GCID: 2021-0050

GWINNETT COUNTY

BOARD OF COMMISSIONERS

LAWRENCEVILLE, GEORGIA

RESOLUTION ENTITLED: **A RESOLUTION ADOPTING A BUDGET FOR THE FISCAL YEAR 2021 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 2021 TAX DIGEST; AFFIRMING THAT EXPENDITURES IN EACH AGENCY MAY NOT EXCEED APPROPRIATIONS; AND PROHIBITING EXPENDITURES FROM EXCEEDING ANTICIPATED FUNDING SOURCES.**

ADOPTION DATE: JANUARY 5, 2021

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
Nicole L. Hendrickson, Chairwoman	Yes	Yes
Kirkland D. Carden, District 1	Yes	Yes
Ben Ku, District 2	Yes	Yes
Jasper Watkins III, District 3	Yes	Yes
Marlene M. Fosque, District 4	Yes	Yes

On motion of Commissioner Fosque 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 2021 Proposed Budget, as required by State and Local Laws and regulations; and

WHEREAS, the Board decrees that the Proposed 2021 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 O.C.G.A. § 33-8-8.3, the proceeds from the tax on insurance premiums in the amount of $36,349,300 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 $143,985,450 and remaining funding of $107,636,150 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 O.C.G.A. § 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 2021 Budget shall be amended so as to adapt to changing governmental needs during the fiscal year as follows: Any increase in Appropriations in any Fund for a Department or Agency, whether through a change in Anticipated Revenues in any Fund or through a transfer of Appropriations among Departments, and Agencies, shall require the approval of the Board of Commissioners, except in the following cases where authority is granted to:

1. The Department Director to:

   (a) set fee structures provided that they are not restricted by rate setting policies and agreements; and

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

2. The Director of Financial Services to:

   (a) allocate funds to appropriate Department or Agency from insurance proceeds for the replacement or repair of damaged equipment items;

   (b) allocate funds from Operating or Capital Non-Departmental contingencies and reserves (excluding the *Decision Packages and Communications Reserve*) to cover existing obligations/expense in accordance with the intent and actions of the Board of Commissioners; however, in no case shall appropriations exceed actual available funding sources; allocate funds from established reserves for leave balances at retirement, salary adjustments and reclassification to Department and Agency as necessary to provide funding for compensation actions, reductions in force and retirement incentives; transfer funds resulting from salary savings or transfer balances resulting from under expenditures in operating accounts into Non-Departmental reserves to fund accrued liabilities and expend funds within Non-Departmental reserve to reduce said accrued liabilities;

   (c) authorize preparation and submission of applications for grant funding; however, acceptance of all grant awards is subject to the approval of the Board of Commissioners;

   (d) adjust revenue and appropriation budgets between capital projects as necessary to incorporate grant awards previously approved by the Board of Commissioners; close grant awards upon receipt of final payment and completion of the grant; adjust revenue and appropriations budgets at the time of grant closure to match collections and expenses, respectively;

   (e) approve adjustment of revenues and appropriations within Department or Agency for capital categories/projects and revise allocated funding previously approved, or, as appropriate, transfer appropriations among fiscal years for projects as necessary to allow completion of each project and cover existing obligations/expenses in accordance with

the intent and actions of the Board of Commissioners; however, in no case shall appropriations exceed actual available funding sources;

(f) calculate savings associated with the future vacancy of any position and shall further have the authority to amend the budget of such Department or Agency at the time a vacancy arises unless an exception has been granted;

(g) adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets in Special Use Funds, all revenue in Authority Imaging Fund, bond forfeitures, and capital projects to be allocated in contingencies or project specific levels; and

(h) allocate amounts from the Other Miscellaneous budget in General Fund towards efforts in support of the intent and actions of the Board of Commissioners.

3. The County Administrator to:

(a) transfer funds from Department or Agency budgets to Contribution to Capital Projects for amounts up to $50,000;

(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;

(d) reallocate funding among projects approved by the Board of Commissioners;

(e) allocate funds from the established Compensation Reserve to Department or Agency budgets to provide funding for approved compensation actions; and

(f) transfer funds to establish new projects related to economic development, Special Purpose Local Option Sales Tax Programs or Enterprise Funds within a capital fund from fund or program contingencies and/or savings in existing projects.

BE IT FURTHER RESOLVED that such amendments shall be recognized as approved changes to this resolution in accordance with 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 and associated budget may be reallocated within the same Department or Agency or reassigned to another Department or Agency and filled authorized positions and associated budget may be reassigned at the same grade level between a Department or Agency with the authorization of the County Administrator. 25 unallocated positions shall be available to allocate to Department or Agency with the authorization of the County Administrator as necessary; and

BE IT FURTHER RESOLVED that eligible County employees may receive a pay increase as specified in the 2021 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 2021 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.

GWINNETT COUNTY BOARD OF COMMISSIONERS

BY: _____
NICOLE L. HENDRICKSON, CHAIRWOMAN

ATTEST:

BY: _____
DIANE KEMP, COUNTY CLERK
(SEAL)

APPROVED AS TO FORM:

BY: _____
MELANIE WILSON, SENIOR ASSISTANT COUNTY ATTORNEY

FY 2021 Budget
Resolution Summary
Gwinnett County, Georgia

		2021 Budget
General Fund - 001		
Revenues:		
Taxes		311,569,691
Licenses and Permits		4,603,850
Intergovernmental		3,357,091
Charges for Services		27,568,667
Fines and Forfeitures		2,906,893
Investment Income		282,045
Contributions and Donations		70,250
Miscellaneous		1,566,462
Revenues without Use of Fund Balance	$	351,924,949
Use of Fund Balance		18,864,373
TOTAL REVENUES	$	**370,789,322**
Appropriations:		
Board of Commissioners		1,536,793
County Administration		2,205,659
Financial Services		10,025,621
Tax Commissioner		16,022,750
Transportation		24,892,267
Planning and Development		2,316,336
Police Services		3,740,744
Corrections		20,098,149
Community Services		16,956,874
Community Services Subsidies:		
Atlanta Regional Commission		1,265,140
Board of Health		2,074,641
Coalition for Health & Human Services		235,088
Dept of Family & Children's Services		660,638
Food Insecurity		150,000
Forestry		8,698
HomeFirst Gwinnett		600,000
Library In-House Services		1,064,070
Library Subsidy		19,312,183
Mental Health		793,341
Total Community Services Subsidies		26,163,799
Community Services - Elections		5,422,418
Juvenile Court		8,787,291
Sheriff		111,219,047
Clerk of Court		13,124,317

FY 2021 Budget
Resolution Summary
Gwinnett County, Georgia

	2021 Budget
Judiciary	26,844,236
Probate Court	3,384,893
District Attorney	19,247,754
Solicitor General	6,494,601
Support Services	163,337
Non-Departmental:	
Contingency	2,700,000
Contribution to Airport	810,000
Contribution to Capital	21,590,058
Contribution to Local Transit	3,500,000
Grant Match	100,000
Gwinnett Hospital Authority	1,000,000
Medical Examiner	1,537,038
Partnership Gwinnett	500,000
Pauper Burial	150,000
Reserves - Compensation	3,699,574
Reserves - Court Interpreters	751,750
Reserves - Court Reporters	223,121
Reserves - Decision Packages and Comm	3,000,000
Reserves - Elections	815,500
Reserves - Fuel/Parts	44,000
Reserves - Indigent Defense	5,630,000
Reserves - Inmate Housing	25,000
Reserves - Judicial	50,000
Reserves - Pension	200,000
Reserves - Prisoner Medical	1,503,799
800 MHZ Maintenance	3,047,596
Other Governmental Agencies	515,000
Other Miscellaneous	750,000
Total Non-Departmental	52,142,436
TOTAL APPROPRIATIONS	**$ 370,789,322**

FY 2021 Budget
Resolution Summary
Gwinnett County, Georgia

		2021 Budget
Development & Enforcement District Fund - 104		
Revenues:		
Taxes		8,111,846
Licenses and Permits		3,699,150
Intergovernmental		54,000
Charges for Services		207,820
Investment Income		28,100
Revenues without Use of Fund Balance	$	12,100,916
Use of Fund Balance		2,274,605
TOTAL REVENUES	$	**14,375,521**
Appropriations:		
Planning and Development		13,189,021
Non-Departmental		1,186,500
TOTAL APPROPRIATIONS	$	**14,375,521**
Fire and EMS District Fund - 102		
Revenues:		
Taxes		107,392,820
Licenses and Permits		912,992
Intergovernmental		738,500
Charges for Services		15,670,060
Investment Income		103,970
Miscellaneous		3,000
Revenues without Use of Fund Balance	$	124,821,342
Use of Fund Balance		19,316,251
TOTAL REVENUES	$	**144,137,593**
Appropriations:		
Planning and Development		1,110,620
Fire and Emergency Services		137,315,973
Non-Departmental		5,711,000
TOTAL APPROPRIATIONS	$	**144,137,593**

FY 2021 Budget
Resolution Summary
Gwinnett County, Georgia

		2021 Budget
Loganville EMS District Fund - 103		
Revenues:		
Investment Income		1,686
Revenues without Use of Fund Balance	$	1,686
Use of Fund Balance		60,371
TOTAL REVENUES	$	**62,057**
Appropriations:		
Loganville EMS		62,057
TOTAL APPROPRIATIONS	$	**62,057**
Police Services District Fund - 106		
Revenues:		
Taxes		114,938,295
Intergovernmental		298,900
Charges for Services		905,750
Fines and Forfeitures		4,923,698
Investment Income		171,410
Miscellaneous		297,200
Revenues without Use of Fund Balance	$	121,535,253
Use of Fund Balance		22,450,197
TOTAL REVENUES	$	**143,985,450**
Appropriations:		
Police Services		134,129,516
Recorder's Court		2,105,796
Solicitor General		831,691
Clerk of Recorders Court		1,810,197
Non-Departmental		5,108,250
TOTAL APPROPRIATIONS	$	**143,985,450**

FY 2021 Budget
Resolution Summary
Gwinnett County, Georgia

		2021 Budget
Recreation Fund - 105		
Revenues:		
Taxes		34,337,521
Intergovernmental		405,277
Charges for Services		3,386,761
Investment Income		39,340
Contributions and Donations		50,900
Miscellaneous		1,886,338
Other Financing Sources		21,930
Revenues without Use of Fund Balance	$	40,128,067
Use of Fund Balance		10,344,759
TOTAL REVENUES	$	**50,472,826**
Appropriations:		
Community Services		47,555,893
Support Services		274,516
Non-Departmental		2,642,417
TOTAL APPROPRIATIONS	$	**50,472,826**
Economic Development Tax Fund - 160		
Revenues:		
Taxes		9,785,509
TOTAL REVENUES	$	**9,785,509**
Appropriations:		
Non-Departmental		9,665,386
Appropriations without Contribution to Fund Balance	$	9,665,386
Contribution to Fund Balance		120,123
TOTAL APPROPRIATIONS	$	**9,785,509**
The Exchange at Gwinnett TAD Fund - 166		
Revenues:		
Use of Fund Balance		15,867,723
TOTAL REVENUES	$	**15,867,723**
Appropriations:		
Planning and Development		15,867,723
TOTAL APPROPRIATIONS	$	**15,867,723**

FY 2021 Budget
Resolution Summary
Gwinnett County, Georgia

		2021 Budget
The Exchange at Gwinnett TAD Debt Srvc F - 966		
Revenues:		
Other Financing Sources		2,501,526
TOTAL REVENUES	$	**2,501,526**
Appropriations:		
Debt Service		2,501,526
TOTAL APPROPRIATIONS	$	**2,501,526**
Speed Hump Fund - 003		
Revenues:		
Charges for Services		438,750
Investment Income		2,810
TOTAL REVENUES	$	**441,560**
Appropriations:		
Transportation		432,036
Appropriations without Contribution to Fund Balance	$	432,036
Contribution to Fund Balance		9,524
TOTAL APPROPRIATIONS	$	**441,560**
Street Lighting Fund - 002		
Revenues:		
Charges for Services		8,939,212
Investment Income		562
TOTAL REVENUES	$	**8,939,774**
Appropriations:		
Transportation		8,385,664
Non-Departmental		11,000
Appropriations without Contribution to Fund Balance	$	8,396,664
Contribution to Fund Balance		543,110
TOTAL APPROPRIATIONS	$	**8,939,774**

FY 2021 Budget
Resolution Summary
Gwinnett County, Georgia

		2021 Budget
Authority Imaging Fund - 020		
Revenues:		
Charges for Services		705,121
Investment Income		2,721
TOTAL REVENUES	$	**707,842**
Appropriations:		
Contribution to Fund Balance		707,842
TOTAL APPROPRIATIONS	$	**707,842**
Corrections Inmate Welfare Fund - 085		
Revenues:		
Charges for Services		124,000
Miscellaneous		8,500
Revenues without Use of Fund Balance	$	132,500
Use of Fund Balance		59,922
TOTAL REVENUES	$	**192,422**
Appropriations:		
Corrections		192,422
TOTAL APPROPRIATIONS	$	**192,422**
Crime Victims Assistance Fund - 075		
Revenues:		
Fines and Forfeitures		667,222
Revenues without Use of Fund Balance	$	667,222
Use of Fund Balance		213,176
TOTAL REVENUES	$	**880,398**
Appropriations:		
District Attorney		450,261
Solicitor General		420,137
Non-Departmental		10,000
TOTAL APPROPRIATIONS	$	**880,398**

FY 2021 Budget
Resolution Summary
Gwinnett County, Georgia

		2021 Budget
DA Federal Justice Asset Sharing Fund - 080		
Revenues:		
Use of Fund Balance		175,000
TOTAL REVENUES	$	**175,000**
Appropriations:		
District Attorney		175,000
TOTAL APPROPRIATIONS	$	**175,000**
E-911 Fund - 095		
Revenues:		
Charges for Services		19,500,000
Investment Income		73,060
Revenues without Use of Fund Balance	$	19,573,060
Use of Fund Balance		7,564,306
TOTAL REVENUES	$	**27,137,366**
Appropriations:		
Police Services		21,881,143
Non-Departmental		5,256,223
TOTAL APPROPRIATIONS	$	**27,137,366**
Juvenile Court Supervision Fund - 030		
Revenues:		
Charges for Services		54,466
TOTAL REVENUES	$	**54,466**
Appropriations:		
Juvenile Court		39,905
Appropriations without Contribution to Fund Balance	$	39,905
Contribution to Fund Balance		14,561
TOTAL APPROPRIATIONS	$	**54,466**

FY 2021 Budget
Resolution Summary
Gwinnett County, Georgia

		2021 Budget
Police Special Justice Fund - 070		
Revenues:		
Use of Fund Balance		234,110
TOTAL REVENUES	$	**234,110**
Appropriations:		
Police Services		234,110
TOTAL APPROPRIATIONS	$	**234,110**
Police Special State Fund - 072		
Revenues:		
Use of Fund Balance		124,900
TOTAL REVENUES	$	**124,900**
Appropriations:		
Police Services		124,900
TOTAL APPROPRIATIONS	$	**124,900**
Sheriff Inmate Fund - 090		
Revenues:		
Charges for Services		781,737
TOTAL REVENUES	$	**781,737**
Appropriations:		
Sheriff		718,973
Appropriations without Contribution to Fund Balance	$	718,973
Contribution to Fund Balance		62,764
TOTAL APPROPRIATIONS	$	**781,737**
Sheriff Special Justice Fund - 065		
Revenues:		
Use of Fund Balance		200,000
TOTAL REVENUES	$	**200,000**
Appropriations:		
Sheriff		200,000
TOTAL APPROPRIATIONS	$	**200,000**

FY 2021 Budget
Resolution Summary
Gwinnett County, Georgia

		2021 Budget
Sheriff Special Treasury Fund - 066		
Revenues:		
Use of Fund Balance		100,000
TOTAL REVENUES	$	**100,000**
Appropriations:		
Sheriff		100,000
TOTAL APPROPRIATIONS	$	**100,000**
Sheriff Special State Fund - 067		
Revenues:		
Use of Fund Balance		100,000
TOTAL REVENUES	$	**100,000**
Appropriations:		
Sheriff		100,000
TOTAL APPROPRIATIONS	$	**100,000**
Stadium Fund - 055		
Revenues:		
Taxes		827,600
Intergovernmental		400,000
Charges for Services		1,138,385
TOTAL REVENUES	$	**2,365,985**
Appropriations:		
Stadium Operations		2,146,746
Appropriations without Contribution to Fund Balance	$	2,146,746
Contribution to Fund Balance		219,239
TOTAL APPROPRIATIONS	$	**2,365,985**

FY 2021 Budget
Resolution Summary
Gwinnett County, Georgia

		2021 Budget
Tree Bank Fund - 040		
Revenues:		
Licenses and Permits		15,000
Revenues without Use of Fund Balance	$	15,000
Use of Fund Balance		15,000
TOTAL REVENUES	$	**30,000**
Appropriations:		
Planning and Development		30,000
TOTAL APPROPRIATIONS	$	**30,000**
Tourism Fund - 050		
Revenues:		
Taxes		9,554,180
Charges for Services		150
Revenues without Use of Fund Balance	$	9,554,330
Use of Fund Balance		5,162,690
TOTAL REVENUES	$	**14,717,020**
Appropriations:		
Tourism		14,717,020
TOTAL APPROPRIATIONS	$	**14,717,020**
Airport Operating Fund - 520		
Revenues:		
Charges for Services		167,000
Miscellaneous		1,190,000
Other Financing Sources		810,000
Revenues without Use of Net Position	$	2,167,000
Use of Net Position		290,598
TOTAL REVENUES	$	**2,457,598**
Appropriations:		
Transportation		2,446,598
Non-Departmental		11,000
TOTAL APPROPRIATIONS	$	**2,457,598**

FY 2021 Budget
Resolution Summary
Gwinnett County, Georgia

		2021 Budget
Economic Development Operating Fund - 530		
Revenues:		
Miscellaneous		5,176,600
Revenues without Use of Fund Balance	$	5,176,600
Use of Fund Balance		436,097
TOTAL REVENUES	$	**5,612,697**
Appropriations:		
Non-Departmental		5,612,697
TOTAL APPROPRIATIONS	$	**5,612,697**
Local Transit Operating Fund - 515		
Revenues:		
Charges for Services		3,294,045
Investment Income		36,530
Miscellaneous		5,000
Other Financing Sources		3,500,000
Revenues without Use of Net Position	$	6,835,575
Use of Net Position		5,170,015
TOTAL REVENUES	$	**12,005,590**
Appropriations:		
Transportation		12,005,590
TOTAL APPROPRIATIONS	$	**12,005,590**
Solid Waste Operating Fund - 595		
Revenues:		
Taxes		950,000
Charges for Services		44,407,398
Investment Income		154,550
Miscellaneous		100
TOTAL REVENUES	$	**45,512,048**
Appropriations:		
Support Services		45,448,143
Non-Departmental		10,000
Appropriations without Working Capital Reserve	$	45,458,143
Working Capital Reserve		53,905
TOTAL APPROPRIATIONS	$	**45,512,048**

FY 2021 Budget
Resolution Summary
Gwinnett County, Georgia

		2021 Budget
Stormwater Operating Fund - 590		
Revenues:		
Charges for Services		30,789,231
Investment Income		28,100
Revenues without Use of Net Position	$	30,817,331
Use of Net Position		1,069,505
TOTAL REVENUES	$	**31,886,836**
Appropriations:		
Planning and Development		1,205,570
Water Resources		30,516,266
Non-Departmental		165,000
TOTAL APPROPRIATIONS	$	**31,886,836**
Water and Sewer Operating Fund - 501		
Revenues:		
Charges for Services		347,235,676
Investment Income		305,800
Contributions and Donations		20,903,318
Miscellaneous		50,000
TOTAL REVENUES	$	**368,494,794**
Appropriations:		
Planning and Development		985,526
Water Resources		363,461,506
Non-Departmental		1,407,000
Appropriations without Working Capital Reserve	$	365,854,032
Working Capital Reserve		2,640,762
TOTAL APPROPRIATIONS	$	**368,494,794**

FY 2021 Budget
Resolution Summary
Gwinnett County, Georgia

		2021 Budget
Administrative Support Fund - 665		
Revenues:		
Charges for Services		92,601,548
Investment Income		28,100
Miscellaneous		268,438
TOTAL REVENUES	$	**92,898,086**
Appropriations:		
County Administration		5,578,690
Financial Services		11,685,010
Human Resources		4,859,404
Information Technology Services		47,226,935
Law		2,824,829
Support Services		18,835,886
Non-Departmental		1,874,000
Appropriations without Working Capital Reserve	$	92,884,754
Working Capital Reserve		13,332
TOTAL APPROPRIATIONS	$	**92,898,086**
Auto Liability Fund - 606		
Revenues:		
Charges for Services		2,250,000
Investment Income		8,430
Revenues without Use of Net Position	$	2,258,430
Use of Net Position		72,942
TOTAL REVENUES	$	**2,331,372**
Appropriations:		
Financial Services		2,331,372
TOTAL APPROPRIATIONS	$	**2,331,372**

FY 2021 Budget
Resolution Summary
Gwinnett County, Georgia

		2021 Budget
Fleet Management Fund - 610		
Revenues:		
Charges for Services		9,542,250
Miscellaneous		292,000
TOTAL REVENUES	$	**9,834,250**
Appropriations:		
Support Services		8,445,343
Non-Departmental		554,500
Appropriations without Working Capital Reserve	$	8,999,843
Working Capital Reserve		834,407
TOTAL APPROPRIATIONS	$	**9,834,250**
Group Self-Insurance Fund - 605		
Revenues:		
Charges for Services		72,217,516
Investment Income		98,350
Revenues without Use of Net Position	$	72,315,866
Use of Net Position		2,766,183
TOTAL REVENUES	$	**75,082,049**
Appropriations:		
Human Resources		75,072,049
Non-Departmental		10,000
TOTAL APPROPRIATIONS	$	**75,082,049**
Risk Management Fund - 602		
Revenues:		
Charges for Services		7,861,423
Investment Income		23,885
Revenues without Use of Net Position	$	7,885,308
Use of Net Position		1,968,448
TOTAL REVENUES	$	**9,853,756**
Appropriations:		
Financial Services		9,843,756
Non-Departmental		10,000
TOTAL APPROPRIATIONS	$	**9,853,756**

FY 2021 Budget
Resolution Summary
Gwinnett County, Georgia

		2021 Budget
Workers' Compensation Fund - 604		
Revenues:		
Charges for Services		4,000,000
Investment Income		35,125
Revenues without Use of Net Position	$	4,035,125
Use of Net Position		1,539,491
TOTAL REVENUES	$	**5,574,616**
Appropriations:		
Human Resources		5,564,616
Non-Departmental		10,000
TOTAL APPROPRIATIONS	$	**5,574,616**
Total Operating Funds	$	**1,470,703,799**

FY 2021 Budget
Resolution Summary
Gwinnett County, Georgia

	2021 Budget	2022-2026 Budget
Capital Projects		
Revenues:		
Intergovernmental	343,000	297,000
Investment Income	664,565	-
Contributions and Donations	84,385	350,000
Other Financing Sources	27,915,642	99,373,511
Revenues without Use of Fund Balance	$ 29,007,592	$ 100,020,511
Use of Fund Balance	23,099,586	22,965,287
TOTAL REVENUES	$ **52,107,178**	$ **122,985,798**
Appropriations:		
Community Services	2,037,283	6,571,500
County Administration	70,000	350,000
Financial Services	814,565	-
Fire and Emergency Services	2,035,116	28,960,046
Information Technology	7,521,768	10,781,444
Juvenile Court	25,000	-
Police Services	1,200,000	391,519
Sheriff	-	569,981
Support Services	27,119,561	61,352,948
Transportation	4,100,000	11,530,000
Non-Departmental	7,183,885	2,478,360
TOTAL APPROPRIATIONS	$ **52,107,178**	$ **122,985,798**

FY 2021 Budget
Resolution Summary
Gwinnett County, Georgia

	2021 Budget	2022-2026 Budget
Capital Vehicle Replacements		
Revenues:		
Investment Income	174,220	-
Other Financing Sources	10,059,600	72,394,125
Revenues without Use of Fund Balance	$ 10,233,820	$ 72,394,125
Use of Fund Balance	(3,707,680)	65,774,690
TOTAL REVENUES	$ **6,526,140**	$ **138,168,815**
Appropriations:		
Community Services	666,000	11,517,885
Corrections	56,500	4,497,672
County Administration	-	146,687
District Attorney	250,000	2,235,897
Financial Services	175,000	518,065
Fire and Emergency Services	343,500	6,030,351
Information Technology	-	170,934
Juvenile Court	-	497,703
Planning and Development	-	2,494,925
Police Services	2,242,420	75,372,306
Sheriff	2,070,500	16,568,257
Solicitor General	270,000	395,923
Support Services	72,500	3,138,875
Tax Commissioner	-	108,505
Transportation	205,500	14,474,830
Non-Departmental	174,220	-
TOTAL APPROPRIATIONS	$ **6,526,140**	$ **138,168,815**

FY 2021 Budget
Resolution Summary
Gwinnett County, Georgia

	2021 Budget	2022-2026 Budget
2009 Special Local Option Sales Tax		
Revenues:		
Investment Income	50,000	-
TOTAL REVENUES	$ **50,000**	$ -
Appropriations:		
Community Services	11,290	-
Fire and Emergency Services	3,415	-
Libraries	905	-
Police Services	1,210	-
Support Services	6,625	-
Transportation	26,555	-
TOTAL APPROPRIATIONS	$ **50,000**	$ -
2014 Special Local Option Sales Tax		
Revenues:		
Investment Income	339,000	-
Revenues without Use of Fund Balance	$ 339,000	$ -
Use of Fund Balance	9,259,835	-
TOTAL REVENUES	$ **9,598,835**	$ -
Appropriations:		
Community Services	25,500	-
Fire and Emergency Services	24,126	-
Libraries	10,200	-
Police Services	31,314	-
Sheriff	4,760	-
Support Services	5,100	-
Transportation	9,497,835	-
TOTAL APPROPRIATIONS	$ **9,598,835**	$ -

FY 2021 Budget
Resolution Summary
Gwinnett County, Georgia

	2021 Budget	2022-2026 Budget
2017 Special Local Option Sales Tax		
Revenues:		
Taxes	148,312,582	145,913,587
Intergovernmental	-	124,145
Investment Income	1,400,000	-
Revenues without Use of Fund Balance	$ 149,712,582	$ 146,037,732
Use of Fund Balance	688,075	47,602,142
TOTAL REVENUES	$ **150,400,657**	$ **193,639,874**
Appropriations:		
Community Services	15,003,000	23,747,570
Financial Services	34,194,773	43,255,107
Fire and Emergency Services	6,726,824	8,385,213
Libraries	3,088,390	817,400
Support Services	3,471,700	-
Transportation	87,789,970	117,434,584
Non-Departmental	126,000	-
TOTAL APPROPRIATIONS	$ **150,400,657**	$ **193,639,874**
Airport Renewal & Extension		
Revenues:		
Other Financing Sources	620,601	1,051,978
Revenues without Use of Net Position	$ 620,601	$ 1,051,978
Use of Net Position	124,399	51,362
TOTAL REVENUES	$ **745,000**	$ **1,103,340**
Appropriations:		
Support Services	-	530,000
Transportation	745,000	573,340
TOTAL APPROPRIATIONS	$ **745,000**	$ **1,103,340**

FY 2021 Budget
Resolution Summary
Gwinnett County, Georgia

	2021 Budget	2022-2026 Budget
Stormwater Renewal & Extension		
Revenues:		
Investment Income	64,630	-
Other Financing Sources	20,070,989	100,780,539
Revenues without Use of Net Position	$ 20,135,619	$ 100,780,539
Use of Net Position	(7,155)	13,598
TOTAL REVENUES	**$ 20,128,464**	**$ 100,794,137**
Appropriations:		
Information Technology	55,846	30,410
Planning and Development	-	49,373
Water Resources	20,072,618	100,714,354
TOTAL APPROPRIATIONS	**$ 20,128,464**	**$ 100,794,137**
Transit Renewal & Extension		
Revenues:		
Other Financing Sources	1,097,811	5,489,055
Revenues without Use of Net Position	$ 1,097,811	$ 5,489,055
Use of Net Position	(727,477)	3,048,309
TOTAL REVENUES	**$ 370,334**	**$ 8,537,364**
Appropriations:		
Transportation	370,334	8,537,364
TOTAL APPROPRIATIONS	**$ 370,334**	**$ 8,537,364**
Water & Sewer Renewal & Extension		
Revenues:		
Investment Income	292,300	-
Other Financing Sources	122,738,810	743,597,592
Revenues without Use of Net Position	$ 123,031,110	$ 743,597,592
Use of Net Position	(8,919)	14,534
TOTAL REVENUES	**$ 123,022,191**	**$ 743,612,126**
Appropriations:		
Information Technology	631,510	338,925
Planning and Development	-	59,129
Water Resources	122,390,681	743,214,072
TOTAL APPROPRIATIONS	**$ 123,022,191**	**$ 743,612,126**

FY 2021 Budget
Resolution Summary
Gwinnett County, Georgia

	2021 Budget	2022-2026 Budget
2020 W&S Bond Construction Fund		
Revenues:		
Use of Fund Balance	78,046,006	96,353,994
TOTAL REVENUES	$ 78,046,006	$ 96,353,994
Appropriations:		
Water Resources	78,046,006	96,353,994
TOTAL APPROPRIATIONS	$ 78,046,006	$ 96,353,994

Total Capital Funds	$ 440,994,805	$ 1,405,195,448

FY 2021 Budget
Resolution Summary
Gwinnett County, Georgia

	2021 Budget
GENERAL GRANT FUND	
Revenues:	
Intergovernmental Funds	
Federal	26,219,509
State	1,510,557
Local	160,576
TOTAL REVENUES-GENERAL GRANT FUND	27,890,642
Appropriations:	
Local	160,576
Misc. Grants	27,730,066
TOTAL APPROPRIATIONS-GENERAL GRANT FUND	27,890,642
HUD GRANT FUNDS	
Revenues:	
Intergovernmental Funds	
Federal	29,558,549
Local	591,422
TOTAL REVENUES-HUD RELATED GRANT FUNDS	30,149,971
Appropriations:	
Local	591,422
Community Development Block Grant	16,525,998
HOME Investment Partnerships Program	6,663,582
Emergency Solutions Grant	5,898,281
Neighborhood Stabilization Program	470,689
TOTAL APPROPRIATIONS-HUD GRANT FUNDS	30,149,971
LOCAL TRANSIT OPERATING-GRANTS	
Revenues:	
Intergovernmental Funds	
Federal	16,929,808
TOTAL REVENUES-LOCAL TRANSIT OPERATING-GRANTS	16,929,808
Appropriations:	
Federal Transit Administration	16,929,808
TOTAL APPROPRIATIONS-LOCAL TRANSIT OPERATING-GRANTS	16,929,808

FY 2021 Budget
Resolution Summary
Gwinnett County, Georgia

	2021 Budget
CARES ACT GRANT FUNDS	
Revenues:	
Intergovernmental Funds	
Federal	78,491,961
TOTAL REVENUES-CARES ACT RELATED GRANT FUNDS	78,491,961
Appropriations:	
Coronavirus Emergency Supplemental Program	510,927
Coronavirus Provider Relief Fund	77,981,033
TOTAL APPROPRIATIONS-CARES ACT GRANT FUNDS	78,491,961

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