2012 Chairman's Recommended Budget Resolution
Gwinnett County, Georgia

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:

1. 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.

Charlotte J. Nash

Charlotte J. Nash, Chairman

1/13/12

Date

Attest:

Diane Kemp

County Clerk/Deputy County Clerk

(Seal)

Approved as to form:

Van Stephens

Gwinnett County Staff Attorney

2012 Chairman's Recommended Budget Resolution
Gwinnett County, Georgia

Operating Budget	FY 2012
Tax Related Funds	
General	$ 403,542,501
G.O. Bond Detention Center	5,482,618
Recreation Fund	28,705,053
Total Tax Related	**$ 437,730,172**
Special Use Funds	
Speed Humps	$ 116,176
Street Lighting	6,918,830
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
Total Special Use	**$ 38,288,501**
Enterprise Funds	
Airport	$ 838,828
Local Transit	7,752,427
Solid Waste	41,708,348
Stormwater Operating	30,424,532
Water and Sewer Operating	280,003,599
Total Enterprise	**$ 360,727,734**
Internal Service Funds	
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
Total Internal Service	**$ 114,618,459**
Operating Funds	**$ 951,364,866**
Indirect Cost Allocation	(52,986,033)
Total Operating Funds	**$ 898,378,833**

Capital Budget	FY 2012	FY2013-2017
Tax Related Funds		
Capital Project	$ 29,796,293	$ 71,080,227
Vehicle Replacement	11,901,725	27,633,833
Total Tax Related	**$ 41,698,018**	**$ 98,714,060**
Special Use Funds		
SPLOST (2005)	$ 66,786,302	$ 16,184,451
SPLOST (2009)	149,662,069	287,192,125
Total Special Use	**$ 216,448,371**	**$ 303,376,577**
Enterprise Funds		
Airport R & E	$ 44,125	$ 719,913
Solid Waste R & E	-	-
Stormwater R & E	30,126,467	102,530,332
Transit R & E		3,665,174
W & S R&E/Bond	144,583,448	535,265,826
Total Enterprise	**$ 174,754,040**	**$ 642,181,244**
Capital Funds	**$ 432,900,429**	**$ 1,044,271,881**
Indirect Cost Allocation	(2,942,817)	
Total Capital Funds	**$ 429,957,612**	**$ 1,044,271,881**

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

2012 Chairman's Recommended Budget Resolution
Gwinnett County, Georgia

	Recommended FY 2012 Budget
GENERAL FUND (001)	
Revenues:	
Taxes	$ 294,480,644
Insurance Premiums	26,849,330
Licenses and Permits	7,410,808
Intergovernmental Revenue	2,766,573
Charges for Services	48,350,120
Fines & Forfeitures	14,180,820
Investment Income	153,483
Contributions & Donations	30,000
Miscellaneous Revenue	1,550,764
Other Financing Sources	6,165,000
Revenues without Use of Fund Balance	401,937,542
Use of Fund Balance	-
Revenue Reserve	1,604,959
Stabilization Reserve	-
TOTAL REVENUES - GENERAL FUND	$ 403,542,501
Appropriations:	
County Administrator	
Board of Commissioners	$ 1,063,475
Financial Services	
Tax Assessor	8,575,865
Tax Commissioner	10,930,354
Transportation	16,681,486
Planning and Development	8,186,646
Fire Planning and Development	427,729
Probation	8,981
Police Services	89,156,202
Corrections	13,107,435
Fire & Emergency Services	79,703,048
Community Services	5,636,793
Community Services Subsidies	
Atlanta Regional Commission	763,800
Board of Health	1,489,896
Coalition for Health & Human Services	55,074
Department of Family & Children's Services	371,768
Forestry	9,549
Indigent Medical	225,000
Library In-House Services	787,581
Library Subsidy	14,618,068
Library Contingency	1,500,000

	Recommended FY 2012 Budget
Mental Health	768,297
Total Community Services Subsidies	20,589,033
Comm Svcs-Elections	6,327,282
Juvenile Court	5,764,141
Sheriff	70,311,887
Immigration Customs Enforcement	1,319,786
Clerk of Court	9,064,900
Judiciary	14,104,254
Jury Operations	1,488,345
Recorder's Court	1,568,289
Probate Court	1,903,737
District Attorney	9,595,420
Solicitor General	4,261,655
Clerk of Recorder's	1,343,846
Non-Departmental:	
Compensation Reserve	1,000,000
Contingency	1,000,000
Contribution to Transit	3,200,000
Grant Match	200,000
Gwinnett Hospital Authority	1,000,000
Inmate Housing Reserve	100,000
Inmate Medical Reserve	1,700,000
Judicial Reserve	200,000
Medical Examiner	1,033,446
Other Miscellaneous	657,391
Contribution to Crime Victim	110,194
Other Post Employee Benefits Reserve	3,000,000
Pauper Burial	90,000
Partnership Gwinnett	500,000
Fuel/Parts Reserve	200,000
Indigent Defense Reserve	5,972,599
Court Reporters Reserve	1,894,074
Court Interpreters Reserve	564,208
Total Non-Departmental	22,421,912
Appropriations without Contribution to Fund Balance	403,542,501
Contribution to Fund Balance	-
TOTAL APPROPRIATIONS - GENERAL FUND	$ 403,542,501

	Recommended FY 2012 Budget
2003 G.O.B. DEBT SERVICE FUND (951)	
Revenues:	
Taxes	$ 5,441,552
Intergovernmental	18,817
Investment Income	22,249
Revenues without Use of Fund Balance	5,482,618
Use of Fund Balance	-
TOTAL REVENUES - 2003 GOB DEBT SERVICE	$ 5,482,618
Appropriations:	
Debt Service	$ 5,226,679
Appropriations without Contribution to Fund Balance	5,226,679
Contribution to Fund Balance	255,939
TOTAL APPROPRIATIONS - 2003 GOB DEBT SERVICE	$ 5,482,618
RECREATION FUND (105)	
Revenues:	
Taxes	$ 22,887,734
Intergovernmental	52,810
Charges for Services	4,064,567
Investment Income	6,330
Contributions & Donations	4,550
Miscellaneous	1,689,062
Revenues without Use of Fund Balance	28,705,053
Use of Fund Balance	-
TOTAL REVENUES - RECREATION FUND	$ 28,705,053
Appropriations:	
Community Services	$ 28,511,528
Support Services	128,992
Appropriations without Contribution to Fund Balance	28,640,520
Contribution to Fund Balance	64,533
TOTAL APPROPRIATIONS - RECREATION FUND	$ 28,705,053

	Recommended FY 2012 Budget
SPEED HUMP FUND (003)	
Revenues:	
Charges for Services	$ 114,877
Investment Income	1,299
Revenues without Use of Fund Balance	116,176
Use of Fund Balance	-
TOTAL REVENUES - SPEED HUMP FUND	$ 116,176
Appropriations:	
Transportation	$ 58,355
Appropriations without Contribution to Fund Balance	58,355
Contribution to Fund Balance	57,821
TOTAL APPROPRIATIONS - SPEED HUMP FUND	$ 116,176
STREET LIGHTING FUND (002)	
Revenues:	
Charges for Services	$ 6,165,340
Investment Income	3,632
Revenues without Use of Fund Balance	6,168,972
Use of Fund Balance	749,858
TOTAL REVENUES - STREET LIGHTING FUND	$ 6,918,830
Appropriations:	
Transportation	$ 6,918,830
Appropriations without Contribution to Fund Balance	6,918,830
Contribution to Fund Balance	-
TOTAL APPROPRIATIONS - STREET LIGHTING FUND	$ 6,918,830
CORRECTIONS INMATE WELFARE FUND (085)	
Revenues:	
Charges for Services	$ 53,244
Investment Income	60
Miscellaneous	5,476
Revenues without Use of Fund Balance	58,780
Use of Fund Balance	40,487
TOTAL REVENUES - CORR INMATE WELF FUND	$ 99,267
Appropriations:	
Corrections	$ 99,267
TOTAL APPROPRIATIONS - CORR INMATE WELF FUND	$ 99,267

	Recommended FY 2012 Budget
CRIME VICTIMS ASSISTANCE FUND (075)	
Revenues:	
Fines & Forfeitures	$ 831,786
Investment Income	1,984
Other Financing Sources	110,194
Revenues without Use of Fund Balance	943,964
Use of Fund Balance	211,564
TOTAL REVENUES - CRIME VICTIMS ASSISTANCE FUND	$ 1,155,528
Appropriations:	
Community Services - Subsidies	
Gwinnett Sexual Assault Center	$ -
Partnership against Domestic Violence	-
Total Community Services Subsidies	-
District Attorney	470,537
Solicitor General	684,991
TOTAL APPROPRIATIONS - CRIME VICTIMS ASSIST FUND	$ 1,155,528
DISTRICT ATTORNEY FEDERAL ASSET SHARING FUND (080)	
Revenues:	
Fines & Forfeitures	$ 155,000
Investment Income	550
Revenues without Use of Fund Balance	155,550
Use of Fund Balance	49,450
TOTAL REVENUES - DA FEDERAL ASSET SHARING FUND	$ 205,000
Appropriations:	
District Attorney	$ 205,000
TOTAL APPROPRIATIONS - DA FEDERAL ASSET SHARING FUND	$ 205,000
E-911 FUND (095)	
Revenues:	
Charges for Services	$ 12,552,079
Investment Income	137,656
Revenues without Use of Fund Balance	12,689,735
Use of Fund Balance	4,129,457
TOTAL REVENUES - E-911 FUND	$ 16,819,192
Appropriations:	
E-911 Operations	$ 16,819,192
Contribution to Fund Balance	-
TOTAL APPROPRIATIONS - E-911 FUND	$ 16,819,192

	Recommended FY 2012 Budget
JUVENILE COURT SUPERVISION FUND (030)	
Revenue:	
Charges for Services	$ 77,388
Investment Income	137
Revenues without Use of Fund Balance	77,525
Use of Fund Balance	-
TOTAL REVENUES - JUVENILE COURT SUPERVISION FUND	$ 77,525
Appropriations:	
Juvenile Court	$ 77,525
TOTAL APPROPRIATIONS -JUVENILE COURT SUPERVISION FUND	$ 77,525
POLICE SPECIAL JUSTICE FUND (070)	
Revenue:	
Fines & Forfeitures	$ 300,000
Investment Income	3,300
Miscellaneous	100
Revenues without Use of Fund Balance	303,400
Use of Fund Balance	1,189,515
TOTAL REVENUES - POLICE SPECIAL JUSTICE FUND	$ 1,492,915
Appropriations:	
Police Services	$ 1,492,915
TOTAL APPROPRIATIONS - SPECIAL JUSTICE FUND	$ 1,492,915
POLICE SPECIAL TREASURY FUND (071)	
Revenue:	
Use of Fund Balance	$ 264,233
TOTAL REVENUES - POLICE SPECIAL TREASURY FUND	$ 264,233
Appropriations:	
Police Services	$ 264,233
TOTAL APPROPRIATIONS - POLICE SPECIAL TREASURY	$ 264,233

	Recommended FY 2012 Budget
POLICE SPECIAL STATE FUND (072)	
Revenue:	
Fines & Forfeitures	$ 500,000
Investment Income	850
Miscellaneous	500
Revenues without Use of Fund Balance	501,350
Use of Fund Balance	382,785
TOTAL REVENUES - POLICE SPECIAL STATE FUND	$ 884,135
Appropriations:	
Police Services	$ 884,135
Contribution to Fund Balance	-
TOTAL APPROPRIATIONS - POLICE SPECIAL STATE FUND	$ 884,135
SHERIFF INMATE STORE FUND (090)	
Revenues:	
Charges for Services	$ 374,104
Investment Income	617
Revenues without Use of Fund Balance	374,721
Use of Fund Balance	-
TOTAL REVENUES - INMATE STORE FUND	$ 374,721
Appropriations:	
Sheriff Inmate Store Operations	$ 374,104
Appropriations without Contribution to Fund Balance	374,104
Contribution to Fund Balance	617
TOTAL APPROPRIATIONS - INMATE STORE FUND	$ 374,721
SHERIFF SPECIAL JUSTICE FUND (065)	
Revenues:	
Fines & Forfeitures	$ 37,000
Investment Income	279
Revenues without Use of Fund Balance	37,279
Use of Fund Balance	62,721
TOTAL REVENUES - SHERIFF SPECIAL JUSTICE	$ 100,000
Appropriations:	
Sheriff Special Operations	$ 100,000
TOTAL APPROPRIATIONS - SHERIFF SPECIAL JUSTICE	$ 100,000

	Recommended FY 2012 Budget
SHERIFF SPECIAL TREASURY FUND (066)	
Revenues:	
Investment Income	$ 330
Revenues without Use of Fund Balance	330
Use of Fund Balance	499,670
TOTAL REVENUES - SHERIFF SPECIAL TREASURY	$ 500,000
Appropriations:	
Sheriff Special Operations	$ 500,000
TOTAL APPROPRIATIONS - SHERIFF SPECIAL TREASURY	$ 500,000
SHERIFF SPECIAL STATE FUND (067)	
Revenues:	
Investment Income	$ 50
Revenues without Use of Fund Balance	50
Use of Fund Balance	99,950
TOTAL REVENUES - SHERIFF SPECIAL STATE	$ 100,000
Appropriations:	
Sheriff Special Operations	$ 100,000
TOTAL APPROPRIATIONS - SHERIFF SPECIAL STATE	$ 100,000
STADIUM FUND (055)	
Revenues:	
Taxes	$ 750,000
Intergovernmental	400,000
Charges for Services	941,052
Investment Income	140
Revenues without Use of Fund Balance	2,091,192
Use of Fund Balance	71,650
TOTAL REVENUES-STADIUM OPERATING FUND	$ 2,162,842
Appropriations:	
Stadium Operations	$ 2,162,842
TOTAL APPROPRIATIONS-STADIUM OPERATING FUND	$ 2,162,842

	Recommended FY 2012 Budget
TREE BANK FUND (040)	
Revenues:	
Licenses & Permits	$ 27,000
Investment Income	10
Revenues without Use of Fund Balance	27,010
Use of Fund Balance	3,600
TOTAL REVENUES-TREE BANK FUND	$ 30,610
Appropriations:	
Planning and Development	$ 30,610
Appropriations without Contribution to Fund Balance	30,610
Contribution to Fund Balance	-
TOTAL APPROPRIATIONS-TREE BANK FUND	$ 30,610
TOURISM FUND (050)	
Revenues:	
Taxes	$ 6,409,430
Investment Income	350
Charges for Services	800
Revenues without Use of Fund Balance	6,410,580
Use of Fund Balance	576,947
TOTAL REVENUES-TOURISM FUND	$ 6,987,527
Appropriations:	
Tourism	$ 6,987,527
Appropriations without Contribution to Fund Balance	6,987,527
Contribution to Fund Balance	-
TOTAL APPROPRIATIONS-TOURISM FUND	$ 6,987,527
AIRPORT OPERATING FUND (520)	
Revenues:	
Charges for Services	$ 105,000
Investment Income	105
Miscellaneous	721,250
Revenues without Use of Net Assets	826,355
Use of Net Assets	12,473
TOTAL REVENUES - AIRPORT OPERATING FUND	$ 838,828
Appropriations:	
Transportation	$ 838,828
Appropriations without Working Capital Reserve	838,828
Working Capital Reserve	-
TOTAL APPROPRIATIONS - AIRPORT OPERATING FUND	$ 838,828

	Recommended FY 2012 Budget
LOCAL TRANSIT OPERATING FUND (515)	
Revenues:	
Charges for Services	$ 4,272,270
Investment Income	6,157
Miscellaneous	274,000
Other Financing Sources	3,200,000
Revenues without Use of Net Assets	7,752,427
Use of Net Assets	-
TOTAL REVENUES - LOCAL TRANSIT FUND	$ 7,752,427
Appropriations:	
Financial Services	$ 67,332
Transportation	7,685,095
Appropriations without Working Capital Reserve	7,752,427
Working Capital Reserve	
TOTAL APPROPRIATIONS - LOCAL TRANSIT FUND	$ 7,752,427
SOLID WASTE OPERATING FUND (595)	
Revenues:	
Taxes	$ 125,207
Charges for Services	41,477,630
Investment Income	101,461
Miscellaneous	4,050
Revenues without Use of Net Assets	41,708,348
Use of Net Assets	-
TOTAL REVENUES - SOLID WASTE OPERATING FUND	$ 41,708,348
Appropriations:	
Financial Services	$ 40,773,147
Appropriations without Working Capital Reserve	40,773,147
Working Capital Reserve	935,201
TOTAL APPROPRIATIONS - SOLID WASTE OPER. FUND	$ 41,708,348

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	Recommended FY 2012 Budget
STORMWATER OPERATING FUND (590)	
Revenues:	
Charges for Services	$ 30,347,810
Investment Income	10,708
Miscellaneous	250
Revenues without Use of Net Assets	30,358,768
Use of Net Assets	65,764
TOTAL REVENUES - STORMWATER OPER. FUND	$ 30,424,532
Appropriations:	
Planning & Development	$ 416,520
Water Resources	30,008,012
Appropriations without Working Capital Reserve	30,424,532
Working Capital Reserve	-
TOTAL APPROPRIATIONS - STORMWATER OPER. FUND	$ 30,424,532
WATER AND SEWER OPERATING FUND (501)	
Revenues:	
Charges for Services	$ 273,666,000
Investment Income	47,599
Contributions and Donations	5,590,000
Miscellaneous	700,000
Revenues without Use of Net Assets	280,003,599
Use of Net Assets	-
TOTAL REVENUES - W&S OPERATING FUND	$ 280,003,599
Appropriations:	
Planning & Development	$ 1,182,525
Water Resources	276,253,106
Appropriations without Working Capital Reserve	277,435,631
Working Capital Reserve	2,567,968
TOTAL APPROPRIATIONS - W&S OPERATING FUND	$ 280,003,599

	Recommended FY 2012 Budget
ADMIN SUPPORT FUND (665)	
Revenues:	
Charges for Services	$ 51,344,318
Miscellaneous	1,707,496
Revenues without Use of Net Assets	53,051,814
Use of Net Assets	-
TOTAL REVENUES-ADMIN SUPPORT FUND	$ 53,051,814
Appropriations:	
County Administration	$ 4,309,507
Financial Services	7,414,511
Human Resources	3,101,009
Information Tech	26,778,556
Law	1,906,333
Non-Departmental:	
Other Miscellaneous	500,000
Compensation Reserve	297,504
Contingency	50,000
Support Services	8,694,394
Appropriations without Working Capital Reserve	53,051,814
Working Capital Reserve	-
TOTAL APPROPRIATIONS-ADMIN SUPPORT FUND	$ 53,051,814
AUTO LIABILITY FUND (606)	
Revenues:	
Charges for Services	$ 800,000
Investment Income	2,464
Revenues without Use of Net Assets	802,464
Use of Net Assets	47,267
TOTAL REVENUES-AUTO LIABILITY FUND	$ 849,731
Appropriations:	
Financial Services	$ 849,731
Appropriations without Working Capital Reserve	849,731
Working Capital Reserve	-
TOTAL APPROPRIATIONS-AUTO LIABILITY FUND	$ 849,731

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Gwinnett County, Georgia

	Recommended FY 2012 Budget
FLEET MANAGEMENT FUND (610)	
Revenues:	
Charges for Services	$ 5,625,151
Investment Income	500
Miscellaneous	237,460
Revenues without Use of Net Assets	5,863,111
Use of Net Assets	74,017
TOTAL REVENUES-FLEET MANAGEMENT FUND	$ 5,937,128
Appropriations:	
Support Services	$ 5,937,128
Appropriations without Working Capital Reserve	5,937,128
Working Capital Reserve	-
TOTAL APPROPRIATIONS-FLEET MANAGEMENT FUND	$ 5,937,128
GROUP SELF-INSURANCE FUND (605)	
Revenues:	
Charges for Services	$ 38,857,754
Investment Income	150,566
Revenues without Use of Net Assets	39,008,320
Use of Net Assets	4,622,151
TOTAL REVENUES - GSI FUND	$ 43,630,471
Appropriations:	
Human Resources	$ 43,630,471
TOTAL APPROPRIATIONS - GSI FUND	$ 43,630,471
RISK MANAGEMENT FUND (602)	
Revenues:	
Charges for Services	$ 3,365,000
Investment Income	54,778
Miscellaneous	4,000
Revenues without Use of Net Assets	3,423,778
Use of Net Assets	3,490,662
TOTAL REVENUES - RISK MGT. FUND	$ 6,914,440
Appropriations:	
Financial Services	$ 6,914,440
Human Resources	-
Appropriations without Working Capital Reserve	6,914,440
Working Capital Reserve	-
TOTAL APPROPRIATIONS - RISK MGT. FUND	$ 6,914,440

		Recommended FY 2012 Budget
WORKERS' COMPENSATION FUND (604)		
Revenues:		
Charges for Services	$	1,850,000
Investment Income		44,980
Revenues without Use of Net Assets		1,894,980
Use of Net Assets		2,339,895
TOTAL REVENUES - WORKERS' COMP FUND	$	4,234,875
Appropriations:		
Human Resources	$	4,234,875
TOTAL APPROPRIATIONS - WORKERS COMP FUND	$	4,234,875
Total Operating	$	951,364,866

	Recommended FY 2012 Budget
CAPITAL PROJECTS FUND	
Revenues:	
Intergovernmental Revenue	$ 76,500
Contributions & Donations	50,000
Other Finance Sources	2,971,747
Revenues without Use of Fund Balance	3,098,247
Use of Fund Balance	(2,745,590)
Funds Carried Forward Adjustment	29,443,636
TOTAL REVENUES - CAPITAL PROJECT FUND	$ 29,796,293
Appropriations:	
Community Services	$ 1,467,950
County Administration	50,000
Fire & Emergency Services	594,672
Information Technology	(5,281,586)
Non-Departmental Expense	(2,280,960)
Planning & Development	720,000
Police Services	262,095
Sheriff	523,015
Support Services	3,847,470
Transportation	450,000
Funds Carried Forward Adjustment	29,443,636
TOTAL APPROPRIATIONS - CAPITAL PROJECT FUND	$ 29,796,293

	Recommended FY 2012 Budget
VEHICLE REPLACEMENT FUND	
Revenues:	
Other Finance Source	$ 7,145,942
Revenues without Use of Fund Balance	7,145,942
Use of Fund Balance	(3,158,690)
Funds Carried Forward Adjustment	7,914,472
TOTAL REVENUES - CAPITAL VEHICLE REPLACEMENT	$ 11,901,725
Appropriations:	
Community Services	$ 60,000
District Attorney	122,520
Fire & Emergency Services	248,750
Non-Departmental Expense	9,982
Police Services	2,798,000
Sheriff	665,000
Transportation	83,000
Funds Carried Forward Adjustment	7,914,472
TOTAL APPROPRIATIONS - CAPITAL VEHICLE REPLACEMENT	$ 11,901,725
2005 SPECIAL PURPOSE LOCAL OPTION SALES TAX FUND	
Revenues:	
Intergovernmental Revenue	$ 11,600,000
Revenues without Use of Fund Balance	11,600,000
Use of Fund Balance	11,469,968
Funds Carried Forward Adjustment	43,716,334
TOTAL REVENUES - 2005 SALES TAX FUND	$ 66,786,302
Appropriations:	
Community Services	$ 2,200,000
Financial Services	1,287,000
Fire & Emergency Services	(4,534,451)
Transportation	24,117,419
Funds Carried Forward Adjustment	43,716,334
TOTAL APPROPRIATIONS - 2005 SALES TAX FUND	$ 66,786,302

	Recommended FY 2012 Budget
2009 SPECIAL PURPOSE LOCAL OPTION SALES TAX FUND	
Revenues:	
Taxes	$ 115,616,732
Intergovernmental Revenue	203,957
Revenues without Use of Fund Balance	115,820,689
Use of Fund Balance	(27,835,697)
Funds Carried Forward Adjustment	61,677,077
TOTAL REVENUES - 09 SALES TAX FUND	$ 149,662,069
Appropriations:	
Community Services	$ 9,855,812
Financial Services	20,356,907
Fire & Emergency Services	308,933
Information Technology	1,138,708
Libraries	10,281
Support Services	(16,301,716)
Transportation	72,616,066
Funds Carried Forward Adjustment	61,677,077
TOTAL APPROPRIATIONS - 09 SALES TAX FUND	$ 149,662,069
AIRPORT RENEWAL & EXTENSION FUND	
Revenues:	
Use of Net Assets	$ 44,125
TOTAL REVENUES - AIRPORT R & E FUND	$ 44,125
Appropriations:	
Support Services	$ 55,000
Transportation	(10,875)
TOTAL APPROPRIATIONS - AIRPORT R & E FUND	$ 44,125
SOLID WASTE RENEWAL & EXTENSION FUND	
Revenues:	
Use of Net Assets	$ -
TOTAL REVENUES - SOLID WASTE R & E FUND	$ -
Appropriations:	
Financial Services	$ (519,000)
Information Tech	519,000
TOTAL APPROPRIATIONS-SOLID WASTE R & E FUND	$ -

		Recommended FY 2012 Budget
STORMWATER RENEWAL & EXTENSION FUND		
Revenues:		
Other Finance Sources		$ 19,517,000
Revenues without Use of Net Assets		19,517,000
Use of Net Assets		10,609,467
TOTAL REVENUES - STORMWATER R & E FUND		$ 30,126,467
Appropriations:		
Information Technology		$ 63,124
Water Resources		30,063,343
TOTAL APPROPRIATIONS-STORMWATER R & E FUND		$ 30,126,467
WATER & SEWER RENEWAL AND EXTENSION/BOND FUNDS		
Revenues:		
Other Finance Source		$ 72,300,000
Revenues without Use of Net Assets		72,300,000
Use of Net Assets		33,923,452
Funds Carried Forward Adjustment		38,359,997
TOTAL REVENUES - R&E/BOND CONSTRUCTION FUNDS		$ 144,583,448
Appropriations:		
Information Technology		$ 130,953
Water Resources		106,092,499
Funds Carried Forward Adjustment		38,359,997
TOTAL APPROPRIATIONS - W&S FUNDS		$ 144,583,448
	Total Capital	$ 432,900,429

	Recommended FY 2013 - 2017 Budget
CAPITAL PROJECTS FUND	
Revenues:	
Intergovernmental Revenues	$ 362,523
Contributions & Donations	150,000
Other Financing Source	54,134,834
Revenues without Use of Fund Balance	54,647,357
Use of Fund Balance	16,432,870
TOTAL REVENUES - CAPITAL PROJECT FUND	$ 71,080,227
Appropriations:	
Community Services	$ 4,251,900
County Administration	150,000
Fire & Emergency Services	8,772,748
Information Technology	29,454,406
Non-Departmental Expense	9,419,947
Planning & Development	1,720,000
Sheriff	3,268,765
Support Services	11,792,462
Transportation	2,250,000
TOTAL APPROPRIATIONS - CAPITAL PROJECT FUND	$ 71,080,227

	Recommended FY 2013 - 2017 Budget
VEHICLE REPLACEMENT FUND	
Revenues:	
Other Finance Source	$ 11,705,603
Revenues without Use of Fund Balance	11,705,603
Use of Fund Balance	15,928,230
TOTAL REVENUES - CAPITAL VEHICLE REPLACEMENT	$ 27,633,833
Appropriations:	
Community Services	$ 1,814,333
Corrections	1,047,616
County Administration	59,963
District Attorney	257,391
Financial Services	264,975
Fire & Emergency Services	1,180,544
Information Technology	101,910
Juvenile Court	198,827
Planning & Development	430,401
Police Services	14,524,452
Sheriff	1,623,054
Solicitor	121,893
Support Services	604,845
Tax Commissioner	30,012
Transportation	5,373,619
TOTAL APPROPRIATIONS - CAPITAL VEHICLE REPLACEMENT	$ 27,633,833
2005 SPECIAL PURPOSE LOCAL OPTION SALES TAX FUND	
Revenues:	
Inter-Governmental Revenue	$ 11,000,000
Revenues without Use of Fund Balance	11,000,000
Use of Fund Balance	5,184,451
TOTAL REVENUES - 2005 SALES TAX FUND	$ 16,184,451
Appropriations:	
Fire & Emergency Services	$ 4,534,451
Transportation	11,650,000
TOTAL APPROPRIATIONS - 2005 SALES TAX FUND	$ 16,184,451

	Recommended FY 2013 - 2017 Budget
2009 SPECIAL PURPOSE LOCAL OPTION SALES TAX FUND	
Revenues:	
Taxes	$ 185,434,828
Revenues without Use of Fund Balance	185,434,828
Use of Fund Balance	101,757,297
TOTAL REVENUES - 2009 SALES TAX FUND	$ 287,192,125
Appropriations:	
Community Services	$ 67,837,899
Financial Services	31,767,335
Fire & Emergency Services	25,986,376
Libraries	8,270,088
Police Services	4,565,810
Support Services	70,370,773
Transportation	78,393,844
TOTAL APPROPRIATIONS - 2009 SALES TAX FUND	$ 287,192,125
AIRPORT RENEWAL & EXTENSION FUND	
Revenues:	
Other Finance Source	$ 219,000
Revenues without Use of Net Assets	219,000
Use of Net Assets	500,913
TOTAL REVENUES - AIRPORT R & E FUND	$ 719,913
Appropriations:	
Transportation	$ 719,913
TOTAL APPROPRIATIONS - AIRPORT R & E FUND	$ 719,913
STORMWATER RENEWAL & EXTENSION FUND	
Revenues:	
Other Finance Source	$ 102,454,000
Revenues without Use of Net Assets	102,454,000
Use of Net Assets	76,332
TOTAL REVENUES - STORMWATER R & E FUND	$ 102,530,332
Appropriations:	
Information Technology	$ 336,190
Water Resources	102,194,142
TOTAL APPROPRIATIONS-STORMWATER R & E FUND	$ 102,530,332

	Recommended FY 2013 - 2017 Budget
TRANSIT RENEWAL & EXTENSION FUND	
Revenues:	
Intergovernmental Revenues	$ 1,621,360
Revenues without Use of Net Assets	1,621,360
Use of Net Assets	2,043,814
TOTAL REVENUES - TRANSIT R & E FUND	$ 3,665,174
Appropriations:	
Transportation	$ 3,665,174
TOTAL APPROPRIATIONS - TRANSIT R&E FUND	$ 3,665,174
WATER & SEWER RENEWAL AND EXTENSION/BOND FUNDS	
Revenues:	
Other Finance Source	$ 530,677,000
Revenues without Use of Net Assets	530,677,000
Use of Net Assets	4,588,826
TOTAL REVENUES - R & E/PROPOSED BOND FUND	$ 535,265,826
Appropriations:	
Information Technology	$ 1,430,000
Water Resources	533,835,826
TOTAL APPROPRIATIONS - R & E/PROPOSED BOND FUND	$ 535,265,826
Total Capital Plan	$ 1,044,271,881

2012 Chairman's Recommended Budget Resolution
Gwinnett County, Georgia

		Balance as of 10/21/2011
GENERAL GRANT FUND		
Revenues:		
Intergovernmental Funds		
Federal	$	15,449,474
State		385,941
Local		413,145
TOTAL REVENUES-GENERAL GRANT FUND	$	16,248,560
Appropriations:		
Local	$	413,145
Misc. Grants		15,798,749
Fiscal Agent		36,666
TOTAL APPROPRIATIONS-GENERAL GRANT FUND	$	16,248,560
HUD GRANT FUNDS		
Revenues:		
Intergovernmental Funds		
Federal	$	21,308,953
TOTAL REVENUES-HUD RELATED GRANT FUNDS	$	21,308,953
Appropriations:		
Community Development Block Grant	$	10,061,931
HOME		2,981,208
Homelessness Prevention Fund		101,749
Emergency Shelter Grant		234,036
Neighborhood Stabilization Program		7,930,029
TOTAL APPROPRIATIONS-HUD GRANT FUNDS	$	21,308,953
LOCAL TRANSIT OPERATING-GRANTS		
Revenues:		
Intergovernmental Funds		
Federal	$	6,871,625
State		381,911
Local		934,500
TOTAL REVENUES-LOCAL TRANSIT OPERATING-GRANTS	$	8,188,036
Appropriations:		
Federal Transit Administration	$	5,901,394
GA Department of Transportation		381,911
GA Regional Transportation Authority		1,904,731
TOTAL APPROPRIATIONS-LOCAL TRANSIT OPERATING-GRANTS	$	8,188,036
Total Grants	$	45,745,550

COMPENSATION FOR APPOINTMENTS TO GWINNETT COUNTY BOARDS AND AUTHORITIES

Board Title	Department	Member Compensation
Construction Adjustments and Appeals Board	Planning & Development	$150/meeting attended
Licensing and Revenue Board of Appeals	Financial Services	$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	Support Services	Chair - $200 per month Members - $150 month $50 per special called meeting attended
Tax Assessors	Financial Services	$200 per meeting
Zoning Board of Appeals	Planning & Development	$150 per meeting