained	2,750	2,750	2,750	2,750
Traffic signals maintained	652	666	675	690

2. To operate Gwinnett County's transit system, which provides express, local, and paratransit bus services to the public in a convenient, safe and economical manner.

	2009 Actual	2010 Actual	2011 Actual	2012 Projected
Transit riders carried	2,319,495	2,117,106	2,264,768	2,300,000
Transit vehicles in service	96	96	96	96

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

	2009 Actual	2010 Actual	2011 Actual	2012 Projected
Airport take-off and landings	51,887	56,849	67,886	70,000
Aircraft based in Gwinnett	386	310	293	290

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

	2009 Actual	2010 Actual	2011 Actual	2012 Projected
Street lights added to system	85	131	220	250

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

	2009 Actual	2010 Actual	2011 Actual	2012 Projected
Speed hump requests processed	105	65	68	75
Speed humps installed	65	27	8	30

## Transportation:

### Goals, Issues, Performance Measurements, and Budgets

#### Departmental Issues for FY 2012

1. Continue implementation of the 2009 SPLOST
2. Continue implementation of the new Advanced Traveler Information System (ATIS)
3. Continue studying privatization of the airport
4. Complete feasibility study of the proposed Ronald Reagan Parkway extension
5. Complete and update the Transit Development Plan
6. Complete construction of Sugarloaf Parkway Extension from Alcovy Road/West Campell Road to the new interchange with SR 316
7. Finalize designs on two Diverging Diamond Interchanges (DDI) - (I-85 at Pleasant Hill Road and Jimmy Carter Boulevard) with the Gwinnett Place Community Improvement District (CID) and Gwinnett Village CID
8. Begin construction on two Diverging Diamond Interchanges (DDI) - (I-85 at Pleasant Hill Road and Jimmy Carter Boulevard) with the Gwinnett Place CID and Gwinnett Village CID
9. Continue land acquisition for SR 20 North
10. Maximize transit efficiencies with additional service and revenue
11. Continued coordination with the potential Transportation Investment Act
12. Increase utilization of the Traffic Control Center (staff, maintenance contracts, equipment, and software upgrades)
13. Continue replacing aged and dilapidated equipment with maintaining current fleet levels
14. Begin a field audit of existing traffic operations infrastructure (sidewalks, traffic control, and informational signs, etc.)
15. Continue to seek additional revenues/sources for maintenance and repairs of all the existing ATMS/ITS infrastructure and for replacement of the older (first generation) LED installations
16. Along the same lines an increase in either Operating Budget (professional services) or additional staff to maintain the various traffic and ATMS/ITS infrastructure and to supplement staff in the Traffic Control Center
17. Maximize succession planning efforts with maintaining current staff levels and fill vacancies in a timely manner with succession

#### Departmental Issues for FY 2013 and Beyond

1. Continued implementation of the 2009 SPLOST Program
2. Complete Sugarloaf Parkway Extension Phase I
3. Implement the Transit Development Plan
4. Continued coordination with the potential Transportation Investment Act
5. Begin work on a new District I Maintenance Barn
6. Based on future analysis of the locates performed by in-house staff possibly outsourcing the locate functions to free up staff to maintain infrastructure
7. Increase use of the Traffic Control Center (staff, maintenance contracts, equipment, and software upgrades)
8. Continue replacing aged and depilited equipment with maintaining current fleet levels
9. Begin a field audit of existing traffic operations infrastructure (sidewalks, traffic control, and informational signs, etc.)
10. Continue to seek additional revenues/sources for maintenance and repairs of all the existing Advanced Traveller Information System (ATMS)/Intelligent Transportation System (ITS) infrastructure and for replacement of the older (first generation) LED installations
11. Along the same lines an increase in either Operating Budget (professional services) or additional staff to maintain the various traffic and (ATMS)/ITS infrastructure and to supplement staff in the Traffic Control Center
12. Maximize succession planning efforts with maintaining current staff levels and fill vacancies in a timely manner with succession

## Transportation:

### Goals, Issues, Performance Measurements, and Budgets

#### Transportation (General Fund)

Expenditures/Appropriations (\$'s)	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget
Personal Services	10,004,573	8,288,738	8,362,065	8,518,931
Operations	3,270,625	3,767,561	4,345,618	5,249,006
Contributions to Other Funds	1,422,326	867,490	211,455	2,326,998
Contribution to Capital/Capital Outlay	-	-	202,993	586,551
<b>Total</b>	<b>14,697,524</b>	<b>12,923,789</b>	<b>13,122,131</b>	<b>16,681,486</b>
Authorized Positions - Transportation	125	122	118	118

#### Transportation (Local Transit Fund)

Expenditures/Appropriations (\$'s)	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget
Personal Services	313,058	290,636	205,729	208,821
Operations	6,645,057	4,974,711	6,805,390	7,269,102
Contributions to Other Funds	53,837	63,408	199,146	207,172
<b>Total</b>	<b>7,011,952</b>	<b>5,328,755</b>	<b>7,210,265</b>	<b>7,685,095</b>
Authorized Positions - Transportation	3	3	2	2
Authorized Positions - Financial Services	1	1	1	1

#### Transportation (Street Lighting Fund)

Expenditures/Appropriations (\$'s)	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget
Personal Services	38,792	39,299	30,355	29,726
Operations	6,250,875	6,176,903	5,978,954	6,802,170
Contributions to Other Funds	24,117	12,083	61,604	86,934
<b>Total</b>	<b>6,313,784</b>	<b>6,228,285</b>	<b>6,070,914</b>	<b>6,918,830</b>
Authorized Positions - Transportation	1	1	1	1

#### Transportation (Airport Operating Fund)

Expenditures/Appropriations (\$'s)	2009 Actual	2010 Actuals	2011 Unaudited	2012 Budget
Personal Services	339,684	308,062	313,965	341,390
Operations	264,736	234,452	237,776	340,728
Contributions to Other Funds	200,522	90,733	148,940	156,710
Transfer to Renewal and Extension	115,035	172,389	43,788	-
<b>Total</b>	<b>919,977</b>	<b>805,636</b>	<b>744,469</b>	<b>838,828</b>
Authorized Positions - Transportation	5	5	5	5

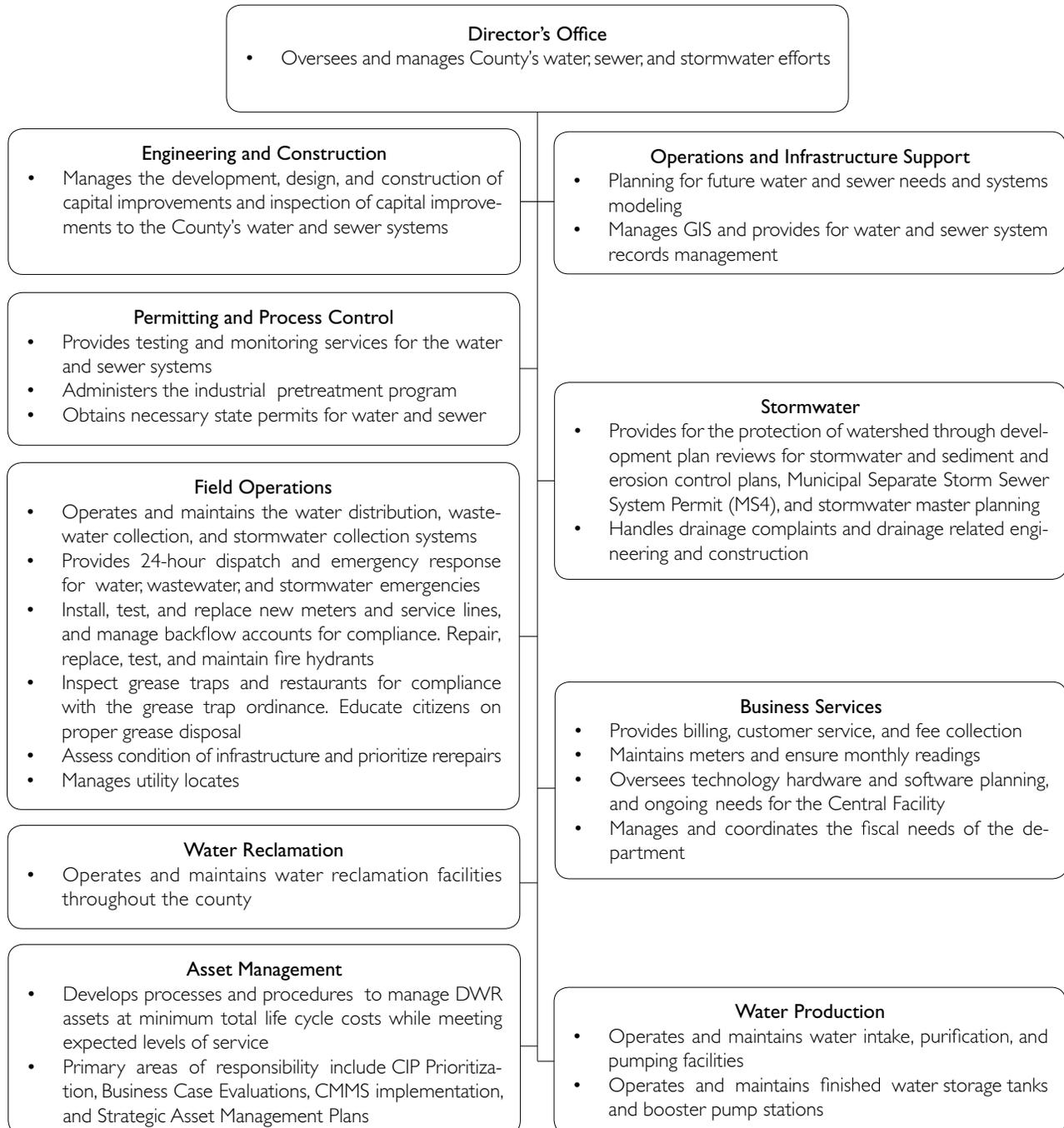
#### Transportation (Speed Hump Fund)

Expenditures/Appropriations (\$'s)	2009 Actual	2010 Actuals	2011 Unaudited	2012 Budget
Operations	16,404	40,573	44,609	45,500
Contributions to Other Funds	299	657	10,347	12,855
<b>Total</b>	<b>16,703</b>	<b>41,230</b>	<b>54,956</b>	<b>58,355</b>
Authorized Positions	-	-	-	-

## Water Resources:

### Mission and Organizational Chart

The mission of the Gwinnett Department of Water Resources is to enhance quality of life by providing excellent water, wastewater, and stormwater services at the best possible value to our customers while preserving natural water resources. The Gwinnett Department of Water Resources will be widely recognized as a publicly-owned utility of the highest caliber in all aspects of its services and operations, through a commitment to and demonstration of service excellence to our customers. We will provide water, wastewater, and stormwater services that are timely and serve the needs of our customers.



## Water Resources:

### Goals, Issues, Performance Measurements, and Budgets

#### Water Resources (Goals, Performance Measures, and Issues)

##### Departmental Goals

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

	2009 Actual	2010 Actual	2011 Actual	2012 Projected
Service requests	17,261	14,396	15,661	16,500
Customer service inquires	376,171	361,736	323,576	350,000
Collection rate	98%	98%	99%	98%

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

	2009 Actual	2010 Actual	2011 Actual	2012 Projected
Service requests completed	3,206	3,616	2,538	3,200
Facilities projects completed	1,167	1,289	1,302	1,300

- 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)

	2009 Actual	2010 Actual	2011 Actual	2012 Projected
Operating expense per customer	\$ 727	\$ 671	\$ 604	\$ 600
Drinking water cost per million gallons treated	\$ 569	\$ 517	\$ 535	\$ 530
Wastewater cost per million gallons treated	\$ 1,345	\$ 1,139	\$ 1,220	\$ 1,200

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

	2009 Actual	2010 Actual	2011 Actual	2012 Projected
Drinking water permit violations	0	0	0	0
Water reclamation permit violations	1	4	2	0

- To emphasize infrastructure maintenance.

	2009 Actual	2010 Actual	2011 Actual	2012 Projected
Water outages per 1,000 customers	6.1	6.1	4.9	4.8
Sanitary sewer overflows per 100 mile of line	1.08	1.18	0.94	0.94
Water leaks repaired	1,497	1,908	1,732	1,800

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

	2009 Actual	2010 Actual	2011 Actual	2012 Projected
Plans reviewed (Water and Sewer)	3,422	3,043	2,926	2,950
Permits issued for water taps (meters)	563	1,123	863	900
Permits issued for sewer taps	549	863	512	600
Development permits	160	173	180	187
Percentage plans reviewed within 14 days	100%	100%	100%	100%

- To provide leadership and support the control of nonpoint source pollution entering waters of the state within the boundaries of the county. (Stormwater Unit)

	2009 Actual	2010 Actual	2011 Actual	2012 Projected
Drainage designs completed	61	64	72	90

- To aggressively map storm sewer system in the county GIS system. (Stormwater Unit)

	2009 Actual	2010 Actual	2011 Actual	2012 Projected
Miles of drainage system inventoried	18	11	7	5
Sub-basins inventoried	0	0	0	0

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

	2009 Actual	2010 Actual	2011 Actual	2012 Projected
Sub-basins with master plan	2	0	0	0

## Water Resources:

### Goals, Issues, Performance Measurements, and Budgets

#### Departmental Issues for FY 2012

1. Continue to participate in the updates, as required by state law, of the Metropolitan North Georgia Water Planning District Plans and coordinate the update of the Department's Water and Sewer Master Plan with the revision of the County's Comprehensive Plan.
2. Complete the replacement and upgrading construction of the Yellow River Water Reclamation Facility that will consolidate the treatment capacity in the Ocmulgee Basin at one plant, improve operating efficiency and reduce pollutants loads to the Yellow River.
3. Complete the replacement and upgrading construction of the Crooked Creek Water Reclamation Facility in order to accommodate current design flows and meet permit limits. Additionally, this project will help the facility prepare for future capacity requirements.
4. Update the County's Drought Contingency Plan so as to provide increased reliability of the raw water supply to ensure that the citizens of Gwinnett will be guaranteed a safe reliable drinking water supply.
5. Continue to fund, develop, and implement the capacity assurance program for wastewater infrastructure so as to maintain the assets, reduce sanitary sewer overflows, and protect ambient water quality.
6. Continue watershed protection efforts by implementing watershed improvement plans in sub-basins to return stream segments that do not meet water quality standards to compliance and meet the designated use as required by National Pollutant Discharge Elimination System (NPDES) permit conditions.
7. Continue to improve stormwater management by repairing and replacing aging stormwater infrastructure, establishing the 100-year floodplain elevations, maintaining the GIS stormwater infrastructure inventory, and designing and implementing flood control structure upgrades, as required by state criteria.
8. Revise and expand the County's water conservation program and update the fiscal proforma in conformity with conservative demands.

#### Departmental Issues for FY 2013 and Beyond

1. Plan, propose, and implement fair and equitable water, sewer, and stormwater rate and system development fee structures that will ensure and maintain the economic stability of the enterprise funds for which the department is responsible.
2. Plan and implement a long-range capital improvement program that provides infrastructure and capacity for wastewater, water supply, and stormwater, as needed by an increasing county population, and/or for re-development.
3. Continue watershed protection efforts with best management practices installation, maintenance, and operation to return stream segments to compliance with water quality standards and maintain compliance with NPDES permit conditions.
4. Continue to properly maintain installed assets to reduce sanitary sewer overflows, protect ambient water quality, and provide safe and reliable drinking water service to the ratepayers and citizens.
5. Operate and maintain wastewater reclamation and water filtration plants in compliance with permits with energy and chemical cost optimization.

## Water Resources:

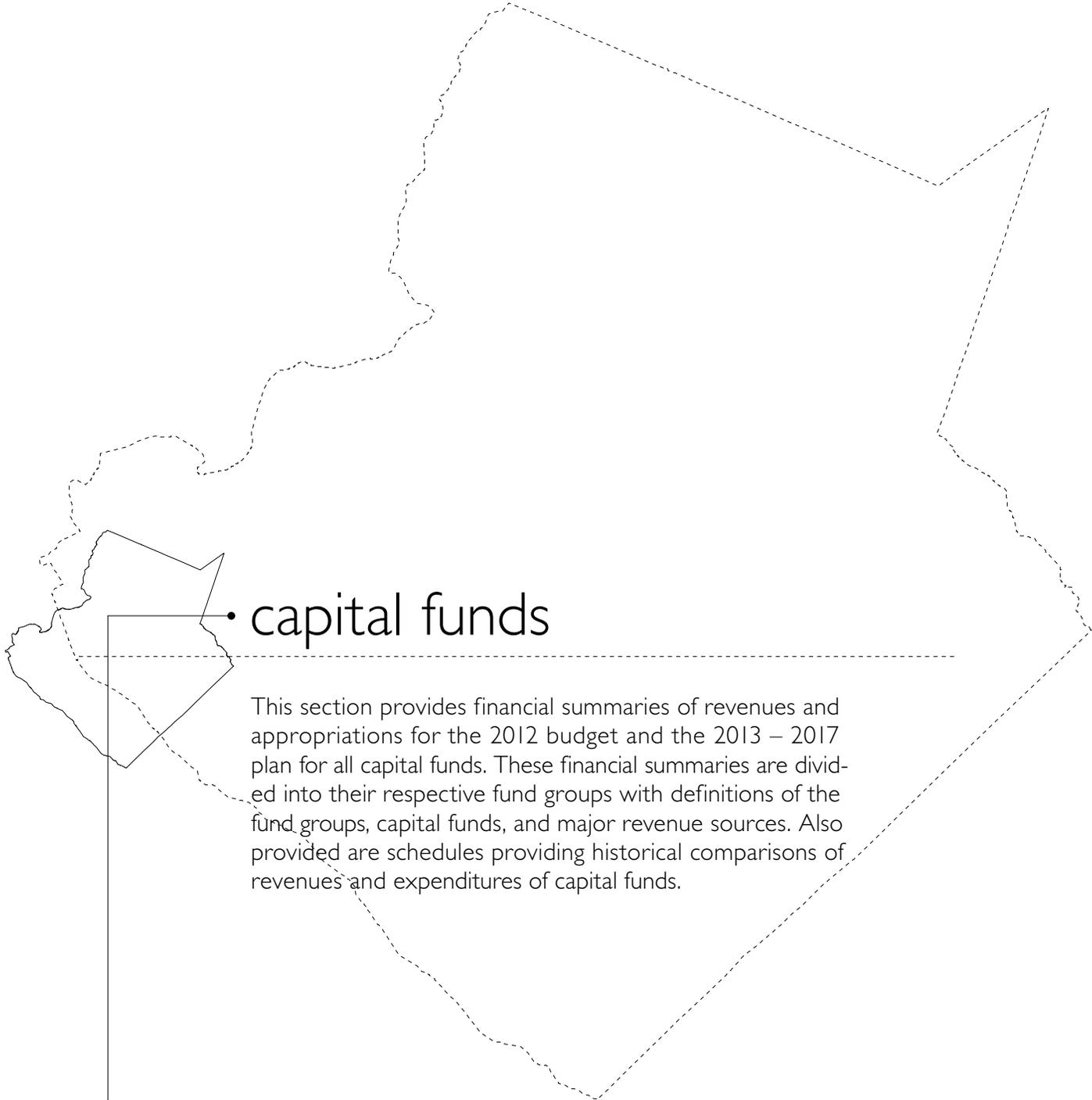
Goals, Issues, Performance Measurements, and Budgets

### Water Resources (Water and Sewer Operating Fund)

Expenditures/Appropriations (\$'s)	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget
Personal Services	38,136,030	35,170,919	34,884,867	37,567,014
Operations	46,953,731	56,732,774	52,228,266	62,945,484
Debt Services	73,584,547	89,407,883	90,797,718	95,935,371
Contribution to Other Funds	9,022,321	8,335,586	8,291,775	8,687,762
Transfer to Renewal and Extension	64,729,000	56,144,246	63,476,000	72,300,000
<b>Total</b>	<b>232,425,629</b>	<b>245,791,408</b>	<b>249,678,627</b>	<b>277,435,631</b>
Authorized Positions - Water Resources	541	529	508	510
Authorized Positions - Planning and Development	3	3	8	8
Authorized Positions - Community Services	-	-	1	1

### Water Resources (Stormwater Management Fund)

Expenditures/Appropriations (\$'s)	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget
Personal Services	5,343,760	4,577,203	4,038,532	5,694,982
Operations	3,470,533	3,283,634	3,765,743	3,763,255
Debt Services	-	-	241,004	361,506
Contribution to Other Funds	725,393	838,916	677,577	1,087,789
Transfer to Renewal and Extension	13,543,403	26,151,705	18,291,549	19,517,000
<b>Total</b>	<b>23,083,089</b>	<b>34,851,458</b>	<b>27,014,405</b>	<b>30,424,532</b>
Authorized Positions - Water Resources	63	62	68	66
Authorized Positions - Planning and Development	1	1	3	3
Authorized Positions - Support Services	-	-	1	-



## • capital funds

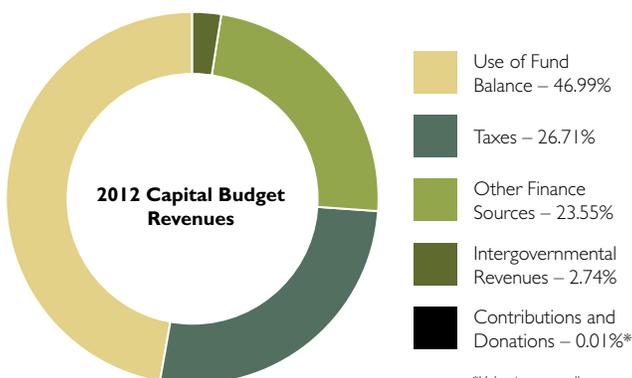
This section provides financial summaries of revenues and appropriations for the 2012 budget and the 2013 – 2017 plan for all capital funds. These financial summaries are divided into their respective fund groups with definitions of the fund groups, capital funds, and major revenue sources. Also provided are schedules providing historical comparisons of revenues and expenditures of capital funds.

## Capital Funds:

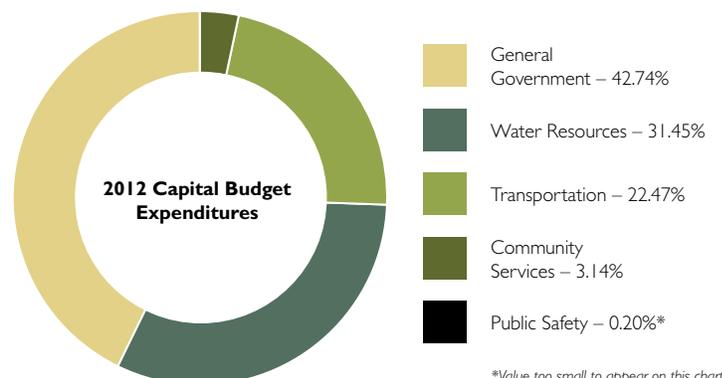
Revenues and Expenditures by Category FY 2009 – 2012

	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget (*)
<b>Revenues</b>				
Taxes (Sales)	120,887,781	128,593,912	120,687,022	115,616,732
Intergovernmental Revenues	40,937,026	15,873,154	9,083,746	11,880,458
Charges for Services	731,997	(92,989)	(229)	-
Fines and Forfeitures	414,633	257,416	151,551	-
Investment Income	8,159,463	7,455,959	4,182,283	-
Contributions and Donations	(33,519)	510,614	(154,543)	50,000
Miscellaneous Revenues	31,258	2,024,961	328,825	-
Other Finance Source	214,694,666	115,148,490	130,020,302	101,934,689
<b>Total Revenues</b>	<b>385,823,305</b>	<b>269,771,517</b>	<b>264,298,957</b>	<b>229,481,879</b>
Funds Carried Forward Adjust	-	-	-	181,111,516
Use of Net Assets	-	-	-	44,577,044
Use of Fund Balance	-	-	-	(22,270,010)
<b>Total</b>	<b>385,823,305</b>	<b>269,771,517</b>	<b>264,298,957</b>	<b>432,900,429</b>
<b>Expenditures</b>				
Community Services	50,148,690	11,642,301	22,719,348	13,594,043
General Government	36,438,017	34,288,336	46,346,496	185,028,919
Public Safety	33,289,498	10,209,594	11,747,137	866,014
Water Resources	165,521,511	102,740,810	89,347,300	136,155,843
Transportation	136,894,147	114,365,354	74,466,915	97,255,610
<b>Total Expenditures</b>	<b>422,291,863</b>	<b>273,246,395</b>	<b>244,627,196</b>	<b>432,900,429</b>

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



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



\*Value too small to appear on this chart.

## Capital Funds:

### Revenues and Expenditures by Fund FY 2009 – 2012

	2009 Actual		2010 Actual		2011 Unaudited		2012 Budget (*)	
	Revenue	Expend.	Revenue	Expend.	Revenue	Approp.	Revenue	Approp.
<b>Tax Related Funds</b>								
Capital Projects	11,210,204	48,154,522	22,094,272	10,710,200	7,142,648	12,046,065	32,541,883	29,796,293
<b>Total Tax Related</b>	<b>11,210,204</b>	<b>48,154,522</b>	<b>22,094,272</b>	<b>10,710,200</b>	<b>7,142,648</b>	<b>12,046,065</b>	<b>32,541,883</b>	<b>29,796,293</b>
<b>Vehicle Replacement Fund</b>								
Vehicles	-	-	-	-	26,354,278	3,320,910	15,060,414	11,901,725
<b>Total Vehicle Replacement</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>26,354,278</b>	<b>3,320,910</b>	<b>15,060,414</b>	<b>11,901,725</b>
<b>Enterprise Funds</b>								
Airport R and E	181,244	134,590	185,557	202,518	935,004	995,423	-	44,125
Solid Waste R and E	12,544	3,053,421	4,424	2,323,411	277	19,380	-	-
Stormwater R and E	15,862,597	22,186,371	30,546,582	17,815,677	19,964,174	13,865,187	19,517,000	30,126,467
Transit R and E	15,671,250	17,448,330	920,056	997,146	61,675	116,204	-	-
W and S (Combined)	189,305,870	144,770,368	69,830,226	97,593,679	67,618,171	77,247,596	110,659,996	144,583,448
<b>Total Enterprise</b>	<b>221,033,505</b>	<b>187,593,080</b>	<b>101,486,845</b>	<b>118,932,431</b>	<b>88,579,301</b>	<b>92,243,790</b>	<b>130,176,996</b>	<b>174,754,040</b>
<b>Special Use Funds</b>								
SPLOST (1997)	7,774,808	5,902	25,559	1,209,394	-	(1,489,394)	-	-
SPLOST (2001)	4,897,351	35,226,990	3,597,262	18,716,787	876,996	17,148,599	-	-
SPLOST (2005)	52,702,567	105,444,417	7,233,533	50,572,844	(921,205)	49,936,658	55,316,334	66,786,302
SPLOST (2009)	88,204,870	45,866,952	135,334,047	73,104,740	142,266,941	71,420,568	177,497,766	149,662,069
<b>Total Special Use</b>	<b>153,579,596</b>	<b>186,544,261</b>	<b>146,190,401</b>	<b>143,603,765</b>	<b>142,222,732</b>	<b>137,016,431</b>	<b>232,814,100</b>	<b>216,448,371</b>
<b>Total All Funds</b>	<b>385,823,305</b>	<b>422,291,863</b>	<b>269,771,518</b>	<b>273,246,396</b>	<b>264,298,959</b>	<b>244,627,196</b>	<b>410,593,393</b>	<b>432,900,429</b>

(\*) Revenues in the 2012 budget column does not include any budgeted use of fund balance

R and E = Renewal and Extension

SPLOST = Special Purpose Local Option Sales Tax

W and S = Water and Sewer

## Governmental Capital Funds:

### Fund Balance Summaries FY 2009 – 2012

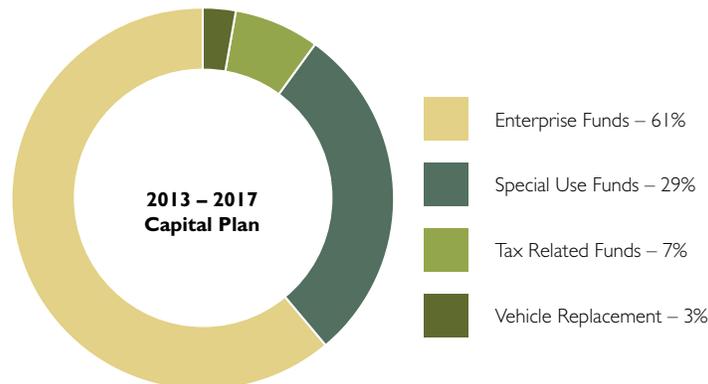
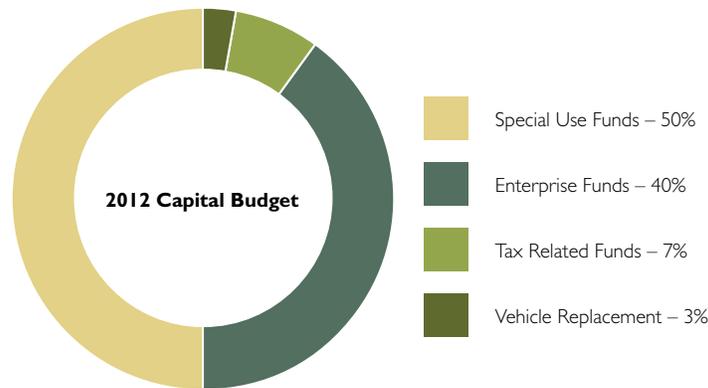
	2009 Actual	2010 Actual	2011 Unaudited	2012 Budget
<b>Capital Project Fund</b>				
Balance January 1	119,772,683	82,828,365	94,212,437	89,309,020
Sources	11,210,204	22,094,272	7,142,648	32,541,883
Uses	(48,154,522)	(10,710,200)	(12,046,065)	(29,796,293)
<b>Balance December 31</b>	<b>82,828,365</b>	<b>94,212,437</b>	<b>89,309,020</b>	<b>92,054,610</b>
<b>Vehicle Replacement Fund</b>				
Balance January 1	-	-	-	23,033,368
Sources	-	-	26,354,278	15,060,414
Uses	-	-	(3,320,910)	(11,901,725)
<b>Balance December 31</b>	<b>-</b>	<b>-</b>	<b>23,033,368</b>	<b>26,192,057</b>
<b>2001 Sales Tax Fund</b>				
Balance January 1	64,454,076	34,124,437	19,004,912	2,733,309
Sources	4,897,351	3,597,262	876,996	-
Uses	(35,226,990)	(18,716,787)	(17,148,599)	-
<b>Balance December 31</b>	<b>34,124,437</b>	<b>19,004,912</b>	<b>2,733,309</b>	<b>2,733,309</b>
<b>2005 Sales Tax Fund</b>				
Balance January 1	218,840,211	166,098,361	122,759,050	71,901,187
Sources	52,702,567	7,233,533	(921,205)	55,316,334
Uses	(105,444,417)	(50,572,844)	(49,936,658)	(66,786,302)
<b>Balance December 31</b>	<b>166,098,361</b>	<b>122,759,050</b>	<b>71,901,187</b>	<b>60,431,219</b>
<b>2009 Sales Tax Fund</b>				
Balance January 1	-	42,337,918	104,567,225	175,413,598
Sources	88,204,870	135,334,047	142,266,941	177,497,766
Uses	(45,866,952)	(73,104,740)	(71,420,568)	(149,662,069)
<b>Balance December 31</b>	<b>42,337,918</b>	<b>104,567,225</b>	<b>175,413,598</b>	<b>203,249,295</b>

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

## Capital Funds:

### Revenues and Appropriations by Fund FY 2012 – 2017

	Prior Years	2012 Budget	2013	2014	2015	2016	2017	Total Program
<b>Tax Related Funds</b>								
Capital Project	312,788,272	29,796,293	17,327,314	12,874,092	16,776,695	12,001,063	12,101,063	413,664,792
<b>Sub-Total</b>	<b>312,788,272</b>	<b>29,796,293</b>	<b>17,327,314</b>	<b>12,874,092</b>	<b>16,776,695</b>	<b>12,001,063</b>	<b>12,101,063</b>	<b>413,664,792</b>
<b>Vehicle Replacement Fund</b>								
Vehicles	5,075,716	11,901,725	8,916,151	6,502,071	3,716,826	2,328,930	6,169,858	44,611,277
<b>Sub-Total</b>	<b>5,075,716</b>	<b>11,901,725</b>	<b>8,916,151</b>	<b>6,502,071</b>	<b>3,716,826</b>	<b>2,328,930</b>	<b>6,169,858</b>	<b>44,611,277</b>
<b>Enterprise Funds</b>								
Airport R and E	12,341,346	44,125	69,275	114,688	202,450	166,250	167,250	13,105,384
Solid Waste R and E	10,210,057	-	-	-	-	-	-	10,210,057
Stormwater R and E	146,033,645	30,126,467	19,246,737	20,036,535	20,427,060	20,845,000	21,975,000	278,690,444
Transit R and E	58,384,708	-	3,599,674	32,250	33,250	-	-	62,049,882
W and S R and E/Bonds Comb.	1,210,971,389	144,583,448	86,145,065	99,783,761	116,144,000	115,804,000	117,389,000	1,890,820,663
<b>Sub-Total</b>	<b>1,437,941,145</b>	<b>174,754,040</b>	<b>109,060,751</b>	<b>119,967,234</b>	<b>136,806,760</b>	<b>136,815,250</b>	<b>139,531,250</b>	<b>2,254,876,430</b>
<b>Special Use Funds</b>								
2001 SPLOST	555,635,920	-	-	-	-	-	-	555,635,920
2005 SPLOST	633,232,287	66,786,302	16,184,450	-	-	-	-	716,203,039
2009 SPLOST	237,879,210	149,662,069	111,657,655	68,729,779	17,958,883	6,475,867	82,369,942	674,733,405
<b>Sub-Total</b>	<b>1,426,747,417</b>	<b>216,448,371</b>	<b>127,842,105</b>	<b>68,729,779</b>	<b>17,958,883</b>	<b>6,475,867</b>	<b>82,369,942</b>	<b>1,946,572,364</b>
<b>Total CIP</b>	<b>3,182,552,550</b>	<b>432,900,429</b>	<b>263,146,321</b>	<b>208,073,176</b>	<b>175,259,164</b>	<b>157,621,110</b>	<b>240,172,113</b>	<b>4,659,724,863</b>



## **Capital Tax-Related Funds**



## Capital Tax-Related Funds

### Definitions

**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 and Recreation Funds** are a portion of revenues collected from local taxes, license fees, charges for services, fines, forfeitures, or other sources in the General and Recreation Funds, which are then contributed to certain capital funds. Projections of these revenues are based on the millage rate set by the Board of Commissioners, historical trends, rate increases, and current economic indicators.

**Federal and State Grants and Contributions** consist of funds received from federal, state, and/or other local governments or agencies. These types of revenue fund specific capital improvements and their projections are based on project eligibility, established standards, and available dollars. Examples include Georgia Department of Transportation and Community Development Block Grants.

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

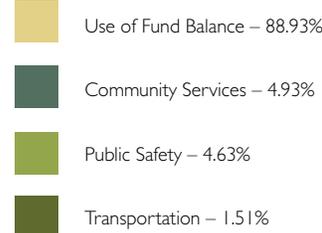
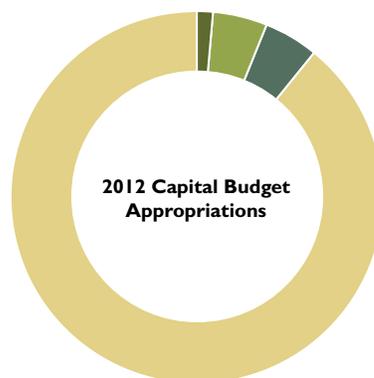
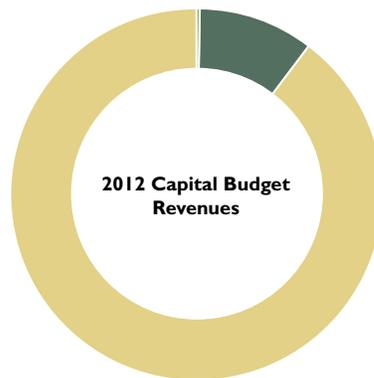
**Other Revenues** include funds received from private developers, citizens, and other sources, and applied to the cost of various specified projects. These revenues are projected based on known participation at the time of budget preparation.

## Capital Tax-Related Funds:

### Revenues and Appropriations FY 2012 – 2017

	Prior Years	2012 Budget	2013	2014	2015	2016	2017	Total Program
<b>Revenues</b>								
Operating Fund Contrib.	336,082,624	2,971,747	2,350,132	10,984,881	16,697,695	12,001,063	12,101,063	393,189,205
Federal and State Grants	9,110,781	-	-	-	-	-	-	9,110,781
Public/Private Contrib.	5,758,993	126,500	90,000	343,523	79,000	-	-	6,398,016
Miscellaneous Revenues	3,759,401	-	-	-	-	-	-	3,759,401
Capital Fund Contrib.	1,207,389	-	-	-	-	-	-	1,207,389
<b>Total Revenues</b>	<b>355,919,188</b>	<b>3,098,247</b>	<b>2,440,132</b>	<b>11,328,404</b>	<b>16,776,695</b>	<b>12,001,063</b>	<b>12,101,063</b>	<b>413,664,792</b>
Use of Fund Balance	(13,687,280)	(2,745,590)	14,887,183	1,545,687	-	-	-	-
Funds Carried Forward Adjustment	(29,443,636)	29,443,636	-	-	-	-	-	-
<b>Total</b>	<b>312,788,272</b>	<b>29,796,293</b>	<b>17,327,315</b>	<b>12,874,091</b>	<b>16,776,695</b>	<b>12,001,063</b>	<b>12,101,063</b>	<b>413,664,792</b>

<b>Appropriations</b>								
Community Services	59,945,012	1,467,950	975,900	790,000	906,000	790,000	790,000	65,664,862
General Government	222,937,205	(2,945,075)	15,040,280	10,479,062	14,236,900	5,922,739	6,857,833	272,528,944
Public Safety	44,854,263	1,379,782	861,135	1,155,029	1,183,795	4,838,324	4,003,230	58,275,558
Transportation	14,310,629	450,000	450,000	450,000	450,000	450,000	450,000	17,010,629
Water Resources	184,799	-	-	-	-	-	-	184,799
<b>Total Appropriations</b>	<b>342,231,908</b>	<b>352,657</b>	<b>17,327,315</b>	<b>12,874,091</b>	<b>16,776,695</b>	<b>12,001,063</b>	<b>12,101,063</b>	<b>413,664,792</b>
Funds Carried Forward Adjustment**	(29,443,636)	29,443,636	-	-	-	-	-	-
<b>Total</b>	<b>312,788,272</b>	<b>29,796,293</b>	<b>17,327,315</b>	<b>12,874,091</b>	<b>16,776,695</b>	<b>12,001,063</b>	<b>12,101,063</b>	<b>413,664,792</b>



## Capital Project Fund:

### Revenues and Appropriations FY 2012 – 2017

Revenues	Prior Years	2012 Budget	2013	2014	2015	2016	2017	Total Program
<b>Intergovernmental Revenues</b>								
Federal Cap Direct	24,503							24,503
Fed - Cap Indirect	2,110,000							2,110,000
State Op Grants	4,500							4,500
State Cap Direct	6,971,778							6,971,778
Public Source	2,968,776	76,500	40,000	293,523	29,000			3,407,799
<b>Charges for Services</b>								
Civ/Sup Fee	2,488,184							2,488,184
O-Sale Other	25,689							25,689
<b>Fines and Forfeitures</b>								
Forfeiture-Bond	823,600							823,600
<b>Contributions and Donations</b>								
Contrib-Private Srce	2,790,217	50,000	50,000	50,000	50,000			2,990,217
<b>Miscellaneous Revenues</b>								
Reimb Damaged Prop	84,488							84,488
O-Misc	312,183							312,183
O-Repay Advance	6,871,890							6,871,890
O-Ref.Rebates Comm	4,100							4,100
O-Util Reimb	4,575							4,575
<b>Other Finance Source</b>								
Trans In-Gen Fund	260,599,866		1,120,076	9,787,666	9,252,210	10,780,417	10,880,417	302,420,652
Trans In-Fire	12,111,670							12,111,670
Trans In - Airport	255,732							255,732
Trans In-Grants	269,053							269,053
Trans In-Rec	37,640,808	1,032,873	1,158,056	1,178,215	1,205,485	1,220,646	1,220,646	44,656,729
Trans In-R and E	522,942							522,942
Trans In - Fleet	613,255	32,000						645,255
Trans In-Risk	1,855							1,855
Trans In-GSI	72,722							72,722
Trans In - Capital	764,083							764,083
Trans In-E911	9,538,062	1,769,479	72,000	19,000	6,240,000			17,638,542
Trans In-Storm	1,705							1,705
Trans in - Crime	7,258							7,258
Trans In-Inmate	560							560
Trans In-PD Spec Inv	404,053							404,053
Trans In-PD Fed LEA	1,682,121	133,795						1,815,916
Trans In-Inmate Stor	287,000							287,000
Trans In-GOB	174,253							174,253
Trans In-Tourism Fnd	5,445,436							5,445,436
Trans In-Solid Waste								
Trans In-Tree Bank		3,600						3,600
Asset Disp - Govt	42,271							42,271
<b>Total Revenues</b>	<b>355,919,188</b>	<b>3,098,247</b>	<b>2,440,132</b>	<b>11,328,404</b>	<b>16,776,695</b>	<b>12,001,063</b>	<b>12,101,063</b>	<b>413,664,792</b>
Use of Fund Balance	(13,687,280)	(2,745,590)	14,887,183	1,545,687				
Funds Carried Forward Adjustment	(29,443,636)	29,443,636						
<b>Total</b>	<b>312,788,272</b>	<b>29,796,293</b>	<b>17,327,314</b>	<b>12,874,092</b>	<b>16,776,695</b>	<b>12,001,063</b>	<b>12,101,063</b>	<b>413,664,792</b>

## Capital Project Fund: Revenues and Appropriations FY 2012 – 2017

Appropriations		Prior Years	2012 Budget	2013	2014	2015	2016	2017	Total Program
<b>Clerk Of Court</b>									
Deed Book Recreation	T-0032	3,668,698							3,668,698
Total - Clerk of Court		3,668,698							3,668,698
<b>Community Services</b>									
AAA Stadium	F-0754	31,450,000							31,450,000
Arena Parking Deck	F-0759	5,445,436							5,445,436
Emergency Capital Repairs (2009)	M-0656	39,682							39,682
Emergency Capital Repairs (2010)	M-0717	96,698							96,698
Emergency Capital Repairs (2011)	M-0767	50,000	50,000	50,000	50,000	50,000	50,000	50,000	350,000
Facility Furnishings and Equipment (2009)	E-0646	39,407							39,407
Female Seminary	F-0855	10,500	12,000	116,900					139,400
Field Utility and Landscape Impv (2010)	M-0718	148,623							148,623
Field Utility and Landscape Impv (2011)	M-0768	235,000	192,500	150,000	150,000	150,000	150,000	150,000	1,177,500
Fleet Eq	E-0146		34,250						34,250
Gwinnett Historical Courthouse	F-0854	100,600		14,000		116,000			230,600
Isaac Adair House (Health Dept Site Renov)	F-0751	441,914							441,914
L'ville Human Svc Ctr/Mental Health	F-0001	346,384							346,384
Maintenance Equipment-All Parks (2009)	E-0645	117,566							117,566
Maintenance/Renovation (2009)	M-0653	548,302							548,302
Maintenance/Renovation (2010)	M-0719	355,817							355,817
Maintenance/Renovations (2011)	M-0769	603,500	589,700	425,000	410,000	410,000	410,000	410,000	3,258,200
Pinkneyville Hockey Rink Roof Structure	F-0709	1,853,198							1,853,198
Playground Maintenance and Renovations	M-0772	55,000	40,000	40,000	40,000	40,000	40,000	40,000	295,000
Pool Renovations (2009)	M-0657	94,000							94,000
Pool Renovations (2010)	M-0720	175,212							175,212
Pool Renovations (2011)	M-0770	420,916	338,000	80,000	80,000	80,000	80,000	80,000	1,158,916
Recreation Set-Asides Repairs	M-0001	163,594	5,000	5,000	5,000	5,000	5,000	5,000	193,594
Resurfacing and Paving (2009)	M-0652	218,917							218,917
Resurfacing and Paving (2010)	M-0721	133,287							133,287
Resurfacing and Paving (2011)	M-0771	580,000	206,500	95,000	55,000	55,000	55,000	55,000	1,101,500
Closed Finalization		16,221,459							16,221,459
Total - Community Services		59,945,012	1,467,950	975,900	790,000	906,000	790,000	790,000	65,664,862
<b>Corrections</b>									
Closed Finalization		16,119,681							16,119,681
Total - Corrections		16,119,681							16,119,681
<b>County Administrator</b>									
P.E.G. Cable Access (2009)	E-0650	18,944							18,944
P.E.G. Cable Access (2010)	E-0655	1,048,689	50,000	50,000	50,000	50,000			1,248,689
Public Information and Signage	M-0640	96,719							96,719
Closed Finalization		887,738							887,738
Total County Administrator		2,052,089	50,000	50,000	50,000	50,000			2,252,089
<b>Financial Services</b>									
Closed Finalization		7,643,391							7,643,391
Total - Finance		7,643,391							7,643,391
<b>Fire Services</b>									
Ambulance Replacements	E-0066								
Fire/Medical Equipment Repl	E-0659	100,000	110,000	120,000	120,000	120,000	120,000	120,000	810,000
Fire Apparatus Replacements	E-0065						3,539,518	3,633,230	7,172,748
Fire Facilities 2012	M-0782-N		206,312						206,312
Major Repairs/Upgrades (2010)	M-0707	20,873							20,873
Major Repairs/Upgrades (2011)	M-0774	197,408							197,408
Major Repairs/Upgrades (Plan)	M-0027			150,000	175,000	200,000	225,000	250,000	1,000,000
Roof Replacements-Fire Facilities	M-0783-N		285,000						285,000
Storm Water Action Program	M-0034	290,134							290,134
Fire Academy Maintenance	M-0731	65,000	(5,855)						59,145
Closed Finalization		1,651,370	(785)						1,650,585
Total - Fire		2,324,785	594,672	270,000	295,000	320,000	3,884,518	4,003,230	11,692,206
<b>Human Resources</b>									
Closed Finalization		638,363							638,363
Total Human Resources		638,363							638,363

## Capital Project Fund:

### Revenues and Appropriations FY 2012 – 2017

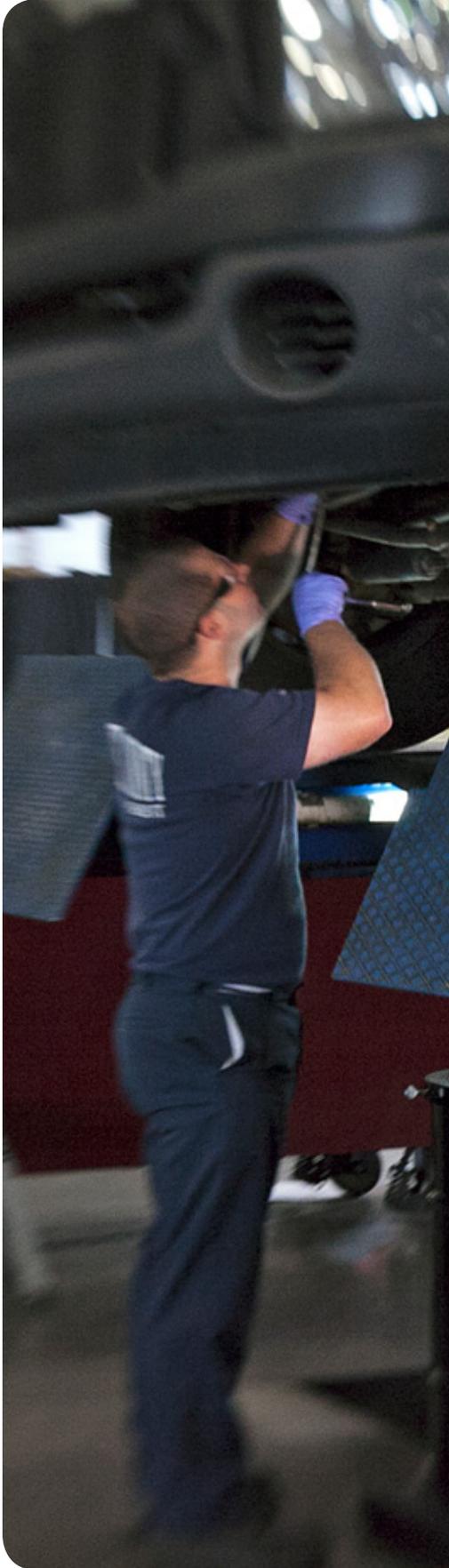
Appropriations		Prior Years	2012 Budget	2013	2014	2015	2016	2017	Total Program
<b>Information Technology</b>									
Accuvote Touch Screen Voting	T-0063	1,880,500	52,969		400,000		400,000		2,733,469
Business System Application	T-0013	981,425	134,610	50,000	50,000	50,000			1,266,035
Courts Business Applications Upgrades	T-0145	72,050							72,050
Courts Electronic Invoice System	T-0144	254,350							254,350
Criminal Justice Information System	T-0021	8,152,156	(2,441,434)	1,000,000	1,600,000				8,310,722
Customer Relationships Mgmt	T-0014	5,305,000	(139,082)	39,000					5,204,918
Disaster Recovery	T-0076	2,418,545	(885,478)	675,000					2,208,066
E-Government Plan	T-0017	5,662,293							5,662,293
EMS Technology Replacements	T-0149	333,450							333,450
ERP Growth	T-0068	5,000,444	(166,798)	147,000					4,980,646
ERP Enhancement (Finance)	T-0143	6,120,400	(2,513,869)	2,402,637	1,050,000				7,059,168
Electronic Document Mgt Growth	T-0084	2,431,696	(150,908)	727,394					3,008,182
Enterprise Asset Management System	T-0156-N			450,000					450,000
Enterprise Resource Planning	T-0034	17,168,836	(329)						17,168,507
Field Communication (Police)	T-0153	1,652,479	72,000	72,000	19,000	6,240,000			8,055,479
GCIC Upgrade	T-0033	79,707	(24,500)						55,207
GIS Growth (2007)	T-0061	845,796	(172,669)						673,126
GTA Wireless	T-0105	12,000							12,000
I/T Strategic Plan Implem.	T-0018	5,043,564	(426,031)	250,000					4,867,533
IT Hardware/Software Conting.	T-0001			2,507,475	2,507,475	2,507,475	2,507,475	2,507,475	12,537,375
Inmate Tracking System	T-0151	720,000	(720,000)						
Internet-Intranet Expansion/Migration	T-0132	1,030,000	(135,546)						894,454
Internet Portal Expansion	T-0146		375,254		15,000			15,000	405,254
Jail Management System Replacement	T-0157-N		750,000						750,000
Kiosks - Public and Court	T-0043	280,000							280,000
Land Management and Inspection Sys	T-0112	250,000							250,000
Networking and Communications (2011)	T-0147	1,562,949							1,562,949
Networking and Communications (2012)	T-0155-N		1,655,000						1,655,000
OTC-Tax Bill Template Revisions	T-0138	120,000							120,000
Project Management System	T-0088	491,000	(66,785)						424,215
Prosecutor Dialog	T-0031	715,238	(39,290)						675,948
SAP Upgrades	T-0127	2,950,800	(218,581)	250,000					2,982,219
Sharepoint Expansion	T-0142	451,850	133,300		15,000				600,150
Sustain eCourt	T-0048	1,996,918							1,996,918
Tax Remittance Processor Replacement	T-0148	510,000							510,000
Technology Hardware and Software - 2011	T-0140	861,215							861,215
Technology Hardware and Software - 2012	T-0154-N		685,925						685,925
Upgrade EMS Management System	T-0125	428,260	(38,072)						390,188
Voice Technology Upgrade	E-0099	4,431,595	(1,000,000)	1,000,000					4,431,595
Closed Finalization		27,141,334	(1,272)						27,140,061
<b>Total - Information Technology</b>		<b>107,355,848</b>	<b>(5,281,586)</b>	<b>9,570,506</b>	<b>5,656,475</b>	<b>8,797,475</b>	<b>2,907,475</b>	<b>2,522,475</b>	<b>131,528,668</b>
<b>Juvenile Court</b>									
Juvenile Court Expansion	M-0638	63,692							63,692
<b>Total Juvenile Court</b>		<b>63,692</b>							<b>63,692</b>
<b>Planning and Development</b>									
Community Sector Plan Development	R-0043	440,000	220,000	220,000					880,000
Development Forfeiture	F-0719	823,600							823,600
Livable Centers Initiative Study	R-2001	25,000							25,000
Major Rewrite Zoning Resolution/Dev Regs	R-0042	760,000							760,000
Nuisance Abatement	M-0727	1,000,000	500,000	500,000	500,000	500,000			3,000,000
Closed Finalization		1,020,890							1,020,890
<b>Total - Planning and Development</b>		<b>4,069,490</b>	<b>720,000</b>	<b>720,000</b>	<b>500,000</b>	<b>500,000</b>			<b>6,509,490</b>
<b>Police Services</b>									
Animal Welfare and Enforcement Ctr	F-0457		129,000						129,000
CAD/TI Site License (E-911)	E-0124	178,487							178,487
FRED and FRED-C Support	E-0110	376,800	133,095						509,895
Field Communication Equipment (2010)	E-0653	1,065,112							1,065,112
Field Reporting-Wireless Mobile Interface	E-0040	1,540,752							1,540,752
Hazard Mitigation Plan	R-0052	102,978							102,978
Information System for SIS	E-0109	31,980							31,980
Major Repairs and Renovations (2010)	M-0722	105,000							105,000
Police Annex	F-0031	8,306,209							8,306,209
WireTap Room Upgrade	E-0123	166,566							166,566
Closed Finalization		12,388,838							12,388,838
<b>Total - Police</b>		<b>24,262,722</b>	<b>262,095</b>						<b>24,524,817</b>

## Capital Project Fund: Revenues and Appropriations FY 2012 – 2017

Appropriations		Prior Years	2012 Budget	2013	2014	2015	2016	2017	Total Program
<b>Sheriff</b>									
GCDC Fire Alarm System	M-0618	355,000							355,000
Major Maintenance/Renov GCDC	M-0775	913,020	523,015	591,135	860,029	863,795	953,806		4,704,800
Closed Finalization		879,055							879,055
Total - Sheriff		2,147,075	523,015	591,135	860,029	863,795	953,806		5,938,855
<b>Support Services</b>									
311 Call Center	E-0086	2,018							2,018
Asset Management Study	R-2000	300,000							300,000
Capital HVAC Replacement/Reserve	M-0007	1,780,060	961,850	1,440,020	594,240	443,070	206,460	213,350	5,639,050
Clerk of Court Renovation	M-0647	1,958,184							1,958,184
Demolish Oak Street Facilities	F-0851	211,843							211,843
Facilities Repairs/Enhance/Upgr 2011	F-0856	746,210	2,711,540						3,457,750
Fuel Site Renovs/Upgrades (2009)	M-0620	1,361,668							1,361,668
Misc. Facilities Renov and Upgrades (Plan)	F-0017			1,994,500	2,069,000	2,627,900	367,200	1,107,675	8,166,275
Obstacle Course (Sheriff)	F-0859	85,000							85,000
Space Utilization Plan Implementation	M-0009	11,369,032							11,369,032
Demolition of Old Paint Shop	F-0858	20,000							20,000
UST New Facilities	F-0015	1,255,448						529,047	1,784,494
UST Remediation/Closure	M-0008	3,371,028	174,080	87,000	55,000	58,000			3,745,108
Closed Finalization		66,193,554							66,193,554
Total - Support Services		88,654,045	3,847,470	3,521,520	2,718,240	3,128,970	573,660	1,850,072	104,293,977
<b>Transportation</b>									
Guard Rail Installation (2009)	M-0648	106,187							106,187
Guard Rail Installation (2010)	M-0715	120,000							120,000
Guard Rail Installation (2011)	E-0156	120,000							120,000
Guard Rail Installation (2012)	E-0662-N		120,000						120,000
Guard Rail Installation (plan)	E-0008			120,000	120,000	120,000	120,000	120,000	600,000
SR 20 (PIB-Chattahoochee)	F-0019	3,465,595							3,465,595
SR 20 (Ozora Rd - SR. 81)	F-0021	785,313							785,313
Traffic Signals (2009)	E-0643	159,393							159,393
Traffic Signals (2010)	E-0128	128,265							128,265
Traffic Signals (2011)	E-0155	200,000							200,000
Traffic Signals (2012)	E-0661-N		200,000						200,000
Traffic Signals (plan)	E-0001			200,000	200,000	200,000	200,000	200,000	1,000,000
Traffic Signal Optimization (2009)	M-0649	142,375							142,375
Traffic Signal Optimization (2010)	M-0716	83,940							83,940
Traffic Signal Optimization (2011)	M-0766	130,000							130,000
Traffic Signal Optimization (2012)	M-0779-N		130,000						130,000
Traffic Signal Optimization (plan)	E-0058			130,000	130,000	130,000	130,000	130,000	650,000
Closed Finalization		8,869,559							8,869,559
Total - Transportation		14,310,627	450,000	450,000	450,000	450,000	450,000	450,000	17,010,627
<b>Water Resources</b>									
Closed Finalization	F-0009	184,799							184,799
Total - Water Resources		184,799							184,799
<b>Contingencies</b>									
Capital Contingency - General Tax	O-0002	4,514,037	(1,797,883)	1,003,573	1,173,608	1,468,445	2,018,433	2,062,115	10,442,328
Planned Contingency - General Tax	O-0007								
Capital Contingency - Recreation Tax	O-0004	3,988,979	(483,077)	174,681	380,740	292,010	423,171	423,171	5,199,675
Capital Contingency - Crime Victim	O-0005	3,059							3,059
Capital Contingency - Fleet Fund	O-0005	255							255
Capital Contingency - GSI	O-0005	24,722							24,722
Capital Contingency - Risk Mgt	O-0005	1,855							1,855
Capital Contingency - SDoT	O-0005	2,390							2,390
Capital Contingency - Airport R and E	O-0005	255,732							255,732
Capital Contingency - Trsf from Oper	O-0005	560							560
Total - Contingencies		8,791,589	(2,280,960)	1,178,254	1,554,348	1,760,455	2,441,604	2,485,286	15,930,576
Funds Carried Forward Adjustment		(29,443,636)	29,443,636						
<b>Total Appropriations</b>		<b>312,788,272</b>	<b>29,796,293</b>	<b>17,327,314</b>	<b>12,874,092</b>	<b>16,776,695</b>	<b>12,001,063</b>	<b>12,101,063</b>	<b>413,664,792</b>

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## **Vehicle Replacement Funds**



## Vehicle Replacement Funds

### Definitions

The **Vehicle Replacement Fund** is set up to account for funds contributed by various departments for the planned replacement of vehicles. A separate project is set up for each department to track revenues and expenditures..

### Budget Basis

The budget for the **Vehicle Replacement Fund** is adopted on the modified accrual basis. Under this basis of accounting, revenues are recognized when they become both measurable and available. Measurable is defined as the amount of the transaction that can be determined. Available means collectible within the current period, or soon thereafter, for payment of current period liabilities. Expenditures are recognized when a transaction is expected to draw upon current resources.

### Revenue Source Definitions

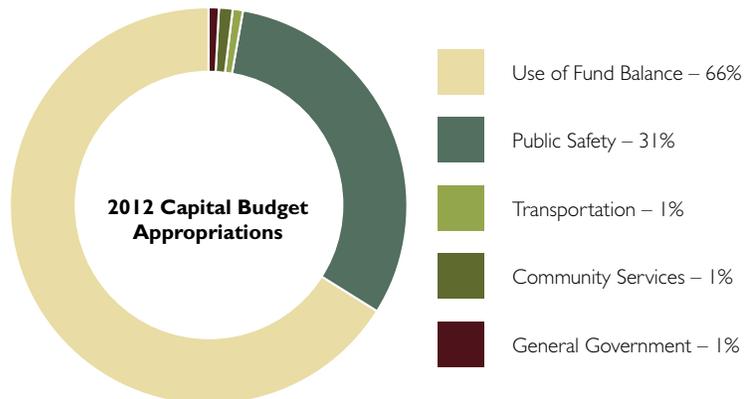
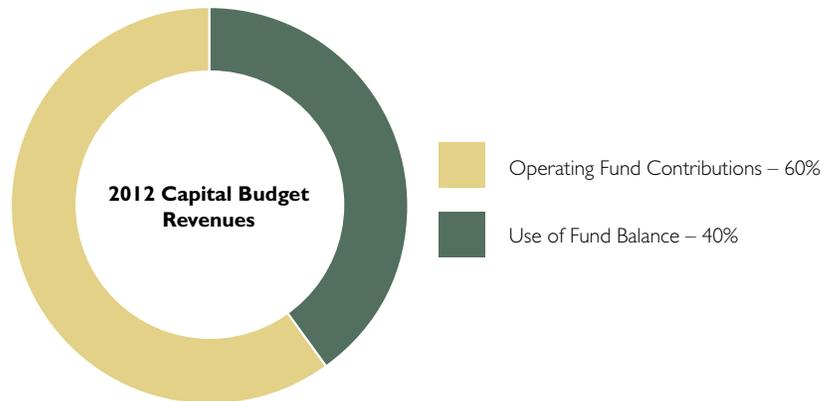
**Operating Funds Contributions** consist of funds contributed by various County departments based on the value of vehicles owned, their depreciation rate, and an inflation factor.

## Vehicle Replacement Funds:

### Revenues and Appropriations FY 2012 – 2017

	Prior Years	2012 Budget	2013	2014	2015	2016	2017	Total Program
<b>Revenues</b>								
Operating Fund Contrib.	25,587,257	7,145,943	5,921,203	2,980,265	1,693,428	777,655	333,055	44,438,806
Interest Income	35,322	-	-	-	-	-	-	35,322
Miscellaneous Revenues	137,149	-	-	-	-	-	-	137,149
<b>Total Revenues</b>	<b>25,759,728</b>	<b>7,145,943</b>	<b>5,921,203</b>	<b>2,980,265</b>	<b>1,693,428</b>	<b>777,655</b>	<b>333,055</b>	<b>44,611,277</b>
Use of Fund Balance	(12,769,540)	(3,158,690)	2,994,948	3,521,806	2,023,398	1,551,275	5,836,803	-
Funds Carried Forward Adjustment	(7,914,472)	7,914,472	-	-	-	-	-	-
<b>Total</b>	<b>5,075,716</b>	<b>11,901,725</b>	<b>8,916,151</b>	<b>6,502,071</b>	<b>3,716,826</b>	<b>2,328,930</b>	<b>6,169,858</b>	<b>44,611,277</b>

<b>Appropriations</b>								
Community Services	155,109	60,000	281,360	139,325	215,074	138,392	1,040,182	2,029,442
General Government	7,635,263	132,503	807,569	565,714	256,176	232,342	208,417	9,837,984
Public Safety	3,316,716	3,711,750	5,611,994	5,435,384	2,923,468	1,363,174	3,041,646	25,404,132
Transportation	1,883,100	83,000	2,215,228	361,648	322,108	595,022	1,879,613	7,339,719
<b>Total Appropriations</b>	<b>12,990,188</b>	<b>3,987,253</b>	<b>8,916,151</b>	<b>6,502,071</b>	<b>3,716,826</b>	<b>2,328,930</b>	<b>6,169,858</b>	<b>44,611,277</b>
Funds Carried Forward Adjustment	(7,914,472)	7,914,472	-	-	-	-	-	-
<b>Total</b>	<b>5,075,716</b>	<b>11,901,725</b>	<b>8,916,151</b>	<b>6,502,071</b>	<b>3,716,826</b>	<b>2,328,930</b>	<b>6,169,858</b>	<b>44,611,277</b>



## Fleet Equipment Replacement Capital Project Fund: Revenues and Appropriations FY 2012 – 2017

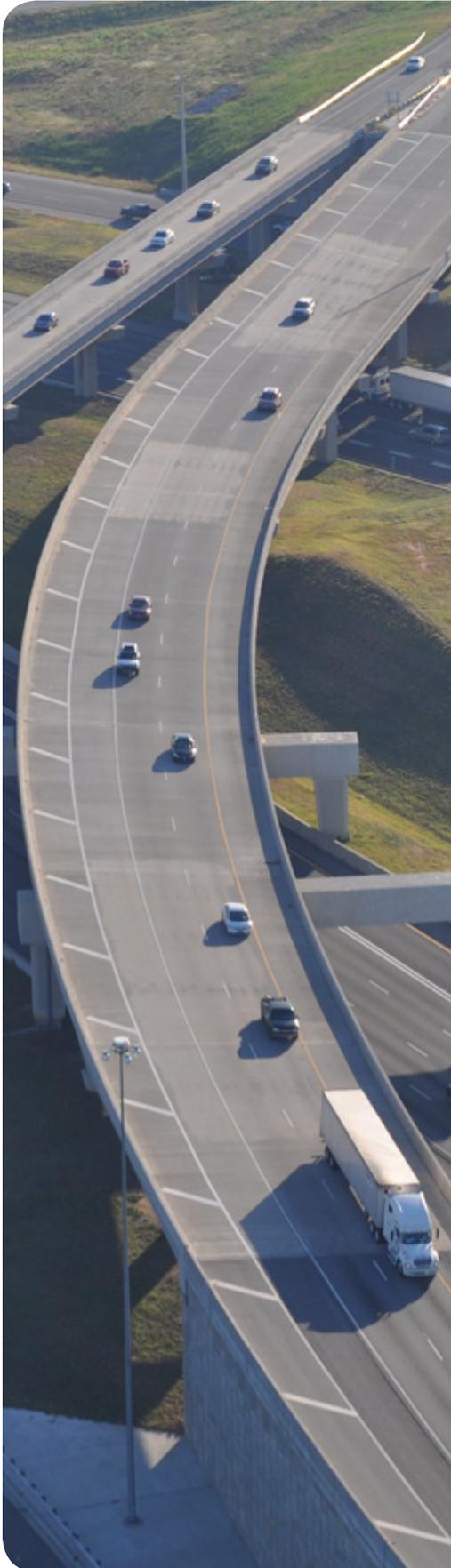
Revenues	Prior Years	2012 Budget	2013	2014	2015	2016	2017	Total Program	
<b>Investment Income</b>									
IR-Dividends	4,164							4,164	
IR-Int on Inv	31,158							31,158	
<b>Miscellaneous Revenue</b>									
Reimb Damaged Prop	60,725							60,725	
<b>Other Finance Source</b>									
Trans In - Admin Support		98,892	87,885	54,437	38,265	35,079		314,557	
Trans In - Crime Victim	5,734							5,734	
Trans In - DA Spec Inv	25,000	(7,480)						17,520	
Trans In - Fleet Fund	26,404	16,270	16,068	14,126	12,184	9,138		94,190	
Trans In - General	1,813,667	6,875,024	5,721,213	2,840,520	1,589,817	685,470	286,422	19,812,134	
Trans In - Recreation Fund	82,330	163,236	96,037	71,182	53,162	47,967	46,631	560,546	
Trans In - Risk Fund									
Trans In - Vehicle Repl Fund	23,536,791							23,536,791	
Asset Disposal - Govt	76,424							76,424	
Vehicle Sales	97,331							97,331	
<b>Total Revenues</b>	25,759,728	7,145,942	5,921,203	2,980,265	1,693,428	777,654	333,053	44,611,273	
Use of Fund Balance	(12,769,540)	(3,158,690)	2,994,948	3,521,806	2,023,398	1,551,275	5,836,804		
Funds Carried Forward Adjustment	(7,914,472)	7,914,472							
<b>Total</b>	<b>5,075,716</b>	<b>11,901,725</b>	<b>8,916,150</b>	<b>6,502,070</b>	<b>3,716,826</b>	<b>2,328,929</b>	<b>6,169,857</b>	<b>44,611,273</b>	
<b>Appropriations</b>									
<b>Community Services</b>									
Fleet Equipment - Community Services	E-0146	155,109	60,000	281,360	139,325	215,074	138,392	1,040,182	2,029,442
Total Community Services		155,109	60,000	281,360	139,325	215,074	138,392	1,040,182	2,029,442
<b>Corrections</b>									
Fleet Equipment - Corrections	E-0142	18,000		636,337	188,909	22,574	145,140	54,656	1,065,616
Replacement of Buses	E-0660	240,000							240,000
Total Corrections		258,000		636,337	188,909	22,574	145,140	54,656	1,305,616
<b>County Admin</b>									
Fleet Equipment - BOC/CA	E-0132		40,085	19,878					59,963
Total BOC/CA			40,085	19,878					59,963
<b>District Attorney</b>									
Fleet Equipment - District Attorney	E-0149	142,000	122,520	42,221	42,221	37,749		135,200	521,911
Total District Attorney		142,000	122,520	42,221	42,221	37,749		135,200	521,911
<b>Fire and Emergency Services</b>									
Fleet Equipment - Fire Services	E-0143	118,300	248,750	323,088	320,479	59,785	113,935	363,257	1,547,594
Total Fire and Emergency Services		118,300	248,750	323,088	320,479	59,785	113,935	363,257	1,547,594
<b>Finance</b>									
Fleet Equipment - Finance	E-0152		62,103	106,386	96,486				264,975
Total Finance			62,103	106,386	96,486				264,975
<b>Human Resources</b>									
Fleet Equipment - Human Resources	E-0158								
Total Human Resources									
<b>Information Technology</b>									
Fleet Equipment - IT	E-0151			44,623	38,168	19,119			101,910
Total IT				44,623	38,168	19,119			101,910
<b>Juvenile Court</b>									
Fleet Equipment - Juvenile Ct	E-0147		138,397	60,430					198,827
Total Juvenile Ct			138,397	60,430					198,827
<b>Planning and Development</b>									
Fleet Equipment - Planning and Dev	E-0136		291,067	112,869	26,465				430,401
Total Planning and Dev			291,067	112,869	26,465				430,401
<b>Police Services</b>									
Fleet Equipment - Police	E-0139	1,421,916	2,798,000	4,652,569	4,805,003	2,484,058	491,389	2,091,433	18,744,368
Total Police		1,421,916	2,798,000	4,652,569	4,805,003	2,484,058	491,389	2,091,433	18,744,368

## Fleet Equipment Replacement Capital Project Fund: Revenues and Appropriations FY 2012 – 2017

Appropriations		Prior Years	2012 Budget	2013	2014	2015	2016	2017	Total Program
<b>Sheriff</b>									
Fleet Equipment - Sheriff	E-0148	1,518,500	665,000		120,993	357,051	612,710	532,300	3,806,554
Total Sheriff		1,518,500	665,000		120,993	357,051	612,710	532,300	3,806,554
<b>Solicitor</b>									
Fleet Equipment - Solicitor	E-0150			31,696	51,182			39,015	121,893
Total Solicitor				31,696	51,182			39,015	121,893
<b>Support Services</b>									
Fleet Equipment - Support Services	E-0154	307,693		187,186	112,927	57,308	213,223	34,202	912,538
Total Support Services		307,693		187,186	112,927	57,308	213,223	34,202	912,538
<b>Tax Commissioner</b>									
Fleet Equipment - Tax Comm	E-0153			14,814	15,198				30,012
Total Tax Commissioner				14,814	15,198				30,012
<b>Transportation</b>									
Fleet Equipment - Transportation	E-0133	1,883,100	83,000	2,215,228	361,648	322,108	595,022	1,879,613	7,339,719
Total Transportation		1,883,100	83,000	2,215,228	361,648	322,108	595,022	1,879,613	7,339,719
<b>Non-Departmental</b>									
Fleet Equipment - Contingency	E-0157	7,185,570	9,982						7,195,552
Total Contingency		7,185,570	9,982						7,195,552
Funds Carried Forward Adjustment		(7,914,472)	7,914,472						
<b>Total Appropriations</b>		<b>5,075,716</b>	<b>11,901,725</b>	<b>8,916,150</b>	<b>6,502,070</b>	<b>3,716,826</b>	<b>2,328,929</b>	<b>6,169,857</b>	<b>44,611,273</b>

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## **Capital Enterprise Funds**



## Capital Enterprise Funds

### Definitions

**Enterprise Funds**, or proprietary funds, are financed and operated in a manner similar to private enterprise. The County provides goods and services to the public, charging user fees to recover the costs of operations. Capital funds account for all of the fixed assets of the applicable fund and are funded primarily from the net revenues of the respective operating fund or from revenue bond proceeds supported by the revenue producing entity.

### Budget Basis

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

### Fund Definitions

The **Airport Renewal and Extension Fund** accounts for financial resources provided from the net revenues of the Airport Operating Fund, grants from the Federal Aviation Administration, contributions from the Georgia Department of Transportation, and investment earnings. These resources are used to fund major repairs, renovations of airport infrastructure and facilities, the acquisition of new and replacement vehicles and equipment.

The **Solid Waste Renewal and Extension Fund** accounts for the financial resources provided from the net revenues of the Solid Waste Operating Fund. These resources may be used for renovations, expansions, 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 net revenues from the Stormwater Operating Fund, grants from the Federal Environmental Protection Division, and fees paid for stream mitigation buffer fees. These resources will be used for major repairs (not anticipated in the operating budget), renovations, expansions, and future development of the stormwater drainage system, watershed protection and improvements, and the acquisition of new and replacement equipment.

The **Transit Renewal and Extension Fund** accounts for financial resources provided primarily from contributions from the general fund, Federal Transit Administration grants, and contributions from the Georgia Department of Transportation. These resources are used for the development and expansion of the County's mass transit system as well as the acquisition of new and replacement equipment.

The **Water and Sewer Renewal and Extension Fund** accounts for financial resources provided from the net revenues of the water and sewerage system operations. Such resources are used for major repairs, renovations, expansions, and future development of the water and sewerage system and the acquisition of new and replacement equipment.

The **2008 Water and Sewer Bond Construction Fund** accounts for the financial resources provided from the existing Water and Sewerage Authority Revenue bond issue. These resources are used to fund renovations, expansions, and future developments of the water and wastewater system infrastructure.

## Revenue Source Definitions

**Revenue Bonds** are bonds repaid by user fees generated by the operation of the system. This type of bond is typically issued for the capital funding of enterprise projects such as water and wastewater system infrastructure, airport facilities, and other revenue-producing facilities. Issuance of future revenue bonds is dependent upon the projected net revenues of the operation when compared to the system's outstanding debt service. The capital budgeting process follows the legal and financial requirements stated in the County's lease agreement with the Water and Sewerage Authority when planning future bond issuance.

Transfers from **Water and Sewer and Stormwater Operations** are the net revenues of the County's water and sewer system or stormwater operations (less a reserve equal to at least one and a half months of the operating budget) that are contributed to a capital renewal and extension fund. The water and sewer transfer amount is projected based on rates set by the Board of Commissioners, existing and/or anticipated debt requirements, estimated operating costs, historic growth trends, and economic indicators. The stormwater transfer is based on revenues from stormwater utility fees.

**Water and Sewer System Development Charges** are fees imposed on developers to pay for a proportionate share of the capital costs of water and wastewater system improvements needed to serve the new development.

**Federal and State Grants Contributions** consist of funds received from federal, state, and/or other local governments or agencies. These revenues are identified for specific capital improvements, and these projections are based on project eligibility, established standards, and available dollars. Examples include grants from the Federal Aviation Administration (FAA) and the Federal Transit Administration (FTA), which are used to fund airport improvements and transit system improvements respectively.

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

**Other Revenues** include funds received from private developers, citizens, and other sources that are applied to the cost of specific projects. These revenues are projected based on known participation.



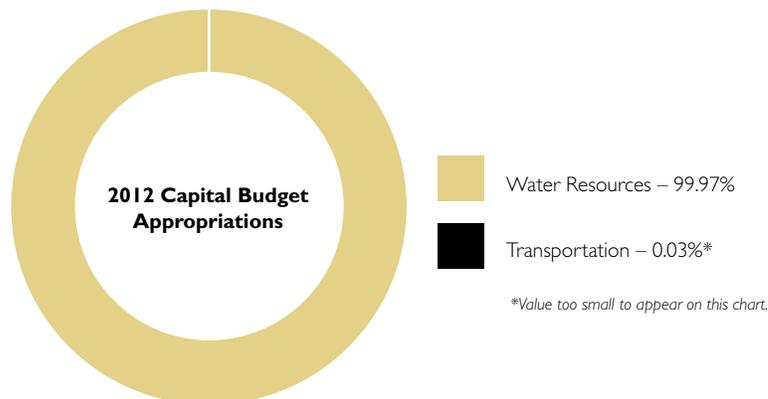
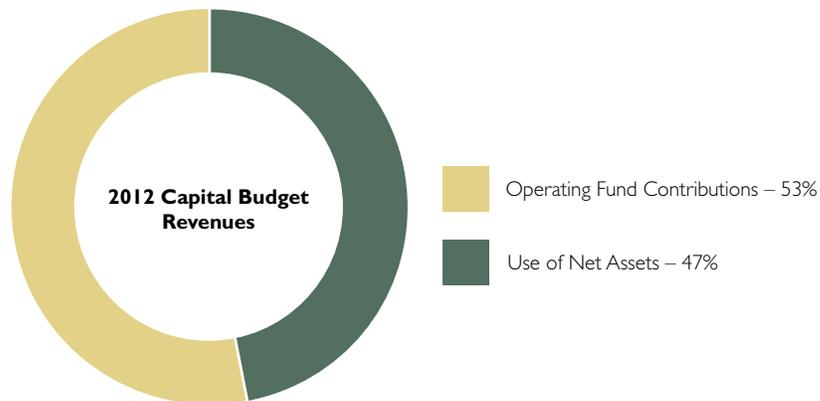
## Capital Enterprise Funds:

### Revenues and Appropriations FY 2012 – 2017

	Prior Years	2012 Budget	2013	2014	2015	2016	2017	Total Program
<b>Revenues</b>								
Bond/Loan Proceeds	403,625,768	-	-	-	-	-	-	403,625,768
Operating Fund Contrib	809,795,578	91,817,000	102,646,000	118,675,000	136,679,000	136,699,000	138,651,000	1,534,962,578
Sys Develop Charges	146,380,017	-	-	-	-	-	-	146,380,017
Fed/State Grant	74,269,777	-	1,621,360	-	-	-	-	75,891,137
Interest Income	53,340,009	-	-	-	-	-	-	53,340,009
Miscellaneous Revenue	9,109,632	-	-	-	-	-	-	9,109,632
Capital Fund Contrib	1,358,081	-	-	-	-	-	-	1,358,081
Public/Private Contrib	30,201,932	-	-	-	-	-	-	30,201,932
<b>Total Revenues</b>	<b>1,528,080,794</b>	<b>91,817,000</b>	<b>104,267,360</b>	<b>118,675,000</b>	<b>136,679,000</b>	<b>136,699,000</b>	<b>138,651,000</b>	<b>2,254,869,154</b>
Use of Net Assets	(51,786,928)	44,577,043	4,793,391	1,292,234	127,760	116,250	880,250	-
Funds Carried Forward	(38,359,997)	38,359,997	-	-	-	-	-	-
<b>Total</b>	<b>1,437,933,869</b>	<b>174,754,040</b>	<b>109,060,751</b>	<b>119,967,234</b>	<b>136,806,760</b>	<b>136,815,250</b>	<b>139,531,250</b>	<b>2,254,869,154</b>

#### Appropriations

Water Resources	1,357,005,034	174,709,915	105,391,802	119,820,296	136,571,060	136,649,000	139,364,000	2,169,511,107
Transportation	70,726,054	44,125	3,668,949	146,938	235,700	166,250	167,250	75,155,266
General Government	10,210,057	-	-	-	-	-	-	10,210,057
<b>Total</b>	<b>1,437,941,145</b>	<b>174,754,040</b>	<b>109,060,751</b>	<b>119,967,234</b>	<b>136,806,760</b>	<b>136,815,250</b>	<b>139,531,250</b>	<b>2,254,876,430</b>



## Airport Renewal and Extension Fund: Revenues and Appropriations FY 2012 – 2017

Revenues	Prior Years	2012 Budget	2013	2014	2015	2016	2017	Total Program
<b>Intergovernmental Revenues</b>								
Fed-Op-Cat-Direct	747,156							747,156
Fed-Cap-Direct	5,912,996							5,912,996
Fed-Cap-Indirect	967,036							967,036
State-Op-Grants	57,451							57,451
State-Cap-Direct	69,790							69,790
<b>Investment Income</b>								
IR-Dividend	441,284							441,284
<b>Miscellaneous Revenue</b>								
O-Misc	14,842							14,842
O-Cash Over Under								
<b>Other Finance Source</b>								
Trans In-Gen Fund	429,074							429,074
Trans In-Airport	3,122,019		35,000	34,000	50,000	50,000	50,000	3,341,019
Trans In-Capital	1,062,853							1,062,853
Asset Disp - Govt	61,883							61,883
<b>Total Revenues</b>	<b>12,886,384</b>		<b>35,000</b>	<b>34,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>13,105,384</b>
Use of Net Assets	(545,038)	44,125	34,275	80,688	152,450	116,250	117,250	
<b>Total</b>	<b>12,341,346</b>	<b>44,125</b>	<b>69,275</b>	<b>114,688</b>	<b>202,450</b>	<b>166,250</b>	<b>167,250</b>	<b>13,105,384</b>
<b>Appropriations</b>								
<b>Support Services</b>								
Facilities Repairs/Enhance/Upgr	F-0856	55,000						55,000
Total Support Services		55,000						55,000
<b>Transportation</b>								
Air Traffic Control Tower Equip Upgrade	M-0623		13,000					13,000
Aircraft Washrack	F-0699	4,375						4,375
Airport Feasibility Study	R-0054	250,000						250,000
Airport Ramp Lighting	F-0700				1,875	12,500		14,375
Airport Security Fencing	F-0749	231,131						231,131
Cedars Rd Animal/Security Fencing	F-0695		8,250					8,250
Central Basing Area	F-0702		3,125	21,750				24,875
Controller Replacement (new)	F-0837	190,000						190,000
Environ Doc-TxyY/Cntl Basing/Rwy/Txy	R-0044		10,375					10,375
Environ Doc-NC Basing//TwyW Storm H2O	R-0045				58,125			58,125
Equipment New and Replacement (2008)	E-0637	82,200						82,200
Equipment New and Replacement (2009)	E-0647	21,000						21,000
Fuel Storage Tank Barriers	F-0705				75,000	150,000		225,000
Installation of CCTV System	F-0694	75,000						75,000
North Apron Rehabilitation	F-0701			1,875	28,700			30,575
North Central Basing Area Development	F-0747					3,750	37,500	41,250
NW Stormwater Area Land Acquisition	F-0706						37,500	37,500
Obstruction Removal for Airport Approach	M-0631	1,153,593						1,153,593
Reimbursement - Cedars Land Acquisition	F-0703						86,250	86,250
Replace AWOS System	F-0693		2,250					2,250
Runway 7L-25R	M-0299	1,146,740						1,146,740
Runway/Taxiway Safety Area Strengthening	F-0697		5,000	67,938				72,938
Taxiway D, E, F and G Strengthening	F-0698			4,375	22,500			26,875
Taxiway "W" Strengthening/Rehab	F-0704		3,125	30,025				33,150
Taxiway "Y" - Yankee	F-0696		5,500	18,750	16,250			40,500
Contingency	O-0054	1,543,425	(22,250)				6,000	1,527,175
Closed Finalization		7,643,881						7,643,881
Total Transportation		12,341,346	(10,875)	69,275	114,688	202,450	166,250	13,050,384
<b>Total Appropriations</b>		<b>12,341,346</b>	<b>44,125</b>	<b>69,275</b>	<b>114,688</b>	<b>202,450</b>	<b>166,250</b>	<b>13,105,384</b>

## Solid Waste Renewal and Extension Fund:

Revenues and Appropriations FY 2012 – 2017

Revenues		Prior Years	2012 Budget	2013	2014	2015	2016	2017	Total Program
<b>Investment Income</b>									
IR-Dividend		2,112,119							2,112,119
<b>Miscellaneous</b>									
Reimb Damaged Prop		4,181,725							4,181,725
<b>Other Financing Source</b>									
Trans In-Risk		1,814							1,814
Trans In-SW		3,664,399							3,664,399
Asset Disp - Govt		250,000							250,000
<b>Total Revenues</b>		10,210,057							10,210,057
Use of Net Assets									
<b>Total</b>		<b>10,210,057</b>							<b>10,210,057</b>
<b>Appropriations</b>									
<b>Financial Services</b>									
Contingency	O-0049	3,028,694							3,028,694
Recovered Materials Handling Facility	F-0243	2,748,750	(519,000)						2,229,750
Recycling Bank Reconstruction	F-0756	4,431,725							4,431,725
Total Financial Services		10,209,169	(519,000)						9,690,169
<b>Information Technology</b>									
ERP Enhancement (Finance)	T-0143		519,000						519,000
Technology Hardware-Software	T-0140	888							888
Total Information Technology		888	519,000						519,888
<b>Total Appropriations</b>		<b>10,210,057</b>							<b>10,210,057</b>

## Stormwater Renewal and Extension Fund: Revenues and Appropriations FY 2012 – 2017

Revenues	Prior Years	2012 Budget	2013	2014	2015	2016	2017	Total Program
<b>Intergovernmental</b>								
Federal-Cap-Direct	3,943,308							3,943,308
Federal-Cap-Indirect	3,212,152							3,212,152
Federal-Op-Cat-Direct	2,391,348							2,391,348
Federal-Op-Cat-Indirect	482,323							482,323
State-Capital-Direct	485,721							485,721
<b>Charges for Services</b>								
SBPO - Reinspect fees	700							700
SBMBO-In Lieu fees	934,507							934,507
SBMBO-Inspect								
Stormwater Stream Mitigation Credits	414,973							414,973
<b>Investment Income</b>								
IR-Dividends	2,753,544							2,753,544
<b>Contributions and Donations</b>								
Contrib-Private Source								
<b>Miscellaneous Revenue</b>								
Reimbursement Damaged Property	1,847,945							1,847,945
<b>Other Financing Source</b>								
Trans In-Gen Fund	42,386,972							42,386,972
Trans In-Grants	3,082,997							3,082,997
Trans In-Stormwater	89,774,048	19,517,000	19,781,000	20,131,000	20,485,000	20,845,000	21,212,000	211,745,048
Asset Disposal - Govt	8,904							8,904
Loan Proceeds (GEFA)	5,000,000							5,000,000
<b>Total Revenues</b>	156,719,444	19,517,000	19,781,000	20,131,000	20,485,000	20,845,000	21,212,000	278,690,444
Use of Net Assets	(10,685,799)	10,609,467	(534,263)	(94,465)	(57,940)		763,000	
<b>Total</b>	<b>146,033,645</b>	<b>30,126,467</b>	<b>19,246,737</b>	<b>20,036,535</b>	<b>20,427,060</b>	<b>20,845,000</b>	<b>21,975,000</b>	<b>278,690,444</b>
<b>Appropriations</b>								
<b>Financial Services</b>								
Capital Salary Project	O-0124	234,678						234,678
Total Appropriation - Financial Services		234,678						234,678
<b>Information Technology (IT)</b>								
Business Sys Application Upgrd	T-0013	37,065	50,000		50,000		50,000	187,065
Computer Equipment-New (09)	T-0120	11,295	(9,731)					1,564
Computer Equipment-Repl (09)	T-0121	8,000	(8,000)					
Computer Equipment-New (10)	T-0133	32,000	(32,000)					
Electronic Document Mgmt Sys Growth	T-0084	167,427						167,427
ERP Growth	T-0068	61,550						61,550
GIS Growth	T-0061	627,136	13,500					640,636
I/T Hardware/Software Upgrd Contingency	T-0001		47,238	47,238	47,238	47,238	47,238	236,190
Land Management Inspection System	T-0112	250,000						250,000
Office Productivity Software (2009)	T-0122	2,004	(187)					1,818
Office Productivity Software (2010)	T-0135	1,918	(225)					1,693
Printer Replacements (2009)	T-0123	14,400	(280)					14,120
SAP Upgrades	T-0127	259,716						259,716
Technology Hardware and Software (2011)	T-0140	48,918						48,918
Technology Hardware and Software (2012)	T-0154-N		50,046					50,046
Voice Technology Repl/Upgrd	E-0099	274,006						274,006
Total Appropriations - IT		1,795,434	63,124	47,238	47,238	97,238	47,238	2,194,748
<b>Water Resources</b>								
Administration/Contingency	O-0044	109,242	332,504	208,166	194,832	175,000	352,572	1,372,315
2011 Storm Drainage Improvements-I	M-0776	11,912,592						11,912,592
2011 Storm Drainage Improvements-II	M-0780	1,514,989						1,514,989
2012 Storm Drainage Improvements	M-0781-N		16,568,787	15,341,334	18,594,465	18,824,108	19,077,762	109,384,217
Asset Management	R-0051	406,541	150,000	500,000	500,000	500,000	500,000	3,056,541
Big Haynes Watershed Improvements	F-0160	3,588,421						3,588,421
Drainage Improvements (2010)	M-0714	12,779,442						12,779,442
DWR Data Management	T-0129	168,865	78,000		50,000		50,000	346,865
Emergency Projects - FEMA Flood 1858	O-0128	9,076,338						9,076,338
Equipment New and Replacements (2007)	E-0092	729,593						729,593
Equipment New and Replacements (2008)	E-0116	557,054						557,054
Equipment New and Replacements (2009)	E-0648	441,639						441,639
Equipment New and Replacements (2010)	E-0652	403,500						403,500
Fleet Equipment - DWR Stormwater	E-0137	79,200	250,000	250,000	250,000	250,000	250,000	1,329,200
Lower Yellow Rvr Watershed Imprvmnts	F-0665	715,453						715,453
Mobile GIS - Arc-FM Viewer	T-0056	57,868						57,868
Natural Resources Wtrshd Struc Mgt Plan	F-0234	18,388,698	250,000	250,000	250,000	250,000	250,000	19,888,698
Stabilization	O-0137	1,139,251	12,334,053	2,500,000		180,714	167,428	16,321,445
Stormwater Drainage Imprv (2009)	M-0659	9,788,639						9,788,639
Stormwater Infrastructure Inventory	R-0029	5,511,065						5,511,065
Stormwater Master Plan	R-0026	5,023,818						5,023,818
Stormwater Mitigation-Stream Buffer-PY	M-0152	1,817,695						1,817,695
TMDL Implementation	R-0027	532,609						532,609
Watershed Improvement Implementation	F-0240	5,100,000						5,100,000
Watershed Protection Implementation	F-0533	2,188,790						2,188,790
Watershed Imprvmt Implementation	F-0657	2,147,294	100,000	150,000	150,000	150,000	150,000	2,997,294
Total Appropriations - Water Resources		94,178,595	30,063,343	19,199,499	19,989,297	20,329,822	20,797,762	218,777,762
Closed Projects		49,824,939						49,824,939
<b>Total Appropriations</b>		<b>146,033,645</b>	<b>30,126,467</b>	<b>19,246,737</b>	<b>20,036,535</b>	<b>20,427,060</b>	<b>21,975,000</b>	<b>278,690,444</b>

## Transit Renewal and Extension Fund:

### Revenues and Appropriations FY 2012 – 2017

Revenues	Prior Years	2012 Budget	2013	2014	2015	2016	2017	Total Program
<b>Intergovernmental Revenues</b>								
Fed-Op-Cat-Dir	168,400							168,400
Fed - Cap Direct	42,477,540		1,621,360					44,098,900
State - Op Grant	23,715							23,715
State - Cap Direct	5,881,841							5,881,841
<b>Investment Income</b>								
IR - Dividend	1,629,141							1,629,141
<b>Contributions and Donations</b>								
Contrib - Private Source	200,000							200,000
<b>Miscellaneous Revenues</b>								
Reimbursement Damaged Property	210,000							210,000
O - Ref. Rebates Comm	118,473							118,473
<b>Other Finance Source</b>								
Trans In - Gen Fund	9,716,041							9,716,041
Tax Cap Asset Sales	3,371							3,371
<b>Total Revenues</b>	<b>60,428,522</b>		<b>1,621,360</b>					<b>62,049,882</b>
Use of Net Assets	(2,043,814)		1,978,314	32,250	33,250			
<b>Total</b>	<b>58,384,708</b>		<b>3,599,674</b>	<b>32,250</b>	<b>33,250</b>			<b>62,049,882</b>
<b>Appropriations</b>								
<b>Transportation</b>								
Cedars Road Transit Facility	F-0232	1,327,290						1,327,290
Commuter, Local, ADA Buses/Equip	E-0084	24,007,226	2,026,700					26,033,926
Discover Mills Park and Ride Expansion	F-0757	1,194,532						1,194,532
Regional Smartcard Fare Collection Equip	E-0094	1,436,157						1,436,157
Transit Enhancements	E-0078	928,191	83,400	32,250	33,250			1,077,091
Transit Revenue Contingency	O-0041	1,974,847	1,489,574					3,464,421
Closed Finalization		27,516,466						27,516,466
<b>Total Appropriations</b>		<b>58,384,708</b>	<b>3,599,674</b>	<b>32,250</b>	<b>33,250</b>			<b>62,049,882</b>

## Water and Sewer Renewal and Extension/Bond Funds Combined: Revenues and Appropriations FY 2012 – 2017

Revenues	Prior Budget	2012 Budget	2013	2014	2015	2016	2017	Total Program
<b>Intergovernmental Revenue</b>								
Fed-Cap-Direct	115,000							115,000
Fed-Cap-Indirect	7,000,000							7,000,000
State-Cap-Direct	334,000							334,000
<b>Charges for Services</b>								
Misc Water Revenue	4,166							4,166
W/S-Misc Sewer Rev	8,000							8,000
O-Sale Other	10							10
<b>Investment Income</b>								
IR-Dividends	39,618,962							39,618,962
Int on Inv	7,148,124							7,148,124
Int Earnings Contra	(243,428)							(243,428)
Real G/L-Bond	(119,737)							(119,737)
<b>Contributions and Donations</b>								
Contrib-Private Srce	398,716							398,716
Contrib-Developers	29,603,216							29,603,216
<b>Miscellaneous Revenue</b>								
Reimb-Damaged Property	76,997							76,997
O-Misc	22,181							22,181
O-Cash Over Under	1							1
O-Refunds-Rebates	103,375							103,375
<b>Other Financing Source</b>								
Trans In-DPU Op	598,373,844	72,300,000	82,830,000	98,510,000	116,144,000	115,804,000	117,389,000	1,201,350,844
Trans In-Gen Fund	907,000							907,000
Trans In-Fire	1,050,000							1,050,000
Trans In-Grants	40,190							40,190
Trans In-R and E	50,685,454							50,685,454
Trans In-Capital	295,228							295,228
Trans In-Sinking	6,433,882							6,433,882
Trans In-SDC	145,029,837							145,029,837
Trans In-Const Funds	127,844							127,844
Bond Proceeds	345,625,768							345,625,768
Asset Disposal - Govt	2,201,131							2,201,131
Vehicle Sales	3,901							3,901
Loan Proceeds (GEFA)	53,000,000							53,000,000
<b>Total Revenues</b>	<b>1,287,843,663</b>	<b>72,300,000</b>	<b>82,830,000</b>	<b>98,510,000</b>	<b>116,144,000</b>	<b>115,804,000</b>	<b>117,389,000</b>	<b>1,890,820,663</b>
Use of Net Assets-W and S, R and E	(38,512,277)	33,923,452	3,315,065	1,273,761				
Funds Carried Forward Adjustment	(38,359,997)	38,359,997						
<b>Total</b>	<b>1,210,971,389</b>	<b>144,583,448</b>	<b>86,145,065</b>	<b>99,783,761</b>	<b>116,144,000</b>	<b>115,804,000</b>	<b>117,389,000</b>	<b>1,890,820,663</b>
<b>Appropriations</b>								
<b>Water Resources</b>								
Administration/Contingency	O-0033	1,510,821	936,380	500,000	500,000	500,000	500,000	4,942,201
ACF and SeFPC Water Allocation	R-0011	2,511,969						2,511,969
Alcovy Rvr and Ezzard Rd PS/FM	F-0132	16,785,338						16,785,338
Alcovy Rvr PS and FM - Phase II	F-0139	2,416,537						2,416,537
Backflow Prevention Program	M-0158	83,586						83,586
Biosolids Master Plan	F-0689	10,000,000	8,000,000	12,350,000	24,200,000	35,000,000	12,000,000	101,550,000
Brooks Rd PS and FM	F-0133	11,214,705						11,214,705
Brooks Rd PS Upgrade and FM	F-0151	3,970,287						3,970,287
Capital Needs - Business Evaluation	R-0040	250,000	2,500,000	10,000,000	10,000,000	22,000,000	27,500,000	105,250,000
Computerized Lab Management Sys.	T-0053	218,448						218,448
Crooked Creek WRF Improvements	M-0120	5,768,498	10,000,000				10,000,000	45,768,498
DWR Central - Upgrades	F-0541	690,938	100,000	100,000	100,000	100,000	100,000	1,290,938
DWR Data Management	T-0129	2,943,500	697,000	815,000	825,000	475,000	1,025,000	7,305,500
DWR Demolition Program	F-0691	650,000	5,000,000	500,000	500,000	500,000	500,000	8,150,000
DWR Graphic Records System - Growth	T-0058	1,614,989						1,614,989
DWR Internet Bill Presentation	T-0099	350,000	100,000	100,000	100,000	100,000	100,000	950,000
DWR Utility Relocation Coordination	O-0038	2,086,917						2,086,917
Developer Participation Agreements	F-0134	2,260,724						2,260,724
Digital Format Records Sys/Software	T-0055	190,241						190,241
Distribution System Rehab	M-0138	8,053,474						8,053,474
Distribution System Rehab	M-0735	11,562,275	7,000,000	6,700,000	11,000,000	7,000,000	7,500,000	58,762,275
Equipment - New and Replacement (2007)	E-0092	2,961,207						2,961,207
Equipment - New and Replacement (2008)	E-0116	3,581,954						3,581,954
Equipment - New and Replacement (2010)	E-0652	1,000,000						1,000,000
Facility Rehab-Water Production (2004-05)	F-0168	1,507,969						1,507,969
Facility Rehab-Water Production (2006-10)	M-0157	6,229,216						6,229,216
Facility Rehab-Water Production	M-0740	2,438,066	3,250,000	2,500,000	2,500,000	2,500,000	4,500,000	22,188,066
Filter Backwash Equalization Tank	F-0215	10,115,401						10,115,401
Fire Hydrant Installation	E-0047	43,000						43,000
Fleet Equipment - DWR W and S	E-0138	1,009,949	1,000,000	1,500,000	1,500,000	1,500,000	1,500,000	9,509,949
Flow and Pressure Monitoring Stations	F-0216	755,597	795,570	385,000				1,936,167

## Water and Sewer Renewal and Extension/Bond Funds Combined: Revenues and Appropriations FY 2012 – 2017

Revenues		Prior Budget	2012 Budget	2013	2014	2015	2016	2017	Total Program
Gas to Energy - Hill WRC	F-0838	5,696,551							5,696,551
General Engineering and Planning	R-0019	2,341,134	650,000	650,000	650,000	650,000	650,000	650,000	6,241,134
Generator Acquisition - Pump Stations	E-0043	1,666,358							1,666,358
Harbins Area Water Mains	F-0122	222,876							222,876
Lanier Filter Plant UV Disinfection	F-0184	10,142,757							10,142,757
Level Creek PS and FM	F-0174	7,436,492							7,436,492
Lower Big Haynes PS/FM/Interceptors	F-0187	37,629,785							37,629,785
Misc. R and E Contingency	O-0035	1,736,842	1,072,319	1,191,065	1,123,601	2,016,324	3,993,000	2,344,000	13,477,151
Mobile Arc-Fm Viewer	T-0056	927,105							927,105
No Business Creek PS/Tunnel	F-0138	78,294,791							78,294,791
N. Chattahoochee Interceptor PS Upgrade	F-0218	816,053							816,053
Old Norcross Rd PS	F-0153	9,676,756							9,676,756
Patterson-Marathon PS Upgrade and FM	F-0192	6,077,675							6,077,675
PCCP Replacement Program	M-0128	2,934,728							2,934,728
Petition Sewer	F-0144	2,876,404	100,000	100,000	100,000	100,000	100,000	100,000	3,476,404
Pressurized Pipes Assessment	R-0055	1,325,000	2,600,000	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000	17,925,000
Program Management	O-0036	11,745,658							11,745,658
Pump Station Phase Out Program	M-0777	500,000	750,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	6,250,000
Pump Station Rehab	M-0143	6,379,307							6,379,307
Pump Station Rehab	M-0745	8,507,196	6,300,000	3,700,000	4,000,000	8,000,000	8,500,000	6,500,000	45,507,196
Raw Water Pump Station Upgrade	F-0173	12,470,507							12,470,507
Reclaimed Water Reuse	F-0141	4,934,867	100,000	100,000	100,000	100,000	100,000	100,000	5,534,867
Reuse Pipeline and Diffuser to Lanier	F-0137	12,836,860							12,836,860
Rockbridge Pump Station	M-0137	2,330,198							2,330,198
Rosemoore Lake PS Decommission	F-0172	266,048							266,048
Sanitary Sewer Sys Ren	M-0750	2,730,515	3,000,000	2,500,000	3,000,000	3,000,000	3,500,000	3,500,000	21,230,515
Sanitary Sewer Sys Renewal	M-0161	6,186,821							6,186,821
Sewage Flow Monitoring/ SCADA Conv	T-0050	11,170,825							11,170,825
Sewer Assessment Program	M-0154	14,049,273	2,900,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	31,949,273
Shoal Creek Filter Plant	F-0149	8,202,348							8,202,348
South Gwinnett Wastewater	F-0540	5,105,218	2,700,000	9,900,000	8,000,000				25,705,218
SR 20 Widening (Ozora-Plantation)	M-0162	2,150,000							2,150,000
SR 120 (Sugarloaf/Riverside) Util Upgr	M-0163	3,272,202							3,272,202
Stabilization	O-0137	150,000	655,502	4,431,000	6,800,160	7,143,676	7,804,000	7,389,000	34,373,338
Tanglewood PS Upgrade and FM Extension	F-0221	1,050,056							1,050,056
Tanks and Pump Stations	F-0162	17,256,720							17,256,720
Upper Big Haynes Interceptor Repl	F-0208	3,544,797							3,544,797
Upper Chattahoochee Basin Study	R-0012	115,893							115,893
Utility Relocation Program	F-0647	8,437,951							8,437,951
Utility Relocation Program	F-0841	1,932,473	4,717,111	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	11,649,584
WRF Rehab Imprvmnt Prgm	M-0142	4,958,747							4,958,747
WRF Rehab Imprvmnt Prgm	M-0760	3,991,551	3,400,000	4,000,000	4,200,000	4,200,000	4,200,000	4,200,000	28,191,551
Wastewater Capacity Assurance Program	F-0152	558,478							558,478
Wastewater Flow Metering	R-0046	3,558,000	250,000	750,000	3,200,000	925,000	700,000	750,000	10,133,000
Water and Sewer Master Plan Review	R-0016	1,264,080	150,000	53,000	400,000	800,000	58,000	61,000	2,786,080
Water and Sewer Planning Studies	R-0018	2,961,640	350,000	750,000	385,000	404,000	424,000	445,000	5,719,640
Water and Sewer Rate Study	R-0014	128,492							128,492
Water Accountability Program	R-0021	2,202,123	500,000	400,000	50,000	500,000	1,000,000	2,000,000	6,652,123
Water Meter - New Installations	F-0662	5,210,975	500,000	1,000,000	1,000,000	1,500,000	1,500,000	1,500,000	12,210,975
Water Meter Replacement Program	M-0156	7,721,506	1,500,000	1,500,000	1,500,000	1,000,000	1,000,000	1,000,000	15,221,506
Water Production Emergency Generators	E-0050	2,172,496	6,000,000	7,600,000					15,772,496
Water Pumping Optimization	F-0748	199,995							199,995
Water Service Line Replacement	M-0155	5,501,538							5,501,538
Water Storage Facilities Rehab - Phase I	M-0146	845,307							845,307
Water Storage Facilities Rehab - Phase II	M-0153	1,407,275							1,407,275
Watershed Protection Implementation-PY	F-0533	882,737							882,737
Watershed Protection Implementation	F-0657	19,217,562	6,000,000	4,000,000	6,000,000	8,000,000	9,000,000	10,000,000	62,217,562
West Side Pump Station and Tank Site	F-0167	2,229,005							2,229,005
Wholesale Water Backflow Preventers	F-0179	18,100							18,100
Yellow River WRF Improvements	M-0141	62,501,787	22,518,615						85,020,402
<b>Total DWR</b>		<b>557,434,034</b>	<b>106,092,499</b>	<b>85,875,065</b>	<b>99,533,761</b>	<b>115,814,000</b>	<b>115,554,000</b>	<b>117,059,000</b>	<b>1,197,362,359</b>
<b>Transportation</b>									
Garner Rd (Miller-Five Forks)	F-0087	637,921							637,921
I-85 Collector Distributor (I-85 at 316)	F-0253	9,820,071							9,820,071
North Berkeley Lake Road Reloc	F-0385	250,000							250,000
SR 124 at Prospect Rd Intersection Imprv	M-0067	172,313							172,313
Sugarloaf Parkway Extension	F-0270	348,000							348,000
<b>Total DOT</b>		<b>11,228,306</b>							<b>11,228,306</b>
<b>Financial Services</b>									
Capital Salary project	O-0123	1,820,472							1,820,472
<b>Total Financial Services</b>		<b>1,820,472</b>							<b>1,820,472</b>

## Water and Sewer Renewal and Extension/Bond Funds Combined: Revenues and Appropriations FY 2012 – 2017

Appropriations		Prior Budget	2012 Budget	2013	2014	2015	2016	2017	Total Program
<b>Information Technology</b>									
Business Sys. Application Upgrade	T-0013	202,478	68,500	20,000		80,000		80,000	450,978
Computer Eq't - New (08)	T-0106	9,121							9,121
Computer Eq't - Repl (08)	T-0107	5,692							5,692
Computer Eq't - Repl (09)	T-0121	56,030							56,030
Computer Eq't - New (10)	T-0133	32,000	(3,966)						28,034
Computer Eq't - Repl (10)	T-0134	64,670	(48,725)						15,945
Computerized Maintenance Mgt Sys.	T-0060	464,988							464,988
Customer Relationship Management	T-0014	720,000							720,000
Electronic Document Mgt System Growth	T-0084	226,487							226,487
ERP Enhancements	T-0143	31,714							31,714
ERP Growth	T-0068	2,173,520							2,173,520
GIS Growth	T-0061	1,017,064	31,500						1,048,564
I/T Hardware/Software Upgrd Contingency	T-0001			250,000	250,000	250,000	250,000	250,000	1,250,000
Land Management Inspection System	T-0112	250,000							250,000
Office Productivity Software (08)	T-0108	20,780							20,780
Office Productivity Software (09)	T-0122	43,943	(30,983)						12,960
Office Productivity Software (10)	T-0135	17,881	(2,706)						15,175
Printer Replacements (08)	T-0110	11,247							11,247
Project Management System-PLATO	T-0088	55,000							55,000
SAP upgrades	T-0127	596,934							596,934
Technology Hardware and Software	T-0140	78,481							78,481
Technology Hardware and Software - 2012	T-0154		117,333						117,333
Voice Technology Repl/Upgrd	E-0099	993,472							993,472
Total IT		7,071,501	130,953	270,000	250,000	330,000	250,000	330,000	8,632,454
Closed Projects in SAP		325,778,344							325,778,344
Total PY Bonds and W and S, R and E		903,332,658	106,223,452	86,145,065	99,783,761	116,144,000	115,804,000	117,389,000	1,544,821,935
<b>2008 W and S Bond Fund</b>									
Alcovy River PS and FM-Phase II	F-0139	7,818,539							7,818,539
Brooks Rd PS Upgrade and FM	F-0151	13,887,989							13,887,989
Crooked Creek WRF Improvements	M-0120	2,240,653							2,240,653
Lower Big Haynes PS/FM	F-0187	28,196,472							28,196,472
Patterson-Marathon PS Upgrade and FM	F-0192	14,367,045							14,367,045
Reuse Pipeline and Diffuser to Lanier	F-0137	44,234,565							44,234,565
Shoal Creek Filter Plant	F-0149	6,806,225							6,806,225
Yellow River WRF Improvements	M-0141	78,032,763							78,032,763
Admin/Contingency Fund 518	O-0116	208,338							208,338
Total 2008 W and S Bond Fund		195,792,588							195,792,588
<b>2009 W and S Bond Fund</b>									
Crooked Creek WRF Improvements	M-0120	20,520							20,520
Reuse Pipeline and Diffuser to Lanier	F-0137	12,127,440							12,127,440
Yellow River WRF Improvements	M-0141	114,201,229							114,201,229
Admin/Contingency	O-0130	111,932							111,932
Total 2009 W and S Bond Fund		126,461,121							126,461,121
<b>Recovery Zone Bond Funds</b>									
Crooked Creek WRF Improvements	M-0120	23,700,224							23,700,224
Admin/Contingency	O-0130	44,794							44,794
Total Recovery Zone Bond Fund		23,745,019							23,745,019
Funds Carried Forward Adjustment		(38,359,997)	38,359,997						
<b>Total W and S Funds Appropriations</b>		<b>1,210,971,389</b>	<b>144,583,448</b>	<b>86,145,065</b>	<b>99,783,761</b>	<b>116,144,000</b>	<b>115,804,000</b>	<b>117,389,000</b>	<b>1,890,820,663</b>

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## **Capital Special Use Funds**

## Special Use Funds

### Definitions

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

### Budget Basis

Budgets for special use fund types are adopted on the modified accrual basis. Under this basis of accounting, revenues are recognized when they become both measurable and available. Measurable is defined as the amount of the transaction that can be determined. Available means collectible within the current period, or soon thereafter, for payment of current period liabilities. Expenditures are recognized when a transaction is expected to draw upon current resources..

### Fund Definitions

The **2001 Special Purpose Local Option Sales Tax Fund** accounts for the proceeds from a four-year, one-cent sales tax approved by voters in 2000 for the purpose of resurfacing, paving, widening, and extending certain roads and bridges; acquisition of greenspace and park land, expansions, renovations, and development of parks and recreation facilities; construction of libraries; and construction and renovations of fire and police facilities and equipment.

The **2005 Special Purpose Local Option Sales Tax Fund** accounts for the proceeds from a four-year, one-cent sales tax approved by voters in 2004 for the purpose of resurfacing, paving, widening, and extending certain roads and bridges; acquisition of greenspace and park land; expansions, renovations, and development of parks and recreation facilities; construction of libraries; and construction and renovations of fire and police facilities and equipment. In addition, funds have been provided to Gwinnett County cities for capital purposes.

The **2009 Special Purpose Local Option Sales Tax Fund** accounts for the proceeds from a four-year, one-cent sales tax approved by voters in 2008 for the purpose of resurfacing, paving, widening, and extending certain roads and bridges; acquisition of greenspace and park land; expansions, renovations, and development of parks and recreation facilities; courthouse addition; construction of libraries; and construction and renovations of fire and police facilities and equipment. In addition, \$123 million is anticipated to be provided to Gwinnett County cities.

### Revenue Source Definitions

**Special Purpose Local Option Sales Tax Revenues** are revenues of a one percent of sales tax collected by the State on behalf of the County for specific capital improvements for a specified time period as approved by referendum. The forecasted collections of these revenues are based on historical and economic growth trends over the time frame authorized in the referendum. These funds may be used only for capital improvements as specified in the authorized referendum.

**Federal and State Grants and Contributions** consist of funds received from federal, state, and/or other local governments or agencies. These revenues are identified for specific capital improvements and their projections are based on project eligibility, established standards and available dollars.

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

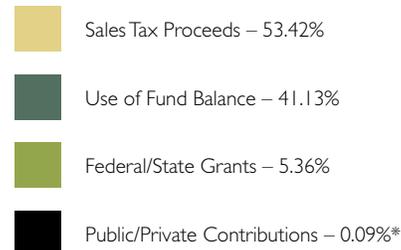
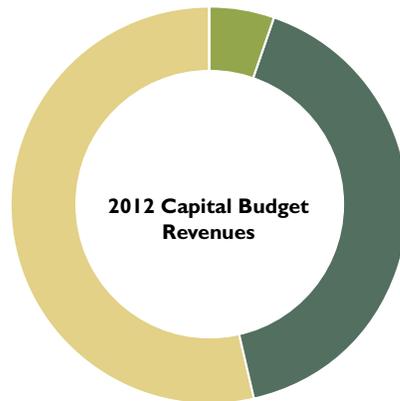
**Other Revenues** are funds received from private developers, citizens, and other sources that are applied to the cost of various specified projects. These revenues are projected based on known participation.



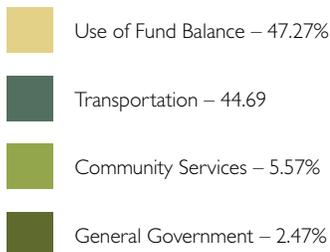
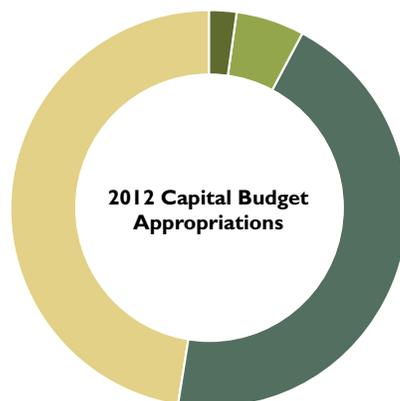
## Capital Special Use Funds:

### Revenues and Appropriations FY 2012 – 2017

	Prior Years	2012 Budget	2013	2014	2015	2016	2017	Total Program
<b>Revenues</b>								
Sales Tax Proceeds	1,426,645,523	115,616,732	147,799,554	37,635,274	-	-	-	1,727,697,083
Interest Income	78,909,938	-	-	-	-	-	-	78,909,938
Fed/State Grants/Contrib	66,249,242	11,600,000	11,000,000	-	-	-	-	88,849,242
Public/Private Contrib	4,486,108	203,957	-	-	-	-	-	4,690,065
Other Contrib	44,134,825	-	-	-	-	-	-	44,134,825
Miscellaneous Revenues	2,291,211	-	-	-	-	-	-	2,291,211
<b>Total Revenues</b>	<b>1,622,716,847</b>	<b>127,420,689</b>	<b>158,799,554</b>	<b>37,635,274</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,946,572,364</b>
Use of Fund Balance	(90,576,019)	(16,365,729)	(30,957,449)	31,094,505	17,958,883	6,475,867	82,369,942	-
Funds Carried Forward	(105,393,411)	105,393,411	-	-	-	-	-	-
<b>Total</b>	<b>1,426,747,417</b>	<b>216,448,371</b>	<b>127,842,105</b>	<b>68,729,779</b>	<b>17,958,883</b>	<b>6,475,867</b>	<b>82,369,942</b>	<b>1,946,572,364</b>
<b>Appropriations</b>								
Community Services	502,194,262	12,066,093	35,386,729	27,202,017	8,199,153	1,250,000	4,070,088	590,368,342
General Government	202,247,814	5,342,191	25,210,027	6,557,308	-	-	70,370,773	309,728,113
Public Safety	178,491,606	(3,086,810)	7,889,434	4,909,241	9,133,014	5,225,867	7,929,081	210,491,433
Water Resources	-	-	-	-	-	-	-	-
Transportation	649,207,146	96,733,486	59,355,915	30,061,213	626,716	-	-	835,984,476
<b>Total Appropriations</b>	<b>1,532,140,828</b>	<b>111,054,960</b>	<b>127,842,105</b>	<b>68,729,779</b>	<b>17,958,883</b>	<b>6,475,867</b>	<b>82,369,942</b>	<b>1,946,572,364</b>
Funds Carried Forward	(105,393,411)	105,393,411	-	-	-	-	-	-
<b>Total</b>	<b>1,426,747,417</b>	<b>216,448,371</b>	<b>127,842,105</b>	<b>68,729,779</b>	<b>17,958,883</b>	<b>6,475,867</b>	<b>82,369,942</b>	<b>1,946,572,364</b>



\*Value too small to appear on this chart.



## 2001 Special Purpose Local Option Sales Tax Fund: Revenues and Appropriations FY 2012 – 2017

Revenues		Prior Years	2012 Budget	2013	2014	2015	2016	2017	Total Program
<b>Taxes</b>									
SPLOST		496,072,037							496,072,037
<b>Intergovernmental Revenue</b>									
Fed-Cap-Indirect		7,471,658							7,471,658
State Op-Grants		4,120,385							4,120,385
State-Cap-Direct		2,796,994							2,796,994
Public Source		545,467							545,467
<b>Investment Income</b>									
IR-Dividend		21,935,485							21,935,485
IR-Int on Inv		19,875,289							19,875,289
G/L Bond		1,005,145							1,005,145
<b>Contributions and Donations</b>									
Contrib-Private Srce		819,069							819,069
Miscellaneous Revenue									
O-Misc		116,170							116,170
O-Cash Over Under									
O-Ref.Rebates Comm		105,643							105,643
<b>Other Finance Source</b>									
Trans In 1992 SPLOST		274,820							274,820
Asset Disp - Govt		497,758							497,758
<b>Total Revenues</b>		555,635,920							555,635,920
Use of Fund Balance									
<b>Total</b>		<b>555,635,920</b>							<b>555,635,920</b>
<b>Appropriations</b>									
Revenue Administration	O-0017	14,832,266							14,832,266
In House Program Admin-Capital Salaries	O-0118	1,387,596							1,387,596
Land Mgmt and Inspection	T-0112	750,000							750,000
<b>Fire and Emergency Services</b>									
Ambulance Replacements	E-0066	953,087							953,087
Ambulance Service Expansion	E-0067	198,725							198,725
Fire Apparatus Program	E-0065	5,502,561	316,781						5,819,342
Fire Apparatus Storage Facility	F-0464	25,847							25,847
Fire Station 1 Relocation	F-0460	3,709,114							3,709,114
Fire Station 7 Relocation	F-0461	4,485,311							4,485,311
Fire Station 8 Relocation	F-0552	2,989,843							2,989,843
Fire Station 10 Relocation	F-0708	1,081,900	(176,900)						905,000
Fire Station 12 Relocation	F-0462	4,922,433							4,922,433
Fire Station 26 W Sugarhill/Buford	F-0453	512,856							512,856
Fire Station 27 Hwy 324/Dacula Area	F-0459	2,893,637							2,893,637
Fire Station 28 Rosebud/Loganville	F-0458	2,801,644							2,801,644
Fire Station 31 Gwinnett College	F-0556	1,355,886	(121,507)						1,234,379
Fire Station 32	F-0557	125,000							125,000
Pod Building for Station 20	F-0655	150,000	(18,374)						131,626
Repair Center	F-0846	727,828							727,828
Total - Fire Services		32,435,673							32,435,673
<b>Police Services</b>									
Animal Control Shelter	F-0457	284,825							284,825
Eastside Precinct 7	F-0446	3,641,686							3,641,686
Grayson Precinct	F-0445	750							750
Police Annex	F-0031	1,277,218							1,277,218
Police Headquarters Improvments	M-0519	171,028							171,028
Police Training Center	F-0443	22,846,785							22,846,785
Tactical Shoot House	F-0847	1,587,902							1,587,902
Total - Police Services		29,810,194							29,810,194
<b>Support Services</b>									
Ga DMV Customer Services Center	F-0550	2,196,637							2,196,637
Total - Support Services		2,196,637							2,196,637
Total - Public Safety		64,442,505							64,442,505
<b>Library Program</b>									
Dacula Library	F-0504	5,588,150							5,588,150
Grayson Library	F-0505	1,429,255							1,429,255
Hamilton Mill Library	F-0562	1,073,570							1,073,570
Library Facilities Master Plan	R-0049	84,268							84,268
Suwanee Library	F-0578	5,164,840							5,164,840
Total - Library Program		13,340,083							13,340,083

## 2001 Special Purpose Local Option Sales Tax Fund: Revenues and Appropriations FY 2012 – 2017

Appropriations		Prior Years	2012 Budget	2013	2014	2015	2016	2017	Total Program
<b><u>Parks and Recreation Program</u></b>									
Active Parks Land Acquisition	F-0480	30,769,142							30,769,142
Alcovy/Harbins Passive Park Develop	F-0499	6,336,373							6,336,373
Alexander Park Site	F-0564	48,398							48,398
Bay Creek Park	F-0481	7,312,159							7,312,159
Best Friend Park Renovation	F-0482	7,619,995							7,619,995
Bethesda Park Expansion	F-0483	11,521,204							11,521,204
Bogan Park Renovations	M-0456	2,317,406							2,317,406
Collins Hill Park Improvements	F-0484	1,391,870							1,391,870
Dacula Park Activity Center	F-0485	3,097,119							3,097,119
Deshong Area Park	F-0506	4,089,114							4,089,114
Duncan Creek Park	F-0488	6,111,107							6,111,107
Five Forks/R Reagan Park	F-0502	2,055,315							2,055,315
Freeman's Mill Park	F-0565	918,575							918,575
George Pierce Park (Phase II)	F-0486	7,016,358							7,016,358
Graves Park	F-0494	3,511,029							3,511,029
Greenways Development	F-0487	2,668,562							2,668,562
Gwt Co Environmental and Heritage Ctr	F-0498	18,796,995							18,796,995
Holcomb Bridge Park	F-0489	1,125,549							1,125,549
In House Program Administration	O-0071	812,539							812,539
Jones Bridge Park (Phase II)	F-0490	637,779							637,779
Lenora Park Expansion	F-0492	8,136,264							8,136,264
Little Mulberry Park Development	F-0500	5,377,063							5,377,063
McDaniel Farm Park Development	F-0501	2,465,339							2,465,339
Mountain Park Aquatic Ctr and Actv Bldg	F-0493	9,656,299							9,656,299
Park Land/Open Space Acquisition	F-0576	6,085,119							6,085,119
Park Maintenance Facility	M-0457	433,889							433,889
Passive Parks Land Acquisition	F-0495	49,081,550							49,081,550
P'tree Ind Blvd Aquatic Center	F-0510	42,979							42,979
Rhodes Jordan Park Expansion	F-0496	461,606							461,606
Settles Bridge	F-0509	60,000							60,000
Shorty Howell Park Renovations	F-0497	9,162,169							9,162,169
Spriggs Rd Park Site	F-0511	39,999							39,999
Sweetwater Park	F-0507	3,950,836							3,950,836
Tribble Mill Park	F-0491	200,000							200,000
Yellow River Park Development	F-0503	4,203,298							4,203,298
Cities Share/Contributions	various	11,023,823							11,023,823
<b>Total - Parks and Recreation</b>		<b>228,536,820</b>							<b>228,536,820</b>
<b><u>Roadway Improvements</u></b>									
Five Forks Trickum Road	F-0649	980,046							980,046
Gwinnett University Improvements	F-0651	2,251,492							2,251,492
Roadway Improvements Contingency	F-0033	100							100
McGinnis Ferry Ext.	F-0034	5,255,454							5,255,454
Old Peachtree Road	F-0036	1,648,928							1,648,928
Pleasant Hill Road	F-0035	3,640,362							3,640,362
Rockbridge Road	F-0040	5,211,613							5,211,613
S.R. 120 Realignment	F-0038	1,456,800							1,456,800
SR 324 Widening (NCross-County Conn)	F-0382	3,999,965							3,999,965
Sugarloaf Parkway Extension	F-0270	20,155,650							20,155,650
US 29 (Brand Bank-Victor St )	F-0039	16,826,686							16,826,686
US 78 at SR 124	F-0547	1,000,000							1,000,000
Zoar Church Road	F-0650								
<b>Total</b>		<b>62,427,096</b>							<b>62,427,096</b>
<b><u>Intersection and Traffic Operations</u></b>									
Arnold Road at Hutchins Road	M-0598	727,863							727,863
Dickens Road at Harbins Road	M-0043	2,151,054							2,151,054
Dogwood/HollybrookatWebb Gin Hse	M-0047	1,526,331							1,526,331
Lawrenceville Hwy at Indian Trail Road	M-0037	3,927,994							3,927,994
Lenora Church Road at Lee Road	M-0050	1,116,188							1,116,188
Old Fountain Road at Old P'tree Rd	M-0053	2,349,175							2,349,175
P'tree Ind Blvd at Holcomb Bridge Rd	M-0042	992,188							992,188
P'tree Industrial Boulevard at SR 120	M-0040	592,849							592,849
P'tree Parkway at Holcomb Bridge Rd	M-0041	923,524							923,524
Rogers Bridge Rd at Main/Chatt River	M-0046	871,439							871,439
SR 84 at Bennett Road	M-0596	1,219,541							1,219,541
SR 120 at Albion Farms Road	M-0052	1,069,047							1,069,047
SR 120 at Lawrenceville-Suwanee Road	M-0039	12,040							12,040
SR 124 at Jackson Street	M-0045	971,200							971,200
SR 317 at Satellite Boulevard	M-0044	168,278							168,278
Traffic Signal System Upgrades	M-0036	17,140,546							17,140,546
Turn Lane Improvements at Various Inter	M-0595	637,988							637,988
US 29 at Gloster Road	M-0049	474,610							474,610
<b>Total</b>		<b>36,871,855</b>							<b>36,871,855</b>

## 2001 Special Purpose Local Option Sales Tax Fund: Revenues and Appropriations FY 2012 – 2017

Appropriations		Prior Years	2012 Budget	2013	2014	2015	2016	2017	Total Program
<b>Road Safety and Alignment Improvements</b>									
Braselton Hwy.	M-0089	1,417,672							1,417,672
Burns Road	M-0061	1,856,322							1,856,322
Burns Road	M-0078	1,787,092							1,787,092
Button Gwinnett Drive	M-0070	586,819							586,819
Button Gwinnett Drive	M-0077	459,744							459,744
Centerville-Rosebud Road	M-0068	1,105,135							1,105,135
Dacula Road	M-0085	560,394							560,394
Dogwood Road	M-0075	37,088							37,088
Graves Road	M-0058	548,754							548,754
Harbins Road	M-0083	657,244							657,244
Hewatt Road	M-0084	802,542							802,542
Holcomb Bridge Road	M-0062	7,115							7,115
Lake Lucerne Road	M-0082	2,048,771							2,048,771
Lenora Church Road I	M-0066	1,252,690							1,252,690
Lester Road	M-0074	800,451							800,451
Mount Moriah Road	M-0057	15,395							15,395
New Hope Rd at Bowman	M-0600	778,539							778,539
Oak Road	M-0065	45,421							45,421
Old Norcross Road	M-0071	2,209,425							2,209,425
Old Peachtree Road	M-0056	3,072,173							3,072,173
Old Peachtree Road	M-0060	145,460							145,460
Rockbridge Road	M-0079	236,733							236,733
S Old Peachtree Road	M-0076	621,003							621,003
S.R. 124	M-0067	2,067,219							2,067,219
Springdale Road	M-0090	843,013							843,013
SR 316 (I-85 to Sugarloaf Parkway)	M-0694	1,860							1,860
US-29 Winder Hwy	M-0088	1,478,355							1,478,355
Webb Gin House Road	M-0064	2,237,991							2,237,991
Williams Road	M-0069	1,165,301							1,165,301
<b>Total</b>		<b>28,845,722</b>							<b>28,845,722</b>
<b>Bridge/Culverts</b>									
Cole Drive	F-0044	655,356							655,356
Indian Trail Road	F-0043	4,300,844							4,300,844
Killian Hill Road	F-0042	820,664							820,664
Old Norcross Road	F-0045	2,204,675							2,204,675
Paved Road Bridges	F-0372	509,597							509,597
Rogers Bridge Rd	F-0345	200,454							200,454
Russell Road	F-0046	2,342,535							2,342,535
SR 20 Widening (Ozora-Plantation)	M-0162	1,100,000							1,100,000
West Liddell Rd - Club Drive Connector	F-0047	273,362							273,362
<b>Total</b>		<b>12,407,487</b>							<b>12,407,487</b>
<b>School Safety Projects</b>									
Berry Road (Grayson Area ES)	F-0056	227,248							227,248
Bethany Church Rd Sidewalk(Shiloh HS)	F-0075	1,876,040							1,876,040
Bogan Rd Sidewalk (Harmony ES)	F-0066	629,690							629,690
Brownlee Rd Sidewalk (Mtn Park ES)	F-0067	60,227							60,227
Buford City Schools (Various Imprvmts)	F-0086	3,000,000							3,000,000
Cooper Road/Grayson Area Elem I	F-0617	524,542							524,542
Cruse Rd Sidewalk (JV Benefield ES)	F-0070	215,795							215,795
Dogwood Rd Sidewalk (Brookwood HS)	F-0073	335,790							335,790
Fence and Dacula Rd Turn Ln (Dacula ES)	F-0058	1,703,704							1,703,704
Georgia Belle Ct S'walk(Meadowcreek)	F-0077	59,298							59,298
Hewatt Rd Sidewalk (Head ES)	F-0079	4,245							4,245
Holly Brook Rd S'walk (Brookwood ES)	F-0074	640,783							640,783
Johnson Rd Sidewalk (Riverside ES)	F-0068	16,973							16,973
New Hope Rd (Archer HS-Tribble M Pky)	F-0850	111,486							111,486
New Hope Rd Turn Lane (Harbins ES)	F-0060	549,585							549,585
New Hope/Simonton Turn Ln	F-0057	999,780							999,780
Oak Rd Sidewalk (Gwin Oaks ES)	F-0065	829,755							829,755
Old P'tree Rd Sidewalk(Richard Hull MS)	F-0064	147,771							147,771
Old P'tree Sidewalk (Sugarloaf ES/HS)	F-0082	233,769							233,769
Old P'tree Turn Ln (Sugarloaf ES/HS)	F-0054	631,798							631,798
Old Snellville Rd Sidewalk (Crews MS)	F-0076	718,238							718,238
Ridge Rd S'walk (Harmony Area ES/MS)	F-0083	354,446							354,446
Ridge Rd Turn Ln (Harmony ES/MS)	F-0061	1,593,542							1,593,542
Rock Springs Rd Turn Ln (Rock Springs)	F-0059	576,856							576,856
Sever Rd Sidewalk (Jackson ES)	F-0072	574,237							574,237
SR124/Lena Carter (Sugar Hill Area HS)	F-0679	199,293							199,293
SR 124 Sidewalk (Hamilton Mill HS/MS)	F-0080	597,952							597,952
SR 124 Turn Ln (Hamilton Mill HS/MS)	F-0052	14,943							14,943
Sycamore Rd Sidewalk (Sugar Hill ES)	F-0081	679,548							679,548
Sycamore Rd Turn Ln(Sugar Hill ES)	F-0053	273,900							273,900
Tom Smith Rd S'walk (St. John Neuman)	F-0071	486,704							486,704
Various Schools	F-0051	4,952,297							4,952,297
W Drwn Crek/Ewing Chapel Rd (Alcova ES)	F-0849	17,898							17,898
Webb Gin House Rd S'walk(Brookwood)	F-0084	57,344							57,344
West Price Rd Sidewalk (North Gwinnett)	F-0069	685,414							685,414
<b>Total</b>		<b>24,580,890</b>							<b>24,580,890</b>

## 2001 Special Purpose Local Option Sales Tax Fund: Revenues and Appropriations FY 2012 – 2017

Appropriations		Prior Years	2012 Budget	2013	2014	2015	2016	2017	Total Program
<b><u>Sidewalk and Multi-Use Trail Projects</u></b>									
Brook Hollow Parkway	F-0099	823,617							823,617
Camp Perrin Road	F-0091	815,058							815,058
Civic Ctr Area Pedestrian Improvements	F-0674	423,683							423,683
Five Forks Trickum Road	F-0097	364,825							364,825
Garner Road	F-0087	1,996,222							1,996,222
Grayson Prkwy/G New Hope Rd	F-0088	1,178,013							1,178,013
Hill Street	F-0103	189,384							189,384
Holcomb Bridge Road	F-0098	963,077							963,077
Holcomb Bridge Road	F-0104	467,540							467,540
Holcomb Bridge Road	F-0669	10,921							10,921
Ivy Creek Trail on new alignment	F-0110	387,386							387,386
Lakeview Road	F-0668	458,500							458,500
Mountain View Road	F-0672	169,876							169,876
N Berkeley Lake Road	F-0094	405,960							405,960
N Berkeley Lake Road ( Lakeshore-PIB)	F-0105	603,167							603,167
N Peachtree/Medlock Bridge Road	F-0089	18,806							18,806
Peachtree Corners Circle	F-0102	60,417							60,417
Peachtree Industrial Blvd	F-0671	677,202							677,202
Peachtree Parkway	F-0108	1,669,842							1,669,842
Pharrs Road	F-0115	1,169,987							1,169,987
Pine Grove Avenue	F-0109	423,377							423,377
Ridgedale Drive	F-0093	304,198							304,198
River Drive	F-0113	442,521							442,521
Rockbridge Road	F-0101	945,252							945,252
Rockbridge Road	F-0112	29,682							29,682
Rosebud Road	F-0106	484,999							484,999
S Berkeley Lake Road	F-0090	42,072							42,072
South Old Peachtree Road	F-0096	1,023,816							1,023,816
Sweetwater Road	F-0100	642,831							642,831
Western Gwinnett Bikeway (Howell/P/Hill)	F-0341	40,715							40,715
<b>Total</b>		<b>17,232,945</b>							<b>17,232,945</b>
<b><u>Capital Rehabilitation and Resurfacing</u></b>									
Cap Project Rehab and Resurf Contg	M-0093	1,212,243							1,212,243
Non Major Road Resurfacing	M-0103	15,664,766							15,664,766
Resurfacing LAR32-59-1(135)	M-0107	1,740,805							1,740,805
Resurfacing LAR00-S05-00(072)	M-0110	549,573							549,573
Resurfacing LAR00-S05-00(165)	M-0111	260,888							260,888
Resurfacing LAR00-S05-00(179)	M-0112	264,465							264,465
Resurfacing LAR04-S006-00(593)	M-0113	276,990							276,990
Resurfacing LAR04-S006-00(597)	M-0114	129,427							129,427
Resurfacing LAR04-S006-00(585)	M-0115	733,517							733,517
Resurfacing LAR07-S010-00(079)	M-0621	3,719,642							3,719,642
Resurfacing LAR07-S010-00(076)	M-0622	72,734							72,734
<b>Total</b>		<b>24,625,050</b>							<b>24,625,050</b>
Cities Allocation	Various	11,023,823							11,023,823
Program Management	O-0015	7,028,347							7,028,347
Residential Speed Control	M-0092	586,049							586,049
TCC Equipment	R-0038	755,967							755,967
Transportation Planning	R-0009	1,387,801							1,387,801
Closed Finalization		4,573,618							4,573,618
<b>Total - Transportation Program</b>		<b>232,346,650</b>							<b>232,346,650</b>
Funds Carried Forward Adjustment									
<b>Total Appropriations</b>		<b>555,635,920</b>							<b>555,635,920</b>

## 2005 Special Purpose Local Option Sales Tax Fund: Revenues and Appropriations FY 2012 – 2017

Revenues		Prior Years	2012 Budget	2013	2014	2015	2016	2017	Total Program
<b>Taxes</b>									
SPLOST		581,460,528							581,460,528
<b>Intergovernmental Revenue</b>									
Fed-Op-Cat-Direct		216,000							216,000
Fed-Op-Cat-Indirect		999,999							999,999
Fed- Cap-Indirect		19,180,746	11,600,000	11,000,000					41,780,746
State Op Grants		10,466,195							10,466,195
State-Cap-Direct		11,777,667							11,777,667
Public Source		1,361,080							1,361,080
<b>Investment Income</b>									
IR-Dividend		8,868,463							8,868,463
IR-Int on Inv		23,270,494							23,270,494
G/L Bond		2,799,412							2,799,412
<b>Contributions and Donations</b>									
Contrib-Private Source		1,599,161							1,599,161
<b>Miscellaneous Revenue</b>									
Reimb Damaged Property		126,250							126,250
O-Misc		252,292							252,292
O-Cash Over Under		1							1
O-Ref.Rebates Comm		101,196							101,196
<b>Other Financing Source</b>									
Trans-In E-911		45,000							45,000
Trans In-Grants									
Trans In-PD Fed LEA		240,000							240,000
Trans In-1997 SPLOST		29,812,115							29,812,115
Asset Disposal		1,026,441							1,026,441
<b>Total Revenues</b>		<b>693,603,041</b>	<b>11,600,000</b>	<b>11,000,000</b>					<b>716,203,041</b>
Use of Fund Balance		(16,654,419)			5,184,451				
Funds Carried Forward Adjustment		(43,716,334)	43,716,334						
<b>Total</b>		<b>633,232,287</b>	<b>66,786,302</b>	<b>16,184,451</b>					<b>716,203,041</b>
<b>Appropriations</b>									
Revenue/Administration	O-0111	10,512,447	1,287,000						11,799,447
Capital Salaries Project	O-0118	386,981							386,981
<b>Fire and Emergency Services</b>									
Ambulance Replacements	E-0066	3,078,908	25,531						3,104,438
Ambulance Service Expansion	E-0067	1,011,489							1,011,489
Automated Vehicle Locator System (AVL)	E-0654	109,400							109,400
Fences-Retention Ponds	F-0848	42,000	(2,138)						39,862
Fire Academy Improvements	M-0662	800,000							800,000
Fire Apparatus Replacements	E-0065	8,965,124							8,965,124
Fire Program Contingency	O-0101	1,805,538	(1,805,538)						
Fire Services Apparatus/Vehicle Exp	E-0656	46,875							46,875
Fire Station 10 Relocation	F-0708	300,336	(162,269)	1,738,146					1,876,213
Fire Station 18 Relocation	F-0554	5,406,000	(269,883)						5,136,117
Fire Station 29	F-0463	4,053,842	(550,551)						3,503,292
Fire Station 30	F-0555	5,465,613	(574,847)						4,890,765
Fire Station 31	F-0556	826,762		2,796,306					3,623,067
Fire Station 32	F-0557	615,000	(113,014)						501,986
Fire Station 33	F-0760	795,562	(795,562)						
Fire Station 34	F-0761	267,787	(267,787)						
In-House Program Admin-Fire	O-0131	913,825							913,825
Renovate Resource Management Warehouse	M-0773	80,000	(18,393)						61,607
<b>Total - Fire Services</b>		<b>34,584,061</b>	<b>(4,534,451)</b>	<b>4,534,451</b>					<b>34,584,061</b>
<b>Police Services</b>									
Evidence Storage Facility	M-0644	11,358							11,358
Grayson Police Precinct	F-0445	66,958							66,958
Headquarters Improvements	M-0519	3,536,810							3,536,810
Police Annex	F-0031	9,187,944							9,187,944
Tactical Shoot House	F-0847	26,468							26,468
Police Equipment	E-0074	507,000							507,000
Fleet Equipment - Police- 2005 SPLOST	E-0140	3,125,500							3,125,500
In-House Program Admin-Police	O-0132	369,658							369,658
<b>Total - Police Services</b>		<b>16,831,696</b>							<b>16,831,696</b>
<b>Public Safety</b>									
800 Mhz Radio System-Digital	E-0073	37,101,267							37,101,267
800 Mhz Radio System-Digital (IT)	E-0657	2,898,733							2,898,733
Animal Control Facility	F-0457	6,930,995							6,930,995
<b>Total - Public Safety</b>		<b>46,930,995</b>							<b>46,930,995</b>
<b>Total - All Public Safety</b>		<b>98,346,752</b>	<b>(4,534,451)</b>	<b>4,534,451</b>					<b>98,346,752</b>
<b>Library Program</b>									
Grayson Library	F-0505	4,105,170							4,105,170
Hamilton Mill Library	F-0562	6,158,430	(263,594)						5,894,836
Library Contingency	O-0093	1,661,349	(1,661,349)						
Liburn Library Relocation	F-0762		1,989,719						1,989,718.66
Five Forks Library Renovations	M-0713	1,550,000							1,550,000
Norcross Library Renov and Additions	M-0732	2,775,000							2,775,000
Peachtree Ridge Library	F-0563	827,234							827,234
In-House Program Admin-Libraries	O-0133	146,000	(64,775)						81,225
<b>Total - Library Program</b>		<b>17,223,183</b>							<b>17,223,183</b>

## 2005 Special Purpose Local Option Sales Tax Fund: Revenues and Appropriations FY 2012 – 2017

Appropriations		Prior Years	2012 Budget	2013	2014	2015	2016	2017	Total Program
<b>Parks and Recreation Program</b>									
Alcovy/Harbins Passive Park	F-0499	408,143	(22,800)						385,343
Alexander Park	F-0564	4,738,000							4,738,000
Artificial Turf Fields	M-0726	4,000,000	(400,000)						3,600,000
Asset Management Plan	R-0053		200,000						200,000
Bay Creek Park (Phase II)	F-0566	3,623,212							3,623,212
Bethesda Park Improvements	F-0567	410,275							410,275
Bogan Park Aquatic Center Impvs	F-0839	220,000	2,500,000						2,720,000
Bryson Park	F-0734	6,192,699							6,192,699
Club Drive Park	F-0753	3,070,211							3,070,211
Duncan Creek Park	F-0488	3,256,901							3,256,901
Freeman's Mill Park	F-0565	2,070,170	(28,255)						2,041,915
George Pierce Park Trails	F-0568	3,296,770	(1,750,000)						1,546,770
Greenways Acquisition/Development	F-0487	11,667,627	100,000						11,767,627
Gwt Co Environment and Heritage Ctr	F-0498	8,762,025							8,762,025
Gwt Senior Center Efficiency Upgrade	M-0724	800,000							800,000
Harbins Community Park (Phase II)	F-0725	425,000							425,000
Improvements and Betterments Program	M-0661	5,000,000	1,788,896						6,788,896
In House Program Admin	O-0092	1,378,440							1,378,440
Landscape Improvements	M-0723	500,000							500,000
Lucky Shoals Park Redevelopment	F-0569	6,489,851	(2,625)						6,487,226
Mountain Park Park Improvements	F-0570	1,031,154							1,031,154
New Park Development (Area B/C)	F-0571	714,571	(0)						714,571
Park Land/Open Space Acquisition	F-0576	67,549,568							67,549,568
Park Program Contingency	O-0098	478,391	(298,393)						179,998
Peachtree Ridge Park	F-0508	17,728,519							17,728,519
Rabbit Hill Park	F-0572	3,216,659							3,216,659
Rhodes Jordan Park	F-0573	8,680,580							8,680,580
Rock Springs Park	F-0511	6,825,038							6,825,038
Settles Bridge Park	F-0509	4,423,360	(4)						4,423,356
Tribble Mill Park	F-0574	499,893	(0)						499,893
Vines Garden Trail and B'walk Impvs	M-0510	900,000	200,000						1,100,000
West Gwinnett Park	F-0510	18,114,134	(18,818)						18,095,316
Yellow River Park	F-0503	9,991							9,991
Yellow River Post Office Historic Site	F-0575	776,000	(68,000)						708,000
<b>Total - Parks and Recreation</b>		<b>197,257,184</b>	<b>2,200,000</b>						<b>199,457,184</b>
<b>Transportation Program</b>									
<b>Major Roadway Improvements</b>									
Annistown (Deshong-Sr 124)	F-0245	60,307							60,307
Cruse Road (Club Dr-Bethesda Schl Rd)	F-0581	155,516	300,000	200,000					655,516
Five Forks Trickum Rd (Oak-Killian Hill)	F-0549	525,000	475,000						1,000,000
Grayson High School Access Road	F-0560	659,350							659,350
Gwinnett University Improvements	F-0651	1,517,800							1,517,800
Hillcrest Rd/Satellite Blvd Connector	F-0551	150,000	100,000						250,000
I-85 Collector	F-0253	349,782	75,296						425,077
McGinnis Ferry Road Extension	F-0034	6,758,232	1,000,000						7,758,232
Medlock Bridge Road	F-0383	31,000							31,000
North Berkeley Lake Road	F-0385	157,225							157,225
Old Norcr Rd (Steve Rynlds-Landington)	F-0559	1,159,050							1,159,050
Old Peachtree Rd (Bunten-Meadow Ch)	F-0582	2,814,050							2,814,050
Pleasant Hill Rd (Buford Hwy-Howell Ferry)	F-0830	300,000	500,000						800,000
Pleasant Hill Rd (Old Norcr-Buford Hwy)	F-0546	11,012,160	150,000						11,162,160
Satellite Blvd.Widening	F-0380	48,362							48,362
SR 20 (PIB-Chattahoochee)	F-0019	19,795,405	12,600,000	11,000,000					43,395,405
SR 20 (Ozora-SR 81)	F-0021	5,763,956							5,763,956
SR 20 to Collins Hill Connector	F-0710	1,475,000	1,675,000						3,150,000
SR 120	F-0278	13,286							13,286
SR 324	F-0381	4,746,295	168,000						4,914,295
SR 324 Widening (NCross-County Conn)	F-0382	6,565,608							6,565,608
Sugarloaf Ext (Hwy 20-316)	F-0270	60,666,791							60,666,791
US 29(Brand Bank-Victor Street)	F-0039	1,942,257							1,942,257
US 78 (East Park Place Blvd - SR 124)	F-0558	3,439,515	150,000						3,589,515
Webb Gin House Rd (SR 124-Dogwood)	F-0580	3,405,050							3,405,050
Major Roads Contingency	O-0103	96,125							96,125
<b>Total</b>		<b>133,607,122</b>	<b>17,193,296</b>	<b>11,200,000</b>					<b>162,000,418</b>

## 2005 Special Purpose Local Option Sales Tax Fund: Revenues and Appropriations FY 2012 – 2017

Appropriations		Prior Years	2012 Budget	2013	2014	2015	2016	2017	Total Program
<b>Intersection and Traffic Operations</b>									
Arcado Road at Lilburn Industrial Way	M-0518	1,212,700							1,212,700
Arcado Road at Luxomni Road	M-0517	2,099,575							2,099,575
Arnold Road and Five Forks	M-0440	1,838,819							1,838,819
Beaver Run Road and US 29	M-0432	1,483,748							1,483,748
Buford Hwy at Old P'tree/Rogers Bridge	M-0450	67,364							67,364
Buford Hwy at Woodward Mill Road	M-0531	2,264,475							2,264,475
Dacula Rd at SR 8/US 29	M-0054	125,000	75,000						200,000
Five Forks Trickum Rd at Catherine Dr	M-0537	1,677,978							1,677,978
Five Forks Trickum Rd at Deer Oaks Dr	M-0539	2,274,451							2,274,451
Five Forks Trickum Road at Ashton Lane	M-0536	325,000							325,000
Harbins Road at Williams Road	M-0442	12,974							12,974
Indian Trail at Oakbrook Parkway	M-0439	409,475							409,475
Indian Trail Road at I-85 NB ramps	M-0535	578,210							578,210
JCB -Oakbrook Pkwy to I-85	M-0431	2,175,607							2,175,607
Jimmy Carter Blvd. and U.S. 29	M-0436	490,820							490,820
Lenora Church Road at Lee Road	M-0050	1,141,989							1,141,989
New Hope Rd at Chandler	M-0599	748,034							748,034
North Road at Pinehurst Road	M-0530	1,099,050							1,099,050
Old Peachtree Rd at Rock Springs Rd	M-0642	78,682							78,682
Peachtree Industrial at SR 120	M-0040	1,430,000							1,430,000
PIB (Holcomb Bridge-Rogers Bridge)	M-0444	5,625							5,625
Pleasant Hill Rd. and US 29	M-0513	1,849,333							1,849,333
Rosebud Road at Cooper Road	M-0527	1,925,212							1,925,212
Satellite Boulevard at Boggs Road	M-0538	9,016							9,016
SR 120 at Meadow Church Rd/Boggs Rd	M-0542	60,000	100,000						160,000
SR 124 at Oak Road	M-0534	1,701							1,701
SR 124 at Webb Gin House Road	M-0528	2,585,807							2,585,807
SR 20 at Old Peachtree Road	M-0533	3,288,125							3,288,125
US 29 at Harbins Road	M-0515	32,328							32,328
US 78 at Rosebud Road	M-0541	1,087,286							1,087,286
Intersections Contingency	O-0104	255,923	550,000						805,923
<b>Total</b>		<b>32,634,307</b>	<b>725,000</b>						<b>33,359,307</b>
<b>Road Safety and Alignment Improvements</b>									
Bramlett Shoals Road	M-0386	2,951							2,951
Centerville-Rosebud Road	M-0364	54,000	250,000						304,000
Centerville-Rosebud Rd (1400 ft E of SR 124)	M-0578	794,525							794,525
Centerville-Rosebud Rd (600 ft W of Hyns Cir)	M-0573	333,620	250,000						583,620
Dacula Road at Old Peachtree Road	M-0551	508,430	75,000						583,430
Fence Road (800 ft East of Wiley Lane)	M-0549	1,201,198							1,201,198
Hamilton Mill Road at Camp Branch Rd	M-0588	1,255,199							1,255,199
Herrington Road	M-0354	2,749,591	100,000						2,849,591
Hewatt Road at Brownlee Lane	M-0557	1,462,527							1,462,527
Hi Hope Road/Hurricane Shoals Road	M-0550	9,506							9,506
Hog Mountain Road	M-0400	135,724							135,724
Hog Mountain Road	M-0403	83,711							83,711
Hope Hollow Rd (Cooper Rd-Oak Grv Rd)	M-0559	1,622,240							1,622,240
Johnson Dr (500 ft SW of Annistown Rd)	M-0563	85,000	401,350						486,350
Lenora Church Rd at C'ville Rosebud 2	M-0575	537,890							537,890
Live Oak Parkway (Thompson Pkwy-JCB)	M-0544	133,271							133,271
Mineral Springs Road	M-0388	67,855							67,855
New Hope Road at Hiram Davis Road	M-0586	1,310,890							1,310,890
New Hope Road at Luke Edwards Road	M-0577	1,060,551							1,060,551
Old Loganvill (Carlton-Harrison)	M-0373	40,000	550,000						590,000
Old Suwanee (Align at Secret Cove)	M-0394	1,035,120							1,035,120
Ozora Road	M-0362	149,011							149,011

## 2005 Special Purpose Local Option Sales Tax Fund: Revenues and Appropriations FY 2012 – 2017

Appropriations		Prior Years	2012 Budget	2013	2014	2015	2016	2017	Total Program
Pate Rd at Hurndon Road	M-0338	1,500,000							1,500,000
Pate Rd at Old Loganville Road	M-0359	1,118,760							1,118,760
Ridgedale Dr (1100 ft W of Pinehurst Rd)	M-0580	605,977							605,977
Riverside Road	M-0380	57,964							57,964
Riverside Road	M-0407	12,973							12,973
Rock Springs Rd (N Winslow Ridge Dr)	M-0556	1,298,620							1,298,620
Rosebud Road at Knight Circle	M-0576	543,104							543,104
Russell Road (950 ft West of SR 20)	M-0552	1,638,820							1,638,820
Sardis Church Road	M-0385	119,316							119,316
Sardis Church Road	M-0399	14,261							14,261
Sardis Church Rd (400 ft S of Wyndham Pk Dr)	M-0583	1,121,611							1,121,611
South Rockbridge Rd at Manitou/Carole	M-0585	1,134,000	75,000						1,209,000
SR 124 (Hamilton Mill Rd/Pine Rd)	M-0566	2,277,385							2,277,385
SR 316 (I-85 to Sugarloaf Parkway)	M-0694	1,278,986							1,278,986
Sycamore Road	M-0414	83,736	331,968						415,704
Sycamore Road	M-0351	349,051							349,051
Temple Johnson (W-Big Hayns Crk)	M-0360	2,153,000							2,153,000
Whitehead Road	M-0387	75,000							75,000
Safety and Align. Contingency	O-0106	692,167	450,000						1,142,167
<b>Total</b>		<b>30,707,539</b>	<b>2,483,318</b>						<b>33,190,857</b>
<b>Bridge/Culverts/Drainage</b>									
Arcado Road (Jackson Creek)	F-0585	3,327,150	300,000						3,627,150
Herrington Road (Fork Creek Tributary)	F-0586	3,643,450	145,000						3,788,450
Lee Road (No Business Creek)	F-0584	505,006							505,006
McGinnis Ferry at Chattahoochee River	F-0206	1,756,358							1,756,358
Patterson Road (Pew Creek)	F-0587	356,747							356,747
Paved Road Bridges	F-0372	791,599							791,599
Satellite-Hillcrest Conn at I-85	F-0048	9,500	140,500	100,000					250,000
Smithtown-Old Peachtree Connector (I-85)	F-0583	54,000	50,000	100,000					204,000
W Liddell-Club Connect at I-85	F-0047	93,175	150,000						243,175
Bridge Contingency	O-0105	67,881							67,881
<b>Total</b>		<b>10,511,691</b>	<b>728,675</b>	<b>350,000</b>					<b>11,590,366</b>
<b>School Safety Projects</b>									
Azalea Drive (Woodward Mill Elem Schl)	F-0680	790,750							790,750
Brushy Fork Rd (Grace Snell MS)	F-0625	97,337							97,337
Buford Dam Rd (Lanier MS Replacement)	F-0622	1,399,814							1,399,814
Cooper Road/Grayson Area Elem I	F-0617	130,271							130,271
E Union Grove Cir (Dacula Elem)	F-0620	736,126							736,126
Hope Hollow Rd and Oakgrove Rd	F-0411	24,538							24,538
Hurricane Shoals Road (Dyer ES Repl)	F-0681	654,648							654,648
Kilgore Rd (Patrick Elementary School)	F-0615	913,192							913,192
Misc. School Safety Proj and Queuing Lanes	F-0614	649,034	100,000						749,034
New Hope Rd (Lovin Elementary School)	F-0616	1,022,371							1,022,371
New Hope Road (Archer High School)	F-0677	1,934,572							1,934,572
Old Auburn Rd (Dacula MS-Comm Ctr)	F-0667	30,480							30,480
Old Norcross Rd (Oakland E to W)	F-0852	200,000							200,000
Peachtree Ind Blvd (North Gwinnett MS)	F-0623	672,254							672,254
Rosebud Rd (Rosebud Elementary School)	F-0624	749,839							749,839
Rosebud Rd (Bay Creek Middle School)	F-0619	934,452							934,452
Sever Road/Tab Roberts	F-0666	210,301							210,301
South Puckett Rd (Pucketts Mill ES)	F-0618	1,211,713							1,211,713
SR 124 (Twin Rivers Middle School)	F-0679	304,439							304,439
Suwanee Dam Rd (White Oak ES)	F-0621	1,408,163							1,408,163
<b>Total</b>		<b>14,074,293</b>	<b>100,000</b>						<b>14,174,293</b>

## 2005 Special Purpose Local Option Sales Tax Fund: Revenues and Appropriations FY 2012 – 2017

Appropriations		Prior Years	2012 Budget	2013	2014	2015	2016	2017	Total Program
<b>Sidewalks/Pedestrian Safety/Bikeways</b>									
Bethany Church Rd (SR 124-Cntrvl Lbry)	F-0592	442,581							442,581
Bethany Church Rd (US 78/Overland Trl)	F-0600	90,000							90,000
Davis Circle (Old Norcross to W Liddell)	F-0597	433,176							433,176
Hewatt Rd (RD Head Elem to Corral Way)	F-0604	210,000							210,000
Holcomb Bridge Rd (Thrasher-JCB)	F-0104	91,074							91,074
Hurricane Shls Rd (SR 120-Hillcrst Green)	F-0613	115,000	60,000						175,000
Indian Trail Rd (Hillcrest Rd to US 29)	F-0598	604,082							604,082
Indian Trl Rd (Hillcrest-Oakbrook Pkwy)	F-0596	1,424,582							1,424,582
Indian Trl Rd (Okbrk Pkwy - Beaver Ruin)	F-0608	326,045							326,045
Jim Moore Rd (SR 324-Hamilton Mill Pky)	F-0607	387,058							387,058
JCB at Singleton	F-0205	200,000							200,000
McCart Rd (Simonton Rd-Paper Mill Rd)	F-0594	903,443							903,443
Meadow Ch Rd (Old P'tree/Premir Pky N)	F-0593	288,118							288,118
Mill Creek Multi-Use Path	F-0344	8,752							8,752
Miller Road	F-0421	548,345	150,000						698,345
North Berkeley Lake Rd (Bush to Lkshre)	F-0094	318,400	300,000						618,400
Old Snellville Hwy (Crews MS-Webb Gin)	F-0595	537,811							537,811
Patrick Rd/Pine Rd Multi-Use Path	F-0603	290,857							290,857
Pharrs Road (SR 124 to North Road)	F-0599	413,928							413,928
Pleasant Hill Rd (Satellite-Breckinridge)	F-0609	1,748,481	216,305						1,964,786
Rehab/Identified Revit Areas (Various)	F-0588	2,838,527	550,000						3,388,527
Rockbridge Road	F-0425	429,096							429,096
West Price Rd (Level Crk-Suwanee Dam)	F-0605	120,469							120,469
Western Gwinnett Bikeway (Summer-Howell)	F-0339	1,090,901							1,090,901
Western Gwinnett Bikeway (Howell-Rogers)	F-0341	522,142							522,142
Rogers Bridge Trail	F-0342	350,395							350,395
Sidewalk Contingency	O-0109	412,681	183,695						596,376
<b>Total</b>		<b>15,145,945</b>	<b>1,460,000</b>						<b>16,605,945</b>
<b>Capital Rehabilitation and Resurfacing</b>									
LARP 05-S007-00 (764)	M-0309	1,239,376							1,239,376
LARP 05-S007-00 (766)	M-0313	276,189							276,189
LARP 05-S007-00 (768)	M-0316	947,657							947,657
LARP 05-S007-00 (762)	M-0325	6,220							6,220
LARP 06-S008-00 (717)	M-0608	398,131							398,131
LAR08-S011-00 (323)	M-0645	591,691							591,691
LAR08-S011-00 (324)	M-0646	3,647,879							3,647,879
LARP S012785 (C38551-10-000-0)	M-0733	553,270							553,270
LARP S012785 (C38551-10-000-0)	M-0734	579,136							579,136
Cap Project Rehab and Resurfacing	M-0526	7,547,468							7,547,468
<b>Total</b>		<b>15,787,015</b>							<b>15,787,015</b>
Residential Speed Control	M-0589	150,000	25,430	100,000					275,430
Transportation Planning	O-0107	572,704	150,000						722,704
Major Update Comprehensive Plan	R-0007	1,275,439							1,275,439
Pleasant Hill at I-85 Interchange Mod Rpt	R-0047	150,000							150,000
Jimmy Carter at I-85 Interchange Mod Rpt	R-0048	150,000							150,000
Reserve for Utility Relocation	O-0057	391,668							391,668
Unpaved Roads	O-0108	8,325							8,325
Program Management	O-0110	4,151,487	1,251,700						5,403,187
Road Program Contingency	O-0113	214,967							214,967
<b>Total - Transportation Program</b>		<b>259,532,503</b>	<b>24,117,419</b>	<b>11,650,000</b>					<b>295,299,922</b>
<b>Cities Share Allocation</b>									
Cities Share	O-0096	93,689,572							93,689,572
<b>Total</b>		<b>93,689,572</b>							<b>93,689,572</b>
<b>Funds Carried Forward Adjustment</b>		<b>(43,716,334)</b>	<b>43,716,334</b>						
<b>Total Appropriations</b>		<b>633,232,287</b>	<b>66,786,302</b>	<b>16,184,451</b>					<b>716,203,041</b>

## 2009 Special Purpose Local Option Sales Tax Fund: Revenues and Appropriations FY 2012 – 2017

Revenues		Prior Years	2012 Budget	2013	2014	2015	2016	2017	Total Program
<b>Taxes</b>									
SPLOST		349,112,958	115,616,732	147,799,554	37,635,274				650,164,518
<b>Intergovernmental</b>									
Fed-Cap-Direct		600,000							600,000
Fed-Cap-InDirect		4,977,409							4,977,409
State-Cap-Direct		3,642,189							3,642,189
Public Source		138,365	203,957						342,322
<b>Investment Income</b>									
IR-Dividend		140,169							140,169
IR-Acct Int on Inv		1,015,481							1,015,481
<b>Contributions and Donations</b>									
Contrib- Private Source		22,966							22,966
<b>Miscellaneous Revenue</b>									
O-Misc									
O-Cash Over Und									
O-Ref-Rebates Comm		51,327							51,327
<b>Other Financing Source</b>									
Trans- In Grants		446,764							446,764
Trans-In 1997 SPLOST		1,524,693							1,524,693
Trans-In 2001 SPLOST		11,791,433							11,791,433
Trans In-PD Fed LEA									
Asset Disp-Govt		14,133							14,133
<b>Total Revenues</b>		373,477,887	115,820,689	147,799,554	37,635,274				674,733,404
Use of Fund Balance		(73,921,600)	(27,835,697)	(36,141,900)	31,094,505	17,958,883	6,475,867	82,369,942	
Funds Carried Forward Adjustment		(61,677,077)	61,677,077						
<b>Total</b>		<b>237,879,210</b>	<b>149,662,069</b>	<b>111,657,655</b>	<b>68,729,779</b>	<b>17,958,883</b>	<b>6,475,867</b>	<b>82,369,942</b>	<b>674,733,404</b>
<b>Appropriations</b>									
<b>Financial Services</b>									
Revenue/Administration	O-0122	2,665,343	(350,325)						2,315,019
<b>Fire and Emergency Services</b>									
Ambulance Replacements	E-0066	1,814,098	1,000,000	1,587,660	1,188,005	811,000	794,000	1,635,000	8,829,763
Ambulance Service Expansion	E-0067				1,107,267				1,107,267
Fire Academy Improvements	M-0662	1,000,000	3,500,000						4,500,000
Fire Apparatus Replacements	E-0065	2,102,954	1,391,594	509,474	2,613,969				6,617,991
Fire Program Contingency	O-0120			42,371					42,371
Fire Srv apparatus Vehicle Exp	E-0656	46,622							46,622
Fire Station 10-Relocation	F-0708	2,791,356	(2,791,356)	1,215,479					1,215,479
Fire Station 31	F-0556	2,791,356	(2,791,306)						50
Fire Station 32	F-0557					5,522,014			5,522,014
Fire Station 33	F-0760						4,431,867		4,431,867
Fire Station 34	F-0761							4,528,271	4,528,271
Total - Fire Services		10,546,385	308,933	3,354,983	4,909,241	6,333,014	5,225,867	6,163,271	36,841,694
<b>Information Technology (Police Program)</b>									
Electronic Citation (2010)	T-0141	5,903,016	1,138,708						7,041,724
Total IT (Police)		5,903,016	1,138,708						7,041,724
<b>Police Services</b>									
Animal Welfare and Enforcement Ctr	F-0457								
Aviation Fuel Truck	E-0131								
Electronic Citation	E-0121								
Evidence Storage Renovations	M-0644								
Fleet Equipment - Police	E-0139								
Grayson Police Precinct	F-0445					2,800,000			2,800,000
Helicopter Replacement	E-0120								
New Precinct 7	F-0712							1,765,810	1,765,810
Police Headquarters Improvement	M-0519	1,449,586							1,449,586
Police Program Contingency	O-0134								
Total - Police Services		1,449,586				2,800,000		1,765,810	6,015,396
<b>Support Services</b>									
Courthouse Addition	F-0720	17,403,612	(16,301,716)					70,370,773	71,472,669
Total - Support Services		17,403,612	(16,301,716)					70,370,773	71,472,669
<b>Library Program</b>									
Liburn Library Relocation	F-0762	1,538,365	10,281	4,200,000					5,748,646
Library Relocation	F-0763							4,070,088	4,070,088
Total - Library Program		1,538,365	10,281	4,200,000				4,070,088	9,818,735
<b>Parks and Recreation Program</b>									
Bryson Park (Phase I-II)	F-0734	4,600,000	(1,200,000)						3,400,000
George Pierce Park Expansion	F-0737	200,000	(200,000)	200,000	1,300,000				1,500,000
Greenways Acquisition	F-0722				1,500,000				1,500,000
Greenways Development	F-0487	500,000	338,047	2,600,000					3,438,047
Greenways Master Plan Update	F-0721	129,780							129,780
Gwinnett Environmental and Heritage Ctr	F-0498		1,000,000	500,000					1,500,000
Gwinnett Sr Ctr Efficiency Upgrade	M-0724								
Harbins Community Park (Phase II)	F-0725	4,000,000	8,243,760						12,243,760
Improvements and Betterments Program	M-0661		784,000	1,500,000	1,500,000	1,500,000	1,250,000		6,534,000
In-House Program Administration	O-0119	1,200,150	450,000	450,000	449,850	225,000			2,775,000
Issac Adair House	F-0751	1,600,000	(1,439,065)	1,439,065					1,600,000

## 2009 Special Purpose Local Option Sales Tax Fund: Revenues and Appropriations FY 2012 – 2017

Appropriations		Prior Years	2012 Budget	2013	2014	2015	2016	2017	Total Program
J. B. Williams Park	F-0728			400,000	3,700,000	600,000			4,700,000
Lanier Park	F-0727	2,878,907	(2,318,686)	10,683,539					11,243,760
Lions Club Park	F-0733	4,700,000	436,000						5,136,000
Little Mulberry Park	F-0729		250,000	1,750,000					2,000,000
McDaniel Farm Park	F-0730				1,462,167	537,833			2,000,000
Mountain View Park	F-0726	9,200,000	1,543,760						10,743,760
Open Space Parks Master Plans	F-0723	55,000		55,000		55,000			165,000
Park Land/Open Space Acquisition	F-0576	15,234,790	1,881,997	10,539,125	9,700,000	3,031,320			40,387,232
Park Program Contingency	O-0098		86,000		55,000				141,000
Rock Springs Park Expansion	F-0736			420,000	3,480,000				3,900,000
South Gwinnett Park	F-0732			650,000	4,000,000	1,250,000			5,900,000
Tribble Mill Park	F-0731					1,000,000			1,000,000
Unstructured Parks Sites Master Plans	F-0724				55,000				55,000
<b>Total - Parks and Recreation</b>		<b>44,298,627</b>	<b>9,855,812</b>	<b>31,186,729</b>	<b>27,202,017</b>	<b>8,199,153</b>	<b>1,250,000</b>		<b>121,992,339</b>
<b>Transportation Program</b>									
<b>Major Roadway Improvements</b>									
Bennett Rd Ext (SR84-SR20)	F-0832		100,000						100,000
Cruse Rd (Club Dr-Herrington/Beth Sch)	F-0581	300							300
Evermore CID (various locations)	F-0831	383,206	649,167	700,127					1,732,500
Five Forks Trickum Rd (Cole Dr - Garner Rd)	F-0649	551,543							551,543
Five Forks Trickum Rd (Oak-Killian Hill)	F-0549		750,000	2,031,250	1,281,250				4,062,500
Gwinnett University Area Improvements	F-0651	2,448,508							2,448,508
Hamilton Mill Rd (Sardis Church-Ridge Rd)	F-0836	110,000							110,000
Hurricane Shoals Rd (SR 120 - SR 20)	F-0648	100,000	100,000						200,000
McGinnis Ferry Ext (Satellite-Law.Suwanee)	F-0034	224,295							224,295
Nash St Extension (current end-Gwt Dr)	F-0833		100,000						100,000
Pleasant Hill Rd (Buford Hwy-Hwl Ferry)	F-0830	1,041,219	4,992,856						6,034,075
Pleasant Hill (Old Norcross-Chattahoochee)	F-0035	84,343							84,343
Right of Way Reserve for Major Rds	O-0125	175,589	1,047,159	138,535					1,361,283
SR120 (Satellite Blvd to Chattahoochee)	F-0827	127,500	272,500	1,100,000					1,500,000
SR124 (Pine Rd-Mill Creek HS)	F-0835	288,750	336,875	125,006					750,631
SR 20 (PIB-Chattahoochee)	F-0019	400,000							400,000
Sugarloaf Pkwy Extension Phase I	F-0270	64,406,652	2,482,175						66,888,827
05/09 SPLOST Major Roads Contingency	O-0103	210,000	250,000						460,000
<b>Total</b>		<b>70,551,904</b>	<b>11,080,732</b>	<b>4,094,917</b>	<b>1,281,250</b>				<b>87,008,803</b>
<b>Intersection and Traffic Operations</b>									
ATMS/ITS (various locations)	M-0685	2,484,210	3,500,000	3,500,000	3,500,000	420,965			13,405,175
Beaver Run Rd at Rockborough Trail/Norc Pkw	M-0666	144,375							144,375
Buford Dr/SR20 at Satellite Blvd	M-0682	137,572	588,153						725,725
Cruse Rd at Club Dr/Herrington Rd	M-0680	96,250	192,500	673,750					962,500
Dacula Rd at SR8/US29	M-0054		240,625	240,625					481,250
Five Forks Trickum Rd at Ashton Ln	M-0536	288,750							288,750
Five Forks Trickum Rd at RRP/Oak Rd	M-0669	175,000	381,250	406,250					962,500
Graves Rd at McDonough Dr	M-0683		288,750	673,750					962,500
Grayson New Hope Rd at Chandler Rd	M-0664	333,125	1,110,625						1,443,750
Intersection Queing Lanes Contingency	M-0686	166,700	200,000	200,000	200,000	57,316			824,016
Jimmy Carter Blvd at Buford Hwy	M-0672	288,750	673,750						962,500
Jimmy Carter Blvd at I-85	M-0670			962,500					962,500
Jimmy Carter Blvd at N Norcross Tucker Rd	M-0675	777,500							777,500
Jimmy Carter Blvd at Singleton Rd	M-0671	962,500							962,500
Killian Hill Rd at Arcado Rd	M-0681	242,363	805,312						1,047,675
L'ville Hwy/US29 at Indian Trail Rd	M-0037	821,477							821,477
Peachtree Ind Blvd at SR120	M-0040	1,337,500							1,337,500
Pleasant Hill Rd at Howell Ferry	M-0677	326,250	1,117,500						1,443,750
Pleasant Hill Rd at I-85	M-0674			500,000	462,500				962,500
Pleasant Hill Rd at Venture Dr	M-0676	962,500							962,500
Rosebud Rd at Temple Johnson Rd	M-0665	333,125	1,110,625						1,443,750
SR316 at Harbins Rd/Alcovy Rd	M-0679	48,125	183,125	250,000					481,250
Stone Mtn Hwy/US78 at Walton Ct	M-0684	144,375							144,375
Sugarloaf Pkwy at Five Forks Trickum	M-0678	244,375	188,750	1,010,625					1,443,750
Webb Ginn House Rd at Bennett Rd	M-0668	259,875	606,375						866,250
Intersection/Traffic Signals-Contingency	O-0104	104,375	478,875	389,250					972,500
<b>Total</b>		<b>10,679,072</b>	<b>11,666,215</b>	<b>8,806,750</b>	<b>4,162,500</b>	<b>478,281</b>			<b>35,792,818</b>

## 2009 Special Purpose Local Option Sales Tax Fund: Revenues and Appropriations FY 2012 – 2017

Appropriations		Prior Years	2012 Budget	2013	2014	2015	2016	2017	Total Program
<b>Road Safety and Alignment Improvements</b>									
Bennett Rd (Web Gin House Rd-SR84)	M-0695		96,250	192,500	673,750				962,500
Braselton Hwy/SR 124 (at Hog Mtn Rd)	M-0696		72,188	144,375	505,312				721,875
Centerville Rosebud Rd (1400 ft E of SR124)	M-0578	519,500							519,500
Fence Rd (at Hebron Church Rd)	M-0697		38,500	77,000	269,500				385,000
Five Forks Trickum (at Chesapeake Dr)	M-0687	257,500	539,000						796,500
Grayson New Hope Rd (near Meyers Dr)	M-0698		86,625	173,250	606,375				866,250
Grayson Pkwy/SR 84 (at Pinehurst Rd)	M-0688	390,795	173,750						564,545
Grayson Pkwy/SR84 (at Ridgedale Dr)	M-0699		96,250	192,500	673,750				962,500
Hamilton Mill Rd (at Camp Branch Rd)	M-0588	770,000							770,000
Hamilton Mill Rd (at Pucketts Mill Rd)	M-0690		100,000	336,875					962,500
Hurricane Shoals Rd (SR120 to SR20)	M-0689	263,301	795,449						1,058,750
New Hope Rd at Bowman Rd	M-0600	1,036,461							1,036,461
North Berkeley Lake Rd (various locations)	M-0705	35,046	75,000						110,046
Old Norcross Rd (at Ingram Rd)	M-0702		96,250	192,500	673,750				962,500
Old Norcross Tucker Rd (SN Tucker-DeKalb)	M-0700	364,250	623,750						988,000
Old Peachtree at Hurricane Shoals Rd	M-0056	13,187							13,187
Old Peachtree at Whitehead Place Dr	M-0060	14,083							14,083
Old Peachtree Rd (at Cedar Dr)	M-0691	755,000	400,000						1,155,000
Rockbridge Rd (at Summer Cove Dr)	M-0703	809,505							809,505
Rosebud Rd (at Summit Chase)	M-0704	304,500							304,500
Simonton Rd (at Mc Cart Rd)	M-0701	205,000		565,000					770,000
South Bogan Rd (Kilgore Rd-Ham Mill Rd)	M-0692	346,800	834,000						1,180,800
SR316 (I-85 to Sugarloaf Parkway)	M-0694	1,399,154							1,399,154
Sugarloaf Pkwy (Woodhaven Dr-Isham Dr)	M-0693	41,062							41,062
Road Safety and Align Contingency	O-0106	280,526	221,373	64,378					566,277
<b>Total</b>		<b>7,905,671</b>	<b>4,674,010</b>	<b>1,938,378</b>	<b>3,402,437</b>				<b>17,920,496</b>
<b>Bridge/Culverts/Drainage</b>									
Cruse Rd (Sweetwater Creek)	F-0786	485,250	1,632,250						2,117,500
Gamer Rd (Gamer Creek)	F-0787	361,750	273,500	1,482,250					2,117,500
Gravel Springs Rd/SR324 (I-85 Interchange)	F-0782	100,000	100,000	462,500	462,500				1,125,000
Indian Trail Rd at Jackson Creek	F-0043	814,846							814,846
Jimmy Carter Blvd (I-85 Interchange)	F-0780	850,000	3,925,000		1,000,000				5,775,000
Killian Hill at Yellow River	F-0042	2,543,400	2,812,850						5,356,250
Lee Rd (No Business Creek)	F-0584	1,622,500	195,000						1,817,500
McGinnis Ferry Rd (I-85 Interchange)	F-0783	100,000	100,000	462,500	462,500				1,125,000
Old Fountain Rd (Alcovy River)	F-0778	209,000	226,250	682,250	1,000,000				2,117,500
Old Norcross Rd at Shetley Creek	F-0045	157,847							157,847
Patterson Rd (Pew Creek)	F-0587	1,417,500	100,000						1,517,500
Pleasant Hill Rd (Chattahoochee Rvr)	F-0785	100,000	150,000	225,546					475,546
Pleasant Hill Rd (I-85 Interchange)	F-0781	1,900,000	3,875,000						5,775,000
Rehabilitation of Existing Bridges	F-0779	1,949,732	300,000	300,000					2,549,732
Rogers Bridge Trail Bridge	F-0345		287,671	96,250	336,875				720,796
Satellite-Hillcrest Connect at I-85	F-0048		200,359	962,500	162,141				1,325,000
Smithtown-Old Peachtree Connector (I-85)	F-0583		100,000	300,274					400,274
Sugarloaf Pkwy at University Pkwy/SR316)	F-0784	4,825,000	4,400,000	400,000					9,625,000
W Liddell Rd-Club Connect at I-85	F-0047	358,169	252,500	1,212,500					1,823,169
05/09 SPLOST Bridge Contingency	O-0105	200,000	400,000	300,000					900,000
<b>Total</b>		<b>17,994,994</b>	<b>19,330,380</b>	<b>6,886,570</b>	<b>3,424,016</b>				<b>47,635,960</b>
<b>School Safety Projects</b>									
2012-2014 New School Openings (various)	F-0777		513,181	1,143,750	1,021,875				2,678,806
Brushy Fork Rd (Grace Snell MS)	F-0625	530,000							530,000
Crooked Creek Rd (Peachtree Tree ES)	F-0772	136,000	152,000	636,000					924,000
Cruse Rd (Sweetwater MS)	F-0768	216,181	355,000						571,181
Dacula Rd at Broad St (Dacula Cluster)	F-0767		150,000	512,500	300,000				962,500
Fence Rd (Dacula ES)	F-0769	275,000	210,938						485,938
Grayson High School Access Rd	F-0776	766,250	100,000						866,250
Gwt University Area Improvements	F-0775	1,443,750							1,443,750
Johnson Rd (Moore MS)	F-0743	561,250							561,250
Killian Hill Rd (Trickum MS)	F-0773	120,000		96,562					216,562
New Hope Rd (Archer HS - Tribble Mill Pkwy)	F-0850	538,514							538,514
Old P'Tree Rd/Sunny Hill Rd (Mtn View HS)	F-0746	1,290,500	442,000						1,732,500
Old Suwanee Rd (Lanier MS)	F-0774	372,735							372,735
Peachtree Ind Blvd/Tench Rd(Level Creek ES)	F-0745	255,000							255,000
Queing Lanes at Existing Schools (various)	F-0740	560,295	656,668	619,047	143,084				1,979,094
S Berkeley Lake Rd (Berkeley Lake ES)	F-0770	22,338							22,338
Sever Rd/Tab Roberts (Lk Wash-Chad Lk)	F-0666	250,266							250,266
Sidewalks at Existing Schools (various)	F-0739	64,424	203,424	61,712	61,712				391,272
Simonton Rd (Simonton ES)	F-0771	247,500		546,562					794,062
SR 124/Lena Carter (Twin Rivers MS)	F-0679	1,593,527	110,000						1,703,527
SR 20 at Azalea Dr (Woodward Mill MS)	F-0766	855,000	75,000						930,000
Street Lighting at Schools (various)	F-0741	95,000	122,500	372,500	172,500				762,500
Traffic Signals at Schools (various)	F-0742	199,528	168,972	197,500	172,500				738,500
Tree Creek Rd Ext (Georgia Gwt College)	F-0744	630,000							630,000
W.Drowning Creek/Ewing Chapel Rd (Alcovia ES)	F-0849	182,103							182,103
<b>Total</b>		<b>11,205,160</b>	<b>3,259,683</b>	<b>4,186,133</b>	<b>1,871,671</b>				<b>20,522,647</b>

## 2009 Special Purpose Local Option Sales Tax Fund: Revenues and Appropriations FY 2012 – 2017

Appropriations		Prior Years	2012 Budget	2013	2014	2015	2016	2017	Total Program
<b>Sidewalks/Pedestrian Safety/Bikeways</b>									
Beaver Ruin Rd (I-85 to Satellite Blvd)	F-0806	363,825			848,925				1,212,750
Bethany Church Rd (US78/Overland Trl)	F-0600		97,453	227,391					324,844
Bethesda Sch/Cruise Rd (exist-Swtr Pk)	F-0796	98,175	196,350	687,225					981,750
Boggs Rd (Autum Village Apts-Old Norc Rd)	F-0807		33,567	67,134	234,970				335,671
Buford Hwy (Gravitt Trl to Simpson Cir)	F-0803		96,250	192,500	673,750				962,500
Bush Rd (Lou Ivy Rd to Summertree Ct)	F-0808	943,259							943,259
Civic Ctr Area Pedestrian Improvements	F-0674	1,460,881							1,460,881
Club Drive (Club Dr Pk-Pleasant Hill Rd)	F-0793	208,413	424,462						632,875
Cruise Rd (James Rd to Club Dr)	F-0809	327,078	550,000						877,078
Davenport Rd/Hill Dr (S Hwl-McDaniel Pk)	F-0800	40,906	81,813	286,344					409,063
East Park Pl Blvd (Rockbridge-US78)	F-0811		52,697	105,394	368,878				526,969
Graves Rd (Old Mill Ln-Graves Ln)	F-0812		59,555	119,109	416,883				595,547
Hamilton Mill Rd (Ridge Rd-Sardis Ch)	F-0813	181,912	90,956	636,695					909,563
Harbins Rd (Singleton Rd-Pirkle Rd)	F-0814		36,816	73,631	257,709				368,156
Harbins Rd (Williams Rd-US29)	F-0815		94,325	188,650	660,275				943,250
Hog Mtn Rd (exist to Little Mulberry Park)	F-0818		70,383	140,765	492,680				703,828
Hurricane Shoals Rd (SR120-Hillcrest Grn)	F-0797	96,569	98,338	454,781					649,688
Indian Trail Rd (Oakbrook -Beaver Ruin)	F-0608	273,250	20,000						293,250
Ivy Creek Trail on New Alignment	F-0110	292,543	485,511						778,054
Jim Moore Rd (existing to Greenside Ct)	F-0798	10,106	20,213	70,744					101,063
Johnson Rd (Riverside ES-Suwanee Dam Rd)	F-0794	131,207	187,652						318,859
Killian Hill Rd (US78-Longhorn Rest)	F-0816		18,769	37,538	131,381				187,688
Lenora Church Rd (Briscoe-Lenora Parks)	F-0817			247,322	319,642				566,964
L'ville Hwy/US29 (exist-Sterling Dr)	F-0799	202,781							202,781
L'ville Hwy/US29 (Johnson Rd to L'ville Suwanee)	F-0795	345,875							345,875
L'ville Hwy/US29 Bryson-Lions Club Pk	F-0792	367,169	211,564						578,733
Multi-Use Path Upgrades	F-0789	3,042	198,000	402,083					603,125
N Berkeley Lake Rd (1200 ft W of Lakeshore-PIB)	F-0105	102,668							102,668
N Berkeley Lake Rd (PIB to Bush Rd)	F-0819	31,250	100,000	350,000					481,250
North Rd (Pharrs Rd-Wisteria Drive)	F-0820		112,612	225,225	788,288				1,126,125
Old Ncross Tucker(SN Tucker to cty line)	F-0804	371,084	1,339,760						1,710,844
Patrick Rd/Pine Rd Multi-Use Path	F-0603	884,000	225,000						1,109,000
Peachtree Ind Blvd (Medlock-Pville Park)	F-0671	722,861							722,861
Peachtree Ind Blvd (P'tree Crms Cir-JCB)	F-0821		63,885	127,772	447,202				638,859
Pleasant Hill N Streetscape (Breckenridge-Club)	F-0860		116,457						116,457
Rehabilitation/Revitalization Sidewalks	F-0788	854,225	984,375	1,229,248					3,067,848
Rockbridge Rd (FFT-E Park Pl Blvd)	F-0822		103,950	207,900	727,650				1,039,500
Rockbridge Rd (Lilburn Stn Mtn-FFT)	F-0823	723,578	200,000						923,578
Rogers Bridge Rd (PIB-Old Towne Pkwy)	F-0824	23,000							23,000
Ross Rd (existing to Ross Circle)	F-0805	537,344							537,344
SR120 (L'ville Suw-exist to Riverside Pkw)	F-0810		86,625	173,250	606,375				866,250
Satellite Blvd Streetscapes(Transit Ctr-Tandy )	F-0862		87,500						87,500
Street Lighting for Sidewalks	F-0790	56,250	140,625	265,625	200,000				662,500
Suwanee Dam Rd (PIB to Buford Hwy)	F-0801	106,628	133,756	560,897					801,281
Unallocated Sidewalks	F-0791			925,000	1,000,000				1,925,000
Walton Court (US78 to end)	F-0825		18,769	37,538	131,381				187,688
West Price Rd (exist s/w to Suwanee Dam)	F-0605	236,625	130,000						366,625
Westbrook Drive (existing to US23)	F-0826		23,461	46,922	164,226				234,609
Western Gwinnett Bikeway Pl.Hill-Rogers Bridge)	F-0341	109,285							109,285
Sidewalks Contingency	O-0109	291,268	575,100	132,500					998,868
<b>Total</b>		<b>10,397,056</b>	<b>7,566,549</b>	<b>8,219,183</b>	<b>8,470,215</b>				<b>34,653,003</b>
<b>Capital Rehabilitation and Resurfacing</b>									
Rehab/Resurfacing	M-0663	25,437,962	8,547,909	8,188,880	3,596,309				45,771,060
2009 LARP S011847 (C38431-09-000-0)	M-0729	1,142,189							1,142,189
2010 LARP S012785 (C38551-10-000-0)	M-0733								
2010 LARP S012786 (C38550-10-000-0)	M-0734								
<b>Total</b>		<b>26,580,151</b>	<b>8,547,909</b>	<b>8,188,880</b>	<b>3,596,309</b>				<b>46,913,249</b>
I-85 Corridor Alternative Analysis Study	R-0100	1,200,000							1,200,000
Program Management	O-0129	1,033	3,978,902	3,463,790	3,304,380				10,748,105
Residential Speed Control	M-0706	50,000	148,435	148,435	148,435	148,435			643,740
Road Program Contingency	O-0114	115,987	149,830						265,817
Transportation Planning	O-0127	527,539	2,000,000	1,703,390	400,000				4,630,929
Unpaved Roads Contingency	O-0126	119,426	213,420	69,489					402,335
<b>Total - Transportation Program</b>		<b>157,327,993</b>	<b>72,616,066</b>	<b>47,705,915</b>	<b>30,061,213</b>	<b>626,716</b>			<b>308,337,903</b>
<b>Cities Share Allocation</b>									
Cities Share	O-0121	58,423,360	20,707,232	25,210,027	6,557,308				110,897,927
<b>Total</b>		<b>58,423,360</b>	<b>20,707,232</b>	<b>25,210,027</b>	<b>6,557,308</b>				<b>110,897,927</b>
Funds Carried Forward Adjustment		(61,677,077)	61,677,077						
<b>Total Appropriations</b>		<b>237,879,210</b>	<b>149,662,069</b>	<b>111,657,655</b>	<b>68,729,779</b>	<b>17,958,883</b>	<b>6,475,867</b>	<b>82,369,942</b>	<b>674,733,404</b>



## • capital program

This section includes a description of the major capital achievements of fiscal year 2011 and the programs that make up the 2012 – 2017 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 recreational services to Gwinnett County residents. Projects in this program include the construction of and/or renovations to senior centers, community centers, and parks and recreational facilities. Parks and recreation 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.

### 2011 Capital Achievements

Capital projects completed in 2011 included the Rabbit Hill Park Passive Expansion, the Cemetery Field Artificial Turf Conversion, the renovation of Collins Hill Park Aquatic Center, and the Bethesda Park Senior Center Renovation.

The Rabbit Hill Park Passive Expansion included a pavilion, playground, and restroom complex. It also included a dog park, as well as a trail and parking improvements.

The Cemetery Field Artificial Turf Conversion was the County's second installation of artificial turf. The artificial turf allows the field to increase its capacity since it is far less susceptible to rain delays. The project also addressed an aging sewer line beneath the field and sidewalk accessibility issues at the park.

The Collins Hill Aquatic Center received an interior renovation to the natatorium, including painting, re-plastering the pool, the repair of the grates and sump for the circulation system, the addition of more efficient pool filters, and painting the locker rooms and lobby.

The Bethesda Park Senior Center was renovated to provide new finishes within the facility as well as make it more energy efficient. Funding from a Community Development Block Grant supplied Energy Star kitchen appliances to replace aging, less efficient ones in the Center's kitchen.

Other accomplishments included the George Pierce Park section of the Ivy Creek Greenway and renovations at Graves Park. Fiscal year 2011 was the beginning of three major Projects: Bryson Park, Harbins Park Expansion, and Rabbit Hill Park Expansion.

### 2012 – 2017 Capital Improvement Plan

The 2012 capital budget and the 2013 – 2017 plan for the Community Services Capital Improvement Program totals \$95.7 million. The plan consists of completion of the remaining projects approved in the 2005 SPLOST program, as well as projects in the 2009 SPLOST program, which was approved by the voters in 2008. This includes the development of Bryson, Rabbit Hill, and Harbins Parks, as well as renovations and expansions to Lions Club Park and other existing parks and recreation facilities.

There has been \$25.1 million identified for park land and greenway acquisition and development. 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.



Project Definition	Prior Years	2012	2013	2014	2015	2016	2017	Total
<b>Community Service Facilities</b>								
AAA Stadium	31,450,000							31,450,000
Arena Parking Deck	5,445,436							5,445,436
Gwinnett County Environ and Heritage Center	27,606,001	1,000,000	500,000					29,106,001
Closed Finalization	94,097,291							94,097,291
Subtotal	158,598,728	1,000,000	500,000					160,098,728
<b>Libraries</b>								
Hamilton Mill Library	7,232,000	(263,594)						6,968,406
Lilburn Library Relocation	1,538,365	2,000,000	4,200,000					7,738,365
Library Branch Relocation							4,070,088	4,070,088
Library Program Contingency (2005 SPLOST)	1,661,349	(1,661,349)						-
In-House Program Admin-Libraries	146,000	(64,775)						81,225
Norcross Library Renovations and Addition	2,775,000							2,775,000
Closed Finalization	17,198,916							17,198,916
Subtotal	30,551,630	10,282	4,200,000				4,070,088	38,832,000
<b>Parks and Recreation</b>								
Alcovy/Harbins Passive Park	6,744,516	(22,800)						6,721,716
Artificial Turf Fields	4,000,000	(400,000)						3,600,000
Gwinnett Senior Center Efficiency Upgrade	800,000							800,000
Pool Renovations (2010)	175,212							175,212
Alexander Park	4,786,398							4,786,398
Asset Management Plan		200,000						200,000
Bethesda Park Improvements	410,275							410,275
Bogan Park Aquatic Center Improvements	220,000	2,500,000						2,720,000
Bryson Park (Phases I and II - Soccer)	10,792,699	(1,200,000)						9,592,699
Emergency Capital Repairs	50,000	50,000	50,000	50,000	50,000	50,000	50,000	350,000
Emergency Capital Repairs (2010)	96,698							96,698
Facility Furnishings and Equipment	39,407							39,407
Female Seminary	10,500	12,000	116,900					139,400
Field Utility and Landscaping	235,000	192,500	150,000	150,000	150,000	150,000	150,000	1,177,500
Fleet Equipment - Community Services	155,109	94,250	281,360	139,325	215,074	138,392	1,040,182	2,063,692
Freeman's Mill Park	2,988,745	(28,255)						2,960,490
George Pierce Park	3,296,770	(1,750,000)						1,546,770
George Pierce Park (Gym Expansion)	200,000	(200,000)	200,000	1,300,000				1,500,000
Greenways Acquisition				1,500,000				1,500,000
Greenways Development-Pilot	14,565,189	438,045	2,600,000					17,603,234
Greenways Master Plan Update	129,780							129,780
Gwinnett Historical Courthouse	100,600		14,000		116,000			230,600
Harbins Community Park (Phase II)	4,425,000	8,243,760						12,668,760
In-House Program Admin-2009 SPLOST	1,200,150	450,000	450,000	449,850	225,000			2,775,000
Isaac Adair House	2,041,914	(1,439,066)	1,439,065					2,041,913
J.B. Williams Park			400,000	3,700,000	600,000			4,700,000
Landscaping Renovations	500,000							500,000
Lanier Park	2,878,907	(2,318,686)	10,683,539					11,243,760
Lion's Club Park	4,700,000	436,000						5,136,000
Little Mulberry Park		250,000	1,750,000					2,000,000
Lucky Shoals Redevelopment	6,489,851	(2,625)						6,487,226
Maintenance/Renovations (2010)	355,817							355,817
Maintenance/Renovations	603,500	589,700	425,000	410,000	410,000	410,000	410,000	3,258,200
McDaniel Farm Park				1,462,167	537,833			2,000,000
Mountain Park Improvements	1,031,154							1,031,154
New Park Development (Area B/C)	714,571							714,571

# Budget Document 2012



Project Definition	Prior Years	2012	2013	2014	2015	2016	2017	Total
Open Space Parks Master Plans	55,000		55,000		55,000			165,000
Park Land/Open Space Acquisition	88,869,477	1,881,997	10,539,125	9,700,000	3,031,320			114,021,919
Park Program Contingency	400,287	(212,393)		55,000				242,894
Pinckneyville Hockey Rink Roof Structure	1,853,198							1,853,198
Playground Maintenance and Renovation	55,000	40,000	40,000	40,000	40,000	40,000	40,000	295,000
Pool Renovations	420,916	338,000	80,000	80,000	80,000	80,000	80,000	1,158,916
Rabbit Hill Park	3,216,659							3,216,659
Rabbit Hill Park/Mountain View	9,200,000	1,543,760						10,743,760
Recreation Set Aside Repairs	163,594	5,000	5,000	5,000	5,000	5,000	5,000	193,594
Renovations and Improvements Program	5,000,000	2,572,896	1,500,000	1,500,000	1,500,000	1,250,000		13,322,896
Resurfacing and Paving	580,000	206,500	95,000	55,000	55,000	55,000	55,000	1,101,500
Resurfacing/Paving (2010)	133,287							133,287
Rhodes Jordan Park	8,758,680							8,758,680
Rock Springs Park (Soccer Expansion)			420,000	3,480,000				3,900,000
Settles Bridge Park	4,483,364	(4)						4,483,360
South Gwinnett Park			650,000	4,000,000	1,250,000			5,900,000
Tribble Mill Park	499,893							499,893
Tribble Mill Park					1,000,000			1,000,000
Unstructured Park Sites Master Plans				55,000				55,000
Vines Botanical Garden Improvement	1,712,704	200,000						1,912,704
West Gwinnett Park and Aquatic Center	18,157,113	(18,818)						18,138,295
Yellow River Post Office Park	776,000	(68,000)						708,000
Closed Finalization	245,518,289							245,518,289
Subtotal	464,591,223	12,583,761	31,943,989	28,131,342	9,320,227	2,178,392	1,830,182	550,579,116
<b>Total</b>	<b>653,741,581</b>	<b>13,594,043</b>	<b>36,643,989</b>	<b>28,131,342</b>	<b>9,320,227</b>	<b>2,178,392</b>	<b>5,900,270</b>	<b>749,509,844</b>



## General Government:

### Capital Improvement Program

The General Government Capital Program is a diverse group of projects that will enhance and/or improve general government services such as information technology, courts, and tax collection. In other words, the general government program includes all projects other than those related to community services, public safety, public utilities, and transportation.

Computer and computer systems projects involve upgrading and enhancing the technology infrastructure to support the County's information needs. Projects in this category include acquisition of new and replacement of obsolete personal computers, peripheral equipment, and software applications, as well as upgrades to the mainframe, networking and communications infrastructure. Also included are various business applications and systems.

Other project categories are:

- The General Government Facilities category consists of projects related to the construction of new and/or improvements to existing County facilities
- Miscellaneous projects including studies and budgeted capital contingencies

### 2011 Capital Achievements

The County completed the installation of a supplemental HVAC system to cool telecommunication closets throughout the Gwinnett Justice and Administration Center. This new HVAC system provides supplemental cooling to the closets in support of the installation of a new Voice over Internet Protocol telephone system. This supplemental HVAC system will also allow the County to shut down the building's HVAC system during off-hours, resulting in substantial energy savings.

Gwinnett County's Hamilton Mill Library is the State of Georgia's first green library. It was designed to achieve Leadership in Energy and Environmental Design (LEED) Silver Certification, but was awarded LEED Gold Certification upon final review. The library was designated in 2011 as one of the nation's 10 New Landmark Libraries as selected by Library Journal. This designation defines the project as "a professional exemplar for someone setting out on a new building project" and "demonstrates overall design and construction excellence." This selection also provides recognition of operational efficiencies in energy and water use for this project. The Hamilton Mill Library was also included in the Atlanta Chapter of the American Institute of Architects 2011 Tour in recognition of its state-of-the-art features.

The County initiated the design of Phase 2 of the Senior Services Center this year. The project goal is to further consolidate Senior Services to this location, including the Meals on Wheels function. The state-of-the-art design will enable a more efficient service delivery by the Meals on Wheels program. The project is funded by a federal grant.

The County completed the Energy Efficiency Conservation Block Grant (EECBG) Building Energy Audits and entered into the energy retrofits phase on this operational efficiency project. The audit portion of the project consisted of contracting or performing in-house building energy audits on County-owned buildings, focusing on low- to no-cost energy efficiency measures and operational improvements. The findings and recommendations were translated into two separate projects which were put out to bid and awarded this year. The work provides for implementation of these operation energy

improvements in 41 County facilities and will result in ongoing reductions in annual operating costs for these facilities. A part of the initial contract let had to be expedited because of a fire to a primary boiler that provides heat at the County detention center. As this project was "shovel ready," it allowed the emergency replacement of the boiler to have a reduced cost impact. The new boiler is now up and operational.

The old administrative building on Oak Street was demolished, clearing the way for the sale of the property. Prior to demolition, a historical report was obtained: *The School on the Hill: A Historic Review of the Lawrenceville Public School Complex*.

The old DOT paint shop building at the Fleet Facility was demolished to allow for additional parking for Fleet as well as providing improved public perception of the overall Fleet Facility.

The Five Forks Branch Library upgrades project was designed and put out for bid in 2011. Construction is scheduled to begin in 2012. This project provides mechanical, plumbing, and electrical replacements to equipment which has reached its life expectancy. This new equipment will be more efficient and provide ongoing operational cost reductions for the facility. In addition, updates to the building's finishes, as well as modifications to the layout of the services provided, will improve efficiencies in the service delivery and customer experience.

The design for the Lilburn Library City Hall Facility began this year. This is a joint Gwinnett County and Lilburn City project and was authorized by an intergovernmental agreement between the entities. The schematic design has been completed and both entities have approved the design concept. The project will provide new more efficient space and facilities and comply with County LEED initiatives. Design will continue through 2012.

The County completed further phases of the Gwinnett Justice and Administration Center (GJAC) Building Controls Replacement and Upgrade project. The rehabilitation work completed includes a major overhaul of HVAC system chillers, the replacement of all rooftop exhaust fans, and the initiation of a 10-year project to replace all of the original HVAC system air distribution units. This rehabilitation project will greatly improve the performance of the equipment and extend the equipment's life span.

Other projects completed include:

- Retrofitting all plumbing fixtures to new low-flow fixtures to reduce water usage within the GJAC facility and the replacement of the plumbing system booster pump at GJAC
- Pressure washing and resealing of the exterior pre-cast at GJAC
- Replacement of all rooftop HVAC units at the Lawrenceville Senior Center
- Replacement of damaged and/or obsolete kitchen equipment in the Comprehensive Corrections Complex
- Installation of a new fire alarm system in the Airport Administration Building
- Replacement of the aging fire alarm system in the Lawrenceville Female Seminary
- Replacement of the carpet at Duluth Branch Library
- Upgrade of almost 100 access-controlled doors on various County buildings to insure that they meet fire safety codes
- Installation of a new plumbing booster pump at the Central Services Facility
- Replacement of outdated mechanical fuel dispensers with electronic fuel dispensers at four fuel sites





As governments continue to confront a host of challenges that affect how they accomplish their mission, the challenge of improving organizational performance while adapting to dramatic changes in the workforce, responding to increasing customer expectations, and integrating new technologies, requires that leaders and managers apply new management approaches and processes that include the use of technology to improve efficiency. In 2011, the Gwinnett County Department of Information Technology Services (DoITS) was very successful in facilitating enhanced delivery of basic County services while ushering in a few innovations as well to better engage and assist the County's business and residential constituents.

The following are activities and accomplishments of the DoITS in 2011:

- Implemented the redesign of the County's external website, to provide citizens and constituents with enhanced access to online information and services
- Partnered with the Gwinnett County Chamber of Commerce to conduct a review of all IT services. The Excellence through Innovation Task Force was an initiative that engaged technology experts from the business community as well as citizens to evaluate the County's current technology resources and roadmap, and to provide recommendations that could improve the overall quality of service being delivered and/or help facilitate a decreased in operation costs
- Developed a See Where Your Property Taxes Go online [property tax calculator](#), in collaboration with the Department of Financial Services and the Office of Communications, to provide taxpayers with a tool that allows them to see the value that they receive for their property taxes
- Implementation of enhancements to the County's Intranet site, to help foster expanded collaboration through the use of the GCWorkplace portal
- Selected a vendor and began the implementation of an Electronic Citation system that will create efficiencies for our Public Safety agencies, enabling them to provide more efficient and cost-effective service
- Selection of a vendor, and began the implementation of a records management system for the Recorder's Court, which will enable them to provide more efficient and cost-effective service
- Continued to reduce the cost of printing through the elimination of individual desktop printers
- Continued focus on reducing the per unit costs of cellular service through rate plan and device optimization
- Modernized the County's telephone system through the continued deployment of a Voice over Internet Protocol (VoIP) system, which helps reduce the overall telecommunications costs and provides enhanced capabilities to make the County workforce more efficient
- Instituted a Strategic Business Partner Relationship Management Office which is focused on ensuring that IT is providing strategic and tactical services and project management oversight for all key technology initiatives in alignment with the needs of individual agencies as well as the overall enterprise

## 2012 – 2017 Capital Improvement Plan

The 2012 Capital Budget and the 2013 – 2017 plan for the General Government and Computer Capital Improvement Program totals \$343 million. Several of the major projects currently under design and/or construction are described below:

- Phase 2 of the County's Senior Services Center is currently in design. It will add an approximate 12,009 sq. ft. addition to the current 7,942 sq. ft. building. It will allow for further consolidation of Senior Service functions. Construction is slated to begin in 2012 with a 2013 completion
- Following the evaluation of comprehensive energy audits, the County prioritized the recommended energy retrofits based on the funding available and the total energy to be saved and initiated the EECBG Energy Efficiency Retrofits projects. Included in the retrofit project are proposed upgrades to lighting, building envelope, HVAC, mechanical, and energy systems. More specifically the retrofits include; a large boiler replacement at the County detention center; various adjustments and improvements to the chilled water system and replacement of air dampers to the several air handling units at GJAC, and significant adjustments to the air handling units at Police Training Indoor Firing Range. The retrofit projects will be implemented during 2011 and 2012
- A master plan for the Fire Training Academy to determine the current and future needs of the facility is being developed and is to be available before year-end. This effort is to provide a better understanding of the capability of the Fire Training Academy's facility for training new recruits as well as mandated ongoing staff training to comply with National Standards for the Fire Services. It will incorporate a 10-year projection of need for the Fire Department's Training Facility and identify options for the current physical location of this activity. The finalized program should assist the decision making process for the future of the Fire Training Academy and how to best meet the organizational needs
- The Five Forks Branch Library Upgrades Project is scheduled for completion in 2012. The upgrades will result in annual reduced energy and other operational costs and enable new service delivery model strategies to be implemented
- The Lilburn Library City Hall Joint Intergovernmental Project design will continue in 2012. The program calls for approximately 45,000 square feet to be constructed with a single-story library and a two-story city hall. A conditioned joint entry atrium will provide public entry to each of the occupant's spaces. Some of the spaces are designed for joint use by both entities.
- Replacement of the HVAC system at 750 Perry Street will begin in 2012. The current system is outdated and in very poor condition. This is a multi-year phased project that encompasses replacing all HVAC equipment and distribution system with a new, reliable, and energy-efficient system. Phase one of this project involves replacing the HVAC system serving the first floor, which houses the office of the Tax Commissioner, Lawrenceville Tag Office, and Dealer Mail and Fleet Branch. Replacing the systems serving the remaining three floors of this four story facility will take place in subsequent phases/years
- Install Diesel Exhaust Fluid (DEF) dispensers and tanks at four fuel sites (Swanson, Seaboard, Scenic Highway, and Snellville Tag Office). The installations will meet mandates from the EPA and EPD, which became effective on January 1, 2011. Replace outdated oil vending machines at eleven fuel sites with electronic oil vending machines. Upgrade existing Island Control Units (ICUs) at 11 fuel sites. Upgrade and/or Install Camera Equipment at 11 fuel sites





- Installation of GC Workplace enhancements to leverage the SharePoint environment to enhance departmental and enterprise-wide collaboration, streamline business processes, and reduce/eliminate paper processes
- Enhancement of the Internet site redesign and the County's Internet web presence to provide enhanced functional and create efficiencies for the County as well as our citizens and constituents
- Implementation of the fourth and fifth phases of the GJAC HVAC System Controls Replacement and the second year of a project to replace the HVAC system air distribution boxes within GJAC
- Continuation of the Criminal Justice information System upgrade. Once fully implemented, Gwinnett County will have an enterprise-wide, integrated criminal justice system
- Replacement or upgrade of the Jail Management System. The current system is obsolete and does not include the functionality required to remain current with new regulations concerning the management and supervision of inmate information and current status
- Implementation of our electronic citation system which enables officers to issue citations directly into a computer system and replaces the current paper-based processes
- Other projects include renovations and upgrades to existing facilities such as:
  - Replacement of the GJAC cooling tower fan/drive
  - Replacement of the HVAC units at Duluth Branch Library and Buford Branch Library
  - Replacement of two HVAC units and revamp of the dining area HVAC at Corrections Complex
  - Addition of UV lighting on four air handling units at GJAC
  - Installation of HVAC system controls on the HVAC units at Lawrenceville and Collins Hill Branch Libraries
  - Replacement of the laundry equipment and replacement of additional kitchen equipment at Comprehensive Corrections Complex
  - Implementation of the partial roof replacement (sloped shingle roof) at the Lawrenceville Branch Library
  - Replacement of the automatic entrance doors at six branch libraries
  - Implementation of the second phase of plumbing fixtures retrofits at GJAC
  - Implementation of the plumbing fixture retrofits on 12 miscellaneous facilities and 11 branch libraries. Retrofits include the installation of low-flow fixtures that will reduce water consumption and lower utility cost
  - Continuation of the expansion of the enterprise class technical infrastructure as required to provide seamless and reliable computing resources
  - Enhancement of the use of the security cameras and video capability at various County facilities
  - Expand the current Internet and Intranet sites to enable mobile accessibility to key County business services and information

# Budget Document 2012



Project Definition	Prior Years	2012	2013	2014	2015	2016	2017	Total
<b>Cities Share of SPLOST</b>								
2005 SPLOST Cities Share	93,689,572							93,689,572
2009 SPLOST Cities Share	58,423,360	20,707,232	25,210,027	6,557,308				110,897,927
Closed Finalization	360,610							360,610
Subtotal	152,473,542	20,707,232	25,210,027	6,557,308				204,948,109
<b>Computers and Computer Systems</b>								
Accuvote Touch Screen Voting	1,880,500	52,969		400,000		400,000		2,733,469
Business System Applic Upgrades	1,220,968	253,110	70,000	50,000	180,000		130,000	1,904,078
Community Sector Plan Development	440,000	220,000	220,000					880,000
Computer Equipment New (2009)	140,534	(9,731)						130,803
Computer Equipment New (2010)	123,394	(35,966)						87,428
Computer Equipment Replacements (2009)	97,629	(8,000)						89,629
Computer Equipment Replacements (2010)	121,454	(48,725)						72,729
Computerized Maintenance Management	464,988							464,988
Courts Business Applications Upgrades	72,050							72,050
Courts Electronic Invoice System	254,350							254,350
Criminal Justice Information System	8,152,156	(2,441,434)	1,000,000	1,600,000				8,310,722
Customer Relationships Management	6,025,000	(139,082)	39,000					5,924,918
Disaster Recovery	2,418,545	(885,478)	675,000					2,208,067
E-Government Plan	5,662,293							5,662,293
Electronic Citation (2010)	5,903,016	1,138,708						7,041,724
Electronic Document Management Growth	2,825,609	(150,908)	727,394					3,402,095
EMS Technology Replacements	333,450							333,450
Enterprise Asset Management System			450,000					450,000
Enterprise Resource Planning	20,627,067	(329)						20,626,738
ERP Enhancements (Finance)	6,217,114	(1,994,869)	2,402,637	1,050,000				7,674,882
ERP Growth	7,235,513	(166,798)	147,000					7,215,715
Field Communication Equipment	1,652,479	72,000	72,000	19,000	6,240,000			8,055,479
GCIC Upgrade	79,707	(24,500)						55,207
GIS Growth	2,489,996	(127,669)						2,362,327
I/T Strategic Plan Implementation	5,043,564	(426,031)	250,000					4,867,533
Inmate Tracking System	720,000	(720,000)						-
Internet Portal Expansion				15,000			15,000	405,254
Internet-Intranet Expansion/Migration	1,030,000	(135,546)						894,454
IT Hardware/Software Conting.			2,804,713	2,804,713	2,804,713	2,804,713	2,804,713	14,023,565
Jail Management System Replacement		750,000						750,000
Kiosks - Public and Court	280,000							280,000
Land Management and Inspection System	1,500,000							1,500,000
Networking and Communications (2010)	1,128,728	(1,271)						1,127,457
Networking and Communications (2011)	1,562,949							1,562,949
Networking and Communications (2012)		1,655,000						1,655,000
Office Productivity and Software (2010)	253,310	(2,932)						250,378
Office Productivity and Software (2009)	213,599	(31,169)						182,430
OTC-Tax Bill Template Revisions	120,000							120,000
Printer Replacements (2009)	14,400	(280)						14,120
Project Management System	546,000	(66,785)						479,215
Pros Dialogue/CRIMES CMS	715,238	(39,290)						675,948
SAP Upgrades	3,807,450	(218,581)	250,000					3,838,869
SHAREPOINT EXPANSION	451,850	133,300		15,000				600,150
Sustain eCourt	1,996,918							1,996,918
Tax Remittance Processor Replacement	510,000							510,000
Technology Hardware and Software - 2012		853,304						853,304
Technology Hardware and Software - 2011	989,502							989,502
Upgrade EMS Management System	428,260	(38,072)						390,188
Voice Technology Replacement/Upgrade	5,699,073	(1,000,000)	1,000,000					5,699,073
Subtotal	101,448,653	(3,209,801)	10,107,744	5,953,713	9,224,713	3,204,713	2,949,713	129,679,448
<b>Contingencies and Miscellaneous Projects</b>								
2005 SPLOST Revenue Administration	11,791,937	1,287,000						13,078,937
2009 SPLOST Revenue Administration	3,152,173	(350,325)						2,801,848
Capital Salary Project	1,774,577							1,774,577
Capital Salary Project - Stormwater RandE	234,678							234,678
Capital Salary Project - Water and Sewer RandE	1,820,472							1,820,472
Funds Carried Forward Adjustment	(181,111,516)	181,111,516						-
General Tax Contingency	4,514,037	(1,797,883)	1,003,573	1,173,608	1,468,445	2,018,433	2,062,115	10,442,328
Livable Centers Initiative Study	25,000							25,000
Major Rewrite Zoning Resolution/Dev Regs	760,000							760,000
Nuisance Abatement	1,000,000	500,000	500,000	500,000	500,000			3,000,000
Other Contingencies	288,572							288,572

Project Definition	Prior Years	2012	2013	2014	2015	2016	2017	Total
PE.G. Cable Access	1,048,689	50,000	50,000	50,000	50,000			1,248,689
Recreation Tax Contingency	3,988,979	(483,077)	174,681	380,740	292,010	423,171	423,171	5,199,675
Solid Waste Program Contingency	3,028,854							3,028,854
Closed Finalization	12,778,536							12,778,536
Subtotal	(134,905,012)	180,317,231	1,728,254	2,104,348	2,310,455	2,441,604	2,485,286	56,482,166
<b>General Government Facilities</b>								
Asset Management Study	300,000							300,000
Capital HVAC Replacement	1,780,060	961,850	1,440,020	594,240	443,070	206,460	213,350	5,639,050
Central Services Facility	12,605,426							12,605,426
Clerk of Court Renovation	1,958,184							1,958,184
Corrections Courtyard Expansion	5,893							5,893
Courthouse Addition	17,403,612	(16,301,716)					70,370,773	71,472,669
Demolish Oak Street Facilities	211,843							211,843
Demolition of Old Paint Shop	20,000							20,000
Detention Center Expansion Study	50,205							50,205
Detention Center Parking Expansion	105,000							105,000
Development Forfeiture	823,600							823,600
Disability Act Compliance	788,499							788,499
Dist. 3 Dot Maintenance Barn	396,264							396,264
DOT Central Maintenance and Storage	8,851,671							8,851,671
Facilities Repairs/Enhancement/Upgrades	114,717	2,766,540						114,717
Facilities Repairs/Enhancement/Upgrades	746,210							3,512,750
Five Forks Library Renovations	1,550,000							1,550,000
Fleet Equipment - BOC/County Admin			40,085	19,878				59,963
Fleet Equipment - Contingency	7,455,603	9,983						7,465,586
Fleet Equipment - District Attorney	147,409	122,520	42,221	42,221	37,749		135,200	527,320
Fleet Equipment - Financial Services			62,103	106,386	96,486			264,975
Fleet Equipment - Juvenile Court			138,397	60,430				198,827
Fleet Equipment - Planning and Development			291,067	112,869	26,465			430,401
Fleet Equipment - Solicitor			31,696	51,182			39,015	121,893
Fleet Equipment - Support Services	307,693		187,186	112,927	57,308	213,223	34,202	912,539
Fleet Equipment - Tax Commissioner			14,814	15,198				30,012
Fuel Site Renovations/Upgrade	1,361,668							1,361,668
GCDC Fire Alarm System Upgrade	355,000							355,000
GJAC Renovations and Upgrades (2003)	528,582							528,582
GJAC Renovations and Upgrades (2004)	412,505							412,505
GJAC Renovations and Upgrades (2005)	189,594							189,594
GJAC Renovations and Upgrades (2006)	276,517							276,517
GJAC Renovations and Upgrades (2008)	687,593							687,593
GJAC Renovations and Upgrades (2007)	615,519							615,519
GJAC Security	655,072							655,072
Justice System Master Plan Study	600,796							600,796
Juvenile Court Expansion	63,692							63,692
Misc Facilities Renovations and Upgrades (2008)	276,066							276,066
Misc Facilities Renovations and Upgrades (Plan)			1,994,496	2,069,000	2,627,900	367,200	1,107,675	8,166,271
Misc Facilities Renovations and Upgrades (2003)	129,299							129,299
Misc Renovations and Upgrades (2004)	185,450							185,450
Misc. Facilities Maintenance Projects (2006)	101,320							101,320
Misc. Facilities Maintenance Projects (2007)	1,074,453							1,074,453
Misc. Facilities Renovations and Upgrades (2005)	127,290							127,290
Obstacle Course	85,000							85,000
Recorders Court/Juvenile Court Facility	14,549,603							14,549,603
Recovered Materials Handling Facility	2,683,750	(519,000)						2,164,750
Recycling Bank Reconstruction	4,431,725							4,431,725
Renovation Dist 5 Barn	379,045							379,045
Security Improvements	761,988							761,988
Space UTI Plan Implementation	11,369,032							11,369,032
Staging Room	62,399							62,399
Stormwater Management at Fuel Sites	253,479							253,479
Closed Finalization	67,742,202							67,742,202
Subtotal	165,580,528	(12,959,823)	4,242,085	3,184,331	3,288,978	786,883	71,900,215	236,023,197
<b>Underground Storage Tank Improvement</b>								
UST New Facilities	1,255,448						529,049	1,784,497
UST Remediation/Closure	3,371,028	174,080	87,000	55,000	58,000			3,745,108
Closed Finalization	1,260,143							1,260,143
Subtotal	5,886,619	174,080	87,000	55,000	58,000		529,049	6,789,748
<b>Total</b>	<b>290,484,330</b>	<b>185,028,919</b>	<b>41,375,110</b>	<b>17,854,700</b>	<b>14,882,146</b>	<b>6,433,200</b>	<b>77,864,263</b>	<b>633,922,668</b>

## 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.

### 2011 Capital Achievements

Achievements in 2011 pertaining to the Gwinnett County Police Department include the following:

- The Tactical Shoot House (TSH) project is complete. Police Training staff have been trained and the facility was open for use on November 14. The Tactical Shoot House will be used to aid in the training of police officers for both routine and special operations. The TSH will provide a fully contained, safe, live fire environment designed to teach close quarter skills such as room clearing, hallway and space navigation, and other specialized techniques. The shoot house is "open air." A roof structure, to contain errant rounds, was assembled over the shoot house using precast panels in a "pole barn" fashion with open sides. Electrical service was installed to power general lighting and exhaust fans. Plumbing was installed to provide a drinking fountain and hose bib. The total project budget was \$1,614,370. It appears that the actual cost of the project will be under budget
- The Police Headquarters Renovation began in August and is currently in phase two. The estimated completion date is set for June 2012. Various units and operations of the Police Department relocated to the new Police Headquarters Annex and E-911 Center in 2009. This renovation will refurbish approximately 35,000 square feet of vacated space within the Police Headquarters, giving current staff more working room and office space. Total project budget is \$5,157,424
- The Police Major Repairs and Renovations project pertains to the roof repair at South Precinct. The project is currently out for bid, and completion of this project is anticipated for early 2012
- Achievements in 2011 pertaining to the Department of Fire and Emergency Services include the following:
  - The purchase of nine medical units (ambulances) to replace an aging fleet. The new medical units are equipped with advanced life-support equipment, which will allow medical personnel to continue caring for patients during transport to medical facilities
  - The purchase of an electronic security gate and the installation of an air conditioning system for the Resource Management Warehouse





### 2012 – 2017 Capital Improvement Plan

The 2012 capital budget and the 2013 – 2017 plan for the Public Safety Capital Improvement Program totals \$63.6 million. Some of the highlights of planned improvements are listed below.

Police Services' capital improvement plans for 2012 – 2017 are minimal at this time due to the state of the economy. Police Precincts 6 and 7 remain as capital projects; however, and will be considered for review during each annual budget process.

Future plans for the Department of Fire and Emergency Services include: the addition of Fire Station 31 located at the Georgia Gwinnett College campus, which is expected to be a 12,800-square-foot facility; relocation of Fire Station 10 near Coolray Stadium which is also expected to be a 12,800-square-foot facility; improvements at the Fire Academy; and identifying plans and locations for construction of Stations 32, 33, and 34 for future County growth.

# Budget Document 2012



Project Definition	Prior Years	2012	2013	2014	2015	2016	2017	Total
<b>Correctional/Detention Facilities</b>								
Major Maintenance/Renovations GCDC	913,020	523,015	591,135	860,029	863,795	953,806		4,704,800
Replacement of Buses	240,000							240,000
Closed Finalization	16,119,681							16,119,681
Subtotal	17,272,701	523,015	591,135	860,029	863,795	953,806		21,064,481
<b>Contingencies and Miscellaneous</b>								
Fire Program Contingency (2005 SPLOST)	1,805,538	(1,805,538)						
Fire Program Contingency (2009 SPLOST)			42,371					42,371
In-House Program Administration-Fire	913,825							913,825
In-House Program Administration-Police	319,658							319,658
Storm Water Action Program	290,134							290,134
Subtotal	3,329,155	(1,805,538)	42,371					1,565,988
<b>Emergency Communication and Other Equipment</b>								
800 MHz Radio System (Digital)	37,101,267							37,101,267
800 MHz Radio System (Digital)	2,898,733							2,898,733
CAD/TI Site License (E911)	178,487							178,487
Wiretap Room Upgrade	166,566							166,566
FRED and FRED-C Support	376,800	133,095						509,895
Closed Finalization	11,084,210							11,084,210
Subtotal	51,806,063	133,095						51,939,158
<b>Public Safety Vehicles/Equipment</b>								
Addition To Ambulance Reserve	312,657							312,657
Ambulance Replacements	5,846,093	1,025,531	1,587,660	1,188,005	811,000	794,000	1,635,000	12,887,289
Ambulance Service Expansion	1,210,214			1,107,267				2,317,481
Field Communication Equipment	1,065,112							1,065,112
Field Communication Equipment (2009)	373,069							373,069
Fleet Equipment - Corrections	18,000		636,337	188,909	22,574	145,140	54,656	1,065,616
Fleet Equipment - Fire Services	118,300	248,750	323,088	320,479	59,785	113,935	363,257	1,547,594
Fleet Equipment - Police	1,585,716	2,798,000	4,652,569	4,805,003	2,484,058	491,389	2,091,433	18,908,168
Fleet Equipment - Police (2005 SPLOST)	3,125,500							3,125,500
Fleet Equipment - Sheriff	1,537,720	665,000		120,993	357,051	612,710	532,300	3,825,774
Swat Equipment Vehicle	438,693							438,693
Closed Finalization	312,657							312,657
Subtotal	15,943,731	4,737,281	7,199,654	7,730,656	3,734,468	2,157,174	4,676,646	46,179,610
<b>Fire Facilities</b>								
Automated Vehicle Locator System (AVL)	109,400							109,400
Fences - Retention Ponds	42,000	(2,138)						39,862
Fire Academy Improvements	1,800,000	3,500,000						5,300,000
Fire Academy Maintenance	65,000	(5,855)						59,145
Fire Apparatus Replacements	16,570,640	1,708,371	509,474	2,613,969		3,539,518	3,633,227	28,575,199
Fire Facilities (2012)		206,312						206,312
Fire Services Apparatus/Vehicle Expansion	93,497							93,497
Fire Station 10 Relocation	4,173,592	(3,130,524)	2,953,624					3,996,692
Fire Station 18 Relocation	5,406,000	(269,883)						5,136,117
Fire Station 29	4,053,842	(550,551)						3,503,291
Fire Station 30	5,465,613	(574,847)						4,890,766
Fire Station 31	4,974,003	(2,912,812)	2,796,306					4,857,497
Fire Station 32	740,000	(113,014)			5,522,014			6,149,000
Fire Station 33	795,562	(795,562)				4,431,867		4,431,867
Fire Station 34	267,787	(267,787)					4,528,271	4,528,271

Project Definition	Prior Years	2012	2013	2014	2015	2016	2017	Total
Fire/Medical Equipment Replacements	100,000	110,000	120,000	120,000	120,000	120,000	120,000	810,000
Maintenance/Renovations of Fire Facilities			150,000	175,000	200,000	225,000	250,000	1,000,000
Maintenance/Renovations of Fire Facilities (2011)	197,408							197,408
Major Repairs/Upgrades (2008)	90,561	(785)						89,776
Major Repairs/Upgrades (2010)	20,873							20,873
Pod Building for Station 20	150,000	(18,374)						131,626
Renovate Resource Management Warehouse	80,000	(18,393)						61,607
Repair Center	727,828							727,828
Roof Replacements-Fire Facilities		285,000						285,000
Closed Finalization	15,720,727							15,720,727
<b>Subtotal</b>	<b>61,644,333</b>	<b>(2,850,842)</b>	<b>6,529,404</b>	<b>2,908,969</b>	<b>5,842,014</b>	<b>8,316,385</b>	<b>8,531,498</b>	<b>90,921,761</b>
<b>Police Facilities</b>								
Animal Welfare and Enforcement Center	7,265,820	129,000						7,394,820
Grayson Precinct 6	67,708				2,800,000			2,867,708
Major Repairs and Renovations	105,000							105,000
Police Annex	18,771,371							18,771,371
Police Headquarters Improvement	5,157,424							5,157,424
Police Training Center	22,846,785							22,846,785
Precinct 7							1,765,810	1,765,810
Tactical Shoot House	1,614,370							1,614,370
Closed Finalization	4,815,796							4,815,796
<b>Subtotal</b>	<b>60,644,274</b>	<b>129,000</b>			<b>2,800,000</b>		<b>1,765,810</b>	<b>65,339,084</b>
<b>Total</b>	<b>210,640,257</b>	<b>866,011</b>	<b>14,362,564</b>	<b>11,499,654</b>	<b>13,240,277</b>	<b>11,427,365</b>	<b>14,973,954</b>	<b>277,010,082</b>

## Transportation:

### Capital Improvement Programs

The Transportation Capital Improvement Program consists of projects to improve the County's transportation infrastructure. Projects in this program fall into three categories: Road Improvements (of which there are several sub-categories), Airport Improvements, and the Transit Program.

The Airport Improvement category consists of various improvements to Gwinnett County's Briscoe Field, the fifth busiest airport in the state. Projects in the Transit Program consist of the acquisition of buses and the construction of various transit facilities.

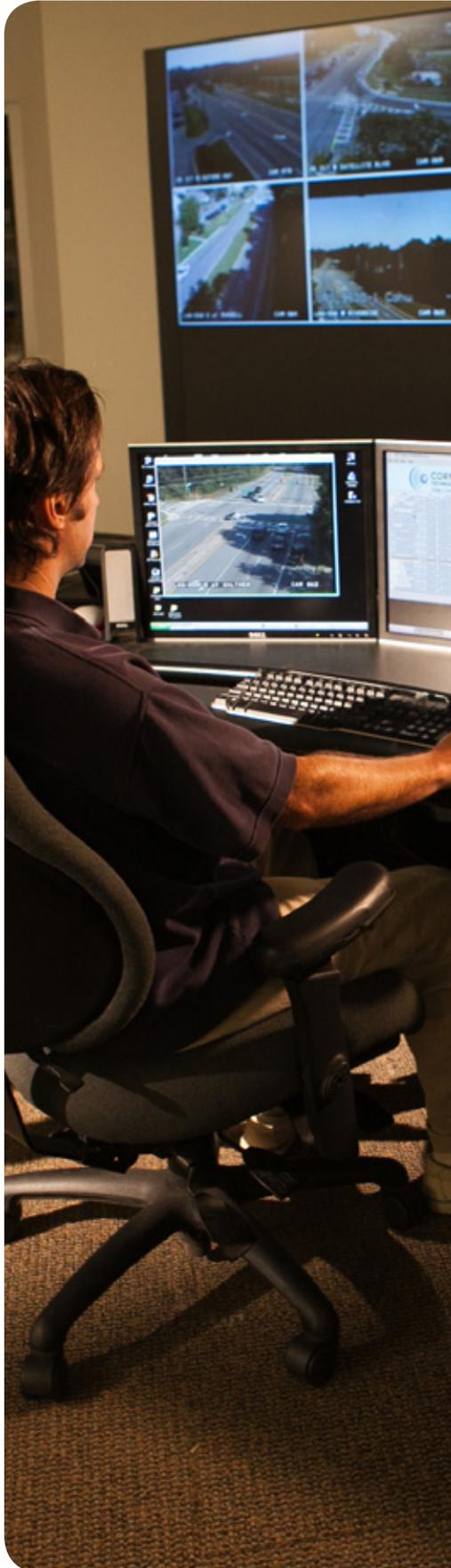
The County's road program consists of the following:

- Major Roadway Improvements include new road construction, new alignments, and increasing capacity of existing roads
- Intersections/Traffic Operation Improvements include the addition of turn lanes, improvements of alignments of cross streets, improving sight distances, and signalizations as well as Advanced Traffic Management system (ATMS) improvements
- Bridges/Roadway Drainage Improvements consist of new construction or reconstruction of existing bridges and culverts up to sufficiency standards
- Road Safety and Alignment projects correct safety deficiencies such as sight distances, horizontal and vertical alignments, and at-grade railroad crossings
- School Safety projects improve traffic safety near schools by installing turn lanes at school entrances, 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

### 2011 Capital Achievements

- Successfully completed two Advanced Traffic Management System/Intelligent Transportation System (ATMS/ITS) projects that installed approximately 25 miles of fiber optic cable, 25 CCTV cameras, and interconnected 50 traffic signals
- Began construction on two ATMS/ITS projects with an additional one under design for a 2012 letting
- Completed a project to upgrade all traffic control devices (signals, beacons, flashers) to LED modules versus incandescent bulbs for power reduction and cost savings
- Completed the mid-life overhaul of 28 local buses
- Spent approximately \$80 million on SPLOST transportation improvement projects in 2011
- Expedited the completion of 31 projects, for a total of 181 over the last five years
- Entered fiscal year 2012 with approximately \$40 million committed to contracts





- Completed construction on major joint County-state projects using American Recovery and Reinvestment Act (ARRA) federal stimulus dollars on McGinnis Ferry Road Extension (Satellite Boulevard to Lawrenceville Suwanee Road), Pleasant Hill Road at US 29, and Beaver Ruin Road at US 29
- Continued construction on major joint county-state projects using American Recovery and Reinvestment Act (ARRA) federal stimulus dollars on SR 324 Bridge over I-85 and SR 20 widening (Ozora Road to Brand Road)
- Completed seven "Quick Fix" projects to improve traffic flow at various locations
- Completed approximately 85 miles of resurfacing for a total cost of approximately \$8 million
- Opened the third section of the Sugarloaf Parkway Extension from Martins Chapel Road to Campbell Road on August 18, 2011
- Began construction on the fourth section of the Sugarloaf Parkway Extension (Campbell Road to SR 316)
- Continued design and began land acquisition for improvements to I-85 at Pleasant Hill Road and at Jimmy Carter Boulevard. The projects will create Diverging Diamond interchanges which will improve traffic flow
- The Gwinnett County Board of Commissioners awarded the construction contract for the second section of the Pleasant Hill Road widening from Buford Highway to Howell Ferry Road for approximately \$6.6 million
- Completed construction on the Patterson Road bridge over Pew Creek, Arcado Road over Jackson Creek, and Indian Trail Road at Jackson Creek bridges. Began construction on Lee Road at No Business Creek and Killian Hill Road at the Yellow River
- Continued land acquisition and plan preparation on the last section of the SR 20 widening from Peachtree Industrial Boulevard to the Chattahoochee River. SR 20 will have at least four lanes throughout the County upon completion of this section along with the section from Ozora Road to Brand Road currently under construction
- Initiated design of 17 SPLOST projects

## 2012 – 2017 Capital Improvement Plan

The 2012 capital budget and 2013 – 2017 plan for the Transportation Capital Improvement Program totals approximately \$199 million. Some of the major projects are described in the following paragraphs.

- Continue construction of Sugarloaf Parkway Extension – Campbell Road to SR 316. This section is anticipated to be open to traffic in 2012
- Continue the growth of the Advanced Traveler Information System (ATIS) in the Traffic Control Center
- Complete design and land acquisition for Diverging Diamond Interchange improvements at I-85 and Pleasant Hill Road and Jimmy Carter Boulevard. Construction is anticipated to occur in 2012
- Complete construction on the bridge replacement project located on Lee Road at No Business Creek in 2012 and Killian Hill Road at the Yellow River in 2013
- Complete construction on the second section of the Pleasant Hill Road widening from Buford Highway to Howell Ferry Road
- Anticipate completion of the SR 20 widening Ozora Road to Brand Road and the SR 324 Bridge over I-85 in 2012

# Budget Document 2012



Project Definition	Prior Years	2012	2013	2014	2015	2016	2017	Total
<b>Cities Share - Roads</b>								
Closed Finalization	11,023,823							11,023,823
Subtotal	11,023,823							11,023,823
<b>Airport Improvements</b>								
Air Traffic Control Tower Eqpmt Upgrade			13,000					13,000
Aircraft Washrack	4,375							4,375
Airport Ramp Lighting					1,875	12,500		14,375
Cedars Road Animal/Security Fencing		8,250						8,250
Central Basing Area			3,125	21,750				24,875
Controller Replacement	190,000							190,000
Environ Doc - NC Basing, Twy W, Storm H2O					58,125			58,125
Environ Doc-TxyY,Cntl Basing,Rwy/Txy etc			10,375					10,375
Fuel Storage Tank Barriers					75,000	150,000		225,000
Installation of CCTV System	75,000							75,000
North Apron Rehabilitation				1,875	28,700			30,575
North Central Basing Area Development						3,750	37,500	41,250
NW Stormwater Area Land Acquisition							37,500	37,500
ObstruCourtion Removal - Airport Approach	1,153,593							1,153,593
Reimbursement - Cedars Land Acquisition							86,250	86,250
Replace AWOS System			2,250					2,250
Runway/Taxiway Safety Area Strengthening			5,000	67,938				72,938
Taxiway "W" Strengthening/Rehab		3,125	30,025					33,150
Taxiway "Y" - Yankee			5,500	18,750	16,250			40,500
Taxiway D, E, F and G Strengthening				4,375	22,500			26,875
Subtotal	1,422,968	11,375	69,275	114,688	202,450	166,250	161,250	2,148,256
<b>Bridges/Roadway Drainage Improvements</b>								
01/05 SPLOST Paved Road Bridges Contingency	1,301,196							1,301,196
05/09 SPLOST Bridge Contingency	402,881	182,284	300,000	362,716				1,247,881
2009 SPLOST Rehab of Existing Bridges	1,949,732	300,000	300,000					2,549,732
Arcado Road (Jackson Creek)	3,327,150	300,000						3,627,150
Cruse Road (Sweetwater Creek)	485,250	1,632,250						2,117,500
Garner Road (Garner Creek)	361,750	273,500	1,482,250					2,117,500
Gravel Springs Road/SR 324 (I-85 Intrchg)	100,000	100,000	462,500	462,500				1,125,000
Herrington Road (Fork Creek Tributary)	3,508,450							3,508,450
Indian Trail Road at Jackson Creek	5,115,689							5,115,689
Jimmy Carter Blvd (I-85 Interchange) Bdg	850,000	3,925,000	-	1,000,000				5,775,000
Killian Hill Road at Yellow River	3,364,064	2,812,850						6,176,914
Lee Road (No Business Creek)	2,127,506	195,000						2,322,506
McGinnis Ferry Road at Chattahoochee River	1,756,358							1,756,358
McGinnis Ferry Road (I-85 Interchange)	100,000	100,000	462,500	462,500				1,125,000
Old Fountain Road (Alcovy River)	209,000	226,250	682,250	1,000,000				2,117,500
Old Norcross Road at Shetley Creek	2,362,521							2,362,521
Patterson Road (Pew Creek)	1,774,247	100,000						1,874,247
Pleasant Hill Road (I-85 Interchange)	1,900,000	3,875,000	-	-				5,775,000
Pleasant Hill Road (Chattahoochee River)	100,000	150,000	225,546					475,546
Rogers Bridge Trail Bridge	200,454	287,671	96,250	336,875				921,250
Satellite - Hillcrest Connector at I-85	9,500	340,859	1,062,500	162,141				1,575,000
Smithtown-Old Peachtree Connector (I-85)	54,000	150,000	400,274					604,274
Sugarloaf Pkwy at University Pkwy/SR 316	4,825,000	4,400,000	400,000					9,625,000
West Liddell - Club Connector at I-85	631,531	345,675	1,362,500					2,339,706
Subtotal	36,816,279	19,696,339	7,236,570	3,786,732				67,535,920

Project Definition	Prior Years	2012	2013	2014	2015	2016	2017	Total
<b>Intersection Improvements</b>								
05/09 SPLOST Intersection Contingency	360,298	1,028,875	389,250					1,778,423
2001 SPLOST Turn Lane Improve at Var Int	637,988							637,988
2009 SPLOST ATMS/ITS (Various Locations)	2,484,210	3,500,000	3,500,000	3,500,000	420,965			13,405,175
2009 SPLOST Intersection Queuing Ln Cont	166,700	200,000	200,000	200,000	57,316			824,016
Arcado Road at Lilburn Industrial Way	1,212,700							1,212,700
Arcado Road at Luxomni Road	2,099,575							2,099,575
Arnold Road at Five Forks Trickum Road	1,838,819							1,838,819
Arnold Road at Hutchins Road	727,863							727,863
Beaver Ruin Road at Rockborough Trl/Ncrs Pk	144,375							144,375
Beaver Ruin Road at US 29	1,483,748							1,483,748
BufoRoad Drive/SR 20 at Satellite Blvd	137,572	588,153						725,725
BufoRoad Hwy at WoodwaRoad Mill Road	2,264,475							2,264,475
Cruse Road at Club Drive/Herrington Road	96,250	192,500	673,750					962,500
Dacula Road at SR 8/US 29	125,000	315,625	240,625					681,250
Five Forks Trickum Road at Catherine Drive	1,677,978							1,677,978
Five Forks Trickum Road at Deer Oaks Drive	2,274,451							2,274,451
Five Forks Trickum Road at Ashton Lane	613,750							613,750
Five Forks Trickum Road at RRP/Oak Road	175,000	381,250	406,250					962,500
Graves Road at McDonough Driveive		288,750	673,750					962,500
Grayson New Hope Road at Chandler Road	333,125	1,110,625						1,443,750
Indian Trail Road at I-85 NB Ramps	578,210							578,210
Jimmy Carter Blvd at I-85 (InterseCourtion)			962,500					962,500
Jimmy Carter Blvd at N Norcross Tucker Road	777,500							777,500
Jimmy Carter Blvd at Oakbrook to I-85	2,175,607							2,175,607
Jimmy Carter Blvd at Singleton Road (Inter)	2,182,500							2,182,500
Jimmy Carter Boulevard at Buford Highway	288,750	673,750						962,500
Jimmy Carter Boulevard at US 29	490,820							490,820
Killian Hill Road at Arcado Road	242,363	805,312						1,047,675
Lawrenceville Highway at Indian Trail	4,749,471							4,749,471
Old Fountain Road at Old Peachtree Road	2,349,175							2,349,175
Peachtree Ind Blvd(Holcomb Br-Rogers Br)	5,625							5,625
Peachtree Industrial Blvd at SR 120	3,360,349							3,360,349
Pleasant Hill Road at I -85 (Intersection)			500,000	462,500				962,500
Pleasant Hill Road at Howell Ferry Road	326,250	1,117,500						1,443,750
Pleasant Hill Road at US 29	1,849,333							1,849,333
Pleasant Hill Road at Venture Drive	962,500							962,500
Rosebud Road at Temple Johnson Road	333,125	1,110,625						1,443,750
SR 120 at Meadow Church Road/Boggs Road	60,000	100,000						160,000
SR 124 at Webb Gin House Road	2,585,807							2,585,807
SR 20 at Old Peachtree Road	3,288,125							3,288,125
SR 316 at Harbins Road/Alcovy Road	48,125	183,125	250,000					481,250
SR 84 at Bennett Road (Grayson Library)	1,219,541							1,219,541
Stone Mtn Hwy/US 78 at Walton Court	144,375							144,375
Sugarloaf Pkwy at Five Forks Trickum Road	244,375	188,750	1,010,625					1,443,750
Traffic Signal Equipment (2009)	159,393							159,393
Traffic Signal Equipment (2010)	128,265							128,265
Traffic Signal Equipment (2011)	200,000							200,000
Traffic Signal Equipment (2012)		200,000						200,000
Traffic Signal Equipment (Plan)			200,000	200,000	200,000	200,000	200,000	1,000,000
Traffic Signal Optimization (2010)	83,940							83,940
Traffic Signal Optimization (2011)	130,000							130,000
Traffic Signal Optimization (2012)		130,000						130,000
Traffic Signal Optimization (Plan)			130,000	130,000	130,000	130,000	130,000	650,000
Traffic Signal System Upgrades	17,140,546							17,140,546
US 78 at Rosebud Road	1,087,286							1,087,286
Webb Gin House Road at Bennett Road	259,875	606,375						866,250
Closed Finalization	6,144,001							6,144,001
Subtotal	72,449,109	12,721,215	9,136,750	4,492,500	808,281	330,000	330,000	100,267,855

Project Definition	Prior Years	2012	2013	2014	2015	2016	2017	Total
<b>Major Road Improvements</b>								
05/09 SPLOST Major Roads Contingency	106,125	50,000						156,125
2009 SPLOST ROW Reserve for Major Roads	175,589	1,047,159	138,535					1,361,283
Annistown Road (Deshong - SR 124)	60,307							60,307
Bennett Road Extension (SR 84 to SR 20)		100,000						100,000
Cruse (Club-Herrington/Bethesda School)	155,816	300,000	200,000					655,816
Evermore CID projeCourts (Various Locations)	383,206	649,167	700,127					1,732,500
Five Forks Trickum (Cole Drive - Garner Road)	1,531,589							1,531,589
Five Forks Trickum Road (Oak-Killian Hill)	525,000	1,225,000	2,031,250	1,281,250				5,062,500
Grayson High School Access Road (MR)	659,350							659,350
Gwinnett University Area Improvement(MR)	6,217,800							6,217,800
Hamilton Mill Road (Sardis Church-Ridge)	110,000							110,000
Hillcrest Road/Satellite Blvd Connector	150,000	100,000						250,000
Hurricane Shoals Road (SR 120 to SR 20)	100,000	100,000						200,000
I-85 CD (I-85/Lawrenceville Suwanee)	10,824,164	75,296						10,899,460
Lilburn Main Street Relocation		645,691						645,691
McGinnis Ferry Ext (Satellite - Law Suw)	12,237,981	1,000,000						13,237,981
Nash St Extension (current end-Gwnt Drive)		100,000						100,000
North Berkeley Lake Road (SR 23 - PIB)	407,225							407,225
Old Norcross (Steve Reynolds-Landington)	1,159,050							1,159,050
Old Peachtree Road (Bunten-Meadow Church)	2,814,050							2,814,050
Pleasant Hill (Old Norc-Chatt)	3,724,705							3,724,705
Pleasant Hill (Old Norcross-Buford Hwy)	11,012,160	150,000						11,162,160
Pleasant Hill Road (Buford Hwy-Hwl Ferry)	1,601,219	5,752,856						7,354,075
SR 120 (Satellite Blvd to Chattahoochee)	127,500	272,500	1,100,000					1,500,000
SR 124 (Pine Road-Mill Creek High School)	288,750	336,875	125,006					750,631
SR 20 (Ozora Road - Brand Road)	5,849,269							5,849,269
SR 20 (PIB - Burnette Trail)	24,361,000	12,600,000	11,000,000					47,961,000
SR 20 to Collins Hill Road Connector - MR	1,475,000	1,675,000						3,150,000
SR 324 (I-85 to SR 20)	4,746,295	168,000						4,914,295
SR 324 Widening (I-85 - SR 124)	10,565,573							10,565,573
Sugarloaf Pkwy Extension Phase I	145,577,093	2,482,175						148,059,268
US 29 (Brand Bank to Victor Street)	18,768,942							18,768,942
US 78 (East Park Place Blvd - SR 124)	3,439,515	150,000						3,589,515
Webb Gin House Road (SR 124 - Dogwood Road)	3,405,050							3,405,050
Closed Finalization	732,561							732,561
Subtotal	273,291,884	28,979,719	15,294,918	1,281,250				318,847,771
<b>Miscellaneous Projects and Contingencies</b>								
2001 SPLOST Program Management	7,028,347							7,028,347
2001 SPLOST Residential Speed Control	586,049							586,049
2001 SPLOST Revenue Administration	14,936,598							14,936,598
2001/2009 SPLOST Road Program Contingency	55,987	89,830						145,817
2005 SPLOST Program Management	4,151,487	1,251,700						5,403,187
2005 SPLOST Residential Speed Control	150,000	25,430	100,000					275,430
2005 SPLOST Road Program Contingency	214,967							214,967
2005 SPLOST Utility Relocation Reserve	391,668							391,668
2009 SPLOST Program Management	1,033	3,978,902	3,463,790	3,304,380				10,748,105
2009 SPLOST Residential Speed Control	50,000	148,435	148,435	148,435	148,435			643,740
Airport/Heavy Equipment (2008)	82,200							82,200
Airport/Heavy Equipment (2009)	21,000							21,000
Contingency - Airport Fund 523	1,543,980	(22,250)					6,000	1,527,730
Closed Finalization	1,317,615							1,317,615
Subtotal	30,530,931	5,472,047	3,712,225	3,452,815	148,435		6,000	43,322,453

Project Definition	Prior Years	2012	2013	2014	2015	2016	2017	Total
<b>Road and Safety Alignment</b>								
2005/2009 SPLOST Safety and Alignment Contg	1,102,693	582,723	253,028					1,938,444
Bennett Road (Webb Gin House Road-SR 84)		96,250	192,500	673,750				962,500
Braselton Hwy/SR 124 (at Hog Mountain Road)		72,188	144,375	505,312				721,875
Centerville Rosebud (1400 ft East of SR 124)	1,314,025							1,314,025
Centerville Rosebud Road (600 ft W of Hyns Cir)	333,620	250,000						583,620
Centerville Rosebud Road at Cannon Road	54,000	250,000						304,000
Dacula Road (at Old Peachtree Road)	508,430	75,000						583,430
Fence Road (800 ft East of Wiley Lane)	1,201,198							1,201,198
Fence Road (at Hebron Church Road)		38,500	77,000	269,500				385,000
Five Forks Trickum Road (at Chesapeake Drive)	257,500	539,000						796,500
Grayson New Hope Road (near Meyers Drive)		86,625	173,250	606,375				866,250
Grayson Pkwy/SR 84 (at Pinehurst Road)	390,795	173,750						564,545
Grayson Pkwy/SR 84 (at Ridgedale Drive)		96,250	192,500	673,750				962,500
GuaRoad Rail Installation (2010)	120,000							120,000
GuaRoad Rail Installation (2011)	120,000							120,000
GuaRoad Rail Installation (2012)		120,000						120,000
GuaRoad Rail Installation (Plan)			120,000	120,000	120,000	120,000	120,000	600,000
Hamilton Mill Road (at Camp Branch Road)	2,025,199							2,025,199
Hamilton Mill Road (at Puckett's Mill Road)	100,000	525,625	336,875					962,500
Herrington (Old Norcross - Oakland)	2,619,591							2,619,591
Hewatt Road (at Brownlee Lane)	1,462,527							1,462,527
Hog Mountain (700 ft NE of Mineral Springs)	135,724							135,724
Hog Mountain Road (1500 ft E of Mineral Spring)	83,711							83,711
Hope Hollow Road (Hp Hlw Ln-Plantr Run Drive)	1,622,240							1,622,240
Hurricane Shoals Road (SR 120 to SR 20)	263,301	795,449						1,058,750
Johnson Drive (500 ft SW of Annistown Road)	85,000	401,350						486,350
Lake Lucerne Road (Five Forks - US 78)	2,048,771							2,048,771
Lenora Church at Centerville Rosebud 2	537,890							537,890
Mineral Springs Road (Alignment at Hog Mtn)	67,855							67,855
New Hope Road (at Hiram Davis Road)	1,310,890							1,310,890
New Hope Road (at Luke Edwards Road)	1,060,551							1,060,551
New Hope Road at Bowman Road	1,815,000							1,815,000
North Berkeley Lake Road (Various Loc)	35,046	75,000						110,046
Old Loganville Road (Carlton and Tuck)	40,000	550,000						590,000
Old Norcross Road (at Ingram Road)		96,250	192,500	673,750				962,500
Old Norcross Tucker Road(S N Tucker-Britt)	364,250	623,750						988,000
Old Peachtree Road at Hurricane Shoals Road	3,085,360							3,085,360
Old Peachtree Road (at Cedar Drive)	755,000	400,000						1,155,000
Old Suwanee (Alignment at Secret Cove)	1,035,120							1,035,120
Ozora Road (6000 ft West of Shannon Road)	149,011							149,011
Pate Road at Temple Johnson Road/Hurndon Road	1,500,000							1,500,000
Pate Road at Old Loganville Road	1,118,760							1,118,760
Ridgedale Drive (1100 ft W of Pinehurst Road)	605,977							605,977
Rock Springs Road (North Winslow Ridge Drive)	1,298,620							1,298,620
Rockbridge Road (at Summer Cove Drive)	809,505							809,505
Rosebud Road (at Knight Circle)	543,104							543,104
Rosebud Road (at Summit Chase)	304,500							304,500
Russell Road (Calvin Davis - SR 20)	1,638,820							1,638,820
SaRoadis Church Road (400 ft S of Wyndham Pk Dri	1,121,611							1,121,611
Simonton Road (at McCart Road)	205,000		565,000					770,000
South Bogan Road (Kilgore Road-Ham Mill Road)	346,800	834,000						1,180,800
South Rockbridge Road (at Manitou/Carole)	1,134,000	75,000						1,209,000
SR 124 (Hamilton Mill Road to Pine Road)	2,277,385							2,277,385
SR 124 at Prospect Road	2,239,533							2,239,533
SR 316 (I-85 to Sugarloaf Parkway)	2,680,000							2,680,000
Sycamore Road (Align at Riverside/S Rich)	83,736	331,968						415,704
Temple Johnson(W-Big Hyn Crk-W Summit Pl	2,153,000							2,153,000
Closed Finalization	450,525							450,525
Subtotal	46,615,174	7,088,678	2,247,028	3,522,437	120,000	120,000	120,000	59,833,317

Project Definition	Prior Years	2012	2013	2014	2015	2016	2017	Total
<b>Road Rehabilitation and Resurfacing</b>								
2005 SPLOST Rehab/Resurfacing	7,547,468							7,547,468
2007 LARP 07-S010-00(076)	72,734							72,734
2007 LARP 07-S010-00(079)	3,719,642							3,719,642
2008 LARP08-S011-00(323)	591,691							591,691
2008 LARP08-S011-00(324)	3,647,879							3,647,879
2009 LARP S011847 (C38431-09-000-0)	1,142,189							1,142,189
2009 SPLOST Rehab/Resurfacing	25,437,962	8,547,909	8,188,880	3,596,309				45,771,060
2010 LARP S012785 (C38551-10-000-0)	553,270							553,270
2010 LARP S012786 (C38550-10-000-0)	579,136							579,136
LARP06-S008-00(717) 2006	398,131							398,131
Closed Finalization	513							513
Subtotal	43,690,615	8,547,909	8,188,880	3,596,309				64,023,713
<b>School Safety Program</b>								
2005 SPLOST School Safety and Queuing Lane	649,034	100,000						749,034
2009 SPLOST Queuing Lane at Exist Schools	560,295	656,668	619,047	143,084				1,979,094
2009 SPLOST Sidewalks at Existing Schools	64,424	203,424	61,712	61,712				391,272
2009 SPLOST Street Lighting at Schools	95,000	122,500	372,500	172,500				762,500
2009 SPLOST Traffic Signals at Schools	199,528	168,972	197,500	172,500				738,500
2012-2014 New School Openings-2009 SPLOST	-	513,181	1,143,750	1,021,875				2,678,806
Azalea Driveive (WoodwaRoad Mill ES) 2009	790,750							790,750
Brushy Fork Road (Grace Snell MS) 2010	627,337							627,337
BufoRoad Dam Road (Lanier MS Replacement) 2008	1,399,814							1,399,814
Crooked Creek Road (Peachtree ES)	136,000	152,000	636,000					924,000
Cruse Road (Sweetwater MS)	216,181	355,000						571,181
Dacula Road at Broad St (Dacula Cluster)		150,000	512,500	300,000				962,500
Fence Road (Dacula ES)	275,000	210,938						485,938
Grayson High School Access Road (SS)	766,250	100,000						866,250
Gwinnett University Area Improvements(SS)	1,443,750							1,443,750
Johnson Road (Moore MS) 2011	561,250							561,250
Killian Hill Road (Trickum MS)	120,000		96,562					216,562
New Hope Road (Archer High School) 2009	1,934,572							1,934,572
Old Norcross Road (Oakland E to Oakland W)	200,000							200,000
Old Ptree Road/Sunny Hill Road (MtnView HS)	1,290,500	442,000						1,732,500
Old Suwanee Road (Lanier HS)	372,735							372,735
Peachtree Ind Blvd (North Gwinnett MS) 2009	672,254							672,254
Ptree Ind Blvd/Tench Road (Level Creek ES)	255,000							255,000
Sever Road/Tab Roberts (Lk Wash-Chad Lake)	460,567							460,567
Simonton Road (Simonton ES)	247,500		546,562					794,062
South Puckett Road (Puckett's Mill ES) 2008	1,211,713							1,211,713
SR 124/Lena Carter (Twin Rivers MS) 2009	2,097,259	110,000						2,207,259
SR 20 at Azalea Drive (Woodward Mill ES)	855,000	75,000						930,000
Suwanee Dam Road (White Oak ES) 2008	1,408,163							1,408,163
Tree Creek Road Ext (GA Gwinnett College)	630,000							630,000
W Drivewn Crk/Ewing Chapel Road (Alcova ES)	200,000							200,000
West Price Road Sidewalk (North Gwt HS)	697,124							697,124
Subtotal	20,437,000	3,359,683	4,186,133	1,871,671				29,854,487

Project Definition	Prior Years	2012	2013	2014	2015	2016	2017	Total
<b>Sidewalk/Multi-Use Trail</b>								
2005/2009 SPLOST Sidewalk Contingency	703,949	758,795	132,500					1,595,244
2009 SPLOST Multi-Use Path Upgrade	3,042	198,000	402,083					603,125
2009 SPLOST Rehab/Revital Sidewalk	854,225	984,375	1,229,248					3,067,848
2009 SPLOST Street Lighting for Sidewalk	56,250	140,625	265,625	200,000				662,500
2009 SPLOST Unallocated Sidewalks			925,000	1,000,000				1,925,000
Beaver Ruin Road (I-85 to Satellite Blvd)	363,825			848,925				1,212,750
Bethany Church (SR 124-Centerville Libr)	442,581							442,581
Bethany Church Road (US 78/Overland Trail)	90,000	97,453	227,391					414,844
Bethesda Sch/Cruise Road (exist-Swtr Park)	98,175	196,350	687,225					981,750
Boggs Road (Autumn Vlge Apts-Old Ncross Road)		33,567	67,134	234,970				335,671
BufoRoad Hwy (Gravitt Tr to Simpson Circle)		96,250	192,500	673,750				962,500
Bush Road (Lou Ivy Road to Summertree Court)	943,259							943,259
Civic Center Area Pedestrian Improvement	1,884,564							1,884,564
Club Driveive (Club Drive Park W-Pleasant Hill)	208,413	424,462						632,875
Cruse Road (James Road to Club Drive)	327,078	550,000						877,078
Davenport Road/Hill Drive (SHwll-McDan parks)	40,906	81,813	286,344					409,063
East Park Pl Blvd N (Rockbridge-US 78)		52,697	105,394	368,878				526,969
Garner Road (Miller Road - Five Forks)	2,634,143							2,634,143
Graves Road (Old Mill Lane-Graves Lane)		59,555	119,109	416,883				595,547
Hamilton Mill Road (Ridge Road-Sardis Church)	181,912	90,956	636,695					909,563
Harbins Road (Singleton Road to Pirkle Road)		36,816	73,631	257,709				368,156
Harbins Road (Williams Road to US 29)				297,559				297,559
Hewatt Road (Road Head ES to Corral Way)	210,000							210,000
Hog Mtn Road (exist s/w-Little Mulb Park)		70,383	140,765	492,680				703,828
Holcomb Bridge (Ptree Cnrs-Station Mill)	963,077							963,077
Holcomb Bridge Road (Queens Court to JCB)	558,615							558,615
Hurricane Shoals (SR 120-Hillcrst Green)	115,000	60,000						175,000
Hurricane Shoals Road (SR 120-Hlcrst Grn)	96,569	98,338	454,781					649,688
Indian Trail (Willow Trl Pky-Oakbrk Pky)	599,295	20,000						619,295
Indian Trail Road (Hillcrest Road-Burns Road)	604,082							604,082
Ivy Creek Trail On New Alignment	679,929	485,511						1,165,440
Jim Moore Road (exist near Grnsd Court)	10,106	20,213	70,744					101,063
Jim Moore Road (SR 324-Hamilton Mill Pkwy)	387,058							387,058
Jimmy Carter Blvd at Singleton Road	200,000							200,000
Johnson Road (Riverside ES-Suwanee Dam Road)	131,207	187,652						318,859
Killian Hill Road (US 78 to Longhorn Rest)		18,769	37,538	131,381				187,688
Lenora Church Road (Briscoe-Lenora Parks)			247,322	319,642				566,964
Lville Hwy/US 29 (exist s/w-Sterling Drive)	202,781							202,781
Lville Hwy/US 29 (Johnson Road-Lville Suw)	345,875							345,875
Lville Hwy/US 29 Bryson-Lions Club Park	367,169	211,564						578,733
Miller Road (Cole Road - Hambrick Drive)	548,345	150,000						698,345
Mountain View (Bridgewood Ln-Ivy Mtn Drive)	169,876							169,876
N Berkeley Lake (1200 ft W of Lakeshore-Bush)	31,250	100,000	350,000					481,250
N Berkeley Lake (1200 ft W of Lakeshore-PIB)	705,835							705,835
New Hope Road (Archer HS-Tribble Mill Pky)	650,000							650,000
North Berkeley Lake (Bush - Lakeshore)	724,360	300,000						1,024,360
North Road (Pharrs Road-Wisteria Drive)		112,612	225,225	788,288				1,126,125
Old Norcross Tucker Road(S N Tucker-Britt)	371,084	1,339,760						1,710,844
Peachtree Ind Blvd (Medlock-Pville Park)	1,400,063							1,400,063
Peachtree Ind Blvd (Ptree Cnrs Cir-JCB)		63,885	127,772	447,202				638,859
P'Hill N Streetscape (Breckenridge-Club)		116,457						116,457
Pine Road Sidewalk (SR 124 - Hog Mtn Road)	1,174,857	225,000						1,399,857
Pleasant Hill Road (Venture - Satellite)	1,748,481	216,305						1,964,786
Rehab/Identified Revit Areas (Various)	2,838,527	550,000						3,388,527

# Budget Document 2012



Project Definition	Prior Years	2012	2013	2014	2015	2016	2017	Total
Rockbridge Road (FFT to E Park Pl Blvd)		103,950	207,900	727,650				1,039,500
Rockbridge Road (JCB - US 29)	429,096							429,096
Rockbridge Road (Lilburn St Mtn-FFT)	723,578	200,000						923,578
Rogers Bridge Road (PIB to Old Towne Pkwy)	23,000							23,000
Rogers Bridge Trail (PIB-Chattahoochee)	375,885							375,885
Ross Road (existing s/w to Ross Circle)	537,344							537,344
Satellite Streetscape (Transit Cn-Tandy)		87,500						87,500
SR 120 (Lville Suw-exist s/w e Rvrsd Pky)		86,625	173,250	606,375				866,250
Suwanee Dam Road (PIB to Buford Hwy)	106,628	133,756	560,897					801,281
Walton Court (US 78 to end)		18,769	37,538	131,381				187,688
West Price Road (exist s/w to Suwanee Dam)	357,094	130,000						487,094
Westbrook Drive (existing s/w-BufoRoad Hwy)		23,462	46,922	164,226				234,610
Western Gwinnett Bikeway (Howell/P'Hill)	690,396							690,396
Western Gwinnett Bikeway (Summer/Howell)	1,091,849							1,091,849
Closed Finalization	835							835
<b>Subtotal</b>	<b>29,001,468</b>	<b>8,932,225</b>	<b>8,030,533</b>	<b>8,107,499</b>				<b>54,071,725</b>
<b>Transit Program</b>								
2001 SPLOST Transportation Planning	1,387,801							1,387,801
2005 SPLOST Transportation Planning	572,704	150,000						722,704
2009 SPLOST Transportation Planning	527,539	2,000,000	1,703,390	400,000				4,630,929
Airport Feasibility Study	250,000							250,000
Commuter/Local and ADA Bus/Equipment	24,007,226		2,026,700					26,033,926
Discover Mills Park and Ride Expansion	1,194,532							1,194,532
Fleet Equipment - Transportation	1,883,100	83,000	2,215,228	361,648	322,108	595,022	1,879,613	7,339,719
I-85 Corridor Alternative Analysis Study	1,200,000							1,200,000
Regional Smartcard Fare/ Media Equipment	1,436,157							1,436,157
Transit Enhancements	928,191		83,400	32,250	33,250			1,077,091
Transit Revenue/Contingency	1,977,263		1,489,574					3,466,837
Closed Finalization	1,424,076							1,424,076
<b>Subtotal</b>	<b>36,788,589</b>	<b>2,233,000</b>	<b>7,518,292</b>	<b>793,898</b>	<b>355,358</b>	<b>595,022</b>	<b>1,879,613</b>	<b>50,163,772</b>
<b>Unpaved Road Program</b>								
2005 SPLOST Unpaved Roads Contingency	8,325							8,325
2009 SPLOST Unpaved Roads Contingency	119,426	213,420	69,489					402,335
Closed Finalization	1,050							1,050
<b>Subtotal</b>	<b>128,801</b>	<b>213,420</b>	<b>69,489</b>					<b>411,710</b>
<b>Total</b>	<b>602,196,641</b>	<b>97,255,610</b>	<b>65,690,093</b>	<b>31,019,799</b>	<b>1,634,524</b>	<b>1,211,272</b>	<b>2,496,863</b>	<b>801,504,802</b>



## 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 existing water and sewer pipelines, pumping stations, storage and treatment facilities, and projects that improve operations.

The Sewer Interceptors, Force Mains, and Pump Stations category includes projects that improve the infrastructure of the wastewater collection system. The Water Reclamation Facilities category includes projects funded for expansions and improvements to the County's water reclamation facilities. Other projects include sewer rehabilitations and the relocation of sewer lines that conflict with road improvements.

Projects related to drinking water are included in several categories. The Water Production and Facilities projects provide the county with clean, potable water through the construction of new or improvements to existing water treatment plants. Water Storage consists of various improvements and construction of water storage facilities. In addition, the Water Transmission and Distribution category includes improvements to the infrastructure that transport finished or drinking water from the treatment plant to the customer. Finally, the relocation of water lines in conflict with road improvements is one more category.

Projects related to Stormwater management are also included in several areas. These are pipe replacement, pipe lining, flood studies, dam rehabilitation, watershed master planning, stream improvement, and BMP projects. Stormwater infrastructure maintenance and rehabilitation ensures the proper conveyance of runoff and protects public safety. In addition, these efforts keep the County compliant with Georgia Environmental Protection Division (EPD) municipal separate storm sewer system (MS4) permit requirements.

Other project categories include Miscellaneous Projects and Contingencies.

In all categories, the need for improvements or new facilities may be driven by increased demand, changes in regulatory requirements, service level alignment, or a combination of these and other influences.

### 2011 Capital Achievements

As part of the process of expanding and improving the Yellow River Water Reclamation Facility, the process of selecting a design consultant and a firm to provide at-risk Construction Management was completed in 2006. Construction began in 2007, and is on schedule to complete in 2012.

Design was completed in 2009 on improvements to the Crooked Creek Water Reclamation Facility. Improvements are needed at this aging facility because some of the original components are nearing the end of their useful life. Construction began in early 2010 and is scheduled for completion in 2013. A smaller construction project was completed at Crooked Creek to provide additional aeration capacity to treat higher influent loading.

Improvements were made to the Water Filtration Plants resulting in operational and conservation efficiencies. The award-winning equalization backwash tank continues to operate, making much more efficient use of plant process water. Investments were made in an energy management system to more efficiently manage the plant and transmission system.

The completion of some major interceptor and pump station projects allowed for the shutting down of several smaller outdated pump stations. This was in support of a continuing effort to consolidate treatment at the larger County facilities, using fewer pump stations for conveyance. These projects also allowed the County to reduce the wastewater flow sent to the water reclamation facility owned by DeKalb County, and instead treat those flows at the F. Wayne Hill Water Reclamation Center (WRC).

The planning efforts are also underway for a major upgrade to the Norris Lake pump station and force main, as recommended by the South Gwinnett Business Case Evaluation. These major components of the system are being built to improve sewage service in the southern portion of the county.

The department has continued its support of the Georgia Department of Transportation road projects. Of particular interest are the Highway 78 and Sugarloaf relocation projects. Both required significant design and construction efforts to relocate water and sewer pipes within the area of disturbance.

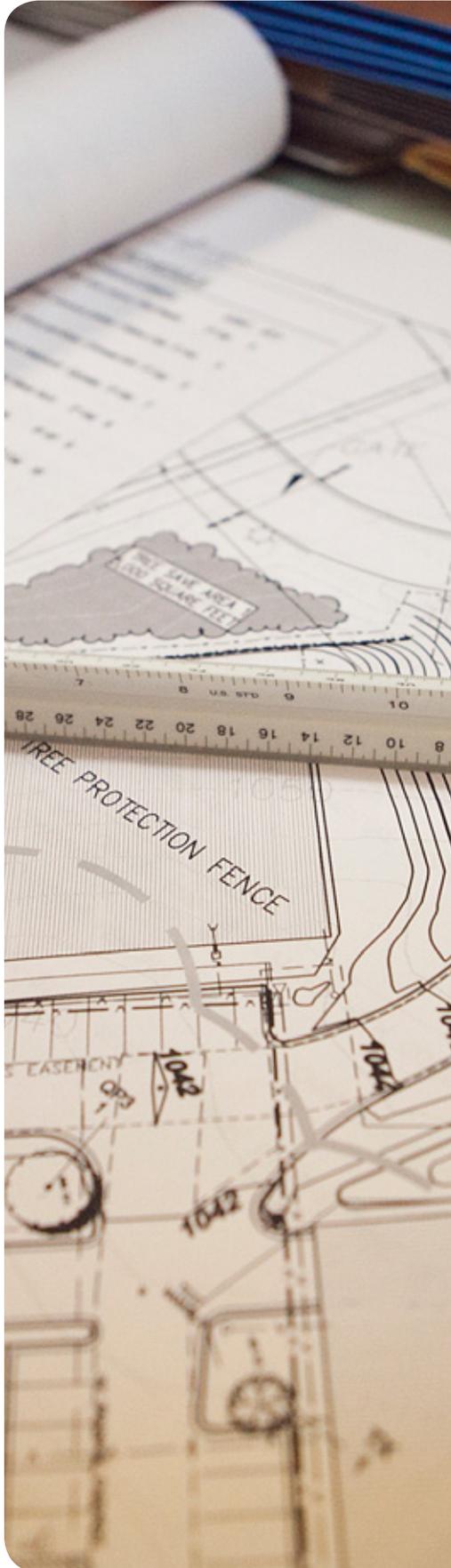
The Stormwater Management Division completed a total of approximately \$13 million in drainage improvement projects involving the lining and replacement of aging infrastructure. As part of the Watershed Improvement Program, approximately \$6 million in stream restoration and Best Management Practice (BMP) construction projects were completed. In addition, the floodplain model database was upgraded and the County continues to be 100 percent compliant with floodplain mapping requirements mandated by the Metropolitan North Georgia Water Planning District (MNGWPD).

## 2012 – 2017 Capital Improvement Plan

The 2012 capital budget and 2013 – 2017 plan for the Water Resources Capital Improvement Program totals approximately \$641 million. Some of the major projects are described in the following paragraphs.

The Water Resources Department is preparing a new Water and Wastewater Master Plan. This plan will lay the foundation for the direction of all future capital outlays based on new growth projections outlined in the Gwinnett County Unified Plan. The formal implementation of an Asset Management program is on-going. The many aspects of this program will continue throughout the planning period. These activities bring a more business-like approach to the department, incorporating business case decision making, unified strategies, cost effectiveness, a more proactive approach, and improved customer service. Business case evaluations are ongoing in the department and it is expected that solutions to identified problems will be increasingly determined by the use of these analyses.





The department will continue the Sewer Assessment Program throughout the planning period. The objective of this program is to reduce the amount of non-sewer water entering the gravity sewer system. This objective is being achieved by improving the overall integrity of the system through monitoring, locating, quantifying, and eliminating sources of inflow/infiltration (I/I). This reduction in I/I should manifest itself in increased usable capacity in the system, decreased surcharging, reduced risk of sewer overflows, and decreased transport/treatment costs.

The department has initiated a pump station phase-out program to decommission pump stations and reduce associated long-term operational costs. Several candidates have been identified and are in the process of design.

The department has performed a business case evaluation to assess the need for emergency generators at the water production facilities. Current back-up power consists of dual sources of feed from the power transmission grid. Installation of these generators will ensure water production capability in the event of a regional power failure affecting both sources. Implementation is expected to begin in 2011, and costs will approach \$8 million with construction duration of two to three years. Other water production business case evaluations resulted in the future implementation of UV disinfection and on-site generation of sodium hypochlorite, an inherently safer process for chlorination.

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 2012. Costs of this program, which replaces outdated systems and increases capacity, are estimated to be \$17.8 million between 2012 and 2017.

The County currently contracts with DeKalb County for treatment of up to five million gallons per day (mgd) of wastewater at their Pole Bridge facility. A business case evaluation has determined that a long-term solution for treating Gwinnett wastewater is to construct infrastructure to convey South Gwinnett flows to a water reclamation facility in Gwinnett County. The first phase of this project is scheduled to begin in 2011.

The County has been the beneficiary of several federal stimulus funding programs. These allowed for low-cost funding of the No Business Creek (NBC) Tunnel and Crooked Creek Improvements projects as well as development of two efficiency projects at the F. Wayne Hill WRC (A Gas-to-Energy facility and a Fats, Oils, and Grease receiving station). As the County continues to centralize its management of biosolids, a recently completed evaluation of nutrient recovery processes indicated that a beneficial reuse process can resolve operational and maintenance issues at the Hill WRC while producing a necessary fertilizer ingredient.

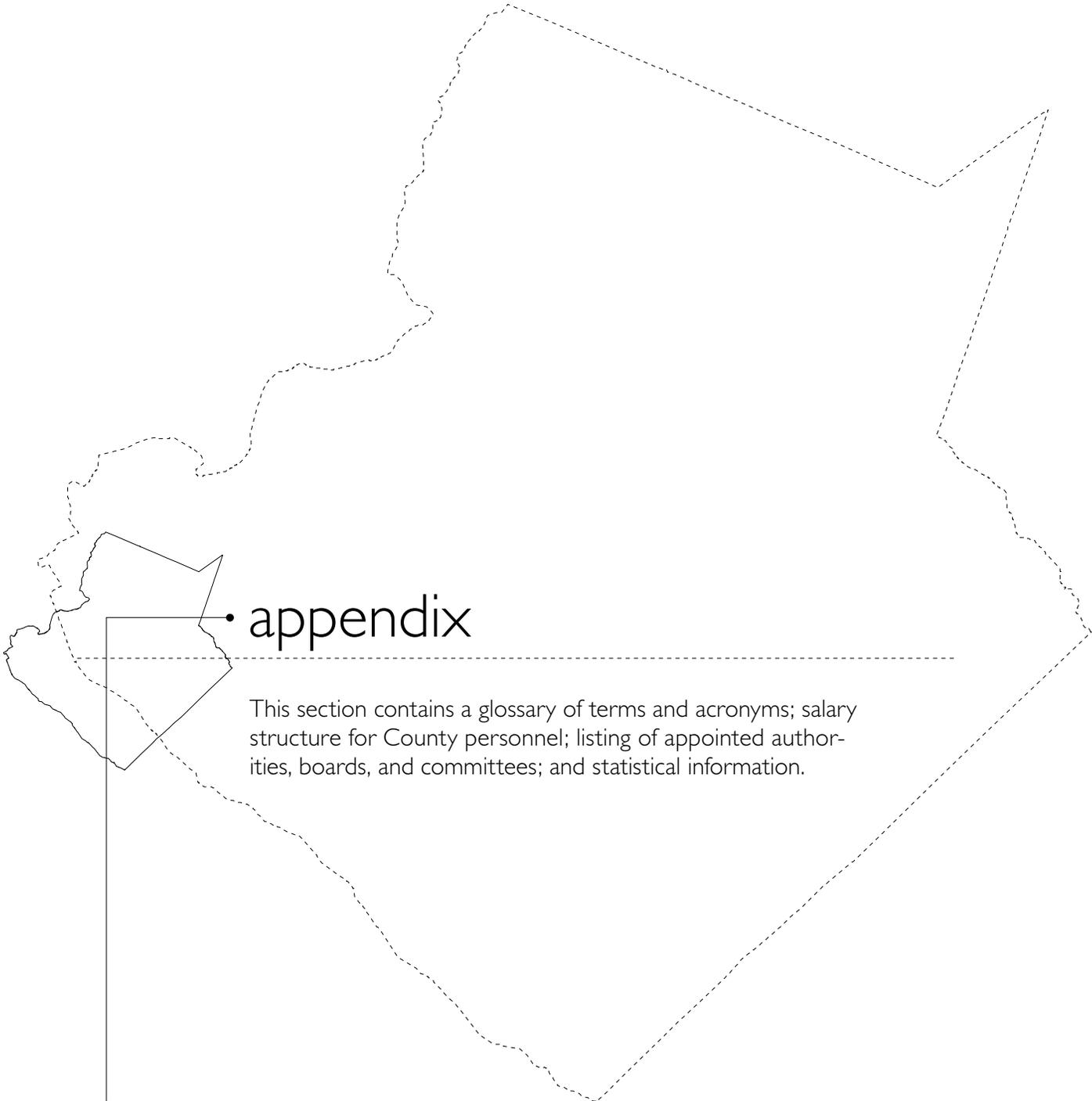
The 2012 – 2017 capital budget program for the Stormwater Utility totals approximately \$133 million. The scope of the Stormwater Utility encompasses maintenance to the drainage system, stream bank restoration projects, stormwater management facility upgrades, and expanded efforts to protect water quality and aquatic ecosystems through the Watershed Improvement Program (WIP). Efforts continue to upgrade watershed dams to meet federal standards, and to inventory the current storm drain system. The Stormwater Utility also supports watershed protection efforts required by NPDES permits.

# Budget Document 2012



Project Definition	Prior Years	2012	2013	2014	2015	2016	2017	Total
<b>County and State DOT Utility Relocations</b>								
SR 20 Widening (Ozora-Plantation)	3,250,000							3,250,000
Utility Relocation Program	8,437,951							8,437,951
Utility Relocation Program	1,932,473	4,717,111	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	11,649,584
Closed Finalization	3,644,970							3,644,970
Subtotal	17,265,394	4,717,111	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	26,982,505
<b>Miscellaneous Projects and Contingencies</b>								
Admin/Contingency 2009 Bond Fund	180,086							180,086
Admin/Contingency Fund 518	264,141							264,141
Admin/Revenues - Fund 504	1,833,848	936,380	500,000	500,000	500,000	500,000	495,000	5,265,228
Biosolids Master Plan	10,000,000	8,000,000	12,350,000	24,200,000	35,000,000	12,000,000		101,550,000
Capital Needs Pending Business Evaluation	250,000	2,500,000	10,000,000	10,000,000	22,000,000	27,500,000	33,000,000	105,250,000
Developer Participation Agreements	2,260,724							2,260,724
Digital Format Records System	190,241							190,241
DWR Central Facility Upgrades	690,938	100,000	100,000	100,000	100,000	100,000	100,000	1,290,938
DWR Data Management	3,112,365	775,000	815,000	875,000	475,000	1,075,000	525,000	7,652,365
DWR Graphic Records System Growth	1,614,989							1,614,989
DWR Internet Bill Presentation and Payment	350,000	100,000	100,000	100,000	100,000	100,000	100,000	950,000
Emergency Projects - FEMA FLOOD 1858	9,076,338							9,076,338
Equipment - New and Replacement (2007)	3,640,807							3,640,807
Equipment - New and Replacement (2008)	3,842,666							3,842,666
Fire Hydrant Installation	43,000							43,000
Fleet Equipment - DWR Stormwater	413,008	250,000	250,000	250,000	250,000	250,000		1,663,008
Fleet Equipment - DWR Water and Sewer	1,876,441	1,000,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	10,376,441
Fleet Equipment - Information Technology				44,623	38,168	19,119		101,910
Flow and Pressure Monitoring Stations	755,597	795,570	385,000					1,936,167
General Engineering	2,341,134	650,000	650,000	650,000	650,000	650,000	650,000	6,241,134
Miscellaneous Renewal and Extension Contingency	1,722,517	1,072,319	1,191,065	1,123,601	2,016,324	3,993,000	2,344,000	13,462,826
Mobile ARC-FM Viewer	984,973							984,973
Pressurized Pipes Assessment Program	1,325,000	2,600,000	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000	17,925,000
Stabilization-DWR funds	1,289,251	12,989,556	6,931,000	6,800,160	7,324,390	7,971,428	7,389,000	50,694,785
Upper Chattahoochee Basin Study	115,893							115,893
Wastewater Flow Metering	3,558,000	250,000	750,000	3,200,000	925,000	700,000	750,000	10,133,000
Water and Sewer Master Plan Review	1,264,080	150,000	53,000	400,000	800,000	58,000	61,000	2,786,080
Water and Sewer Planning Studies	2,961,640	350,000	750,000	385,000	404,000	424,000	445,000	5,719,640
Water Accountability Program	2,202,123	500,000	400,000	50,000	500,000	1,000,000	2,000,000	6,652,123
Water Meter - New Installations	5,210,975	500,000	1,000,000	1,000,000	1,500,000	1,500,000	1,500,000	12,210,975
Closed Finalization	11,236,789							11,236,789
Subtotal	74,607,564	33,518,825	40,525,065	53,978,384	76,882,882	62,140,547	53,659,000	395,312,267
<b>Sewer Interceptors, Force Mains (FM), and Pump Stations (PS)</b>								
Alcovy River Ps/Fm - Phase II	10,235,076							10,235,076
No Business Creek Ps/Fm	78,294,791							78,294,791
Old Norcross Road Ps	9,676,757							9,676,757
Patterson Marathon Ps/Upgr36"	20,444,720							20,444,720
Petition Sewer	2,876,404	100,000	100,000	100,000	100,000	100,000	100,000	3,476,404
Reclaimed Water Reuse	4,934,867	100,000	100,000	100,000	100,000	100,000	100,000	5,534,867
Reuse Pipeline/Diffuser-Lanier	63,527,112							63,527,112
Sewer PS Scada Conversion	11,170,825							11,170,825
Upper Big Haynes Intercept Rep	3,544,797							3,544,797
Closed Finalization	47,002,610							47,002,610
Subtotal	251,707,959	200,000	200,000	200,000	200,000	200,000	200,000	252,907,959
<b>Sewer Rehabilitations</b>								
Pump Station Rehab	6,379,307							6,379,307
Sanitary Sewer Collection System	6,186,821							6,186,821
Sewer Assessment Program	14,049,272	2,900,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	31,949,272
Closed Finalization	16,131,084							16,131,084
Subtotal	42,746,484	2,900,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	60,646,484

Project Definition	Prior Years	2012	2013	2014	2015	2016	2017	Total
<b>Stormwater Management Program</b>								
Admin/Contingency - Stormwater	129,204	332,504	208,166	194,832	175,000	352,572		1,392,278
Asset Management	406,541	150,000	500,000	500,000	500,000	500,000	500,000	3,056,541
Big Haynes Storm Water Demo and Reuse Proj	3,588,421							3,588,421
Drainage Improvements - continued (2011)	1,635,003							1,635,003
Drainage Improvements (2010)	12,779,442							12,779,442
Drainage Improvements (2012)		16,568,786	15,341,334	18,594,465	18,824,108	19,077,762	20,977,763	109,384,218
Equipment - New and Replacement (2009)	441,639							441,639
Equipment - New and Replacement (2010)	549,535							549,535
Lower Yellow Rvr Watershed Improvements	715,453							715,453
Natural Resources Watershed	18,388,698	250,000	250,000	250,000	250,000	250,000	250,000	19,888,698
Storm Drainage Improvements (2009 -CIP)	9,788,639							9,788,639
Storm Drainage Improvements (2011)	11,792,577							11,792,577
Stormwater Master Plan	5,023,818							5,023,818
Stormwater Mitigation	1,817,695							1,817,695
TMDL Implementation	532,609							532,609
Watershed Improvement Implementation (GEFA)	5,100,000							5,100,000
Watershed Protection Implementation - 2007-2009	21,364,855	6,100,000	4,150,000	6,150,000	8,150,000	9,150,000	10,150,000	65,214,855
Watershed Protection Implementation - PY-2008	3,071,527							3,071,527
Closed Finalization	26,755,957							26,755,957
Subtotal	123,881,613	23,401,290	20,449,500	25,689,297	27,899,108	29,330,334	31,877,763	282,528,905
<b>Water Production Facilities</b>								
Facility Rehab (Water)	6,229,216							6,229,216
Lanier Uv Disinfection	10,142,757							10,142,757
Raw Water Pump Station Upgrade	12,470,507							12,470,507
Water Production Emergency Generator	2,172,496	6,000,000	7,600,000					15,772,496
Closed Finalization	68,871,293							68,871,293
Subtotal	99,886,269	6,000,000	7,600,000					113,486,269
<b>Water Reclamation Facilities</b>								
Crooked Creek Wrf Improvements	31,729,896	10,000,000				10,000,000	20,000,000	71,729,896
DWR Demolition Program	650,000	5,000,000	500,000	500,000	500,000	500,000	500,000	8,150,000
Gas to Energy	5,696,551							5,696,551
Pump Station Phase Out Program	500,000	750,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	6,250,000
South Gwinnett Wastewater	5,105,218	2,700,000	9,900,000	8,000,000				25,705,218
WRF Rehab/Improvements Program	4,958,747							4,958,747
Yellow Rvr Wrf Improvements	254,735,778	22,518,620						277,254,398
Closed Finalization	422,682,452							422,682,452
Subtotal	726,058,642	40,968,620	11,400,000	9,500,000	1,500,000	11,500,000	21,500,000	822,427,262
<b>Water Storage Facilities</b>								
Water Storage Facility Rehab - Phase II	1,407,275							1,407,275
Closed Finalization	2,661,230							2,661,230
Subtotal	4,068,505							4,068,505
<b>Water Transmission and Distribution</b>								
Distribution System Rehab	8,053,474							8,053,474
Distribution System Rehab	11,562,275	7,000,000	6,700,000	11,000,000	7,000,000	7,500,000	8,000,000	58,762,275
Facility Rehab_Water Production	2,438,066	3,250,000	2,500,000	2,500,000	2,500,000	4,500,000	4,500,000	22,188,066
Pump Station Rehab	8,507,196	6,300,000	3,700,000	4,000,000	8,000,000	8,500,000	6,500,000	45,507,196
Sanitary Sewer Collection Sys Ren	2,730,515	3,000,000	2,500,000	3,000,000	3,000,000	3,500,000	3,500,000	21,230,515
Water Meter Replacements	7,721,506	1,500,000	1,500,000	1,500,000	1,000,000	1,000,000	1,000,000	15,221,506
Water Service Line Repl	5,501,538							5,501,538
WRF Rehab/Improvements Program	3,991,551	3,400,000	4,000,000	4,200,000	4,200,000	4,200,000	4,200,000	28,191,551
Closed Finalization	34,761,190							34,761,190
Subtotal	85,267,311	24,450,000	20,900,000	26,200,000	25,700,000	29,200,000	27,700,000	239,417,311
<b>Total</b>	<b>1,425,489,741</b>	<b>136,155,846</b>	<b>105,074,565</b>	<b>119,567,681</b>	<b>136,181,990</b>	<b>136,370,881</b>	<b>138,936,763</b>	<b>2,197,777,467</b>



• appendix

This section contains a glossary of terms and acronyms; salary structure for County personnel; listing of appointed authorities, boards, and committees; and statistical information.

## Glossary and Acronyms

### A

**ACCG (Association County Commissioners of Georgia):** A nonprofit of instrumentality of Georgia's county governments.

**Account:** A separate financial reporting unit. All budgetary transactions are recorded in accounts.

**Accounting Period:** A period of time (e.g., *one month, one year*) in which the County determines its financial position and results of operations.

**Accounting System:** The total set of records and procedures used to record, classify, and report information on the financial status and operations of an entity.

**Accrual Basis of Accounting:** The method of accounting under which revenues are recorded when they are earned (*whether or not cash is received at that time*) and expenditures are recorded when goods and services are received (*whether cash disbursements are made at that time or not*).

**Accrual Basis of Budgeting:** The method of budgeting under which revenues are budgeted when they are expected to be earned (*whether or not actual cash is received at that time*) and expenditures are budgeted according to when goods and services are to be received (*whether or not cash disbursements are recorded for those goods and services at that time*).

**Activity:** A specific and distinguishable unit of work or service performed.

**Ad Valorem Tax:** Tax imposed on property according to the value of the property being taxed.

**Adopted Budget:** The approved funds appropriated by the Board of Commissioners at the beginning of the year.

**ADR (Alternative Dispute Resolution):** Any method used by the Superior, State, Magistrate, and Probate courts other than litigation for resolution of disputes which includes mediation, arbitration, early case evaluation, or early neutral evaluation, summary jury trial, and mini-trial.

**AIX (Advanced Interactive eXecutive):** A proprietary operating system developed by IBM based on UNIX system.

**American Reinvestment and Recovery Act of 2009 (ARRA):** Also known as the "Stimulus" Act, the ARRA was enacted in February 2009 to sustain employment, spur economic activity, and invest in long-term growth. The Act includes federal tax cuts, expansion of unemployment benefits, education spending, health care spending, and public infrastructure development and enhancement.

**Amortization:** The reduction of debt through regular payments of principal and interest sufficient to retire the debt instrument at a predetermined date known as maturity.

**Appraisal:** Process by which the market value of property is appraised for tax purposes using legally specified standards of valuation. It involves the discovery of property, identification of owners, valuation, notification of owners of their property's estimated value, a hearing and appeals process, adjustments to the estimated value based on evidence provided in the hearing, and a final certification of value.

**Appropriation:** An authorization determined by the legislative body of government which permits assumption of obligations or expenditures of governmental resources; appropriations are usually approved for fixed dollar amounts, semi-annually or annually.

**Appropriation Ordinance:** The official enactment by the legislative body establishing the legal authority to obligate and expend resources.

**Appropriation Unit:** Within the local government financial system, an appropriation unit refers to the lowest level at which budget control is established for a set of expense budget lines.

**Assessed Value:** The value at which property is taxed. The assessed value in the state of Georgia is 40 percent of the fair market value.

## B

**Balance:** Unexpended funds from the previous fiscal year that may be used to make payments during the current fiscal year.

**Balanced Budget:** A budget is balanced when planned funds or total revenues equal planned expenditures—total outlays or disbursements—for a fiscal year.

**Base Budget Appropriation:** A funding amount that allows the fund center to function at the existing level.

**Basis Point:** Equal to 1/100 of one percent. For example, if interest rates rise from 6.50 percent to 6.75 percent, the difference is referred to as an increase of 25 basis points.

**Benefits:** Payments to which participants may be entitled under a pension plan, including pension benefits, death benefits, and benefits due on termination of employment.

**Bond:** A written promise to pay a specified sum of money (called the principal) at a specified date in the future, together with periodic interest at a specified rate. In the budget document, these payments are identified as debt service. Bonds may be used as an alternative to tax receipts to secure revenue for long-term capital improvements. The two major categories are General Obligation Bonds (G.O. Bonds) and Revenue Bonds. The majority of bonds issued for County construction projects are known as General Obligation Bonds.

**Bond Anticipation Notes:** Short-term interest-bearing notes issued in anticipation of bonds to be issued at a later date. The notes are retired from proceeds of the bond issue to which they are related.

**Bond Covenant:** A legally enforceable promise made to the bondholders from the issuer, generally in relation to the source of repayment funding.

**Bond Rating:** Gwinnett County uses the services of the nation's three primary bond rating services—Moody's Investors Service, Standard & Poor's, and Fitch—to perform credit analyses to determine the creditworthiness of an issuer of debt. Gwinnett County has maintained a Triple AAA bond rating status, the highest achievable, from Moody's, Standard and Poor's, and Fitch since 1997.

**Budget:** A financial plan for a specific period of time that matches all planned revenues and expenditures to planned services.

**Budget Basis:** Method of calculating usable funds available for appropriation. There are noted differences in comparison to GAAP basis.

**Budget Calendar:** The "when, what, and by whom" schedule to be followed by those involved in the preparation and administration of the budget.

**Budget Document:** The official publication prepared that outlines the financial plan as adopted by the legislative body.

**Budget Control:** Control or management of governmental units or enterprises in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

**Budget Message:** A general discussion of the proposed budget presented in writing as a part of the budget document. A budget message explains budget issues as well as a background of financial experiences in recent years.

**Budget Resolution:** The formal statement approved by the Board of Commissioners which shows budgeted revenues and expenditures for the approaching fiscal year; it may empower certain individuals with authority to approve certain transfer or expenditures of specific funds.

## C

**CAFR (Comprehensive Annual Financial Report):** This official annual report, prepared by the Department of Financial Services, presents the status of the County's finances in a standardized format. The CAFR is organized by fund and contains two basic types of information: (1) a balance sheet that compares assets with liabilities and fund balance, and (2) an operating statement that compares revenues and expenditures.

**CALEA (Commission on Accreditation for Law Enforcement Agencies):** The primary purpose of the Commission is to improve law enforcement services by creating a national body of standards developed by law enforcement professionals. It recognizes professional achievements by establishing and administering an accreditation process through which a law enforcement agency can demonstrate that it meets those standards.

**CID (Community Improvement District):** A defined area within which businesses pay an additional tax or fee in order to fund improvements within the district's boundaries.

**CIP (Capital Improvement Program):** A plan for capital expenditures to be incurred each year over a six-year period. This plan will meet the capital needs as defined in the long-term work program of departments and other agencies of county government. It sets forth each project in which Gwinnett County is to have a part, and it specifies the resources estimated to be available to finance the projected expenditures.

**Capital Asset:** Property or equipment valuing more than \$5,000 with a life expectancy of more than three years. Capital Assets are also referred to as Fixed Assets.

**Capital Improvement Budget:** The first year of the CIP as approved by the Board of Commissioners. The capital budget is based on a set of long-term capital improvement programs.

**Capital Improvement Project:** An item for which the purchase, construction, or other acquisition will represent a public betterment to the community and add to the total capital assets of the County. The project should have an anticipated life of more than 10 years and a total project cost of \$250,000 or more on a six-year forecast basis or \$100,000 on an annual basis during the immediate future budget year. The annual budget will incorporate smaller capital projects that should be completed in the first year of the CIP.

**Capital Outlay:** Expenditures for acquisition of capital assets.

**Cash Basis:** The method of accounting that allows revenues to be recorded when cash is received and expenditures to be recorded when paid.

**Charges for Service:** Charges are voluntary payments that are used to finance services such as water, sewerage, transit, and recreational activities such as swimming.

**CJIS (Criminal Justice Information Services):** State-of-the-art technologies and statistical services that serve the FBI and the entire criminal justice community, which includes annual crime stats, automated fingerprint systems, secure communications channel for law enforcement, and gun background checks, etc.

**Commitment Item:** Expenditure classification. Typical examples are *Personal Services* (salaries and benefits); *Supplies and Materials*; *Contracted Services* (utilities, maintenance, and travel); and *Capital Outlay* (property expenditure).

**Comprehensive Plan:** The long-term, extensive plan produced by the Planning and Development Department which the Commission depends upon to make strategic decisions regarding water and sewer lines, roads, and infrastructure maintenance and repair.

**CompStat:** The process that requires all Police Majors to review crime statistics in their area of responsibility and make a periodic presentation to Command Staff.

**Connection Charge:** Levy used to recover some costs of off-site improvements by requiring developers to buy into the existing capacity of public facilities, effectively shifting to new development some of the cost of building these facilities.

**CPI (Consumer Price Index):** CPI is a measure of the price level of a fixed "market basket" of goods and services relative to the value of that same basket in a designated base period. Measures for two population groups are currently published by the Bureau of Labor Statistics, CPI-U and CPI-W. CPI-U is based on a market basket determined by expenditure patterns of all urban households including professionals, self-employed, the poor, the unemployed, retired persons, and urban wage-earners and clerical workers. The CPI-W represents expenditure patterns of only urban wage-earner and clerical-worker families including sales workers, craft workers, service workers, and laborers. The CPI is used as appropriate to adjust for inflation.

**Contingency:** Funding set aside for future appropriations of an emergency nature. Transfers from contingency accounts take specific Board of Commissioners' approval.

**Cost Center:** The reporting and budget level within a fund center in which expenditures are captured.

**CRM (Customer Relationship Management):** Entails all aspects of interaction a company has with its customers, whether it is sales- or service-related. CRM is an information industry term for methodologies, software, and usually Internet capabilities that help an enterprise manage customer relationships in an organized way.

**Current Service Level:** That funding amount which allows an organization to continue at the existing level of service.

## D

**DB (Defined Benefit):** An employer-sponsored (funded) retirement plan, which guarantees an employee a specific benefit amount at retirement, usually through a formula that includes factors such as the employee's salary, age, and the number of years of employment with the company.

**DBE (Disadvantaged Business Enterprise):** A program through the Georgia Regional Transportation Authority. The authority receives federal financial assistance from the Federal Transit Administration (FTA) and as a condition for receiving the assistance signs an assurance that it will comply with 49 CFR Part 26 to allow equal opportunities for enterprises to receive and participate in federally assisted contracts.

**DC (Defined Contribution):** An employee and/or employer-sponsored (funded) retirement plan, which does not guarantee a specific benefit amount at retirement. Contributions are made to the employee's individual account in the plan, which are then invested. The value of the employee's account depends upon how much is contributed and how well the investments perform. At retirement, the employee receives the balance in his or her account, reflecting the contributions, investment gains or losses, and any fees charged against the account.

**Debt:** An obligation resulting from the borrowing of money or from the purchase over a period of time for goods or services. Legal definitions of state and local government debt vary from state to state and are determined by constitutional provisions, statutes, and court decisions.

**Debt Limit:** A maximum amount of debt that may be legally incurred. A debt limit usually only applies to general obligation debt, and is most often expressed as a percentage of the taxable value of property in a jurisdiction.

**Debt Service:** Interest and principal payments associated with the issuance of bonds.

**Deficit:** Excess of liabilities over assets; that portion of the cost of a capital asset which is charged as an expense during a particular period.

**Digest:** The tax digest is a comprehensive list of all taxable and non-taxable property in the county.

**Digest Ratio:** The ratio of the sales price to the appraised value of taxable property.

**Distinguished Budget Presentation Program:** A voluntary program administered by the Government Finance Officers Association to encourage governments to publish efficiently organized and easily readable budget documents.

**DOT (Department of Transportation):** A department within the county government system which provides safe and efficient design, construction, and operation of the county's surface transportation and aviation systems for the public.

**DWR (Department of Water Resources):** Formerly known as the Department of Public Utilities, this department provides clean potable water for every Gwinnett County citizen. This department collects and reclaims Gwinnett's wastewater to protect the environment, provide adequate drainage, and enhance water quality so that streams in Gwinnett County meet designated uses.

## E

**E-Government:** Delivers integrated public services electronically allowing the government to interact electronically with citizens, companies, and other governments, possibly in the form of filings, payments, or in obtaining information; the ability to pay taxes, renew licenses, etc., over the Web. E-government refers to government use of information technologies such as Wide Area Networks, the Internet, and mobile computing.

**Economic Assumption:** An assumption 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 Measure:** 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 that 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.

**Expenditure:** Cost of goods received or services rendered.

## F

**Fee:** A fee is imposed as a result of a public need to regulate activities related to health, safety, or other protective purposes. Fees result in the purchase of a privilege or authorization and are applied to such activities as restaurant inspections, landfill use, building permits, and marriage licenses.

**Fair Market Value (FMV):** Price a given property or asset would sell for in the marketplace.

**Fund:** An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

**Fund Balance:** Excess of assets over liabilities; negative fund balances may be referred to as a deficit.

**Fund Center:** The reporting and budget level within a fund at which budget control is maintained.

**Future General Obligation Bonds:** Anticipated method of raising revenues for financing capital budgets. Future bonds include authorized bonds that have not yet been sold as well as anticipated bonds that have not yet been authorized. The fact that existing bonded debt has been created and monies are available for capital projects distinguishes existing general obligation bonds from future general obligation bonds.

## G

**GAAP:** Generally Accepted Accounting Principles

**GASB:** This refers to the Governmental Accounting Standards Board, which is currently the source of generally accepted accounting principles (GAAP) used by state and local governments in the United States. It is a private, non-governmental organization. The GASB has issued Statements, Interpretations, Technical Bulletins, and Concept Statements defining GAAP for state and local governments since 1984.

**GASB 34:** In June 1999, *GASB Statement No. 34 (or GASB 34)* set new GAAP requirements for reporting major capital assets, including infrastructure such as roads, bridges, water and sewer facilities, and dams. Gwinnett County has implemented the *Governmental Accounting Standards Board's (GASB) Statement Number 34, Basic Financial Statements, and Management's Discussion and Analysis for State and Local Governments* financial reporting model. This standard changed the entire reporting process for local governments, requiring new entitywide financial statements, in addition to the current fund statements and other additional reports such as *Management Discussion and Analysis*.

**GASB 45:** Beginning in FY 2007, the County's financial statements are required to implement Governmental Accounting Standards Board (GASB) *Statement No. 45* for other post-employment benefits (OPEBs) including health care, life insurance, and other non-pension benefits offered to retirees. This new standard addresses how local governments should account for and report their costs related to post-employment health care and other non-pension benefits, such as the County's retiree health benefit subsidy. Historically, the County's contribution was funded on a pay-as-you-go basis. GASB 45 re-

quires that the County accrue the cost of the retiree health subsidy and other post-employment benefits during the period of employees' active employment, while the benefits are being earned, and disclose the unfunded actuarial accrued liability in order to accurately account for the total future cost of post-employment benefits and the financial impact on the County.

**General Fund:** The primary tax and operating fund for County Governmental Activities used to account for all County revenues and expenditures which are not accounted for in other funds, and which are used for the general operating functions of County agencies. Revenues are derived primarily from general property taxes, charges and fees, excise taxes, and fines. General Fund expenditures include the costs of the general County government and transfers to other funds.

**GCIC (Georgia Crime Information Center):** This center serves as the chief provider of criminal justice information services in Georgia in conjunction with the Criminal Justice Information Services (CJIS).

**General Obligation Bond:** Method of raising revenues for long-term capital financing; requires approval by referendum. In Georgia, the debt ceiling is 10 percent of taxable property. General Obligation Bonds distribute the cost of financing over the life of the improvement so that future users help to repay the cost.

**GIS (Geographic Information System):** Any system that captures, stores, analyzes, manages, and presents data that are linked to location(s). GIS merges cartography, statistical analysis, and database technology. GIS may be used in archaeology, geography, cartography, remote sensing, land surveying, public utility management, natural resource management, precision agriculture, photogrammetry, urban planning, emergency management, landscape architecture, navigation, aerial video, and localized search engines.

**GJAC (Gwinnett Justice and Administration Center):** The building that houses the majority of Gwinnett County government's judicial and administrative operations.

**Goal:** A statement of anticipated achievement, usually time-limited and quantifiable. Within the goal, specific statements with regard to targets and/or standards often are included, e.g., *"To reduce the average full-time vacancy rate to five percent."*

**Grant:** A contribution of assets (usually cash) from one governmental unit or organization to another. Typically, these contributions are made to local governments from the state or federal governments to be used for specific purposes and require distinctive reporting.

**GRATIS (Georgia Registration and Title Information System):** The State of Georgia's vehicle registration and title database which allows information to be shared statewide, aiding the fight against registering stolen vehicles. The system also provides consistent name information to ensure that registrations and titles match owners' names on their drivers licenses.

**Group Self-Insurance:** This internal service fund is used to centrally manage employees' health, disability and life insurance benefit packages.

## H

**Homestead Exemption:** A tax relief measure whereby state law permits local governments to exempt a fixed dollar amount of the appraised value of qualifying residential property.

## I

**Infrastructure:** Public domain fixed-assets including roads, curbs, gutters, sidewalks, drainage systems, lighting systems, and other similar items that have value only to the users.

**Input Measure:** A type of performance measurement that determines the resources used to carry out a program or function over a given period of time (e.g., *number of authorized employees, amount of materials used*).

**Intangible Property:** A category of personal property that includes stocks, taxable bonds, and cash.

**Intergovernmental Revenue:** Funds received by reimbursement or contributions from federal, state, and other local government sources.

**Internal Control:** Plan of organization for all financial operations which ensures responsible accounting for all functions.

**Internal Service Fund:** Fund used to account for the financing of goods or services provided by one department or agency to another department or agency of a government on a cost-reimbursement basis.

**Investment:** Commitment of funds in order to gain interest or profit; at Gwinnett, all investments are secured.

**Investment Instrument:** The specific type of security that a government holds.

**Issues:** Also known as Departmental Issues. Issues may be legislation, events, demographic trends, or community conditions that are impacting or are anticipated to impact services. The Departmental Information section includes a description of anticipated budget year and future year issues.

**ITS (Information Technology Services):** An internal services department within the county government that contributes to an efficient and productive county government while using modern information technologies to improve citizen access to government information and services.

## L

**Lease Purchase:** Method of acquiring high-cost equipment or property and spreading payments over a specified period of time.

**Liability:** Debt or legal obligation arising out of past transactions which eventually needs to be liquidated; an example would be the pension plan.

**Line Item Budget:** Listing of each category of expenditures and revenues by fund, agency, and division.

**Liquidity (of Investments):** Ability to convert investments to cash promptly without penalty.

## M

**Mandated:** Ordered by the state to fulfill their instructions; an example would be how the state determines salaries of judges; the County is obligated to fulfill the state's mandate.

**Measurement:** A variety of methods used to assess the results achieved and improvements still required in a process or system. Measurement gives the basis for continuous improvement by helping evaluate what is working and what is not working.

**Mill:** *Ad valorem* tax rate expressed in terms of the levy per thousand dollars of taxable assessed value.

**Mission:** A general statement of purpose. A mission provides a framework within which the department operates reflecting realistic constraints. A mission statement speaks generally toward end results rather than specific actions, e.g., *"To provide law enforcement services to the citizens and visitors of Gwinnett County with fairness and respect, equal enforcement of the law, and the best use of available resources in order to protect persons and property."*

**Modified Accrual Basis:** Under this basis of accounting, revenues are recognized when they become both measurable and available. Expenditures are recognized when an event or transaction is expected to draw upon current spendable resources.

## N

**Net Assets:** Excess of the total assets of a business minus its total liabilities.

## O

**OPEB (Other Post-Employment Benefits):** Non-pension benefits provided to employees after employment ends, which often include health insurance coverage for retirees and their families, dental insurance, life insurance, and term care coverage. Most governments currently fund OPEB on a pay-as-you-go basis, paying an amount annually equal to the benefits distributed or claimed that year. They do not pre-fund obligations, as is the case with pension obligations.

**Operating Budget:** The portion of the budget pertaining to daily operations that provide basic governmental services. The Operating Budget contains appropriations for such expenditures as personal services, fringe benefits, commodities, services, and capital outlays.

**Operating Reserve:** Resources set aside in each fund amounting to an established percentage of the budgeted expenditures (*minimum 1/12 of expenditures*).

**Operating Tax-Related Funds:** Funds defined to account for the proceeds of general tax revenue sources such as property taxes, and special assessments on general tax revenue sources. Proceeds from these sources are available for expenditure on general government purposes, or for a special purpose associated with the special assessment. These funds include the General Fund, the Recreation Fund, Debt Service Funds, the Street Light Fund, and the Speed Hump Fund.

**Operation:** A category of recurring expenses, other than salaries and equipment costs, that covers expenditures necessary to maintain facilities, collect revenues, provide services, and otherwise carry out the department's goals. Typical line items under this category are office supplies, printing, postage, and utilities.

**Outcome Measure:** 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 Measure:** A type of performance measurement that determines the amount of work accomplished or service provided over a given period of time (e.g., *number of applications processed, number of inspections conducted*).

## P

**P & D (Department of Planning and Development):** This Gwinnett County department prepares a comprehensive plan, administers zoning and land use regulations, and conducts building and site development inspections along with other federal, state, and regional agencies in order to ensure a safe and progressive environment for the residents of Gwinnett County.

**Pay-As-You-Go:** Method of payment for equipment or property using funds currently available without going into debt.

**Performance Measurement:** The systematic tracking, analysis, and reporting of the speed, accuracy, and efficiency of a department's delivery of service to its customers; the process for determining how a program is accomplishing its mission.

**Personal Property:** Mobile property not attached permanently to real estate, including tangible property (such as *furniture, equipment, inventory, and vehicles*) and intangible property (such as *stocks, taxable bonds, and cash*).

**Personal Services:** A category of expenditures that primarily covers salaries, overtime, and fringe benefit costs.

**Phase:** Signifies work being performed and/or goods being received in a project (e.g., *engineering, construction, furniture*).

**Position:** A group of duties and responsibilities, as prescribed by an office or agency, to be performed by a person on a full-time or part-time basis. The status of a position is not to be confused with the status of the employee. For the purpose of the County's budget, an established position is a position that has been classified and assigned a pay grade. An authorized position has been approved for establishment by the Board of Commissioners and is always shown as a single, not a partial, position.

**Procurement:** The process of buying goods or services.

**Program Modification:** A written request from a department for new programs, equipment, personnel, etc. Program Modifications increase a 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. The tax liability falls on the owner of record as of the appraisal date.

## Q

**Quality of Life Unit (QOL):** This is a unit within Gwinnett County's Police Department that partners with other government and community organizations to enforce existing codes, ordinances, and laws. The unit focuses on specific parking, signs, graffiti, maintenance, storage, zoning, and occupancy.

## R

**Real Property:** Immobile property; examples are land, natural resources above and below the ground, and fixed improvements to the land.

**Renewal and Extension (R & E):** Term which refers to the repair or replacement of infrastructure as well as the addition of new equipment or property; R & E is usually used in reference to Water Resources, Solid Waste, and Airport Programs.

**Reserve:** An amount set aside as a portion of fund equity that is legally restricted for a specific purpose and not available for appropriation or spending.

**Reserve for Contingency:** (*see Contingency*)

**Revenue:** Income from all sources appropriated for the payment of public expenses.

**Revenue Bond:** Bond secured by the revenues of the specific operation being financed.

**Revenue Estimate (Projection):** Formal estimate of revenue to be earned from a specific source for some future period, typically future fiscal year(s).

## S

**SAP:** A fully integrated modular enterprise resource planning (ERP) solution used by the County to facilitate internal and external management information across the entire organization. Provides customers with the ability to interact with a common corporate database for a comprehensive range of applications.

**Sales Tax:** Tax levied on a broad range of goods and services at the point of sale. It is specified as a percentage of the transaction price. Vendor collects and reports the tax on behalf of the taxing jurisdiction.

**Service Value Responsibility (SVR):** A comprehensive services review and cost management initiative which began in 2008 with an objective to improve the County's financial security and focus on its core responsibilities.

**Source of Revenue:** Classifications according to source or point of origin.

**Special Assessment:** Levy on property owners for the increased property value created by the installation of nearby public improvements. Special assessments differ from other benefit-based levies in that the maximum assessment is the increase in property value created by the improvements, regardless of the extent to which the beneficiaries use the facility. Historically, special assessments have been used for street improvements, curbs, sidewalks, and streetlights.

**Special Revenue Fund:** Fund defined to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. These funds account for the revenues and expenditures related to the E-911 system, tourism, and other special revenues.

**SPLOST (Special Purpose Local Option Sales Tax):** Tax levied at the rate of 1 percent that 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 1-percent sales tax levy to the election superintendent. If more than one-half of the votes cast is in favor of the tax, the tax can then be levied. Following the referendum, the County must adopt a resolution imposing the tax. This tax is imposed for a specific period of time not to exceed five years (*the 1997, 2001, and 2005 SPLOST programs were approved for four years*).

**SRM (Supplier Relationship Management):** A comprehensive approach to managing an enterprise's interactions with the organizations that supply the goods and services it uses. The goal is to streamline and make more effective the processes between an enterprise and its suppliers.

**State-Assessed Property:** Property that spans several local jurisdictions where it is administratively more feasible for the state than for local government to appraise this property for tax purposes. Examples are railroads and public utilities.

**Sub-Project:** Segments or sections of a project depending on the nature of the project (*e.g., Paint Lanier Observation Tower – sub-project of Water Division Facilities Rehabilitation project*).

**Subsidies:** Direct aid furnished by a government to a private industrial undertaking, a charity organization or similar.

**Sustainability:** The ability to maintain economic, environmental or social responsibility over the long-term; sustainability influences the work of community and economic development.

## T

**TAD (Tax Allocation District):** The Georgia Redevelopment Powers Law gives cities and counties the authority to issue bonds to finance infrastructure and other redevelopment costs within a specifically defined area. A tax allocation district is a contiguous geographic area within the redevelopment area defined and created by resolution of the local legislative body for the purpose of issuing tax allocation bonds to finance the redevelopment costs within that area.

**Tangible Property:** Category of personal property that has physical form and substance; examples are furniture, equipment, and inventory.

**Tax Anticipation Notes (TAN):** Notes issued in anticipation of tax receipts, then retired from collected taxes.

**Tax Base:** Objects to which tax is applied; state law or local ordinances define what makes up the tax base and determine what objects, if any, are exempted from taxation.

**Tax Exemption:** Exclusion from the tax base of certain types of transactions or objects.

**Tax Levy:** Total amount of revenue expected from tax, determined by multiplying the tax rate by tax base.

**Tax Rate:** Amount of tax applied to the tax base. Rate may be a percentage of the tax base (as in the case of sales or income tax) or, as in the case of property tax, rate is expressed in cents (such as \$.45 per \$100 of assessed value) or as a millage rate (such as 30 mills) where one mill equals one-tenth of a cent.

**Tax Rate Limit:** Maximum legal rate at which a government may levy a tax. Limit may apply to taxes raised for a particular purpose or for general purposes.

**Triennial Review:** A review of the Gwinnett County Board of Commissioners d.b.a. Gwinnett County Transit (GCT) is conducted by the Federal Transit Administration (FTA) as required by 49 USC 5307 (i). The review is not an audit. It is an assessment of grantee management practices and program implementation to evaluate compliance with Federal requirements. These reviews are important in establishing eligibility for federal funds.

## U

**Unit Cost:** The cost required to produce a specific product or unit of service; example would be cost to purify one thousand gallons of water.

**User Fee:** A charge for expenses incurred when services are provided to an individual or groups and not the community at large. The key to effective utilization of user fees is being able to identify specific beneficiaries of services and then determine the full cost of the service they are consuming or using. Also see "Fees."

## V

**Vital Events Information System (VEIS):** An electronic registration system of vital records used by the Probate Court that allows constituents to receive copies of their vital events within a few days compared to weeks with the old paper-based system.

## W

**Wireless Communities Georgia (WCG):** The Wireless Communities Georgia program will disburse funds to Gwinnett County to design, develop, and deploy network connectivity throughout the county. The program seeks wireless networks as a means to benefit cities, counties, and communities in the areas of economic development, education, and government efficiency.

**WIA (Workforce Investment Act):** The Act was signed into law in 1998, capping a seven-year effort to consolidate and streamline the nation's employment and training programs. Under this Act, the federal government, state governments, and local communities join efforts to develop a system providing workers with job search assistance, training, and advice, and to provide employers with skilled workers.

**Work Alternative Program (WAP):** A program within Gwinnett County's Department of Corrections and at the direction of the courts that allows an offender to perform work in lieu of serving time.

**Work Release Program (WRP):** A program within Gwinnett County's Department of Corrections and at the direction of the courts and as an alternative to complete incarceration, allows an offender the opportunity to maintain regular employment while serving his/her hours in custody.

**Workers' Compensation:** Protection for county employees on work-related injuries or illnesses.

**Working Capital Reserve:** The difference between budgeted revenues and budgeted appropriations when revenues exceed appropriations; used to balance appropriations to revenues.

This chart contains the pay scales for Merit/Non-Merit, Appointed, and Protective Service positions effective January 1, 2011.

	Merit and Non-Merit Pay Scale						Appointed Pay Scale						Job	Grade	Step 0	Step 12	
	DBM	2009 min	1st Qtr	Midpoint	2009 Max	Spread	GRADE	2009 Min	1st Qtr	Midpoint	2009 Max	SPREAD					
Grade A11	A11(1)	\$22,092	\$25,129	\$28,167	\$34,242	55%								Corr Ofcr-4125	CR213	\$30,750	\$49,232
	A11(2)	\$23,417	\$26,636	\$29,856	\$36,296	55%								Corr Ofcr Sr	CR223	\$33,210	\$53,170
	A11(3)	\$24,822	\$28,235	\$31,648	\$38,474	55%								Corr Ofcr Crpl	CR243	\$39,188	\$62,741
Grade A12	A12(1)	\$24,026	\$27,329	\$30,633	\$37,240	55%	100J	\$23,660	\$27,209	\$30,758	\$37,856	60%		Classification Ofcr	CR253	\$42,409	\$67,898
	A12(2)	\$25,467	\$28,968	\$32,470	\$39,473	55%	100I	\$24,960	\$28,704	\$32,448	\$39,936	60%		Corr Ofcr Sgt	CR323	\$42,409	\$67,898
	A12(3)	\$26,995	\$30,707	\$34,419	\$41,842	55%								Corr Ofcr Lt	CR423	\$50,157	\$80,303
Grade A13	A13(1)	\$26,127	\$29,719	\$33,312	\$40,497	55%	100H	\$26,428	\$30,392	\$34,356	\$42,284	60%		Deputy Sheriff	SH213	\$33,037	\$52,894
	A13(2)	\$27,694	\$31,502	\$35,310	\$42,926	55%	100G	\$28,121	\$32,340	\$36,558	\$44,994	60%		Deputy Sheriff Sr	SH223	\$37,648	\$60,275
	A13(3)	\$29,357	\$33,393	\$37,430	\$45,503	55%								Deputy Sheriff Crpl	SH243	\$42,404	\$67,890
Grade B21	B21(1)	\$28,414	\$32,676	\$36,938	\$45,462	60%	100F	\$29,949	\$34,442	\$38,934	\$47,919	60%		Deputy Sheriff Sgt	SH323	\$45,620	\$73,040
	B21(2)	\$30,139	\$34,660	\$39,181	\$48,222	60%								Deputy Sheriff Lt-4904	SH423	\$51,426	\$82,335
	B21(3)	\$31,863	\$36,642	\$41,422	\$50,980	60%								Deputy Sheriff Lt (Apptd)	SH101	\$51,426	\$82,335
Grade B22	B22(1)	\$30,900	\$35,535	\$40,170	\$49,440	60%	100E	\$31,863	\$36,643	\$41,422	\$50,981	60%		Firefighter I	FF213	\$33,248	\$53,232
	B22(2)	\$32,753	\$37,666	\$42,579	\$52,405	60%								Firefighter II	FF223	\$35,765	\$57,260
	B22(3)	\$34,719	\$39,927	\$45,135	\$55,551	60%								Firefighter III	FF233	\$38,479	\$61,606
Grade B23	B23(1)	\$33,603	\$38,644	\$43,684	\$53,765	60%	100D	\$34,091	\$39,204	\$44,318	\$54,545	60%		Firemedic	FF233	\$38,479	\$61,606
	B23(2)	\$35,620	\$40,963	\$46,306	\$56,992	60%								FF Driver/Engineer	FF243	\$41,407	\$66,293
	B23(3)	\$37,757	\$43,421	\$49,084	\$60,411	60%								Community Risk Reduction Lt	FF322	\$42,604	\$68,210
Grade B24/B31	B24(1)/B31(1)	\$36,544	\$42,025	\$47,507	\$58,470	60%	100C	\$36,469	\$42,395	\$48,322	\$60,174	65%		Firefighter Lt	FF323	\$44,563	\$71,347
	B24(2)/B31(2)	\$38,737	\$44,547	\$50,358	\$61,979	60%								Firefighter Capt	FF423	\$50,866	\$81,438
	B24(3)/B31(3)	\$41,061	\$47,220	\$53,379	\$65,697	60%								Fire Inspector	FI242	\$37,311	\$59,736
Grade B25/B32	B25(1)/B32(1)	\$39,741	\$45,703	\$51,664	\$63,586	60%	100B	\$38,975	\$45,309	\$51,642	\$64,309	65%		Fire Inspector Sr	FI252	\$40,575	\$64,962
	B25(2)/B32(2)	\$42,125	\$48,444	\$54,763	\$67,401	60%	100A	\$41,691	\$48,466	\$55,241	\$68,791	65%		Fire Inspections Captain	FI423	\$50,866	\$81,438
	B25(3)/B32(3)	\$44,651	\$51,349	\$58,047	\$71,442	60%								Fire Investigator	FI243	\$39,550	\$63,321
Grade C41	C41(1)	\$43,219	\$50,242	\$57,265	\$71,312	65%	100	\$45,840	\$53,289	\$60,738	\$75,636	65%		Fire Investigator Sr	FI253	\$43,008	\$68,857
	C41(2)	\$45,812	\$53,257	\$60,701	\$75,590	65%								Fire Investigation Captain	FI423	\$50,866	\$81,438
	C41(3)	\$48,561	\$56,452	\$64,343	\$80,125	65%								Fire Planner I	FP411	\$41,629	\$66,650
Grade C42	C42(1)	\$47,000	\$54,637	\$62,275	\$77,550	65%	101	\$49,021	\$56,987	\$64,953	\$80,884	65%		Fire Planner II	FP421	\$45,270	\$72,479
	C42(2)	\$49,820	\$57,915	\$66,011	\$82,202	65%								Fire Planning Mgr	FP521	\$58,224	\$93,219
	C42(3)	\$52,809	\$61,391	\$69,972	\$87,135	65%								Police Ofcr	PL213	\$35,023	\$56,073
Grade C43	C43(1)	\$51,113	\$59,419	\$67,725	\$84,337	65%	102	\$52,418	\$60,936	\$69,454	\$86,490	65%		Police Ofcr Sr	PL223	\$37,648	\$60,275
	C43(2)	\$54,180	\$62,984	\$71,789	\$89,397	65%								Police Ofcr Crpl	PL243	\$42,404	\$67,890
	C43(3)	\$57,431	\$66,764	\$76,096	\$94,761	65%								Police Pilot	PL253	\$43,008	\$68,857
Grade C44/C51	C44(1)/C51(1)	\$55,586	\$64,618	\$73,651	\$91,716	65%	103	\$56,056	\$65,165	\$74,274	\$92,492	65%		Police Ofcr Sgt	PL323	\$45,620	\$73,040
	C44(2)/C51(2)	\$58,920	\$68,495	\$78,070	\$97,219	65%								Police Ofcr Lt	PL423	\$51,426	\$82,335
	C44(3)/C51(3)	\$62,456	\$72,606	\$82,755	\$103,053	65%								Police Aviation Mgr	PL433	\$55,318	\$88,566
Grade C45/C52	C45(1)/C52(1)	\$60,449	\$70,272	\$80,095	\$99,740	65%	104/200	\$59,985	\$70,483	\$80,980	\$101,975	70%					
	C45(2)/C52(2)	\$64,075	\$74,487	\$84,900	\$105,724	65%											
	C45(3)/C52(3)	\$67,921	\$78,958	\$89,995	\$112,069	65%											
Grade D61	D61(1)	\$65,739	\$76,421	\$87,104	\$108,469	65%	105/201	\$64,130	\$75,353	\$86,575	\$109,021	70%					
	D61(2)	\$69,683	\$81,007	\$92,330	\$114,977	65%	106/202/300	\$68,581	\$80,583	\$92,584	\$116,588	70%					
	D61(3)	\$73,864	\$85,867	\$97,870	\$121,876	65%											
Grade D62	D62(1)	\$71,491	\$83,108	\$94,725	\$117,960	65%	107/203/301	\$73,375	\$86,215	\$99,056	\$124,737	70%					
							108/204/302	\$75,150	\$88,301	\$101,453	\$127,755	70%					
							205/303	\$80,298	\$94,350	\$108,403	\$136,507	70%					
							206/304	\$85,799	\$100,814	\$115,829	\$145,859	70%					
							305/400	\$91,676	\$107,719	\$123,762	\$155,849	70%					
							306/401	\$97,956	\$115,098	\$132,240	\$166,525	70%					
							402	\$104,656	\$122,970	\$141,285	\$177,914	70%					
							403	\$111,825	\$131,394	\$150,963	\$190,102	70%					
							404	\$119,474	\$140,382	\$161,290	\$203,106	70%					
							405	\$127,658	\$149,998	\$172,338	\$217,018	70%					
							500	\$136,390	\$160,258	\$184,126	\$231,863	70%					
							501	\$145,741	\$171,246	\$196,750	\$247,760	70%					
							600										

\* Community Risk Reduction Lt added June 12, 2010

Hourly rates are based on a 2080 schedule.  
Revised 06/27/09

## Authorities, Boards, and Committees

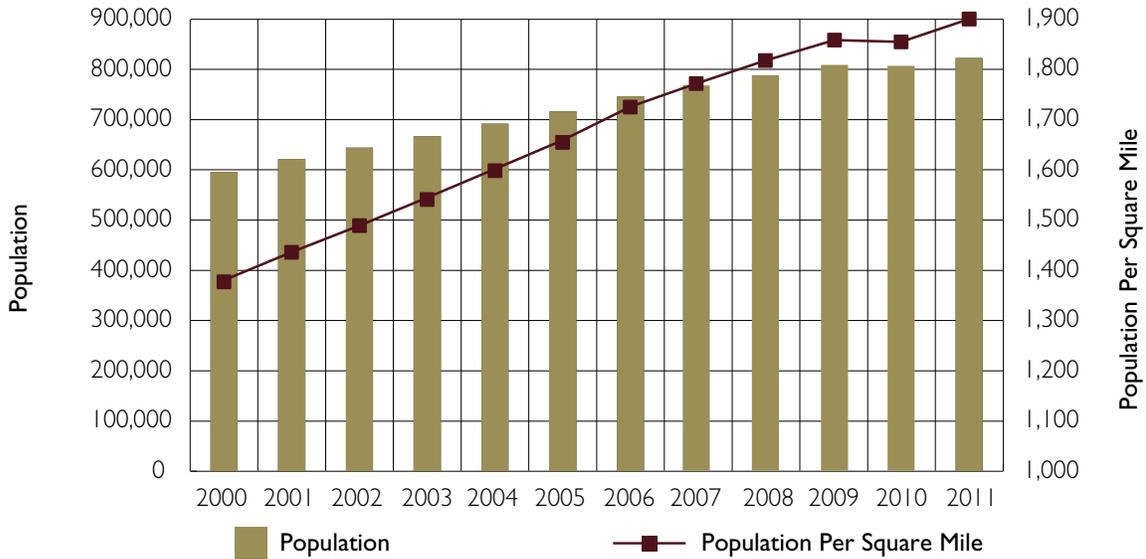
There are numerous Authorities, Boards and Committees within Gwinnett County that serve as indicators of public opinion, and act in accordance with particular issues involving both the County's future and the taxpayers' dollars. Gwinnett County authorities also act as financing vehicles for the issuance of revenue bonds, obligations and securities, etc., to fund capital facilities construction, acquisition or equipping. Such advisory groups, as those listed below, are designated by the Board of Commissioners and/or the Grand Jury and provide broader perspectives on major decisions.

- Airport Authority
- Animal Advisory Council
- Arts Facility Authority
- Board of Construction Adjustments & Appeals
- Board of Equalization
- Board of Health
- Board of Registration & Elections
- Board of Tax Assessors
- Development Advisory Committee
- Development Authority
- Family and Children's Services Board
- Georgia Biosciences Joint Development Authority
- GRN Community Service Board
- Gwinnett Clean & Beautiful Board
- Gwinnett Convention & Visitors Bureau
- Gwinnett County Land Acquisition Appraisers
- Gwinnett County Public Library Board of Trustees
- Gwinnett County Transit System Advisory Board
- Gwinnett Historical Restoration & Preservation Board
- Gwinnett United In Drug Education (G.U.I.D.E.)
- Hospital Authority
- Housing Authority
- Human Relations Commission
- Licensing and Revenue Board of Appeals
- MARTA Board
- Merit Board
- Municipal-Gwinnett Planning Commission
- Public Facilities Authority
- Recreation Authority
- Redevelopment Agency
- Stormwater Authority
- Tree Advisory Committee
- Upper Ocmulgee River Resource Conservation & Development Council, Inc.
- Water and Sewerage Authority
- Zoning Board of Appeals

## Statistical Information

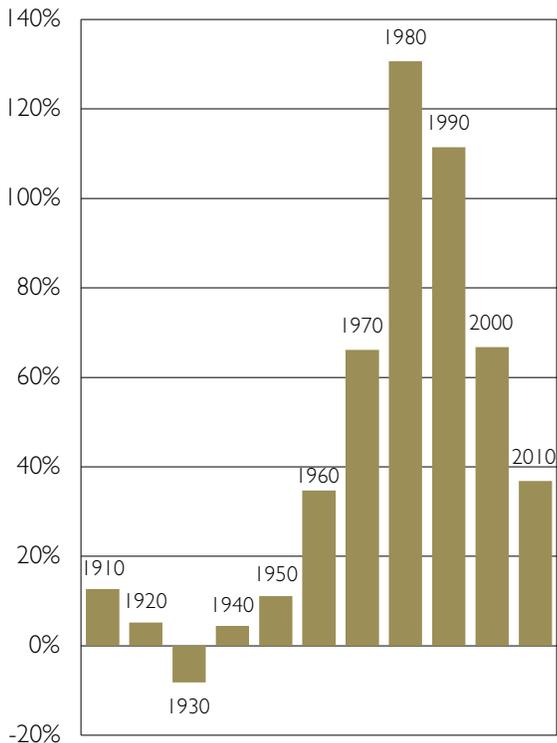
### Population Density Continues to Rise in Gwinnett

Source: U.S. Census



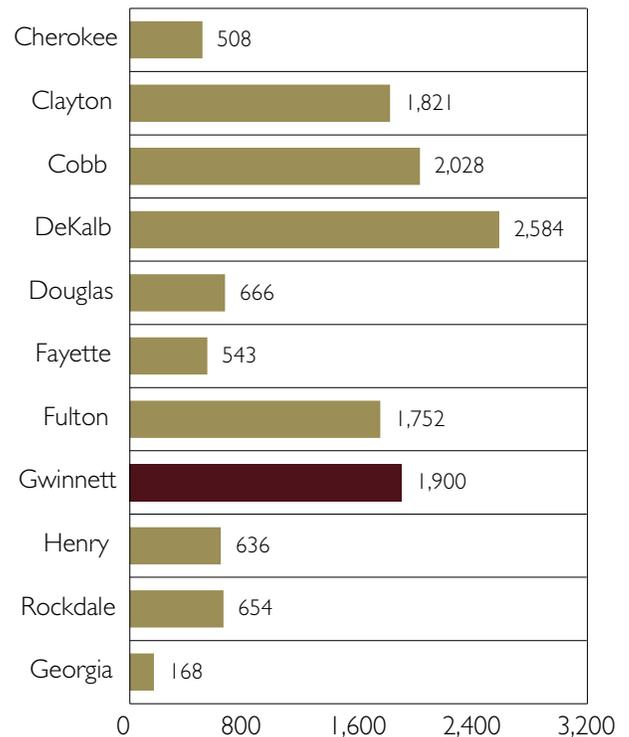
### Percent Change in Gwinnett's Population

Each Decade  
Source: U.S. Census

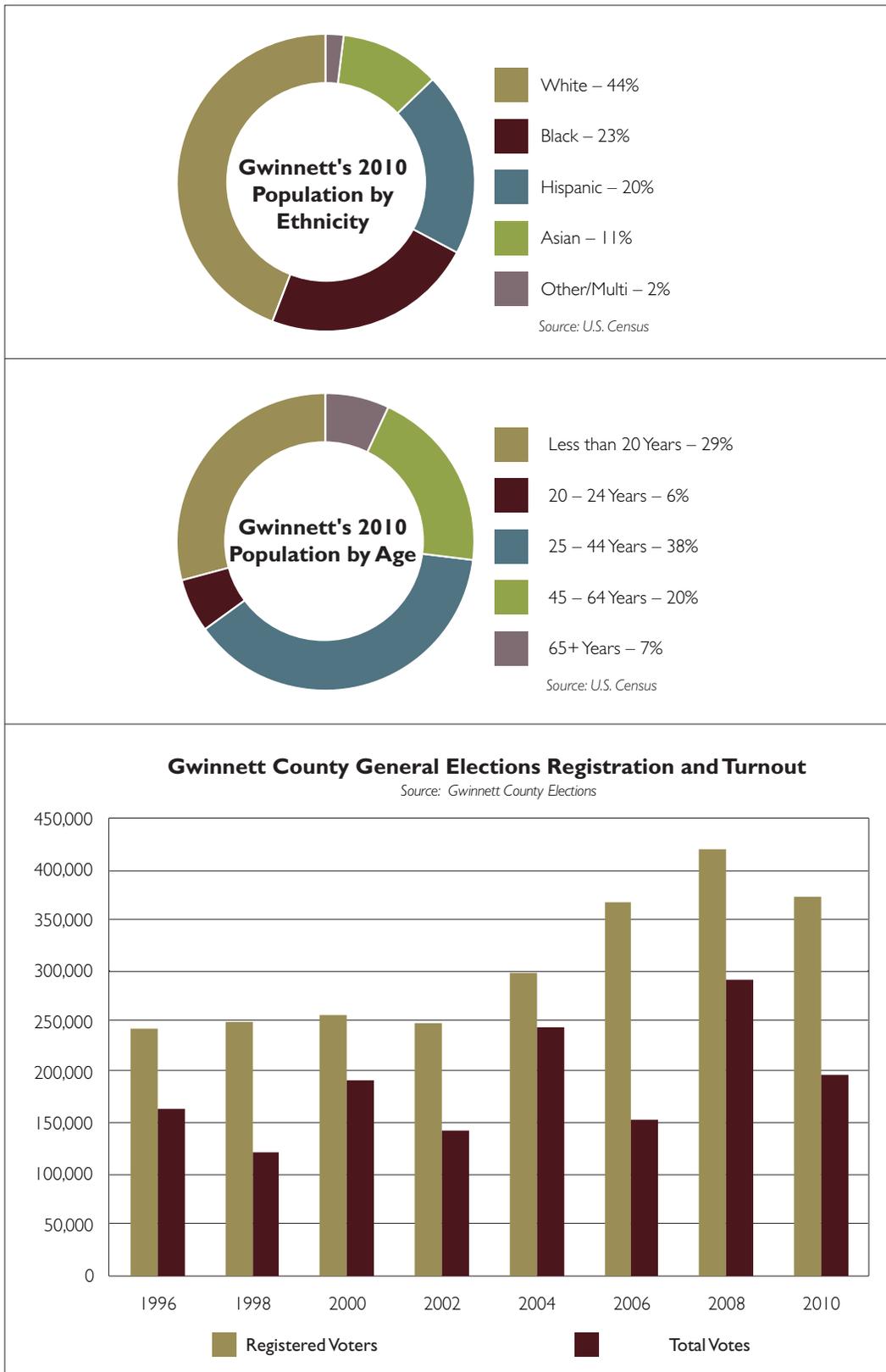


### Population Density Per Square Mile

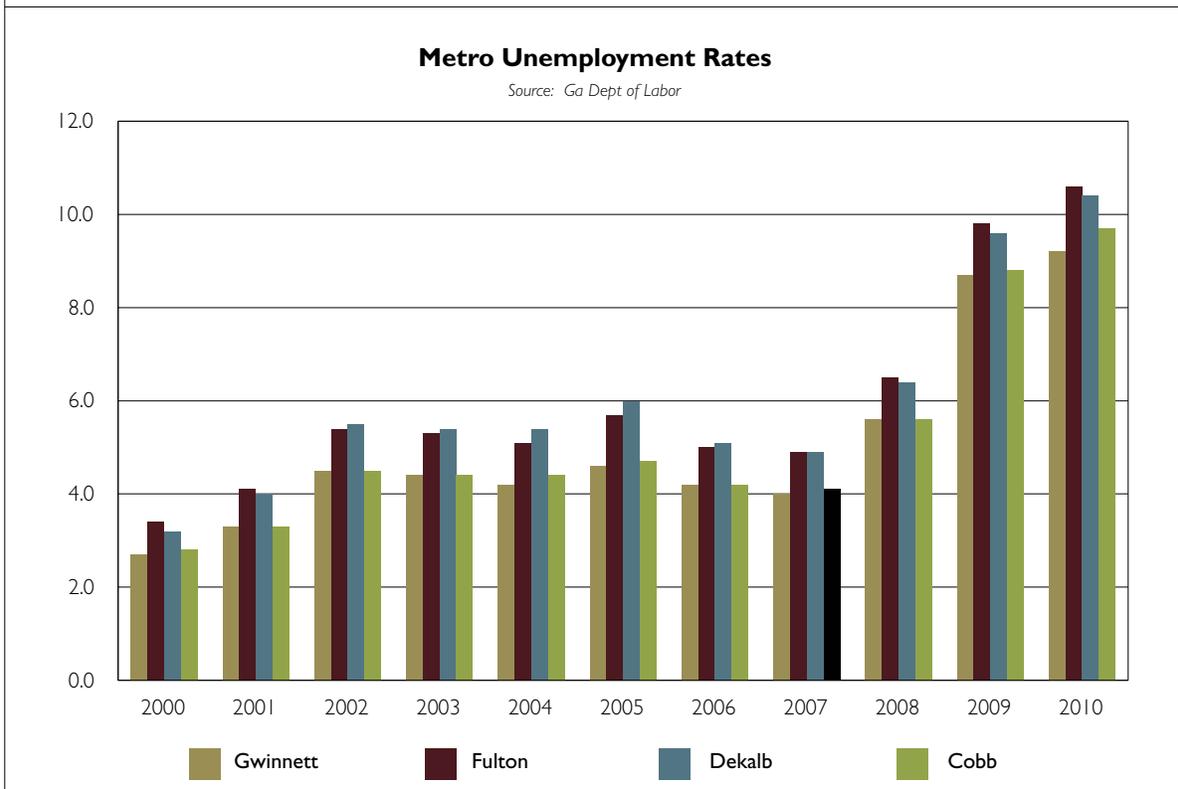
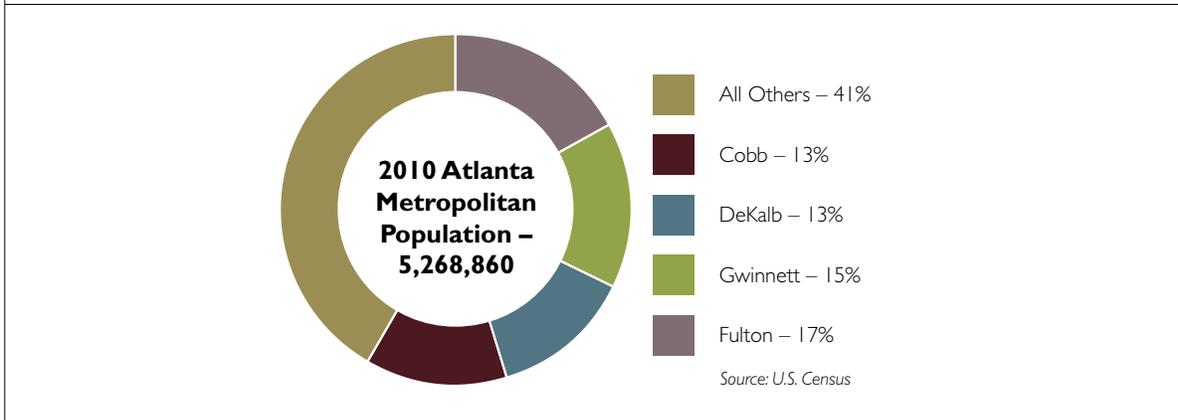
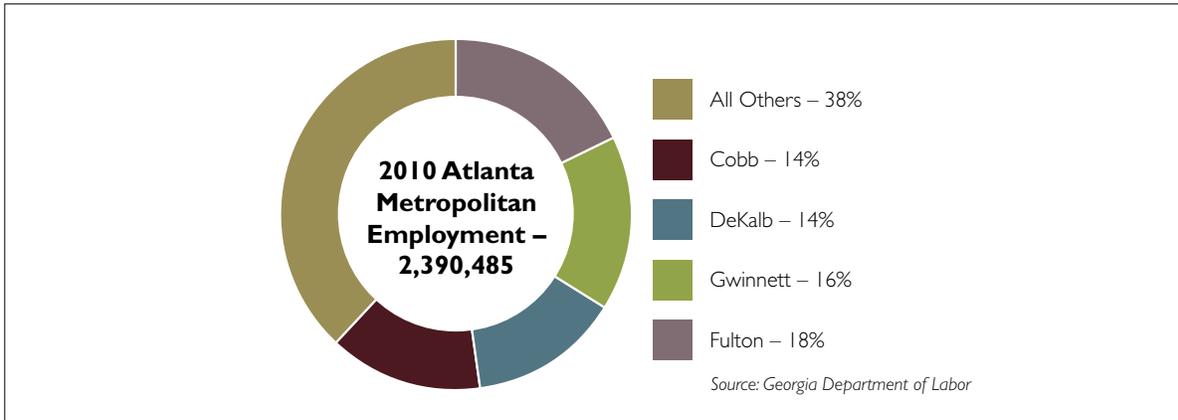
2011 Estimates  
Source: U.S. Census



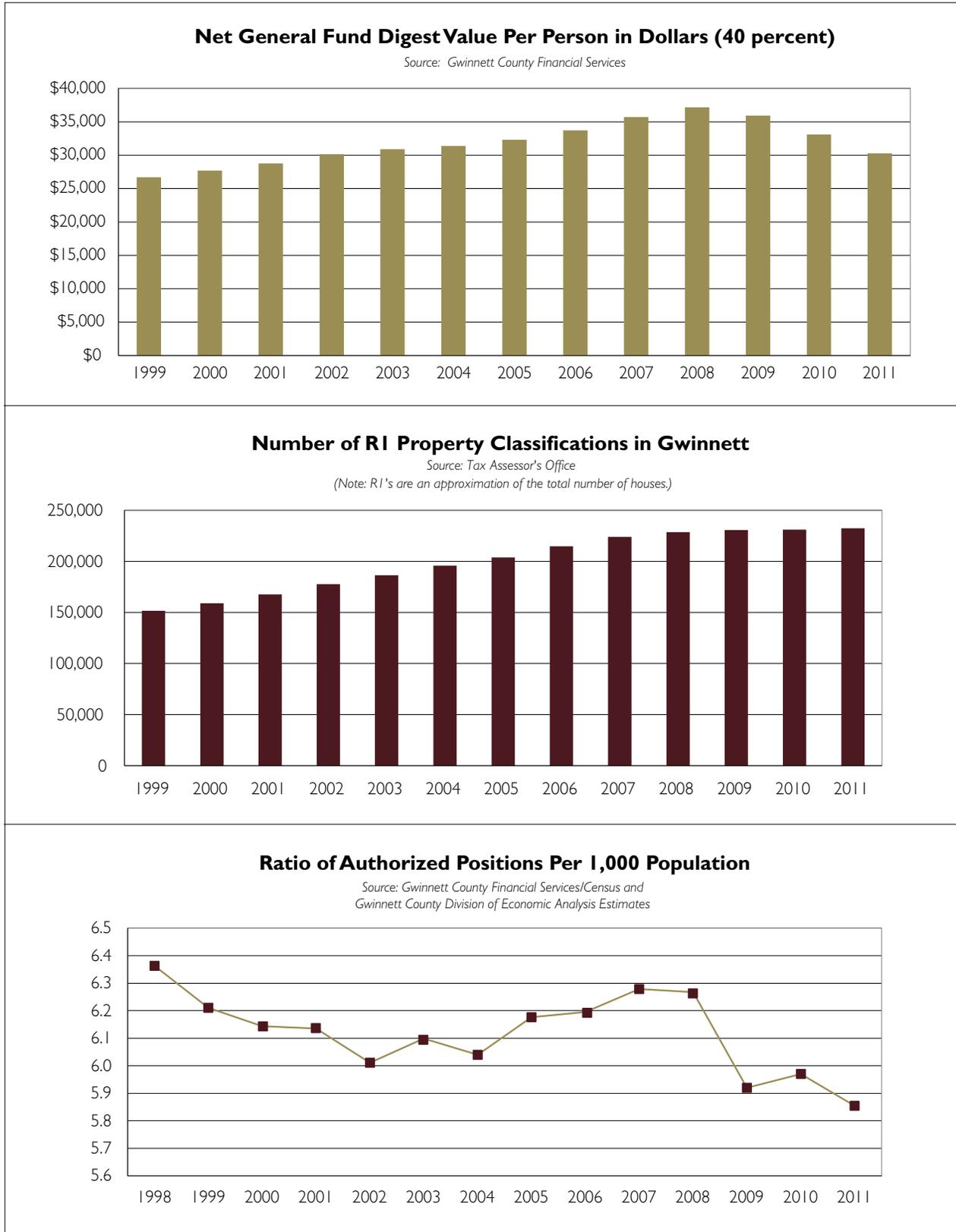
## Statistical Information



## Statistical Information



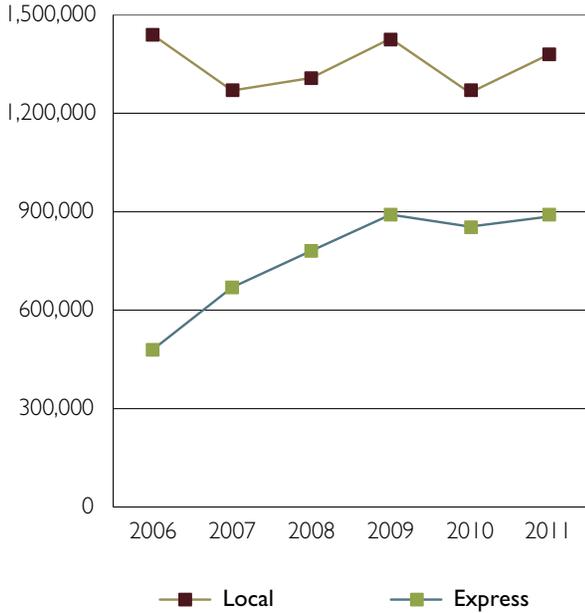
## Statistical Information



## Statistical Information

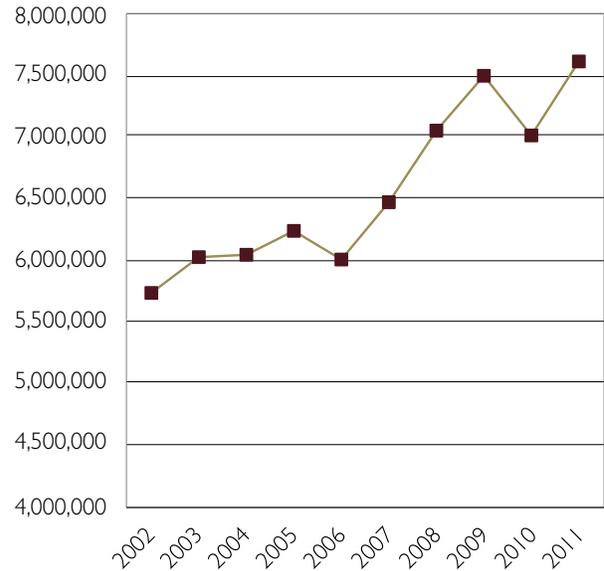
**Gwinnett County Local Transit System Ridership**

Source: Gwinnett County Department of Transportation



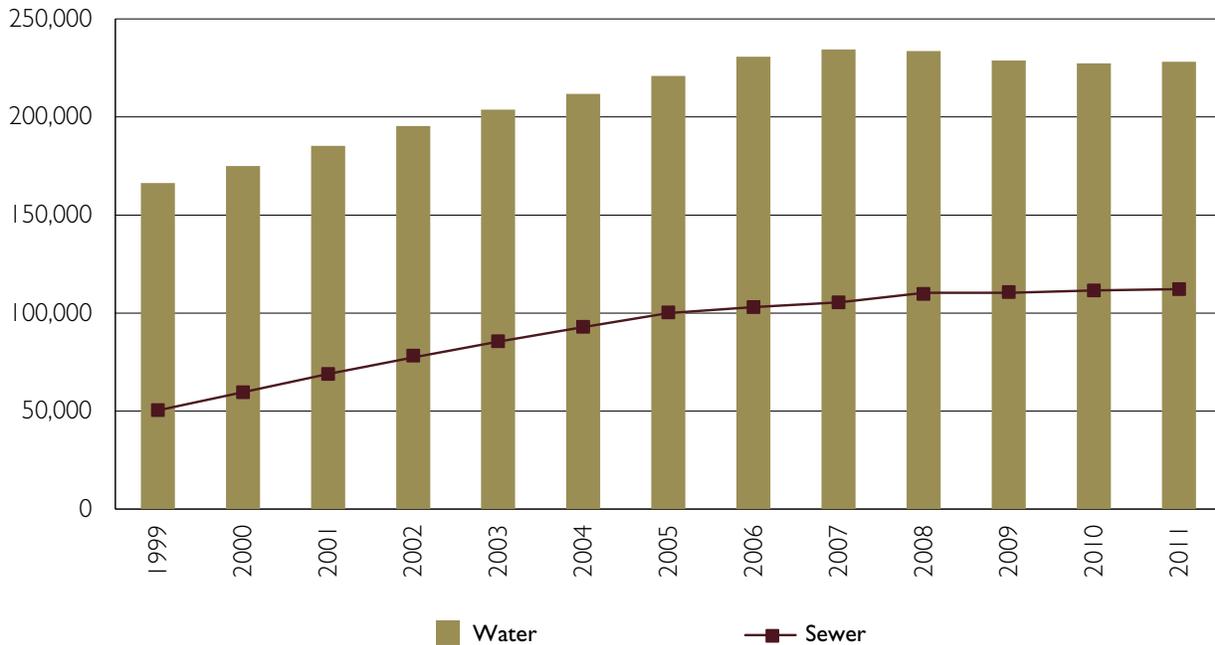
**Gwinnett County Library System Total Items Checked Out**

Source: Gwinnett County Libraries



**County Water and Sanitary Sewer Customers**

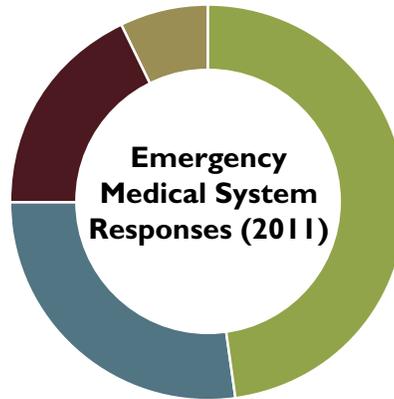
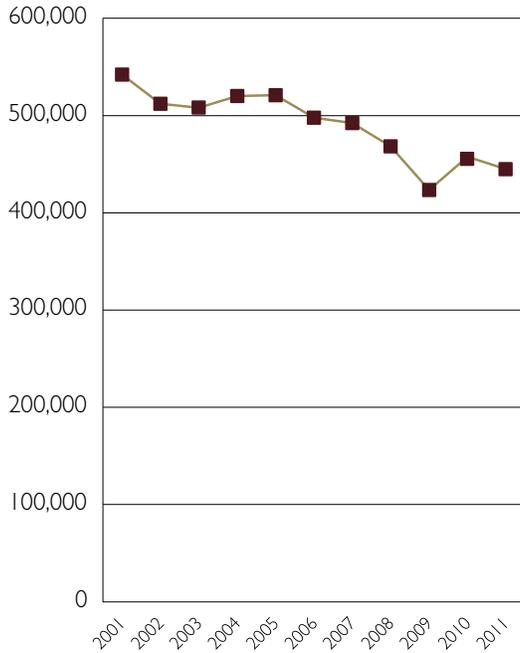
Source: Gwinnett County Department of Water Resources



## Statistical Information

### E-911 Calls Received

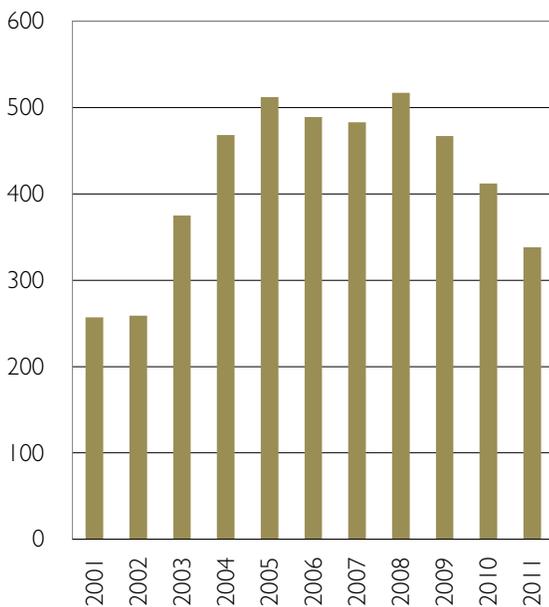
Source: Gwinnett County E-911



Source: Gwinnett County Fire and Emergency Services

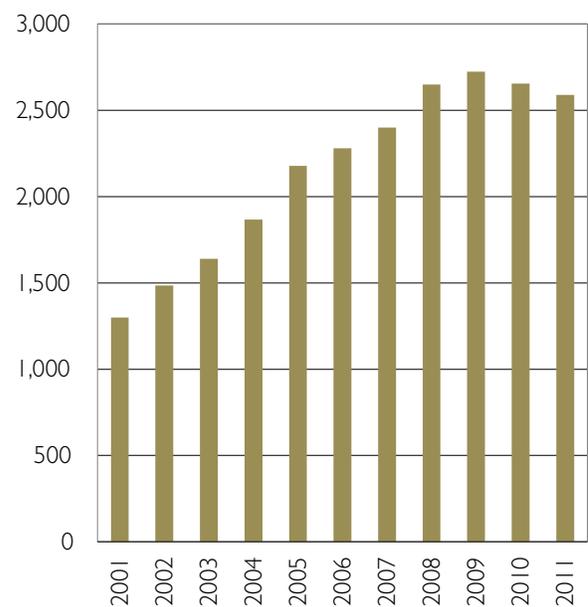
### Average Inmate Population Gwinnett County Correctional Facility

Source: Gwinnett County Corrections Department



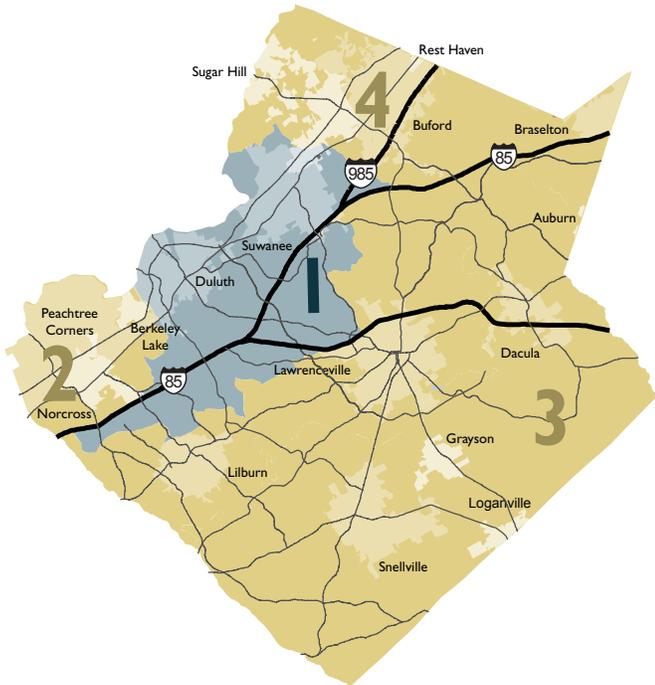
### Average Inmate Population Gwinnett County Detention Center

Source: Gwinnett County Sheriff's Department

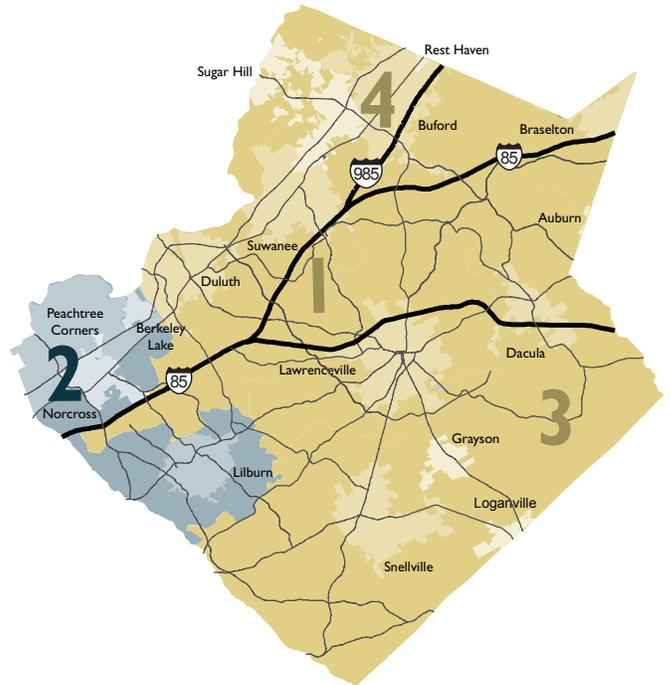


## Commission Districts

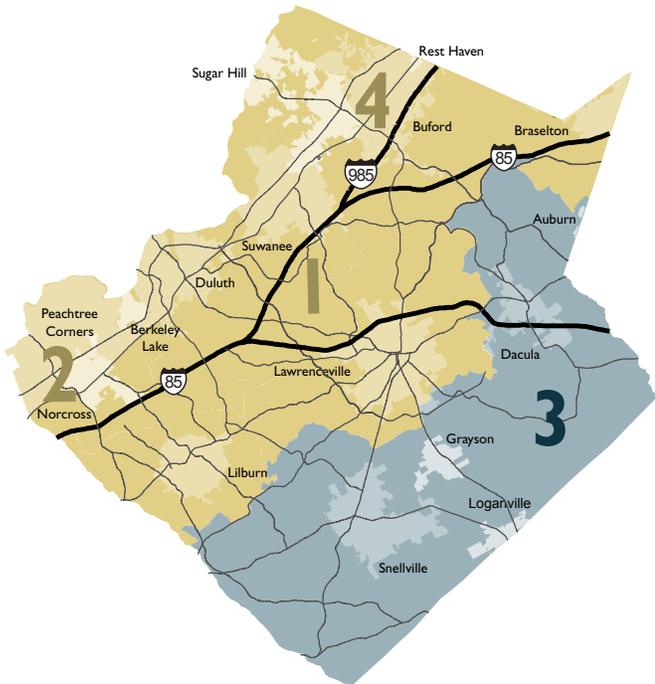
Commission District 1  
Shirley Fanning Lasseter



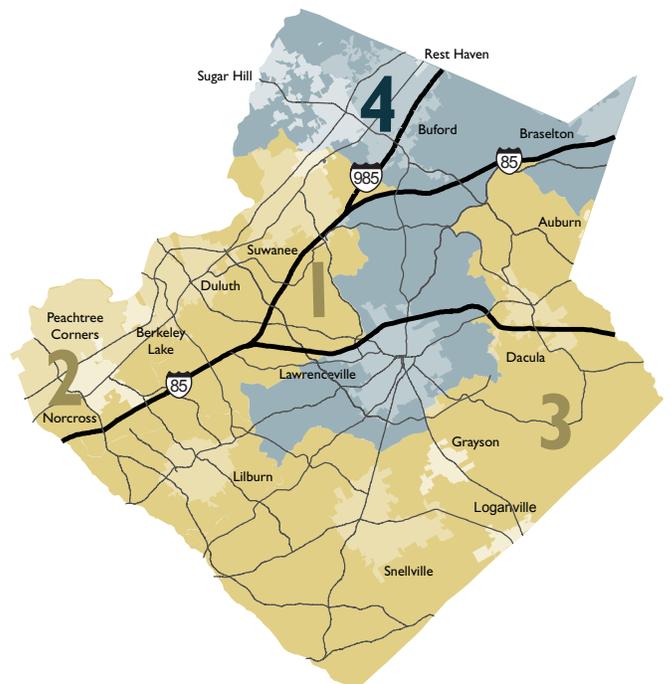
Commission District 2  
Lynette Howard



Commission District 3  
Mike Beaudreau



Commission District 4  
John Heard



**Prepared by:**

The Department of  
Financial Services

**Data Compilation:**

Accounting and GL Division  
Financial Services

**Layout and Cover Photo:**

Communications Division

**Produced:**

Spring 2012



## About the Cover

### Yellow River Water Reclamation Facility

Part of the 2030 Water and Wastewater Master Plan,  
which supports the County's 2030 Unified Plan

Plan called for an increase in the treatment capacity  
of the Yellow River Water Reclamation Facility (WRF)  
from 14.5 million gallons per day (MGD) to 22 MGD

Part of the ongoing upgrades consolidate multiple  
smaller wastewater reclamation facilities with  
high unit costs and replace their capacity at  
Yellow River for economy of scale

### Yellow River Membrane Bio-Reactor

Facility started up in June 2011 and construction  
scheduled for completion in 2012

The Bio-Reactor is an integral part of the wastewater  
treatment process; it filters physical solids through  
hollow fibers with a pore size of .04 micron

This new technology allows Water Resources  
to build treatment facilities on a smaller footprint  
that do not require large concrete structures  
for settling tanks and filters

**gwinnett**county  
75 Langley Drive  
Lawrenceville, GA 30046

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[www.gwinnettcounty.com](http://www.gwinnettcounty.com)