Resolution Number: BDG-2015
GCID Number: 2015-0040

GWINNETT COUNTY

BOARD OF COMMISSIONERS

LAWRENCEVILLE, GEORGIA

RESOLUTION ENTITLED: **A RESOLUTION ADOPTING A BUDGET FOR THE FISCAL YEAR 2015 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 2015 TAX DIGEST; AFFIRMING THAT EXPENDITURES IN EACH AGENCY MAY NOT EXCEED APPROPRIATIONS; AND PROHIBITING EXPENDITURES FROM EXCEEDING ANTICIPATED FUNDING SOURCES.**

READING AND ADOPTION: **January 6, 2015**

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 **Commissioner Howard**, 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 2015 Proposed Budget, as required by State and Local Laws and regulations; and

WHEREAS, the Board decrees that the Proposed 2015 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, 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 $27,143,782 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 $92,760,083 and remaining funding of $65,616,301 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 2015 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 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;

   (b) allocate funds previously approved between existing capital projects within the same category of projects within Department or Agency.

2. The Director of Financial Services to:

   (a) allocate funds to appropriate Department 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 Department or Agency for required expenses;

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

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

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

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

   (g) allocate funds from the established Inmate Housing Reserve to appropriate Department 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; 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;

(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 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;

(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 and all revenue for the Authority Imaging Fund for Special Use Funds and for capital fund contingency project and project specific levels; and

3. 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 eligible County employees may receive a pay increase as specified in the 2015 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 2015 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 O.C.G.A. §47-23-106 for retired Superior Court Judges.

Charlotte J. Nash

Charlotte J. Nash, Chairman

1/22/15

Date

Attest:

County Clerk/Deputy County Clerk

(Seal)

Resolution Number: BDG-2015
GCID Number: 2015-0040

Approved as to form:

Gwinnett County Staff Attorney

FY 2015 Budget
Resolution Summary
Gwinnett County, Georgia

	2015 Budget
General Fund - 001	
Revenues:	
Taxes	213,786,994
Inter Governmental Revenue	2,843,219
Charges for Services	22,461,915
Fines and Forfeitures	5,442,405
Investment Income	513,291
Contributions and Donations	82,752
Miscellaneous Revenue	1,277,956
Other Financing Sources	197,864
Total Revenues	$ 246,606,396
Appropriations:	
County Administration - BOC	721,231
Financial Services (Tax Assessor)	8,205,627
Tax Commissioner	12,081,242
Transportation	16,486,993
Planning & Development	836,845
Police Services	5,465,614
Corrections	13,376,297
Community Services	5,572,992
Atlanta Regional Commission	846,100
Board of Health	1,564,391
Coalition for Health & Human Services	55,074
Dept. of Family and Children's Services	371,768
Forestry	8,698
Indigent Medical Care	225,000
Library In-House Services	775,013
Library Subsidy	15,818,068
Mental Health	768,297
Gwinnett Sexual Assault Center	117,250
Total Subsidies	20,549,659
Comm Serv - Elections	1,902,553
Juvenile Court	6,414,973
Sheriff	75,228,755
Clerk of Court	9,203,505
Judiciary	17,622,406

FY 2015 Budget
Resolution Summary
Gwinnett County, Georgia

	2015 Budget
Probate Court	2,150,318
District Attorney	11,814,052
Solicitor General	3,590,357
Non-Departmental	
Compensation Reserve	450,000
Contingency	1,200,000
Contribution to Capital	5,995,375
Contribution to Local Transit	4,819,572
Grant Match	200,000
Gwinnett Hospital Authority	1,000,000
Inmate Housing Reserve	100,000
Prisoner Medical Reserve	1,900,000
Judicial Reserve	200,000
Medical Examiner	1,306,013
Other Miscellaneous	100,773
Pauper Burial	155,000
Partnership Gwinnett	500,000
Fuel/Parts Reserve	125,000
Indigent Defense Reserve	6,000,000
Court Reporters Reserve	2,200,000
Court Interpreters Reserve	560,000
Motor Vehicle Contribution	5,192,360
800 MHZ Maintenance - Radios	2,883,874
Other Governmental Agencies	197,563
Total Non-Departmental	35,085,530
Appropriations without Contribution to Fund Balance	$ 246,308,949
Contribution to Fund Balance	297,447
Total Appropriations	$ 246,606,396

<u>2003 GO Bond Debt Service Fund - 951</u>	
Revenues:	
Taxes	6,116,018
Inter Governmental Revenue	26,140
Total Revenues	$ 6,142,158

FY 2015 Budget
Resolution Summary
Gwinnett County, Georgia

		2015 Budget
Appropriations:		
Debt Service-Governmental		4,142,275
Appropriations without Contribution to Fund Balance	$	4,142,275
Contribution to Fund Balance		1,999,883
Total Appropriations	$	6,142,158
Dev & Enforcement Services District Fund - 104		
Revenues:		
Taxes		6,075,285
Inter Governmental Revenue		24,666
Licenses and Permits		3,031,775
Charges for Services		411,218
Investment Income		21,002
Other Financing Sources		362,258
Total Revenues	$	9,926,204
Appropriations:		
Planning & Development		6,224,013
Police Services		2,677,058
Non-Departmental		85,500
Appropriations without Contribution to Fund Balance	$	8,986,571
Contribution to Fund Balance		939,633
Total Appropriations	$	9,926,204
Fire & EMS Fund - 102		
Revenues:		
Taxes		78,725,426
Inter Governmental Revenue		346,938
Licenses and Permits		701,282
Charges for Services		13,831,285
Investment Income		68,438
Contributions and Donations		250
Miscellaneous Revenue		28,500
Other Financing Sources		3,220,068
Total Revenues	$	96,922,187

FY 2015 Budget
Resolution Summary
Gwinnett County, Georgia

		2015 Budget
Appropriations:		
Planning & Development		582,501
Fire & Emergency Services		94,274,048
Non-Departmental		920,200
Appropriations without Contribution to Fund Balance	$	95,776,749
Contribution to Fund Balance		1,145,438
Total Appropriations	$	96,922,187
Loganville EMS District Fund - 103		
Revenues:		
Investment Income		4,059
Revenues without Use of Fund Balance	$	4,059
Use of Fund Balance		20,768
Total Revenues	$	24,827
Appropriations:		
Loganville EMS		24,827
Total Appropriations	$	24,827
Police Services District Fund - 106		
Revenues:		
Taxes		81,684,910
Inter Governmental Revenue		143,519
Licenses and Permits		3,979,193
Charges for Services		1,225,119
Fines and Forfeitures		9,929,773
Investment Income		139,301
Miscellaneous Revenue		245,333
Other Financing Sources		1,610,034
Total Revenues	$	98,957,182
Appropriations:		
Planning & Development		694,293
Police Services		85,370,718
Solicitor General		751,210
Clerk of Recorder's Court		1,551,194

FY 2015 Budget
Resolution Summary
Gwinnett County, Georgia

	2015 Budget
Recorder's Court	1,473,507
Non-Departmental	2,919,161
Appropriations without Contribution to Fund Balance	$ 92,760,083
Contribution to Fund Balance	6,197,099
Total Appropriations	$ 98,957,182

Recreation Fund - 105

Revenues:	
Taxes	25,063,848
Inter Governmental Revenue	103,477
Charges for Services	4,015,471
Investment Income	52,375
Contributions and Donations	2,600
Miscellaneous Revenue	2,044,169
Other Financing Sources	26,930
Total Revenues	$ 31,308,870
Appropriations:	
Community Services	31,139,610
Support Services	150,491
Non-Departmental	15,000
Appropriations without Contribution to Fund Balance	$ 31,305,101
Contribution to Fund Balance	3,769
Total Appropriations	$ 31,308,870

Speed Hump Fund - 003

Revenues:	
Charges for Services	117,432
Investment Income	5,899
Total Revenues	$ 123,331
Appropriations:	
Transportation	121,065
Appropriations without Contribution to Fund Balance	$ 121,065
Contribution to Fund Balance	2,266
Total Appropriations	$ 123,331

FY 2015 Budget
Resolution Summary
Gwinnett County, Georgia

	2015 Budget
Street Lighting Fund - 002	
Revenues:	
Charges for Services	6,884,632
Investment Income	8,542
Revenues without Use of Fund Balance	$ 6,893,174
Use of Fund Balance	849,451
Total Revenues	$ 7,742,625
Appropriations:	
Transportation	7,742,625
Total Appropriations	$ 7,742,625
Authority Imaging Fund - 020	
Revenues:	
Charges for Services	923,321
Revenues without Use of Fund Balance	$ 923,321
Use of Fund Balance	36,679
Total Revenues	$ 960,000
Appropriations:	
Clerk of Court	960,000
Total Appropriations	$ 960,000
Corrections Inmate Fund - 085	
Revenues:	
Charges for Services	71,500
Miscellaneous Revenue	7,700
Total Revenues	$ 79,200
Appropriations:	
Corrections	79,200
Total Appropriations	$ 79,200

FY 2015 Budget
Resolution Summary
Gwinnett County, Georgia

		2015 Budget
Crime Victim Assistance Fund - 075		
Revenues:		
Fines and Forfeitures		944,147
Revenues without Use of Fund Balance	$	944,147
Use of Fund Balance		256,235
Total Revenues	$	1,200,382
Appropriations:		
District Attorney		534,403
Solicitor General		665,979
Total Appropriations	$	1,200,382
DA-Federal Asset Sharing Fund - 080		
Revenues:		
Use of Fund Balance		215,000
Total Revenues	$	215,000
Appropriations:		
District Attorney		215,000
Total Appropriations	$	215,000
E-911 Fund - 095		
Revenues:		
Charges for Services		13,932,312
Investment Income		135,320
Revenues without Use of Fund Balance	$	14,067,632
Use of Fund Balance		5,422,141
Total Revenues	$	19,489,773
Appropriations:		
Police Services		15,789,773
Non-Departmental		3,700,000
Total Appropriations	$	19,489,773

FY 2015 Budget
Resolution Summary
Gwinnett County, Georgia

	2015 Budget
Juvenile Court Supervision - 030	
Revenues:	
Charges for Services	57,784
Total Revenues	$ 57,784
Appropriations:	
Juvenile Court	51,569
Appropriations without Contribution to Fund Balance	$ 51,569
Contribution to Fund Balance	6,215
Total Appropriations	$ 57,784
Police Special - Justice Fund- 070	
Revenues:	
Use of Fund Balance	1,034,149
Total Revenues	$ 1,034,149
Appropriations:	
Police Services	1,034,149
Total Appropriations	$ 1,034,149
Police Special - State Fund - 072	
Revenues:	
Use of Fund Balance	880,240
Total Revenues	$ 880,240
Appropriations:	
Police Services	880,240
Total Appropriations	$ 880,240
Sheriff Inmate Fund - 090	
Revenues:	
Charges for Services	556,788
Revenues without Use of Fund Balance	$ 556,788
Use of Fund Balance	1,395
Total Revenues	$ 558,183

FY 2015 Budget
Resolution Summary
Gwinnett County, Georgia

	2015 Budget
Appropriations:	
Sheriff	558,183
Total Appropriations	$ 558,183
Sheriff Special - Justice Fund - 065	
Revenues:	
Use of Fund Balance	75,000
Total Revenues	$ 75,000
Appropriations:	
Sheriff	75,000
Total Appropriations	$ 75,000
Sheriff Special - Treasury Fund - 066	
Revenues:	
Use of Fund Balance	150,000
Total Revenues	$ 150,000
Appropriations:	
Sheriff	150,000
Total Appropriations	$ 150,000
Sheriff - Special - State Fund - 067	
Revenues:	
Use of Fund Balance	75,000
Total Revenues	$ 75,000
Appropriations:	
Sheriff	75,000
Total Appropriations	$ 75,000

FY 2015 Budget
Resolution Summary
Gwinnett County, Georgia

	2015 Budget
Stadium Operating Fund - 055	
Revenues:	
Taxes	825,000
Inter Governmental Revenue	400,000
Charges for Services	1,004,133
Other Financing Sources	400,000
Revenues without Use of Fund Balance	$ 2,629,133
Use of Fund Balance	49,463
Total Revenues	$ 2,678,596
Appropriations:	
Stadium Operating Fund	2,678,596
Total Appropriations	$ 2,678,596
Tree Bank Fund - 040	
Revenues:	
Licenses and Permits	10,000
Total Revenues	$ 10,000
Appropriations:	
Planning & Development	10,000
Total Appropriations	$ 10,000
Tourism Fund - 050	
Revenues:	
Taxes	7,246,584
Charges for Services	100
Investment Income	1,200
Revenues without Use of Fund Balance	$ 7,247,884
Use of Fund Balance	370,186
Total Revenues	$ 7,618,070
Appropriations:	
Tourism	7,618,070
Total Appropriations	$ 7,618,070

FY 2015 Budget
Resolution Summary
Gwinnett County, Georgia

	2015 Budget
Airport Operating Fund - 520	
Revenues:	
Charges for Services	135,000
Miscellaneous Revenue	720,000
Revenues without Use of Net Position	$ 855,000
Use of Net Position	87,444
Total Revenues	$ 942,444
Appropriations:	
Transportation	942,444
Total Appropriations	$ 942,444
Local Transit Operating Fund - 515	
Revenues:	
Charges for Services	3,511,004
Investment Income	8,800
Miscellaneous Revenue	22,000
Other Financing Sources	4,819,572
Revenues without Use of Net Position	$ 8,361,376
Use of Net Position	496,913
Total Revenues	$ 8,858,289
Appropriations:	
Financial Services	106,924
Transportation	8,751,365
Total Appropriations	$ 8,858,289
Solid Waste Operating Fund - 595	
Revenues:	
Taxes	750,000
Charges for Services	42,667,577
Investment Income	202,986
Miscellaneous Revenue	50
Total Revenues	$ 43,620,613

FY 2015 Budget
Resolution Summary
Gwinnett County, Georgia

	2015 Budget
Appropriations:	
Support Services	42,195,432
Appropriations without Working Capital Reserve	$ 42,195,432
Working Capital Reserve	1,425,181
Total Appropriations	$ 43,620,613
Stormwater Operating Fund - 590	
Revenues:	
Charges for Services	31,228,040
Investment Income	48,868
Miscellaneous Revenue	20,150
Total Revenues	$ 31,297,058
Appropriations:	
Planning & Development	492,356
Water Resources	30,584,141
Non-Departmental	30,000
Appropriations without Working Capital Reserve	$ 31,106,497
Working Capital Reserve	190,561
Total Appropriations	$ 31,297,058
Water and Sewer Operating Fund - 501	
Revenues:	
Charges for Services	299,085,000
Investment Income	333,457
Contributions and Donations	17,870,000
Miscellaneous Revenue	240,000
Total Revenues	$ 317,528,457
Appropriations:	
Planning & Development	1,196,665
Water Resources	297,134,628
Non-Departmental	50,000
Appropriations without Working Capital Reserve	$ 298,381,293
Working Capital Reserve	19,147,164
Total Appropriations	$ 317,528,457

FY 2015 Budget
Resolution Summary
Gwinnett County, Georgia

		2015 Budget
Administrative Support Fund - 665		
Revenues:		
Charges for Services		39,370,761
Investment Income		65,087
Miscellaneous Revenue		1,424,802
Revenues without Use of Net Position	$	40,860,650
Use of Net Position		9,626,129
Total Revenues	$	50,486,779
Appropriations:		
County Administration		4,475,051
Financial Services		7,905,530
Human Resources		3,359,705
Information Technology		22,328,293
Law		2,173,320
Support Services		9,523,380
Non-Departmental		721,500
Total Appropriations	$	50,486,779
Automoblie Liability Fund - 606		
Revenues:		
Charges for Services		1,000,000
Investment Income		11,000
Revenues without Use of Net Position	$	1,011,000
Use of Net Position		4,272
Total Revenues	$	1,015,272
Appropriations:		
Financial Services		1,015,272
Total Appropriations	$	1,015,272
Fleet Management Fund - 610		
Revenues:		
Charges for Services		5,946,625
Miscellaneous Revenue		282,000
Total Revenues	$	6,228,625

FY 2015 Budget
Resolution Summary
Gwinnett County, Georgia

		2015 Budget
Appropriations:		
Support Services		6,105,968
Appropriations without Working Capital Reserve	$	6,105,968
Working Capital Reserve		122,657
Total Appropriations	$	6,228,625
Group Self-Insurance Fund - 605		
Revenues:		
Charges for Services		44,519,665
Investment Income		144,605
Revenues without Use of Net Position	$	44,664,270
Use of Net Position		3,963,077
Total Revenues	$	48,627,347
Appropriations:		
Human Resources		48,627,347
Total Appropriations	$	48,627,347
Risk Management Fund - 602		
Revenues:		
Charges for Services		2,504,142
Investment Income		96,000
Revenues without Use of Net Position	$	2,600,142
Use of Net Position		4,314,500
Total Revenues	$	6,914,642
Appropriations:		
Financial Services		6,914,642
Total Appropriations	$	6,914,642

FY 2015 Budget
Resolution Summary
Gwinnett County, Georgia

		2015 Budget
Workers Compensation Fund - 604		
Revenues:		
Charges for Services		2,200,000
Investment Income		40,000
Revenues without Use of Net Position	$	2,240,000
Use of Net Position		2,076,621
Total Revenues	$	4,316,621
Appropriations:		
Human Resources		4,316,621
Total Appropriations	$	4,316,621

Total Operating Funds	$	1,052,671,304

FY 2015 Budget
Resolution Summary
Gwinnett County, Georgia

	2015 Budget	2016-2020 Budget
CAPITAL PROJECTS FUND		
Revenues:		
Inter Governmental Revenue	318,425	309,523
Investment Income	266,035	-
Contributions and Donations	70,000	493,856
Other Financing Sources	10,078,167	168,209,844
Revenues without Use of Fund Balance	$ 10,732,627	$ 169,013,223
Use of Fund Balance	5,544,607	13,768,056
Total Revenues	$ 16,277,234	$ 182,781,279
Appropriations:		
Community Services	1,207,444	4,000,000
County Administration	70,000	350,000
Financial Services	266,035	-
Fire & Emergency Services	431,000	31,419,457
Human Resources	665,850	-
Information Technology	4,114,943	56,512,099
Juvenile Court	-	1,643,950
Planning & Development	250,000	35,002
Police Services	2,056,933	4,464,074
Sheriff	860,129	1,569,981
Support Services	1,104,900	18,812,860
Transportation	450,000	63,830,000
Non-Departmental	4,800,000	143,856
Total Appropriations	$ 16,277,234	$ 182,781,279
VEHICLE REPLACEMENT FUND		
Revenues:		
Investment Income	143,389	-
Other Financing Sources	6,111,778	8,051,174
Revenues without Use of Fund Balance	$ 6,255,167	$ 8,051,174
Use of Fund Balance	(4,255,652)	17,422,909
Total Revenues	$ 1,999,514	$ 25,474,083

FY 2015 Budget
Resolution Summary
Gwinnett County, Georgia

	2015 Budget	2016-2020 Budget
Appropriations:		
Community Services	625,625	1,045,236
Corrections	443,497	556,465
County Administration	-	48,175
District Attorney	154,000	189,084
Financial Services	-	264,975
Fire & Emergency Services	-	1,472,430
Information Technology	-	101,909
Juvenile Court	23,750	179,827
Planning & Development	-	425,990
Police Services	113,000	12,697,961
Sheriff	154,000	1,292,418
Solicitor General	-	115,391
Support Services	316,000	347,564
Tax Commissioner	-	36,864
Transportation	-	6,699,794
Non-Departmental	169,642	-
Total Appropriations	$ 1,999,514	$ 25,474,083

2009 SPECIAL PURPOSE LOCAL OPTION SALES TAX FUND

Revenues:		
Inter Governmental Revenue	16,100,000	8,771,191
Investment Income	2,065,000	-
Contributions and Donations	17,000	34,000
Revenues without Use of Fund Balance	$ 18,182,000	$ 8,805,191
Use of Fund Balance	93,354,031	75,421,304
Total Revenues	$ 111,536,031	$ 84,226,494
Appropriations:		
Community Services	21,218,455	6,953,498
Financial Services	(8,408,225)	(2,583,178)
Fire & Emergency Services	8,474,053	2,429,000
Libraries	1,178,567	2,928,898
Police Services	3,438,583	-
Support Services	28,519,147	42,125,239
Transportation	57,115,452	32,373,037
Total Appropriations	$ 111,536,031	$ 84,226,494

FY 2015 Budget
Resolution Summary
Gwinnett County, Georgia

	2015 Budget	2016-2020 Budget
2014 SPECIAL PURPOSE LOCAL OPTION SALES TAX FUND		
Revenues:		
Taxes	137,787,055	178,631,425
Inter Governmental Revenue	58,642	289,248
Investment Income	1,815,182	-
Revenues without Use of Fund Balance	$ 139,660,879	$ 178,920,673
Use of Fund Balance	(16,592,157)	49,391,450
Total Revenues	$ 123,068,722	$ 228,312,123
Appropriations:		
Community Services	9,257,982	9,286,646
Financial Services	31,563,423	40,919,803
Fire & Emergency Services	7,672,861	12,025,278
Libraries	688,124	9,016,585
Police Services	5,852,771	9,128,651
Sheriff	1,456,114	2,282,163
Support Services	6,602,595	3,486,749
Transportation	59,974,853	142,166,248
Total Appropriations	$ 123,068,722	$ 228,312,123
AIRPORT RENEWAL & EXTENSION FUND		
Revenues:		
Other Financing Sources	54,800	130,295
Revenues without Use of Net Position	$ 54,800	$ 130,295
Use of Net Position	87,388	433,750
Total Revenues	$ 142,188	$ 564,045
Appropriations:		
Support Services	45,000	1,570
Transportation	97,188	562,475
Total Appropriations	$ 142,188	$ 564,045

FY 2015 Budget
Resolution Summary
Gwinnett County, Georgia

	2015 Budget	2016-2020 Budget
SOLID WASTE RENEWAL & EXTENSION FUND		
Revenues:		
Investment Income	623	-
Other Financing Sources	12,150	-
Revenues without Use of Net Position	$ 12,773	$ -
Total Revenues	$ 12,773	$ -
Appropriations:		
Financial Services	623	-
Information Technology	12,150	-
Total Appropriations	$ 12,773	$ -
STORMWATER RENEWAL & EXTENSION FUND		
Revenues:		
Investment Income	99,357	-
Other Financing Sources	20,485,000	107,451,476
Revenues without Use of Net Position	$ 20,584,357	$ 107,451,476
Use of Net Position	(57,940)	763,000
Total Revenues	$ 20,526,417	$ 108,214,476
Appropriations:		
Information Technology	66,672	282,190
Water Resources	20,459,745	107,932,286
Total Appropriations	$ 20,526,417	$ 108,214,476
TRANSIT RENEWAL & EXTENSION FUND		
Revenues:		
Inter Governmental Revenue	11,235,860	-
Investment Income	20,294	-
Other Financing Sources	1,195,375	55,377
Revenues without Use of Net Position	$ 12,451,529	$ 55,377
Use of Net Position	235,920	-
Total Revenues	$ 12,687,449	$ 55,377
Appropriations:		
Transportation	12,687,449	55,377
Total Appropriations	$ 12,687,449	$ 55,377

FY 2015 Budget
Resolution Summary
Gwinnett County, Georgia

	2015 Budget	2016-2020 Budget
WATER & SEWER R&E		
Revenues:		
Investment Income	485,494	-
Other Financing Sources	84,304,521	536,698,000
Revenues without Use of Net Position	$ 84,790,015	$ 536,698,000
Total Revenues	$ 84,790,015	$ 536,698,000
Appropriations:		
Information Technology	123,755	1,078,000
Water Resources	84,666,260	535,620,000
Total Appropriations	$ 84,790,015	$ 536,698,000

Total Capital Funds	$ 371,040,343	$ 1,166,325,878