GWINNETT COUNTY

BOARD OF COMMISSIONERS

LAWRENCEVILLE, GEORGIA

RESOLUTION ENTITLED: A RESOLUTION ADOPTING A BUDGET FOR THE FISCAL YEAR 2025 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 2025 TAX DIGEST; AFFIRMING THAT EXPENDITURES IN EACH AGENCY MAY NOT EXCEED APPROPRIATIONS; AND PROHIBITING EXPENDITURES FROM EXCEEDING ANTICIPATED FUNDING SOURCES

ADOPTION DATE: JANUARY 7, 2025

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	Aye
Kirkland D. Carden, District 1	Yes	Aye
Ben Ku, District 2	Yes	Aye
Jasper Watkins III, District 3	Yes	Aye
Matthew Holtkamp, District 4	Yes	Aye

On motion of Commissioner Carden, 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 2025 Proposed Budget, as required by State and Local Laws and regulations; and

WHEREAS, the Board decrees that the Proposed 2025 Budget shall in all cases apply to and control the financial affairs of County departments and all other agencies subject to the budgetary and fiscal control of the governing authority; and

WHEREAS, the Board may authorize and enact adjustments and amendments to appropriations so as to balance revenues and expenditures; and

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

NOW, THEREFORE, BE IT RESOLVED that this Budget is hereby adopted specifying the Anticipated Funding Sources for each Fund and making Appropriations for Proposed Expenditures to the Departments or Agencies named in each Fund; and

BE IT FURTHER RESOLVED that Expenditures of any Operating Budget Fund or Capital Budget Fund shall not exceed the Appropriations authorized by this Budget Resolution and any Amendments thereto or Actual Funding Sources, whichever is less; and

BE IT FURTHER RESOLVED that all Expenditures of any Operating Budget Fund or Capital Budget Fund are subject to the policies as established by the Board of Commissioners and the County Administrator; and

BE IT FURTHER RESOLVED, consistent with the Official Code of Georgia Annotated Section § 33-8-8.3, the proceeds from the tax on insurance premiums in the amount of $62,310,140 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 $218,988,749 and remaining funding of $156,678,609 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 § 36-81-3(b)(2); and

BE IT FURTHER RESOLVED that the Department of Community Services shall be separated into the Department of Community Services and the Department of Parks and Recreation, and the funding and positions shall be in accordance with the appropriate funds herein; 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 the 2025 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 or Agency Director to:

   (a) set fee structures provided that they are not restricted by rate setting policies and agreements; and allocate Operating funds previously approved between various accounts in the General Operating Expense category to fund planned expenses

   (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) 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;

   (c) adjust revenue and appropriation budgets to close grant awards upon receipt of final payment and completion of the grant to match collections and expenses;

   (d) transfer funds resulting from under expenditures in completed capital projects into contingencies or reserves.

   (e) adjust revenue and appropriation budgets within Department or Agency between capital categories/projects and revise allocated funding previously approved, or transfer appropriations among fiscal years for projects as necessary to allow completion of each project and cover existing obligations/expenses; however, in no case shall appropriations exceed actual available funding sources;

   (f) adjust revenue and appropriation budgets to incorporate collected revenue exceeding budgeted revenue for confiscated assets in Special Use Funds, Authority Imaging Fund, bond forfeitures, and capital projects to be allocated in contingencies or relevant project; adjust revenue and appropriations budgets in capital projects to account for revenue that was previously budgeted but uncollected.

3. The CFO/Deputy County Administrator to:

   (a) transfer appropriations in any Fund among the various categories within a Department or Agency so long as the total budget for the Department or Agency is not increased;

(b) approve transfer of funds from savings in Department or Agency existing budget to fund unplanned expenses.

(c) allocate funds from any contingency or reserve to cover existing obligations/expense; however, in no case shall appropriations exceed actual available funding sources;

4. The County Administrator to:

(a) transfer funds from Department or Agency budgets to Contribution to Capital Projects for amounts up to $100,000;

(b) transfer funds within a capital fund from fund or program contingencies and/or savings in existing projects to establish new projects up to $250,000;

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

(d) 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 program contingencies and/or savings in existing projects;

(e) discontinue previously approved capital projects that are no longer feasible and transfer remaining funds to contingencies or reserves; and

BE IT FURTHER RESOLVED that such amendments shall be recognized as approved changes to this resolution in accordance with Official Code of Georgia Annotated Section § 36-81-3. These authorities for transfers of appropriations shall not be used as an alternative to the normal budget process and are intended to be used only when necessary to facilitate the orderly management of projects and/or programs; transfers approved under these authorities may not be used to change the approved scope or the objective of any capital project; and

BE IT FURTHER RESOLVED that the compensation for county appointments by the Board of Commissioners to the various Boards and Authorities have been set (see-attached schedule). This does not preclude any department from reimbursing those members for actual expenses incurred in the performance of duty; and

BE IT FURTHER RESOLVED that the Board of Commissioners shall approve increases in authorized positions. Vacant positions and associated budget may be reallocated within the same Department or Agency or reassigned to another Department or Agency and filled authorized positions and associated budget may be reassigned at the same grade level between a Department or Agency with the authorization of the County Administrator. 35

unallocated positions shall be available to allocate to a Department or Agency with the authorization of the County Administrator as necessary; and

BE IT FURTHER RESOLVED that the County Administrator is authorized to enter into employee agreements with his Deputies or other assistants and with Department Directors in accordance with the County Administrator's employment agreement and in accordance with any applicable law or ordinance; and

BE IT FURTHER RESOLVED that eligible County employees may receive a pay increase as specified in the 2025 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 2025 will depend upon availability of funds and appropriations by the Board of Commissioners; and

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

BE IT FURTHER RESOLVED that this Resolution shall become effective upon its approval by the Gwinnett County Board of Commissioners.

GWINNETT COUNTY BOARD OF COMMISSIONERS

By: _____
NICOLE L. HENDRICKSON, CHAIRWOMAN

ATTEST:

By: _____
TINA KING, COUNTY CLERK
(SEAL)

APPROVED AS TO FORM:

By: _____
SENIOR ASSISTANT COUNTY ATTORNEY

FY 2025 Budget
Resolution Summary
Gwinnett County, Georgia

		2025 Budget
General Fund - 001		
Revenues:		
Taxes		500,486,112
Licenses and Permits		5,385,122
Intergovernmental		4,145,474
Charges for Services		38,882,231
Fines and Forfeitures		3,094,270
Investment Income		5,908,000
Contributions and Donations		108,650
Miscellaneous		2,021,279
Revenues without Use of Fund Balance	$	560,031,138
Use of Fund Balance		25,308,640
TOTAL REVENUES	$	**585,339,778**
Appropriations:		
Board of Commissioners		2,724,968
County Administration		1,519,864
Financial Services		14,979,047
Tax Commissioner		21,564,614
Transportation		41,404,644
Planning and Development		6,883,534
Police Services		3,919,979
Corrections		25,375,381
Community Services		31,879,764
Community Services Subsidies:		
Atlanta Regional Commission		1,216,534
Board of Health		3,345,000
Coalition for Health & Human Services		235,088
Dept of Family & Children's Services		660,638
Food Insecurity		150,000
Forestry		7,358
HealthCare Initiative		650,000
Homelessness Prevention		1,012,300
Library In-House Services		1,352,184
Library Subsidy		25,619,802
Mental Health		1,443,341
Total Community Services Subsidies		35,692,245
Voter Registrations and Elections		13,321,547
Juvenile Court		7,866,919
Child Advocacy and Juvenile Services		6,693,787

FY 2025 Budget
Resolution Summary
Gwinnett County, Georgia

		2025 Budget
Sheriff		179,652,962
Clerk of Court		23,623,860
Judiciary		40,449,669
Probate Court		5,115,335
District Attorney		29,771,110
Solicitor General		12,167,072
Support Services		272,500
Non-Departmental:		
Contingency		2,071,000
Contribution to Airport		116,750
Contribution to Capital		38,601,436
Contribution to Local Transit		14,800,000
Gwinnett Hospital Authority		1,000,000
Medical Examiner		2,388,333
Partnership Gwinnett		500,000
Pauper Burial		150,000
Reserves - Compensation		1,658,000
Reserves - Indigent Defense		15,000,000
Reserves - Pension		200,000
800 MHZ Maintenance		3,685,458
Other Governmental Agencies		160,000
Other Miscellaneous		130,000
Total Non-Departmental		80,460,977
TOTAL APPROPRIATIONS	$	**585,339,778**

Development & Enforcement District Fund - 104

Revenues:		
Taxes		13,482,531
Licenses and Permits		7,600,000
Intergovernmental		48,427
Charges for Services		950,000
Investment Income		485,500
TOTAL REVENUES	$	**22,566,458**
Appropriations:		
Planning and Development		21,492,316
Non-Departmental		843,417
Appropriations without Contribution to Fund Balance	$	22,335,733
Contribution to Fund Balance		230,725
TOTAL APPROPRIATIONS	$	**22,566,458**

FY 2025 Budget
Resolution Summary
Gwinnett County, Georgia

		2025 Budget
Fire and EMS District Fund - 102		
Revenues:		
Taxes		180,812,616
Licenses and Permits		1,000,000
Intergovernmental		623,617
Charges for Services		18,117,690
Investment Income		1,656,000
Contributions and Donations		1,000
Miscellaneous		1,000
TOTAL REVENUES	$	**202,211,923**
Appropriations:		
Planning and Development		1,670,815
Fire and Emergency Services		185,929,900
Non-Departmental		11,983,815
Appropriations without Contribution to Fund Balance	$	199,584,530
Contribution to Fund Balance		2,627,393
TOTAL APPROPRIATIONS	$	**202,211,923**
Loganville EMS District Fund - 103		
Revenues:		
Investment Income		15,500
Revenues without Use of Fund Balance	$	15,500
Use of Fund Balance		81,681
TOTAL REVENUES	$	**97,181**
Appropriations:		
Loganville EMS		97,181
TOTAL APPROPRIATIONS	$	**97,181**

FY 2025 Budget
Resolution Summary
Gwinnett County, Georgia

		2025 Budget
Police Services District Fund - 106		
Revenues:		
Taxes		195,860,579
Intergovernmental		294,513
Charges for Services		1,110,480
Fines and Forfeitures		10,413,542
Investment Income		2,393,000
Miscellaneous		459,063
Revenues without Use of Fund Balance	$	210,531,177
Use of Fund Balance		8,457,572
TOTAL REVENUES	$	**218,988,749**
Appropriations:		
Police Services		205,272,456
Recorder's Court		2,385,708
Solicitor General		893,673
Clerk of Recorders Court		2,180,121
Non-Departmental		8,256,791
TOTAL APPROPRIATIONS	$	**218,988,749**
Recreation Fund - 105		
Revenues:		
Taxes		58,692,405
Intergovernmental		194,695
Charges for Services		5,086,719
Investment Income		657,500
Contributions and Donations		7,500
Miscellaneous		2,902,684
Other Financing Sources		21,930
TOTAL REVENUES	$	**67,563,433**
Appropriations:		
Parks and Recreation		60,436,324
Support Services		52,110
Non-Departmental		1,277,496
Appropriations without Contribution to Fund Balance	$	61,765,930
Contribution to Fund Balance		5,797,503
TOTAL APPROPRIATIONS	$	**67,563,433**

FY 2025 Budget
Resolution Summary
Gwinnett County, Georgia

		2025 Budget
Economic Development Tax Fund - 160		
Revenues:		
Taxes		17,028,416
Intergovernmental		58,310
Investment Income		157,500
TOTAL REVENUES	$	**17,244,226**
Appropriations:		
Non-Departmental		16,302,876
Appropriations without Contribution to Fund Balance	$	16,302,876
Contribution to Fund Balance		941,350
TOTAL APPROPRIATIONS	$	**17,244,226**
Gwinnett Place TAD Fund - 165		
Revenues:		
Investment Income		287,000
TOTAL REVENUES	$	**287,000**
Appropriations:		
Planning and Development		100,000
Appropriations without Contribution to Fund Balance	$	100,000
Contribution to Fund Balance		187,000
TOTAL APPROPRIATIONS	$	**287,000**
Indian Trail TAD Fund - 162		
Revenues:		
Investment Income		258,000
TOTAL REVENUES	$	**258,000**
Appropriations:		
Planning and Development		100,000
Appropriations without Contribution to Fund Balance	$	100,000
Contribution to Fund Balance		158,000
TOTAL APPROPRIATIONS	$	**258,000**

FY 2025 Budget
Resolution Summary
Gwinnett County, Georgia

		2025 Budget
Jimmy Carter Boulevard TAD Fund - 161		
Revenues:		
Investment Income		927,500
TOTAL REVENUES	$	**927,500**
Appropriations:		
Planning and Development		100,000
Appropriations without Contribution to Fund Balance	$	100,000
Contribution to Fund Balance		827,500
TOTAL APPROPRIATIONS	$	**927,500**
Lake Lucerne TAD Fund - 164		
Revenues:		
Investment Income		101,500
TOTAL REVENUES	$	**101,500**
Appropriations:		
Planning and Development		100,000
Appropriations without Contribution to Fund Balance	$	100,000
Contribution to Fund Balance		1,500
TOTAL APPROPRIATIONS	$	**101,500**
Park Place TAD Fund - 163		
Revenues:		
Investment Income		178,000
TOTAL REVENUES	$	**178,000**
Appropriations:		
Planning and Development		100,000
Appropriations without Contribution to Fund Balance	$	100,000
Contribution to Fund Balance		78,000
TOTAL APPROPRIATIONS	$	**178,000**

FY 2025 Budget
Resolution Summary
Gwinnett County, Georgia

		2025 Budget
The Exchange at Gwinnett TAD Fund - 166		
Revenues:		
Investment Income		242,500
Revenues without Use of Fund Balance	$	242,500
Use of Fund Balance		2,492,325
TOTAL REVENUES	$	**2,734,825**
Appropriations:		
Planning and Development		2,734,825
TOTAL APPROPRIATIONS	$	**2,734,825**
The Exchange at Gwinnett TAD Debt Srvc F - 966		
Revenues:		
Other Financing Sources		2,726,525
TOTAL REVENUES	$	**2,726,525**
Appropriations:		
Debt Service		2,726,525
TOTAL APPROPRIATIONS	$	**2,726,525**
Speed Hump Fund - 003		
Revenues:		
Charges for Services		150,000
Investment Income		12,000
Revenues without Use of Fund Balance	$	162,000
Use of Fund Balance		209,305
TOTAL REVENUES	$	**371,305**
Appropriations:		
Transportation		371,305
TOTAL APPROPRIATIONS	$	**371,305**

FY 2025 Budget
Resolution Summary
Gwinnett County, Georgia

		2025 Budget
Street Lighting Fund - 002		
Revenues:		
Charges for Services		9,600,000
Revenues without Use of Fund Balance	$	9,600,000
Use of Fund Balance		783,833
TOTAL REVENUES	$	**10,383,833**
Appropriations:		
Transportation		10,363,833
Non-Departmental		20,000
TOTAL APPROPRIATIONS	$	**10,383,833**
Authority Imaging Fund - 020		
Revenues:		
Charges for Services		868,093
Investment Income		74,640
Revenues without Use of Fund Balance	$	942,733
Use of Fund Balance		557,267
TOTAL REVENUES	$	**1,500,000**
Appropriations:		
Clerk of Court		1,500,000
TOTAL APPROPRIATIONS	$	**1,500,000**
Corrections Inmate Welfare Fund - 085		
Revenues:		
Charges for Services		138,500
Miscellaneous		8,200
TOTAL REVENUES	$	**146,700**
Appropriations:		
Corrections		115,640
Appropriations without Contribution to Fund Balance	$	115,640
Contribution to Fund Balance		31,060
TOTAL APPROPRIATIONS	$	**146,700**

FY 2025 Budget
Resolution Summary
Gwinnett County, Georgia

		2025 Budget
Crime Victims Assistance Fund - 075		
Revenues:		
Fines and Forfeitures		581,185
Revenues without Use of Fund Balance	$	581,185
Use of Fund Balance		223,931
TOTAL REVENUES	$	**805,116**
Appropriations:		
District Attorney		375,788
Solicitor General		419,328
Non-Departmental		10,000
TOTAL APPROPRIATIONS	$	**805,116**
DA Federal Justice Asset Sharing Fund - 080		
Revenues:		
Use of Fund Balance		83,792
TOTAL REVENUES	$	**83,792**
Appropriations:		
District Attorney		83,792
TOTAL APPROPRIATIONS	$	**83,792**
DA Federal Treasury Asset Sharing Fund - 082		
Revenues:		
Use of Fund Balance		38,000
TOTAL REVENUES	$	**38,000**
Appropriations:		
District Attorney		38,000
TOTAL APPROPRIATIONS	$	**38,000**
DA Special State Fund - 083		
Revenues:		
Use of Fund Balance		31,718
TOTAL REVENUES	$	**31,718**
Appropriations:		
District Attorney		31,718
TOTAL APPROPRIATIONS	$	**31,718**

FY 2025 Budget
Resolution Summary
Gwinnett County, Georgia

		2025 Budget
E-911 Fund - 095		
Revenues:		
Charges for Services		24,344,400
Investment Income		1,104,500
Revenues without Use of Fund Balance	$	25,448,900
Use of Fund Balance		5,415,021
TOTAL REVENUES	$	**30,863,921**
Appropriations:		
Police Services		27,273,885
Non-Departmental		3,590,036
TOTAL APPROPRIATIONS	$	**30,863,921**
Juvenile Court Supervision Fund - 030		
Revenues:		
Charges for Services		30,000
Revenues without Use of Fund Balance	$	30,000
Use of Fund Balance		25,100
TOTAL REVENUES	$	**55,100**
Appropriations:		
Juvenile Court		55,100
TOTAL APPROPRIATIONS	$	**55,100**
Police Special Justice Fund - 070		
Revenues:		
Use of Fund Balance		334,131
TOTAL REVENUES	$	**334,131**
Appropriations:		
Police Services		334,131
TOTAL APPROPRIATIONS	$	**334,131**

FY 2025 Budget
Resolution Summary
Gwinnett County, Georgia

		2025 Budget
Police Special State Fund - 072		
Revenues:		
Use of Fund Balance		140,700
TOTAL REVENUES	$	**140,700**
Appropriations:		
Police Services		140,700
TOTAL APPROPRIATIONS	$	**140,700**
Sheriff Inmate Fund - 090		
Revenues:		
Charges for Services		1,568,000
Investment Income		157,500
TOTAL REVENUES	$	**1,725,500**
Appropriations:		
Sheriff		696,350
Appropriations without Contribution to Fund Balance	$	696,350
Contribution to Fund Balance		1,029,150
TOTAL APPROPRIATIONS	$	**1,725,500**
Sheriff Special Justice Fund - 065		
Revenues:		
Use of Fund Balance		350,000
TOTAL REVENUES	$	**350,000**
Appropriations:		
Sheriff		350,000
TOTAL APPROPRIATIONS	$	**350,000**
Sheriff Special Treasury Fund - 066		
Revenues:		
Use of Fund Balance		75,000
TOTAL REVENUES	$	**75,000**
Appropriations:		
Sheriff		75,000
TOTAL APPROPRIATIONS	$	**75,000**

FY 2025 Budget
Resolution Summary
Gwinnett County, Georgia

		2025 Budget
Sheriff Special State Fund - 067		
Revenues:		
Use of Fund Balance		70,000
TOTAL REVENUES	$	**70,000**
Appropriations:		
Sheriff		70,000
TOTAL APPROPRIATIONS	$	**70,000**
Stadium Fund - 055		
Revenues:		
Taxes		1,036,158
Intergovernmental		400,000
Charges for Services		1,202,869
Investment Income		47,000
TOTAL REVENUES	$	**2,686,027**
Appropriations:		
Stadium Operations		2,126,868
Appropriations without Contribution to Fund Balance	$	2,126,868
Contribution to Fund Balance		559,159
TOTAL APPROPRIATIONS	$	**2,686,027**
Tree Bank Fund - 040		
Revenues:		
Licenses and Permits		100,000
Revenues without Use of Fund Balance	$	100,000
Use of Fund Balance		300,000
TOTAL REVENUES	$	**400,000**
Appropriations:		
Planning and Development		400,000
TOTAL APPROPRIATIONS	$	**400,000**

FY 2025 Budget
Resolution Summary
Gwinnett County, Georgia

		2025 Budget
Tourism Fund - 050		
Revenues:		
Taxes		14,144,182
Charges for Services		1,000
Investment Income		802,000
Miscellaneous		45,119
Revenues without Use of Fund Balance	$	14,992,301
Use of Fund Balance		3,725,640
TOTAL REVENUES	$	**18,717,941**
Appropriations:		
Tourism		18,717,941
TOTAL APPROPRIATIONS	$	**18,717,941**
Airport Operating Fund - 520		
Revenues:		
Charges for Services		155,000
Investment Income		64,000
Miscellaneous		1,200,000
Other Financing Sources		116,750
Revenues without Use of Net Position	$	1,535,750
Use of Net Position		480,579
TOTAL REVENUES	$	**2,016,329**
Appropriations:		
Transportation		2,005,329
Non-Departmental		11,000
TOTAL APPROPRIATIONS	$	**2,016,329**

FY 2025 Budget
Resolution Summary
Gwinnett County, Georgia

		2025 Budget
Economic Development Operating Fund - 530		
Revenues:		
Investment Income		189,000
Miscellaneous		3,700,000
Other Financing Sources		7,043,703
Revenues without Use of Fund Balance	$	10,932,703
Use of Fund Balance		1,089,929
TOTAL REVENUES	$	**12,022,632**
Appropriations:		
Non-Departmental		12,022,632
TOTAL APPROPRIATIONS	$	**12,022,632**
Local Transit Operating Fund - 515		
Revenues:		
Charges for Services		2,100,000
Investment Income		540,500
Other Financing Sources		14,800,000
Revenues without Use of Net Position	$	17,440,500
Use of Net Position		6,313,066
TOTAL REVENUES	$	**23,753,566**
Appropriations:		
Transportation		23,740,566
Non-Departmental		13,000
TOTAL APPROPRIATIONS	$	**23,753,566**

FY 2025 Budget
Resolution Summary
Gwinnett County, Georgia

		2025 Budget
Solid Waste Operating Fund - 595		
Revenues:		
Taxes		1,200,000
Charges for Services		58,784,029
Investment Income		1,782,000
Miscellaneous		100
TOTAL REVENUES	$	**61,766,129**
Appropriations:		
Support Services		61,176,797
Non-Departmental		43,032
Appropriations without Working Capital Reserve	$	61,219,829
Working Capital Reserve		546,300
TOTAL APPROPRIATIONS	$	**61,766,129**
Stormwater Operating Fund - 590		
Revenues:		
Charges for Services		31,550,187
Investment Income		541,000
Revenues without Use of Net Position	$	32,091,187
Use of Net Position		3,071,110
TOTAL REVENUES	$	**35,162,297**
Appropriations:		
Planning and Development		1,574,984
Water Resources		33,407,313
Non-Departmental		180,000
TOTAL APPROPRIATIONS	$	**35,162,297**

FY 2025 Budget
Resolution Summary
Gwinnett County, Georgia

		2025 Budget
Water and Sewer Operating Fund - 501		
Revenues:		
Charges for Services		430,641,368
Investment Income		5,289,500
Contributions and Donations		30,227,414
Revenues without Use of Net Position	$	466,158,282
Use of Net Position		24,731,301
TOTAL REVENUES	$	**490,889,583**
Appropriations:		
Planning and Development		1,977,724
Water Resources		488,045,859
Non-Departmental		866,000
TOTAL APPROPRIATIONS	$	**490,889,583**
Administrative Support Fund - 665		
Revenues:		
Charges for Services		153,361,910
Investment Income		715,500
Miscellaneous		364,796
TOTAL REVENUES	$	**154,442,206**
Appropriations:		
Communications		9,796,595
County Administration		9,699,092
Financial Services		12,445,471
Human Resources		9,705,970
Information Technology Services		79,657,699
Law		4,411,226
Support Services		25,790,653
Non-Departmental		2,935,500
TOTAL APPROPRIATIONS	$	**154,442,206**

FY 2025 Budget
Resolution Summary
Gwinnett County, Georgia

		2025 Budget
Auto Liability Fund - 606		
Revenues:		
Charges for Services		4,501,101
Investment Income		212,000
TOTAL REVENUES	$	**4,713,101**
Appropriations:		
Financial Services		3,772,950
Appropriations without Working Capital Reserve	$	3,772,950
Working Capital Reserve		940,151
TOTAL APPROPRIATIONS	$	**4,713,101**
Fleet Management Fund - 610		
Revenues:		
Charges for Services		15,322,679
Investment Income		245,500
Miscellaneous		343,500
Other Financing Sources		15,000
TOTAL REVENUES	$	**15,926,679**
Appropriations:		
Support Services		13,525,276
Non-Departmental		2,247,878
Appropriations without Working Capital Reserve	$	15,773,154
Working Capital Reserve		153,525
TOTAL APPROPRIATIONS	$	**15,926,679**
Group Self-Insurance Fund - 605		
Revenues:		
Charges for Services		94,365,909
Investment Income		1,940,000
Revenues without Use of Net Position	$	96,305,909
Use of Net Position		2,776,745
TOTAL REVENUES	$	**99,082,654**
Appropriations:		
Human Resources		99,068,654
Non-Departmental		14,000
TOTAL APPROPRIATIONS	$	**99,082,654**

FY 2025 Budget
Resolution Summary
Gwinnett County, Georgia

		2025 Budget
Risk Management Fund - 602		
Revenues:		
Charges for Services		16,013,362
Investment Income		98,500
Miscellaneous		270,000
TOTAL REVENUES	$	**16,381,862**
Appropriations:		
Financial Services		15,644,980
Non-Departmental		10,000
Appropriations without Working Capital Reserve	$	15,654,980
Working Capital Reserve		726,882
TOTAL APPROPRIATIONS	$	**16,381,862**
Workers' Compensation Fund - 604		
Revenues:		
Charges for Services		3,001,116
Investment Income		574,500
Revenues without Use of Net Position	$	3,575,616
Use of Net Position		2,350,468
TOTAL REVENUES	$	**5,926,084**
Appropriations:		
Human Resources		5,916,084
Non-Departmental		10,000
TOTAL APPROPRIATIONS	$	**5,926,084**
Total Operating Funds	**$**	**2,112,087,004**

FY 2025 Proposed Budget
Resolution Summary
Gwinnett County, Georgia

	2025 Budget	2026-2030 Budget
Capital Projects		
Revenues:		
Intergovernmental	920,652	1,425,178
Contributions and Donations	70,000	280,000
Other Financing Sources	61,293,324	210,225,962
Revenues without Use of Fund Balance	$ 62,283,976	$ 211,931,140
Use of Fund Balance	2,365,851	40,935,664
TOTAL REVENUES	$ **64,649,827**	$ **252,866,804**
Appropriations:		
Communications	70,000	280,000
Community Services	63,250	-
Fire and Emergency Services	4,853,132	34,384,451
Information Technology	7,358,191	46,691,632
Juvenile Court	3,235,285	468,708
Libraries	2,683,055	10,882,739
Parks and Recreation	1,420,858	-
Police Services	394,297	-
Sheriff	1,765,008	3,937,511
Solicitor General	62,500	-
Support Services	40,511,208	106,192,940
Transportation	174,500	-
Judiciary	939,226	15,653,784
Non-Departmental	1,119,317	34,375,039
TOTAL APPROPRIATIONS	$ **64,649,827**	$ **252,866,804**

FY 2025 Proposed Budget
Resolution Summary
Gwinnett County, Georgia

	2025 Budget	2026-2030 Budget
Capital Vehicle Replacements		
Revenues:		
Other Financing Sources	28,240,233	140,724,787
Revenues without Use of Fund Balance	$ 28,240,233	$ 140,724,787
Use of Fund Balance	(6,084,363)	51,105,120
TOTAL REVENUES	$ **22,155,870**	$ **191,829,907**
Appropriations:		
Child Advocacy & Juvenile Services	-	407,898
Communications	-	87,818
Community Services	192,625	4,066,948
Corrections	235,000	5,134,702
County Administration	-	75,008
District Attorney	704,000	6,374,475
Financial Services	-	274,474
Fire and Emergency Services	579,200	10,726,157
Information Technology	-	327,789
Juvenile Court	-	75,480
Parks and Recreation	1,132,500	8,897,274
Planning and Development	51,750	2,867,585
Police Services	10,075,500	105,106,727
Sheriff	4,182,000	23,592,042
Solicitor General	250,000	1,187,869
Support Services	209,500	3,486,270
Tax Commissioner	-	88,478
Transportation	4,416,000	18,823,119
Voter Registrations and Elections	-	102,000
Non-Departmental	127,795	127,794
TOTAL APPROPRIATIONS	$ **22,155,870**	$ **191,829,907**

FY 2025 Proposed Budget
Resolution Summary
Gwinnett County, Georgia

	2025 Budget	2026-2030 Budget
2023 Special Local Option Sales Tax		
Revenues:		
Taxes	199,961,208	704,938,949
Intergovernmental	7,832,697	-
TOTAL REVENUES	$ **207,793,905**	$ **704,938,949**
Appropriations:		
Financial Services	54,133,798	190,842,128
Fire and Emergency Services	8,000,000	20,512,655
Parks and Recreation	15,750,000	43,734,000
Support Services	29,724,000	31,854,345
Transportation	100,186,107	417,995,821
TOTAL APPROPRIATIONS	$ **207,793,905**	$ **704,938,949**
Airport Renewal & Extension		
Revenues:		
Other Financing Sources	115,258	715,748
Revenues without Use of Net Position	$ 115,258	$ 715,748
Use of Net Position	(37,258)	171,066
TOTAL REVENUES	$ **78,000**	$ **886,814**
Appropriations:		
Support Services	-	281,116
Transportation	78,000	605,698
TOTAL APPROPRIATIONS	$ **78,000**	$ **886,814**
Solid Waste Renewal & Extension		
Revenues:		
Other Financing Sources	44,671	190,323
Revenues without Use of Net Position	$ 44,671	$ 190,323
Use of Net Position	(41,368)	71,097
TOTAL REVENUES	$ **3,303**	$ **261,420**
Appropriations:		
Support Services	-	69,834
Non-Departmental	3,303	191,586
TOTAL APPROPRIATIONS	$ **3,303**	$ **261,420**

FY 2025 Proposed Budget
Resolution Summary
Gwinnett County, Georgia

	2025 Budget	2026-2030 Budget
Stormwater Renewal & Extension		
Revenues:		
Other Financing Sources	20,004,861	93,000,000
TOTAL REVENUES	$ **20,004,861**	$ **93,000,000**
Appropriations:		
Information Technology	55,479	-
Water Resources	19,949,382	93,000,000
TOTAL APPROPRIATIONS	$ **20,004,861**	$ **93,000,000**
Transit Renewal & Extension		
Revenues:		
Intergovernmental	118,289	-
Other Financing Sources	181,711	4,050,000
Revenues without Use of Net Position	$ 300,000	$ 4,050,000
Use of Net Position	-	2,000,000
TOTAL REVENUES	$ **300,000**	$ **6,050,000**
Appropriations:		
Transportation	300,000	6,050,000
TOTAL APPROPRIATIONS	$ **300,000**	$ **6,050,000**
Water & Sewer Renewal & Extension		
Revenues:		
Intergovernmental	14,067,889	-
Other Financing Sources	214,558,091	1,029,747,451
Revenues without Use of Net Position	$ 228,625,980	$ 1,029,747,451
Use of Net Position	11,829,870	50,354,150
TOTAL REVENUES	$ **240,455,850**	$ **1,080,101,601**
Appropriations:		
Information Technology	525,120	-
Water Resources	239,930,730	1,080,101,601
TOTAL APPROPRIATIONS	$ **240,455,850**	$ **1,080,101,601**

FY 2025 Proposed Budget
Resolution Summary
Gwinnett County, Georgia

	2025 Budget	2026-2030 Budget
Total Capital Funds	**$ 555,441,616**	**$ 2,329,935,495**

FY 2025 Budget
Resolution Summary
Gwinnett County, Georgia

	2025 Budget
GENERAL GRANT FUND	
Revenues:	
Intergovernmental Funds	
Federal	7,542,360
State	2,522,273
Local	382,268
TOTAL REVENUES-GENERAL GRANT FUND	10,446,901
Appropriations:	
Local	382,268
Misc. Grants	10,064,633
TOTAL APPROPRIATIONS-GENERAL GRANT FUND	10,446,901
HUD GRANT FUNDS	
Revenues:	
Intergovernmental Funds	
Federal	22,678,047
TOTAL REVENUES-HUD RELATED GRANT FUNDS	22,678,047
Appropriations:	
Community Development Block Grant	11,081,216
HOME Investment Partnerships Program	9,280,313
Emergency Solutions Grant	559,580
Neighborhood Stabilization Program	1,756,938
TOTAL APPROPRIATIONS-HUD GRANT FUNDS	22,678,047
LOCAL TRANSIT OPERATING-GRANTS	
Revenues:	
Intergovernmental Funds	
Federal	10,374,978
TOTAL REVENUES-LOCAL TRANSIT OPERATING-GRANTS	10,374,978
Appropriations:	
Federal Transit Administration	10,374,978
TOTAL APPROPRIATIONS-LOCAL TRANSIT OPERATING-GRANTS	10,374,978
AMERICAN RESCUE PLAN ACT - GRANTS	
Revenues:	
Intergovernmental Funds	
Federal	80,074,544
TOTAL REVENUES-AMERICAN RESCUE PLAN ACT RELATED GRANT FUNDS	80,074,544
Appropriations:	
State and Local Fiscal Recovery Fund Program	73,108,307
Emergency Rental Assistance Program Round Two	5,257,374
Judicial Council American Rescue Plan Backlog of Serious Felony Cases	1,708,863
TOTAL APPROPRIATIONS-AMERICAN RESCUE PLAN ACT GRANT FUNDS	80,074,544

COMPENSATION FOR APPOINTMENTS TO GWINNETT COUNTY BOARDS AND AUTHORITIES

Board Title	Department	Member Compensation
Board of Construction Adjustments and Appeals	Planning & Development	$200/meeting attended
Licensing and Revenue Board of Appeals	Planning & Development	$200/meeting or appeal hearing for Non-county employees only
Merit Board	Human Resources	$200/meeting or hearing or less than four hours; $300/meeting or hearing four hours or longer
Municipal-Gwinnett County Planning Commission	Planning & Development	$250 per meeting
Registration & Elections Board	County Administration	Chair - $250 per month Members - $200 month $50 per special called meeting attended
Tax Assessors	Financial Services	$500 per meeting
Zoning Board of Appeals	Planning & Development	$200 per meeting