GWINNETT COUNTY

BOARD OF COMMISSIONERS

LAWRENCEVILLE, GEORGIA

RESOLUTION ENTITLED: A RESOLUTION ADOPTING A BUDGET FOR THE FISCAL YEAR 2026 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 2026 TAX DIGEST; AFFIRMING THAT EXPENDITURES IN EACH AGENCY MAY NOT EXCEED APPROPRIATIONS; AND PROHIBITING EXPENDITURES FROM EXCEEDING ANTICIPATED FUNDING SOURCES

ADOPTION DATE: JANUARY 6, 2026

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 Ku, which carried by a 5-0 vote, the Resolution of the Gwinnett County Board of 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 2026 Proposed Budget, as required by State and Local Laws and regulations; and

WHEREAS, the Board decrees that the Proposed 2026 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 § 33-8-8.3, the proceeds from the tax on insurance premiums in the amount of $61,901,203 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 $217,888,260 and remaining funding of $155,987,057 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, with the exception of the express authority granted to the County Administrator or CFO/Deputy County Administrator below, amounts appropriated in categories for Allocations, Contributions, General Operating Expenses, Capital Outlay and Personnel Services 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 new appropriations added to an existing capital project may be expended in a prior or subsequent fiscal year; and

BE IT FURTHER RESOLVED that the 2026 Budget shall only be amended by the Board of Commissioners, except in the following cases where authority is granted by the Board of Commissioners to:

1. The Department or Agency Director to:

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

2. The Director of Financial Services to:

   (a) allocate funds to appropriate 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 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 funds resulting from estimated under expenditures in ongoing capital projects into contingencies or reserves

   (b) allocate funds from any contingency or reserve to cover existing obligations/expenses; 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 $250,000;

   (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) transfer appropriations in any Fund among the various categories within a Department or Agency up to $250,000;

(d) approve transfer of funds between various accounts in a department's approved General Operating Expense category up to $250,000;

(e) reallocate funding among projects (capital or operating) approved by the Board of Commissioners;

(f) 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.

(g) 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;

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

(i) review final grant agreements and decline a grant if the terms are deemed unacceptable or infeasible, and to direct other Gwinnett County staff to carry out any actions necessary to decline the grant as determined; 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 § 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. Thirty-five (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 2026 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 2026 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 §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 2026 Budget
Resolution Summary
Gwinnett County, Georgia

	2026 Budget
General Fund	
Revenues:	
Taxes	522,806,388
Licenses and Permits	5,470,409
Intergovernmental	2,490,047
Charges for Services	39,540,262
Fines and Forfeitures	3,110,758
Investment Income	10,258,811
Contributions and Donations	107,700
Miscellaneous	1,376,853
TOTAL REVENUES	$ **585,161,228**
Appropriations:	
Assessors' Office	15,633,270
Board of Commissioners	2,951,332
County Administration	1,566,361
Tax Commissioner	22,276,728
Transportation	39,929,859
Planning and Development	7,869,908
Police Services	7,299,106
Corrections	26,697,375
Community Services	31,542,913
Subsidies	
Atlanta Regional Commission	1,234,774
Board of Health	3,345,000
Coalition for Health & Human Services	235,088
Dept of Family & Children's Services	660,638
Forestry	7,358
Gwinnett Hospital Authority	1,000,000
HealthCare Initiative	650,000
Homelessness Prevention	1,012,300
Library Subsidy	27,879,605
Medical Examiner	2,503,221
Mental Health	1,443,341
Partnership Gwinnett	500,000
Total Subsidies	40,471,325
Voter Registrations and Elections	22,661,952
Juvenile Court	8,107,232
Child Advocacy and Juvenile Services	7,066,923

FY 2026 Budget
Resolution Summary
Gwinnett County, Georgia

	2026 Budget
Sheriff	173,541,610
Clerk of Court	24,952,791
Judiciary	42,028,874
Probate Court	5,534,187
District Attorney	30,177,211
Solicitor General	12,835,887
Support Services	274,300
Intergovernmental Payments	160,000
Non-Departmental:	
Contingency	13,579,313
Contribution to Capital	12,729,858
Contribution to Local Transit	15,998,560
Reserves - Indigent Defense	14,500,000
Reserves - Pension	155,000
Total Non-Departmental	56,962,731
Appropriations without Contribution to Fund Balance	580,541,875
Contribution to Fund Balance	4,619,353
TOTAL APPROPRIATIONS	$ **585,161,228**

FY 2026 Budget
Resolution Summary
Gwinnett County, Georgia

		2026 Budget
Development & Enforcement District Fund		
Revenues:		
Taxes		13,460,195
Licenses and Permits		7,500,000
Charges for Services		720,000
Investment Income		892,883
Revenues without Use of Fund Balance	$	22,573,078
Use of Fund Balance		538,288
TOTAL REVENUES	$	**23,111,366**
Appropriations:		
Arts Culture and Entertainment		50,000
Planning and Development		22,933,518
Non-Departmental		127,848
TOTAL APPROPRIATIONS	$	**23,111,366**
Fire and EMS District Fund		
Revenues:		
Taxes		192,440,515
Licenses and Permits		1,000,000
Charges for Services		20,595,090
Investment Income		4,164,960
Contributions and Donations		1,000
Miscellaneous		1,000
TOTAL REVENUES	$	**218,202,565**
Appropriations:		
Planning and Development		1,605,081
Fire and Emergency Services		191,891,106
Non-Departmental		1,787,584
Appropriations without Contribution to Fund Balance	$	195,283,771
Contribution to Fund Balance		22,918,794
TOTAL APPROPRIATIONS	$	**218,202,565**

FY 2026 Budget
Resolution Summary
Gwinnett County, Georgia

		2026 Budget
Loganville EMS District Fund		
Revenues:		
Investment Income		9,950
Revenues without Use of Fund Balance	$	9,950
Use of Fund Balance		91,934
TOTAL REVENUES	$	**101,884**
Appropriations:		
Loganville EMS		101,884
TOTAL APPROPRIATIONS	$	**101,884**
Police Services District Fund		
Revenues:		
Taxes		203,161,810
Charges for Services		1,116,000
Fines and Forfeitures		7,375,000
Investment Income		5,980,322
Miscellaneous		255,128
TOTAL REVENUES	$	**217,888,260**
Appropriations:		
Police Services		189,775,015
Recorder's Court		2,485,214
Solicitor General		920,415
Clerk of Recorders Court		2,324,295
Non-Departmental		10,825,718
Appropriations without Contribution to Fund Balance	$	206,330,657
Contribution to Fund Balance		11,557,603
TOTAL APPROPRIATIONS	$	**217,888,260**

FY 2026 Budget
Resolution Summary
Gwinnett County, Georgia

		2026 Budget
Recreation Fund		
Revenues:		
Taxes		60,972,505
Intergovernmental		153,493
Charges for Services		4,867,039
Investment Income		1,282,667
Contributions and Donations		10,500
Miscellaneous		2,831,773
Other Financing Sources		21,930
TOTAL REVENUES	$	**70,139,907**
Appropriations:		
Parks and Recreation		60,876,624
Non-Departmental		321,966
Appropriations without Contribution to Fund Balance	$	61,198,590
Contribution to Fund Balance		8,941,317
TOTAL APPROPRIATIONS	$	**70,139,907**
Economic Development Tax Fund		
Revenues:		
Taxes		18,131,889
Investment Income		255,039
Revenues without Use of Fund Balance	$	18,386,928
Use of Fund Balance		1,231,191
TOTAL REVENUES	$	**19,618,119**
Appropriations:		
Planning and Development		19,618,119
TOTAL APPROPRIATIONS	$	**19,618,119**

FY 2026 Budget
Resolution Summary
Gwinnett County, Georgia

		2026 Budget
Gwinnett Place TAD Fund		
Revenues:		
Investment Income		319,700
Revenues without Use of Fund Balance	$	319,700
Use of Fund Balance		126,967
TOTAL REVENUES	$	**446,667**
Appropriations:		
Planning and Development		446,667
TOTAL APPROPRIATIONS	$	**446,667**
Indian Trail TAD Fund		
Revenues:		
Investment Income		329,900
TOTAL REVENUES	$	**329,900**
Appropriations:		
Planning and Development		100,000
Appropriations without Contribution to Fund Balance	$	100,000
Contribution to Fund Balance		229,900
TOTAL APPROPRIATIONS	$	**329,900**

FY 2026 Budget
Resolution Summary
Gwinnett County, Georgia

		2026 Budget
Jimmy Carter Boulevard TAD Fund		
Revenues:		
Investment Income		986,500
TOTAL REVENUES	$	**986,500**
Appropriations:		
Planning and Development		100,000
Appropriations without Contribution to Fund Balance	$	100,000
Contribution to Fund Balance		886,500
TOTAL APPROPRIATIONS	$	**986,500**
Lake Lucerne TAD Fund		
Revenues:		
Investment Income		121,800
TOTAL REVENUES	$	**121,800**
Appropriations:		
Planning and Development		100,000
Appropriations without Contribution to Fund Balance	$	100,000
Contribution to Fund Balance		21,800
TOTAL APPROPRIATIONS	$	**121,800**

FY 2026 Budget
Resolution Summary
Gwinnett County, Georgia

		2026 Budget
Park Place TAD Fund		
Revenues:		
Investment Income		232,250
TOTAL REVENUES	$	**232,250**
Appropriations:		
Planning and Development		100,000
Appropriations without Contribution to Fund Balance	$	100,000
Contribution to Fund Balance		132,250
TOTAL APPROPRIATIONS	$	**232,250**
The Exchange at Gwinnett TAD Fund		
Revenues:		
Investment Income		100,100
Revenues without Use of Fund Balance	$	100,100
Use of Fund Balance		3,422,526
TOTAL REVENUES	$	**3,522,626**
Appropriations:		
Planning and Development		3,522,626
TOTAL APPROPRIATIONS	$	**3,522,626**
The Exchange at Gwinnett TAD Debt Srvc F		
Revenues:		
Other Financing Sources		3,517,126
TOTAL REVENUES	$	**3,517,126**
Appropriations:		
Debt Service		3,517,126
TOTAL APPROPRIATIONS	$	**3,517,126**

FY 2026 Budget
Resolution Summary
Gwinnett County, Georgia

		2026 Budget
Speed Hump Fund		
Revenues:		
Charges for Services		140,000
Investment Income		7,100
Revenues without Use of Fund Balance	$	147,100
Use of Fund Balance		177,749
TOTAL REVENUES	$	**324,849**
Appropriations:		
Transportation		324,849
TOTAL APPROPRIATIONS	$	**324,849**
Street Lighting Fund		
Revenues:		
Charges for Services		10,512,410
Investment Income		1,253
Revenues without Use of Fund Balance	$	10,513,663
Use of Fund Balance		3,364
TOTAL REVENUES	$	**10,517,027**
Appropriations:		
Transportation		10,507,027
Non-Departmental		10,000
TOTAL APPROPRIATIONS	$	**10,517,027**
Authority Imaging Fund		
Revenues:		
Charges for Services		558,000
Investment Income		53,000
Revenues without Use of Fund Balance	$	611,000
Use of Fund Balance		389,000
TOTAL REVENUES	$	**1,000,000**
Appropriations:		
Clerk of Court		1,000,000
TOTAL APPROPRIATIONS	$	**1,000,000**

FY 2026 Budget
Resolution Summary
Gwinnett County, Georgia

		2026 Budget
Corrections Inmate Welfare Fund		
Revenues:		
Miscellaneous		140,200
TOTAL REVENUES	$	**140,200**
Appropriations:		
Corrections		116,697
Appropriations without Contribution to Fund Balance	$	116,697
Contribution to Fund Balance		23,503
TOTAL APPROPRIATIONS	$	**140,200**
Crime Victims Assistance Fund		
Revenues:		
Fines and Forfeitures		605,252
Revenues without Use of Fund Balance	$	605,252
Use of Fund Balance		234,343
TOTAL REVENUES	$	**839,595**
Appropriations:		
District Attorney		409,634
Solicitor General		419,961
Non-Departmental		10,000
TOTAL APPROPRIATIONS	$	**839,595**

FY 2026 Budget
Resolution Summary
Gwinnett County, Georgia

	2026 Budget
DA Federal Justice Asset Sharing Fund	
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	
Revenues:	
Use of Fund Balance	12,434
TOTAL REVENUES	$ **12,434**
Appropriations:	
District Attorney	12,434
TOTAL APPROPRIATIONS	$ **12,434**
DA Special State Fund	
Revenues:	
Use of Fund Balance	31,718
TOTAL REVENUES	$ **31,718**
Appropriations:	
District Attorney	31,718
TOTAL APPROPRIATIONS	$ **31,718**

FY 2026 Budget
Resolution Summary
Gwinnett County, Georgia

		2026 Budget
E-911 Fund		
Revenues:		
Charges for Services		24,323,874
Investment Income		872,050
Revenues without Use of Fund Balance	$	25,195,924
Use of Fund Balance		8,574,308
TOTAL REVENUES	$	**33,770,232**
Appropriations:		
Police Services		30,427,375
Intergovernmental Payments		2,940,357
Non-Departmental		402,500
TOTAL APPROPRIATIONS	$	**33,770,232**
Juvenile Court Supervision Fund		
Revenues:		
Charges for Services		30,000
Revenues without Use of Fund Balance	$	30,000
Use of Fund Balance		45,600
TOTAL REVENUES	$	**75,600**
Appropriations:		
Juvenile Court		75,600
TOTAL APPROPRIATIONS	$	**75,600**
Police Special Justice Fund		
Revenues:		
Use of Fund Balance		72,860
TOTAL REVENUES	$	**72,860**
Appropriations:		
Police Services		72,860
TOTAL APPROPRIATIONS	$	**72,860**

FY 2026 Budget
Resolution Summary
Gwinnett County, Georgia

		2026 Budget
Police Special State Fund		
Revenues:		
Use of Fund Balance		178,246
TOTAL REVENUES	$	**178,246**
Appropriations:		
Police Services		178,246
TOTAL APPROPRIATIONS	$	**178,246**
Sheriff Inmate Fund		
Revenues:		
Investment Income		114,250
Miscellaneous		1,080,000
TOTAL REVENUES	$	**1,194,250**
Appropriations:		
Sheriff		506,180
Appropriations without Contribution to Fund Balance	$	506,180
Contribution to Fund Balance		688,070
TOTAL APPROPRIATIONS	$	**1,194,250**

FY 2026 Budget
Resolution Summary
Gwinnett County, Georgia

	2026 Budget
Sheriff Special Justice Fund	
Revenues:	
Use of Fund Balance	350,000
TOTAL REVENUES	$ **350,000**
Appropriations:	
Sheriff	350,000
TOTAL APPROPRIATIONS	$ **350,000**
Sheriff Special Treasury Fund	
Revenues:	
Use of Fund Balance	75,000
TOTAL REVENUES	$ **75,000**
Appropriations:	
Sheriff	75,000
TOTAL APPROPRIATIONS	$ **75,000**
Sheriff Special State Fund	
Revenues:	
Use of Fund Balance	70,000
TOTAL REVENUES	$ **70,000**
Appropriations:	
Sheriff	70,000
TOTAL APPROPRIATIONS	$ **70,000**

FY 2026 Budget
Resolution Summary
Gwinnett County, Georgia

		2026 Budget
Stadium Fund		
Revenues:		
Taxes		1,251,037
Intergovernmental		400,000
Charges for Services		1,203,049
Investment Income		114,250
TOTAL REVENUES	$	**2,968,336**
Appropriations:		
Stadium Operations		2,097,167
Appropriations without Contribution to Fund Balance	$	2,097,167
Contribution to Fund Balance		871,169
TOTAL APPROPRIATIONS	$	**2,968,336**
Tree Bank Fund		
Revenues:		
Charges for Services		100,000
Revenues without Use of Fund Balance	$	100,000
Use of Fund Balance		200,000
TOTAL REVENUES	$	**300,000**
Appropriations:		
Planning and Development		300,000
TOTAL APPROPRIATIONS	$	**300,000**
Tourism Fund		
Revenues:		
Taxes		15,155,683
Charges for Services		1,000
Investment Income		456,850
Revenues without Use of Fund Balance	$	15,613,533
Use of Fund Balance		3,417,244
TOTAL REVENUES	$	**19,030,777**
Appropriations:		
Arts Culture and Entertainment		350,000
Tourism		18,680,777
TOTAL APPROPRIATIONS	$	**19,030,777**

FY 2026 Budget
Resolution Summary
Gwinnett County, Georgia

		2026 Budget
Airport Operating Fund		
Revenues:		
Charges for Services		180,000
Investment Income		71,550
Miscellaneous		1,854,500
TOTAL REVENUES	$	**2,106,050**
Appropriations:		
Transportation		2,000,033
Non-Departmental		10,000
Appropriations without Working Capital Reserve	$	2,010,033
Working Capital Reserve		96,017
TOTAL APPROPRIATIONS	$	**2,106,050**
Economic Development Operating Fund		
Revenues:		
Investment Income		71,500
Miscellaneous		2,100,000
Other Financing Sources		3,900,000
Revenues without Use of Fund Balance	$	6,071,500
Use of Fund Balance		4,037,555
TOTAL REVENUES	$	**10,109,055**
Appropriations:		
Planning and Development		9,607,855
Non-Departmental		501,200
TOTAL APPROPRIATIONS	$	**10,109,055**

FY 2026 Budget
Resolution Summary
Gwinnett County, Georgia

		2026 Budget
Local Transit Operating Fund		
Revenues:		
Charges for Services		1,738,484
Investment Income		679,250
Other Financing Sources		15,998,560
Revenues without Use of Net Position	$	18,416,294
Use of Net Position		4,204,967
TOTAL REVENUES	$	**22,621,261**
Appropriations:		
Transportation		22,611,261
Non-Departmental		10,000
TOTAL APPROPRIATIONS	$	**22,621,261**
Solid Waste Operating Fund		
Revenues:		
Taxes		1,350,000
Charges for Services		59,177,114
Investment Income		1,793,500
Miscellaneous		1,200
Revenues without Use of Net Position	$	62,321,814
Use of Net Position		300,206
TOTAL REVENUES	$	**62,622,020**
Appropriations:		
Support Services		62,608,717
Non-Departmental		13,303
TOTAL APPROPRIATIONS	$	**62,622,020**

FY 2026 Budget
Resolution Summary
Gwinnett County, Georgia

		2026 Budget
Stormwater Operating Fund		
Revenues:		
Charges for Services		32,275,437
Investment Income		657,000
Revenues without Use of Net Position	$	32,932,437
Use of Net Position		5,140,931
TOTAL REVENUES	$	**38,073,368**
Appropriations:		
Planning and Development		1,339,825
Water Resources		36,646,043
Non-Departmental		87,500
TOTAL APPROPRIATIONS	$	**38,073,368**
Water and Sewer Operating Fund		
Revenues:		
Charges for Services		449,885,380
Investment Income		10,042,100
Contributions and Donations		27,148,791
TOTAL REVENUES	$	**487,076,271**
Appropriations:		
Planning and Development		2,186,288
Water Resources		406,463,141
Non-Departmental		409,000
Appropriations without Working Capital Reserve	$	409,058,429
Working Capital Reserve		78,017,842
TOTAL APPROPRIATIONS	$	**487,076,271**

FY 2026 Budget
Resolution Summary
Gwinnett County, Georgia

		2026 Budget
Administrative Support Fund		
Revenues:		
Charges for Services		151,565,333
Investment Income		494,992
Miscellaneous		476,738
TOTAL REVENUES	$	**152,537,063**
Appropriations:		
Communications		10,094,431
County Administration		10,419,090
Financial Services		13,096,420
Human Resources		9,216,747
Information Technology Services		75,638,252
Law		5,680,552
Support Services		27,392,071
Non-Departmental		999,500
TOTAL APPROPRIATIONS	$	**152,537,063**
Auto Liability Fund		
Revenues:		
Charges for Services		4,500,000
Investment Income		217,650
TOTAL REVENUES	$	**4,717,650**
Appropriations:		
Financial Services		3,500,492
Appropriations without Working Capital Reserve	$	3,500,492
Working Capital Reserve		1,217,158
TOTAL APPROPRIATIONS	$	**4,717,650**

FY 2026 Budget
Resolution Summary
Gwinnett County, Georgia

		2026 Budget
Fleet Management Fund		
Revenues:		
Charges for Services		16,541,782
Investment Income		222,000
Miscellaneous		344,000
Other Financing Sources		35,000
TOTAL REVENUES	$	**17,142,782**
Appropriations:		
Support Services		13,447,640
Non-Departmental		1,969,429
Appropriations without Working Capital Reserve	$	15,417,069
Working Capital Reserve		1,725,713
TOTAL APPROPRIATIONS	$	**17,142,782**
Group Self-Insurance Fund		
Revenues:		
Charges for Services		105,759,222
Investment Income		1,772,950
Revenues without Use of Net Position	$	107,532,172
Use of Net Position		10,692,079
TOTAL REVENUES	$	**118,224,251**
Appropriations:		
Human Resources		118,214,251
Non-Departmental		10,000
TOTAL APPROPRIATIONS	$	**118,224,251**

FY 2026 Budget
Resolution Summary
Gwinnett County, Georgia

		2026 Budget
Risk Management Fund		
Revenues:		
Charges for Services		16,000,000
Investment Income		216,650
TOTAL REVENUES	$	**16,216,650**
Appropriations:		
Financial Services		15,170,587
Non-Departmental		10,000
Appropriations without Working Capital Reserve	$	15,180,587
Working Capital Reserve		1,036,063
TOTAL APPROPRIATIONS	$	**16,216,650**
Workers' Compensation Fund		
Revenues:		
Charges for Services		3,000,000
Investment Income		443,450
Revenues without Use of Net Position	$	3,443,450
Use of Net Position		2,458,589
TOTAL REVENUES	$	**5,902,039**
Appropriations:		
Human Resources		5,892,039
Non-Departmental		10,000
TOTAL APPROPRIATIONS	$	**5,902,039**
Total Operating Funds	**$**	**2,151,763,574**

FY 2026 Budget
Resolution Summary
Gwinnett County, Georgia

	2026 Budget	2027-2031 Budget
Capital Projects		
Revenues:		
Contributions and Donations	70,000	210,000
Other Financing Sources	18,760,233	62,737,422
Revenues without Use of Fund Balance	$ 18,830,233	$ 62,947,422
Use of Fund Balance	75,637,859	71,182,889
TOTAL REVENUES	$ **94,468,092**	$ **134,130,311**
Appropriations:		
Communications	70,000	210,000
Community Services	96,773	-
Fire and Emergency Services	743,169	26,346,266
Information Technology	11,116,632	1,178,907
Libraries	3,423,763	6,379,466
Parks and Recreation	1,669,500	-
Sheriff	3,167,076	5,247,000
Support Services	49,951,758	54,243,451
Transportation	149,705	-
Judiciary	6,008,399	4,778,016
Non-Departmental	18,071,317	35,747,205
TOTAL APPROPRIATIONS	$ **94,468,092**	$ **134,130,311**

FY 2026 Budget
Resolution Summary
Gwinnett County, Georgia

	2026 Budget	2027-2031 Budget
Capital Vehicle Replacements		
Revenues:		
Other Financing Sources	1,206,690	95,726,830
Revenues without Use of Fund Balance	$ 1,206,690	$ 95,726,830
Use of Fund Balance	23,313,567	87,352,153
TOTAL REVENUES	$ **24,520,257**	$ **183,078,983**
Appropriations:		
Assessors' Office	-	317,384
Child Advocacy & Juvenile Services	38,123	419,126
Communications	50,000	52,020
Community Services	346,050	3,367,325
Corrections	45,900	5,144,953
County Administration	-	75,008
District Attorney	2,062,720	6,177,953
Fire and Emergency Services	776,470	10,227,570
Information Technology	64,515	772,950
Juvenile Court	-	51,510
Parks and Recreation	1,518,047	6,539,090
Planning and Development	105,570	3,339,836
Police Services	13,157,153	102,185,983
Sheriff	2,086,340	22,089,162
Solicitor General	382,500	1,610,876
Support Services	1,168,075	2,764,975
Tax Commissioner	-	87,701
Transportation	2,546,000	17,809,661
Voter Registrations and Elections	45,000	45,900
Non-Departmental	127,794	-
TOTAL APPROPRIATIONS	$ **24,520,257**	$ **183,078,983**

FY 2026 Budget
Resolution Summary
Gwinnett County, Georgia

	2026 Budget	2027-2031 Budget
2017 Special Local Option Sales Tax		
Revenues:		
Investment Income	4,899,500	-
TOTAL REVENUES	$ **4,899,500**	$ **-**
Appropriations:		
Fire and Emergency Services	343,000	-
Libraries	147,000	-
Parks and Recreation	710,000	-
Support Services	73,500	-
Transportation	3,185,000	-
Non-Departmental	441,000	-
TOTAL APPROPRIATIONS	$ **4,899,500**	$ **-**
2023 Special Local Option Sales Tax		
Revenues:		
Taxes	208,559,540	496,379,409
Investment Income	10,186,000	-
Revenues without Use of Fund Balance	$ 218,745,540	$ 496,379,409
Use of Fund Balance	(88,264,437)	88,649,101
TOTAL REVENUES	$ **130,481,103**	$ **585,028,510**
Appropriations:		
Financial Services	56,461,551	134,380,577
Fire and Emergency Services	4,447,228	16,065,427
Parks and Recreation	6,272,000	37,462,000
Support Services	1,616,439	30,622,570
Transportation	51,497,885	366,497,936
Non-Departmental	10,186,000	-
TOTAL APPROPRIATIONS	$ **130,481,103**	$ **585,028,510**

FY 2026 Budget
Resolution Summary
Gwinnett County, Georgia

	2026 Budget	2027-2031 Budget
Airport Renewal & Extension		
Revenues:		
Other Financing Sources	80,176	1,406,405
TOTAL REVENUES	$ **80,176**	$ **1,406,405**
Appropriations:		
Support Services	35,176	761,000
Transportation	45,000	645,405
TOTAL APPROPRIATIONS	$ **80,176**	$ **1,406,405**
Solid Waste Renewal & Extension		
Revenues:		
Other Financing Sources	466,123	258,117
TOTAL REVENUES	$ **466,123**	$ **258,117**
Appropriations:		
Support Services	462,820	69,834
Non-Departmental	3,303	188,283
TOTAL APPROPRIATIONS	$ **466,123**	$ **258,117**
Stormwater Renewal & Extension		
Revenues:		
Other Financing Sources	21,968,396	99,065,000
TOTAL REVENUES	$ **21,968,396**	$ **99,065,000**
Appropriations:		
Information Technology	298,396	-
Water Resources	21,670,000	99,065,000
TOTAL APPROPRIATIONS	$ **21,968,396**	$ **99,065,000**

FY 2026 Budget
Resolution Summary
Gwinnett County, Georgia

	2026 Budget	2027-2031 Budget
Transit Renewal & Extension		
Revenues:		
Other Financing Sources	206,444	12,950,000
TOTAL REVENUES	$ **206,444**	$ **12,950,000**
Appropriations:		
Transportation	206,444	12,950,000
TOTAL APPROPRIATIONS	$ **206,444**	$ **12,950,000**
Water & Sewer Renewal & Extension		
Revenues:		
Intergovernmental	-	1,400,000
Contributions and Donations	-	2,600,000
Other Financing Sources	154,050,055	1,204,963,400
TOTAL REVENUES	$ **154,050,055**	$ **1,208,963,400**
Appropriations:		
Information Technology	2,696,776	-
Water Resources	151,353,279	1,208,963,400
TOTAL APPROPRIATIONS	$ **154,050,055**	$ **1,208,963,400**
Total Capital Funds	**$ 431,140,146**	**2,224,880,726**

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	County Administration	$500 per meeting
Zoning Board of Appeals	Planning & Development	$200 per meeting