

**GWINNETT COUNTY**  
**BOARD OF COMMISSIONERS**  
**LAWRENCEVILLE, GEORGIA**

**RESOLUTION ENTITLED: A RESOLUTION ADOPTING A BUDGET FOR THE FISCAL YEAR 2023 FOR EACH FUND OF GWINNETT COUNTY, APPROPRIATING THE AMOUNTS SHOWN IN THE FOLLOWING SCHEDULES FOR SELECTED FUNDS AND AGENCIES; ADOPTING THE ITEMS OF ANTICIPATED FUNDING SOURCES BASED ON THE ESTIMATED 2023 TAX DIGEST; AFFIRMING THAT EXPENDITURES IN EACH AGENCY MAY NOT EXCEED APPROPRIATIONS; AND PROHIBITING EXPENDITURES FROM EXCEEDING ANTICIPATED FUNDING SOURCES.**

**ADOPTION DATE:**        JANUARY 3, 2023

At the regular meeting of the Gwinnett County Board of Commissioners held in the Gwinnett Justice and Administration Center, Auditorium, 75 Langley Drive, Lawrenceville, Georgia.

---

<b>Name</b>	<b>Present</b>	<b>Vote</b>
Nicole L. Hendrickson, Chairwoman	Yes	Yes
Kirkland D. Carden, District 1	Yes	Yes
Ben Ku, District 2	Yes	Yes
Jasper Watkins III, District 3	Yes	Yes
Matthew Holtkamp, District 4	Yes	No

---

On motion of Commissioner Ku, which carried 4-1, the Resolution of the Gwinnett County Commissioners set forth below is hereby adopted:

**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 2023 Proposed Budget, as required by State and Local Laws and regulations; and

**WHEREAS**, the Board decrees that the Proposed 2023 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**, the Board may authorize and enact adjustments and amendments to appropriations so as to balance revenues and expenditures; and

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

**NOW, THEREFORE, BE IT RESOLVED** that this Budget is hereby adopted specifying the Anticipated Funding Sources for each Fund and making Appropriations for Proposed Expenditures to the Departments or Agencies 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 all Expenditures of any Operating Budget Fund or Capital Budget Fund are subject to the policies as established by the Board of Commissioners and the County Administrator; and

**BE IT FURTHER RESOLVED**, consistent with the Official Code of Georgia Annotated Section § 33-8-8.3, the proceeds from the tax on insurance premiums in the amount of \$51,705,000 are recorded within the Police Services Special District Fund for the primary purpose of funding police protection to inhabitants of unincorporated Gwinnett in its entirety, budgeted at \$190,874,761 and remaining funding of \$139,169,761 anticipated from direct revenues 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 Agency 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 transfers of appropriations in any Fund among the various categories within a Department or Agency shall require only the approval of the

Director of Financial Services so long as the total budget for each Department or Agency is not increased; and

**BE IT FURTHER RESOLVED** that the 2023 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 Agency, whether through a change in Anticipated Revenues in any Fund or through a transfer of Appropriations among Departments, and Agencies, shall require the approval of the Board of Commissioners, except in the following cases where authority is granted to:

1. The Department Director to:

- (a) set fee structures provided that they are not restricted by rate setting policies and agreements; and
- (b) allocate funds previously approved between existing capital projects within the SPLOST Programs or Enterprise Funds, within Department or Agency, within the same category of projects.

2. The Director of Financial Services to:

- (a) allocate funds to appropriate Department or Agency from insurance proceeds for the replacement or repair of damaged equipment items;
- (b) allocate funds from Operating or Capital Non-Departmental 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; allocate funds from established reserves for leave balances at retirement, salary adjustments and reclassification to Department and Agency as necessary to provide funding for compensation actions, reductions in force and retirement incentives; 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;
- (c) 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;
- (d) adjust revenue and appropriation budgets between capital projects as necessary to incorporate grant awards previously approved by the Board of Commissioners; close grant awards upon receipt of final payment and completion of the grant; adjust revenue and appropriations budgets at the time of grant closure to match collections and expenses, respectively;
- (e) approve adjustment of revenues and appropriations within Department or Agency for capital categories/projects and revise allocated funding 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;

- (f) calculate savings associated with the future vacancy of any position and shall further have the authority to amend the budget of such Department or Agency at the time a vacancy arises unless an exception has been granted;
- (g) adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets in Special Use Funds, all revenue in Authority Imaging Fund, bond forfeitures, and capital projects to be allocated in contingencies or project specific levels.

3. The County Administrator to:

- (a) transfer funds from Department or Agency budgets to Contribution to Capital Projects for amounts up to \$100,000;
- (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 \$250,000;
- (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;
- (d) reallocate funding among projects approved by the Board of Commissioners;
- (e) allocate funds from the established Compensation Reserve to Department or Agency budgets to provide funding for approved compensation actions; and
- (f) transfer funds to establish new projects related to economic development, Special Purpose Local Option Sales Tax Programs or Enterprise Funds within a capital fund from fund or program contingencies and/or savings in existing projects.

**BE IT FURTHER RESOLVED** that such amendments shall be recognized as approved changes to this resolution in accordance with Official Code of Georgia Annotated Section § 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 and associated budget may be reallocated within the same Department or Agency or reassigned to another Department or Agency and filled authorized positions and associated budget may be reassigned at the same grade level between a Department or Agency with the authorization of the County Administrator. 35 unallocated positions shall be available to allocate to Department or Agency with the authorization of the County Administrator as necessary; and

**BE IT FURTHER RESOLVED** that eligible County employees may receive a pay increase as specified in the 2023 Compensation Plan. Pay increases shall be administered in accordance with current procedures as established by the County Administrator. Employee pay increases for any and all years beyond 2023 will depend upon availability of funds and appropriations by the Board of Commissioners; and

**BE IT FURTHER RESOLVED** that the County Administrator is granted authority to authorize benefits pursuant to Official Code of Georgia Annotated Section §47-23-106 for retired Superior Court Judges.

GWINNETT COUNTY BOARD OF COMMISSIONERS

By: Nicole L. Hendrickson  
NICOLE L. HENDRICKSON, CHAIRWOMAN

ATTEST:

BY: Tina M. King  
TINA KING, COUNTY CLERK  
(SEAL)



APPROVED AS TO FORM:

BY: Melanie Wilson  
MELANIE WILSON, SENIOR ASSISTANT COUNTY ATTORNEY

**FY 2023 Budget  
Resolution Summary  
Gwinnett County, Georgia**

**2023  
Budget**

**General Fund - 001**

**Revenues:**

Taxes	413,318,092
Licenses and Permits	5,263,365
Intergovernmental	4,012,581
Charges for Services	31,466,356
Fines and Forfeitures	3,201,175
Investment Income	1,173,830
Contributions and Donations	87,250
Miscellaneous	1,763,192
Revenues without Use of Fund Balance	\$ 460,285,841
Use of Fund Balance	6,025,201
<b>TOTAL REVENUES</b>	<b>\$ 466,311,042</b>

**Appropriations:**

Board of Commissioners	2,120,731
County Administration	3,920,202
Financial Services	11,728,246
Tax Commissioner	18,396,689
Transportation	36,189,397
Planning and Development	2,430,648
Police Services	3,339,838
Corrections	22,101,964
Community Services	26,438,943
Community Services Subsidies:	
Atlanta Regional Commission	1,182,442
Board of Health	2,500,000
Coalition for Health & Human Services	235,088
Dept of Family & Children's Services	660,638
Food Insecurity	150,000
Forestry	7,358
HealthCare Initiative	400,000
HomeFirst Gwinnett	500,000
Indigent Medical	550,000
Library In-House Services	1,229,939
Library Subsidy	22,901,495
Mental Health	1,043,341
Total Community Services Subsidies	31,360,301
Community Services - Elections	6,477,376
Juvenile Court	6,066,954

**FY 2023 Budget  
Resolution Summary  
Gwinnett County, Georgia**

	<b>2023 Budget</b>
Child Advocacy and Juvenile Services	4,693,660
Sheriff	141,999,004
Clerk of Court	17,089,628
Judiciary	31,173,535
Probate Court	3,947,380
District Attorney	23,044,949
Solicitor General	9,288,824
Support Services	255,112
Non-Departmental:	
Contingency	1,628,000
Contribution to Airport	900,000
Contribution to Capital	23,716,495
Contribution to Local Transit	18,500,000
Grant Match	100,000
Gwinnett Hospital Authority	1,000,000
Medical Examiner	1,654,744
Partnership Gwinnett	500,000
Pauper Burial	175,000
Reserves - Compensation	1,300,000
Reserves - Court Interpreters	900,000
Reserves - Court Reporters	1,250,000
Reserves - Fuel/Parts	81,000
Reserves - Indigent Defense	6,710,000
Reserves - Inmate Housing	25,000
Reserves - Judicial	50,000
Reserves - Pension	200,000
Reserves - Prisoner Medical	1,760,000
800 MHZ Maintenance	3,478,422
Other Governmental Agencies	115,000
Other Miscellaneous	204,000
Total Non-Departmental	64,247,661
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 466,311,042</b>

**FY 2023 Budget  
Resolution Summary  
Gwinnett County, Georgia**

**2023  
Budget**

**Development & Enforcement District Fund - 104**

**Revenues:**

Taxes	10,722,515
Licenses and Permits	4,933,120
Intergovernmental	45,000
Charges for Services	1,002,275
Investment Income	103,209
Revenues without Use of Fund Balance	\$ 16,806,119
Use of Fund Balance	1,616,839
<b>TOTAL REVENUES</b>	<b>\$ 18,422,958</b>

**Appropriations:**

Planning and Development	17,807,958
Non-Departmental	615,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 18,422,958</b>

**Fire and EMS District Fund - 102**

**Revenues:**

Taxes	143,376,500
Licenses and Permits	1,070,000
Intergovernmental	584,000
Charges for Services	16,287,660
Investment Income	346,506
Miscellaneous	3,000
Revenues without Use of Fund Balance	\$ 161,667,666
Use of Fund Balance	11,136,302
<b>TOTAL REVENUES</b>	<b>\$ 172,803,968</b>

**Appropriations:**

Planning and Development	1,428,220
Fire and Emergency Services	166,723,946
Non-Departmental	4,651,802
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 172,803,968</b>



**FY 2023 Budget  
Resolution Summary  
Gwinnett County, Georgia**

**2023  
Budget**

**Loganville EMS District Fund - 103**

**Revenues:**

Investment Income		5,378
Revenues without Use of Fund Balance	\$	5,378
Use of Fund Balance		71,864
<b>TOTAL REVENUES</b>	<b>\$</b>	<b><u>77,242</u></b>

**Appropriations:**

Loganville EMS		77,242
<b>TOTAL APPROPRIATIONS</b>	<b>\$</b>	<b><u>77,242</u></b>

**Police Services District Fund - 106**

**Revenues:**

Taxes		158,385,192
Intergovernmental		276,000
Charges for Services		2,001,000
Fines and Forfeitures		13,547,506
Investment Income		514,989
Miscellaneous		477,388
Revenues without Use of Fund Balance	\$	175,202,075
Use of Fund Balance		15,672,686
<b>TOTAL REVENUES</b>	<b>\$</b>	<b><u>190,874,761</u></b>

**Appropriations:**

Police Services		174,717,077
Recorder's Court		1,788,445
Solicitor General		858,513
Clerk of Records Court		1,972,925
Non-Departmental		11,537,801
<b>TOTAL APPROPRIATIONS</b>	<b>\$</b>	<b><u>190,874,761</u></b>

**FY 2023 Budget  
Resolution Summary  
Gwinnett County, Georgia**

**2023  
Budget**

**Recreation Fund - 105**

**Revenues:**

Taxes	45,577,378
Intergovernmental	182,000
Charges for Services	4,345,723
Investment Income	129,363
Contributions and Donations	400
Miscellaneous	2,446,497
Other Financing Sources	21,930

<b>TOTAL REVENUES</b>	<b>\$ 52,703,291</b>
-----------------------	----------------------

**Appropriations:**

Community Services	50,154,729
Support Services	35,440
Non-Departmental	1,025,943
Appropriations without Contribution to Fund Balance	\$ 51,216,112
Contribution to Fund Balance	1,487,179

<b>TOTAL APPROPRIATIONS</b>	<b>\$ 52,703,291</b>
-----------------------------	----------------------

**Economic Development Tax Fund - 160**

**Revenues:**

Taxes	13,424,387
Intergovernmental	55,000
Revenues without Use of Fund Balance	\$ 13,479,387
Use of Fund Balance	4,636,513

<b>TOTAL REVENUES</b>	<b>\$ 18,115,900</b>
-----------------------	----------------------

**Appropriations:**

Non-Departmental	18,115,900
------------------	------------

<b>TOTAL APPROPRIATIONS</b>	<b>\$ 18,115,900</b>
-----------------------------	----------------------

**The Exchange at Gwinnett TAD Fund - 166**

**Revenues:**

Use of Fund Balance	3,010,126
---------------------	-----------

<b>TOTAL REVENUES</b>	<b>\$ 3,010,126</b>
-----------------------	---------------------

**Appropriations:**

Planning and Development	3,010,126
--------------------------	-----------

<b>TOTAL APPROPRIATIONS</b>	<b>\$ 3,010,126</b>
-----------------------------	---------------------

**FY 2023 Budget  
Resolution Summary  
Gwinnett County, Georgia**

**2023  
Budget**

**The Exchange at Gwinnett TAD Debt Srvc F - 966**

**Revenues:**

Other Financing Sources		2,501,526
<b>TOTAL REVENUES</b>	<b>\$</b>	<b>2,501,526</b>

**Appropriations:**

Debt Service		2,501,526
<b>TOTAL APPROPRIATIONS</b>	<b>\$</b>	<b>2,501,526</b>

**Speed Hump Fund - 003**

**Revenues:**

Charges for Services		142,000
Investment Income		6,620
Revenues without Use of Fund Balance	\$	148,620
Use of Fund Balance		383,459
<b>TOTAL REVENUES</b>	<b>\$</b>	<b>532,079</b>

**Appropriations:**

Transportation		532,079
<b>TOTAL APPROPRIATIONS</b>	<b>\$</b>	<b>532,079</b>

**Street Lighting Fund - 002**

**Revenues:**

Charges for Services		9,186,827
<b>TOTAL REVENUES</b>	<b>\$</b>	<b>9,186,827</b>

**Appropriations:**

Transportation		8,700,050
Non-Departmental		10,000
Appropriations without Contribution to Fund Balance	\$	8,710,050
Contribution to Fund Balance		476,777
<b>TOTAL APPROPRIATIONS</b>	<b>\$</b>	<b>9,186,827</b>

**FY 2023 Budget  
Resolution Summary  
Gwinnett County, Georgia**

	<b>2023 Budget</b>
<b><u>Authority Imaging Fund - 020</u></b>	
<b>Revenues:</b>	
Charges for Services	930,078
Revenues without Use of Fund Balance	\$ 930,078
Use of Fund Balance	569,922
<b>TOTAL REVENUES</b>	<b>\$ 1,500,000</b>
<b>Appropriations:</b>	
Clerk of Court	1,500,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,500,000</b>
<b><u>Corrections Inmate Welfare Fund - 085</u></b>	
<b>Revenues:</b>	
Charges for Services	141,000
Miscellaneous	16,000
<b>TOTAL REVENUES</b>	<b>\$ 157,000</b>
<b>Appropriations:</b>	
Corrections	103,859
Appropriations without Contribution to Fund Balance	\$ 103,859
Contribution to Fund Balance	53,141
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 157,000</b>
<b><u>Crime Victims Assistance Fund - 075</u></b>	
<b>Revenues:</b>	
Fines and Forfeitures	587,931
Revenues without Use of Fund Balance	\$ 587,931
Use of Fund Balance	133,963
<b>TOTAL REVENUES</b>	<b>\$ 721,894</b>
<b>Appropriations:</b>	
District Attorney	349,526
Solicitor General	362,368
Non-Departmental	10,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 721,894</b>

**FY 2023 Budget  
Resolution Summary  
Gwinnett County, Georgia**

**2023  
Budget**

**DA Federal Justice Asset Sharing Fund - 080**

**Revenues:**

Use of Fund Balance	135,000
<b>TOTAL REVENUES</b>	<b>\$ 135,000</b>

**Appropriations:**

District Attorney	135,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 135,000</b>

**E-911 Fund - 095**

**Revenues:**

Charges for Services	23,130,216
Investment Income	361,575
Revenues without Use of Fund Balance	\$ 23,491,791
Use of Fund Balance	3,338,464
<b>TOTAL REVENUES</b>	<b>\$ 26,830,255</b>

**Appropriations:**

Police Services	23,409,969
Non-Departmental	3,420,286
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 26,830,255</b>

**Juvenile Court Supervision Fund - 030**

**Revenues:**

Charges for Services	30,000
Revenues without Use of Fund Balance	\$ 30,000
Use of Fund Balance	25,100
<b>TOTAL REVENUES</b>	<b>\$ 55,100</b>

**Appropriations:**

Juvenile Court	55,100
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 55,100</b>

**FY 2023 Budget  
Resolution Summary  
Gwinnett County, Georgia**

**2023  
Budget**

**Police Special Justice Fund - 070**

**Revenues:**

Use of Fund Balance	302,239
<b>TOTAL REVENUES</b>	<b>\$ 302,239</b>

**Appropriations:**

Police Services	302,239
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 302,239</b>

**Police Special State Fund - 072**

**Revenues:**

Use of Fund Balance	512,866
<b>TOTAL REVENUES</b>	<b>\$ 512,866</b>

**Appropriations:**

Police Services	512,866
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 512,866</b>

**Sheriff Inmate Fund - 090**

**Revenues:**

Charges for Services	552,609
Revenues without Use of Fund Balance	\$ 552,609
Use of Fund Balance	139,141
<b>TOTAL REVENUES</b>	<b>\$ 691,750</b>

**Appropriations:**

Sheriff	691,750
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 691,750</b>

**Sheriff Special Justice Fund - 065**

**Revenues:**

Use of Fund Balance	140,000
<b>TOTAL REVENUES</b>	<b>\$ 140,000</b>

**Appropriations:**

Sheriff	140,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 140,000</b>

**FY 2023 Budget  
Resolution Summary  
Gwinnett County, Georgia**

**2023  
Budget**

**Sheriff Special Treasury Fund - 066**

**Revenues:**

Use of Fund Balance

75,000

**TOTAL REVENUES**

**\$ 75,000**

**Appropriations:**

Sheriff

75,000

**TOTAL APPROPRIATIONS**

**\$ 75,000**

**Sheriff Special State Fund - 067**

**Revenues:**

Use of Fund Balance

70,000

**TOTAL REVENUES**

**\$ 70,000**

**Appropriations:**

Sheriff

70,000

**TOTAL APPROPRIATIONS**

**\$ 70,000**

**Stadium Fund - 055**

**Revenues:**

Taxes

804,000

Intergovernmental

400,000

Charges for Services

1,155,000

Investment Income

12,412

**TOTAL REVENUES**

**\$ 2,371,412**

**Appropriations:**

Stadium Operations

2,201,728

Appropriations without Contribution to Fund Balance

**\$ 2,201,728**

Contribution to Fund Balance

169,684

**TOTAL APPROPRIATIONS**

**\$ 2,371,412**

**FY 2023 Budget  
Resolution Summary  
Gwinnett County, Georgia**

		<b>2023 Budget</b>
<b><u>Tree Bank Fund - 040</u></b>		
<b>Revenues:</b>		
Licenses and Permits		15,000
Revenues without Use of Fund Balance	\$	15,000
Use of Fund Balance		85,000
<b>TOTAL REVENUES</b>	<b>\$</b>	<b>100,000</b>
 <b>Appropriations:</b>		
Planning and Development		100,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$</b>	<b>100,000</b>
 <b><u>Tourism Fund - 050</u></b>		
<b>Revenues:</b>		
Taxes		11,628,500
Charges for Services		1,000
Investment Income		151,566
Revenues without Use of Fund Balance	\$	11,781,066
Use of Fund Balance		3,591,148
<b>TOTAL REVENUES</b>	<b>\$</b>	<b>15,372,214</b>
 <b>Appropriations:</b>		
Tourism		15,372,214
<b>TOTAL APPROPRIATIONS</b>	<b>\$</b>	<b>15,372,214</b>
 <b><u>Airport Operating Fund - 520</u></b>		
<b>Revenues:</b>		
Charges for Services		167,000
Miscellaneous		790,000
Other Financing Sources		900,000
Revenues without Use of Net Position	\$	1,857,000
Use of Net Position		427,846
<b>TOTAL REVENUES</b>	<b>\$</b>	<b>2,284,846</b>
 <b>Appropriations:</b>		
Transportation		2,274,846
Non-Departmental		10,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$</b>	<b>2,284,846</b>



**FY 2023 Budget  
Resolution Summary  
Gwinnett County, Georgia**

**2023  
Budget**

**Economic Development Operating Fund - 530**

**Revenues:**

Miscellaneous	5,101,129
Other Financing Sources	2,200,000
Revenues without Use of Fund Balance	\$ 7,301,129
Use of Fund Balance	2,234,202
<b>TOTAL REVENUES</b>	<b>\$ 9,535,331</b>

**Appropriations:**

Non-Departmental	9,535,331
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 9,535,331</b>

**Local Transit Operating Fund - 515**

**Revenues:**

Charges for Services	1,280,828
Investment Income	269,380
Other Financing Sources	18,500,000
Revenues without Use of Net Position	\$ 20,050,208
Use of Net Position	11,819,222
<b>TOTAL REVENUES</b>	<b>\$ 31,869,430</b>

**Appropriations:**

Transportation	31,859,430
Non-Departmental	10,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 31,869,430</b>

**FY 2023 Budget  
Resolution Summary  
Gwinnett County, Georgia**

**2023  
Budget**

**Solid Waste Operating Fund - 595**

**Revenues:**

Taxes			950,000
Charges for Services			47,669,087
Investment Income			409,178
Miscellaneous			100
Revenues without Use of Net Position	\$		49,028,365
Use of Net Position			8,496,697

<b>TOTAL REVENUES</b>			<b>\$ 57,525,062</b>
-----------------------	--	--	----------------------

**Appropriations:**

Support Services			57,515,062
Non-Departmental			10,000

<b>TOTAL APPROPRIATIONS</b>			<b>\$ 57,525,062</b>
-----------------------------	--	--	----------------------

**Stormwater Operating Fund - 590**

**Revenues:**

Charges for Services			31,389,011
Investment Income			47,129
Revenues without Use of Net Position	\$		31,436,140
Use of Net Position			1,415,580

<b>TOTAL REVENUES</b>			<b>\$ 32,851,720</b>
-----------------------	--	--	----------------------

**Appropriations:**

Planning and Development			1,947,096
Water Resources			30,786,624
Non-Departmental			118,000

<b>TOTAL APPROPRIATIONS</b>			<b>\$ 32,851,720</b>
-----------------------------	--	--	----------------------

**FY 2023 Budget  
Resolution Summary  
Gwinnett County, Georgia**

**2023  
Budget**

**Water and Sewer Operating Fund - 501**

**Revenues:**

Charges for Services	387,229,960
Investment Income	1,461,835
Contributions and Donations	21,769,507
Miscellaneous	50,000
Revenues without Use of Net Position	\$ 410,511,302
Use of Net Position	13,669,534
<b>TOTAL REVENUES</b>	<b>\$ 424,180,836</b>

**Appropriations:**

Planning and Development	1,126,620
Water Resources	422,441,216
Non-Departmental	613,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 424,180,836</b>

**Administrative Support Fund - 665**

**Revenues:**

Charges for Services	128,012,021
Investment Income	201,394
Miscellaneous	341,227
<b>TOTAL REVENUES</b>	<b>\$ 128,554,642</b>

**Appropriations:**

Communications	8,582,631
County Administration	4,103,849
Financial Services	13,814,838
Human Resources	6,719,490
Information Technology Services	68,256,200
Law	3,525,576
Support Services	21,003,558
Non-Departmental	2,548,500
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 128,554,642</b>

**FY 2023 Budget  
Resolution Summary  
Gwinnett County, Georgia**

**2023  
Budget**

**Auto Liability Fund - 606**

**Revenues:**

Charges for Services	2,250,395
Investment Income	64,278
Revenues without Use of Net Position	\$ 2,314,673
Use of Net Position	69,990
<b>TOTAL REVENUES</b>	<b>\$ 2,384,663</b>

**Appropriations:**

Financial Services	2,384,663
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 2,384,663</b>

**Fleet Management Fund - 610**

**Revenues:**

Charges for Services	10,465,580
Miscellaneous	277,000
<b>TOTAL REVENUES</b>	<b>\$ 10,742,580</b>

**Appropriations:**

Support Services	9,908,667
Non-Departmental	566,739
Appropriations without Working Capital Reserve	\$ 10,475,406
Working Capital Reserve	267,174
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 10,742,580</b>

**Group Self-Insurance Fund - 605**

**Revenues:**

Charges for Services	77,900,387
Investment Income	478,691
<b>TOTAL REVENUES</b>	<b>\$ 78,379,078</b>

**Appropriations:**

Human Resources	78,019,035
Non-Departmental	10,000
Appropriations without Working Capital Reserve	\$ 78,029,035
Working Capital Reserve	350,043
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 78,379,078</b>

**FY 2023 Budget  
Resolution Summary  
Gwinnett County, Georgia**

**2023  
Budget**

**Risk Management Fund - 602**

**Revenues:**

Charges for Services	12,532,700
Investment Income	24,825
<b>TOTAL REVENUES</b>	<b>\$ 12,557,525</b>

**Appropriations:**

Financial Services	11,393,170
Non-Departmental	10,000
Appropriations without Working Capital Reserve	\$ 11,403,170
Working Capital Reserve	1,154,355
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 12,557,525</b>

**Workers' Compensation Fund - 604**

**Revenues:**

Charges for Services	4,500,994
Investment Income	127,630
Revenues without Use of Net Position	\$ 4,628,624
Use of Net Position	1,380,519
<b>TOTAL REVENUES</b>	<b>\$ 6,009,143</b>

**Appropriations:**

Human Resources	5,999,143
Non-Departmental	10,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 6,009,143</b>

<b>Total Operating Funds</b>	<b>\$ 1,780,449,306</b>
------------------------------	-------------------------

**FY 2023 Budget  
Resolution Summary  
Gwinnett County, Georgia**

	2023 Budget	2024-2028 Budget
<b><u>Capital Projects</u></b>		
<b>Revenues:</b>		
Intergovernmental	538,738	-
Investment Income	2,724,322	-
Contributions and Donations	70,000	350,000
Other Financing Sources	42,278,634	123,181,234
Revenues without Use of Fund Balance	\$ 45,611,694	\$ 123,531,234
Use of Fund Balance	2,214,172	25,058,900
<b>TOTAL REVENUES</b>	<b>\$ 47,825,866</b>	<b>\$ 148,590,134</b>
<b>Appropriations:</b>		
Communications	70,000	350,000
Community Services	809,500	1,750,000
Financial Services	2,724,322	-
Fire and Emergency Services	1,653,956	25,386,522
Information Technology	6,475,586	19,760,244
Planning and Development	736,000	-
Police Services	1,145,157	2,119,134
Sheriff	708,921	986,503
Solicitor General	60,000	-
Support Services	30,072,957	80,114,861
Transportation	2,169,000	7,370,000
Judiciary	-	5,453,101
Clerk of Recorder's Court	262,352	-
Non-Departmental	938,115	5,299,769
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 47,825,866</b>	<b>\$ 148,590,134</b>

**FY 2023 Budget  
Resolution Summary  
Gwinnett County, Georgia**

	2023 Budget	2024-2028 Budget
<b><u>Capital Vehicle Replacements</u></b>		
<b>Revenues:</b>		
Investment Income	661,730	-
Other Financing Sources	22,364,093	117,444,324
Revenues without Use of Fund Balance	\$ 23,025,823	\$ 117,444,324
Use of Fund Balance	(5,605,798)	87,390,385
<b>TOTAL REVENUES</b>	<b>\$ 17,420,025</b>	<b>\$ 204,834,709</b>
<b>Appropriations:</b>		
Child Advocacy & Juvenile Services	27,500	627,235
Communications	-	124,182
Community Services	2,331,500	17,732,923
Corrections	-	4,799,892
County Administration	-	75,008
District Attorney	1,320,000	3,123,135
Financial Services	-	559,698
Fire and Emergency Services	736,000	7,967,800
Information Technology	-	704,964
Juvenile Court	-	96,813
Planning and Development	122,500	2,993,489
Police Services	7,915,000	110,342,518
Sheriff	3,276,000	25,575,519
Solicitor General	480,000	1,791,623
Support Services	25,000	3,337,530
Tax Commissioner	-	84,099
Transportation	397,000	24,514,898
Non-Departmental	789,525	383,383
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 17,420,025</b>	<b>\$ 204,834,709</b>

**FY 2023 Budget  
Resolution Summary  
Gwinnett County, Georgia**

	<b>2023 Budget</b>	<b>2024-2028 Budget</b>
<b><u>2014 Special Local Option Sales Tax</u></b>		
<b>Revenues:</b>		
Investment Income	174,999	-
<b>TOTAL REVENUES</b>	<b>\$ 174,999</b>	<b>\$ -</b>
<b>Appropriations:</b>		
Community Services	13,125	-
Fire and Emergency Services	12,932	-
Libraries	5,250	-
Police Services	16,117	-
Sheriff	2,450	-
Support Services	2,625	-
Transportation	122,500	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 174,999</b>	<b>\$ -</b>

**2017 Special Local Option Sales Tax**

<b>Revenues:</b>		
Investment Income	3,308,713	-
Revenues without Use of Fund Balance	\$ 3,308,713	\$ -
Use of Fund Balance	75,355,082	-
<b>TOTAL REVENUES</b>	<b>\$ 78,663,795</b>	<b>\$ -</b>
<b>Appropriations:</b>		
Community Services	21,130,747	-
Financial Services	8,547,413	-
Fire and Emergency Services	1,888,567	-
Libraries	3,949,285	-
Support Services	49,630	-
Transportation	42,800,369	-
Non-Departmental	297,784	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 78,663,795</b>	<b>\$ -</b>



**FY 2023 Budget  
Resolution Summary  
Gwinnett County, Georgia**

	<b>2023 Budget</b>	<b>2024-2028 Budget</b>
<b><u>2023 Special Local Option Sales Tax</u></b>		
<b>Revenues:</b>		
Taxes	140,337,610	1,096,919,193
<b>TOTAL REVENUES</b>	<b>\$ 140,337,610</b>	<b>\$ 1,096,919,193</b>

<b>Appropriations:</b>		
Community Services	19,016,000	78,184,000
Financial Services	35,697,951	295,870,062
Fire and Emergency Services	4,000,000	30,112,655
Support Services	21,128,384	90,602,961
Transportation	60,495,275	602,149,515
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 140,337,610</b>	<b>\$ 1,096,919,193</b>

**Airport Renewal & Extension**

<b>Revenues:</b>		
Other Financing Sources	455,033	862,722
Revenues without Use of Net Position	\$ 455,033	\$ 862,722
Use of Net Position	(20,310)	25,151
<b>TOTAL REVENUES</b>	<b>\$ 434,723</b>	<b>\$ 887,873</b>

<b>Appropriations:</b>		
Information Technology	45,000	-
Support Services	109,723	161,172
Transportation	280,000	726,701
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 434,723</b>	<b>\$ 887,873</b>

**Stormwater Renewal & Extension**

<b>Revenues:</b>		
Investment Income	189,140	-
Other Financing Sources	19,236,959	94,459,255
<b>TOTAL REVENUES</b>	<b>\$ 19,426,099</b>	<b>\$ 94,459,255</b>

<b>Appropriations:</b>		
Information Technology	12,300	678,474
Water Resources	19,413,799	93,780,781
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 19,426,099</b>	<b>\$ 94,459,255</b>

**FY 2023 Budget  
Resolution Summary  
Gwinnett County, Georgia**

	2023 Budget	2024-2028 Budget
<b><u>Transit Renewal &amp; Extension</u></b>		
<b>Revenues:</b>		
Other Financing Sources	5,054,752	23,671,304
Revenues without Use of Net Position	\$ 5,054,752	\$ 23,671,304
Use of Net Position	1,048,308	2,000,001
<b>TOTAL REVENUES</b>	<b>\$ 6,103,060</b>	<b>\$ 25,671,305</b>
<b>Appropriations:</b>		
Transportation	6,103,060	25,671,305
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 6,103,060</b>	<b>\$ 25,671,305</b>

**Water & Sewer Renewal & Extension**

<b>Revenues:</b>		
Investment Income	1,205,199	-
Contributions and Donations	100,000	-
Other Financing Sources	149,001,526	922,784,767
<b>TOTAL REVENUES</b>	<b>\$ 150,306,725</b>	<b>\$ 922,784,767</b>
<b>Appropriations:</b>		
Information Technology	135,300	7,890,149
Water Resources	150,171,425	914,894,618
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 150,306,725</b>	<b>\$ 922,784,767</b>

**2020 W&S Bond Construction Fund**

<b>Revenues:</b>		
Use of Fund Balance	27,418,954	-
<b>TOTAL REVENUES</b>	<b>\$ 27,418,954</b>	<b>\$ -</b>
<b>Appropriations:</b>		
Water Resources	27,418,954	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 27,418,954</b>	<b>\$ -</b>

<b>Total Capital Funds</b>	<b>\$ 488,111,856</b>	<b>\$ 2,494,147,236</b>
----------------------------	-----------------------	-------------------------

FY 2023 Budget  
Resolution Summary  
Gwinnett County, Georgia

	2023 Budget
<b><u>GENERAL GRANT FUND</u></b>	
Revenues:	
Intergovernmental Funds	
Federal	13,390,003
State	1,354,817
Local	368,356
<b>TOTAL REVENUES-GENERAL GRANT FUND</b>	<b>15,113,176</b>
Appropriations:	
Local	368,356
Misc. Grants	14,744,820
<b>TOTAL APPROPRIATIONS-GENERAL GRANT FUND</b>	<b>15,113,176</b>
<b><u>HUD GRANT FUNDS</u></b>	
Revenues:	
Intergovernmental Funds	
Federal	19,258,994
Local	251,101
<b>TOTAL REVENUES-HUD RELATED GRANT FUNDS</b>	<b>19,510,095</b>
Appropriations:	
Local	251,102
Community Development Block Grant	10,715,986
HOME Investment Partnerships Program	7,347,009
Emergency Solutions Grant	770,023
Neighborhood Stabilization Program	425,975
<b>TOTAL APPROPRIATIONS-HUD GRANT FUNDS</b>	<b>19,510,095</b>
<b><u>LOCAL TRANSIT OPERATING-GRANTS</u></b>	
Revenues:	
Intergovernmental Funds	
Federal	40,759,314
<b>TOTAL REVENUES-LOCAL TRANSIT OPERATING-GRANTS</b>	<b>40,759,314</b>
Appropriations:	
Federal Transit Administration	40,759,314
<b>TOTAL APPROPRIATIONS-LOCAL TRANSIT OPERATING-GRANTS</b>	<b>40,759,314</b>

FY 2023 Budget  
Resolution Summary  
Gwinnett County, Georgia

	2023 Budget
<b><u>CARES ACT GRANT FUNDS</u></b>	
Revenues:	
Intergovernmental Funds	
Federal	3,609,139
<b>TOTAL REVENUES-CARES ACT RELATED GRANT FUNDS</b>	<b>3,609,139</b>
Appropriations:	
Coronavirus Provider Relief Fund	3,609,139
<b>TOTAL APPROPRIATIONS-CARES ACT GRANT FUNDS</b>	<b>3,609,139</b>
<b><u>EMERGENCY RENTAL ASSISTANCE - GRANTS</u></b>	
Revenues:	
Intergovernmental Funds	
Federal	8,879,073
<b>TOTAL REVENUES-EMERGENCY RENTAL ASSISTANCE RELATED GRANT FUNDS</b>	<b>8,879,073</b>
Appropriations:	
Emergency Rental Assistance Program	8,879,073
<b>TOTAL APPROPRIATIONS-EMERGENCY RENTAL ASSISTANCE GRANT FUNDS</b>	<b>8,879,073</b>
<b><u>AMERICAN RESCUE PLAN ACT - GRANTS</u></b>	
Revenues:	
Intergovernmental Funds	
Federal	144,973,835
<b>TOTAL REVENUES-AMERICAN RESCUE PLAN ACT RELATED GRANT FUNDS</b>	<b>144,973,835</b>
Appropriations:	
State and Local Fiscal Recovery Fund Program	136,788,025
Local Assistance and Tribal Consistency Fund	100,000
Emergency Rental Assistance Program Round Two	4,104,510
Judicial Council American Rescue Plan Backlog of Serious Felony Cases	3,771,794
Housing and Urban Development HOME Investment Partnerships	209,506
<b>TOTAL APPROPRIATIONS-AMERICAN RESCUE PLAN ACT GRANT FUNDS</b>	<b>144,973,835</b>

COMPENSATION FOR APPOINTMENTS TO GWINNETT  
COUNTY BOARDS AND AUTHORITIES

<u>Board Title</u>	<u>Department</u>	<u>Member Compensation</u>
Board of Construction Adjustments and Appeals	Planning & Development	\$150/meeting attended
Licensing and Revenue Board of Appeals	Planning & Development	\$75/meeting or appeal hearing for Non-county employees only
Merit Board	Human Resources	\$150/meeting or hearing or less than four hours; \$250/meeting or hearing four hours or longer
Municipal-Gwinnett County Planning Commission	Planning & Development	\$150 per meeting
Registration & Elections Board	Community Services	Chair - \$200 per month Members - \$150 month \$50 per special called meeting attended
Tax Assessors	Financial Services	\$300 per meeting
Zoning Board of Appeals	Planning & Development	\$150 per meeting