Resolution Number: BDG-2013
GCID Number: 2013-0026

GWINNETT COUNTY

BOARD OF COMMISSIONERS

LAWRENCEVILLE, GEORGIA

RESOLUTION ENTITLED: **A RESOLUTION ADOPTING A BUDGET FOR THE FISCAL YEAR 2013 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 2013 TAX DIGEST; AFFIRMING THAT EXPENDITURES IN EACH AGENCY MAY NOT EXCEED APPROPRIATIONS; AND PROHIBITING EXPENDITURES FROM EXCEEDING ANTICIPATED FUNDING SOURCES.**

READING AND ADOPTION: **January, 3, 2013**

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.

Name	Present	Vote
Charlotte J. Nash, Chairman	Yes	Yes
Jace Brooks, District 1	Yes	Yes
Lynette Howard, District 2	Yes	Yes
Tommy Hunter, District 3	Yes	Yes
John Heard, District 4	Yes	Yes

On motion of **Chairman Nash**, which carried **5-0**, 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 2013 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 2013 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 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 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 $27,984,859 shall be used solely for the purposes of funding police protection to inhabitants of the unincorporated areas of the county, budgeted at $91,021,270 and remaining funding of $63,036,411 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 Agencies 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, the $1,000,000 reduction to the Gwinnett County Library is for materials; the subsidy for operations has not been reduced; and

BE IT FURTHER RESOLVED that the 2013 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 or Agency, 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 Agency 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 Agency for required expenses;

   (c) allocate funds from the established Prisoner Medical Reserve to various Funds, Departments or Agency when required to cover expenses;

   (d) allocate funds from the established Indigent Defense Reserve to appropriate Departments or Agency for required expenses;

   (e) allocate funds from the established Court Reporters Reserve to appropriate Departments or Agency for required expenses;

   (f) allocate funds from the established Court Interpreters Reserve to appropriate Departments or Agency for required expenses;

   (g) allocate funds from the established Inmate Housing Reserve to appropriate Departments or Agency for required expenses;

   (h) allocate funds from the established Fuel/Parts Reserve as required;

(i) allocate funds from 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;

(j) 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;

(k) adjust revenue and appropriation budgets between capital projects as necessary to incorporate grant awards previously approved by the Board of Commissioners;

(l) approve transfers of appropriations within Department or Agency 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;

(m) 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; and

(n) adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Use Funds and for capital fund contingency project and project specific levels; and

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

(a) transfer funds from Departments under his/her direct authority within the Administrative Support Fund so long as the Administrative Support Fund Departments in total are not increased;

(b) transfer funds from the Administrative Support Fund resulting from under expenditures to a capital fund for technology projects;

(c) allocate funds from established reserves for leave balances at retirement, salary adjustments and reclassification to Department and Agencies as necessary to provide funding for compensation actions, reductions in force and retirement incentives;

(d) 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

(e) 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 Agency 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 Agency or reassigned to another Department or Agency and filled authorized positions may be reassigned at the same grade level between a Department or Agency 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.

Resolution Number: BDG-2013
GCID Number: 2013-0026

Charlotte J. Nash, Chairman

Date 1/25/13
Attest:

County Clerk/Deputy County Clerk
(Seal)

Approved as to form:

Gwinnett County Staff Attorney

Fiscal Year 2013 Adopted Budget
Resolution Summary
Gwinnett County, Georgia

Operating Budget	FY 2013
Tax Related Funds	
General	$ 284,421,736
G.O. Bond Detention Center	25,572,829
Dev & Code Enforcement	11,746,884
Fire/EMS	106,159,946
Loganville EMS	16,800
Police	119,028,204
Recreation	29,557,168
Total Tax Related	**$ 576,503,567**
Special Revenue Funds	
Speed Humps	$ 117,404
Street Lighting	7,421,840
Authority Imaging	1,964,812
Corrections Inmate Welfare	69,394
Crime Victims Assistance	1,175,483
DA Fed Asset Sharing	205,000
E-911	16,225,460
Juvenile Court Supervision	67,849
Police Justice	1,224,550
Police Treasury	695
Police State	1,159,009
Sheriff Inmate Store	535,648
Sheriff Justice	150,000
Sheriff Treasury	250,000
Sheriff State	150,000
Stadium Operating	2,181,052
Tree Bank Fund	30,000
Tourism	7,074,862
Total Special Revenue	**$ 40,003,058**
Enterprise Funds	
Airport Operating	$ 880,250
Local Transit Operating	7,766,676
Solid Waste Operating	42,983,790
Stormwater Operating	30,347,777
Water and Sewer Operating	295,014,000
Total Enterprise	**$ 376,992,493**
Internal Service Funds	
Administrative Support	$ 51,282,786
Auto Liability	1,050,726
Fleet Management	6,105,286
Group Self Insurance	41,579,882
Risk Management	6,632,519
Workers' Comp.	5,229,496
Total Internal Service	**$ 111,880,695**
Operating Funds	**$ 1,105,379,813**
Indirect Cost Allocations	(46,613,031)
Total Operating Funds	**$ 1,058,766,782**

Capital Budget	FY 2013	FY2014-2018
Tax Related Funds		
Capital Project	$ 24,776,942	$ 91,120,382
Vehicle Replacement	9,925,426	29,497,462
Total Tax Related	**$ 34,702,368**	**$ 120,617,844**
Special Revenue Funds		
SPLOST (2005)	$ 45,375,415	$ -
SPLOST (2009)	153,089,228	199,995,488
Total Special Revenue	**$ 198,464,643**	**$ 199,995,488**
Enterprise Funds		
Airport R & E	$ 69,275	$ 650,638
Solid Waste R & E	75,000	50,000
Stormwater R & E	33,847,217	105,283,594
Transit R & E	3,599,674	65,500
W & S R&E/Bond	137,884,107	568,670,761
Total Enterprise	**$ 175,475,273**	**$ 674,720,493**
Capital Funds	**$ 408,642,284**	**$ 995,333,825**
Indirect Cost Allocations	(3,912,194)	
Total Capital Funds	**$ 404,730,090**	**$ 995,333,825**

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

FISCAL YEAR 2013 ADOPTED BUDGET RESOLUTION
GWINNETT COUNTY, GEORGIA

	2013 Adopted Budget
GENERAL FUND (001)	
Revenues:	
Taxes	$ 204,749,308
Inter Governmental Revenue	3,097,585
Charges for Services	26,651,171
Fines and Forfeitures	5,247,479
Investment Income	319,511
Contributions and Donations	30,000
Miscellaneous Revenue	1,490,450
Other Financing Sources	199,539
Total Revenues without Use of Fund Balance	241,785,043
Use of Fund Balance	42,636,693
TOTAL REVENUES - GENERAL FUND	$ 284,421,736
Appropriations:	
County Administrator (BOC)	$ 1,193,826
Financial Services (Tax Assessor)	8,605,360
Tax Commissioner	11,070,281
Transportation	15,783,712
Planning and Development	639,345
Police Services	4,413,101
Corrections	13,329,003
Community Services	4,089,393
Community Services Subsidies	
Atlanta Regional Commission	816,100
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	735,199
Library Subsidy	15,118,068
Mental Health	768,297
Total Community Services Subsidies	19,588,951
Comm Svcs-Elections	2,626,137
Juvenile Court	5,933,166
Sheriff	71,209,915
Immigration Customs Enforcement	1,310,531
Clerk of Court	9,205,726
Judiciary	15,614,527
Probate Court	1,930,924
District Attorney	10,480,189
Solicitor General	3,608,983
Non-Departmental:	
Compensation Reserve	579,265
Contingency	1,510,027
Contribution to Capital	2,246,329
Contribution to Transit	2,765,574
Grant Match	200,000
Gwinnett Hospital Authority	1,000,000
Inmate Housing Reserve	100,000
Prisoner Medical Reserve	2,000,000
Judicial Reserve	200,000
Medical Examiner	1,191,293

Other Miscellaneous		391,774
Pauper Burial		90,000
Partnership Gwinnett		500,000
Fuel/Parts Reserve		100,000
Indigent Defense Reserve		6,000,000
Court Reporters Reserve		2,000,000
Court Interpreters Reserve		565,000
Other Governmental Agencies		250,000
Motor Vehicle Contributions		8,518,018
Contribution to SD Funds		51,129,401
800 MHZ Maintenance		2,451,985
Total Non-Departmental		83,788,666
TOTAL APPROPRIATIONS - GENERAL FUND	$	284,421,736
2003 G.O.B. DEBT SERVICE FUND (951)		
Revenues:		
Taxes	$	5,683,063
Inter Governmental Revenue		18,817
Investment Income		21,244
Other Financing Sources		35,286
Total Revenues without Use of Fund Balance		5,758,410
Use of Fund Balance		19,814,419
TOTAL REVENUES - 2003 GOB DEBT SERVICE	$	25,572,829
Appropriations:		
Debt Service	$	25,572,829
TOTAL APPROPRIATIONS - 2003 GOB DEBT SERVICE	$	25,572,829
DEV & CODE ENFORCEMENT FUND (104)		
Revenues:		
Taxes	$	5,487,822
Licenses and Permits		2,381,824
Charges for Services		336,730
Investment Income		3,000
Other Financing Sources		677,996
Oper Transfer In - 3 Month Reserve		2,859,512
TOTAL REVENUES - DEV & CODE ENF. FUND	$	11,746,884
Appropriations:		
Planning & Development	$	5,964,351
Police Services		2,342,920
Non-Departmental		125,000
Contribution to Fund Balance		3,314,613
TOTAL APPROPRIATIONS - DEV & CODE ENF. FUND	$	11,746,884
FIRE/EMS FUND (102)		
Revenues:		
Taxes	$	65,285,292
Licenses and Permits		778,373
Charges for Services		13,850,660
Investment Income		33,750
Miscellaneous Revenue		35,400
Other Financing Sources		5,406,582
Oper Transfer In - 3 Month Reserve		20,769,889
TOTAL REVENUES - FIRE/EMS FUND	$	106,159,946
Appropriations:		
Planning & Development	$	597,429
Fire & Emergency Services		81,767,134
Non-Departmental		2,715,000
Contribution to Fund Balance		21,080,383
TOTAL APPROPRIATIONS - FIRE/EMS FUND	$	106,159,946

FISCAL YEAR 2013 ADOPTED BUDGET RESOLUTION
GWINNETT COUNTY, GEORGIA

LOGANVILLE EMS (103)		
Revenues:		
Investment Income	$	1,200
Total Revenues without Use of Fund Balance		1,200
Use of Fund Balance		15,600
TOTAL REVENUES - LOGANVILLE EMS FUND	$	16,800
Appropriations:		
Loganville EMS	$	16,800
TOTAL APPROPRIATIONS - LOGANVILLE EMS FUND	$	16,800
POLICE FUND (106)		
Revenues:		
Taxes	$	46,847,668
Insurance Premium Taxes		27,984,859
Licenses and Permits		4,306,401
Charges for Services		921,463
Fines and Forfeitures		9,134,646
Investment Income		33,750
Miscellaneous Revenue		248,045
Other Financing Sources		2,051,372
Oper Transfer In - 3 Month Reserve		27,500,000
TOTAL REVENUES - POLICE FUND	$	119,028,204
Appropriations:		
Planning & Development	$	697,900
Police Services		81,749,463
Recorder's Court		1,591,586
Solicitor General		672,812
Clerk of Recorder's		1,298,873
Non-Departmental		5,010,636
Contribution to Fund Balance		28,006,934
TOTAL APPROPRIATIONS - POLICE FUND	$	119,028,204
RECREATION FUND (105)		
Revenues:		
Taxes	$	23,356,746
Inter Governmental Revenue		52,810
Charges for Services		3,935,559
Investment Income		11,250
Contributions and Donations		4,550
Miscellaneous Revenue		1,849,471
Other Financing Sources		346,782
TOTAL REVENUES - RECREATION FUND	$	29,557,168
Appropriations:		
Community Services	$	27,944,567
Support Services		136,312
Contribution to Fund Balance		1,476,289
TOTAL APPROPRIATIONS - RECREATION FUND	$	29,557,168
SPEED HUMP FUND (003)		
Revenues:		
Charges for Services	$	115,904
Investment Income		1,500
TOTAL REVENUES - SPEED HUMP FUND	$	117,404
Appropriations:		
Transportation	$	62,272
Contribution to Fund Balance		55,132
TOTAL APPROPRIATIONS - SPEED HUMP FUND	$	117,404

FISCAL YEAR 2013 ADOPTED BUDGET RESOLUTION
GWINNETT COUNTY, GEORGIA

STREET LIGHTING FUND (002)		
Revenues:		
Charges for Services	$	6,961,294
Investment Income		4,500
Total Revenues without Use of Fund Balance		6,965,794
Use of Fund Balance		456,046
TOTAL REVENUES - STREET LIGHTING FUND	$	7,421,840
Appropriations:		
Transportation	$	7,421,840
TOTAL APPROPRIATIONS - STREET LIGHTING FUND	$	7,421,840
AUTHORITY IMAGING FUND (020)		
Revenues:		
Charges for Services	$	832,275
Investment Income		338
Total Revenues without Use of Fund Balance		832,613
Use of Fund Balance		1,132,199
TOTAL REVENUES - AUTHORITY IMAGING FUND	$	1,964,812
Appropriations:		
Clerk of Court	$	1,964,812
TOTAL APPROPRIATIONS - AUTHORITY IMAGING FUND	$	1,964,812
CORRECTIONS INMATE WELFARE FUND (085)		
Revenues:		
Charges for Services	$	43,500
Miscellaneous Revenue		6,122
Total Revenues without Use of Fund Balance		49,622
Use of Fund Balance		19,772
TOTAL REVENUES - CORR INMATE WELF FUND	$	69,394
Appropriations:		
Corrections	$	69,394
TOTAL APPROPRIATIONS - CORR INMATE WELF FUND	$	69,394
CRIME VICTIMS ASSISTANCE FUND (075)		
Revenues:		
Fines and Forfeitures	$	875,073
Investment Income		1,481
Total Revenues without Use of Fund Balance		876,554
Use of Fund Balance		298,929
TOTAL REVENUES - CRIME VICTIMS ASSISTANCE FUND	$	1,175,483
Appropriations:		
District Attorney	$	433,311
Solicitor General		742,172
TOTAL APPROPRIATIONS - CRIME VICTIMS ASSIST FUND	$	1,175,483
DISTRICT ATTORNEY FEDERAL ASSET SHARING FUND (080)		
Revenues:		
Investment Income	$	511
Total Revenues without Use of Fund Balance		511
Use of Fund Balance		204,489
TOTAL REVENUES - D.A. FEDERAL ASSET SHARING FUND	$	205,000
Appropriations:		
District Attorney	$	205,000
TOTAL APPROPRIATIONS - D.A. FEDERAL ASSET SHARING FUND	$	205,000
E-911 FUND (095)		
Revenues:		
Charges for Services	$	14,082,774
Investment Income		58,657
Total Revenues without Use of Fund Balance		14,141,431
Use of Fund Balance		2,084,029
TOTAL REVENUES - E-911 FUND	$	16,225,460
Appropriations:		
Police Services	$	13,725,460
Non-Departmental		2,500,000
TOTAL APPROPRIATIONS - E-911 FUND	$	16,225,460

FISCAL YEAR 2013 ADOPTED BUDGET RESOLUTION
GWINNETT COUNTY, GEORGIA

JUVENILE COURT SUPERVISION FUND (030)	
Revenues:	
Charges for Services	$ 67,834
Investment Income	15
TOTAL REVENUES - JUV CRT SUPERVISION FUND	$ 67,849
Appropriations:	
Juvenile Court	$ 67,849
TOTAL APPROPRIATIONS - JUV CRT SUPERVISION FUND	$ 67,849
POLICE JUSTICE FUND (070)	
Revenue:	
Use of Fund Balance	$ 1,224,550
TOTAL REVENUES - POLICE JUSTICE FUND	$ 1,224,550
Appropriations:	
Police Services	$ 1,224,550
TOTAL APPROPRIATIONS - POLICE JUSTICE FUND	$ 1,224,550
POLICE TREASURY FUND (071)	
Revenue:	
Use of Fund Balance	$ 695
TOTAL REVENUES - POLICE TREASURY FUND	$ 695
Appropriations:	
Police Services	$ 695
TOTAL APPROPRIATIONS - POLICE TREASURY FUND	$ 695
POLICE STATE FUND (072)	
Revenue:	
Use of Fund Balance	$ 1,159,009
TOTAL REVENUES - POLICE STATE FUND	$ 1,159,009
Appropriations:	
Police Services	$ 1,159,009
TOTAL APPROPRIATIONS - POLICE STATE FUND	$ 1,159,009
SHERIFF INMATE STORE FUND (090)	
Revenues:	
Charges for Services	$ 415,648
Total Revenues without Use of Fund Balance	415,648
Use of Fund Balance	120,000
TOTAL REVENUES - INMATE STORE FUND	$ 535,648
Appropriations:	
Sheriff Inmate Store Operations	$ 535,648
TOTAL APPROPRIATIONS - INMATE STORE FUND	$ 535,648

FISCAL YEAR 2013 ADOPTED BUDGET RESOLUTION
GWINNETT COUNTY, GEORGIA

SHERIFF JUSTICE FUND (065)	
Revenues:	
Investment Income	$ 290
Total Revenues without Use of Fund Balance	290
Use of Fund Balance	149,710
TOTAL REVENUES - SHERIFF JUSTICE	$ 150,000
Appropriations:	
Sheriff	$ 150,000
TOTAL APPROPRIATIONS - SHERIFF JUSTICE	$ 150,000
SHERIFF TREASURY FUND (066)	
Revenues:	
Investment Income	$ 662
Total Revenues without Use of Fund Balance	662
Use of Fund Balance	249,338
TOTAL REVENUES - SHERIFF TREASURY	$ 250,000
Appropriations:	
Sheriff	$ 250,000
TOTAL APPROPRIATIONS - SHERIFF TREASURY	$ 250,000
SHERIFF STATE FUND (067)	
Revenues:	
Investment Income	$ 141
Total Revenues without Use of Fund Balance	141
Use of Fund Balance	149,859
TOTAL REVENUES - SHERIFF STATE	$ 150,000
Appropriations:	
Sheriff	$ 150,000
TOTAL APPROPRIATIONS - SHERIFF STATE	$ 150,000
STADIUM OPERATING FUND (055)	
Revenues:	
Taxes	$ 800,000
Inter Governmental Revenue	400,000
Charges for Services	981,052
TOTAL REVENUES - STADIUM OPERATING FUND	$ 2,181,052
Appropriations:	
Stadium Operations	$ 2,181,052
TOTAL APPROPRIATIONS - STADIUM OPERATING FUND	$ 2,181,052
TREE BANK FUND (040)	
Revenues:	
Licenses and Permits	$ 12,120
Total Revenues without Use of Fund Balance	12,120
Use of Fund Balance	17,880
TOTAL REVENUES - TREE BANK FUND	$ 30,000
Appropriations:	
Planning and Development	$ 30,000
TOTAL APPROPRIATIONS - TREE BANK FUND	$ 30,000

FISCAL YEAR 2013 ADOPTED BUDGET RESOLUTION
GWINNETT COUNTY, GEORGIA

TOURISM FUND (050)		
Revenues:		
Taxes	$	6,606,080
Charges for Services		100
Investment Income		8,616
Total Revenues without Use of Fund Balance		6,614,796
Use of Fund Balance		460,066
TOTAL REVENUES - TOURISM FUND	$	7,074,862
Appropriations:		
Tourism	$	7,074,862
TOTAL APPROPRIATIONS - TOURISM FUND	$	7,074,862
AIRPORT OPERATING FUND (520)		
Revenues:		
Charges for Services	$	139,000
Miscellaneous Revenue		741,250
TOTAL REVENUES - AIRPORT OPERATING FUND	$	880,250
Appropriations:		
Transportation	$	844,565
Working Capital Reserve		35,685
TOTAL APPROPRIATIONS - AIRPORT OPERATING FUND	$	880,250
LOCAL TRANSIT OPERATING FUND (515)		
Revenues:		
Charges for Services	$	4,221,568
Investment Income		3,159
Miscellaneous Revenue		26,375
Other Financing Sources		2,765,574
Total Revenues without Use of Fund Balance		7,016,676
Use of Fund Balance		750,000
TOTAL REVENUES - LOCAL TRANSIT FUND	$	7,766,676
Appropriations:		
Financial Services	$	73,550
Transportation		7,693,126
TOTAL APPROPRIATIONS - LOCAL TRANSIT FUND	$	7,766,676
SOLID WASTE OPERATING FUND (595)		
Revenues:		
Taxes	$	764,000
Charges for Services		42,003,740
Investment Income		215,000
Miscellaneous Revenue		1,050
TOTAL REVENUES - SOLID WASTE OPERATING FUND	$	42,983,790
Appropriations:		
Support Services	$	41,753,352
Working Capital Reserve		1,230,438
TOTAL APPROPRIATIONS - SOLID WASTE OPER. FUND	$	42,983,790
STORMWATER OPERATING FUND (590)		
Revenues:		
Charges for Services	$	30,314,277
Investment Income		16,500
Miscellaneous Revenue		17,000
TOTAL REVENUES - STORMWATER OPER. FUND	$	30,347,777
Appropriations:		
Planning & Development	$	419,749
Water Resources		29,779,881
Non-Departmental		75,000
Working Capital Reserve		73,147
TOTAL APPROPRIATIONS - STORMWATER OPER. FUND	$	30,347,777

FISCAL YEAR 2013 ADOPTED BUDGET RESOLUTION
GWINNETT COUNTY, GEORGIA

WATER AND SEWER OPERATING FUND (501)		
Revenues:		
Charges for Services	$	287,467,000
Investment Income		50,000
Contributions and Donations		7,022,000
Miscellaneous Revenue		475,000
TOTAL REVENUES - W&S OPERATING FUND	$	295,014,000
Appropriations:		
Planning & Development	$	1,198,982
Water Resources		291,487,665
Non-Departmental		100,000
Working Capital Reserve		2,227,353
TOTAL APPROPRIATIONS - W&S OPERATING FUND	$	295,014,000
ADMINISTRATIVE SUPPORT FUND (665)		
Revenues:		
Charges for Services	$	49,727,737
Miscellaneous Revenue		1,555,049
TOTAL REVENUES - ADMIN SUPPORT FUND	$	51,282,786
Appropriations:		
County Administration	$	4,187,203
Financial Services		7,342,764
Human Resources		2,885,770
Information Tech		23,817,744
Law		1,892,702
Non-Departmental		
Other Miscellaneous		515,000
Compensation Reserve		300,000
Contingency		100,000
Total Non-Departmental		915,000
Support Services		8,783,012
Working Capital Reserve		1,458,591
TOTAL APPROPRIATIONS - ADMIN SUPPORT FUND	$	51,282,786
AUTO LIABILITY FUND (606)		
Revenues:		
Charges for Services	$	1,000,022
Investment Income		2,250
Total Revenues without Use of Fund Balance		1,002,272
Use of Net Assets		48,454
TOTAL REVENUES - AUTO LIABILITY FUND	$	1,050,726
Appropriations:		
Financial Services	$	1,050,726
TOTAL APPROPRIATIONS - AUTO LIABILITY FUND	$	1,050,726
FLEET MANAGEMENT FUND (610)		
Revenues:		
Charges for Services	$	5,807,286
Miscellaneous Revenue		298,000
TOTAL REVENUES - FLEET MANAGEMENT FUND	$	6,105,286
Appropriations:		
Support Services	$	5,817,747
Working Capital Reserve		287,539
TOTAL APPROPRIATIONS - FLEET MANAGEMENT FUND	$	6,105,286

FISCAL YEAR 2013 ADOPTED BUDGET RESOLUTION
GWINNETT COUNTY, GEORGIA

GROUP SELF-INSURANCE FUND (605)		
Revenues:		
Charges for Services	$	36,170,535
Investment Income		109,065
Total Revenues without Use of Net Assets		36,279,600
Use of Net Assets		5,300,282
TOTAL REVENUES - GSI FUND	$	41,579,882
Appropriations:		
Human Resources	$	41,579,882
TOTAL APPROPRIATIONS - GSI FUND	$	41,579,882
RISK MANAGEMENT FUND (602)		
Revenues:		
Charges for Services	$	4,328,194
Investment Income		45,500
Total Revenues without Use of Fund Balance		4,373,694
Use of Net Assets		2,258,825
TOTAL REVENUES - RISK MGT. FUND	$	6,632,519
Appropriations:		
Financial Services	$	6,632,519
TOTAL APPROPRIATIONS - RISK MGT. FUND	$	6,632,519
WORKERS' COMPENSATION FUND (604)		
Revenues:		
Charges for Services	$	3,357,731
Investment Income		35,500
Total Revenues without Use of Fund Balance		3,393,231
Use of Net Assets		1,836,265
TOTAL REVENUES - WORKERS' COMP FUND	$	5,229,496
Appropriations:		
Workers' Compensation Operations	$	5,229,496
TOTAL APPROPRIATIONS - WORKERS' COMP FUND	$	5,229,496
TOTAL OPERATING		**1,105,379,813**

FISCAL YEAR 2013 ADOPTED BUDGET RESOLUTION
GWINNETT COUNTY, GEORGIA

	2013 Adopted Budget
CAPITAL PROJECTS FUND	
Revenues:	
Contributions and Donations	$ 44,000
Inter Governmental Revenue	43,500
Other Financing Sources	3,511,236
Use of Fund Balance	8,178,206
Funds Carried Forward Adjustment	13,000,000
TOTAL REVENUES - CAPITAL PROJECT FUND	$ 24,776,942
Appropriations:	
Community Services	$ 1,127,235
County Administration	44,000
Fire & Emergency Services	313,000
Information Technology	4,804,059
Non-Departmental Expenses	356,407
Planning & Development	125,000
Police Services	378,862
Sheriff	591,135
Support Services	3,587,245
Transportation	450,000
Funds Carried Forward Adjustment	13,000,000
TOTAL APPROPRIATIONS - CAPITAL PROJECT FUND	$ 24,776,942
VEHICLE REPLACEMENT FUND	
Revenues:	
Other Financing Sources	$ 6,620,559
Use of Fund Balance	1,504,868
Funds Carried Forward Adjustment	1,800,000
TOTAL REVENUES - CAPITAL VEHICLE REPLACEMENT	$ 9,925,426
Appropriations:	
Community Services	$ 365,150
Corrections	440,750
District Attorney	143,000
Fire & Emergency Services	613,852
Non-Departmental Expenses	(332,341)
Police Services	4,229,440
Sheriff	639,750
Support Services	15,000
Transportation	2,010,825
Funds Carried Forward Adjustment	1,800,000
TOTAL APPROPRIATIONS - CAPITAL VEHICLE REPLACEMENT	$ 9,925,426
2005 SPECIAL PURPOSE LOCAL OPTION SALES TAX FUND	
Revenues:	
Inter Governmental Revenue	$ 17,000,000
Use of Fund Balance	10,875,415
Funds Carried Forward Adjustment	17,500,000
TOTAL REVENUES - 2005 SALES TAX FUND	$ 45,375,415
Appropriations:	
Fire & Emergency Services	$ 4,534,451
Transportation	23,340,964
Funds Carried Forward Adjustment	17,500,000
TOTAL APPROPRIATIONS - 2005 SALES TAX FUND	$ 45,375,415

FISCAL YEAR 2013 ADOPTED BUDGET RESOLUTION
GWINNETT COUNTY, GEORGIA

2009 SPECIAL PURPOSE LOCAL OPTION SALES TAX FUND		
Revenues:		
Taxes	$	147,799,554
Contributions and Donations		34,000
Use of Fund Balance		(44,744,325)
Funds Carried Forward Adjustment		50,000,000
TOTAL REVENUES - 2009 SALES TAX FUND	$	153,089,228
Appropriations:		
Community Services	$	21,248,190
Financial Services		26,715,111
Fire & Emergency Services		5,092,983
Libraries		3,482,250
Police Services		588,600
Transportation		45,962,094
Funds Carried Forward Adjustment		50,000,000
TOTAL APPROPRIATIONS - 2009 SALES TAX FUND	$	153,089,228
AIRPORT RENEWAL & EXTENSION FUND		
Revenues:		
Other Financing Sources	$	35,000
Use of Net Assets		34,275
TOTAL REVENUES - AIRPORT R & E FUND	$	69,275
Appropriations:		
Support Services	$	25,200
Transportation		44,075
TOTAL APPROPRIATIONS - AIRPORT R & E FUND	$	69,275
SOLID WASTE RENEWAL & EXTENSION FUND		
Revenues:		
Other Financing Sources	$	75,000
TOTAL REVENUES - SOLID WASTE R & E FUND	$	75,000
Appropriations:		
Information Technology	$	75,000
TOTAL APPROPRIATIONS - SOLID WASTE R & E FUND	$	75,000
STORMWATER RENEWAL & EXTENSION FUND		
Revenues:		
Inter Governmental Revenue	$	850,000
Other Financing Sources		19,208,176
Use of Net Assets		13,789,041
TOTAL REVENUES - STORMWATER R & E FUND	$	33,847,217
Appropriations:		
Information Technology	$	100,030
Water Resources		33,747,187
TOTAL APPROPRIATIONS - STORMWATER R & E FUND	$	33,847,217

FISCAL YEAR 2013 ADOPTED BUDGET RESOLUTION
GWINNETT COUNTY, GEORGIA

TRANSIT RENEWAL & EXTENSION FUND		
Revenues:		
Inter Governmental Revenue	$	1,621,360
Use of Net Assets		1,978,314
TOTAL REVENUES - TRANSIT R & E FUND	$	3,599,674
Appropriations:		
Transportation	$	3,599,674
TOTAL APPROPRIATIONS - TRANSIT R & E FUND	$	3,599,674
WATER & SEWER RENEWAL AND EXTENSION/BOND CONSTRUCTION FUNDS		
Revenues:		
Other Financing Sources	$	81,242,819
Use of Net Assets		18,641,288
Funds Carried Forward Adjustment		38,000,000
TOTAL REVENUES - R&E/BOND CONSTRUCTION FUNDS	$	137,884,107
Appropriations:		
Information Technology	$	789,275
Water Resources		99,094,832
Funds Carried Forward Adjustment		38,000,000
TOTAL APPROPRIATIONS - W&S FUNDS	$	137,884,107
FY 2013 Total Capital	$	408,642,284

FISCAL YEAR 2013 ADOPTED BUDGET RESOLUTION
GWINNETT COUNTY, GEORGIA

	2014-2018 Adopted Budget
CAPITAL PROJECTS FUND	
Revenues:	
Contributions and Donations	$ 88,000
Inter Governmental Revenue	366,023
Other Financing Sources	82,261,695
Use of Fund Balance	8,404,664
TOTAL REVENUES - CAPITAL PROJECT FUND	$ 91,120,382
Appropriations:	
Community Services	$ 4,371,000
County Administration	88,000
Fire & Emergency Services	23,948,508
Information Technology	33,940,199
Non-Departmental Expenses	6,722,601
Planning & Development	285,002
Sheriff	2,677,630
Support Services	16,837,442
Transportation	2,250,000
TOTAL APPROPRIATIONS - CAPITAL PROJECT FUND	$ 91,120,382
VEHICLE REPLACEMENT FUND	
Revenues:	
Other Financing Sources	$ 15,074,100
Use of Fund Balance	14,423,362
TOTAL REVENUES - CAPITAL VEHICLE REPLACEMENT	$ 29,497,462
Appropriations:	
Community Services	$ 1,875,050
Corrections	1,013,675
County Administration	59,963
District Attorney	264,541
Financial Services	264,975
Fire & Emergency Services	1,406,708
Information Technology	101,910
Juvenile Court	198,827
Planning & Development	430,401
Police Services	15,432,314
Sheriff	2,108,626
Solicitor General	121,893
Support Services	602,561
Tax Commissioner	30,012
Transportation	5,586,006
TOTAL APPROPRIATIONS - CAPITAL VEHICLE REPLACEMENT	$ 29,497,462

FISCAL YEAR 2013 ADOPTED BUDGET RESOLUTION
GWINNETT COUNTY, GEORGIA

2009 SPECIAL PURPOSE LOCAL OPTION SALES TAX FUND		
Revenues:		
Taxes	$	34,176,179
Contributions and Donations		51,000
Use of Fund Balance		165,768,309
TOTAL REVENUES - 2009 SALES TAX FUND	$	199,995,488
Appropriations:		
Community Services	$	46,589,709
Financial Services		5,678,129
Fire & Emergency Services		13,702,255
Libraries		4,787,838
Police Services		3,977,210
Support Services		70,370,773
Transportation		54,889,574
TOTAL APPROPRIATIONS - 2009 SALES TAX FUND	$	199,995,488
AIRPORT RENEWAL & EXTENSION FUND		
Revenues:		
Other Financing Sources	$	184,000
Use of Net Assets		466,638
TOTAL REVENUES - AIRPORT R & E FUND	$	650,638
Appropriations:		
Support Services	$	4,600
Transportation		646,038
TOTAL APPROPRIATIONS - AIRPORT R & E FUND	$	650,638
SOLID WASTE RENEWAL & EXTENSION FUND		
Revenues:		
Other Financing Sources	$	50,000
TOTAL REVENUES - SOLID WASTE R & E FUND	$	50,000
Appropriations:		
Information Technology	$	50,000
TOTAL APPROPRIATIONS - SOLID WASTE R & E FUND	$	50,000
STORMWATER RENEWAL & EXTENSION FUND		
Revenues:		
Other Financing Sources	$	104,673,000
Use of Net Assets		610,594
TOTAL REVENUES - STORMWATER R & E FUND	$	105,283,594
Appropriations:		
Information Technology	$	336,190
Water Resources		104,947,404
TOTAL APPROPRIATIONS - STORMWATER R & E FUND	$	105,283,594

FISCAL YEAR 2013 ADOPTED BUDGET RESOLUTION
GWINNETT COUNTY, GEORGIA

TRANSIT RENEWAL & EXTENSION FUND		
Revenues:		
Use of Net Assets	$	65,500
TOTAL REVENUES - TRANSIT R & E FUND	$	65,500
Appropriations:		
Transportation	$	65,500
TOTAL APPROPRIATIONS - TRANSIT R & E FUND	$	65,500
WATER & SEWER RENEWAL AND EXTENSION/BOND CONSTRUCTION FUNDS		
Revenues:		
Other Financing Sources	$	567,531,275
Use of Net Assets		1,139,486
TOTAL REVENUES - R&E/BOND CONSTRUCTION FUNDS	$	568,670,761
Appropriations:		
Information Technology	$	1,410,000
Water Resources		567,260,761
TOTAL APPROPRIATIONS - W&S FUNDS	$	568,670,761
FY 2014-2018 Total Capital	$	995,333,825

FISCAL YEAR 2013 ADOPTED
GRANT FUNDS
GWINNETT COUNTY, GEORGIA

	2013 Adopted Budget
GENERAL GRANT FUND	
Revenues:	
Intergovernmental Funds	
Federal	$ 9,560,205
State	484,716
Local	479,466
TOTAL REVENUES-GENERAL GRANT FUND	$ 10,524,387
Appropriations:	
Local	$ 479,466
Misc. Grants	10,010,846
Fiscal Agent	34,075
TOTAL APPROPRIATIONS-GENERAL GRANT FUND	$ 10,524,387
HUD GRANT FUNDS	
Revenues:	
Intergovernmental Funds	
Federal	$ 23,257,596
TOTAL REVENUES-HUD RELATED GRANT FUNDS	$ 23,257,596
Appropriations:	
Community Development Block Grant	$ 11,625,230
HOME	3,684,701
Homelessness Prevention Fund	
Emergency Shelter Grant	694,245
Neighborhood Stabilization Program	7,253,420
TOTAL APPROPRIATIONS-HUD GRANT FUNDS	$ 23,257,596
LOCAL TRANSIT OPERATING-GRANTS	
Revenues:	
Intergovernmental Funds	
Federal	$ 14,348,257
State	694,288
Local	840,607
TOTAL REVENUES-LOCAL TRANSIT OPERATING-GRANTS	$ 15,883,152
Appropriations:	
Federal Transit Administration	$ 11,520,875
GA Department of Transportation	694,288
GA Regional Transportation Authority	3,667,989
TOTAL APPROPRIATIONS-LOCAL TRANSIT OPERATING-GRANTS	$ 15,883,152

COMPENSATION FOR APPOINTMENTS TO GWINNETT COUNTY BOARDS AND AUTHORITIES

Board Title	Department	MemberCompensation
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