GCID: 2024-0037

GWINNETT COUNTY

BOARD OF COMMISSIONERS

LAWRENCEVILLE, GEORGIA

RESOLUTION ENTITLED: A RESOLUTION ADOPTING A BUDGET FOR THE FISCAL YEAR 2024 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 2024 TAX DIGEST; AFFIRMING THAT EXPENDITURES IN EACH AGENCY MAY NOT EXCEED APPROPRIATIONS; AND PROHIBITING EXPENDITURES FROM EXCEEDING ANTICIPATED FUNDING SOURCES.

ADOPTION DATE: JANUARY 2, 2024

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
Matthew Holtkamp, District 4	Yes	No

On motion of Commissioner Ku, which carried 4-1, 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 2024 Proposed Budget, as required by State and Local Laws and regulations; and

WHEREAS, the Board decrees that the Proposed 2024 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 $60,204,000 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 $199,006,869 and remaining funding of $138,802,869 anticipated from direct revenues and taxes; and

BE IT FURTHER RESOLVED that certain Capital Project Budgets are adopted, as specified herein, as multiple-year project budgets as provided for in Official Code of Georgia Annotated Section § 36-81-3(b)(2); and

BE IT FURTHER RESOLVED that Indirect Cost Allocations and Contributions as appropriated in any Fund within the various accounts of a Department or Agency are restricted for the express purpose as designated; and

BE IT FURTHER RESOLVED that 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 2024 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 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) transfer funds resulting from under expenditures in completed capital projects into Non-Departmental contingencies and reserves.

   (f) 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;

(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; adjust revenue and appropriations budgets in capital projects to account for revenue that was previously budgeted but uncollected.

3. 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 for amounts up to $250,000;

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

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

(e) 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.

(f) discontinue previously approved capital projects that are no longer feasible and transfer remaining funds to Non-Departmental contingencies and reserves.

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 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 2024 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 2024 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.

GWINNETT COUNTY BOARD OF COMMISSIONERS

By: Nicole L. Hendrickson

NICOLE L. HENDRICKSON, CHAIRWOMAN

ATTEST:

BY: Tina M King

TINA KING, COUNTY CLERK
(SEAL)

APPROVED AS TO FORM:

BY: M Wilson

MELANIE WILSON, SENIOR ASSISTANT COUNTY ATTORNEY

FY 2024 Budget
Resolution Summary
Gwinnett County, Georgia

		2024 Budget
General Fund - 001		
Revenues:		
Taxes		457,114,667
Licenses and Permits		5,279,690
Intergovernmental		4,162,064
Charges for Services		34,658,485
Fines and Forfeitures		3,147,655
Investment Income		4,826,023
Contributions and Donations		105,950
Miscellaneous		1,834,120
Revenues without Use of Fund Balance	$	511,128,654
Use of Fund Balance		39,156,305
TOTAL REVENUES	$	**550,284,959**
Appropriations:		
Board of Commissioners		2,477,975
Communications		1,216,032
County Administration		1,497,677
Financial Services		13,988,004
Tax Commissioner		19,630,133
Transportation		38,406,186
Planning and Development		4,056,076
Police Services		4,136,071
Corrections		24,232,598
Community Services		27,682,093
Community Services Subsidies:		
Atlanta Regional Commission		1,295,618
Board of Health		2,500,000
Coalition for Health & Human Services		235,088
Dept of Family & Children's Services		660,638
Food Insecurity		150,000
Forestry		7,358
HealthCare Initiative		550,000
Homelessness Prevention		500,000
Library In-House Services		1,320,328
Library Subsidy		24,419,802
Mental Health		1,443,341
Total Community Services Subsidies		33,082,173
Voter Registrations and Elections		22,320,753
Juvenile Court		6,954,736

FY 2024 Budget
Resolution Summary
Gwinnett County, Georgia

	2024 Budget
Child Advocacy and Juvenile Services	5,622,277
Sheriff	162,411,937
Clerk of Court	21,098,723
Judiciary	34,704,738
Probate Court	4,512,766
District Attorney	26,476,721
Solicitor General	10,490,322
Support Services	268,503
Non-Departmental:	
Contingency	4,596,000
Contribution to Airport	25,000
Contribution to Capital	37,580,135
Contribution to Local Transit	17,602,000
Grant Match	100,000
Gwinnett Hospital Authority	1,000,000
Medical Examiner	2,007,589
Partnership Gwinnett	500,000
Pauper Burial	175,000
Reserves - Compensation	1,496,000
Reserves - Court Interpreters	900,000
Reserves - Court Reporters	1,380,000
Reserves - Fuel/Parts	83,000
Reserves - Indigent Defense	11,136,000
Reserves - Inmate Housing	25,000
Reserves - Judicial	50,000
Reserves - Pension	200,000
Reserves - Prisoner Medical	2,530,000
800 MHZ Maintenance	3,342,741
Other Governmental Agencies	160,000
Other Miscellaneous	130,000
Total Non-Departmental	85,018,465
TOTAL APPROPRIATIONS	**$ 550,284,959**

FY 2024 Budget
Resolution Summary
Gwinnett County, Georgia

		2024 Budget
Development & Enforcement District Fund - 104		
Revenues:		
Taxes		12,071,773
Licenses and Permits		4,930,950
Intergovernmental		49,000
Charges for Services		1,080,800
Investment Income		298,397
Revenues without Use of Fund Balance	$	18,430,920
Use of Fund Balance		4,601,990
TOTAL REVENUES	$	**23,032,910**
Appropriations:		
Planning and Development		22,894,910
Non-Departmental		138,000
TOTAL APPROPRIATIONS	$	**23,032,910**
Fire and EMS District Fund - 102		
Revenues:		
Taxes		163,473,702
Licenses and Permits		1,130,500
Intergovernmental		631,000
Charges for Services		17,066,710
Investment Income		1,482,319
Miscellaneous		3,000
TOTAL REVENUES	$	**183,787,231**
Appropriations:		
Planning and Development		1,475,343
Fire and Emergency Services		176,595,243
Non-Departmental		5,612,796
Appropriations without Contribution to Fund Balance	$	183,683,382
Contribution to Fund Balance		103,849
TOTAL APPROPRIATIONS	$	**183,787,231**

FY 2024 Budget
Resolution Summary
Gwinnett County, Georgia

		2024 Budget
Loganville EMS District Fund - 103		
Revenues:		
Investment Income		19,400
Revenues without Use of Fund Balance	$	19,400
Use of Fund Balance		74,289
TOTAL REVENUES	$	**93,689**
Appropriations:		
Loganville EMS		93,689
TOTAL APPROPRIATIONS	$	**93,689**
Police Services District Fund - 106		
Revenues:		
Taxes		179,660,094
Intergovernmental		298,000
Charges for Services		1,145,000
Fines and Forfeitures		13,044,307
Investment Income		1,897,517
Miscellaneous		443,710
Revenues without Use of Fund Balance	$	196,488,628
Use of Fund Balance		2,518,241
TOTAL REVENUES	$	**199,006,869**
Appropriations:		
Police Services		188,778,730
Recorder's Court		2,119,970
Solicitor General		867,836
Clerk of Recorders Court		2,042,298
Non-Departmental		5,198,035
TOTAL APPROPRIATIONS	$	**199,006,869**

FY 2024 Budget
Resolution Summary
Gwinnett County, Georgia

		2024 Budget
Recreation Fund - 105		
Revenues:		
Taxes		51,603,419
Intergovernmental		197,000
Charges for Services		4,358,930
Investment Income		708,103
Contributions and Donations		29,171
Miscellaneous		2,692,576
Other Financing Sources		21,930
TOTAL REVENUES	$	**59,611,129**
Appropriations:		
Community Services		56,149,446
Support Services		40,140
Non-Departmental		1,185,227
Appropriations without Contribution to Fund Balance	$	57,374,813
Contribution to Fund Balance		2,236,316
TOTAL APPROPRIATIONS	$	**59,611,129**
Economic Development Tax Fund - 160		
Revenues:		
Taxes		14,541,022
Intergovernmental		59,000
Investment Income		194,000
Revenues without Use of Fund Balance	$	14,794,022
Use of Fund Balance		6,298,753
TOTAL REVENUES	$	**21,092,775**
Appropriations:		
Non-Departmental		21,092,775
TOTAL APPROPRIATIONS	$	**21,092,775**

FY 2024 Budget
Resolution Summary
Gwinnett County, Georgia

		2024 Budget
Gwinnett Place TAD Fund - 165		
Revenues:		
Investment Income		192,208
TOTAL REVENUES	$	**192,208**
Appropriations:		
Planning and Development		100,000
Appropriations without Contribution to Fund Balance	$	100,000
Contribution to Fund Balance		92,208
TOTAL APPROPRIATIONS	$	**192,208**
Indian Trail TAD Fund - 162		
Revenues:		
Investment Income		182,651
TOTAL REVENUES	$	**182,651**
Appropriations:		
Planning and Development		100,000
Appropriations without Contribution to Fund Balance	$	100,000
Contribution to Fund Balance		82,651
TOTAL APPROPRIATIONS	$	**182,651**
Jimmy Carter Boulevard TAD Fund - 161		
Revenues:		
Investment Income		755,409
TOTAL REVENUES	$	**755,409**
Appropriations:		
Planning and Development		100,000
Appropriations without Contribution to Fund Balance	$	100,000
Contribution to Fund Balance		655,409
TOTAL APPROPRIATIONS	$	**755,409**

FY 2024 Budget
Resolution Summary
Gwinnett County, Georgia

		2024 Budget
Lake Lucerne TAD Fund - 164		
Revenues:		
Investment Income		57,109
Revenues without Use of Fund Balance	$	57,109
Use of Fund Balance		42,891
TOTAL REVENUES	$	**100,000**
Appropriations:		
Planning and Development		100,000
TOTAL APPROPRIATIONS	$	**100,000**
Park Place TAD Fund - 163		
Revenues:		
Investment Income		146,237
TOTAL REVENUES	$	**146,237**
Appropriations:		
Planning and Development		100,000
Appropriations without Contribution to Fund Balance	$	100,000
Contribution to Fund Balance		46,237
TOTAL APPROPRIATIONS	$	**146,237**
The Exchange at Gwinnett TAD Fund - 166		
Revenues:		
Investment Income		111,128
Revenues without Use of Fund Balance	$	111,128
Use of Fund Balance		2,398,397
TOTAL REVENUES	$	**2,509,525**
Appropriations:		
Planning and Development		2,509,525
TOTAL APPROPRIATIONS	$	**2,509,525**

FY 2024 Budget
Resolution Summary
Gwinnett County, Georgia

		2024 Budget
The Exchange at Gwinnett TAD Debt Srvc F - 966		
Revenues:		
Other Financing Sources		2,501,525
TOTAL REVENUES	$	**2,501,525**
Appropriations:		
Debt Service		2,501,525
TOTAL APPROPRIATIONS	$	**2,501,525**
Speed Hump Fund - 003		
Revenues:		
Charges for Services		160,000
Investment Income		25,016
Revenues without Use of Fund Balance	$	185,016
Use of Fund Balance		277,649
TOTAL REVENUES	$	**462,665**
Appropriations:		
Transportation		462,665
TOTAL APPROPRIATIONS	$	**462,665**
Street Lighting Fund - 002		
Revenues:		
Charges for Services		10,000,000
Revenues without Use of Fund Balance	$	10,000,000
Use of Fund Balance		180,252
TOTAL REVENUES	$	**10,180,252**
Appropriations:		
Transportation		10,170,252
Non-Departmental		10,000
TOTAL APPROPRIATIONS	$	**10,180,252**

FY 2024 Budget
Resolution Summary
Gwinnett County, Georgia

		2024 Budget
Authority Imaging Fund - 020		
Revenues:		
Charges for Services		930,078
Revenues without Use of Fund Balance	$	930,078
Use of Fund Balance		569,922
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		113,500
Miscellaneous		8,500
TOTAL REVENUES	$	**122,000**
Appropriations:		
Corrections		102,229
Appropriations without Contribution to Fund Balance	$	102,229
Contribution to Fund Balance		19,771
TOTAL APPROPRIATIONS	$	**122,000**
Crime Victims Assistance Fund - 075		
Revenues:		
Fines and Forfeitures		584,469
Revenues without Use of Fund Balance	$	584,469
Use of Fund Balance		158,358
TOTAL REVENUES	$	**742,827**
Appropriations:		
District Attorney		361,348
Solicitor General		371,479
Non-Departmental		10,000
TOTAL APPROPRIATIONS	$	**742,827**

FY 2024 Budget
Resolution Summary
Gwinnett County, Georgia

		2024 Budget
DA Federal Justice Asset Sharing Fund - 080		
Revenues:		
Use of Fund Balance		135,000
TOTAL REVENUES	$	**135,000**
Appropriations:		
District Attorney		135,000
TOTAL APPROPRIATIONS	$	**135,000**
DA Special State Fund - 083		
Revenues:		
Use of Fund Balance		2,200
TOTAL REVENUES	$	**2,200**
Appropriations:		
District Attorney		2,200
TOTAL APPROPRIATIONS	$	**2,200**
E-911 Fund - 095		
Revenues:		
Charges for Services		23,723,700
Investment Income		1,633,507
Revenues without Use of Fund Balance	$	25,357,207
Use of Fund Balance		4,365,439
TOTAL REVENUES	$	**29,722,646**
Appropriations:		
Police Services		26,217,862
Non-Departmental		3,504,784
TOTAL APPROPRIATIONS	$	**29,722,646**

FY 2024 Budget
Resolution Summary
Gwinnett County, Georgia

	2024 Budget
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	278,127
TOTAL REVENUES	$ **278,127**
Appropriations:	
Police Services	278,127
TOTAL APPROPRIATIONS	$ **278,127**
Police Special State Fund - 072	
Revenues:	
Use of Fund Balance	95,000
TOTAL REVENUES	$ **95,000**
Appropriations:	
Police Services	95,000
TOTAL APPROPRIATIONS	$ **95,000**

FY 2024 Budget
Resolution Summary
Gwinnett County, Georgia

	2024 Budget
Sheriff Inmate Fund - 090	
Revenues:	
Charges for Services	1,152,609
Investment Income	151,837
TOTAL REVENUES	$ **1,304,446**
Appropriations:	
Sheriff	509,345
Appropriations without Contribution to Fund Balance	$ 509,345
Contribution to Fund Balance	795,101
TOTAL APPROPRIATIONS	$ **1,304,446**
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**
Sheriff Special State Fund - 067	
Revenues:	
Use of Fund Balance	70,000
TOTAL REVENUES	$ **70,000**
Appropriations:	
Sheriff	70,000
TOTAL APPROPRIATIONS	$ **70,000**

FY 2024 Budget
Resolution Summary
Gwinnett County, Georgia

		2024 Budget
Stadium Fund - 055		
Revenues:		
Taxes		1,109,000
Intergovernmental		400,000
Charges for Services		1,258,887
Investment Income		58,200
TOTAL REVENUES	$	**2,826,087**
Appropriations:		
Stadium Operations		2,225,544
Appropriations without Contribution to Fund Balance	$	2,225,544
Contribution to Fund Balance		600,543
TOTAL APPROPRIATIONS	$	**2,826,087**
Tree Bank Fund - 040		
Revenues:		
Licenses and Permits		15,000
Revenues without Use of Fund Balance	$	15,000
Use of Fund Balance		85,000
TOTAL REVENUES	$	**100,000**
Appropriations:		
Planning and Development		100,000
TOTAL APPROPRIATIONS	$	**100,000**
Tourism Fund - 050		
Revenues:		
Taxes		14,039,000
Charges for Services		1,000
Investment Income		510,000
Miscellaneous		45,119
Revenues without Use of Fund Balance	$	14,595,119
Use of Fund Balance		4,137,450
TOTAL REVENUES	$	**18,732,569**
Appropriations:		
Tourism		18,732,569
TOTAL APPROPRIATIONS	$	**18,732,569**

FY 2024 Budget
Resolution Summary
Gwinnett County, Georgia

		2024 Budget
Airport Operating Fund - 520		
Revenues:		
Charges for Services		150,000
Investment Income		51,460
Miscellaneous		975,000
Other Financing Sources		25,000
Revenues without Use of Net Position	$	1,201,460
Use of Net Position		734,846
TOTAL REVENUES	$	**1,936,306**
Appropriations:		
Transportation		1,925,306
Non-Departmental		11,000
TOTAL APPROPRIATIONS	$	**1,936,306**
Economic Development Operating Fund - 530		
Revenues:		
Investment Income		188,078
Miscellaneous		3,553,105
Other Financing Sources		3,800,000
Revenues without Use of Fund Balance	$	7,541,183
Use of Fund Balance		2,037,011
TOTAL REVENUES	$	**9,578,194**
Appropriations:		
Non-Departmental		9,578,194
TOTAL APPROPRIATIONS	$	**9,578,194**

FY 2024 Budget
Resolution Summary
Gwinnett County, Georgia

		2024 Budget
Local Transit Operating Fund - 515		
Revenues:		
Charges for Services		2,292,685
Investment Income		588,033
Other Financing Sources		17,602,000
Revenues without Use of Net Position	$	20,482,718
Use of Net Position		8,667,109
TOTAL REVENUES	$	**29,149,827**
Appropriations:		
Transportation		29,137,827
Non-Departmental		12,000
TOTAL APPROPRIATIONS	$	**29,149,827**
Solid Waste Operating Fund - 595		
Revenues:		
Taxes		950,000
Charges for Services		55,343,022
Investment Income		1,593,989
Miscellaneous		100
Revenues without Use of Net Position	$	57,887,111
Use of Net Position		2,373,643
TOTAL REVENUES	$	**60,260,754**
Appropriations:		
Support Services		60,217,722
Non-Departmental		43,032
TOTAL APPROPRIATIONS	$	**60,260,754**

FY 2024 Budget
Resolution Summary
Gwinnett County, Georgia

		2024 Budget
Stormwater Operating Fund - 590		
Revenues:		
Charges for Services		31,391,917
Investment Income		192,000
TOTAL REVENUES	$	**31,583,917**
Appropriations:		
Planning and Development		2,011,861
Water Resources		28,965,141
Non-Departmental		149,000
Appropriations without Working Capital Reserve	$	31,126,002
Working Capital Reserve		457,915
TOTAL APPROPRIATIONS	$	**31,583,917**
Water and Sewer Operating Fund - 501		
Revenues:		
Charges for Services		410,506,468
Investment Income		4,167,317
Contributions and Donations		29,483,721
Revenues without Use of Net Position	$	444,157,506
Use of Net Position		23,112,136
TOTAL REVENUES	$	**467,269,642**
Appropriations:		
Planning and Development		1,166,825
Water Resources		465,425,817
Non-Departmental		677,000
TOTAL APPROPRIATIONS	$	**467,269,642**

FY 2024 Budget
Resolution Summary
Gwinnett County, Georgia

		2024 Budget
Administrative Support Fund - 665		
Revenues:		
Charges for Services		140,178,801
Investment Income		302,107
Miscellaneous		317,430
TOTAL REVENUES	$	**140,798,338**
Appropriations:		
Communications		8,931,489
County Administration		6,920,095
Financial Services		11,454,040
Human Resources		8,740,176
Information Technology Services		74,471,457
Law		3,852,636
Support Services		23,860,945
Non-Departmental		2,567,500
TOTAL APPROPRIATIONS	$	**140,798,338**
Auto Liability Fund - 606		
Revenues:		
Charges for Services		4,500,831
Investment Income		191,004
TOTAL REVENUES	$	**4,691,835**
Appropriations:		
Financial Services		3,503,859
Appropriations without Working Capital Reserve	$	3,503,859
Working Capital Reserve		1,187,976
TOTAL APPROPRIATIONS	$	**4,691,835**

FY 2024 Budget
Resolution Summary
Gwinnett County, Georgia

		2024 Budget
Fleet Management Fund - 610		
Revenues:		
Charges for Services		11,010,700
Investment Income		261,226
Miscellaneous		277,000
Revenues without Use of Net Position	$	11,548,926
Use of Net Position		1,762,285
TOTAL REVENUES	$	**13,311,211**
Appropriations:		
Support Services		12,293,789
Non-Departmental		1,017,422
TOTAL APPROPRIATIONS	$	**13,311,211**
Group Self-Insurance Fund - 605		
Revenues:		
Charges for Services		79,623,330
Investment Income		1,128,809
Revenues without Use of Net Position	$	80,752,139
Use of Net Position		2,630,372
TOTAL REVENUES	$	**83,382,511**
Appropriations:		
Human Resources		83,370,511
Non-Departmental		12,000
TOTAL APPROPRIATIONS	$	**83,382,511**
Risk Management Fund - 602		
Revenues:		
Charges for Services		15,499,995
Investment Income		116,400
TOTAL REVENUES	$	**15,616,395**
Appropriations:		
Financial Services		15,429,772
Non-Departmental		10,000
Appropriations without Working Capital Reserve	$	15,439,772
Working Capital Reserve		176,623
TOTAL APPROPRIATIONS	$	**15,616,395**

FY 2024 Budget
Resolution Summary
Gwinnett County, Georgia

		2024 Budget
Workers' Compensation Fund - 604		
Revenues:		
Charges for Services		3,500,510
Investment Income		464,630
Revenues without Use of Net Position	$	3,965,140
Use of Net Position		1,920,340
TOTAL REVENUES	$	**5,885,480**
Appropriations:		
Human Resources		5,875,480
Non-Departmental		10,000
TOTAL APPROPRIATIONS	$	**5,885,480**
Total Operating Funds	$	**1,973,515,446**

FY 2024 Proposed Budget
Resolution Summary
Gwinnett County, Georgia

	2024 Budget	2025-2029 Budget
Capital Projects		
Revenues:		
Intergovernmental	-	1,551,335
Investment Income	6,218,129	-
Contributions and Donations	70,000	350,000
Other Financing Sources	49,243,046	166,854,695
Revenues without Use of Fund Balance	$ 55,531,175	$ 168,756,030
Use of Fund Balance	9,908,412	24,142,207
TOTAL REVENUES	$ **65,439,587**	$ **192,898,237**
Appropriations:		
Communications	70,000	350,000
Community Services	155,000	-
District Attorney	62,500	-
Financial Services	6,218,129	-
Fire and Emergency Services	2,996,999	37,691,740
Information Technology	9,595,459	5,414,049
Juvenile Court	337,000	3,033,080
Libraries	1,146,220	2,134,428
Planning and Development	225,000	-
Police Services	388,358	938,508
Sheriff	3,900,031	1,034,377
Solicitor General	125,000	-
Support Services	35,754,761	97,834,164
Transportation	2,185,000	7,390,000
Judiciary	-	7,453,101
Non-Departmental	2,280,130	29,624,790
TOTAL APPROPRIATIONS	$ **65,439,587**	$ **192,898,237**

FY 2024 Proposed Budget
Resolution Summary
Gwinnett County, Georgia

	2024 Budget	2025-2029 Budget
Capital Vehicle Replacements		
Revenues:		
Investment Income	1,782,738	-
Other Financing Sources	26,372,776	131,863,880
Revenues without Use of Fund Balance	$ 28,155,514	$ 131,863,880
Use of Fund Balance	(310,528)	93,269,790
TOTAL REVENUES	$ **27,844,986**	$ **225,133,670**
Appropriations:		
Child Advocacy & Juvenile Services	-	732,549
Communications	-	87,818
Community Services	1,020,000	19,274,852
Corrections	10,000	5,639,251
County Administration	-	75,009
District Attorney	230,000	3,572,026
Financial Services	-	533,032
Fire and Emergency Services	827,000	7,799,684
Information Technology	-	830,229
Juvenile Court	-	125,399
Planning and Development	-	3,753,914
Police Services	20,730,500	118,542,805
Sheriff	2,531,500	28,386,447
Solicitor General	-	1,352,661
Support Services	90,000	4,421,764
Tax Commissioner	-	131,258
Transportation	460,000	29,440,305
Voter Registrations and Elections	-	179,078
Non-Departmental	1,945,986	255,589
TOTAL APPROPRIATIONS	$ **27,844,986**	$ **225,133,670**

FY 2024 Proposed Budget
Resolution Summary
Gwinnett County, Georgia

	2024 Budget	2025-2029 Budget
2014 Special Local Option Sales Tax		
Revenues:		
Investment Income	497,579	-
TOTAL REVENUES	$ **497,579**	$ -
Appropriations:		
Community Services	37,318	-
Fire and Emergency Services	36,770	-
Libraries	14,926	-
Police Services	45,827	-
Sheriff	6,965	-
Support Services	7,462	-
Transportation	348,311	-
TOTAL APPROPRIATIONS	$ **497,579**	$ -
2017 Special Local Option Sales Tax		
Revenues:		
Intergovernmental	10,671,744	-
Investment Income	8,611,102	-
TOTAL REVENUES	$ **19,282,846**	$ -
Appropriations:		
Community Services	1,248,609	-
Fire and Emergency Services	602,777	-
Libraries	258,332	-
Support Services	129,165	-
Transportation	16,268,964	-
Non-Departmental	774,999	-
TOTAL APPROPRIATIONS	$ **19,282,846**	$ -

FY 2024 Proposed Budget
Resolution Summary
Gwinnett County, Georgia

	2024 Budget	2025-2029 Budget
2023 Special Local Option Sales Tax		
Revenues:		
Taxes	192,019,036	904,900,157
Investment Income	2,269,800	-
TOTAL REVENUES	$ **194,288,836**	$ **904,900,157**
Appropriations:		
Community Services	18,700,000	59,484,000
Financial Services	50,894,136	244,975,926
Fire and Emergency Services	1,600,000	28,512,655
Support Services	29,024,616	61,578,345
Transportation	91,800,284	510,349,231
Non-Departmental	2,269,800	-
TOTAL APPROPRIATIONS	$ **194,288,836**	$ **904,900,157**
Airport Renewal & Extension		
Revenues:		
Other Financing Sources	108,658	824,405
Revenues without Use of Net Position	$ 108,658	$ 824,405
Use of Net Position	(108,658)	133,809
TOTAL REVENUES	$ -	$ **958,214**
Appropriations:		
Support Services	-	281,115
Transportation	-	677,099
TOTAL APPROPRIATIONS	$ -	$ **958,214**
Solid Waste Renewal & Extension		
Revenues:		
Other Financing Sources	33,032	165,160
Revenues without Use of Net Position	$ 33,032	$ 165,160
Use of Net Position	(29,729)	29,729
TOTAL REVENUES	$ **3,303**	$ **194,889**
Appropriations:		
Non-Departmental	3,303	194,889
TOTAL APPROPRIATIONS	$ **3,303**	$ **194,889**

FY 2024 Proposed Budget
Resolution Summary
Gwinnett County, Georgia

	2024 Budget	2025-2029 Budget
Stormwater Renewal & Extension		
Revenues:		
Investment Income	231,228	-
Other Financing Sources	17,137,146	89,390,929
TOTAL REVENUES	$ **17,368,374**	$ **89,390,929**
Appropriations:		
Information Technology	256,793	55,479
Water Resources	17,111,581	89,335,450
TOTAL APPROPRIATIONS	$ **17,368,374**	$ **89,390,929**
Transit Renewal & Extension		
Revenues:		
Investment Income	285,844	-
Other Financing Sources	1,400,000	7,749,999
Revenues without Use of Net Position	$ 1,685,844	$ 7,749,999
Use of Net Position	-	2,000,001
TOTAL REVENUES	$ **1,685,844**	$ **9,750,000**
Appropriations:		
Transportation	1,685,844	9,750,000
TOTAL APPROPRIATIONS	$ **1,685,844**	$ **9,750,000**
Water & Sewer Renewal & Extension		
Revenues:		
Intergovernmental	300,000	14,900,000
Investment Income	2,538,996	-
Other Financing Sources	188,304,409	1,036,354,580
Revenues without Use of Net Position	$ 191,143,405	$ 1,051,254,580
Use of Net Position	41,603,470	55,488,057
TOTAL REVENUES	$ **232,746,875**	$ **1,106,742,637**
Appropriations:		
Information Technology	2,643,770	525,120
Support Services	-	83,558
Water Resources	230,103,105	1,106,133,959
TOTAL APPROPRIATIONS	$ **232,746,875**	$ **1,106,742,637**

FY 2024 Proposed Budget
Resolution Summary
Gwinnett County, Georgia

	2024 Budget	2025-2029 Budget
2020 W&S Bond Construction Fund		
Revenues:		
Use of Fund Balance	1,800,000	-
TOTAL REVENUES	$ **1,800,000**	$ -
Appropriations:		
Water Resources	1,800,000	-
TOTAL APPROPRIATIONS	$ **1,800,000**	$ -
Total Capital Funds	$ **560,958,230**	$ **2,529,968,733**

FY 2024 Budget
Resolution Summary
Gwinnett County, Georgia

	2024 Budget
GENERAL GRANT FUND	
Revenues:	
Intergovernmental Funds	
Federal	10,941,793
State	1,087,235
Local	374,639
TOTAL REVENUES-GENERAL GRANT FUND	12,403,667
Appropriations:	
Local	374,639
Misc. Grants	12,029,028
TOTAL APPROPRIATIONS-GENERAL GRANT FUND	12,403,667
HUD GRANT FUNDS	
Revenues:	
Intergovernmental Funds	
Federal	18,883,917
Local	367,149
TOTAL REVENUES-HUD RELATED GRANT FUNDS	19,251,066
Appropriations:	
Local	367,149
Community Development Block Grant	11,526,558
HOME Investment Partnerships Program	6,125,836
Emergency Solutions Grant	921,596
Neighborhood Stabilization Program	309,927
TOTAL APPROPRIATIONS-HUD GRANT FUNDS	19,251,066
LOCAL TRANSIT OPERATING-GRANTS	
Revenues:	
Intergovernmental Funds	
Federal	17,089,326
TOTAL REVENUES-LOCAL TRANSIT OPERATING-GRANTS	17,089,326
Appropriations:	
Federal Transit Administration	17,089,326
TOTAL APPROPRIATIONS-LOCAL TRANSIT OPERATING-GRANTS	17,089,326
CARES ACT GRANT FUNDS	
Revenues:	
Intergovernmental Funds	
Federal	36,627
TOTAL REVENUES-CARES ACT RELATED GRANT FUNDS	36,627
Appropriations:	
Coronavirus Provider Relief Fund	36,627
TOTAL APPROPRIATIONS-CARES ACT GRANT FUNDS	36,627

FY 2024 Budget
Resolution Summary
Gwinnett County, Georgia

	2024 Budget
EMERGENCY RENTAL ASSISTANCE - GRANTS	
Revenues:	
Intergovernmental Funds	
Federal	212,616
TOTAL REVENUES-EMERGENCY RENTAL ASSISTANCE RELATED GRANT FUNDS	212,616
Appropriations:	
Emergency Rental Assistance Program	212,616
TOTAL APPROPRIATIONS-EMERGENCY RENTAL ASSISTANCE GRANT FUNDS	212,616
AMERICAN RESCUE PLAN ACT - GRANTS	
Revenues:	
Intergovernmental Funds	
Federal	119,603,041
TOTAL REVENUES-AMERICAN RESCUE PLAN ACT RELATED GRANT FUNDS	119,603,041
Appropriations:	
State and Local Fiscal Recovery Fund Program	108,012,811
Emergency Rental Assistance Program Round Two	7,813,817
Judicial Council American Rescue Plan Backlog of Serious Felony Cases	1,576,378
Housing and Urban Development HOME Investment Partnerships	2,200,035
TOTAL APPROPRIATIONS-AMERICAN RESCUE PLAN ACT GRANT FUNDS	119,603,041

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	$75/meeting or appeal hearing for Non-county employees only
Merit Board	Human Resources	$200/meeting or hearing for 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 per month; $50 per special called meeting attended
Tax Assessors	Financial Services	$300 per meeting
Zoning Board of Appeals	Planning & Development	$200 per meeting