

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: *Melanie 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	\$	<u>23,032,910</u>

Appropriations:

Planning and Development		22,894,910
Non-Departmental		138,000
TOTAL APPROPRIATIONS	\$	<u>23,032,910</u>

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	\$	<u>183,787,231</u>

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	\$	<u>183,787,231</u>

**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
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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
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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
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Appropriations:

Non-Departmental	21,092,775
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TOTAL APPROPRIATIONS	\$ 21,092,775
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**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
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Appropriations:

Sheriff	509,345
Appropriations without Contribution to Fund Balance	\$ 509,345
Contribution to Fund Balance	795,101

TOTAL APPROPRIATIONS	\$ 1,304,446
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Sheriff Special Justice Fund - 065

Revenues:

Use of Fund Balance	350,000
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TOTAL REVENUES	\$ 350,000
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Appropriations:

Sheriff	350,000
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TOTAL APPROPRIATIONS	\$ 350,000
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Sheriff Special Treasury Fund - 066

Revenues:

Use of Fund Balance	75,000
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TOTAL REVENUES	\$ 75,000
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Appropriations:

Sheriff	75,000
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TOTAL APPROPRIATIONS	\$ 75,000
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Sheriff Special State Fund - 067

Revenues:

Use of Fund Balance	70,000
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TOTAL REVENUES	\$ 70,000
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Appropriations:

Sheriff	70,000
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TOTAL APPROPRIATIONS	\$ 70,000
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**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
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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
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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
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Appropriations:

Planning and Development	100,000
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TOTAL APPROPRIATIONS	\$ 100,000
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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
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Appropriations:

Tourism	18,732,569
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TOTAL APPROPRIATIONS	\$ 18,732,569
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**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
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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
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Auto Liability Fund - 606

Revenues:

Charges for Services	4,500,831
Investment Income	191,004

TOTAL REVENUES	\$ 4,691,835
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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
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**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
<u>Workers' Compensation Fund - 604</u>	
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
<u>Capital Projects</u>		
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
<u>Capital Vehicle Replacements</u>		
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
<u>2014 Special Local Option Sales Tax</u>		
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
<u>2023 Special Local Option Sales Tax</u>		
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
<u>Stormwater Renewal & Extension</u>		
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
 <u>Transit Renewal & Extension</u>		
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
 <u>Water & Sewer Renewal & Extension</u>		
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
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2020 W&S Bond Construction Fund

Revenues:

Use of Fund Balance

	1,800,000	-
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TOTAL REVENUES

	\$ 1,800,000	\$ -
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Appropriations:

Water Resources

	1,800,000	-
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TOTAL APPROPRIATIONS

	\$ 1,800,000	\$ -
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Total Capital Funds	\$ 560,958,230	\$ 2,529,968,733
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FY 2024 Budget
Resolution Summary
Gwinnett County, Georgia

	2024 Budget
<u>GENERAL GRANT FUND</u>	
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
<u>HUD GRANT FUNDS</u>	
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
<u>LOCAL TRANSIT OPERATING-GRANTS</u>	
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
<u>CARES ACT GRANT FUNDS</u>	
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

<u>Board Title</u>	<u>Department</u>	<u>Member Compensation</u>
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