



GWINNETT COUNTY
BOARD OF COMMISSIONERS

75 Langley Drive | Lawrenceville, GA 30046-6935
O: 770.822.7000 | F: 770.822.7097
GwinnettCounty.com

Nicole L. Hendrickson, Chairwoman
Kirkland Dion Carden, District 1
Ben Ku, District 2
Jasper Watkins III, District 3
Matthew Holtkamp, District 4

Work Session Agenda
Tuesday, January 7, 2025 - 10:00 AM

I. Call To Order

II. Approval of Agenda

III. New Business

1. Commissioners

2025-0020 Approval to cancel or move the following meetings of the Board of Commissioners: move the Tuesday, May 27, 2025 7:00 p.m. Public Hearing to Tuesday, May 20, 2025; cancel the Tuesday, July 1, 2025 10:00 a.m. Work Session and 2:00 p.m. Business Session; move the Tuesday, November 25, 2025 7:00 p.m. Public Hearing to Tuesday, November 18, 2025; move the December 16, 2025 10:00 a.m. Work Session and 2:00 p.m. Business Session to December 9, 2025; move the Tuesday, December 23, 2025 7:00 p.m. Public Hearing to Tuesday, December 9, 2025.

2025-0021 Approval to appoint Incumbent J.C. Lan to the Gwinnett County Water & Sewerage Authority. Term expires December 31, 2025. District 2/Ku

2025-0022 Approval to appoint Incumbent David Witham to the Gwinnett County Water & Sewerage Authority. Term expires December 31, 2025. District 4/Holtkamp

2025-0027 Approval to appoint to the Audit Committee: Incumbents Kirkland Carden and Ben Ku representing Board of Commissioners, and Incumbent Tiana Garner representing Constitutional Officer/Separately Elected Official. Terms expire December 31, 2028. Board of Commissioners Appointments

Work Session Agenda
Tuesday, January 7, 2025 - 10:00 AM
Page 2

III. New Business

1. Commissioners

2025-0057 Approval to accept the resignation of Lindsey Jorstad from the Gwinnett United In Drug Education (GUIDE) Board. Term expires December 31, 2026. Board of Commissioners Appointment

2025-0058 Approval to appoint Carion Marcelin to the Gwinnett United In Drug Education (GUIDE) Board to fill the unexpired term of Lindsey Jorstad. Term expires December 31, 2026. Board of Commissioners Appointment

2025-0072 Approval to appoint Colleen Frangos to the Development Advisory Committee as the Non-Residential Developer Representative. Member serves at the pleasure of the Board of Commissioners. Board of Commissioners Appointment

2025-0073 Approval to appoint Erika Fadahunsi Lizardo to the Family and Children Services Board to fill the unexpired term of Davida Baker. Term expires June 30, 2026. District 2/Ku

2025-0074 Approval to appoint Incumbent Dr. Tameka Womack to the Gwinnett Animal Advisory Council. Term expires December 31, 2026. Chairwoman's Appointment

2025-0075 Approval to appoint Christina Westmeyer to the Gwinnett Animal Advisory Council to fill the unexpired term of Tati Romeo. Term expires December 31, 2025. District 1/Carden

2025-0076 Approval to appoint Incumbent Marlene Fosque to the Gwinnett County Human Services Advisory Board. Term expires December 31, 2026. Chairwoman's Appointment

2025-0077 Approval to appoint Courtenay Strickland to the Gwinnett County Human Services Advisory Board. Term expires December 31, 2026. Incumbent Maria Najlis. District 2/Ku

2025-0078 Approval to appoint Incumbent Scott Haggard to the Gwinnett County Planning Commission. Term expires December 31, 2025. Chairwoman's Appointment

2025-0079 Approval to appoint Incumbent Eric Thigpen to the Gwinnett County Recreation Authority. Term expires December 31, 2028. Chairwoman's Appointment

Work Session Agenda
Tuesday, January 7, 2025 - 10:00 AM
Page 3

III. New Business

1. Commissioners

2025-0080 Approval to appoint Arvind Narayanan to the Gwinnett County Stormwater Authority, Seat 2. Term expires December 31, 2028. Incumbent Neil Schapp. District 2/Ku

2025-0081 Approval to appoint Incumbent Marsha Bomar to the Gwinnett County Transit Advisory Board. Term expires December 31, 2028. Chairwoman's Appointment

2025-0082 Approval to appoint Incumbent Bryan Kerlin to the Gwinnett County Water & Sewerage Authority. Term expires December 31, 2025. Chairwoman's Appointment

2025-0092 Approval to appoint a Vice Chairman of the Board of Commissioners for 2025.

2. Financial Services/Russell Royal

2025-0040 Approval and adoption of the fiscal year 2025 Operating, Capital, and Grants Budgets and the preliminary approval of the 2026-2030 Capital Improvement Plan.

2025-0005 Approval/authorization of the November 30, 2024 Monthly Financial Status Report and ratification of all budget amendments. (Staff Recommendation: Approval)

3. Law Department/Michael P. Ludwiczak

2025-0024 Approval/authorization of a Settlement and Release Agreement in the matter of Vision Outdoor Media, LLC v. Gwinnett County, Georgia, Superior Court of Gwinnett County, Civil Action File No. 23-A-09593-7. Subject to approval as to form by the Law Department.

4. Tax Commissioner/Denise R. Mitchell

2025-0061 Approval to authorize Denise R. Mitchell, Tax Commissioner of Gwinnett County, and her successors, to accept personal, company, certified, treasurer's, or cashier's checks, or bank, postal, or express money orders in payment of any fees and/or taxes due to the State and County, in accordance with O.C.G.A. Section 48-5-146. (Staff Recommendation: Approval)

Work Session Agenda
Tuesday, January 7, 2025 - 10:00 AM
Page 4

III. New Business

4. Tax Commissioner/Denise R. Mitchell

2025-0062 Approval to authorize Denise R. Mitchell, Tax Commissioner of Gwinnett County, and her successors, to correct obvious clerical errors in accordance with O.C.G.A. Section 48-5-380(e), and to issue refunds in accordance with O.C.G.A. Section 48-5-241. (Staff Recommendation: Approval)

2025-0064 Approval/authorization for the Chairwoman to execute a Resolution delegating authority to the Tax Commissioner to make the determination to waive certain ad valorem tax penalties pursuant to O.C.G.A. Section 48-5-242. Subject to approval as to form by the Law Department. (Staff Recommendation: Approval)

2025-0065 Approval/authorization for the Chairwoman to execute a Resolution delegating authority to the Tax Commissioner to make determination to waive certain interest on ad valorem taxes pursuant to O.C.G.A. Section 48-5-242. Subject to approval as to form by the Law Department. (Staff Recommendation: Approval)

5. Transportation/Lewis Cooksey

2025-0025 Award BL142-24, Sugarloaf Parkway at SR 8/US 29 intersection improvement project, to Ohmshiv Construction, LLC, amount not to exceed \$2,261,851.10. Contract to follow award. Subject to approval as to form by the Law Department. This project is funded by the 2017 SPLOST Program. (Staff Recommendation: Award)

IV. Adjournment

MEMORANDUM

To: Chairwoman Hendrickson
District 1 Commissioner Carden
District 2 Commissioner Ku
District 3 Commissioner Watkins
District 4 Commissioner Holtkamp

From: Ashia Gallo, Communications Department

The following item(s) will be on the agenda for the BOC business session on **January 7, 2025**, under the item of business announcements as a resolution of recognition, award, etc., as indicated:

- 1) **Special Presentation:** Receiving Gwinnett County's Margin Refund Check from Jackson Electric Membership Corporation
Requested by: Jennifer Fennell, Jackson EMC Gwinnett District Manager
Attendee(s): Chairwoman Nicole Love Hendrickson and representatives from Jackson EMC Gwinnett
Presented by: Kevin Dodson, Jackson EMC Gwinnett Business Development Manager

- 2) **Award Presentation:** Commending Commissioner Ben Ku on earning the World Asian Law Enforcement Council Award
Requested by: Jeong Min, World Asian Law Enforcement Council Chairman
Attendee(s): District 2 Commissioner Ben Ku and representatives from the World Asian Law Enforcement Council
Presented by: Jeong Min, World Asian Law Enforcement Council Chairman

cc: Glenn Stephens Bertrand Williams
Maria Woods Arteen Patterson
Joe Sorenson Hunter Coleman
Heather Sawyer Neshanta Banks
Kimberly Banner Katie Gill
Tina King Terrell Davis
Carli Primavera Ashia Gallo
Lauren Gamel Tammy Gibson

Gwinnett County Board of Commissioners Agenda Request

GCID #	Group With GCID #:	<input type="checkbox"/> Grants	<input type="checkbox"/> Public Hearing
20250020			
Department:	Commissioners		Date Submitted: 12/12/2024
Working Session:	01/07/2025	Business Session:	01/07/2025
Submitted By:	tegibson		Public Hearing:
Agenda Type	Approval		Multiple Depts?
Item of Business:	Locked by Purchasing		No
to cancel or move the following meetings of the Board of Commissioners: move the Tuesday, May 27, 2025 7:00 p.m. Public Hearing to Tuesday, May 20, 2025; cancel the Tuesday, July 1, 2025 10:00 a.m. Work Session and 2:00 p.m. Business Session; move the Tuesday, November 25, 2025 7:00 p.m. Public Hearing to Tuesday, November 18, 2025; move the December 16, 2025 10:00 a.m. Work Session and 2:00 p.m. Business Session to December 9, 2025; move the Tuesday, December 23, 2025 7:00 p.m. Public Hearing to Tuesday, December 9, 2025.			
Attachments	None		
Authorization: Chairwoman's Signature?	No		
Staff Recommendation			
BAC Action:			
Department Head			
Attorney			
Agenda Purpose Only			

Financial Action

Budgeted	Fund Name	Current Balance	Requested Allocation	Director's Initials
Finance Comments				FinDir's Initials

Budget Adjust Grand Jury

County Clerk Use Only			PH was Held? <input type="checkbox"/>
Working Session	<input type="text"/>	Vote	No Action Taken
Action	<input type="text" value="New Item"/>		
Tabled	<input type="text"/>		
Motion	<input type="text"/>		
2nd by	<input type="text"/>		

Gwinnett County Board of Commissioners Agenda Request

GCID #	Group With GCID #:
20250021	

Grants Public Hearing

Department:	Commissioners	Date Submitted:	12/12/2024
Working Session:	01/07/2025	Business Session:	01/07/2025
Submitted By:	tegibson	Public Hearing:	
Agenda Type	Approval	Multiple Depts?	
Item of Business:		Locked by Purchasing	No

to appoint Incumbent J.C. Lan to the Gwinnett County Water & Sewerage Authority. Term expires December 31, 2025. District 2/Ku

Attachments	None
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Authorization: Chairwoman's Signature?	No
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Staff Recommendation	
BAC Action:	
Department Head	
Attorney	

Agenda Purpose Only

Financial Action

Budgeted	Fund Name	Current Balance	Requested Allocation	Director's Initials

Finance Comments		FinDir's Initials

Budget Adjust Grand Jury

County Clerk Use Only		PH was Held? <input type="checkbox"/>
Working Session	<input type="text"/>	<div style="border: 1px solid black; padding: 5px; min-height: 100px;"> No Action Taken </div>
Action	New Item	
Tabled	<input type="text"/>	
Motion	<input type="text"/>	
2nd by	<input type="text"/>	

Gwinnett County Board of Commissioners Agenda Request

GCID #	Group With GCID #:	<input type="checkbox"/> Grants	<input type="checkbox"/> Public Hearing
20250022			
Department:	Commissioners		Date Submitted: 12/12/2024
Working Session:	01/07/2025	Business Session:	01/07/2025
Submitted By:	tegibson		Public Hearing:
Agenda Type	Approval		Multiple Depts?
Item of Business:	Locked by Purchasing		No
to appoint Incumbent David Witham to the Gwinnett County Water & Sewerage Authority. Term expires December 31, 2025. District 4/Holtkamp			
Attachments	None		
Authorization: Chairwoman's Signature?	No		
Staff Recommendation			
BAC Action:			
Department Head			
Attorney			
Agenda Purpose Only			

Financial Action

Budgeted	Fund Name	Current Balance	Requested Allocation	Director's Initials
Finance Comments				FinDir's Initials

Budget Adjust Grand Jury

County Clerk Use Only			PH was Held? <input type="checkbox"/>
Working Session	<input type="text"/>	Vote	No Action Taken
Action	<input type="text" value="New Item"/>		
Tabled	<input type="text"/>		
Motion	<input type="text"/>		
2nd by	<input type="text"/>		

Gwinnett County Board of Commissioners Agenda Request

GCID #	Group With GCID #:
20250027	

Grants Public Hearing

Department:	Commissioners	Date Submitted:	12/13/2024
Working Session:	01/07/2025	Business Session:	01/07/2025
Submitted By:	tegibson	Public Hearing:	
Agenda Type	Approval	Multiple Depts?	
Item of Business:		Locked by Purchasing	<input type="text" value="No"/>

to appoint to the Audit Committee: Incumbents Kirkland Carden and Ben Ku representing Board of Commissioners, and Incumbent Tiana Garner representing Constitutional Officer/Separately Elected Official. Terms expire December 31, 2028. Board of Commissioners Appointments

Attachments	None
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Authorization: Chairwoman's Signature?	<input type="text" value="No"/>
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Staff Recommendation	
BAC Action:	
Department Head	
Attorney	

Agenda Purpose Only

Financial Action

Budgeted	Fund Name	Current Balance	Requested Allocation	Director's Initials
Finance Comments				FinDir's Initials

Budget Adjust Grand Jury

County Clerk Use Only			PH was Held? <input type="checkbox"/>
Working Session	<input type="text"/>	Vote	<div style="border: 1px solid black; min-height: 100px; display: flex; align-items: center; justify-content: center;"> No Action Taken </div>
Action	<input type="text" value="New Item"/>		
Tabled	<input type="text"/>		
Motion	<input type="text"/>		
2nd by	<input type="text"/>		

Gwinnett County Board of Commissioners Agenda Request

GCID #	Group With GCID #:	<input type="checkbox"/> Grants	<input type="checkbox"/> Public Hearing
20250057			
Department:	Commissioners		Date Submitted: 12/19/2024
Working Session:	01/07/2025	Business Session:	01/07/2025
Submitted By:	tegibson		Public Hearing:
Agenda Type	Approval		Multiple Depts?
Item of Business:	Locked by Purchasing		No
to accept the resignation of Lindsey Jorstad from the Gwinnett United In Drug Education (GUIDE) Board. Term expires December 31, 2026. Board of Commissioners Appointment			
Attachments	None		
Authorization: Chairwoman's Signature?	No		
Staff Recommendation			
BAC Action:			
Department Head			
Attorney			
Agenda Purpose Only			

Financial Action

Budgeted	Fund Name	Current Balance	Requested Allocation	Director's Initials
Finance Comments				FinDir's Initials

Budget Adjust Grand Jury

County Clerk Use Only			PH was Held? <input type="checkbox"/>
Working Session	<input type="text"/>	Vote	No Action Taken
Action	<input type="text" value="New Item"/>		
Tabled	<input type="text"/>		
Motion	<input type="text"/>		
2nd by	<input type="text"/>		

Gwinnett County Board of Commissioners Agenda Request

GCID #	Group With GCID #:	<input type="checkbox"/> Grants	<input type="checkbox"/> Public Hearing
20250058			
Department:	Commissioners		Date Submitted: 12/19/2024
Working Session:	01/07/2025	Business Session:	01/07/2025
Submitted By:	tegibson		Public Hearing:
Agenda Type	Approval		Multiple Depts?
Item of Business:	Locked by Purchasing		No
to appoint Carion Marcelin to the Gwinnett United In Drug Education (GUIDE) Board to fill the unexpired term of Lindsey Jorstad. Term expires December 31, 2026. Board of Commissioners Appointment			
Attachments	Recommendation memo		
Authorization: Chairwoman's Signature?	No		
Staff Recommendation			
BAC Action:			
Department Head			
Attorney			
Agenda Purpose Only			

Financial Action

Budgeted	Fund Name	Current Balance	Requested Allocation	Director's Initials
Finance Comments				FinDir's Initials

Budget Adjust Grand Jury

County Clerk Use Only			PH was Held? <input type="checkbox"/>
Working Session	<input type="text"/>	Vote	No Action Taken
Action	<input type="text" value="New Item"/>		
Tabled	<input type="text"/>		
Motion	<input type="text"/>		
2nd by	<input type="text"/>		



GUIDE
Inc.

Working together
for safe and healthy
communities.

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Lawrenceville
GA 30046

Tel 678.377.4131
Fax 678.377.4134

info@guideinc.org
www.guideinc.org

Gwinnett United In
Drug Education, Inc.
a 501(c)(3) not-for-profit
corporation

November 20, 2024

Gwinnett County Board of Commissioners
75 Langley Drive
Lawrenceville, GA 30046

Greetings, Commissioners!

I am reaching out today to request that Lindsey Jorstad step down from her role on the GUIDE Board of Directors and that Carion Marcelin finish out the remainder of Lindsey's term. As the appointments are typically three years and Lindsey was reappointed in January 2024, I request that Carion be appointed to the Board of Directors to serve from January 2025 until December 2026.

It has been a pleasure to have Lindsey on our Board for the last several years and during this time she was elected by the other Board members to serve on the Executive Committee. Lindsey consistently participates in our meetings and events and goes out of her way to connect GUIDE with the ongoing work of Gwinnett County. Lindsey has been an exceptional advocate for GUIDE's work. Her presence on the GUIDE Board of Directors has strengthened our work together. I am so grateful for her service.

Though I am sorry to have Lindsey depart our Board, we have been lucky enough to have been working with Carion since she started her career at Gwinnett County. She is familiar with our programs and services, partners regularly with our staff and programs and I believe will continue to help us look for more opportunities to grow our service to Gwinnett in the coming years.

I look forward to continuing to work with Gwinnett County and appreciate your support. If there is anything else I can do to secure this appointment, please let me know.

With gratitude,

Jessica Andrews-Wilson
Executive Director, GUIDE, Inc.
jessica@guideinc.org
706-740-0782

Gwinnett County Board of Commissioners Agenda Request

GCID #	Group With GCID #:
20250072	

Grants Public Hearing

Department:	Commissioners	Date Submitted:	12/27/2024
Working Session:	01/07/2025	Business Session:	01/07/2025
Submitted By:	tegibson	Multiple Depts?	
Agenda Type	Approval		

Item of Business:	Locked by Purchasing	No
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to appoint Colleen Frangos to the Development Advisory Committee as the Non-Residential Developer Representative. Member serves at the pleasure of the Board of Commissioners. Board of Commissioners Appointment

Attachments	Recommendation memo
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Authorization:	Chairwoman's Signature?	No
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Staff Recommendation	
BAC Action:	
Department Head	
Attorney	

Agenda Purpose Only

Financial Action

Budgeted	Fund Name	Current Balance	Requested Allocation	Director's Initials

Finance Comments		FinDir's Initials
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Budget Adjust Grand Jury

County Clerk Use Only		PH was Held? <input type="checkbox"/>
Working Session	<input type="text"/>	<div style="border: 1px solid black; min-height: 100px; padding: 5px;">No Action Taken</div>
Action	<input type="text" value="New Item"/>	
Tabled	<input type="text"/>	
Motion	<input type="text"/>	
2nd by	<input type="text"/>	

Memorandum

To: Chairwoman
District Commissioners

From: Matthew Dickison, Director MD

Date: December 18, 2024

Subject: Appointment to the Development Advisory Committee

The Development Advisory Committee (DAC) is a recommending body that meets to solicit feedback and ideas from the committee's representative businesses, professionals, and community groups.

The Department of Planning and Development recommends appointment of Colleen Frangos as the Non-residential Developer Representative.

Colleen E. Frangos

Education

Bachelor of Science in Health Promotion
University of Georgia, Athens, GA
College of Public Health

December 2005

Professional Experience

Garrard Group, Duluth, GA
Director of Business Development & Retention

April 2021 – Present

Garrard Group is a commercial general contractor and real estate developer deeply rooted in Gwinnett County for more than 30 years. Garrard's expertise ranges from local tenant improvement projects to large scale ground up tilt construction for global manufacturing clients.

- Responsible for building new client relationships to expand market opportunities across the U.S. with national retail developers.
- Gwinnett County: Successfully develop and maintain a wide network of key decision makers including elected officials, influential community leaders, county government, municipality leadership, economic development (local and statewide), utility partners, and leaders in the AEC industry.
- Consistently build trust with clients, community leaders, strategic network and colleagues by regularly meeting with and sharing market trends and awareness.
- Drive strategic growth objectives by performing market research to identify, qualify, prioritize potential markets, projects and clients.
- Lead weekly business development and marketing strategy meetings with company leadership.
- Build and manage business development and marketing budget to support both sales, community presence and philanthropic efforts in line with company core values.
- Serve as brand ambassador and face of the company by representing at strategic community events, meetings and conferences to build "top of mind" awareness.
- Proven sales track record by securing new national accounts, diversifying portfolio resulting in an additional \$36,000,000 in revenue in 24 months.
- Gwinnett community involvement: Gwinnett Chamber of Commerce's Strategic Leadership Visits, Chairman's Club networking events, On Topic luncheons; Partnership Gwinnett's planning committee member for Redevelopment Peer Tours and Metro Atlanta Redevelopment Summits and attend all quarterly investor meetings; Rotary Club of Sugarloaf; Georgia Economic Developers Association; Women's Advisory Council Member for Northside Gwinnett Medical Center Foundation; Leadership Gwinnett's Glance Gwinnett program graduate; 1818 Club Member; Sugarloaf Country Club member.
- Actively involved in Northeast Georgia economic development organizations including Partnership Habersham's monthly board meetings and Forsyth County Chamber of Commerce's economic development division, Forward Forsyth. Garrard sponsors the quarterly commercial real estate roundtable meetings.
- Lead business development efforts in the Upstate community of South Carolina with the opening of Garrard's Greenville office in 2024. Serve as point of contact and representative for Greenville Chamber of Commerce membership and Upstate SC Alliance networking activities, covering 10 counties.

Rocket IT, Suwanee, GA
Community Relationship Coordinator

October 2019 – April 2021

Rocket IT is the IT partner of choice for NE Metro Atlanta organizations, providing the support, security and strategy they need to thrive.

- Organize and lead collaborative philanthropic giving campaigns with Rocket IT client organizations and Rocket IT employees. Campaigns aimed to educate internal and clients' staff about current community needs. These efforts facilitate meaningful ways to give back to the community and deepen client relationships.
- Organize and champion team building activities both virtual and in-person to increase employee engagement and social impact with civic engagement.
- Create and implement weekly staff newsletter featuring a "staff spotlight" interview, customer spotlight, recognizing birthdays, work anniversaries, news and events to maintain connection and morale during the pandemic using MailChimp.
- Represent company brand and values at Greater Atlanta Area community events.

- Create, produce and host a community-focused video series, “Thrive Gwinnett”, with the purpose to showcase and connect with local organizations making a positive impact in our community. Episodes released on a weekly basis on Rocket IT’s YouTube, LinkedIn, Instagram and Facebook.
- Serve as Lead Recruiter through Greater Atlanta Area colleges and university’s recruitment and employer engagement opportunities such as mock interviews, career connection panels, resume critiques and career fairs.
- Active member in: Northside Gwinnett Medical Center Foundation’s Women Advisory Council, Gwinnett Giving Girls, Rotary Club of Sugarloaf and serving as Co-Chair for the Community Service Committee, and serving as Co-Chair for Glance Gwinnett with Leadership Gwinnett.

Georgia Gwinnett College, Lawrenceville, GA

Assistant Director of Corporate & Foundation Relations

May 2019 – September 2019

Georgia Gwinnett College provides access to targeted baccalaureate degrees that meet the economic development needs of the growing and diverse population of the Greater Atlanta area. The function of Corporate & Foundation Relations is housed in the Office of Advancement.

- Build and secure corporate partnerships by inspiring engagement and advocacy for student success.
- Create, manage and budget on campus events for Corporate Affiliate Program integrating faculty, students and company representatives.
- Leverage the cultivation, solicitation and stewardship of corporate volunteer activities by raising maximum support for College-wide priorities and initiatives.
- Collaborate with internal departments to develop strategy for retention of corporate partnerships by demonstrating impact with creating sustainable workforce development and return on investment.
- Research philanthropic interests and capacity of corporations, private foundations and organizations while maintaining a schedule of potential opportunities, deadlines and projected proposal submissions.

ALH Podland Realty, Suwanee GA

Office Administrator/Assistant Property Manager – part-time

October 2017 – May 2019

ALH Podland Realty and family of companies manage 70 single family rental homes across the greater Atlanta area. ALH Podland Realty is owned by Atlanta Legacy Homes, a construction company specializing in residential new builds and remodels.

- Analyzed all current lease documents for fees attributed to lease violations and compare to tenant ledger in database with money in. Implemented, clarified and reinstated fee schedule for consistency and increase company revenue.
- Created efficient interim inspection procedures and managed execution to ensure property and tenant safety, enforce lease agreement terms and provide regular communication regarding property upkeep.
- Created company-wide employee manual and continuously update and build company policy and procedure manual as it pertains to company mission as well as federal and state laws.
- Manage and coordinate vendor and contractor work orders and permit inspections to expedite completion of work with tenants, owners and county permitting officials.
- Draft and develop ongoing tenant, legal, insurance and vendor related communication and audits.

University of New Mexico, Health Sciences Center, School of Medicine, Department of Neurology

Program Manager, American Parkinson Disease Association (APDA) Information & Referral Center

May 2012 – November 2013

The APDA Information & Referral Center at the University of New Mexico provided resources and information to people who are newly diagnosed or have questions regarding Parkinson’s Disease (PD). Reported directly to Medical Director, Dr. Sarah Pirio Richardson.

- Assist Dr. Pirio Richardson and Dr. Larry Davis with video and editing for the second edition of “*Fundamentals of Neurologic Disease*” textbook published in 2015. Also contributed to Dr. Pirio Richardson’s study “*Enhanced dorsal premotor-motor inhibition in cervical dystonia*”, published October 2014.
- Provide educational presentations to PD support groups, nursing homes, health fairs, community groups and other relevant groups.
- Create opportunities for programs to assist those with PD and their families. Organize and oversee all planning for development and fundraising activities for the New Mexico Chapter of the American Parkinson Disease Association.
- Organize educational symposia which draws hundreds of people annually and feature recognized experts on numerous aspects of Parkinson’s disease.
- Secure media attention to provide information about available APDA resources to those unaware of them and to raise public awareness and understanding about Parkinson disease.
- Produce newsletters to keep the community informed of local and national events regarding Parkinson's disease.
- Organize and recruit volunteer involvement at UNM and in the community to serve people with PD.

- Lead and organized Optimism Walks for the American Parkinson Disease Association by recruiting and training volunteers and support staff to ensure a well-attended walk and fundraiser for the Parkinson community.
- Serve as New Mexico's PD advocate for the Parkinson Action Network Research and Public Policy Forum in Washington D.C. to meet with New Mexico and Colorado's House of Representatives and Senators on Capitol Hill.

Albuquerque Community Foundation, Albuquerque, NM

Office Administrator/Development Associate

August 2009 – March 2012

The Albuquerque Community Foundation works to enhance the lives of all residents of the greater Albuquerque community, now and for generations to come, by building community endowment, addressing needs through grantmaking and providing leadership on key community issues.

- Coordinate activities (operations and planning) and ensuring timely flow of information to and from the Executive Director's office.
- Manage multiple tasks and projects with competing priorities and deadlines, screen and prioritize communications and opportunities from external and internal sources, and organize and maintain administrative processes.
- Maintain and update Foundation's database, generate various statistical reports to reflect donor gifts received, grants and scholarships awarded as well as process all donations received.
- Support Program Director by providing preliminary screening all nonprofit grant applications for the Foundation's Competitive Grant Program as well as provide customer support and technical assistance for all inquiries regarding the grant process and requirements from nonprofits applying to the Foundation.

The Delores Project, Denver, CO

Development Director

March 2008 – July 2009

The Delores Project is Denver's largest emergency shelter and service provider for adult unaccompanied women who are homeless and have limited resources. Report directly to the Executive Director. Responsible for raising annual expense budget of \$600,000.

- Achieved overall revenue growth of 5% from previous fiscal year.
- Grew individual donor revenue by 80% from previous fiscal year through major gifts prospecting and direct asks.
- Expanded awareness of issues of homelessness and the organization through monthly newsletters, cultivation events, volunteer recruitment and networking.
- Directed efforts to develop and launch new communication sources as to easily access information and make online donations.
- Created organization's first marketing plan implemented as a part of a two-year operation plan in 2008.

St. Martin's Hospitality Center, Albuquerque, NM

Development Director

February 2006 to November 2007

St. Martin's Hospitality Center is New Mexico's largest multi-program provider of services to the homeless and mentally ill. Reported directly to the Executive Director and responsible for reporting to the Board of Directors on a monthly basis. Responsible for raising annual expense budget of \$3,500,000.

- Increased grant revenue by 20%, over \$250K, from previous fiscal year.
- Increased individual and corporate donor contributions by 40% from previous fiscal year.
- Developed, controlled and provided oversight to the agency's Development budget of \$90,000.
- Created St. Martin's first successful annual fundraising event that incorporated eight downtown businesses called The Gold Avenue Shop Hop.
- Identified, researched, and cultivated funding sources to include corporate, foundation, faith-based, government, and individuals in support of St. Martin's Hospitality Center and its activities.
- Served as spokesperson to outside groups including media, in regard to fundraising activities and community and public relations.

Gwinnett County Board of Commissioners Agenda Request

GCID #	Group With GCID #:
20250073	

Grants Public Hearing

Department:	Commissioners	Date Submitted:	12/27/2024
Working Session:	01/07/2025	Business Session:	01/07/2025
Submitted By:	tegibson	Multiple Depts?	
Agenda Type	Approval		
Item of Business:	Locked by Purchasing		No

to appoint Erika Fadahunsi Lizardo to the Family and Children Services Board to fill the unexpired term of Davida Baker. Term expires June 30, 2026. District 2/Ku

Attachments	None
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Authorization: Chairwoman's Signature?	No
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Staff Recommendation	
BAC Action:	
Department Head	
Attorney	

Agenda Purpose Only

Financial Action

Budgeted	Fund Name	Current Balance	Requested Allocation	Director's Initials
Finance Comments				FinDir's Initials

Budget Adjust Grand Jury

County Clerk Use Only			PH was Held? <input type="checkbox"/>
Working Session		Vote	No Action Taken
Action	New Item		
Tabled			
Motion			
2nd by			

Gwinnett County Board of Commissioners Agenda Request

GCID #	Group With GCID #:	<input type="checkbox"/> Grants	<input type="checkbox"/> Public Hearing
20250074			
Department:	Commissioners		Date Submitted: 12/27/2024
Working Session:	01/07/2025	Business Session:	01/07/2025
Submitted By:	tegibson		Public Hearing:
Agenda Type	Approval		Multiple Depts?
Item of Business:	Locked by Purchasing		No
to appoint Incumbent Dr. Tameka Womack to the Gwinnett Animal Advisory Council. Term expires December 31, 2026. Chairwoman's Appointment			
Attachments	None		
Authorization: Chairwoman's Signature?	No		
Staff Recommendation			
BAC Action:			
Department Head			
Attorney			
Agenda Purpose Only			

Financial Action

Budgeted	Fund Name	Current Balance	Requested Allocation	Director's Initials
Finance Comments				FinDir's Initials

Budget Adjust Grand Jury

County Clerk Use Only			PH was Held? <input type="checkbox"/>
Working Session	<input type="text"/>	Vote	No Action Taken
Action	<input type="text" value="New Item"/>		
Tabled	<input type="text"/>		
Motion	<input type="text"/>		
2nd by	<input type="text"/>		

Gwinnett County Board of Commissioners Agenda Request

GCID #	Group With GCID #:
20250075	

Grants Public Hearing

Department:	Commissioners	Date Submitted:	12/27/2024
Working Session:	01/07/2025	Business Session:	01/07/2025
Submitted By:	tegibson	Public Hearing:	
Agenda Type	Approval	Multiple Depts?	
Item of Business:		Locked by Purchasing	<input type="text" value="No"/>

to appoint Christina Westmeyer to the Gwinnett Animal Advisory Council to fill the unexpired term of Tati Romeo. Term expires December 31, 2025. District 1/Carden

Attachments	None
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Authorization: Chairwoman's Signature?	<input type="text" value="No"/>
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Staff Recommendation	
BAC Action:	
Department Head	
Attorney	

Agenda Purpose Only

Financial Action

Budgeted	Fund Name	Current Balance	Requested Allocation	Director's Initials
Finance Comments				FinDir's Initials

Budget Adjust Grand Jury

County Clerk Use Only			PH was Held? <input type="checkbox"/>
Working Session	<input type="text"/>	Vote	<div style="border: 1px solid black; min-height: 100px;">No Action Taken</div>
Action	<input type="text" value="New Item"/>		
Tabled	<input type="text"/>		
Motion	<input type="text"/>		
2nd by	<input type="text"/>		

Gwinnett County Board of Commissioners Agenda Request

GCID #	Group With GCID #:
20250076	

Grants Public Hearing

Department:	Commissioners	Date Submitted:	12/27/2024
Working Session:	01/07/2025	Business Session:	01/07/2025
Submitted By:	tegibson	Public Hearing:	
Agenda Type	Approval	Multiple Depts?	
Item of Business:		Locked by Purchasing	<input type="text" value="No"/>

to appoint Incumbent Marlene Fosque to the Gwinnett County Human Services Advisory Board. Term expires December 31, 2026.
Chairwoman's Appointment

Attachments	None
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Authorization: Chairwoman's Signature?	<input type="text" value="No"/>
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Staff Recommendation	
BAC Action:	
Department Head	
Attorney	

Agenda Purpose Only

Financial Action

Budgeted	Fund Name	Current Balance	Requested Allocation	Director's Initials

Finance Comments		FinDir's Initials

Budget Adjust Grand Jury

County Clerk Use Only		PH was Held? <input type="checkbox"/>
Working Session	<input type="text"/>	<div style="border: 1px solid black; min-height: 100px; display: flex; align-items: center; justify-content: center;"> No Action Taken </div>
Action	<input type="text" value="New Item"/>	
Tabled	<input type="text"/>	
Motion	<input type="text"/>	
2nd by	<input type="text"/>	

Gwinnett County Board of Commissioners Agenda Request

GCID #	Group With GCID #:		<input type="checkbox"/> Grants	<input type="checkbox"/> Public Hearing
20250077				
Department:	Commissioners		Date Submitted:	12/27/2024
Working Session:	01/07/2025	Business Session:	01/07/2025	Public Hearing:
Submitted By:	tegibson		Multiple Depts?	
Agenda Type	Approval			
Item of Business:			Locked by Purchasing	No
to appoint Courtenay Strickland to the Gwinnett County Human Services Advisory Board. Term expires December 31, 2026. Incumbent Maria Najlis. District 2/Ku				
Attachments	None			
Authorization: Chairwoman's Signature?	No			
Staff Recommendation				
BAC Action:				
Department Head				
Attorney				
Agenda Purpose Only				

Financial Action

Budgeted	Fund Name	Current Balance	Requested Allocation	Director's Initials
Finance Comments				FinDir's Initials

Budget Adjust Grand Jury

County Clerk Use Only			PH was Held? <input type="checkbox"/>
Working Session	<input type="text"/>	Vote	No Action Taken
Action	<input type="text" value="New Item"/>		
Tabled	<input type="text"/>		
Motion	<input type="text"/>		
2nd by	<input type="text"/>		

Gwinnett County Board of Commissioners Agenda Request

GCID #	Group With GCID #:
20250078	

Grants Public Hearing

Department:	Commissioners	Date Submitted:	12/27/2024
Working Session:	01/07/2025	Business Session:	01/07/2025
Submitted By:	tegibson	Multiple Depts?	
Agenda Type	Approval		
Item of Business:	Locked by Purchasing		No

to appoint Incumbent Scott Haggard to the Gwinnett County Planning Commission. Term expires December 31, 2025. Chairwoman's Appointment

Attachments	None
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Authorization: Chairwoman's Signature?	No
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Staff Recommendation	
BAC Action:	
Department Head	
Attorney	

Agenda Purpose Only

Financial Action

Budgeted	Fund Name	Current Balance	Requested Allocation	Director's Initials
Finance Comments				FinDir's Initials

Budget Adjust Grand Jury

County Clerk Use Only			PH was Held? <input type="checkbox"/>
Working Session		Vote	No Action Taken
Action	New Item		
Tabled			
Motion			
2nd by			

Gwinnett County Board of Commissioners Agenda Request

GCID #	Group With GCID #:
20250079	

Grants Public Hearing

Department:	Commissioners	Date Submitted:	12/27/2024
Working Session:	01/07/2025	Business Session:	01/07/2025
Submitted By:	tegibson	Multiple Depts?	
Agenda Type	Approval		

Item of Business:	Locked by Purchasing	No
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to appoint Incumbent Eric Thigpen to the Gwinnett County Recreation Authority. Term expires December 31, 2028. Chairwoman's Appointment

Attachments	None
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Authorization: Chairwoman's Signature?	No
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Staff Recommendation	
BAC Action:	
Department Head	
Attorney	

Agenda Purpose Only

Financial Action

Budgeted	Fund Name	Current Balance	Requested Allocation	Director's Initials

Finance Comments		FinDir's Initials

Budget Adjust Grand Jury

County Clerk Use Only		PH was Held? <input type="checkbox"/>
Working Session	<input style="width: 90%;" type="text"/>	<div style="border: 1px solid black; min-height: 100px; display: flex; align-items: center; justify-content: center;"> No Action Taken </div>
Action	<input style="width: 90%;" type="text" value="New Item"/>	
Tabled	<input style="width: 90%;" type="text"/>	
Motion	<input style="width: 90%;" type="text"/>	
2nd by	<input style="width: 90%;" type="text"/>	

Gwinnett County Board of Commissioners Agenda Request

GCID #	Group With GCID #:
20250080	

Grants Public Hearing

Department:	Commissioners	Date Submitted:	12/27/2024
Working Session:	01/07/2025	Business Session:	01/07/2025
Submitted By:	tegibson	Public Hearing:	
Agenda Type	Approval	Multiple Depts?	
Item of Business:		Locked by Purchasing	<input type="text" value="No"/>

to appoint Arvind Narayanan to the Gwinnett County Stormwater Authority, Seat 2. Term expires December 31, 2028. Incumbent Neil Schapp. District 2/Ku

Attachments	None
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Authorization: Chairwoman's Signature?	<input type="text" value="No"/>
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Staff Recommendation	
BAC Action:	
Department Head	
Attorney	

Agenda Purpose Only

Financial Action

Budgeted	Fund Name	Current Balance	Requested Allocation	Director's Initials
Finance Comments				FinDir's Initials

Budget Adjust Grand Jury

County Clerk Use Only		PH was Held? <input type="checkbox"/>
Working Session	<input type="text"/>	<div style="border: 1px solid black; padding: 5px; min-height: 100px;"> No Action Taken </div>
Action	<input type="text" value="New Item"/>	
Tabled	<input type="text"/>	
Motion	<input type="text"/>	
2nd by	<input type="text"/>	

Gwinnett County Board of Commissioners Agenda Request

GCID #	Group With GCID #:
20250081	

Grants Public Hearing

Department:	Commissioners	Date Submitted:	12/27/2024
Working Session:	01/07/2025	Business Session:	01/07/2025
Submitted By:	tegibson	Public Hearing:	
Agenda Type	Approval	Multiple Depts?	
Item of Business:		Locked by Purchasing	No

to appoint Incumbent Marsha Bomar to the Gwinnett County Transit Advisory Board. Term expires December 31, 2028. Chairwoman's Appointment

Attachments	None
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Authorization: Chairwoman's Signature?	No
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Staff Recommendation	
BAC Action:	
Department Head	
Attorney	

Agenda Purpose Only

Financial Action

Budgeted	Fund Name	Current Balance	Requested Allocation	Director's Initials

Finance Comments		FinDir's Initials

Budget Adjust Grand Jury

County Clerk Use Only		PH was Held? <input type="checkbox"/>
Working Session	<input type="text"/>	<div style="border: 1px solid black; padding: 5px; min-height: 100px;"> No Action Taken </div>
Action	New Item	
Tabled	<input type="text"/>	
Motion	<input type="text"/>	
2nd by	<input type="text"/>	

Gwinnett County Board of Commissioners Agenda Request

GCID #	Group With GCID #:
20250082	

Grants Public Hearing

Department:	Commissioners	Date Submitted:	12/27/2024
Working Session:	01/07/2025	Business Session:	01/07/2025
Submitted By:	tegibson	Public Hearing:	
Agenda Type	Approval	Multiple Depts?	
Item of Business:		Locked by Purchasing	No

to appoint Incumbent Bryan Kerlin to the Gwinnett County Water & Sewerage Authority. Term expires December 31, 2025. Chairwoman's Appointment

Attachments	None
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Authorization: Chairwoman's Signature?	No
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Staff Recommendation	
BAC Action:	
Department Head	
Attorney	

Agenda Purpose Only

Financial Action

Budgeted	Fund Name	Current Balance	Requested Allocation	Director's Initials
Finance Comments				FinDir's Initials

Budget Adjust Grand Jury

County Clerk Use Only			PH was Held? <input type="checkbox"/>
Working Session	<input type="text"/>	Vote	<div style="border: 1px solid black; min-height: 100px; padding: 5px;">No Action Taken</div>
Action	<input type="text" value="New Item"/>		
Tabled	<input type="text"/>		
Motion	<input type="text"/>		
2nd by	<input type="text"/>		

Gwinnett County Board of Commissioners Agenda Request

GCID #	Group With GCID #:
20250092	

Grants Public Hearing

Department:	Commissioners	Date Submitted:	01/02/2025
Working Session:	01/07/2025	Business Session:	01/07/2025
Submitted By:	ckprimavera	Public Hearing:	
Agenda Type	Approval	Multiple Depts?	
Item of Business:		Locked by Purchasing	No

to appoint a Vice Chairman of the Board of Commissioners for 2025.

Attachments	None
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Authorization: Chairwoman's Signature?	No
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Staff Recommendation	
BAC Action:	
Department Head	
Attorney	

Agenda Purpose Only

Financial Action

Budgeted	Fund Name	Current Balance	Requested Allocation	Director's Initials

Finance Comments		FinDir's Initials

Budget Adjust Grand Jury

County Clerk Use Only		PH was Held? <input type="checkbox"/>
Working Session	<input type="text"/>	<div style="border: 1px solid black; padding: 5px; min-height: 100px;"> No Action Taken </div>
Action	New Item	
Tabled	<input type="text"/>	
Motion	<input type="text"/>	
2nd by	<input type="text"/>	

Gwinnett County Board of Commissioners Agenda Request

GCID #	Group With GCID #:	<input checked="" type="checkbox"/> Grants	<input type="checkbox"/> Public Hearing
20250040			
Department:	Financial Services	Date Submitted:	12/17/2024
Working Session:	01/07/2025	Business Session:	01/07/2025
Submitted By:	ldgravitt	Public Hearing:	
Agenda Type	Approval	Multiple Depts?	No
Item of Business:		Locked by Purchasing	No
and adoption of the fiscal year 2025 Operating, Capital, and Grants Budgets and the preliminary approval of the 2026-2030 Capital Improvement Plan.			
Attachments	Budget Resolution, Justification Memo		
Authorization: Chairwoman's Signature?	Yes		
Staff Recommendation			
BAC Action:			
Department Head	raroyal (1/2/2025)		
Attorney	jennyscarter (1/3/2025)		
Agenda Purpose Only			

Financial Action

Budgeted	Fund Name	Current Balance	Requested Allocation	Director's Initials
	Various		*	bjalexzulian (1/3/2025)
Finance Comments	*Adoption of the 2025 budget.			FinDir's Initials
				raroyal (1/3/2025)

Budget Adjust Grand Jury

County Clerk Use Only		PH was Held? <input type="checkbox"/>
Working Session:	<input type="text"/>	<div style="border: 1px solid black; padding: 5px; min-height: 100px;">No Action Taken</div>
Action:	<input type="text" value="New Item"/>	
Tabled:	<input type="text"/>	
Motion:	<input type="text"/>	
2nd by:	<input type="text"/>	



MEMORANDUM

TO: Chairwoman
District Commissioners

FROM: Buffy Alexzulian *Baue*
Director of Financial Services

SUBJECT: FY 2025 Budget Adoption – GCID 2025-0040

DATE: December 26, 2024

ITEM OF BUSINESS

Approval and adoption of the fiscal year 2025 Operating, Capital, and Grant budgets, and preliminary approval of the 2026-2030 Capital Improvement Plan.

BACKGROUND AND DISCUSSION

Attached for your consideration is the 2025 Budget Resolution detailing revenues and appropriations totaling \$2.67 billion. The proposed operating budget for fiscal year 2025 is \$2.1 billion and the proposed capital budget for fiscal year 2025 is \$555 million.

The 2025 budget addresses priorities established at the Board's strategic planning session. It authorizes 49 new positions from new operational requests. It also includes additional positions for organizational restructuring, including the establishment of the Office of Strategic Management and Budget and reorganization of the Department of Community Services, which includes the creation of the Department of Parks and Recreation.

The proposed budget was presented to the Board and made available to the public on November 12th. A public hearing was held on December 3rd and the date of budget adoption was advertised on December 29th in the Gwinnett Daily Post.

I am available to answer any questions you may have.

GWINNETT COUNTY
BOARD OF COMMISSIONERS
LAWRENCEVILLE, GEORGIA

RESOLUTION ENTITLED: A RESOLUTION ADOPTING A BUDGET FOR THE FISCAL YEAR 2025 FOR EACH FUND OF GWINNETT COUNTY, APPROPRIATING THE AMOUNTS SHOWN IN THE FOLLOWING SCHEDULES FOR SELECTED FUNDS AND AGENCIES; ADOPTING THE ITEMS OF ANTICIPATED FUNDING SOURCES BASED ON THE ESTIMATED 2025 TAX DIGEST; AFFIRMING THAT EXPENDITURES IN EACH AGENCY MAY NOT EXCEED APPROPRIATIONS; AND PROHIBITING EXPENDITURES FROM EXCEEDING ANTICIPATED FUNDING SOURCES

ADOPTION DATE: JANUARY 7, 2025

At the regular meeting of the Gwinnett County Board of Commissioners held in the Gwinnett Justice and Administration Center, Auditorium, 75 Langley Drive, Lawrenceville, Georgia.

Name	Present	Vote
Nicole L. Hendrickson, Chairwoman		
Kirkland D. Carden, District 1		
Ben Ku, District 2		
Jasper Watkins III, District 3		
Matthew Holtkamp, District 4		

On motion of Commissioner _____, which carried ___-___, the Resolution of the Gwinnett County Commissioners set forth below is hereby adopted:

WHEREAS, the Gwinnett County Board of Commissioners (“Board”) is the governing authority of said County; and

WHEREAS, the Board has presented a Proposed Budget which outlines the County’s financial plan for said fiscal year which includes all projected revenues and allowable expenditures; and

WHEREAS, an advertised public hearing has been held on the 2025 Proposed Budget, as required by State and Local Laws and regulations; and

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

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

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

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

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

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

BE IT FURTHER RESOLVED, consistent with the Official Code of Georgia Annotated Section § 33-8-8.3, the proceeds from the tax on insurance premiums in the amount of \$62,310,140 are recorded within the Police Services Special District Fund for the primary purpose of funding police protection to inhabitants of unincorporated Gwinnett in its entirety, budgeted at \$218,988,749 and remaining funding of \$156,678,609 anticipated from direct revenues and taxes; and

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

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

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

BE IT FURTHER RESOLVED that the 2025 Budget shall be amended so as to adapt to changing governmental needs during the fiscal year as follows: Any increase in

Appropriations in any Fund for a Department or Agency, whether through a change in Anticipated Revenues in any Fund or through a transfer of Appropriations among Departments, and Agencies, shall require the approval of the Board of Commissioners, except in the following cases where authority is granted to:

1. The Department or Agency Director to:
 - (a) set fee structures provided that they are not restricted by rate setting policies and agreements; and allocate Operating funds previously approved between various accounts in the General Operating Expense category to fund planned expenses
 - (b) allocate funds previously approved between existing capital projects within the SPLOST Programs or Enterprise Funds, within Department or Agency, within the same category of projects.
2. The Director of Financial Services to:
 - (a) allocate funds to appropriate Department or Agency from insurance proceeds for the replacement or repair of damaged equipment items;
 - (b) authorize preparation and submission of applications for grant funding; however, acceptance of all grant awards is subject to the approval of the Board of Commissioners;
 - (c) adjust revenue and appropriation budgets to close grant awards upon receipt of final payment and completion of the grant to match collections and expenses;
 - (d) transfer funds resulting from under expenditures in completed capital projects into contingencies or reserves.
 - (e) adjust revenue and appropriation budgets within Department or Agency between capital categories/projects and revise allocated funding previously approved, or transfer appropriations among fiscal years for projects as necessary to allow completion of each project and cover existing obligations/expenses; however, in no case shall appropriations exceed actual available funding sources;
 - (f) adjust revenue and appropriation budgets to incorporate collected revenue exceeding budgeted revenue for confiscated assets in Special Use Funds, Authority Imaging Fund, bond forfeitures, and capital projects to be allocated in contingencies or relevant project; adjust revenue and appropriations budgets in capital projects to account for revenue that was previously budgeted but uncollected.
3. The CFO/Deputy County Administrator to:
 - (a) transfer appropriations in any Fund among the various categories within a Department or Agency so long as the total budget for the Department or Agency is not increased;

- (b) approve transfer of funds from savings in Department or Agency existing budget to fund unplanned expenses.
 - (c) allocate funds from any contingency or reserve to cover existing obligations/expense; however, in no case shall appropriations exceed actual available funding sources;
4. The County Administrator to:
- (a) transfer funds from Department or Agency budgets to Contribution to Capital Projects for amounts up to \$100,000;
 - (b) transfer funds within a capital fund from fund or program contingencies and/or savings in existing projects to establish new projects up to \$250,000;
 - (c) reallocate funding among projects approved by the Board of Commissioners;
 - (d) transfer funds to establish new projects related to economic development, Special Purpose Local Option Sales Tax Programs, or Enterprise Funds within a capital fund from program contingencies and/or savings in existing projects;
 - (e) discontinue previously approved capital projects that are no longer feasible and transfer remaining funds to contingencies or reserves; and

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

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

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

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

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

BE IT FURTHER RESOLVED that eligible County employees may receive a pay increase as specified in the 2025 Compensation Plan. Pay increases shall be administered in accordance with current procedures as established by the County Administrator. Employee pay increases for any and all years beyond 2025 will depend upon availability of funds and appropriations by the Board of Commissioners; and

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

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

GWINNETT COUNTY BOARD OF COMMISSIONERS

By: _____
NICOLE L. HENDRICKSON, CHAIRWOMAN

ATTEST:

By: _____
TINA KING, COUNTY CLERK
(SEAL)

APPROVED AS TO FORM:

By: _____
SENIOR ASSISTANT COUNTY ATTORNEY

**FY 2025 Budget
Resolution Summary
Gwinnett County, Georgia**

**2025
Budget**

General Fund - 001

Revenues:

Taxes	500,486,112
Licenses and Permits	5,385,122
Intergovernmental	4,145,474
Charges for Services	38,882,231
Fines and Forfeitures	3,094,270
Investment Income	5,908,000
Contributions and Donations	108,650
Miscellaneous	2,021,279
Revenues without Use of Fund Balance	\$ 560,031,138
Use of Fund Balance	25,308,640
TOTAL REVENUES	\$ 585,339,778

Appropriations:

Board of Commissioners	2,724,968
County Administration	1,519,864
Financial Services	14,979,047
Tax Commissioner	21,564,614
Transportation	41,404,644
Planning and Development	6,883,534
Police Services	3,919,979
Corrections	25,375,381
Community Services	31,879,764
Community Services Subsidies:	
Atlanta Regional Commission	1,216,534
Board of Health	3,345,000
Coalition for Health & Human Services	235,088
Dept of Family & Children's Services	660,638
Food Insecurity	150,000
Forestry	7,358
HealthCare Initiative	650,000
Homelessness Prevention	1,012,300
Library In-House Services	1,352,184
Library Subsidy	25,619,802
Mental Health	1,443,341
Total Community Services Subsidies	35,692,245
Voter Registrations and Elections	13,321,547
Juvenile Court	7,866,919
Child Advocacy and Juvenile Services	6,693,787

**FY 2025 Budget
Resolution Summary
Gwinnett County, Georgia**

**2025
Budget**

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

Development & Enforcement District Fund - 104

Revenues:

Taxes	13,482,531
Licenses and Permits	7,600,000
Intergovernmental	48,427
Charges for Services	950,000
Investment Income	485,500
TOTAL REVENUES	\$ 22,566,458

Appropriations:

Planning and Development	21,492,316
Non-Departmental	843,417
Appropriations without Contribution to Fund Balance	\$ 22,335,733
Contribution to Fund Balance	230,725
TOTAL APPROPRIATIONS	\$ 22,566,458

**FY 2025 Budget
Resolution Summary
Gwinnett County, Georgia**

**2025
Budget**

Fire and EMS District Fund - 102

Revenues:

Taxes	180,812,616
Licenses and Permits	1,000,000
Intergovernmental	623,617
Charges for Services	18,117,690
Investment Income	1,656,000
Contributions and Donations	1,000
Miscellaneous	1,000

TOTAL REVENUES	\$ 202,211,923
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Appropriations:

Planning and Development	1,670,815
Fire and Emergency Services	185,929,900
Non-Departmental	11,983,815
Appropriations without Contribution to Fund Balance	\$ 199,584,530
Contribution to Fund Balance	2,627,393

TOTAL APPROPRIATIONS	\$ 202,211,923
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Loganville EMS District Fund - 103

Revenues:

Investment Income	15,500
Revenues without Use of Fund Balance	\$ 15,500
Use of Fund Balance	81,681

TOTAL REVENUES	\$ 97,181
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Appropriations:

Loganville EMS	97,181
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TOTAL APPROPRIATIONS	\$ 97,181
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**FY 2025 Budget
Resolution Summary
Gwinnett County, Georgia**

**2025
Budget**

Police Services District Fund - 106

Revenues:

Taxes	195,860,579
Intergovernmental	294,513
Charges for Services	1,110,480
Fines and Forfeitures	10,413,542
Investment Income	2,393,000
Miscellaneous	459,063
Revenues without Use of Fund Balance	\$ 210,531,177
Use of Fund Balance	8,457,572
TOTAL REVENUES	\$ 218,988,749

Appropriations:

Police Services	205,272,456
Recorder's Court	2,385,708
Solicitor General	893,673
Clerk of Records Court	2,180,121
Non-Departmental	8,256,791
TOTAL APPROPRIATIONS	\$ 218,988,749

Recreation Fund - 105

Revenues:

Taxes	58,692,405
Intergovernmental	194,695
Charges for Services	5,086,719
Investment Income	657,500
Contributions and Donations	7,500
Miscellaneous	2,902,684
Other Financing Sources	21,930
TOTAL REVENUES	\$ 67,563,433

Appropriations:

Parks and Recreation	60,436,324
Support Services	52,110
Non-Departmental	1,277,496
Appropriations without Contribution to Fund Balance	\$ 61,765,930
Contribution to Fund Balance	5,797,503
TOTAL APPROPRIATIONS	\$ 67,563,433

**FY 2025 Budget
Resolution Summary
Gwinnett County, Georgia**

**2025
Budget**

Economic Development Tax Fund - 160

Revenues:

Taxes	17,028,416
Intergovernmental	58,310
Investment Income	157,500

TOTAL REVENUES	\$ 17,244,226
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Appropriations:

Non-Departmental	16,302,876
Appropriations without Contribution to Fund Balance	\$ 16,302,876
Contribution to Fund Balance	941,350

TOTAL APPROPRIATIONS	\$ 17,244,226
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Gwinnett Place TAD Fund - 165

Revenues:

Investment Income	287,000
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TOTAL REVENUES	\$ 287,000
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Appropriations:

Planning and Development	100,000
Appropriations without Contribution to Fund Balance	\$ 100,000
Contribution to Fund Balance	187,000

TOTAL APPROPRIATIONS	\$ 287,000
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Indian Trail TAD Fund - 162

Revenues:

Investment Income	258,000
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TOTAL REVENUES	\$ 258,000
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Appropriations:

Planning and Development	100,000
Appropriations without Contribution to Fund Balance	\$ 100,000
Contribution to Fund Balance	158,000

TOTAL APPROPRIATIONS	\$ 258,000
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**FY 2025 Budget
Resolution Summary
Gwinnett County, Georgia**

**2025
Budget**

Jimmy Carter Boulevard TAD Fund - 161

Revenues:

Investment Income 927,500

TOTAL REVENUES **\$ 927,500**

Appropriations:

Planning and Development 100,000

Appropriations without Contribution to Fund Balance \$ 100,000

Contribution to Fund Balance 827,500

TOTAL APPROPRIATIONS **\$ 927,500**

Lake Lucerne TAD Fund - 164

Revenues:

Investment Income 101,500

TOTAL REVENUES **\$ 101,500**

Appropriations:

Planning and Development 100,000

Appropriations without Contribution to Fund Balance \$ 100,000

Contribution to Fund Balance 1,500

TOTAL APPROPRIATIONS **\$ 101,500**

Park Place TAD Fund - 163

Revenues:

Investment Income 178,000

TOTAL REVENUES **\$ 178,000**

Appropriations:

Planning and Development 100,000

Appropriations without Contribution to Fund Balance \$ 100,000

Contribution to Fund Balance 78,000

TOTAL APPROPRIATIONS **\$ 178,000**

**FY 2025 Budget
Resolution Summary
Gwinnett County, Georgia**

**2025
Budget**

The Exchange at Gwinnett TAD Fund - 166

Revenues:

Investment Income			242,500
Revenues without Use of Fund Balance		\$	242,500
Use of Fund Balance			2,492,325
TOTAL REVENUES		\$	2,734,825

Appropriations:

Planning and Development			2,734,825
TOTAL APPROPRIATIONS		\$	2,734,825

The Exchange at Gwinnett TAD Debt Srvc F - 966

Revenues:

Other Financing Sources			2,726,525
TOTAL REVENUES		\$	2,726,525

Appropriations:

Debt Service			2,726,525
TOTAL APPROPRIATIONS		\$	2,726,525

Speed Hump Fund - 003

Revenues:

Charges for Services			150,000
Investment Income			12,000
Revenues without Use of Fund Balance		\$	162,000
Use of Fund Balance			209,305
TOTAL REVENUES		\$	371,305

Appropriations:

Transportation			371,305
TOTAL APPROPRIATIONS		\$	371,305

**FY 2025 Budget
Resolution Summary
Gwinnett County, Georgia**

**2025
Budget**

Street Lighting Fund - 002

Revenues:

Charges for Services		9,600,000
Revenues without Use of Fund Balance	\$	9,600,000
Use of Fund Balance		783,833
TOTAL REVENUES	\$	10,383,833

Appropriations:

Transportation		10,363,833
Non-Departmental		20,000
TOTAL APPROPRIATIONS	\$	10,383,833

Authority Imaging Fund - 020

Revenues:

Charges for Services		868,093
Investment Income		74,640
Revenues without Use of Fund Balance	\$	942,733
Use of Fund Balance		557,267
TOTAL REVENUES	\$	1,500,000

Appropriations:

Clerk of Court		1,500,000
TOTAL APPROPRIATIONS	\$	1,500,000

Corrections Inmate Welfare Fund - 085

Revenues:

Charges for Services		138,500
Miscellaneous		8,200
TOTAL REVENUES	\$	146,700

Appropriations:

Corrections		115,640
Appropriations without Contribution to Fund Balance	\$	115,640
Contribution to Fund Balance		31,060
TOTAL APPROPRIATIONS	\$	146,700

**FY 2025 Budget
Resolution Summary
Gwinnett County, Georgia**

**2025
Budget**

Crime Victims Assistance Fund - 075

Revenues:

Fines and Forfeitures		581,185
Revenues without Use of Fund Balance	\$	581,185
Use of Fund Balance		223,931
TOTAL REVENUES	\$	805,116

Appropriations:

District Attorney		375,788
Solicitor General		419,328
Non-Departmental		10,000
TOTAL APPROPRIATIONS	\$	805,116

DA Federal Justice Asset Sharing Fund - 080

Revenues:

Use of Fund Balance		83,792
TOTAL REVENUES	\$	83,792

Appropriations:

District Attorney		83,792
TOTAL APPROPRIATIONS	\$	83,792

DA Federal Treasury Asset Sharing Fund - 082

Revenues:

Use of Fund Balance		38,000
TOTAL REVENUES	\$	38,000

Appropriations:

District Attorney		38,000
TOTAL APPROPRIATIONS	\$	38,000

DA Special State Fund - 083

Revenues:

Use of Fund Balance		31,718
TOTAL REVENUES	\$	31,718

Appropriations:

District Attorney		31,718
TOTAL APPROPRIATIONS	\$	31,718

**FY 2025 Budget
Resolution Summary
Gwinnett County, Georgia**

**2025
Budget**

E-911 Fund - 095

Revenues:

Charges for Services	24,344,400
Investment Income	1,104,500
Revenues without Use of Fund Balance	\$ 25,448,900
Use of Fund Balance	5,415,021
TOTAL REVENUES	\$ 30,863,921

Appropriations:

Police Services	27,273,885
Non-Departmental	3,590,036
TOTAL APPROPRIATIONS	\$ 30,863,921

Juvenile Court Supervision Fund - 030

Revenues:

Charges for Services	30,000
Revenues without Use of Fund Balance	\$ 30,000
Use of Fund Balance	25,100
TOTAL REVENUES	\$ 55,100

Appropriations:

Juvenile Court	55,100
TOTAL APPROPRIATIONS	\$ 55,100

Police Special Justice Fund - 070

Revenues:

Use of Fund Balance	334,131
TOTAL REVENUES	\$ 334,131

Appropriations:

Police Services	334,131
TOTAL APPROPRIATIONS	\$ 334,131

**FY 2025 Budget
Resolution Summary
Gwinnett County, Georgia**

**2025
Budget**

Police Special State Fund - 072

Revenues:

Use of Fund Balance 140,700

TOTAL REVENUES **\$ 140,700**

Appropriations:

Police Services 140,700

TOTAL APPROPRIATIONS **\$ 140,700**

Sheriff Inmate Fund - 090

Revenues:

Charges for Services 1,568,000

Investment Income 157,500

TOTAL REVENUES **\$ 1,725,500**

Appropriations:

Sheriff 696,350

Appropriations without Contribution to Fund Balance \$ 696,350

Contribution to Fund Balance 1,029,150

TOTAL APPROPRIATIONS **\$ 1,725,500**

Sheriff Special Justice Fund - 065

Revenues:

Use of Fund Balance 350,000

TOTAL REVENUES **\$ 350,000**

Appropriations:

Sheriff 350,000

TOTAL APPROPRIATIONS **\$ 350,000**

Sheriff Special Treasury Fund - 066

Revenues:

Use of Fund Balance 75,000

TOTAL REVENUES **\$ 75,000**

Appropriations:

Sheriff 75,000

TOTAL APPROPRIATIONS **\$ 75,000**

**FY 2025 Budget
Resolution Summary
Gwinnett County, Georgia**

**2025
Budget**

Sheriff Special State Fund - 067

Revenues:

Use of Fund Balance 70,000

TOTAL REVENUES **\$ 70,000**

Appropriations:

Sheriff 70,000

TOTAL APPROPRIATIONS **\$ 70,000**

Stadium Fund - 055

Revenues:

Taxes 1,036,158

Intergovernmental 400,000

Charges for Services 1,202,869

Investment Income 47,000

TOTAL REVENUES **\$ 2,686,027**

Appropriations:

Stadium Operations 2,126,868

Appropriations without Contribution to Fund Balance \$ 2,126,868

Contribution to Fund Balance 559,159

TOTAL APPROPRIATIONS **\$ 2,686,027**

Tree Bank Fund - 040

Revenues:

Licenses and Permits 100,000

Revenues without Use of Fund Balance \$ 100,000

Use of Fund Balance 300,000

TOTAL REVENUES **\$ 400,000**

Appropriations:

Planning and Development 400,000

TOTAL APPROPRIATIONS **\$ 400,000**

**FY 2025 Budget
Resolution Summary
Gwinnett County, Georgia**

**2025
Budget**

Tourism Fund - 050

Revenues:

Taxes			14,144,182
Charges for Services			1,000
Investment Income			802,000
Miscellaneous			45,119
Revenues without Use of Fund Balance		\$	14,992,301
Use of Fund Balance			3,725,640
TOTAL REVENUES		\$	18,717,941

Appropriations:

Tourism			18,717,941
TOTAL APPROPRIATIONS		\$	18,717,941

Airport Operating Fund - 520

Revenues:

Charges for Services			155,000
Investment Income			64,000
Miscellaneous			1,200,000
Other Financing Sources			116,750
Revenues without Use of Net Position		\$	1,535,750
Use of Net Position			480,579
TOTAL REVENUES		\$	2,016,329

Appropriations:

Transportation			2,005,329
Non-Departmental			11,000
TOTAL APPROPRIATIONS		\$	2,016,329

**FY 2025 Budget
Resolution Summary
Gwinnett County, Georgia**

**2025
Budget**

Economic Development Operating Fund - 530

Revenues:

Investment Income	189,000
Miscellaneous	3,700,000
Other Financing Sources	7,043,703
Revenues without Use of Fund Balance	\$ 10,932,703
Use of Fund Balance	1,089,929
TOTAL REVENUES	\$ 12,022,632

Appropriations:

Non-Departmental	12,022,632
TOTAL APPROPRIATIONS	\$ 12,022,632

Local Transit Operating Fund - 515

Revenues:

Charges for Services	2,100,000
Investment Income	540,500
Other Financing Sources	14,800,000
Revenues without Use of Net Position	\$ 17,440,500
Use of Net Position	6,313,066
TOTAL REVENUES	\$ 23,753,566

Appropriations:

Transportation	23,740,566
Non-Departmental	13,000
TOTAL APPROPRIATIONS	\$ 23,753,566

**FY 2025 Budget
Resolution Summary
Gwinnett County, Georgia**

**2025
Budget**

Solid Waste Operating Fund - 595

Revenues:

Taxes	1,200,000
Charges for Services	58,784,029
Investment Income	1,782,000
Miscellaneous	100

TOTAL REVENUES	\$ 61,766,129
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Appropriations:

Support Services	61,176,797
Non-Departmental	43,032
Appropriations without Working Capital Reserve	\$ 61,219,829
Working Capital Reserve	546,300

TOTAL APPROPRIATIONS	\$ 61,766,129
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Stormwater Operating Fund - 590

Revenues:

Charges for Services	31,550,187
Investment Income	541,000
Revenues without Use of Net Position	\$ 32,091,187
Use of Net Position	3,071,110

TOTAL REVENUES	\$ 35,162,297
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Appropriations:

Planning and Development	1,574,984
Water Resources	33,407,313
Non-Departmental	180,000

TOTAL APPROPRIATIONS	\$ 35,162,297
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**FY 2025 Budget
Resolution Summary
Gwinnett County, Georgia**

**2025
Budget**

Water and Sewer Operating Fund - 501

Revenues:

Charges for Services	430,641,368
Investment Income	5,289,500
Contributions and Donations	30,227,414
Revenues without Use of Net Position	\$ 466,158,282
Use of Net Position	24,731,301
TOTAL REVENUES	\$ 490,889,583

Appropriations:

Planning and Development	1,977,724
Water Resources	488,045,859
Non-Departmental	866,000
TOTAL APPROPRIATIONS	\$ 490,889,583

Administrative Support Fund - 665

Revenues:

Charges for Services	153,361,910
Investment Income	715,500
Miscellaneous	364,796
TOTAL REVENUES	\$ 154,442,206

Appropriations:

Communications	9,796,595
County Administration	9,699,092
Financial Services	12,445,471
Human Resources	9,705,970
Information Technology Services	79,657,699
Law	4,411,226
Support Services	25,790,653
Non-Departmental	2,935,500
TOTAL APPROPRIATIONS	\$ 154,442,206

**FY 2025 Budget
Resolution Summary
Gwinnett County, Georgia**

**2025
Budget**

Auto Liability Fund - 606

Revenues:

Charges for Services	4,501,101
Investment Income	212,000
TOTAL REVENUES	\$ 4,713,101

Appropriations:

Financial Services	3,772,950
Appropriations without Working Capital Reserve	\$ 3,772,950
Working Capital Reserve	940,151
TOTAL APPROPRIATIONS	\$ 4,713,101

Fleet Management Fund - 610

Revenues:

Charges for Services	15,322,679
Investment Income	245,500
Miscellaneous	343,500
Other Financing Sources	15,000
TOTAL REVENUES	\$ 15,926,679

Appropriations:

Support Services	13,525,276
Non-Departmental	2,247,878
Appropriations without Working Capital Reserve	\$ 15,773,154
Working Capital Reserve	153,525
TOTAL APPROPRIATIONS	\$ 15,926,679

Group Self-Insurance Fund - 605

Revenues:

Charges for Services	94,365,909
Investment Income	1,940,000
Revenues without Use of Net Position	\$ 96,305,909
Use of Net Position	2,776,745
TOTAL REVENUES	\$ 99,082,654

Appropriations:

Human Resources	99,068,654
Non-Departmental	14,000
TOTAL APPROPRIATIONS	\$ 99,082,654

**FY 2025 Budget
Resolution Summary
Gwinnett County, Georgia**

**2025
Budget**

Risk Management Fund - 602

Revenues:

Charges for Services	16,013,362
Investment Income	98,500
Miscellaneous	270,000

TOTAL REVENUES	\$ 16,381,862
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Appropriations:

Financial Services	15,644,980
Non-Departmental	10,000
Appropriations without Working Capital Reserve	\$ 15,654,980
Working Capital Reserve	726,882

TOTAL APPROPRIATIONS	\$ 16,381,862
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Workers' Compensation Fund - 604

Revenues:

Charges for Services	3,001,116
Investment Income	574,500
Revenues without Use of Net Position	\$ 3,575,616
Use of Net Position	2,350,468

TOTAL REVENUES	\$ 5,926,084
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Appropriations:

Human Resources	5,916,084
Non-Departmental	10,000

TOTAL APPROPRIATIONS	\$ 5,926,084
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Total Operating Funds	\$ 2,112,087,004
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**FY 2025 Proposed Budget
Resolution Summary
Gwinnett County, Georgia**

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

**FY 2025 Proposed Budget
Resolution Summary
Gwinnett County, Georgia**

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

**FY 2025 Proposed Budget
Resolution Summary
Gwinnett County, Georgia**

	2025 Budget	2026-2030 Budget
<u>2023 Special Local Option Sales Tax</u>		
Revenues:		
Taxes	199,961,208	704,938,949
Intergovernmental	7,832,697	-
TOTAL REVENUES	\$ 207,793,905	\$ 704,938,949

Appropriations:		
Financial Services	54,133,798	190,842,128
Fire and Emergency Services	8,000,000	20,512,655
Parks and Recreation	15,750,000	43,734,000
Support Services	29,724,000	31,854,345
Transportation	100,186,107	417,995,821
TOTAL APPROPRIATIONS	\$ 207,793,905	\$ 704,938,949

Airport Renewal & Extension

Revenues:		
Other Financing Sources	115,258	715,748
Revenues without Use of Net Position	\$ 115,258	\$ 715,748
Use of Net Position	(37,258)	171,066
TOTAL REVENUES	\$ 78,000	\$ 886,814

Appropriations:		
Support Services	-	281,116
Transportation	78,000	605,698
TOTAL APPROPRIATIONS	\$ 78,000	\$ 886,814

Solid Waste Renewal & Extension

Revenues:		
Other Financing Sources	44,671	190,323
Revenues without Use of Net Position	\$ 44,671	\$ 190,323
Use of Net Position	(41,368)	71,097
TOTAL REVENUES	\$ 3,303	\$ 261,420

Appropriations:		
Support Services	-	69,834
Non-Departmental	3,303	191,586
TOTAL APPROPRIATIONS	\$ 3,303	\$ 261,420

**FY 2025 Proposed Budget
Resolution Summary
Gwinnett County, Georgia**

	2025 Budget	2026-2030 Budget
<u>Stormwater Renewal & Extension</u>		
Revenues:		
Other Financing Sources	20,004,861	93,000,000
TOTAL REVENUES	\$ 20,004,861	\$ 93,000,000

Appropriations:		
Information Technology	55,479	-
Water Resources	19,949,382	93,000,000
TOTAL APPROPRIATIONS	\$ 20,004,861	\$ 93,000,000

Transit Renewal & Extension

Revenues:		
Intergovernmental	118,289	-
Other Financing Sources	181,711	4,050,000
Revenues without Use of Net Position	\$ 300,000	\$ 4,050,000
Use of Net Position	-	2,000,000
TOTAL REVENUES	\$ 300,000	\$ 6,050,000

Appropriations:		
Transportation	300,000	6,050,000
TOTAL APPROPRIATIONS	\$ 300,000	\$ 6,050,000

Water & Sewer Renewal & Extension

Revenues:		
Intergovernmental	14,067,889	-
Other Financing Sources	214,558,091	1,029,747,451
Revenues without Use of Net Position	\$ 228,625,980	\$ 1,029,747,451
Use of Net Position	11,829,870	50,354,150
TOTAL REVENUES	\$ 240,455,850	\$ 1,080,101,601

Appropriations:		
Information Technology	525,120	-
Water Resources	239,930,730	1,080,101,601
TOTAL APPROPRIATIONS	\$ 240,455,850	\$ 1,080,101,601

**FY 2025 Proposed Budget
Resolution Summary
Gwinnett County, Georgia**

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

FY 2025 Budget
Resolution Summary
Gwinnett County, Georgia

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

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

Gwinnett County Board of Commissioners Agenda Request

GCID #	Group With GCID #:	<input type="checkbox"/> Grants	<input type="checkbox"/> Public Hearing
20250005			
Department:	Financial Services	Date Submitted:	12/09/2024
Working Session:	01/07/2025	Business Session:	01/07/2025
Submitted By:	tgrindley-fuller	Public Hearing:	
Agenda Type	Approval/authorization	Multiple Depts?	
Item of Business:		Locked by Purchasing	<input type="text" value="No"/>
of the November 30, 2024 Monthly Financial Status Report and ratification of all budget amendments.			
Attachments	November 30, 2024 Monthly Financial Report, Financial Supplement		
Authorization: Chairwoman's Signature?	<input type="text" value="No"/>		
Staff Recommendation	Approval		
BAC Action:			
Department Head	bjalexzulian (12/23/2024)		
Attorney	abcauthen (12/30/2024)		
Agenda Purpose Only			

Financial Action

Budgeted	Fund Name	Current Balance	Requested Allocation	Director's Initials
Yes	Various	*	*	bjalexzulian (12/30/2024)
Finance Comments	*The financial status report recognizes all County budget adjustments through November 2024.			FinDir's Initials
				raroyal (12/30/2024)

Budget Adjust
 Grand Jury

County Clerk Use Only		PH was Held? <input type="checkbox"/>
Working Session	<input type="text"/>	No Action Taken Vote
Action	<input type="text" value="New Item"/>	
Tabled	<input type="text"/>	
Motion	<input type="text"/>	
2nd by	<input type="text"/>	



Gwinnett
Financial Services

MONTHLY
FINANCIAL
STATUS
REPORT

FOR THE PERIOD ENDED
NOVEMBER 30, 2024
(UNAUDITED)



MEMORANDUM

TO: Nicole L. Hendrickson, Chairwoman
District Commissioners
Glenn Stephens, County Administrator
Maria Woods, Deputy County Administrator/CFO

FROM: Buffy Alexzulian
Director of Financial Services

DATE: December 13, 2024

SUBJECT: Monthly Financial Report for the Period Ended November 30, 2024

This report, which includes unaudited information through the eleventh month of fiscal year 2024, is prepared by the Department of Financial Services as a summary of revenues and expenditures for all County operating funds. The primary purpose of this monthly report is to provide timely information regarding year-to-date financial performance.

This report includes:

Executive Summary	Page 2
General Fund	Page 3
Service District Funds	Page 6
Water & Sewer Operating Fund	Page 9
Administrative Support Fund	Page 10
Recurring Items	Page 11
Financial Report	Page 12
Budget Adjustments by Fund Schedule	Page 59

EXECUTIVE SUMMARY

2025 Budget Presentation

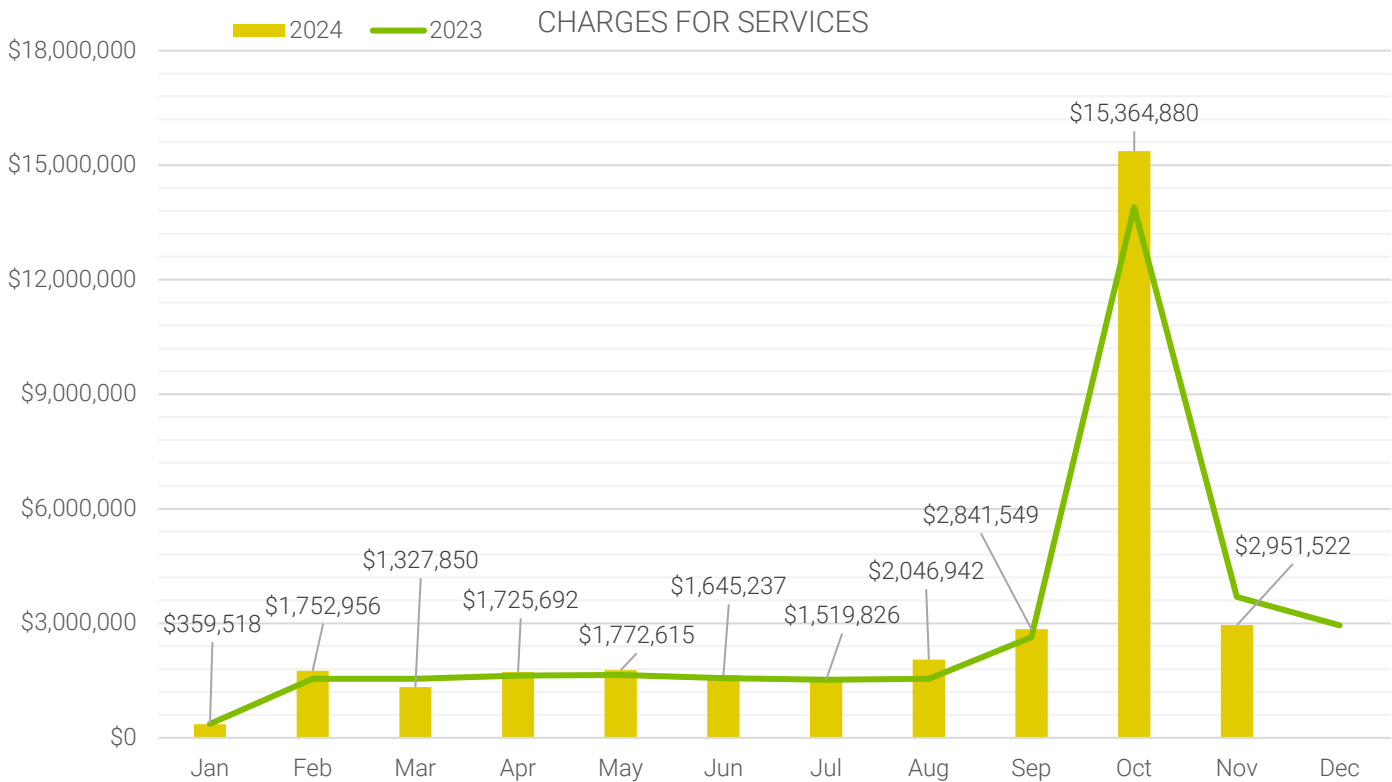
Chairwoman Nicole Hendrickson presented the proposed \$2.65 billion budget for the fiscal year 2025 during a briefing on November 12, 2024. The proposed budget consists of a \$2.11 billion operating budget and a \$542 million capital improvements budget, which includes funds from the County's SPLOST program. More information about the proposed budget is available on [Gwinnett County's website](#).

The Commissioners held a public hearing on Monday, December 3, 2024, to receive comments on the proposed budget. Public input is also accepted online on the [County's website](#) through December 31. The Board of Commissioners will consider the fiscal year 2025 budget on Tuesday, January 7, 2025.

GENERAL FUND (PAGE 12)

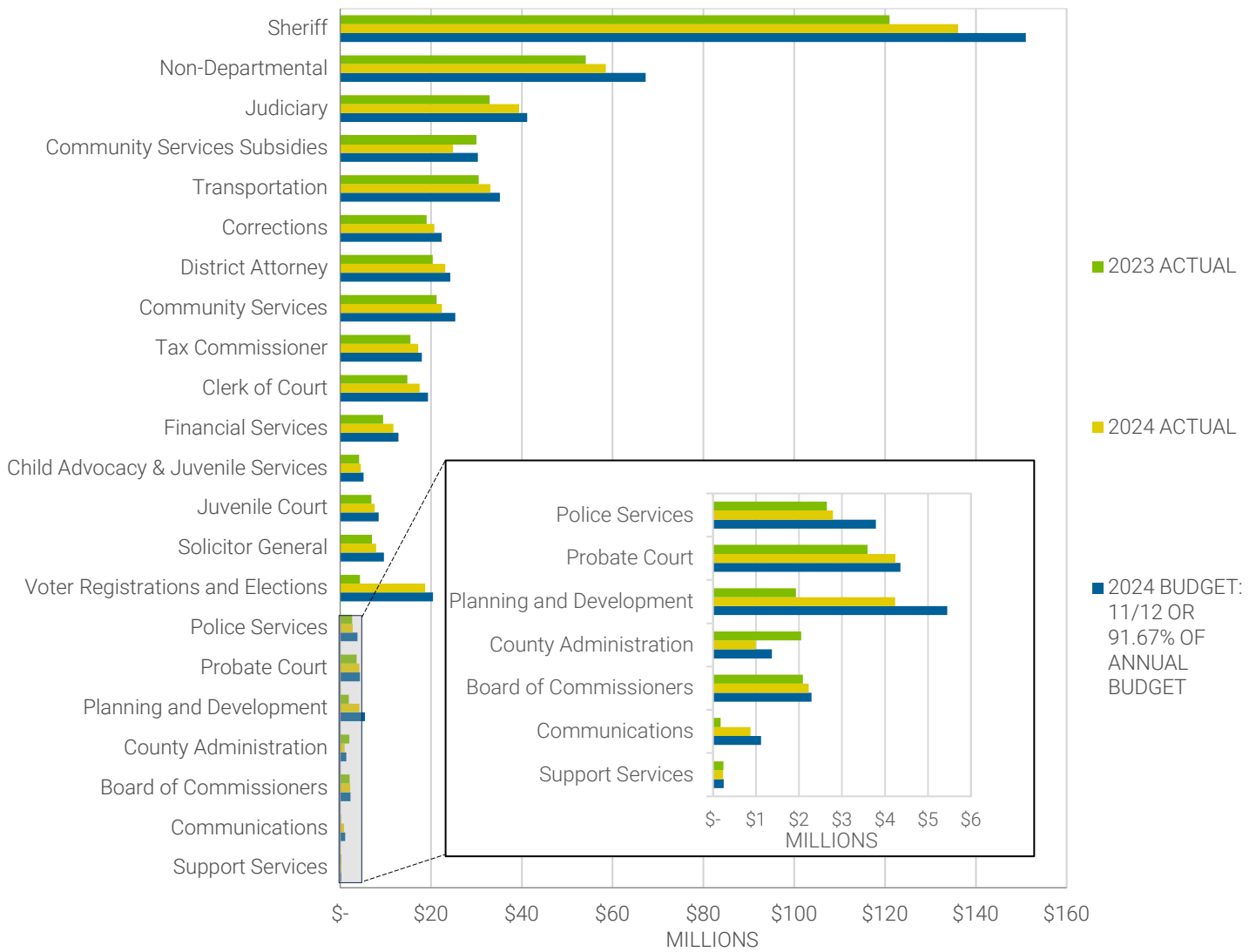
The General Fund accounts for all County revenues and expenditures not restricted to or accounted for in other funds. The County's General Fund supports services that benefit stakeholders, businesses, and residents countywide, such as sheriff, jail, courts, correctional facility, tax commissioner, health and human services, transportation, and elections.

The main revenue source for the General Fund is property taxes. Further discussion on property taxes can be found in the Recurring Items section. Charges for Services revenue is another major revenue category in the General Fund. In the chart below, the yellow bars represent 2024 Charges for Services monthly revenues, and the green line represents monthly collections for 2023. One of the main sources of revenue in this category is the commissions received by the County related to property taxes.



As seen in the chart, there were significant increases in monthly collections around the property tax due date of October 15, 2024. The January receipts were much lower than other months. This is because most of January's collections were for prior year services and were recorded in the prior year. Charges for Services through November are up approximately \$1.7 million, or 5 percent, when compared to the same time last year. This is primarily attributable to increased revenues from court services and Tax Commissioner collections as a result of property tax digest growth.

GENERAL FUND
BUDGET VS. ACTUAL BY DEPARTMENT
NOVEMBER 2023 – 2024 YTD EXPENDITURES



Sheriff's expenditures are approximately \$15.1 million higher than last year primarily due to increased personnel costs, inmate medical costs, indirect cost, and vehicle replacements. However, they are under budget by approximately \$14.9 million primarily due to inmate medical expenses being paid one month in arrears, a reduction in transport and housing expenses due to the return of inmates who were temporarily housed elsewhere, and personnel vacancies.

Non-Departmental expenses are approximately \$4.5 million higher in comparison to 2023. This is primarily due to an increase in the monthly contribution to capital funds in 2024, which is offset by decreases in contributions to transit and airport operating funds.

Judiciary expenses are approximately \$6.5 million higher than last year primarily due to an increase in indigent defense attorney fees and personnel costs.

Community Services Subsidies expenditures are down approximately \$5.3 million when compared to last year and are temporarily under budget based on the portion of the fiscal year that has lapsed. This decrease is primarily due to the timing of subsidy payments and payments to other agencies.

Voter Registrations and Elections expenditures are up approximately \$14.4 million compared to last year due to election activities in 2024. Although expenditures have increased, they are expected to remain within budget.

County Administration expenses are lower in comparison to 2023. This is due to the transition of Community Outreach and Economic Development divisions to other departments in August 2023.

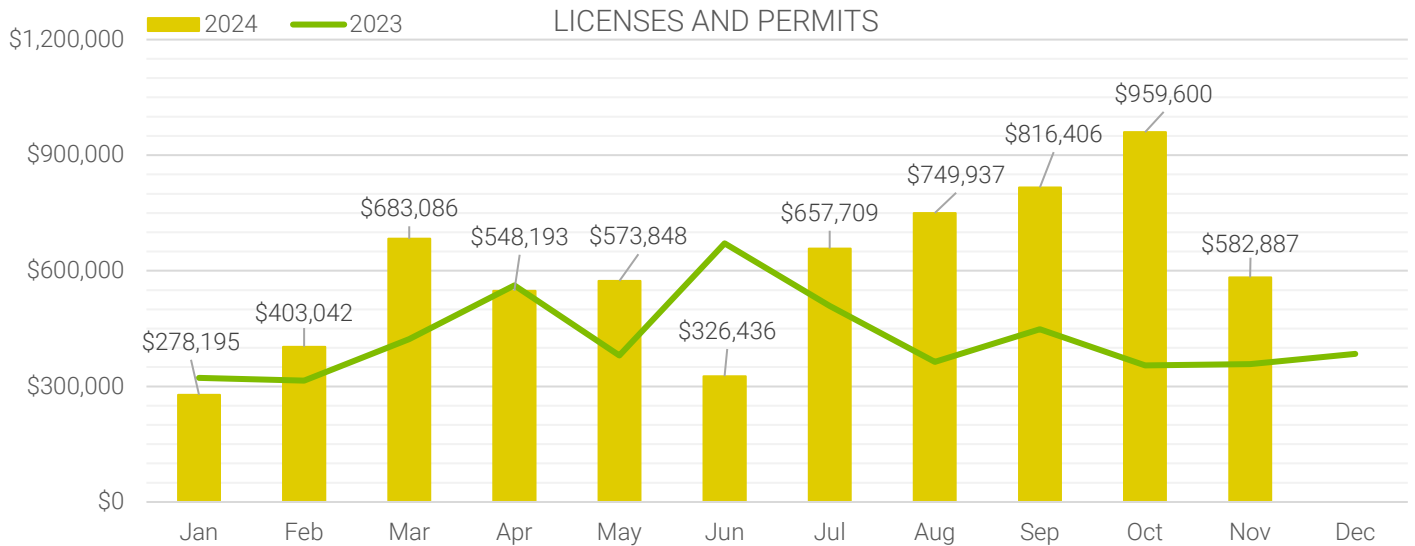
Communications expenditures in the General Fund are up approximately \$697,000 compared to the prior year. In mid-August 2023, Community Outreach transitioned from the County Administrator's Office to Communications.

Planning and Development expenditures are up approximately \$2.3 million compared to last year. This is due to the transition of Economic Development and the Entrepreneur Center from the Development & Enforcement Services District fund to the General Fund.

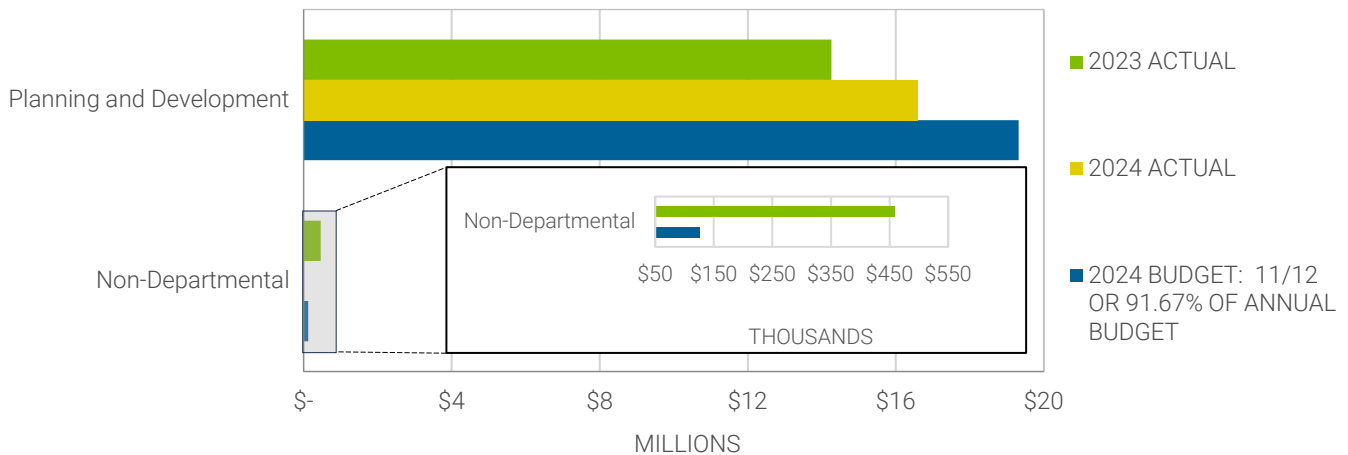
DEVELOPMENT & ENFORCEMENT SERVICES DISTRICT FUND (PAGE 14)

The County is responsible for providing short-term planning and code enforcement services within the Development and Enforcement Services District. This district includes all properties within unincorporated Gwinnett County.

The main revenue source for the Development and Enforcement Services District fund is property taxes. Further discussion on property taxes can be found in the Recurring Items section. Licenses and Permits is another major revenue category in this fund and is shown in the chart below. The yellow bars represent 2024 monthly revenues, and the green line represents monthly collections for 2023. Through November, Licenses and Permits revenue is up approximately \$1.9 million, or 40 percent, over the prior year due to an increase in building permit fees for new construction projects.



DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
NOVEMBER 2023 - 2024 YTD EXPENDITURES

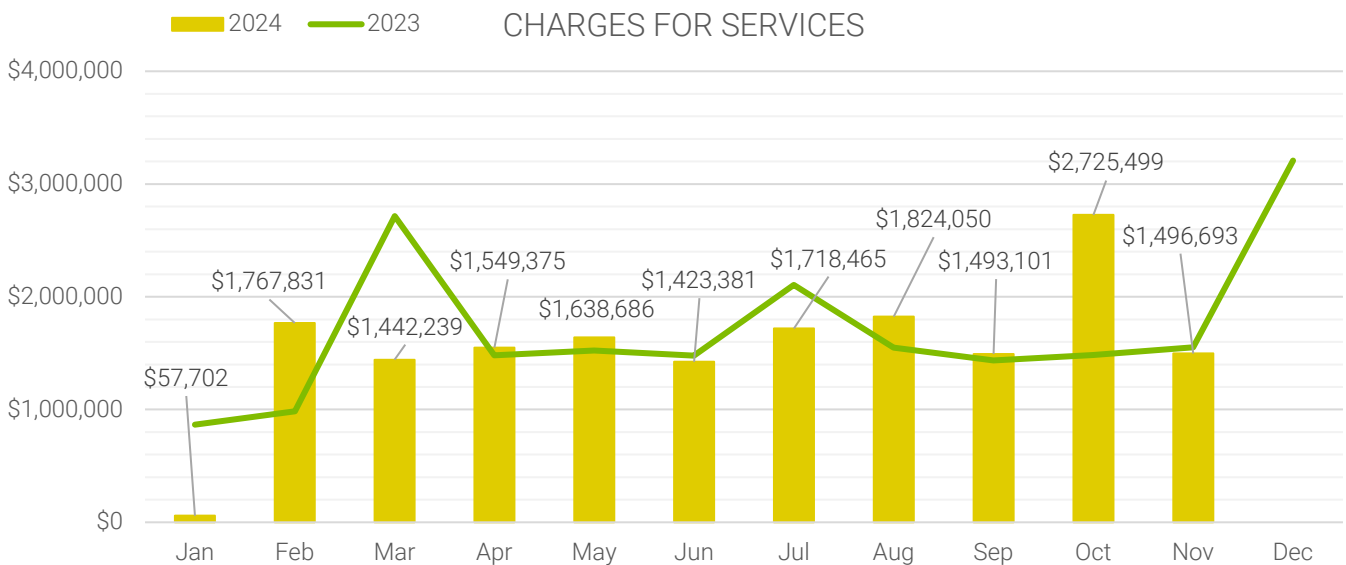


Non-Departmental expenses are down when compared to the same time last year as there is no monthly contribution to fund capital projects for the current year.

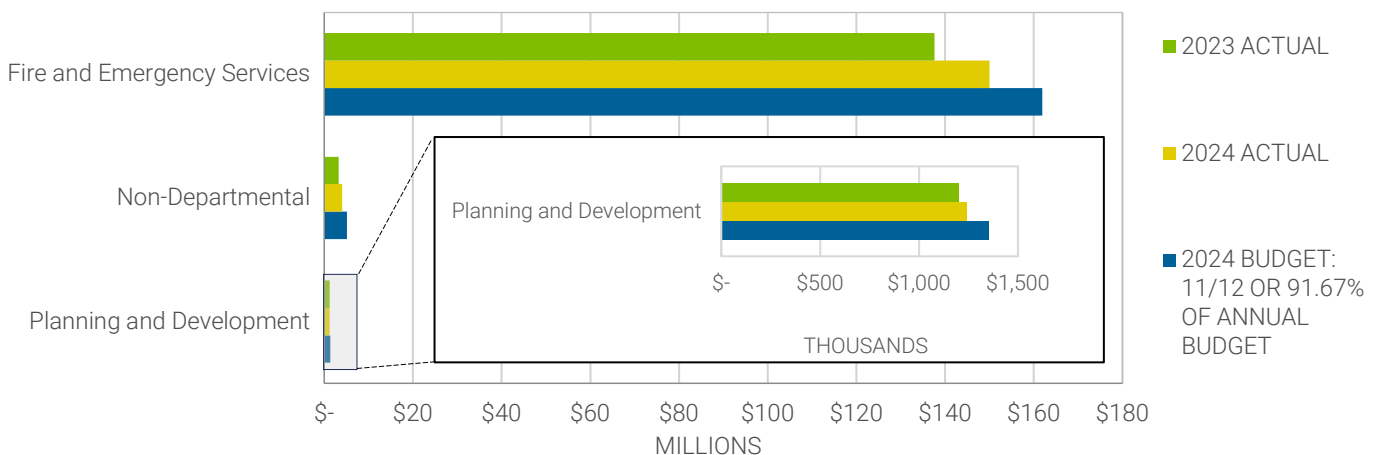
FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND (PAGE 15)

Gwinnett County is responsible for providing fire and emergency medical protection within the Fire and Emergency Medical Services District. This district includes all properties within unincorporated Gwinnett County and all cities except Loganville. The City of Loganville operates its own fire department, but residents and businesses continue to receive County-provided emergency medical services.

The main revenue source for the Fire and Emergency Medical Services District fund is property taxes. Further discussion on property taxes can be found in the Recurring Items section. Charges for Services, which primarily consists of ambulance transport fees, is another major revenue category in this fund and is shown in the chart below. The yellow bars represent 2024 monthly revenues, and the green line represents monthly collections for 2023. Charges for Services year-to-date revenue is comparable to last year.



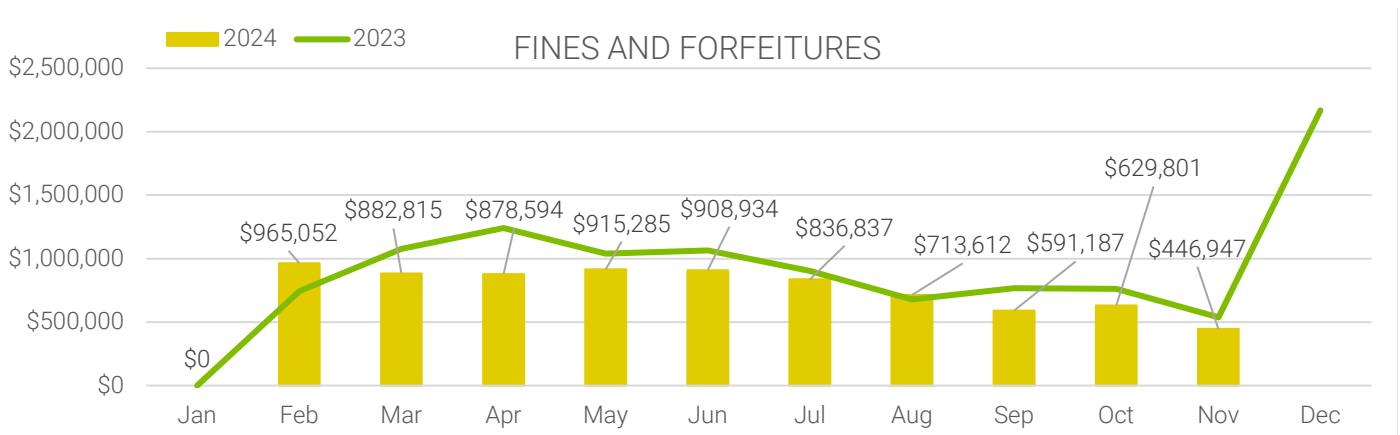
FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
NOVEMBER 2023 - 2024 YTD EXPENDITURES



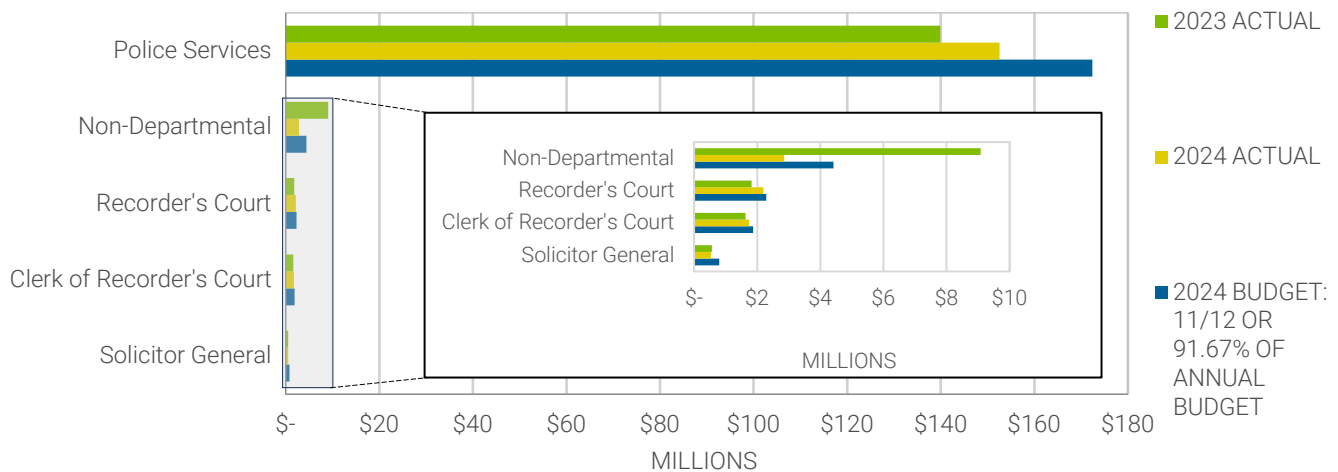
POLICE SERVICES DISTRICT FUND (PAGE 17)

Gwinnett County is responsible for providing police protection within the Police Services District. This district includes all properties within unincorporated Gwinnett County and cities that do not operate their own police departments (Berkeley Lake, Buford, Grayson, Dacula, Peachtree Corners, Rest Haven, and Sugar Hill).

The main revenue source for the Police Services fund is property taxes. Further discussion on property taxes can be found in the Recurring Items section. Fines and Forfeitures is another major revenue category for this fund and is shown in the chart below. The yellow bars represent 2024 monthly collections, and the green line represents monthly collections for 2023. January's collections were for the prior year's fines and were recorded in the prior year. Through November, Fines and Forfeitures revenue is down approximately \$1.0 million, or 12 percent, compared to the same period last year primarily due to the school-zone automated speed detection program. Through November, the number of citations issued has decreased resulting in decreased collections for the year.



POLICE SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
NOVEMBER 2023 - 2024 YTD EXPENDITURES



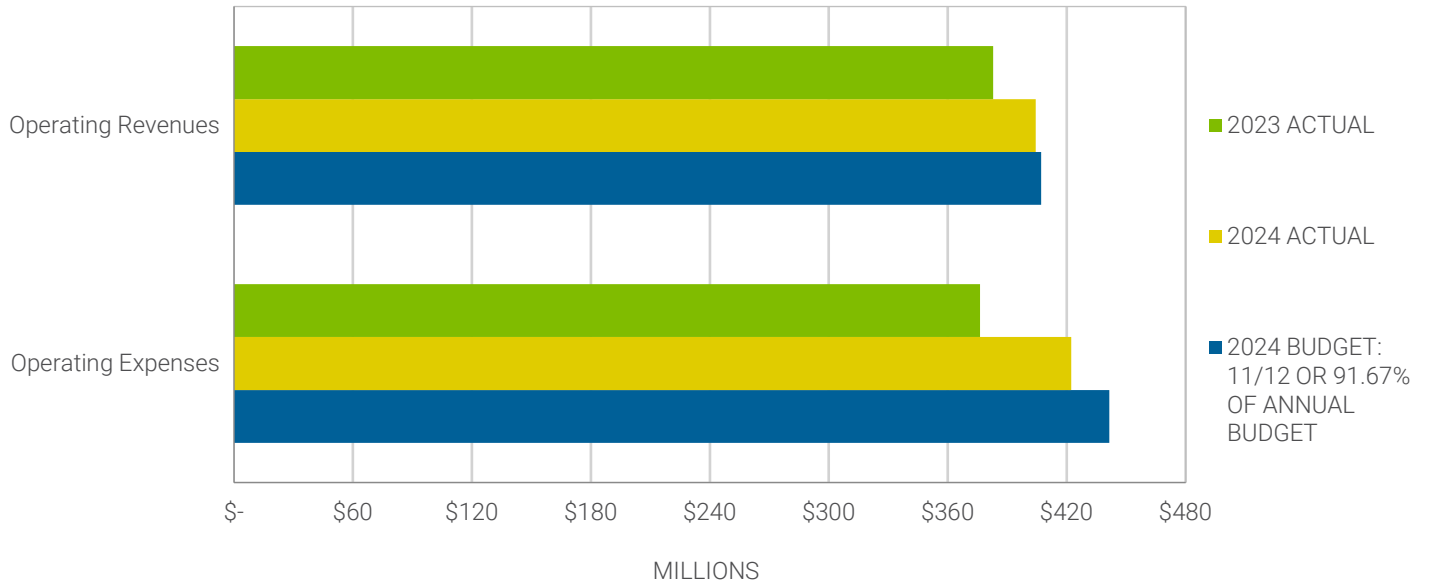
Police Services expenses are approximately \$19.8 million under budget primarily due to personnel vacancies.

Non-Departmental expenses are down approximately \$6.2 million when compared to the same time last year due to a decrease in the monthly contribution to fund capital projects for the current year.

WATER & SEWER OPERATING FUND (PAGE 52)

The Water and Sewer Operating Fund supports the operation, maintenance, and capital improvement of the water and sewer system.

WATER AND SEWER OPERATING FUND
NOVEMBER 2023 - 2024 YTD REVENUES AND EXPENSES



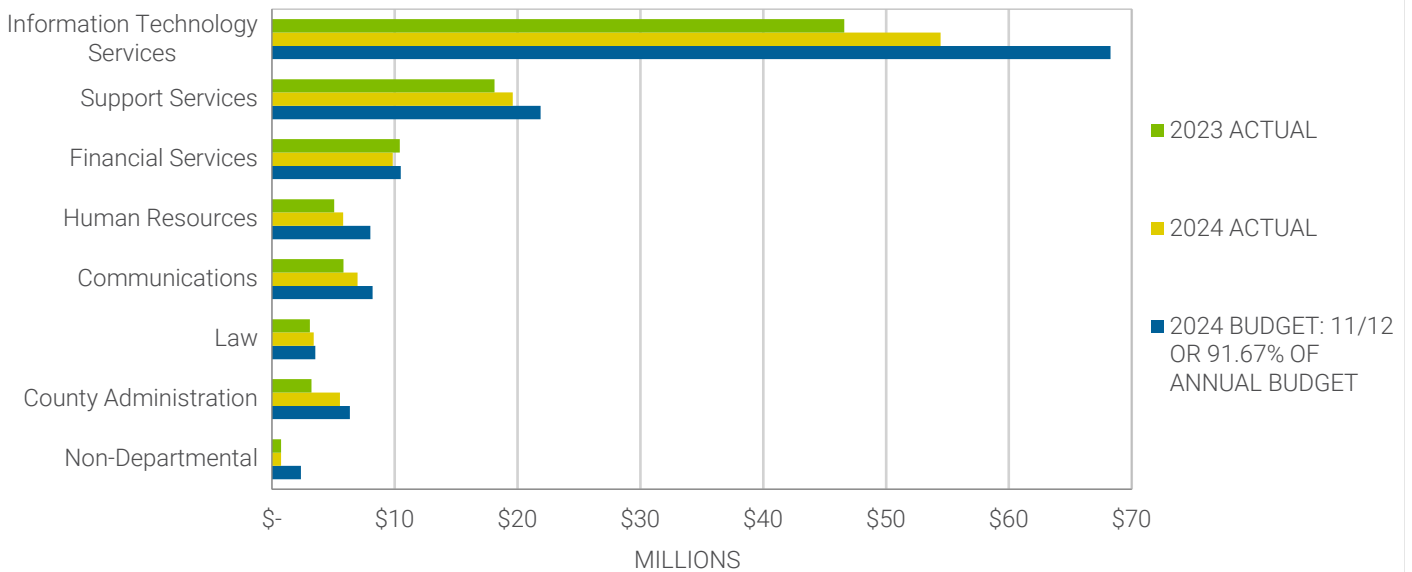
Year-to-date Water and Sewer Operating Fund revenues are up approximately \$21.5 million, or 6 percent, compared to last year. This is primarily because Charges for Services revenue increased due to higher consumption during the drier summer months and new meter connections. Additionally, in 2023, bills were adjusted down for a prior year freeze event. Also, revenue from Contributions and Donations is up year-to-date primarily due to an increase in water meter permits sold.

Year-to-date, Water and Sewer Operating Fund expenses are up approximately \$46.0 million, or 12 percent, compared to last year. Just over half of the increase is due to a planned increase in contributions to capital projects. The remaining increase is attributed to higher operating costs for personnel and other general operating expenses. However, expenses in the Water and Sewer Operating Fund are approximately \$19.2 million, or 4 percent, under budget primarily due to underutilization in areas such as professional services, personnel, and utilities.

ADMINISTRATIVE SUPPORT FUND (PAGE 53)

The Administrative Support Fund accounts for the activities of all central support departments not reported elsewhere: County Administration, Communications, Financial Services, Human Resources, Information Technology Services, Law, and Support Services. These activities are funded by indirect cost charges to all other funds receiving benefits.

ADMINISTRATIVE SUPPORT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
NOVEMBER 2023 - 2024 YTD EXPENSES



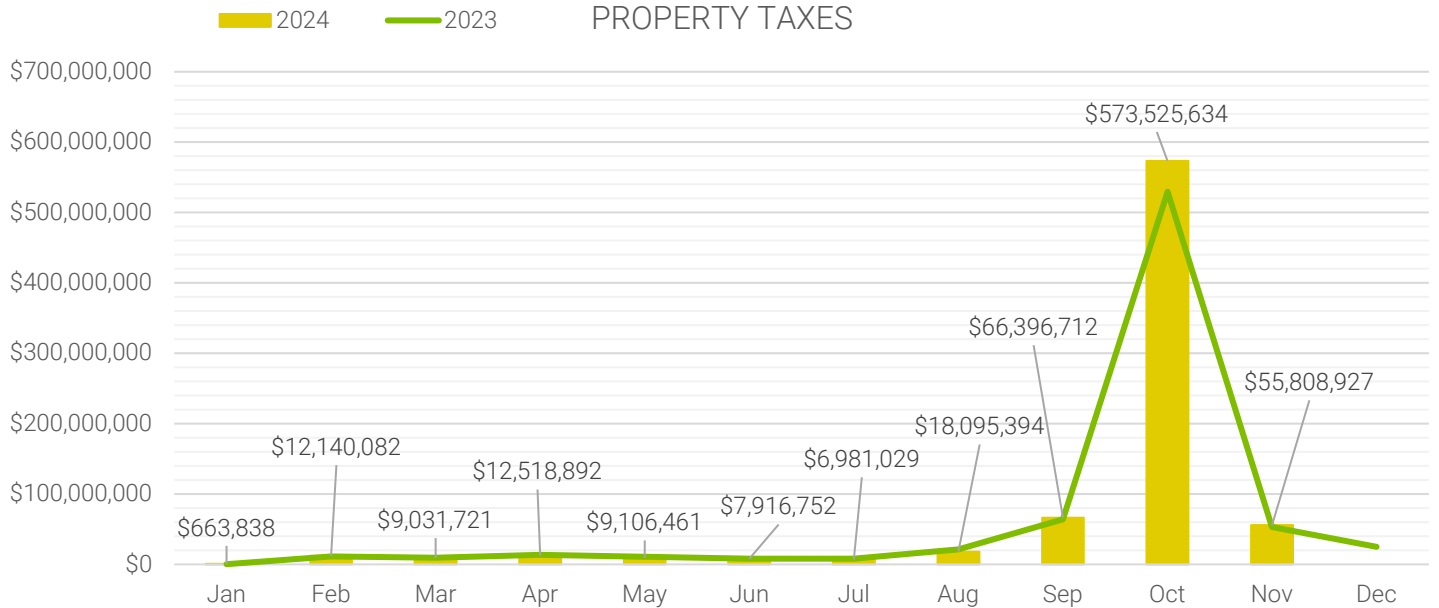
Information Technology Services' expenses are up approximately \$7.8 million, or 17 percent, when compared to the same time last year. This is primarily due to personnel services, the timing of contract payments for license and support agreements and subscriptions, and an increase in outsourcing services and industrial repairs contracted in 2024. However, expenses are expected to remain under budget.

Financial Services' expenses are down approximately \$566,000, or 5 percent, when compared to the same time last year. This is primarily attributed to the transition of the Standards and Controls Division and the Office of Strategic Excellence from Financial Services to the County Administrator's office in mid-2023.

RECURRING ITEMS

Property Taxes

The County collects property taxes in the fall to fund services for the current year. Those funds are General, Development & Enforcement, Fire & EMS, Police, Recreation, and Economic Development Tax Funds. Some special assessments are also included on property tax bills. Those collections are reflected in the Speed Hump, Street Lighting, and Stormwater Funds.



The chart above shows the monthly collections of property taxes across all funds. The green line represents 2023 collections, and the yellow bars represent 2024 collections. Most property taxes were collected around the due date of October 15 for both years. Please note that January has lower receipts than other months and its bar is barely visible. This is typical, as most collections in January are for the prior year's property taxes and are recorded in the previous year. Property Taxes through November are up approximately \$42.9 million or 6 percent, compared to the same time last year, primarily due to property tax digest growth.

Tax Digest Adjustments

In November, the Board of Assessors approved adjustments to the tax digest that resulted in a net increase of approximately \$126.7 million for tax years 2019 through 2024. These adjustments include a net increase of approximately \$130.9 million in real property assessed values and a net decrease of approximately \$4.2 million in personal property assessed values. The majority of the adjustments resulted from appeal resolutions.

Investment Income

The Federal Reserve Bank has cut short-term investment rates by one percent since September, including the most recent cut on December 18. Interest rate cuts were expected this year, and investment revenues were budgeted conservatively to compensate for market uncertainty concerning the timing and severity of potential drops in investment rates. Investment revenues will significantly exceed budget in 2024 but are expected to decrease in 2025.

YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

General Fund (001)

The General Fund is the primary tax and operating fund for all County revenues and expenditures that are not accounted for in other funds.

	FY 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 11/30/2024	Actuals YTD as of 11/30/2024		Actuals YTD as of 11/30/2023	% Actual to 11/30/2023 Budget
Fund Balance January 1	\$ 238,656,301	\$ 238,656,301	\$ 238,656,301			
Revenues:						
Taxes	\$ 457,114,667	\$ 457,114,667	\$ 438,519,278	95.93%	\$ 419,568,119	101.51%
Licenses and Permits	5,279,690	5,279,690	4,724,794	89.49%	4,829,670	91.76%
Intergovernmental	4,162,064	4,162,064	3,818,063	91.73%	3,649,055	86.72%
Charges for Services	34,658,485	34,658,485	33,308,586	96.11%	31,600,219	100.43%
Fines and Forfeitures	3,147,655	3,147,655	2,848,764	90.50%	2,680,557	83.74%
Investment Income	4,826,023	4,826,023	6,658,378	137.97%	6,447,977	92.03%
Contributions and Donations	105,950	105,950	9,527	8.99%	27,874	26.89%
Miscellaneous	1,834,120	1,834,120	2,989,224	162.98%	2,409,310	136.64%
Other Financing Sources	-	127,800	61,970	48.49%	137,142	317.10%
Revenues without Use of Fund Balance	511,128,654	511,256,454	492,938,584	96.42%	471,349,923	101.07%
Use of Fund Balance	39,156,305	44,599,931	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 550,284,959	\$ 555,856,385	\$ 492,938,584	88.68%	\$ 471,349,923	98.46%
Appropriations:						
Board of Commissioners	\$ 2,477,975	\$ 2,497,975	\$ 2,223,955	89.03%	\$ 2,087,224	92.82%
Communications	1,216,032	1,216,032	871,675	71.68%	174,954	25.36%
County Administration	1,497,677	1,497,677	996,067	66.51%	2,049,800	83.13%
Financial Services	13,988,004	13,988,004	11,710,822	83.72%	9,474,614	81.03%
Tax Commissioner	19,630,133	19,630,133	17,191,695	87.58%	15,499,520	84.25%
Transportation	38,406,186	38,406,186	33,096,362	86.17%	30,534,339	84.86%
Planning and Development	4,056,076	5,941,073	4,232,681	71.24%	1,929,096	79.10%
Police Services	4,136,071	4,136,071	2,792,164	67.51%	2,644,544	79.39%
Corrections	24,232,598	24,359,098	20,728,943	85.10%	19,020,454	85.43%
Community Services	27,682,093	27,682,093	22,387,759	80.87%	21,261,479	80.80%
Community Services Subsidies:						
Atlanta Regional Commission	1,295,618	1,295,618	1,198,654	92.52%	1,192,442	100.00%
Board of Health	2,500,000	2,500,000	1,875,000	75.00%	2,500,000	100.00%
Coalition for Health & Human Services	235,088	235,088	176,316	75.00%	235,088	100.00%
Dept of Family & Children's Services	660,638	660,638	330,319	50.00%	495,479	75.00%
Food Insecurity	150,000	150,000	59,569	39.71%	110,172	73.45%
Forestry	7,358	7,358	7,358	100.00%	7,358	100.00%
Healthcare Initiative	550,000	550,000	550,000	100.00%	400,000	100.00%
Homelessness Prevention	500,000	500,000	446,493	89.30%	331,674	66.33%
Library In-House Services	1,320,328	1,320,328	800,005	60.59%	874,596	71.11%
Library Subsidy	24,419,802	24,419,802	18,314,852	75.00%	22,901,495	100.00%
Mental Health	1,443,341	1,443,341	1,082,506	75.00%	1,043,341	100.00%
Total Community Services Subsidies	33,082,173	33,082,173	24,841,072	75.09%	30,091,644	95.92%
Voter Registrations and Elections	22,320,753	22,318,854	18,725,671	83.90%	4,363,537	68.18%
Juvenile Court	6,954,736	9,251,936	7,645,517	82.64%	6,849,256	82.51%

YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

General Fund (001)

The General Fund is the primary tax and operating fund for all County revenues and expenditures that are not accounted for in other funds.

	FY 2024			FY 2023		
	2024 Adopted Budget	Current Annual Budget as of 11/30/2024	Actuals YTD as of 11/30/2024	% Actual to Current Budget	Actuals YTD as of 11/30/2023	% Actual to 11/30/2023 Budget
Child Advocacy & Juvenile Services	5,622,277	5,656,027	4,537,476	80.22%	4,156,370	87.96%
Sheriff	162,411,937	164,738,937	136,070,472	82.60%	120,994,006	84.35%
Clerk of Court	21,098,723	21,106,988	17,512,337	82.97%	14,789,782	84.38%
Judiciary	34,704,738	44,955,318	39,407,127	87.66%	32,912,661	84.16%
Probate Court	4,512,766	4,754,386	4,240,744	89.20%	3,594,959	85.58%
District Attorney	26,476,721	26,476,721	23,133,381	87.37%	20,401,658	87.72%
Solicitor General	10,490,322	10,490,322	7,914,877	75.45%	7,023,961	75.62%
Support Services	268,503	268,503	232,639	86.64%	243,842	95.58%
Non-Departmental:						
Contingency	4,596,000	4,587,735	-	0.00%	-	0.00%
Contribution to Airport	25,000	25,000	22,917	91.67%	825,000	91.67%
Contribution to Capital	37,580,135	40,011,463	36,069,817	90.15%	30,245,505	89.81%
Contribution to Local Transit	17,602,000	17,602,000	16,135,167	91.67%	16,958,333	91.67%
Grant Match	100,000	100,000	-	0.00%	-	0.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%	1,000,000	100.00%
Medical Examiner	2,007,589	2,007,589	1,597,642	79.58%	1,568,239	91.24%
Partnership Gwinnett	500,000	500,000	400,000	80.00%	400,000	80.00%
Pauper Burial	175,000	175,000	108,800	62.17%	112,635	64.36%
Reserves - Compensation	1,496,000	1,496,000	-	0.00%	-	0.00%
Reserves - Court Interpreters	900,000	221,850	-	0.00%	-	0.00%
Reserves - Court Reporters	1,380,000	440,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	83,000	83,000	-	0.00%	-	0.00%
Reserves - Indigent Defense	11,136,000	1,168,000	-	0.00%	-	0.00%
Reserves - Inmate Housing	25,000	25,000	-	0.00%	-	0.00%
Reserves - Judicial	50,000	50,000	-	0.00%	-	0.00%
Reserves - Pension	200,000	200,000	120,000	60.00%	-	0.00%
Reserves - Prisoner Medical	2,530,000	76,500	-	0.00%	-	0.00%
800 MHZ Maintenance	3,342,741	3,342,741	2,867,163	85.77%	2,713,770	78.02%
Other Governmental Agencies	160,000	160,000	117,689	73.56%	112,192	97.56%
Other Miscellaneous	130,000	130,000	91,963	70.74%	138,963	57.39%
Total Non-Departmental	85,018,465	73,401,878	58,531,158	79.74%	54,074,637	83.15%
TOTAL APPROPRIATIONS	\$ 550,284,959	\$ 555,856,385	\$ 459,024,594	82.58%	\$ 404,172,337	84.42%
Projected Fund Balance December 31	\$ 199,499,996	\$ 194,056,370				
Fund Balance as of Report Date			\$ 272,570,291			

YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

Development & Enforcement District Fund (104)

The Development and Enforcement Services District Fund is used to account for the revenues and expenditures attributable to the Development and Enforcement Services District. Gwinnett County is responsible for providing short-term planning and code enforcement services within this district. This District includes all properties within unincorporated Gwinnett County.

	FY 2024				FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 11/30/2024	Actuals YTD as of 11/30/2024	% Actual to Current Budget	Actuals YTD as of 11/30/2023	% Actual to 11/30/2023 Budget
Fund Balance January 1	\$ 15,932,208	\$ 15,932,208	\$ 15,932,208			
Revenues:						
Taxes	\$ 12,071,773	\$ 12,071,773	\$ 12,058,526	99.89%	\$ 11,438,894	106.68%
Licenses and Permits	4,930,950	4,930,950	6,579,337	133.43%	4,707,179	95.42%
Intergovernmental	49,000	49,000	58,930	120.27%	53,853	119.67%
Charges for Services	1,080,800	1,080,800	763,822	70.67%	738,011	73.63%
Investment Income	298,397	298,397	559,303	187.44%	516,973	103.39%
Miscellaneous	-	-	34,927	-	19,141	-
Revenues without Use of Fund Balance	18,430,920	18,430,920	20,054,845	108.81%	17,474,051	101.58%
Use of Fund Balance	4,601,990	2,780,868	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 23,032,910	\$ 21,211,788	\$ 20,054,845	94.55%	\$ 17,474,051	92.17%
Appropriations:						
Planning and Development	\$ 22,894,910	\$ 21,073,788	\$ 16,585,974	78.70%	\$ 14,256,324	77.72%
Non-Departmental:						
Reserves - Compensation	92,000	92,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	6,000	6,000	-	0.00%	-	0.00%
Non-Departmental D&E	40,000	40,000	-	0.00%	458,333	85.51%
Total Non-Departmental	138,000	138,000	-	0.00%	458,333	74.53%
TOTAL APPROPRIATIONS	\$ 23,032,910	\$ 21,211,788	\$ 16,585,974	78.19%	\$ 14,714,657	77.62%
Projected Fund Balance December 31	\$ 11,330,218	\$ 13,151,340				
Fund Balance as of Report Date			\$ 19,401,079			

YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

Fire and EMS District Fund (102)

The Fire and Emergency Medical Services District Fund is used to account for the revenues and expenditures attributable to the Fire and Emergency Medical Service District. This district includes all properties within unincorporated Gwinnett County and all cities except Loganville. Gwinnett County is responsible for providing fire and emergency medical protection within this district. The City of Loganville operates its own fire department, but residents and businesses will continue to receive county-provided emergency medical services.

	FY 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 11/30/2024	Actuals YTD as of 11/30/2024		Actuals YTD as of 11/30/2023	% Actual to 11/30/2023 Budget
Fund Balance January 1	\$ 92,164,081	\$ 92,164,081	\$ 92,164,081			
Revenues:						
Taxes	\$ 163,473,702	\$ 163,473,702	\$ 158,220,363	96.79%	\$ 149,064,169	103.97%
Licenses and Permits	1,130,500	1,130,500	963,495	85.23%	999,826	93.44%
Intergovernmental	631,000	666,939	799,541	119.88%	738,743	126.50%
Charges for Services	17,066,710	17,066,710	17,137,022	100.41%	17,173,997	105.44%
Investment Income	1,482,319	1,482,319	2,616,107	176.49%	2,420,545	115.26%
Contributions and Donations	-	10,000	11,190	111.90%	605	-
Miscellaneous	3,000	3,000	272,006	9,066.87%	139,994	4,666.47%
TOTAL REVENUES	<u>\$ 183,787,231</u>	<u>\$ 183,833,170</u>	<u>\$ 180,019,724</u>	97.93%	<u>\$ 170,537,879</u>	98.77%
Appropriations:						
Planning and Development	\$ 1,475,343	\$ 1,475,343	\$ 1,241,502	84.15%	\$ 1,201,882	84.15%
Fire and Emergency Services	176,595,243	176,605,243	150,028,537	84.95%	137,622,057	82.61%
Non-Departmental:						
Reserves - Compensation	748,000	748,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	77,000	77,000	-	0.00%	-	0.00%
Non-Departmental Fire EMS Fund	4,787,796	4,787,796	4,024,896	84.07%	3,273,235	83.59%
Total Non-Departmental	<u>5,612,796</u>	<u>5,612,796</u>	<u>4,024,896</u>	71.71%	<u>3,273,235</u>	70.36%
Appropriations without Contribution to Fund Balance	183,683,382	183,693,382	155,294,935	84.54%	142,097,174	82.29%
Contribution to Fund Balance	103,849	139,788	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 183,787,231</u>	<u>\$ 183,833,170</u>	<u>\$ 155,294,935</u>	84.48%	<u>\$ 142,097,174</u>	82.29%
Projected Fund Balance December 31	\$ 92,267,930	\$ 92,303,869				
Fund Balance as of Report Date			\$ 116,888,870			

YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

Loganville EMS District Fund (103)

The Loganville Emergency Medical Services District Fund is used to account for the revenues and expenditures attributable to the Loganville Emergency Medical Services District. This district includes all properties within the portion of incorporated Loganville that lie within Gwinnett County. The County is responsible for providing emergency medical services within this district. The majority of expenditures are recorded in the fall based upon the certified property tax digest as outlined in the intergovernmental agreement with the City of Loganville.

	FY 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 11/30/2024	Actuals YTD as of 11/30/2024		Actuals YTD as of 11/30/2023	% Actual to 11/30/2023 Budget
Fund Balance January 1	\$ 483,834	\$ 483,834	\$ 483,834			
Revenues:						
Investment Income	\$ 19,400	\$ 19,400	\$ 23,901	123.20%	\$ 13,578	96.99%
Revenues without Use of Fund Balance	19,400	19,400	23,901	123.20%	13,578	96.99%
Use of Fund Balance	74,289	74,289	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 93,689	\$ 93,689	\$ 23,901	25.51%	\$ 13,578	17.58%
Appropriations:						
Loganville EMS	\$ 93,689	\$ 93,689	\$ 83,058	88.65%	\$ 75,226	97.39%
TOTAL APPROPRIATIONS	\$ 93,689	\$ 93,689	\$ 83,058	88.65%	\$ 75,226	97.39%
Projected Fund Balance December 31	\$ 409,545	\$ 409,545				
Fund Balance as of Report Date			\$ 424,677			

YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

Police Services District Fund (106)

The Police Services District Fund is used to account for the revenues and expenditures attributable to the Police Services District. This district includes all properties within unincorporated Gwinnett County and cities that do not operate their own police departments (Berkeley Lake, Buford, Grayson, Dacula, Peachtree Corners, Rest Haven, and Sugar Hill). Gwinnett County is responsible for providing police protection within this district.

	FY 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 11/30/2024	Actuals YTD as of 11/30/2024		Actuals YTD as of 11/30/2023	% Actual to 11/30/2023 Budget
Fund Balance January 1	\$ 118,174,427	\$ 118,174,427	\$ 118,174,427			
Revenues:						
Taxes	\$ 119,456,094	\$ 119,456,094	\$ 118,382,843	99.10%	\$ 111,850,910	104.85%
Insurance Premium Taxes	60,204,000	60,204,000	62,848,114	104.39%	59,023,476	114.15%
Intergovernmental	298,000	298,000	562,023	188.60%	531,097	192.43%
Charges for Services	1,145,000	1,145,000	987,231	86.22%	1,017,981	101.70%
Fines and Forfeitures	13,044,307	10,106,443	7,769,066	76.87%	8,817,532	65.09%
Investment Income	1,897,517	1,897,517	3,438,856	181.23%	2,772,229	92.41%
Miscellaneous	443,710	446,210	624,490	139.95%	631,030	132.18%
Revenues without Use of Fund Balance	196,488,628	193,553,264	194,612,623	100.55%	184,644,255	104.50%
Use of Fund Balance	2,518,241	4,714,252	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 199,006,869	\$ 198,267,516	\$ 194,612,623	98.16%	\$ 184,644,255	96.86%
Appropriations:						
Police Services	\$ 188,778,730	\$ 188,044,377	\$ 152,566,558	81.13%	\$ 139,931,337	80.16%
Recorder's Court	2,119,970	2,495,170	2,195,176	87.98%	1,822,645	88.25%
Solicitor General	867,836	867,836	534,231	61.56%	561,228	64.99%
Clerk of Recorder's Court	2,042,298	2,042,298	1,742,659	85.33%	1,632,943	82.77%
Non-Departmental:						
Reserves - Compensation	785,000	785,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	163,000	163,000	-	0.00%	-	0.00%
Non-Departmental Police	4,250,035	3,869,835	2,859,682	73.90%	9,077,418	87.73%
Total Non-Departmental	5,198,035	4,817,835	2,859,682	59.36%	9,077,418	81.23%
TOTAL APPROPRIATIONS	\$ 199,006,869	\$ 198,267,516	\$ 159,898,306	80.65%	\$ 153,025,570	80.27%
Projected Fund Balance December 31	\$ 115,656,186	\$ 113,460,175				
Fund Balance as of Report Date			\$ 152,888,745			

YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

Recreation Fund (105)

The Recreation Fund is used to account for the operations and maintenance of County parks and recreational facilities. Financing is provided by a specific property tax levy and miscellaneous revenues including admissions, concessions, and sport activity fees.

	FY 2024				FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 11/30/2024	Actuals YTD as of 11/30/2024	% Actual to Current Budget	Actuals YTD as of 11/30/2023	% Actual to 11/30/2023 Budget
Fund Balance January 1	\$ 26,754,529	\$ 26,754,529	\$ 26,754,529			
Revenues:						
Taxes	\$ 51,603,419	\$ 51,603,419	\$ 50,183,066	97.25%	\$ 47,408,392	104.02%
Intergovernmental	197,000	197,000	488,311	247.87%	267,453	146.95%
Charges for Services	4,358,930	4,358,930	4,125,399	94.64%	3,968,490	91.32%
Investment Income	708,103	708,103	798,942	112.83%	842,749	84.27%
Contributions and Donations	29,171	39,171	11,815	30.16%	33,597	98.89%
Miscellaneous	2,692,576	2,699,687	2,778,306	102.91%	2,758,897	112.77%
Other Financing Sources	21,930	21,930	-	0.00%	21,930	100.00%
TOTAL REVENUES	<u>\$ 59,611,129</u>	<u>\$ 59,628,240</u>	<u>\$ 58,385,839</u>	97.92%	<u>\$ 55,301,508</u>	103.16%
Appropriations:						
Community Services	\$ 56,149,446	\$ 56,159,446	\$ 48,156,639	85.75%	\$ 43,600,773	87.54%
Support Services	40,140	52,340	41,693	79.66%	33,013	78.71%
Non-Departmental:						
Reserves - Compensation	114,000	114,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	13,000	13,000	-	0.00%	-	0.00%
Non-Departmental Recreation Fund	1,058,227	1,046,027	719,791	68.81%	577,448	63.70%
Total Non-Departmental	<u>1,185,227</u>	<u>1,173,027</u>	<u>719,791</u>	61.36%	<u>577,448</u>	56.64%
Appropriations without Contribution to Fund Balance	57,374,813	57,384,813	48,918,123	85.25%	44,211,234	86.92%
Contribution to Fund Balance	2,236,316	2,243,427	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 59,611,129</u>	<u>\$ 59,628,240</u>	<u>\$ 48,918,123</u>	82.04%	<u>\$ 44,211,234</u>	82.47%
Projected Fund Balance December 31	\$ 28,990,845	\$ 28,997,956				
Fund Balance as of Report Date			\$ 36,222,245			

YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

Economic Development Tax Fund (160)

The Economic Development Tax Fund is used to account for the accumulation of resources to provide funds for financial assistance to the Development Authority of Gwinnett County for economic development purposes in accordance with O.C.G.A. § 48-5-220(20).

	FY 2024				FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 11/30/2024	Actuals YTD as of 11/30/2024	% Actual to Current Budget	Actuals YTD as of 11/30/2023	% Actual to 11/30/2023 Budget
Fund Balance January 1	\$ 15,890,936	\$ 15,890,936	\$ 15,890,936			
Revenues:						
Taxes	\$ 14,541,022	\$ 14,541,022	\$ 15,139,200	104.11%	\$ 14,222,822	105.95%
Intergovernmental	59,000	59,000	71,857	121.79%	67,334	122.43%
Investment Income	194,000	194,000	610,344	314.61%	538,462	107.69%
Revenues without Use of Fund Balance	14,794,022	14,794,022	15,821,401	106.94%	14,828,618	106.07%
Use of Fund Balance	6,298,753	6,298,753	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 21,092,775	\$ 21,092,775	\$ 15,821,401	75.01%	\$ 14,828,618	81.85%
Appropriations:						
Non-Departmental:						
Development Authority Activity	\$ 21,092,775	\$ 21,092,775	\$ 13,939,616	66.09%	\$ 6,643,946	36.67%
Total Non-Departmental	21,092,775	21,092,775	13,939,616	66.09%	6,643,946	36.67%
TOTAL APPROPRIATIONS	\$ 21,092,775	\$ 21,092,775	\$ 13,939,616	66.09%	\$ 6,643,946	36.67%
Projected Fund Balance December 31	\$ 9,592,183	\$ 9,592,183				
Fund Balance as of Report Date			\$ 17,772,721			

YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

Gwinnett Place TAD Fund (165)

The Gwinnett Place TAD Fund is used to account for positive tax increment revenues attributable to the Gwinnett Place Tax Allocation District (TAD). These revenues are used to pay for redevelopment costs that provide substantial public benefit in accordance with the Gwinnett Place Redevelopment Plan. This district includes properties in the Gwinnett Place Community Improvement District which is located in the Gwinnett Place Redevelopment Area at the intersection of I-85 and Pleasant Hill Road in Duluth.

	FY 2024			FY 2023		
	2024 Adopted Budget	Current Annual Budget as of 11/30/2024	Actuals YTD as of 11/30/2024	% Actual to Current Budget	Actuals YTD as of 11/30/2023	% Actual to 11/30/2023 Budget
Fund Balance January 1	\$ 7,483,783	\$ 7,483,783	\$ 7,483,783			
Revenues:						
Taxes	\$ -	\$ -	\$ 3,309,218	-	\$ 2,143,304	-
Investment Income	192,208	192,208	344,209	179.08%	218,811	109.41%
Miscellaneous	-	-	-	-	20,000	-
TOTAL REVENUES	\$ 192,208	\$ 192,208	\$ 3,653,427	1,900.77%	\$ 2,382,115	1,191.06%
Appropriations:						
Planning and Development	\$ 100,000	\$ 100,000	\$ 10,781	10.78%	\$ -	-
Appropriations without Contribution to Fund Balance	100,000	100,000	10,781	10.78%	-	-
Contribution to Fund Balance	92,208	92,208	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 192,208	\$ 192,208	\$ 10,781	5.61%	\$ -	0.00%
Projected Fund Balance December 31	\$ 7,575,991	\$ 7,575,991				
Fund Balance as of Report Date			\$ 11,126,429			

YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

Indian Trail TAD Fund (162)

The Indian Trail TAD Fund is used to account for positive tax increment revenues attributable to the Indian Trail Tax Allocation District (TAD). These revenues are used to pay for redevelopment costs that provide substantial public benefit in accordance with the Indian Trail Redevelopment Plan. The Indian Trail TAD is located in the Gateway85 Gwinnett Community Improvement District at the I-85 and Indian Trail-Lilburn Road interchange adjacent to the city of Norcross.

	FY 2024			FY 2023		
	2024 Adopted Budget	Current Annual Budget as of 11/30/2024	Actuals YTD as of 11/30/2024	% Actual to Current Budget	Actuals YTD as of 11/30/2023	% Actual to 11/30/2023 Budget
Fund Balance January 1	\$ 8,088,760	\$ 8,088,760	\$ 8,088,760			
Revenues:						
Taxes	\$ -	\$ -	\$ 2,327,869	-	\$ 2,179,624	-
Investment Income	182,651	182,651	337,255	184.64%	182,448	104.26%
TOTAL REVENUES	<u>\$ 182,651</u>	<u>\$ 182,651</u>	<u>\$ 2,665,124</u>	1,459.13%	<u>\$ 2,362,072</u>	1,349.76%
Appropriations:						
Planning and Development	\$ 100,000	\$ 100,000	\$ -	0.00%	\$ -	-
Appropriations without Contribution to Fund Balance	100,000	100,000	-	0.00%	-	-
Contribution to Fund Balance	82,651	82,651	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 182,651</u>	<u>\$ 182,651</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 8,171,411	\$ 8,171,411				
Fund Balance as of Report Date			\$ 10,753,884			

YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

Jimmy Carter Boulevard TAD Fund (161)

The Jimmy Carter Boulevard TAD Fund is used to account for positive tax increment revenues attributable to the Jimmy Carter Tax Allocation District (TAD). These revenues are used to pay for redevelopment costs that provide substantial public benefit in accordance with the Jimmy Carter Boulevard Redevelopment Plan. The Jimmy Carter Boulevard TAD is located in the Gateway85 Gwinnett Community Improvement District along the Jimmy Carter Boulevard corridor adjacent to the city of Norcross.

	FY 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 11/30/2024	Actuals YTD as of 11/30/2024		Actuals YTD as of 11/30/2023	% Actual to 11/30/2023 Budget
Fund Balance January 1	\$ 24,880,486	\$ 24,880,486	\$ 24,880,486			
Revenues:						
Taxes	\$ -	\$ -	\$ 7,327,465	-	\$ 5,764,733	-
Investment Income	755,409	755,409	1,108,775	146.78%	787,663	105.02%
TOTAL REVENUES	<u>\$ 755,409</u>	<u>\$ 755,409</u>	<u>\$ 8,436,240</u>	1,116.78%	<u>\$ 6,552,396</u>	873.65%
Appropriations:						
Planning and Development	\$ 100,000	\$ 100,000	\$ -	0.00%	\$ -	-
Appropriations without Contribution to Fund Balance	100,000	100,000	-	0.00%	-	-
Contribution to Fund Balance	655,409	655,409	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 755,409</u>	<u>\$ 755,409</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 25,535,895	\$ 25,535,895				
Fund Balance as of Report Date			\$ 33,316,726			

YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

Lake Lucerne TAD Fund (164)

The Lake Lucerne TAD Fund is used to account for positive tax increment revenues attributable to the Lake Lucerne Tax Allocation District (TAD). These revenues are used to pay for redevelopment costs that provide substantial public benefit in accordance with the Lake Lucerne Redevelopment Plan. The Lake Lucerne TAD is located in the Evermore Community Improvement District at the intersection of Highway 78 (Stone Mountain Highway) and Killian Hill Road.

	FY 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 11/30/2024	Actuals YTD as of 11/30/2024		Actuals YTD as of 11/30/2023	% Actual to 11/30/2023 Budget
Fund Balance January 1	\$ 2,641,770	\$ 2,641,770	\$ 2,641,770			
Revenues:						
Taxes	\$ -	\$ -	\$ 1,314,965	-	\$ 1,131,144	-
Investment Income	57,109	57,109	110,731	193.89%	30,756	153.78%
Revenues without Use of Fund Balance	57,109	57,109	1,425,696	2,496.45%	1,161,900	5,809.50%
Use of Fund Balance	42,891	42,891	-	0.00%	-	-
TOTAL REVENUES	\$ 100,000	\$ 100,000	\$ 1,425,696	1,425.70%	\$ 1,161,900	5,809.50%
Appropriations:						
Planning and Development	\$ 100,000	\$ 100,000	\$ -	0.00%	\$ -	-
TOTAL APPROPRIATIONS	\$ 100,000	\$ 100,000	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 2,598,879	\$ 2,598,879				
Fund Balance as of Report Date			\$ 4,067,466			

YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

Park Place TAD Fund (163)

The Park Place TAD Fund is used to account for positive tax increment revenues attributable to the Park Place Tax Allocation District (TAD). These revenues are used to pay for redevelopment costs that provide substantial public benefit in accordance with the Park Place Redevelopment Plan. The Park Place TAD is located in the Evermore Community Improvement District at the intersection of Highway 78 (Stone Mountain Highway) and Rockbridge Road.

	FY 2024			FY 2023		
	2024 Adopted Budget	Current Annual Budget as of 11/30/2024	Actuals YTD as of 11/30/2024	% Actual to Current Budget	Actuals YTD as of 11/30/2023	% Actual to 11/30/2023 Budget
Fund Balance January 1	\$ 5,189,359	\$ 5,189,359	\$ 5,189,358			
Revenues:						
Taxes	\$ -	\$ -	\$ 1,934,330	-	\$ 987,621	-
Investment Income	146,237	146,237	221,791	151.67%	163,704	109.14%
TOTAL REVENUES	<u>\$ 146,237</u>	<u>\$ 146,237</u>	<u>\$ 2,156,121</u>	1,474.40%	<u>\$ 1,151,325</u>	767.55%
Appropriations:						
Planning and Development	\$ 100,000	\$ 100,000	\$ -	0.00%	\$ -	-
Appropriations without Contribution to Fund Balance	100,000	100,000	-	0.00%	-	-
Contribution to Fund Balance	46,237	46,237	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 146,237</u>	<u>\$ 146,237</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 5,235,596	\$ 5,235,596				
Fund Balance as of Report Date			\$ 7,345,479			

YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

The Exchange at Gwinnett TAD Fund (166)

The Exchange at Gwinnett TAD Fund is used to account for positive tax increment revenues attributable to The Exchange at Gwinnett Tax Allocation District (TAD). These revenues are used to pay for redevelopment costs that abate or eliminate deleterious effects of inadequate infrastructure in accordance with The Exchange at Gwinnett Redevelopment Plan. This district includes properties at the southeast quadrant of the intersection of Interstate 85 and Georgia Highway 20 in the northern portion of the County.

	FY 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 11/30/2024	Actuals YTD as of 11/30/2024		Actuals YTD as of 11/30/2023	% Actual to 11/30/2023 Budget
Fund Balance January 1	\$ 7,544,394	\$ 7,544,394	\$ 7,544,394			
Revenues:						
Taxes	\$ -	\$ -	\$ 2,345,115	-	\$ 2,190,314	-
Investment Income	111,128	111,128	180,057	162.03%	155,570	103.71%
Revenues without Use of Fund Balance	111,128	111,128	2,525,172	2,272.31%	2,345,884	1,563.92%
Use of Fund Balance	2,398,397	2,398,397	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 2,509,525	\$ 2,509,525	\$ 2,525,172	100.62%	\$ 2,345,884	53.10%
Appropriations:						
Planning and Development	\$ 2,509,525	\$ 2,509,525	\$ 1,098,009	43.75%	\$ 2,150,197	48.67%
TOTAL APPROPRIATIONS	\$ 2,509,525	\$ 2,509,525	\$ 1,098,009	43.75%	\$ 2,150,197	48.67%
Projected Fund Balance December 31	\$ 5,145,997	\$ 5,145,997				
Fund Balance as of Report Date			\$ 8,971,557			

YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

The Exchange at Gwinnett TAD Debt Service Fund (966)

The Exchange at Gwinnett TAD Debt Service Fund (966) is used to account for the payment of long-term principal and interest related to redevelopment bonds associated with The Exchange at Gwinnett Tax Allocation District. Debt service payments occur biannually.

	FY 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 11/30/2024	Actuals YTD as of 11/30/2024		Actuals YTD as of 11/30/2023	% Actual to 11/30/2023 Budget
Fund Balance January 1	\$ 168,111	\$ 168,111	\$ 168,111			
Revenues:						
Investment Income	\$ -	\$ -	\$ 183,514	-	\$ 264,054	-
Other Financing Sources	2,501,525	2,501,525	1,092,186	43.66%	1,250,763	50.00%
TOTAL REVENUES	<u>\$ 2,501,525</u>	<u>\$ 2,501,525</u>	<u>\$ 1,275,700</u>	51.00%	<u>\$ 1,514,817</u>	60.56%
Appropriations:						
Debt Service	\$ 2,501,525	\$ 2,501,525	\$ 1,250,763	50.00%	\$ 1,250,763	50.00%
TOTAL APPROPRIATIONS	<u>\$ 2,501,525</u>	<u>\$ 2,501,525</u>	<u>\$ 1,250,763</u>	50.00%	<u>\$ 1,250,763</u>	50.00%
Projected Fund Balance December 31	\$ 168,111	\$ 168,111				
Fund Balance as of Report Date			\$ 193,048			

YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

Speed Hump Fund (003)

The Speed Hump Fund supports the County's speed hump program. Revenues are generated from properties benefiting from existing speed humps for the purpose of maintenance. Charges for Services are collected as special assessment fees in the fourth quarter with property tax collections.

	FY 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 11/30/2024	Actuals YTD as of 11/30/2024		Actuals YTD as of 11/30/2023	% Actual to 11/30/2023 Budget
Fund Balance January 1	\$ 468,808	\$ 468,808	\$ 468,807			
Revenues:						
Charges for Services	\$ 160,000	\$ 160,000	\$ 147,053	91.91%	\$ 129,852	91.45%
Investment Income	25,016	25,016	22,195	88.72%	19,205	96.03%
Miscellaneous	-	-	276	-	-	-
Revenues without Use of Fund Balance	185,016	185,016	169,524	91.63%	149,057	92.01%
Use of Fund Balance	277,649	287,649	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 462,665	\$ 472,665	\$ 169,524	35.87%	\$ 149,057	28.01%
Appropriations:						
Transportation	\$ 462,665	\$ 472,665	\$ 314,858	66.61%	\$ 162,653	30.57%
TOTAL APPROPRIATIONS	\$ 462,665	\$ 472,665	\$ 314,858	66.61%	\$ 162,653	30.57%
Projected Fund Balance December 31	\$ 191,159	\$ 181,159				
Fund Balance as of Report Date			\$ 323,473			

YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

Street Lighting Fund (002)

The Street Lighting Fund supports the County's street light program. Revenues are generated from properties benefiting from existing street lights for the purpose of utility payments. Charges for Services are collected as special assessment fees in the fourth quarter with property tax collections.

	FY 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 11/30/2024	Actuals YTD as of 11/30/2024		Actuals YTD as of 11/30/2023	% Actual to 11/30/2023 Budget
Fund Balance January 1	\$ 3,072,526	\$ 3,072,526	\$ 3,072,526			
Revenues:						
Charges for Services	\$ 10,000,000	\$ 10,017,572	\$ 9,410,782	93.94%	\$ 9,316,975	101.26%
Investment Income	-	-	64,214	-	59,571	148.93%
Miscellaneous	-	-	16,716	-	38,576	-
Revenues without Use of Fund Balance	10,000,000	10,017,572	9,491,712	94.75%	9,415,122	101.88%
Use of Fund Balance	180,252	180,852	-	0.00%	-	-
TOTAL REVENUES	\$ 10,180,252	\$ 10,198,424	\$ 9,491,712	93.07%	\$ 9,415,122	101.88%
Appropriations:						
Transportation	\$ 10,170,252	\$ 10,188,424	\$ 7,752,681	76.09%	\$ 7,572,112	86.89%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 10,180,252	\$ 10,198,424	\$ 7,752,681	76.02%	\$ 7,572,112	81.94%
Projected Fund Balance December 31	\$ 2,892,274	\$ 2,891,674				
Fund Balance as of Report Date			\$ 4,811,557			

YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

Authority Imaging Fund (020)

The Authority Imaging Fund accounts for revenues received from fees collected by the Clerk of Superior Court Authority for document printing. These monies must be used for the development, implementation, and maintenance of a state-wide automated information system.

	FY 2024				FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 11/30/2024	Actuals YTD as of 11/30/2024	% Actual to Current Budget	Actuals YTD as of 11/30/2023	% Actual to 11/30/2023 Budget
Fund Balance January 1	\$ 6,758,824	\$ 6,758,824	\$ 6,758,824			
Revenues:						
Charges for Services	\$ 930,078	\$ 930,078	\$ 476,493	51.23%	\$ 1,019,167	109.58%
Investment Income	-	-	62,406	-	39,036	-
Revenues without Use of Fund Balance	930,078	930,078	538,899	57.94%	1,058,203	113.78%
Use of Fund Balance	569,922	569,922	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,500,000	\$ 1,500,000	\$ 538,899	35.93%	\$ 1,058,203	70.55%
Appropriations:						
Clerk of Court	\$ 1,500,000	\$ 1,500,000	\$ 91,698	6.11%	\$ 218,725	14.58%
TOTAL APPROPRIATIONS	\$ 1,500,000	\$ 1,500,000	\$ 91,698	6.11%	\$ 218,725	14.58%
Projected Fund Balance December 31	\$ 6,188,902	\$ 6,188,902				
Fund Balance as of Report Date			\$ 7,206,025			

YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

Corrections Inmate Welfare Fund (085)

The Corrections Inmate Welfare Fund accounts for proceeds received from commissary sales to provide recreational materials for the benefit of the inmates at the Corrections Facility.

	FY 2024				FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 11/30/2024	Actuals YTD as of 11/30/2024	% Actual to Current Budget	Actuals YTD as of 11/30/2023	% Actual to 11/30/2023 Budget
Fund Balance January 1	\$ 391,998	\$ 391,998	\$ 391,998			
Revenues:						
Charges for Services	\$ 113,500	\$ 113,500	\$ 135,214	119.13%	\$ 112,824	80.02%
Miscellaneous	8,500	8,500	7,754	91.22%	9,128	57.05%
Revenues without Use of Fund Balance	122,000	122,000	142,968	117.19%	121,952	77.68%
Use of Fund Balance	-	4,279	-	0.00%	-	-
TOTAL REVENUES	\$ 122,000	\$ 126,279	\$ 142,968	113.22%	\$ 121,952	77.68%
Appropriations:						
Corrections	\$ 102,229	\$ 126,279	\$ 96,233	76.21%	\$ 63,058	60.72%
Appropriations without Contribution to Fund Balance	102,229	126,279	96,233	76.21%	63,058	60.72%
Contribution to Fund Balance	19,771	-	-	-	-	0.00%
TOTAL APPROPRIATIONS	\$ 122,000	\$ 126,279	\$ 96,233	76.21%	\$ 63,058	40.16%
Projected Fund Balance December 31	\$ 411,769	\$ 387,719				
Fund Balance as of Report Date			\$ 438,733			

YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

Crime Victims Assistance Fund (075)

The Crime Victims Assistance Fund accounts for revenues received from a five percent (5%) charge collected on fines within the Recorders, Juvenile, State, Superior, and Magistrate Courts of Gwinnett County. Revenues are also received from five percent (5%) of fines from municipalities within Gwinnett County. These funds must be used to provide assistance to crime victims. Revenue is split between the Solicitor's and District Attorney's offices.

The Revenue collected is distributed as follows:

- Superior Court Fines - 100% District Attorney
- State Court Fines - 100% Solicitor
- Municipal Recorder's Court - Total less subsidies, if any, with the remainder 50% Solicitor and 50% District Attorney
- Magistrate Court, Recorder's Court, and Juvenile Court - 50% Solicitor and 50% District Attorney
- Interest Earned Dividends - 50% Solicitor and 50% District Attorney

	FY 2024				FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 11/30/2024	Actuals YTD as of 11/30/2024	% Actual to Current Budget	Actuals YTD as of 11/30/2023	% Actual to 11/30/2023 Budget
Fund Balance January 1	\$ 431,246	\$ 431,246	\$ 431,246			
Revenues:						
Fines and Forfeitures	\$ 584,469	\$ 584,469	\$ 530,196	90.71%	\$ 509,641	86.68%
Investment Income	-	-	4,784	-	4,302	-
Miscellaneous	-	-	1,777	-	1,161	-
Revenues without Use of Fund Balance	584,469	584,469	536,757	91.84%	515,104	87.61%
Use of Fund Balance	158,358	162,158	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 742,827	\$ 746,627	\$ 536,757	71.89%	\$ 515,104	71.35%
Appropriations:						
District Attorney	\$ 361,348	\$ 365,148	\$ 320,177	87.68%	\$ 277,277	79.33%
Solicitor General	371,479	371,479	261,080	70.28%	225,389	62.20%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 742,827	\$ 746,627	\$ 581,257	77.85%	\$ 502,666	69.63%
Projected Fund Balance December 31	\$ 272,888	\$ 269,088				
Fund Balance as of Report Date			\$ 386,746			

YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

DA Federal Justice Asset Sharing Fund (080)

The District Attorney Federal Justice Asset Sharing Fund accounts for revenues received from an equitable sharing agreement between the Department of Justice and the Gwinnett County District Attorney for proceeds from confiscations. The law states that any money or property confiscated in this manner shall be used for restricted purposes, and all expenditures are validated against federal and state guidelines.

	FY 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 11/30/2024	Actuals YTD as of 11/30/2024		Actuals YTD as of 11/30/2023	% Actual to 11/30/2023 Budget
Fund Balance January 1	\$ 202,374	\$ 202,374	\$ 202,374			
Revenues:						
Fines and Forfeitures	\$ -	\$ 19,307	\$ 19,307	100.00%	\$ -	-
Miscellaneous	-	-	-	-	450	-
Revenues without Use of Fund Balance	-	19,307	19,307	100.00%	450	-
Use of Fund Balance	135,000	135,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 135,000	\$ 154,307	\$ 19,307	12.51%	\$ 450	0.33%
Appropriations:						
District Attorney	\$ 135,000	\$ 154,307	\$ 46,698	30.26%	\$ 60,604	44.89%
TOTAL APPROPRIATIONS	\$ 135,000	\$ 154,307	\$ 46,698	30.26%	\$ 60,604	44.89%
Projected Fund Balance December 31	\$ 67,374	\$ 67,374				
Fund Balance as of Report Date			\$ 174,983			

YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

DA Federal Treasury Asset Sharing Fund (082)

The District Attorney Federal Treasury Asset Sharing Fund (082) accounts for revenues received from an equitable sharing agreement between the Department of Treasury and the Gwinnett County District Attorney for proceeds from confiscations. The law states that any money or property confiscated in this manner shall be used for restricted purposes, and all expenditures are validated against federal and state guidelines.

	FY 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 11/30/2024	Actuals YTD as of 11/30/2024		Actuals YTD as of 11/30/2023	% Actual to 11/30/2023 Budget
Fund Balance January 1	\$ 52,972	\$ 52,972	\$ 52,972			
Revenues:						
Use of Fund Balance	\$ -	\$ 14,971	\$ -	0.00%	\$ -	-
TOTAL REVENUES	\$ -	\$ 14,971	\$ -	0.00%	\$ -	-
Appropriations:						
District Attorney	\$ -	\$ 14,971	\$ 2,538	16.95%	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ 14,971	\$ 2,538	16.95%	\$ -	-
Projected Fund Balance December 31	\$ 52,972	\$ 38,001				
Fund Balance as of Report Date			\$ 50,434			

YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

DA Special State Fund (083)

The District Attorney Special State Fund accounts for revenues resulting from the confiscation of assets or funds resulting from legal actions related to unlawful activities. In accordance with State Law, the Gwinnett County District Attorney's office is entitled to 10% of the funds obtained through civil forfeiture proceedings. The law states that any money or property confiscated in this manner shall be used for restricted purposes, and all expenditures are validated against state guidelines.

	FY 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 11/30/2024	Actuals YTD as of 11/30/2024		Actuals YTD as of 11/30/2023	% Actual to 11/30/2023 Budget
Fund Balance January 1	\$ 2,971	\$ 2,971	\$ 2,971			
Revenues:						
Fines and Forfeitures	\$ -	\$ 58,758	\$ 59,072	100.53%	\$ -	-
Revenues without Use of Fund Balance	-	58,758	59,072	100.53%	-	-
Use of Fund Balance	2,200	-	-	-	-	-
TOTAL REVENUES	\$ 2,200	\$ 58,758	\$ 59,072	100.53%	\$ -	-
Appropriations:						
District Attorney	\$ 2,200	\$ 9,242	\$ 100	1.08%	\$ -	-
Appropriations without Contribution to Fund Balance	2,200	9,242	100	1.08%	-	-
Contribution to Fund Balance	-	49,516	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 2,200	\$ 58,758	\$ 100	0.17%	\$ -	-
Projected Fund Balance December 31	\$ 771	\$ 52,487				
Fund Balance as of Report Date			\$ 61,943			

YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

E-911 Fund (095)

The E-911 Fund accounts for operations of the E-911 Communications Center. Revenues are primarily received from monthly subscriber fees remitted by wired and wireless telecommunication providers. Expenditures must comply with O.C.G.A., Title 46, Chapter 5, Article 2, Part 4.

	FY 2024				FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 11/30/2024	Actuals YTD as of 11/30/2024	% Actual to Current Budget	Actuals YTD as of 11/30/2023	% Actual to 11/30/2023 Budget
Fund Balance January 1	\$ 39,494,828	\$ 39,494,828	\$ 39,494,828			
Revenues:						
Taxes	\$ -	\$ -	\$ 12,238	-	\$ 13,681	-
Charges for Services	23,723,700	23,723,700	18,311,612	77.19%	18,065,660	78.10%
Investment Income	1,633,507	1,633,507	1,454,323	89.03%	990,574	99.06%
Miscellaneous	-	-	29,162	-	12,015	-
Revenues without Use of Fund Balance	25,357,207	25,357,207	19,807,335	78.11%	19,081,930	79.08%
Use of Fund Balance	4,365,439	4,365,439	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 29,722,646	\$ 29,722,646	\$ 19,807,335	66.64%	\$ 19,081,930	71.12%
Appropriations:						
Police Services	\$ 26,217,862	\$ 26,217,862	\$ 19,945,540	76.08%	\$ 17,456,193	74.57%
Non-Departmental:						
Reserves - Compensation	89,000	89,000	-	0.00%	-	0.00%
Other Governmental Agencies	2,865,784	2,865,784	2,149,338	75.00%	2,094,215	75.00%
Non-Departmental E-911	550,000	550,000	-	0.00%	-	0.00%
Total Non-Departmental	3,504,784	3,504,784	2,149,338	61.33%	2,094,215	61.23%
TOTAL APPROPRIATIONS	\$ 29,722,646	\$ 29,722,646	\$ 22,094,878	74.34%	\$ 19,550,408	72.87%
Projected Fund Balance December 31	\$ 35,129,389	\$ 35,129,389				
Fund Balance as of Report Date			\$ 37,207,285			

YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

Juvenile Court Supervision Fund (030)

The Juvenile Court Supervision Fund accounts for revenues collected as supervision fees from those who are placed under the courts' formal or informal supervision in order for the court to use those collections toward expenses for specific ancillary services.

	FY 2024				FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 11/30/2024	Actuals YTD as of 11/30/2024	% Actual to Current Budget	Actuals YTD as of 11/30/2023	% Actual to 11/30/2023 Budget
Fund Balance January 1	\$ 282,932	\$ 282,932	\$ 282,932			
Revenues:						
Charges for Services	\$ 30,000	\$ 30,000	\$ 50,881	169.60%	\$ 56,739	189.13%
Revenues without Use of Fund Balance	30,000	30,000	50,881	169.60%	56,739	189.13%
Use of Fund Balance	25,100	25,100	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 55,100	\$ 55,100	\$ 50,881	92.34%	\$ 56,739	102.97%
Appropriations:						
Juvenile Court	\$ 55,100	\$ 55,100	\$ 38,040	69.04%	\$ 24,763	44.94%
TOTAL APPROPRIATIONS	\$ 55,100	\$ 55,100	\$ 38,040	69.04%	\$ 24,763	44.94%
Projected Fund Balance December 31	\$ 257,832	\$ 257,832				
Fund Balance as of Report Date			\$ 295,773			

YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

Opioid Remediation Fund (015)

The Opioid Remediation Fund is used to account for the receipt of settlements from the National Opioid Abatement Trust. These funds must be used for approved opioid abatement strategies.

	FY 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 11/30/2024	Actuals YTD as of 11/30/2024		Actuals YTD as of 11/30/2023	% Actual to 11/30/2023 Budget
Fund Balance January 1	\$ 2,162,879	\$ 2,162,879	\$ 2,162,879			
Revenues:						
Investment Income	\$ -	\$ -	\$ 138,785	-	\$ 64,078	106.80%
Miscellaneous	-	-	3,538,471	-	694,707	-
TOTAL REVENUES	\$ -	\$ -	\$ 3,677,256	-	\$ 758,785	1,264.64%
Appropriations:						
Projected Fund Balance December 31	\$ 2,162,879	\$ 2,162,879				
Fund Balance as of Report Date			\$ 5,840,135			

YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

Police Special Justice Fund (070)

The Police Special Justice Fund accounts for revenues resulting from the U.S. Department of Justice confiscation of money or the sale of property from illegal drug and narcotics activities. The law states that any money or property confiscated in this manner shall be used for restricted purposes, and all expenditures are validated against federal guidelines.

	FY 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 11/30/2024	Actuals YTD as of 11/30/2024		Actuals YTD as of 11/30/2023	% Actual to 11/30/2023 Budget
Fund Balance January 1	\$ 1,074,875	\$ 1,074,875	\$ 1,074,875			
Revenues:						
Fines and Forfeitures	\$ -	\$ 153,139	\$ 153,139	100.00%	\$ 74,707	100.00%
Revenues without Use of Fund Balance	-	153,139	153,139	100.00%	74,707	100.00%
Use of Fund Balance	278,127	124,988	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 278,127</u>	<u>\$ 278,127</u>	<u>\$ 153,139</u>	55.06%	<u>\$ 74,707</u>	24.72%
Appropriations:						
Police Services	\$ 278,127	\$ 278,127	\$ 84,793	30.49%	\$ 9,706	3.21%
TOTAL APPROPRIATIONS	<u>\$ 278,127</u>	<u>\$ 278,127</u>	<u>\$ 84,793</u>	30.49%	<u>\$ 9,706</u>	3.21%
Projected Fund Balance December 31	\$ 796,748	\$ 949,887				
Fund Balance as of Report Date			\$ 1,143,221			

YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

Police Special State Fund (072)

The Police Special State Fund accounts for revenues resulting from the State of Georgia's confiscation of money or the sale of property from illegal drug and narcotics activities. The law states that any money or property confiscated in this manner shall be used for restricted purposes, and all expenditures are validated against state guidelines.

	FY 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 11/30/2024	Actuals YTD as of 11/30/2024		Actuals YTD as of 11/30/2023	% Actual to 11/30/2023 Budget
Fund Balance January 1	\$ 979,322	\$ 979,322	\$ 979,322			
Revenues:						
Fines and Forfeitures	\$ -	\$ 345,119	\$ 345,553	100.13%	\$ 326,718	100.00%
Revenues without Use of Fund Balance	-	345,119	345,553	100.13%	326,718	100.00%
Use of Fund Balance	95,000	-	-	-	-	0.00%
TOTAL REVENUES	\$ 95,000	\$ 345,119	\$ 345,553	100.13%	\$ 326,718	63.70%
Appropriations:						
Police Services	\$ 95,000	\$ 95,000	\$ 49,443	52.05%	\$ 282,815	55.14%
Appropriations without Contribution to Fund Balance	95,000	95,000	49,443	52.05%	282,815	55.14%
Contribution to Fund Balance	-	250,119	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 95,000	\$ 345,119	\$ 49,443	14.33%	\$ 282,815	55.14%
Projected Fund Balance December 31	\$ 884,322	\$ 1,229,441				
Fund Balance as of Report Date			\$ 1,275,432			

YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

Sheriff Inmate Fund (090)

The Sheriff Inmate Fund accounts for proceeds received from inmates' services and commissary purchases and for expenditures that benefit the inmates.

	FY 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 11/30/2024	Actuals YTD as of 11/30/2024		Actuals YTD as of 11/30/2023	% Actual to 11/30/2023 Budget
Fund Balance January 1	\$ 4,466,006	\$ 4,466,006	\$ 4,466,006			
Revenues:						
Charges for Services	\$ 1,152,609	\$ 1,152,609	\$ 887,526	77.00%	\$ 643,753	116.49%
Investment Income	151,837	151,837	169,864	111.87%	120,606	134.01%
Miscellaneous	-	-	39	-	124	-
TOTAL REVENUES	\$ 1,304,446	\$ 1,304,446	\$ 1,057,429	81.06%	\$ 764,483	110.51%
Appropriations:						
Sheriff	\$ 509,345	\$ 675,345	\$ 597,183	88.43%	\$ 243,516	35.20%
Appropriations without Contribution to Fund Balance	509,345	675,345	597,183	88.43%	243,516	35.20%
Contribution to Fund Balance	795,101	629,101	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 1,304,446	\$ 1,304,446	\$ 597,183	45.78%	\$ 243,516	35.20%
Projected Fund Balance December 31	\$ 5,261,107	\$ 5,095,107				
Fund Balance as of Report Date			\$ 4,926,252			

YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

Sheriff Special Justice Fund (065)

The Sheriff Special Justice Fund accounts for revenues resulting from the U.S. Department of Justice confiscation of money or the sale of property from illegal drug and narcotics activities. The law states that any money or property confiscated in this manner shall be used for restricted purposes, and all expenditures are validated against federal guidelines.

	FY 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 11/30/2024	Actuals YTD as of 11/30/2024		Actuals YTD as of 11/30/2023	% Actual to 11/30/2023 Budget
Fund Balance January 1	\$ 604,462	\$ 604,462	\$ 604,462			
Revenues:						
Fines and Forfeitures	\$ -	\$ 230,144	\$ 159,306	69.22%	\$ 159,570	100.00%
Revenues without Use of Fund Balance	-	230,144	159,306	69.22%	159,570	100.00%
Use of Fund Balance	350,000	350,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 350,000	\$ 580,144	\$ 159,306	27.46%	\$ 159,570	53.27%
Appropriations:						
Sheriff	\$ 350,000	\$ 580,144	\$ -	0.00%	\$ 138,369	46.19%
TOTAL APPROPRIATIONS	\$ 350,000	\$ 580,144	\$ -	0.00%	\$ 138,369	46.19%
Projected Fund Balance December 31	\$ 254,462	\$ 254,462				
Fund Balance as of Report Date			\$ 763,768			

YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

Sheriff Special Treasury Fund (066)

The Sheriff Special Treasury Fund accounts for revenues resulting from the U.S. Department of Treasury confiscation of money or the sale of property from illegal drug and narcotics activities. The law states that any money or property confiscated in this manner shall be used for restricted purposes, and all expenditures are validated against federal guidelines.

	FY 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 11/30/2024	Actuals YTD as of 11/30/2024		Actuals YTD as of 11/30/2023	% Actual to 11/30/2023 Budget
Fund Balance January 1	\$ 190,302	\$ 190,302	\$ 190,302			
Revenues:						
Other Financing Sources	\$ -	\$ -	\$ 22,951	-	\$ -	-
Revenues without Use of Fund Balance	-	-	22,951	-	-	-
Use of Fund Balance	75,000	75,000	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 75,000</u>	<u>\$ 75,000</u>	<u>\$ 22,951</u>	30.60%	<u>\$ -</u>	0.00%
Appropriations:						
Sheriff	\$ 75,000	\$ 75,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	<u>\$ 75,000</u>	<u>\$ 75,000</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 115,302	\$ 115,302				
Fund Balance as of Report Date			\$ 213,253			

YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

Sheriff Special State Fund (067)

The Sheriff Special State Fund accounts for revenues resulting from the State of Georgia's confiscation of money or the sale of property from illegal drug and narcotics activities. The law states that any money or property confiscated in this manner shall be used for restricted purposes, and all expenditures are validated against state guidelines.

	FY 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 11/30/2024	Actuals YTD as of 11/30/2024		Actuals YTD as of 11/30/2023	% Actual to 11/30/2023 Budget
Fund Balance January 1	\$ 198,797	\$ 198,797	\$ 198,797			
Revenues:						
Fines and Forfeitures	\$ -	\$ 235,822	\$ 235,822	100.00%	\$ 74,232	100.00%
Investment Income	-	-	6,870	-	1,950	-
Revenues without Use of Fund Balance	-	235,822	242,692	102.91%	76,182	102.63%
Use of Fund Balance	70,000	70,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 70,000	\$ 305,822	\$ 242,692	79.36%	\$ 76,182	52.82%
Appropriations:						
Sheriff	\$ 70,000	\$ 305,822	\$ 78,078	25.53%	\$ 68,543	47.52%
TOTAL APPROPRIATIONS	\$ 70,000	\$ 305,822	\$ 78,078	25.53%	\$ 68,543	47.52%
Projected Fund Balance December 31	\$ 128,797	\$ 128,797				
Fund Balance as of Report Date			\$ 363,411			

YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

Stadium Fund (055)

The Stadium Fund accumulates stadium-related revenues in order to pay debt service on the Stadium construction bonds and insurance expenditures. Motor vehicle rental excise taxes are receipted one month in arrears. Intergovernmental revenue is realized in the form of a one-time annual payment from the Gwinnett Convention and Visitors Bureau in January. Charges for Services revenues from ticket sales, parking, rental fees, and naming rights are received in April, June, and October. Debt service payments occur biannually in January and July.

	FY 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 11/30/2024	Actuals YTD as of 11/30/2024		Actuals YTD as of 11/30/2023	% Actual to 11/30/2023 Budget
Fund Balance January 1	\$ 3,992,534	\$ 3,992,534	\$ 3,992,534			
Revenues:						
Taxes	\$ 1,109,000	\$ 1,109,000	\$ 1,032,810	93.13%	\$ 903,549	112.38%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,258,887	1,258,887	1,347,663	107.05%	1,109,622	96.07%
Investment Income	58,200	58,200	143,334	246.28%	93,335	124.45%
TOTAL REVENUES	<u>\$ 2,826,087</u>	<u>\$ 2,826,087</u>	<u>\$ 2,923,807</u>	103.46%	<u>\$ 2,506,506</u>	102.98%
Appropriations:						
Stadium Operations	\$ 2,225,544	\$ 2,225,544	\$ 2,202,864	98.98%	\$ 2,186,073	99.29%
Appropriations without Contribution to Fund Balance	2,225,544	2,225,544	2,202,864	98.98%	2,186,073	99.29%
Contribution to Fund Balance	600,543	600,543	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 2,826,087</u>	<u>\$ 2,826,087</u>	<u>\$ 2,202,864</u>	77.95%	<u>\$ 2,186,073</u>	89.81%
Projected Fund Balance December 31	\$ 4,593,077	\$ 4,593,077				
Fund Balance as of Report Date			\$ 4,713,477			

YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

Tree Bank Fund (040)

This fund accounts for activities related to the Gwinnett County Buffer, Landscape and Tree Ordinance. During the permitting process, the developer has the option to pay money when the required tree density units cannot be met on site. The monies collected must be used by the Department of Planning and Development, Community Services and/or Support Services for the planting of trees at parks, greenways, fire stations, and libraries within the same commission district in which the development is located or within five miles of such district. Alternate planning locations may be approved by the Director of the Department of Planning and Development. Expenditures for this fund occur as projects are identified and approved.

	FY 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 11/30/2024	Actuals YTD as of 11/30/2024		Actuals YTD as of 11/30/2023	% Actual to 11/30/2023 Budget
Fund Balance January 1	\$ 643,201	\$ 643,201	\$ 643,201			
Revenues:						
Licenses and Permits	\$ 15,000	\$ 200,000	\$ 351,636	175.82%	\$ 140,092	933.95%
Investment Income	-	-	21,142	-	19,012	-
Revenues without Use of Fund Balance	15,000	200,000	372,778	186.39%	159,104	1,060.69%
Use of Fund Balance	85,000	85,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 100,000	\$ 285,000	\$ 372,778	130.80%	\$ 159,104	159.10%
Appropriations:						
Planning and Development	\$ 100,000	\$ 285,000	\$ 38,102	13.37%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 100,000	\$ 285,000	\$ 38,102	13.37%	\$ -	0.00%
Projected Fund Balance December 31	\$ 558,201	\$ 558,201				
Fund Balance as of Report Date			\$ 977,877			

YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

Tourism Fund (050)

The Tourism Fund accounts for the collection and disbursement of hotel/motel tax revenue in accordance with state law which includes debt service payments for the Gas South District and parking facility. Hotel/motel taxes are receipted one month in arrears. Other expenses associated with this fund are quarterly payments to the Gwinnett Convention and Visitors Bureau per a management agreement. Debt service payments occur biannually in March and September.

	FY 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 11/30/2024	Actuals YTD as of 11/30/2024		Actuals YTD as of 11/30/2023	% Actual to 11/30/2023 Budget
Fund Balance January 1	\$ 28,273,077	\$ 28,273,077	\$ 28,273,077			
Revenues:						
Taxes	\$ 14,039,000	\$ 14,039,000	\$ 12,314,070	87.71%	\$ 12,519,960	107.67%
Charges for Services	1,000	1,000	-	0.00%	2,714	271.40%
Investment Income	510,000	510,000	845,685	165.82%	603,359	100.56%
Miscellaneous	45,119	45,119	-	0.00%	-	-
Revenues without Use of Fund Balance	14,595,119	14,595,119	13,159,755	90.17%	13,126,033	107.33%
Use of Fund Balance	4,137,450	4,137,450	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 18,732,569	\$ 18,732,569	\$ 13,159,755	70.25%	\$ 13,126,033	85.39%
Appropriations:						
Facility Debt	\$ 13,679,929	\$ 13,679,929	\$ 13,679,163	99.99%	\$ 11,302,285	100.00%
Tourism	5,052,640	5,052,640	4,816,994	95.34%	4,046,140	99.42%
TOTAL APPROPRIATIONS	\$ 18,732,569	\$ 18,732,569	\$ 18,496,157	98.74%	\$ 15,348,425	99.85%
Projected Fund Balance December 31	\$ 24,135,627	\$ 24,135,627				
Fund Balance as of Report Date			\$ 22,936,675			

YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

Airport Operating Fund (520)

The Airport Operating Fund accounts for the operation and maintenance of the County airport, Briscoe Field.

	FY 2024				FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 11/30/2024	Actuals YTD as of 11/30/2024	% Actual to Current Budget	Actuals YTD as of 11/30/2023	% Actual to 11/30/2023 Budget
Net Position January 1	\$ 1,250,731	\$ 1,250,731	\$ 1,250,731			
Revenues:						
Charges for Services	\$ 150,000	\$ 150,000	\$ 165,839	110.56%	\$ 161,622	96.78%
Investment Income	51,460	51,460	57,060	110.88%	31,966	-
Miscellaneous	975,000	975,148	1,225,158	125.64%	1,000,022	126.59%
Other Financing Sources	25,000	25,000	22,917	91.67%	825,000	91.67%
Revenues without Use of Net Position	1,201,460	1,201,608	1,470,974	122.42%	2,018,610	108.70%
Use of Net Position	734,846	744,698	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,936,306	\$ 1,946,306	\$ 1,470,974	75.58%	\$ 2,018,610	89.22%
Appropriations:						
Transportation*	\$ 1,925,306	\$ 1,935,306	\$ 1,693,997	87.53%	\$ 1,904,273	84.54%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	1,000	1,000	-	0.00%	-	-
Total Non-Departmental	11,000	11,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 1,936,306	\$ 1,946,306	\$ 1,693,997	87.04%	\$ 1,904,273	84.16%
Projected Net Position December 31	\$ 515,885	\$ 506,033				
Net Position as of Report Date			\$ 1,027,708			

* Includes amounts transferred to the renewal and extension fund for capital improvement purposes.

YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

Economic Development Operating Fund (530)

The Economic Development Operating Fund supports debt service and operations related to economic development. Debt service payments occur biannually in March and September.

	FY 2024				FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 11/30/2024	Actuals YTD as of 11/30/2024	% Actual to Current Budget	Actuals YTD as of 11/30/2023	% Actual to 11/30/2023 Budget
Net Position January 1	\$ 13,246,441	\$ 13,246,441	\$ 13,246,441			
Revenues:						
Investment Income	\$ 188,078	\$ 188,078	\$ 216,455	115.09%	\$ 243,515	121.76%
Miscellaneous	3,553,105	3,553,105	2,203,838	62.03%	5,235,288	102.63%
Other Financing Sources	3,800,000	3,800,000	-	0.00%	738,556	33.57%
Revenues without Use of Net Position	7,541,183	7,541,183	2,420,293	32.09%	6,217,359	82.89%
Use of Net Position	2,037,011	2,219,920	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 9,578,194	\$ 9,761,103	\$ 2,420,293	24.80%	\$ 6,217,359	65.20%
Appropriations:						
Non-Departmental:						
Economic Development Activity	\$ 9,578,194	\$ 9,761,103	\$ 6,338,491	64.94%	\$ 6,742,022	70.71%
Total Non-Departmental	9,578,194	9,761,103	6,338,491	64.94%	6,742,022	70.71%
TOTAL APPROPRIATIONS	\$ 9,578,194	\$ 9,761,103	\$ 6,338,491	64.94%	\$ 6,742,022	70.71%
Projected Net Position December 31	\$ 11,209,430	\$ 11,026,521				
Net Position as of Report Date			\$ 9,328,243			

YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

Local Transit Operating Fund (515)

The Local Transit Operating Fund accounts for the operation and maintenance of the Transit System. Revenues are received from fares and a contribution from the General Fund.

	FY 2024				FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 11/30/2024	Actuals YTD as of 11/30/2024	% Actual to Current Budget	Actuals YTD as of 11/30/2023	% Actual to 11/30/2023 Budget
Net Position January 1	\$ 12,884,220	\$ 12,884,220	\$ 12,884,220			
Revenues:						
Charges for Services	\$ 2,292,685	\$ 2,292,685	\$ 2,091,378	91.22%	\$ 2,035,053	158.89%
Investment Income	588,033	588,033	545,692	92.80%	415,981	100.24%
Miscellaneous	-	-	20,966	-	26,043	-
Other Financing Sources	17,602,000	17,602,000	16,135,167	91.67%	16,958,333	91.67%
Revenues without Use of Net Position	20,482,718	20,482,718	18,793,203	91.75%	19,435,410	96.23%
Use of Net Position	8,667,109	8,667,109	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 29,149,827	\$ 29,149,827	\$ 18,793,203	64.47%	\$ 19,435,410	60.98%
Appropriations:						
Transportation*	\$ 29,137,827	\$ 29,137,827	\$ 17,846,249	61.25%	\$ 19,518,819	61.27%
Non-Departmental:						
Reserves - Compensation	12,000	12,000	-	0.00%	-	0.00%
Total Non-Departmental	12,000	12,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 29,149,827	\$ 29,149,827	\$ 17,846,249	61.22%	\$ 19,518,819	61.25%
Projected Net Position December 31	\$ 4,217,111	\$ 4,217,111				
Net Position as of Report Date			\$ 13,831,174			

* Includes amounts transferred to the renewal and extension fund for capital improvement purposes.

YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

Solid Waste Operating Fund (595)

The Solid Waste Operating Fund accounts for the operations as provided in the Solid Waste Collection and Disposal Services Ordinance. Tax revenues are received quarterly from non-exclusive franchise fees paid by commercial waste haulers. Residential service fees are paid by homeowners in unincorporated Gwinnett County and reported as Charges for Services. Payments to haulers lag one month.

	FY 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 11/30/2024	Actuals YTD as of 11/30/2024		Actuals YTD as of 11/30/2023	% Actual to 11/30/2023 Budget
Net Position January 1	\$ 23,671,332	\$ 23,671,332	\$ 23,671,332			
Revenues:						
Taxes	\$ 950,000	\$ 950,000	\$ 1,142,704	120.28%	\$ 1,124,664	118.39%
Charges for Services	55,343,022	55,343,022	50,635,694	91.49%	43,843,330	91.97%
Investment Income	1,593,989	1,593,989	2,285,163	143.36%	1,868,830	103.82%
Miscellaneous	100	100	8,172	8,172.00%	1,355	1,355.00%
Revenues without Use of Net Position	57,887,111	57,887,111	54,071,733	93.41%	46,838,179	92.90%
Use of Net Position	2,373,643	2,373,643	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 60,260,754	\$ 60,260,754	\$ 54,071,733	89.73%	\$ 46,838,179	81.44%
Appropriations:						
Support Services	\$ 60,217,722	\$ 60,217,722	\$ 49,535,474	82.26%	\$ 45,739,487	79.55%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Non-Departmental Solid Waste	33,032	33,032	30,279	91.67%	-	-
Total Non-Departmental	43,032	43,032	30,279	70.36%	-	0.00%
TOTAL APPROPRIATIONS	\$ 60,260,754	\$ 60,260,754	\$ 49,565,753	82.25%	\$ 45,739,487	79.53%
Projected Net Position December 31	\$ 21,297,689	\$ 21,297,689				
Net Position as of Report Date			\$ 28,177,312			

Payments to Haulers is included in the Support Services expense line item.

YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

Stormwater Operating Fund (590)

This fund supports the operation, maintenance, and capital improvement of the County's stormwater system. Charges for services are calculated based on the impervious surface of a parcel of land and are collected in the fourth quarter with property tax collections.

	FY 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 11/30/2024	Actuals YTD as of 11/30/2024		Actuals YTD as of 11/30/2023	% Actual to 11/30/2023 Budget
Net Position January 1	\$ 15,367,309	\$ 15,367,309	\$ 15,367,309			
Revenues:						
Charges for Services	\$ 31,391,917	\$ 31,391,917	\$ 30,604,896	97.49%	\$ 30,676,575	97.73%
Investment Income	192,000	192,000	529,125	275.59%	579,458	115.89%
Miscellaneous	-	-	16,398	-	8,112	-
TOTAL REVENUES	\$ 31,583,917	\$ 31,583,917	\$ 31,150,419	98.63%	\$ 31,264,145	95.45%
Appropriations:						
Planning and Development	\$ 2,011,861	\$ 2,011,861	\$ 1,369,068	68.05%	\$ 1,461,832	76.02%
Water Resources*	28,965,141	28,965,141	23,455,038	80.98%	23,746,347	77.32%
Non-Departmental:						
Reserves - Compensation	48,000	48,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	13,000	13,000	-	0.00%	-	0.00%
Non-Departmental Stormwater	88,000	88,000	-	0.00%	-	0.00%
Total Non-Departmental	149,000	149,000	-	0.00%	-	0.00%
Appropriations without Working Capital Reserve	31,126,002	31,126,002	24,824,106	79.75%	25,208,179	76.96%
Working Capital Reserve	457,915	457,915	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 31,583,917	\$ 31,583,917	\$ 24,824,106	78.60%	\$ 25,208,179	76.96%
Projected Net Position December 31	\$ 15,825,224	\$ 15,825,224				
Net Position as of Report Date			\$ 21,693,622			

* Includes amounts transferred to the renewal and extension fund for capital improvement purposes.

YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

Water and Sewer Operating Fund (501)

This fund supports the operation, maintenance, and capital improvement of the water and sewer system. Revenues are received from monthly usage bills, connections fees, and development charges.

	FY 2024				FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 11/30/2024	Actuals YTD as of 11/30/2024	% Actual to Current Budget	Actuals YTD as of 11/30/2023	% Actual to 11/30/2023 Budget
Net Position January 1	\$ 191,867,735	\$ 191,867,735	\$ 191,867,735			
Revenues:						
Charges for Services	\$ 410,506,468	\$ 410,506,468	\$ 371,539,405	90.51%	\$ 351,744,176	90.84%
Investment Income	4,167,317	4,167,317	5,302,592	127.24%	4,804,599	104.45%
Contributions and Donations	29,483,721	29,483,721	26,890,424	91.20%	26,107,283	119.93%
Miscellaneous	-	-	446,884	-	284,925	569.85%
Other Financing Sources	-	-	224,999	-	-	-
Revenues without Use of Net Position	444,157,506	444,157,506	404,404,304	91.05%	382,940,983	92.58%
Use of Net Position	23,112,136	37,446,470	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 467,269,642	\$ 481,603,976	\$ 404,404,304	83.97%	\$ 382,940,983	90.42%
Appropriations:						
Planning and Development	\$ 1,166,825	\$ 1,284,950	\$ 910,227	70.84%	\$ 858,975	76.24%
Water Resources*	465,425,817	479,642,026	421,349,468	87.85%	375,430,270	89.01%
Non-Departmental:						
Reserves - Compensation	476,000	476,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	101,000	101,000	-	0.00%	-	0.00%
Non-Departmental Water Resources	100,000	100,000	-	0.00%	-	0.00%
Total Non-Departmental	677,000	677,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 467,269,642	\$ 481,603,976	\$ 422,259,695	87.68%	\$ 376,289,245	88.85%
Projected Net Position December 31	\$ 168,755,599	\$ 154,421,265				
Net Position as of Report Date			\$ 174,012,344			

* Includes amounts transferred to the renewal and extension fund for capital improvement purposes.

YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

Administrative Support Fund (665)

The Administrative Support Fund accounts for the activities of all central support departments: County Administration (excluding the County Clerk, Community Outreach, Economic Development, Gwinnett Clean and Beautiful, and Internal Audit), Financial Services (excluding the Tax Assessor), Human Resources, Information Technology Services, Law, and Support Services. These activities are funded by indirect cost charges to all other funds receiving benefits.

	FY 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 11/30/2024	Actuals YTD as of 11/30/2024		Actuals YTD as of 11/30/2023	% Actual to 11/30/2023 Budget
Net Position January 1	\$ 26,927,512	\$ 26,927,512	\$ 26,927,512			
Revenues:						
Charges for Services	\$ 140,178,801	\$ 140,178,801	\$ 112,120,614	79.98%	\$ 98,057,883	76.60%
Investment Income	302,107	302,107	1,293,865	428.28%	434,065	96.46%
Miscellaneous	317,430	317,430	642,446	202.39%	612,258	179.43%
TOTAL REVENUES	\$ 140,798,338	\$ 140,798,338	\$ 114,056,925	81.01%	\$ 99,104,206	76.94%
Appropriations:						
Communications	\$ 8,931,489	\$ 8,931,489	\$ 6,982,826	78.18%	\$ 5,811,370	68.42%
County Administration	6,920,095	6,920,095	5,536,434	80.01%	3,223,553	60.35%
Financial Services	11,454,040	11,454,040	9,844,866	85.95%	10,410,496	84.38%
Human Resources	8,740,176	8,740,176	5,798,626	66.34%	5,070,834	77.42%
Information Technology Services	74,471,457	74,471,457	54,429,583	73.09%	46,586,334	68.74%
Law	3,852,636	3,852,636	3,393,089	88.07%	3,095,252	88.17%
Support Services	23,860,945	23,860,945	19,598,273	82.14%	18,126,099	84.90%
Non-Departmental:						
Reserves - Fuel/Parts	4,000	4,000	-	0.00%	-	0.00%
Non-Departmental Admin Support	2,563,500	2,563,500	749,482	29.24%	741,750	29.25%
Total Non-Departmental	2,567,500	2,567,500	749,482	29.19%	741,750	29.22%
TOTAL APPROPRIATIONS	\$ 140,798,338	\$ 140,798,338	\$ 106,333,179	75.52%	\$ 93,065,688	72.25%
Projected Net Position December 31	\$ 26,927,512	\$ 26,927,512				
Net Position as of Report Date			\$ 34,651,258			

YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

Auto Liability Fund (606)

The Auto Liability Fund accounts for all financial transactions related to the County's property, liability and casualty insurance coverage on vehicles. Revenues are contributions from other Gwinnett County funds and are based on the number of employees and actual third party automobile claims for County vehicles only.

	FY 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 11/30/2024	Actuals YTD as of 11/30/2024		Actuals YTD as of 11/30/2023	% Actual to 11/30/2023 Budget
Net Position January 1	\$ 1,935,392	\$ 1,935,392	\$ 1,935,392			
Revenues:						
Charges for Services	\$ 4,500,831	\$ 4,500,831	\$ 4,125,779	91.67%	\$ 2,062,860	91.67%
Investment Income	191,004	191,004	347,613	181.99%	153,591	95.99%
TOTAL REVENUES	<u>\$ 4,691,835</u>	<u>\$ 4,691,835</u>	<u>\$ 4,473,392</u>	95.34%	<u>\$ 2,216,451</u>	76.84%
Appropriations:						
Financial Services	\$ 3,503,859	\$ 3,928,859	\$ 3,151,992	80.23%	\$ 2,081,282	72.15%
Appropriations without Working Capital Reserve	3,503,859	3,928,859	3,151,992	80.23%	2,081,282	72.15%
Working Capital Reserve	1,187,976	762,976	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 4,691,835</u>	<u>\$ 4,691,835</u>	<u>\$ 3,151,992</u>	67.18%	<u>\$ 2,081,282</u>	72.15%
Projected Net Position December 31	\$ 3,123,368	\$ 2,698,368				
Net Position as of Report Date			\$ 3,256,792			

YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

Fleet Management Fund (610)

The Fleet Management Fund accounts for all financial transactions related to the maintenance of the County fleet.

	FY 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 11/30/2024	Actuals YTD as of 11/30/2024		Actuals YTD as of 11/30/2023	% Actual to 11/30/2023 Budget
Net Position January 1	\$ 7,373,552	\$ 7,373,552	\$ 7,373,552			
Revenues:						
Charges for Services	\$ 11,010,700	\$ 11,010,700	\$ 14,002,963	127.18%	\$ 12,680,305	99.87%
Investment Income	261,226	261,226	317,964	121.72%	227,878	113.94%
Miscellaneous	277,000	277,000	510,074	184.14%	427,878	154.47%
Other Financing Sources	-	-	34,822	-	48,785	-
Revenues without Use of Net Position	11,548,926	11,548,926	14,865,823	128.72%	13,384,846	101.60%
Use of Net Position	1,762,285	2,192,285	-	0.00%	-	-
TOTAL REVENUES	\$ 13,311,211	\$ 13,741,211	\$ 14,865,823	108.18%	\$ 13,384,846	101.60%
Appropriations:						
Support Services	\$ 12,293,789	\$ 12,723,789	\$ 11,320,344	88.97%	\$ 10,482,347	88.01%
Non-Departmental:						
Reserves - Compensation	29,000	29,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	2,000	2,000	-	0.00%	-	0.00%
Non-Departmental Fleet Management	986,422	986,422	904,220	91.67%	493,844	91.67%
Total Non-Departmental	1,017,422	1,017,422	904,220	88.87%	493,844	87.14%
TOTAL APPROPRIATIONS	\$ 13,311,211	\$ 13,741,211	\$ 12,224,564	88.96%	\$ 10,976,191	83.32%
Projected Net Position December 31	\$ 5,611,267	\$ 5,181,267				
Net Position as of Report Date			\$ 10,014,811			

YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

Group Self-Insurance Fund (605)

The Group Self Insurance Fund accounts for all financial transactions related to the payment of premiums and benefits for active employees' health, disability, and life insurance. Revenues are received from employee and employer contributions.

	FY 2024				FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 11/30/2024	Actuals YTD as of 11/30/2024	% Actual to Current Budget	Actuals YTD as of 11/30/2023	% Actual to 11/30/2023 Budget
Net Position January 1	\$ 53,735,584	\$ 53,735,584	\$ 53,735,584			
Revenues:						
Charges for Services	\$ 79,623,330	\$ 79,623,330	\$ 73,837,035	92.73%	\$ 68,099,121	87.42%
Investment Income	1,128,809	1,128,809	1,977,121	175.15%	1,527,972	105.38%
Miscellaneous	-	-	487,315	-	298,622	-
Revenues without Use of Net Position	80,752,139	80,752,139	76,301,471	94.49%	69,925,715	88.12%
Use of Net Position	2,630,372	2,630,372	-	0.00%	-	-
TOTAL REVENUES	\$ 83,382,511	\$ 83,382,511	\$ 76,301,471	91.51%	\$ 69,925,715	88.12%
Appropriations:						
Human Resources	\$ 83,370,511	\$ 83,370,511	\$ 74,835,452	89.76%	\$ 69,784,019	89.53%
Non-Departmental:						
Reserves - Compensation	12,000	12,000	-	0.00%	-	0.00%
Total Non-Departmental	12,000	12,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 83,382,511	\$ 83,382,511	\$ 74,835,452	89.75%	\$ 69,784,019	87.94%
Projected Net Position December 31	\$ 51,105,212	\$ 51,105,212				
Net Position as of Report Date			\$ 55,201,603			

YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

Risk Management Fund (602)

The Risk Management Fund accounts for all financial transactions related to the County's property liability and casualty insurance. Revenues are received from charges to the user departments based on the number of employees, prior claims, and property liability coverage needs. Annual insurance premiums are paid in January.

	FY 2024				FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 11/30/2024	Actuals YTD as of 11/30/2024	% Actual to Current Budget	Actuals YTD as of 11/30/2023	% Actual to 11/30/2023 Budget
Net Position January 1	\$ 3,563,239	\$ 3,563,239	\$ 3,563,239			
Revenues:						
Charges for Services	\$ 15,499,995	\$ 15,499,995	\$ 14,208,687	91.67%	\$ 11,488,336	91.67%
Investment Income	116,400	116,400	337,202	289.69%	144,628	160.70%
Miscellaneous	-	80,000	475,444	594.31%	191,621	-
Revenues without Use of Net Position	15,616,395	15,696,395	15,021,333	95.70%	11,824,585	93.68%
Use of Net Position	-	7,000	-	0.00%	-	-
TOTAL REVENUES	\$ 15,616,395	\$ 15,703,395	\$ 15,021,333	95.66%	\$ 11,824,585	93.68%
Appropriations:						
Financial Services	\$ 15,429,772	\$ 15,436,772	\$ 10,268,166	66.52%	\$ 8,836,327	75.86%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
Appropriations without Working Capital Reserve	15,439,772	15,446,772	10,268,166	66.47%	8,836,327	75.80%
Working Capital Reserve	176,623	256,623	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 15,616,395	\$ 15,703,395	\$ 10,268,166	65.39%	\$ 8,836,327	70.00%
Projected Net Position December 31	\$ 3,739,862	\$ 3,812,862				
Net Position as of Report Date			\$ 8,316,406			

YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

Workers' Compensation Fund (604)

The Workers' Compensation Fund accounts for financial transactions related to the payment of workers' compensation claims. Revenue is received from the user departments based upon the number of employees and prior claims.

	FY 2024				FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 11/30/2024	Actuals YTD as of 11/30/2024	% Actual to Current Budget	Actuals YTD as of 11/30/2023	% Actual to 11/30/2023 Budget
Net Position January 1	\$ 10,501,210	\$ 10,501,210	\$ 10,501,210			
Revenues:						
Charges for Services	\$ 3,500,510	\$ 3,500,510	\$ 3,208,800	91.67%	\$ 4,125,910	91.67%
Investment Income	464,630	464,630	611,904	131.70%	526,017	100.19%
Miscellaneous	-	-	46,857	-	72,621	-
Revenues without Use of Net Position	3,965,140	3,965,140	3,867,561	97.54%	4,724,548	94.00%
Use of Net Position	1,920,340	1,920,340	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 5,885,480	\$ 5,885,480	\$ 3,867,561	65.71%	\$ 4,724,548	78.65%
Appropriations:						
Human Resources	\$ 5,875,480	\$ 5,875,480	\$ 3,224,185	54.88%	\$ 3,820,993	63.71%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 5,885,480	\$ 5,885,480	\$ 3,224,185	54.78%	\$ 3,820,993	63.61%
Projected Net Position December 31	\$ 8,580,870	\$ 8,580,870				
Net Position as of Report Date			\$ 11,144,586			

BUDGET ADJUSTMENTS BY FUND - REVENUES

AS OF 11/30/2024

Department/Fund	2024 Adopted Budget	2024 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
Other Financing Sources	-	127,800	127,800	GCID 20240848 of an Intergovernmental Agreement between Gwinnett County and the City of Lawrenceville for the conveyance of property. Subject to approval as to form by the Law Department.	-	127,800
				Total: Other Financing Sources	-	127,800
Use of Fund Balance	39,156,305	44,599,931	5,443,626	GCID 20240875 of a Resolution amending the Fiscal Year 2024 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations	-	5,551,426
				GCID 20240848 of an Intergovernmental Agreement between Gwinnett County and the City of Lawrenceville for the conveyance of property. Subject to approval as to form by the Law Department.	-	(127,800)
				GCID 20240987 of a Resolution amending the 2024 Compensation Plan. Subject to approval as to form by the Law Department.	20,000	20,000
				Total: Use of Fund Balance	20,000	5,443,626
<i>Total: General Fund</i>			5,571,426		20,000	5,571,426
Development and Enforcement District Fund (104)						
Use of Fund Balance	4,601,990	2,780,868	(1,821,122)	GCID 20240875 of a Resolution amending the Fiscal Year 2024 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	(1,821,122)
				Total: Use of Fund Balance	-	(1,821,122)
<i>Total: Development and Enforcement District Fund</i>			(1,821,122)		-	(1,821,122)
Fire and Emergency Medical Services District Fund (102)						
Intergovernmental	631,000	666,939	35,939	GCID 20240249 to accept the Georgia Trauma Commission - EMS Trauma Related Equipment Grant in the amount of \$35,939.00. This grant can be used for the reimbursement of any trauma related equipment. This funding will be used to reimburse the purchase of EZIO tools and needles, tourniquets, traction splints, disposable CPAP, capnography, and capnography lines. Approval/authorization for the Chairwoman or designee to execute the grant documents and any other necessary documents. Subject to approval as to form by the Law Department. The grant is 100% funded by the Georgia Trauma Commission with no matching requirements.	-	35,939
				Total: Intergovernmental	-	35,939
Contributions and Donations	-	10,000	10,000	GCID 20240735 to accept a grant awarded by The Hartford in the amount of \$10,000.00. The funds will be used to purchase materials and equipment supporting the Home Safety Survey Program where children are identified as occupants. Approval/authorization for the Chairwoman or designee to execute the grant documents and any other necessary documents. Subject to approval as to form by the Law Department. The grant is 100% funded by The Hartford with no matching requirements.	-	10,000
				Total: Contributions and Donations	-	10,000
<i>Total: Fire and Emergency Medical Services District Fund</i>			45,939		-	45,939

Department/Fund	2024 Adopted Budget	2024 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Services District Fund (106)						
Fines and Forfeitures	13,044,307	10,106,443	(2,937,864)	GCID 20240439 to renew RP011-20, automated speed detection school zone safety program on an annual contract (June 1, 2024 through May 31, 2025), with RedSpeed Georgia, LLC, estimated revenue \$4,075,242.08.	-	(2,937,864)
				Total: Fines and Forfeitures	-	(2,937,864)
Miscellaneous	443,710	446,210	2,500	GCID 20240105 for the Chairwoman to execute a Fifth Amendment to the Tall Structure Lease Agreement with New Cingular Wireless PCS, LLC to allow modification of equipment located on the communication tower at 1850 North Brown Road, Lawrenceville, Tax Parcel No. R7115 008A. Subject to approval as to form by the Law Department.	-	2,500
				Total: Miscellaneous	-	2,500
Use of Fund Balance	2,518,241	4,714,252	2,196,011	GCID 20240875 of a Resolution amending the Fiscal Year 2024 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	2,186,011
				GCID 20240987 of a Resolution amending the 2024 Compensation Plan. Subject to approval as to form by the Law Department.	10,000	10,000
				Total: Use of Fund Balance	10,000	2,196,011
<i>Total: Police Services District Fund</i>			(739,353)		10,000	(739,353)
Recreation Fund (105)						
Contributions and Donations	29,171	39,171	10,000	GCID 20240890 to accept a \$10,000.00 donation from Northside Hospital Gwinnett. This donation will be used for lifeguard training initiatives through our Parks & Recreation Division.	-	10,000
				Total: Contributions and Donations	-	10,000
Miscellaneous	2,692,576	2,699,687	7,111	GCID 20240741 for the Chairwoman to execute any and all documents necessary to grant 22,171.40 square feet of permanent sewer easement and 21,859.20 square feet of temporary construction easement for \$7,110.47, for property located on Little Mulberry Park, Tax Parcel No R2002 001 to Poole Mountain Atlanta, LLC. Subject to approval as to form by the Law Department.	-	7,111
				Total: Miscellaneous	-	7,111
<i>Total: Recreation Fund</i>			17,111		-	17,111
Speed Hump Fund (003)						
Use of Fund Balance	277,649	287,649	10,000	GCID 20240875 of a Resolution amending the Fiscal Year 2024 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	10,000
				Total: Use of Fund Balance	-	10,000
<i>Total: Speed Hump Fund</i>			10,000		-	10,000

Department/Fund	2024 Adopted Budget	2024 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Street Lighting Fund (002)						
Charges for Services	10,000,000	10,017,572	17,572	GCID 20240078 of incorporation of Lake Windsor Heights into the Gwinnett County Streetlighting Program. Subject to approval as to form by the Law Department.	-	5,503
				GCID 20240125 of incorporation of Shannon Square subdivision into the Gwinnett County Streetlighting Program. Subject to approval as to form by the Law Department.	-	894
				GCID 20240127 of incorporation of Garner Way into the Gwinnett County Streetlighting Program. The installation of streetlights on Garner Way is funded by the 2017 SPLOST Program. Subject to approval as to form by the Law Department.	-	411
				GCID 20240128 of incorporation of Crestworth Village subdivision into the Gwinnett County Streetlighting Program. Subject to approval as to form by the Law Department.	-	1,939
				GCID 20240181 of incorporation of Rockbridge School Road into the Gwinnett County Streetlighting Program. Subject to approval as to form by the Law Department.	-	582
				GCID 20240493 of incorporation of Pond Road into the Gwinnett County Street Lighting Program. Subject to approval as to form by the Law Department.	-	1,513
				GCID 20240889 of incorporation of Windtree Subdivision into the Gwinnett County Street Lighting Program. The installation of street lights in Windtree Subdivision is funded by the 2017 SPLOST Program. Subject to approval as to form by the Law Department.	-	6,730
				Total: Charges for Services	-	17,572
Use of Fund Balance	180,252	180,852	600	GCID 20240987 of a Resolution amending the 2024 Compensation Plan. Subject to approval as to form by the Law Department.	600	600
				Total: Use of Fund Balance	600	600
<i>Total: Street Lighting Fund</i>			18,172		600	18,172
Corrections Inmate Welfare Fund (085)						
Use of Fund Balance	-	4,279	4,279	GCID 20240875 of a Resolution amending the Fiscal Year 2024 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	3,229
				GCID 20240987 of a Resolution amending the 2024 Compensation Plan. Subject to approval as to form by the Law Department.	1,050	1,050
				Total: Use of Fund Balance	1,050	4,279
<i>Total: Corrections Inmate Welfare Fund</i>			4,279		1,050	4,279
Crime Victims Assistance Fund (075)						
Use of Fund Balance	158,358	162,158	3,800	GCID 20240987 of a Resolution amending the 2024 Compensation Plan. Subject to approval as to form by the Law Department.	3,800	3,800
				Total: Use of Fund Balance	3,800	3,800
<i>Total: Crime Victims Assistance Fund</i>			3,800		3,800	3,800
DA Federal Justice Asset Sharing Fund (080)						
Use of Fund Balance	-	19,307	19,307	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - November 2024	19,307	19,307
				Total: Use of Fund Balance	19,307	19,307
<i>Total: DA Federal Justice Asset Sharing Fund</i>			19,307		19,307	19,307
DA Federal Treasury Asset Sharing Fund (082)						
Use of Fund Balance	-	14,971	14,971	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - August 2024	-	14,971
				Total: Use of Fund Balance	-	14,971
<i>Total: DA Federal Treasury Asset Sharing Fund</i>			14,971		-	14,971

Department/Fund	2024 Adopted Budget	2024 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
DA Special State Fund (083)						
Fines and Forfeitures	-	58,758	58,758	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - August 2024	-	37,990
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - September 2024	-	894
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - October 2024	-	3,683
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - November 2024	16,191	16,191
				Total: Fines and Forfeitures	16,191	58,758
Use of Fund Balance	2,200	-	(2,200)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - July 2024 correction	-	(2,200)
				Total: Use of Fund Balance	-	(2,200)
<i>Total: DA Special State Fund</i>			56,558		16,191	56,558
Police Special Justice Fund (070)						
Fines and Forfeitures	-	153,139	153,139	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	153,139
				Total: Fines and Forfeitures	-	153,139
Use of Fund Balance	278,127	124,988	(153,139)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.		(153,139)
				Total: Use of Fund Balance	-	(153,139)
<i>Total: Police Special Justice Fund</i>			-		-	-
Police Special State Fund (072)						
Fines and Forfeitures	-	345,119	345,119	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - August 2024	-	325,809
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - September 2024	-	914
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - October 2024	-	1,925
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds -November 2024	16,471	16,471
				Total: Fines and Forfeitures	16,471	345,119
Use of Fund Balance	95,000	-	(95,000)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	(95,000)
				Total: Use of Fund Balance	-	(95,000)
<i>Total: Police Special State Fund</i>			250,119		16,471	250,119

Department/Fund	2024 Adopted Budget	2024 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Sheriff Special Justice Fund (065)						
Fines and Forfeitures	-	230,144	230,144	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - August 2024	-	230,144
				Total: Fines and Forfeitures	-	230,144
<i>Total: Sheriff Special Justice Fund</i>			230,144		-	230,144
Sheriff Special State Fund (067)						
Fines and Forfeitures	-	235,822	235,822	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	133,453
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - October 2024	-	2,736
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - November 2024	99,633	99,633
				Total: Fines and Forfeitures	99,633	235,822
<i>Total: Sheriff Special State Fund</i>			235,822		99,633	235,822
Tree Bank Fund (040)						
Licenses and Permits	15,000	200,000	185,000	GCID 20240511 RP012-24, provision of a revised Gwinnett County tree ordinance, to CPL Architects, Engineers, Landscape Architect and Surveyor, D. P. C. (P. C.), amount not to exceed \$372,407.25. Contract to follow award. Subject to approval as to form by the Law Department.	-	185,000
				Total: Licenses and Permits	-	185,000
<i>Total: Tree Bank Fund</i>			185,000		-	185,000
Airport Operating Fund (520)						
Miscellaneous	975,000	975,148	148	GCID 20240914 or the Chairwoman to execute a new lease agreement between Gwinnett County, the Gwinnett County Airport Authority, and Quest Diagnostics Clinical Laboratories, Inc., for a term of fifteen (15) years. Subject to approval as to form by the Law Department.	-	148
				Total: Miscellaneous	-	148
Use of Net Position	734,846	744,698	9,852	GCID 20240914 or the Chairwoman to execute a new lease agreement between Gwinnett County, the Gwinnett County Airport Authority, and Quest Diagnostics Clinical Laboratories, Inc., for a term of fifteen (15) years. Subject to approval as to form by the Law Department.	-	(148)
				GCID 20240987 of a Resolution amending the 2024 Compensation Plan. Subject to approval as to form by the Law Department.	10,000	10,000
				Total: Use of Net Position	10,000	9,852
<i>Total: Airport Operating Fund</i>			10,000		10,000	10,000

Department/Fund	2024 Adopted Budget	2024 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Economic Development Operating Fund (530)						
Use of Net Position	2,037,011	2,219,920	182,909	GCID 20240954 of a Supplemental Resolution Approving the Issuance by the Urban Redevelopment Agency of Gwinnett County, Georgia of its Revenue Bonds (Gwinnett Place Mall Phase II Project), Federally Taxable Series 2024 for the Purpose of Financing the Costs of an urban redevelopment project consisting of the acquisition of (1) approximately 16.21 acres of land including the building thereon currently known as the Macy's Store, located at 2100 Pleasant Hill Road, Suite 2318, Duluth, Georgia 30096 and (2) approximately 6.90 acres of land including the building thereon currently known as the Macy's Furniture Store, located at 3360 Venture Parkway NW, Duluth, Georgia 30096; Authorizing the Execution and Delivery of an Intergovernmental Contract Between Gwinnett County and the Urban Redevelopment Agency of Gwinnett County, Georgia Relating to the Bonds; Establishing budgets as necessary; and for other related purposes. Subject to approval as to form by the Law Department.	-	182,909
				Total: Use of Net Position	-	182,909
<i>Total: Economic Development Operating Fund</i>			182,909		-	182,909
Water and Sewer Operating Fund (501)						
Use of Net Position	23,112,136	37,446,470	14,334,334	GCID 20240011 BL115-23, Little Suwanee Creek gravity sewer and force main project, to JDS, Inc., amount not to exceed \$6,759,614.00. Contract to follow award. Subject to approval as to form by the Law Department.	-	1,064,591
				GCID 20240015 BL140-23, Lower Big Haynes Creek force main check valve installation, to Site Engineering, Inc., amount not to exceed \$831,502.00. Contract to follow award. Subject to approval as to form by the Law Department.	-	831,502
				GCID 20240080 BL160-23, Wolf Creek interceptor upsizing, to JDS, Inc., amount not to exceed \$21,523,108.00. Contract to follow award. Subject to approval as to form by the Law Department.	-	9,767,393
				GCID 20240302 BL024-24, Ridge Road Pump Station decommissioning - phase 2, to JDS, Inc., amount not to exceed \$9,567,117.40. Contract to follow award. Subject to approval as to form by the Law Department.	-	2,552,723
				GCID 20240875 of a Resolution amending the Fiscal Year 2024 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations	-	118,125
				Total: Use of Net Position	-	14,334,334
<i>Total: Water and Sewer Operating Fund</i>			14,334,334		-	14,334,334

Department/Fund	2024 Adopted Budget	2024 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Fleet Management Fund (610)						
Use of Net Position	1,762,285	2,192,285	430,000	GCID 20240875 of a Resolution amending the Fiscal Year 2024 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations	-	378,000
				GCID 20240987 of a Resolution amending the 2024 Compensation Plan. Subject to approval as to form by the Law Department.	52,000	52,000
				Total: Use of Net Position	52,000	430,000
<i>Total: Fleet Management Fund</i>			430,000		52,000	430,000
Risk Management Fund (602)						
Miscellaneous	-	80,000	80,000	GCID 20240825 RP029-24, provision of damage recovery services on an annual contract (September 18, 2024 through September 17, 2025), to Alternative Claims Management, LLC and Peachtree Recovery Services, Inc., estimated revenue \$350,000.00. Contracts to follow award. Subject to approval as to form by the Law Department.	-	80,000
				Total: Miscellaneous	-	80,000
Use of Net Position	-	7,000	7,000	GCID 20240987 of a Resolution amending the 2024 Compensation Plan. Subject to approval as to form by the Law Department.	7,000	7,000
				Total: Use of Net Position	7,000	7,000
<i>Total: Risk Management Fund</i>			87,000		7,000	87,000
Total Revenue Budget Adjustments			\$ 19,146,416		\$ 256,052	\$ 19,146,416

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

AS OF 11/30/2024

Department/Fund	2024 Adopted Budget	2024 Current Annual Budget November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
Board of Commissioners	2,477,975	2,497,975	20,000	GCID 20240987 of a Resolution amending the 2024 Compensation Plan. Subject to approval as to form by the Law Department.	20,000	20,000
				Total: Board of Commissioners	20,000	20,000
Planning and Development	4,056,076	5,941,073	1,884,997	GCID 20240875 of a Resolution amending the Fiscal Year 2024 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	1,884,997
				Total: Planning and Development	-	1,884,997
Corrections	24,232,598	24,359,098	126,500	Transfer from Non-Departmental: Inmate Medical Reserve - 1st 6 months	-	126,500
				Total: Corrections	-	126,500
Voter Registrations and Elections	22,320,753	22,318,854	(1,899)	GCID 20240051 OS004-24, purchase of Dominion voting equipment and licenses, to Dominion Voting Systems, Inc., in the amount of \$554,533.40. Contract to follow award. Subject to approval as to form by the Law Department.	-	(1,899)
				Total: Voter Registrations and Elections	-	(1,899)
Juvenile Court	6,954,736	9,251,936	2,297,200	Reserves Transfers 1st 6 months	-	138,000
				Transfer from Non-Departmental: Court Reporters Reserve - 1st 6 months	-	103,500
				Transfer from Non-Departmental: Indigent Defense Reserve - 1st 6 months	-	835,200
				Transfer from Non-Departmental: Court Interpreters Reserve - 1st 6 months	-	85,500
				Transfer from Interpreters Reserves 3rd Qtr	-	40,000
				Transfer from Indigent Defense Reserves 3rd Qtr	-	700,000
				Transfer from Non-Departmental: Court Interpreters Reserve - Email 11.14.2024	45,000	45,000
				Transfer from Indigent Defense - Email 11.12.2024	350,000	350,000
				Total: Juvenile Court	395,000	2,297,200
Child Advocacy & Juvenile Services	5,622,277	5,656,027	33,750	Transfer from Non-Departmental: Interpreters Reserve - 1st 6 months	-	20,250
				Transfer from Non-Departmental: Interpreters Reserve - 3rd Qtr	-	13,500
				Total: Child Advocacy & Juvenile Services	-	33,750
Sheriff	162,411,937	164,738,937	2,327,000	Transfer from Non-Departmental: Inmate Medical Reserve - 1st 6 months	-	1,138,500
				Transfer from Non-Departmental: Inmate Medical Reserve - 3rd Qtr	-	500,000
				Transfer from Non-Departmental: Inmate Medical Reserves - Final Transfer	-	688,500
				Total: Sheriff	-	2,327,000
Clerk of Court	21,098,723	21,106,988	8,265	Finance Director's Form for Clerk of Court - 09.18.2024	-	8,265
				Total: Clerk of Court	-	8,265
Judiciary	34,704,738	44,955,318	10,250,580	Transfer from Non-Departmental: Court Interpreters Reserve - 1st 6 months	-	342,000
				Transfer from Non-Departmental: Court Reporters Reserve - 1st 6 months	-	448,500
				Transfer from Non-Departmental: Court Indigent Defense - 1st 6 months	-	4,510,080
				Transfer from Non-Departmental: Indigent Defense - 3rd Qtr	-	2,500,000
				Transfer from Non-Departmental: Court Interpreters	-	150,000
				Transfer from Non-Departmental: Court Reporters - Email 10.09.24	-	250,000
				Transfer from Non-Departmental: Indigent Defense Judiciary - Email 10.01.24	-	1,250,000
				Transfer from Non-Departmental: Indigent Defense Judiciary - Email 11.18.24	800,000	800,000
				Total: Judiciary	800,000	10,250,580

Department/Fund	2024 Adopted Budget	2024 Current Annual Budget November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Probate Court	4,512,766	4,754,386	241,620	Transfer from Non-Departmental: Court Interpreters Reserve - 1st 6 months	-	9,000
				Transfer from Non-Departmental: Indigent Defense Reserve - 1st 6 months	-	222,720
				Transfer from Non-Departmental: Court Interpreters Reserve - 3rd Qtr	-	4,500
				Transfer from Non-Departmental: Interpreters Transfer	-	5,400
				Total: Probate Court	-	241,620
Non-Departmental:						
Contingency	4,596,000	4,587,735	(8,265)	Finance Director's Form for Clerk of Court - 09.18.2024	-	(8,265)
				Total: Contingency	-	(8,265)
Contribution to Capital	37,580,135	40,011,463	2,431,328	GCID 20240051 OS004-24, purchase of Dominion voting equipment and licenses, to Dominion Voting Systems, Inc., in the amount of \$554,533.40. Contract to follow award. Subject to approval as to form by the Law Department.	-	1,899
				GCID 20240875 of a Resolution amending the Fiscal Year 2024 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations	-	2,429,429
				Total: Contribution to Capital	-	2,431,328
Reserves - Court Interpreters	900,000	221,850	(678,150)	Transfer from Non-Departmental: Court Interpreters Reserve - 1st 6 months	-	(450,000)
				Transfer from Non-Departmental: Court Interpreters Reserve - July Transfer	-	(6,750)
				Transfer from Non-Departmental: Court Interpreters Reserve - 3rd Qtr	-	(58,000)
				Transfer from Non-Departmental: Court Interpreters	-	(150,000)
				GCID 20240875 of a Resolution amending the Fiscal Year 2024 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations	-	37,000
				Transfer from Non-Departmental: Probate Court Interpreters - Email 10.22.24	-	(5,400)
				Transfer from Non-Departmental: Court Interpreters	(45,000)	(45,000)
				Total: Reserves - Court Interpreters	(45,000)	(678,150)
Reserves - Court Reporters	1,380,000	440,000	(940,000)	Transfer from Non-Departmental: Court Reporters Reserve - 1st 6 months	-	(690,000)
				Email 10.09.24 AOC Court Reporters Transfer	-	(250,000)
				Total: Reserves - Court Reporters	-	(940,000)
Reserves - Indigent Defense	11,136,000	1,168,000	(9,968,000)	Transfer from Non-Departmental: Indigent Defense Reserve - 1st 6 months	-	(5,568,000)
				Transfer from Non-Departmental: Indigent Defense Reserve - 3rd Qtr	-	(3,200,000)
				GCID 20240875 of a Resolution amending the Fiscal Year 2024 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	1,200,000
				Transfer from Non-Departmental: Indigent Defense Judiciary -Email 10.01.24	-	(1,250,000)
				Transfer from Non-Departmental: Indigent Defense Judiciary -Email 11.12.2024	(350,000)	(350,000)
				Transfer from Non-Departmental: Indigent Defense Judiciary -Email 11.18.2024	(800,000)	(800,000)
				Total: Reserves - Indigent Defense	(1,150,000)	(9,968,000)
Reserves - Prisoner Medical	2,530,000	76,500	(2,453,500)	Transfer from Non-Departmental: Inmate Medical Reserve - 1st 6 months	-	(1,265,000)
				Transfer from Non-Departmental: Inmate Medical Reserve - 3rd Qtr	-	(500,000)
				Transfer from Non-Departmental: Inmate Medical Reserves - Final Transfer	-	(688,500)
				Total: Reserves - Prisoner Medical	-	(2,453,500)
				Total: Non-Departmental	(1,195,000)	(11,616,587)
Total: General Fund			5,571,426		20,000	5,571,426

Department/Fund	2024 Adopted Budget	2024 Current Annual Budget November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Development and Enforcement District Fund (104)						
Planning and Development	22,894,910	21,073,788	(1,821,122)	GCID 20240875 of a Resolution amending the Fiscal Year 2024 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations	-	(1,821,122)
				Total: Planning and Development	-	(1,821,122)
<i>Total: Development and Enforcement District Fund</i>			(1,821,122)		-	(1,821,122)
Fire and Emergency Medical Services District Fund (102)						
Fire and Emergency Services	176,595,243	176,605,243	10,000	GCID 20240735 to accept a grant awarded by The Hartford in the amount of \$10,000.00. The funds will be used to purchase materials and equipment supporting the Home Safety Survey Program where children are identified as occupants. Approval/authorization for the Chairwoman or designee to execute the grant documents and any other necessary documents. Subject to approval as to form by the Law Department. The grant is 100% funded by The Hartford with no matching requirements.	-	10,000
				Total: Fire and Emergency Services	-	10,000
Contribution to Fund Balance	103,849	139,788	35,939	GCID 20240249 to accept the Georgia Trauma Commission - EMS Trauma Related Equipment Grant in the amount of \$35,939.00. This grant can be used for the reimbursement of any trauma related equipment. This funding will be used to reimburse the purchase of EZIO tools and needles, tourniquets, traction splints, disposable CPAP, capnography, and capnography lines. Approval/authorization for the Chairwoman or designee to execute the grant documents and any other necessary documents. Subject to approval as to form by the Law Department. The grant is 100% funded by the Georgia Trauma Commission with no matching requirements.	-	35,939
				Total: Contribution to Fund Balance	-	35,939
<i>Total: Fire and Emergency Medical Services District Fund</i>			45,939		-	45,939

Department/Fund	2024 Adopted Budget	2024 Current Annual Budget November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Services District Fund (106)						
Police Services	188,778,730	188,044,377	(734,353)	Transfer from Non-Departmental: Inmate Medical Reserve - 1st 6 months	-	100,000
				GCID 20240439 to renew RP011-20, automated speed detection school zone safety program on an annual contract (June 1, 2024 through May 31, 2025), with RedSpeed Georgia, LLC, estimated revenue \$4,075,242.08	-	(834,353)
				Total: Police Services	-	(734,353)
Recorder's Court	2,119,970	2,495,170	375,200	Transfer from Non-Departmental: Indigent Defense Reserve - 1st 6 months	-	113,500
				Transfer from Non-Departmental: Court Interpreter's Reserve	-	54,100
				Transfer from Non-Departmental: Court Interpreter's Reserve - 3rd Qtr	-	25,000
				Transfer from Non-Departmental: Indigent Defense Reserve - 3rd Qtr	-	95,000
				Transfer from Non-Departmental: Court Interpreter's	-	9,100
				Transfer from Non-Departmental: Recorder's Indigent Defense - Email 10.23.24	-	53,500
				Transfer from Non-Departmental: Court Interpreter's	15,000	15,000
				GCID 20240987 of a Resolution amending the 2024 Compensation Plan. Subject to approval as to form by the Law Department	10,000	10,000
				Total: Recorder's Court	25,000	375,200
Non-Departmental	5,198,035	4,817,835	(380,200)	Transfer to Recorder's Court - From Indigent Defense Reserve - 1st 6 months	-	(113,500)
				Transfer to Recorder's Court - From Court Interpreter's Reserve	-	(54,100)
				Transfer to Police Services - From Prisoner Medical Reserve - 1st 6 months	-	(100,000)
				Transfer to Recorder's Court - From Indigent Defense Reserve - 3rd Qtr	-	(95,000)
				Transfer to Recorder's Court - From Court Interpreter's Reserve - 3rd Qtr	-	(25,000)
				Transfer from Non-Departmental: Court Interpreter's	-	(9,100)
				Transfer from Non-Departmental: Recorder's Indigent Defense - Email 10.23.24	-	(53,500)
				GCID 20240875 of a Resolution amending the Fiscal Year 2024 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	85,000
				Transfer from Non-Departmental: Interpreters Recorder's Court - Email 11.14.2024	(15,000)	(15,000)
				Total: Non-Departmental	(15,000)	(380,200)
<i>Total: Police Services District Fund</i>			(739,353)		10,000	(739,353)
Recreation Fund (105)						
Community Services	56,149,446	56,159,446	10,000	GCID 20240890 to accept a \$10,000.00 donation from Northside Hospital Gwinnett. This donation will be used for lifeguard training initiatives through our Parks & Recreation Division.	-	10,000
				Total: Community Services	-	10,000
Contribution to Fund Balance	2,236,316	2,243,427	7,111	GCID 20240741 for the Chairwoman to execute any and all documents necessary to grant 22,171.40 square feet of permanent sewer easement and 21,859.20 square feet of temporary construction easement for \$7,110.47, for property located on Little Mulberry Park, Tax Parcel No R2002 001 to Poole Mountain Atlanta, LLC. Subject to approval as to form by the Law Department.	-	7,111
				Total: Contribution to Fund Balance	-	7,111
<i>Total: Recreation Fund</i>			17,111		-	17,111

Department/Fund	2024 Adopted Budget	2024 Current Annual Budget November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Speed Hump Fund (003)						
Transportation	462,665	472,665	10,000	GCID 20240875 of a Resolution amending the Fiscal Year 2024 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	10,000
				Total: Transportation	-	10,000
<i>Total: Speed Hump Fund</i>			10,000		-	10,000
Street Lighting Fund (002)						
Transportation	10,170,252	10,188,424	18,172	GCID 20240078 of incorporation of Lake Windsor Heights into the Gwinnett County Streetlighting Program. Subject to approval as to form by the Law Department.	-	5,503
				GCID 20240125 of incorporation of Shannon Square subdivision into the Gwinnett County Streetlighting Program. Subject to approval as to form by the Law Department.	-	894
				GCID 20240127 of incorporation of Garner Way into the Gwinnett County Streetlighting Program. The installation of streetlights on Garner Way is funded by the 2017 SPLOST Program. Subject to approval as to form by the Law Department.	-	411
				GCID 20240128 of incorporation of Crestworth Village subdivision into the Gwinnett County Streetlighting Program. Subject to approval as to form by the Law Department.	-	1,939
				GCID 20240181 of incorporation of Rockbridge School Road into the Gwinnett County Streetlighting Program. Subject to approval as to form by the Law Department.	-	582
				GCID 20240493 of incorporation of Pond Road into the Gwinnett County Streetlighting Program. Subject to approval as to form by the Law Department.	-	1,513
				GCID 20240889 of incorporation of Windtree Subdivision into the Gwinnett County Streetlighting Program. The installation of streetlights in Windtree Subdivision is funded by the 2017 SPLOST Program. Subject to approval as to form by the Law Department.	-	6,730
				GCID 20240987 of a Resolution amending the 2024 Compensation Plan. Subject to approval as to form by the Law Department	600	600
				Total: Transportation	600	18,172
<i>Total: Street Lighting Fund</i>			18,172		600	18,172
Corrections Inmate Welfare Fund (085)						
Corrections	102,229	126,279	24,050	GCID 20240875 of a Resolution amending the Fiscal Year 2024 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	23,000
				GCID 20240987 of a Resolution amending the 2024 Compensation Plan. Subject to approval as to form by the Law Department.	1,050	1,050
				Total: Corrections	1,050	24,050
Contribution to Fund Balance	19,771	-	(19,771)	GCID 20240875 of a Resolution amending the Fiscal Year 2024 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	(19,771)
				Total: Contribution to Fund Balance	-	(19,771)
<i>Total: Corrections Inmate Welfare Fund</i>			4,279		1,050	4,279
Crime Victims Assistance Fund (075)						
District Attorney	361,348	365,148	3,800	GCID 20240987 of a Resolution amending the 2024 Compensation Plan. Subject to approval as to form by the Law Department.	3,800	3,800
				Total: District Attorney	3,800	3,800
<i>Total: Crime Victims Assistance Fund</i>			3,800		3,800	3,800

Department/Fund	2024 Adopted Budget	2024 Current Annual Budget November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
DA Federal Justice Asset Sharing Fund (080)						
District Attorney	135,000	154,307	19,307	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - November 2024	19,307	19,307
				Total: District Attorney	19,307	19,307
<i>Total: DA Federal Justice Asset Sharing Fund</i>			19,307		19,307	19,307
DA Federal Treasury Asset Sharing Fund (082)						
District Attorney	-	14,971	14,971	Director's Form - DA Fund 10.17.2024	-	14,971
				Total: District Attorney	-	14,971
<i>Total: DA Federal Treasury Asset Sharing Fund</i>			14,971		-	14,971
DA Special State Fund (083)						
District Attorney	2,200	9,242	7,042	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	7,042
				Total: District Attorney		7,042
Contribution to Fund Balance	-	49,516	49,516	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - August 2024	-	30,948
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - July 2024 correction	-	(2,200)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - September 2024	-	894
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - October 2024	-	3,683
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - November 2024	16,191	16,191
				Total: Contribution to Fund Balance	16,191	49,516
<i>Total: DA Special State Fund</i>			56,558		16,191	56,558

Department/Fund	2024 Adopted Budget	2024 Current Annual Budget November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Special State Fund (072)						
Contribution to Fund Balance	-	250,119	250,119	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.- March 2024	-	5,665
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.- April 2024	-	42,918
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.- May 2024	-	27,629
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.- June 2024	-	2,253
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.- July 2024	-	149,414
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.- August 2024	-	2,930
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.- September 2024	-	914
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.- October 2024	-	1,925
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.-November 2024	16,471	16,471
				Total: Contribution to Fund Balance	16,471	250,119
<i>Total: Police Special State Fund</i>			250,119		16,471	250,119
Sheriff Inmate Fund (090)						
Sheriff Special Operations	509,345	675,345	166,000	GCID 20240736 for the Sheriff to execute a Memorandum of Understanding with the United Way of Greater Atlanta to provide homeless individuals released from the Gwinnett County jail with shelter, substance abuse treatment, job skills, training, crime prevention education, and case management assistance as an overall collaborative effort to reduce recidivism. Funding provided to the United Way of Greater Atlanta in the amount of \$325,000 for FY 2024. Subject to approval as to form by the Law Department.	-	100,000
				GCID 20240875 of a Resolution amending the Fiscal Year 2024 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations	-	66,000
				Total: Sheriff Special Operations	-	166,000
Contribution to Fund Balance	795,101	629,101	(166,000)	GCID 20240736 for the Sheriff to execute a Memorandum of Understanding with the United Way of Greater Atlanta to provide homeless individuals released from the Gwinnett County jail with shelter, substance abuse treatment, job skills, training, crime prevention education, and case management assistance as an overall collaborative effort to reduce recidivism. Funding provided to the United Way of Greater Atlanta in the amount of \$325,000 for FY 2024. Subject to approval as to form by the Law Department.	-	(100,000)
				GCID 20240875 of a Resolution amending the Fiscal Year 2024 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations	-	(66,000)
				Total: Contribution to Fund Balance	-	(166,000)
<i>Total: Sheriff Inmate Fund</i>			-		-	-

Department/Fund	2024 Adopted Budget	2024 Current Annual Budget November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Sheriff Special Justice Fund (065)						
Sheriff Special Operations	350,000	580,144	230,144	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - August 2024	-	230,144
				Total: Sheriff Special Operations	-	230,144
<i>Total: Sheriff Special Justice Fund</i>			230,144		-	230,144
Sheriff Special State Fund (067)						
Sheriff Special Operations	70,000	305,822	235,822	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	133,453
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - October 2024	-	2,736
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - November 2024	99,633	99,633
				Total: Sheriff Special Operations	99,633	235,822
<i>Total: Sheriff Special State Fund</i>			235,822		99,633	235,822
Tree Bank Fund (040)						
Planning and Development	100,000	285,000	185,000	GCID 20240511 RP012-24, provision of a revised Gwinnett County tree ordinance, to CPL Architects, Engineers, Landscape Architect and Surveyor, D. P. C. (P. C.), amount not to exceed \$372,407.25. Contract to follow award. Subject to approval as to form by the Law Department.	-	185,000
				Total: Planning and Development	-	185,000
<i>Total: Tree Bank Fund</i>			185,000		-	185,000
Airport Operating Fund (520)						
Transportation	1,925,306	1,935,306	10,000	GCID 20240987 of a Resolution amending the 2024 Compensation Plan. Subject to approval as to form by the Law Department.	10,000	10,000
				Total: Transportation	10,000	10,000
<i>Total: Airport Operating Fund</i>			10,000		10,000	10,000
Economic Development Operating Fund (530)						
Economic Development Activity	9,578,194	9,761,103	182,909	GCID 20240753 RP022-24, Park Place master plan project, to Sizemore Group, LLC, amount not to exceed \$217,035.00. Contract to follow award. Subject to approval as to form by the Law Department.	-	54,259
				GCID 20240954 of a Supplemental Resolution Approving the Issuance by the Urban Redevelopment Agency of Gwinnett County, Georgia of its Revenue Bonds (Gwinnett Place Mall Phase II Project), Federally Taxable Series 2024 for the Purpose of Financing the Costs of an urban redevelopment project consisting of the acquisition of (1) approximately 16.21 acres of land including the building thereon currently known as the Macy's Store, located at 2100 Pleasant Hill Road, Suite 2318, Duluth, Georgia 30096 and (2) approximately 6.90 acres of land including the building thereon currently known as the Macy's Furniture Store, located at 3360 Venture Parkway NW, Duluth, Georgia 30096; Authorizing the Execution and Delivery of an Intergovernmental Contract Between Gwinnett County and the Urban Redevelopment Agency of Gwinnett County, Georgia Relating to the Bonds; Establishing budgets as necessary; and for other related purposes. Subject to approval as to form by the Law Department.	-	128,650
				Total: Economic Development Activity	-	182,909
<i>Total: Economic Development Operating Fund</i>			182,909		-	182,909

Department/Fund	2024 Adopted Budget	2024 Current Annual Budget November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Water and Sewer Operating Fund (501)						
Planning and Development	1,166,825	1,284,950	118,125	GCID 20240875 of a Resolution amending the Fiscal Year 2024 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	118,125
				Total: Planning and Development	-	118,125
Water Resources	465,425,817	479,642,026	14,216,209	GCID 20240011 BL115-23, Little Suwanee Creek gravity sewer and force main project, to JDS, Inc., amount not to exceed \$6,759,614.00. Contract to follow award. Subject to approval as to form by the Law Department.	-	1,064,591
				GCID 20240015 BL140-23, Lower Big Haynes Creek force main check valve installation, to Site Engineering, Inc., amount not to exceed \$831,502.00. Contract to follow award. Subject to approval as to form by the Law Department.	-	831,502
				GCID 20240080 BL160-23, Wolf Creek interceptor upsizing, to JDS, Inc., amount not to exceed \$21,523,108.00. Contract to follow award. Subject to approval as to form by the Law Department.	-	9,767,393
				GCID 20240302 BL024-24, Ridge Road Pump Station decommissioning - Phase 2, to JDS, Inc., amount not to exceed \$9,567,117.40. Contract to follow award. Subject to approval as to form by the Law Department.	-	2,552,723
				Total: Water Resources	-	14,216,209
<i>Total: Water and Sewer Operating Fund</i>			14,334,334		-	14,334,334
Auto Liability Fund (606)						
Financial Services	3,503,859	3,928,859	425,000	GCID 20240996 of the settlement of the claim of Ashley Humphrey for the sum of \$425,000.00. Subject to approval as to form by the Law Department.	425,000	425,000
				Total: Financial Services	425,000	425,000
Working Capital Reserve	1,187,976	762,976	(425,000)	GCID 20240996 of the settlement of the claim of Ashley Humphrey for the sum of \$425,000.00. Subject to approval as to form by the Law Department.	(425,000)	(425,000)
				Total: Working Capital Reserve	(425,000)	(425,000)
<i>Total: Auto Liability Fund</i>			-		-	-
Fleet Management Fund (610)						
Support Services	12,293,789	12,723,789	430,000	GCID 20240875 of a Resolution amending the Fiscal Year 2024 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	378,000
				GCID 20240987 of a Resolution amending the 2024 Compensation Plan. Subject to approval as to form by the Law Department	52,000	52,000
				Total: Support Services	52,000	430,000
<i>Total: Fleet Management Fund</i>			430,000		52,000	430,000
Risk Management Fund (602)						
Financial Services	15,429,772	15,436,772	7,000	GCID 20240987 of a Resolution amending the 2024 Compensation Plan. Subject to approval as to form by the Law Department	7,000	7,000
				Total: Financial Services	7,000	7,000
Working Capital Reserve	176,623	256,623	80,000	GCID 20240825 RP029-24, provision of damage recovery services on an annual contract (September 18 through September, 17, 2025), to Alternative Claims Management, LLC and Peachtree Recovery Services, Inc., estimated revenue \$350,000. Contracts to follow award. Subject to approval as to form by the Law Department.	-	80,000
				Total: Working Capital Reserve	-	80,000
<i>Total: Risk Management Fund</i>			87,000		7,000	87,000
Total Appropriation Budget Adjustments			\$ 19,146,416		\$ 256,052	\$ 19,146,416

Gwinnett County Board of Commissioners Agenda Request

GCID #	Group With GCID #:	<input type="checkbox"/> Grants	<input type="checkbox"/> Public Hearing
20250024			
Department:	Law Department	Date Submitted:	12/13/2024
Working Session:	01/07/2025	Business Session:	01/07/2025
Submitted By:	Jenny S. Carter	Public Hearing:	
Agenda Type	Approval/authorization	Multiple Depts?	
Item of Business:		Locked by Purchasing	<input type="checkbox"/> No
<p>of a Settlement and Release Agreement in the matter of Vision Outdoor Media, LLC v. Gwinnett County, Georgia, Superior Court of Gwinnett County, Civil Action File No. 23-A-09593-7. Subject to approval as to form by the Law Department</p>			
Attachments	Justification Memorandum and Settlement Agreement		
Authorization:	Chairwoman's Signature?	<input type="checkbox"/> Yes	
Staff Recommendation			
BAC Action:			
Department Head	mpludwiczak (12/16/2024)		
Attorney	jennyscarter (12/23/2024)		
Agenda Purpose Only			

Financial Action

Budgeted	Fund Name	Current Balance	Requested Allocation	Director's Initials
	N/A	*	N/A	bjalexzulian (12/20/2024)
Finance Comments	*No budget impact.			FinDir's Initials
				bjalexzulian (12/19/2024)

Budget Adjust Grand Jury

County Clerk Use Only		PH was Held? <input type="checkbox"/>
Working Session	<input type="text"/>	<div style="border: 1px solid black; padding: 5px; min-height: 100px;"> No Action Taken </div>
Action	<input type="text" value="New Item"/>	
Tabled	<input type="text"/>	
Motion	<input type="text"/>	
2nd by	<input type="text"/>	

MEMORANDUM

TO: Chairwoman
District Commissioners

THROUGH: Michael P. Ludwiczak *ML*
County Attorney

FROM: Jenny S. Carter *JSC*
Deputy County Attorney

SUBJECT: GCID2025-0024
Vision Outdoor Media, LLC v. Gwinnett County, Georgia
Superior Court of Gwinnett County
Civil Action File No: 23-A-09593-7

DATE: December 13, 2024

ITEM OF BUSINESS

Approval/Authorization of a Settlement and Release Agreement in the matter of Vision Outdoor Media, LLC v. Gwinnett County, Georgia, Superior Court of Gwinnett County, Civil Action File No. 23-A-09593-7. Subject to approval as to form by the Law Department.

BACKGROUND AND DISCUSSION

This agenda item requests that the Board of Commissioners approve a Settlement and Release Agreement as a full and final settlement in the matter of Vision Outdoor Media, LLC v. Gwinnett County, Georgia. This is a lawsuit concerning compliance with a 2021 settlement agreement between the parties regarding the placement of six oversized signs in the County. Settlement to designate a replacement location for one of the signs authorized by the 2021 settlement agreement will conclude this litigation and result in a full and final release of all claims raised in this lawsuit.

If you have any questions, please contact me at 822-8710.

SETTLEMENT AND RELEASE AGREEMENT

THIS SETTLEMENT AND RELEASE AGREEMENT (“Agreement”) is entered into as of the date the last party executed this Agreement (the “Effective Date”) by and between Gwinnett County, Georgia (“County”) and Vision Outdoor Media, LLC (“Vision”).

WHEREAS, on June 28, 2021, Vision filed a complaint against the County in Gwinnett County Superior Court, seeking injunctive, mandamus, and equitable relief, as well as damages and attorneys’ fees (Civil Action File No. 21-A-04954-7) (“the First Lawsuit”);

WHEREAS, on October 25, 2021, the Parties entered into a settlement agreement (“the First Settlement Agreement”) (attached hereto as Exhibit “A”), which settled all outstanding or potential future claims regarding the Initial Applications, the Subsequent Applications, or the matters contended or which could have been contended in the First Lawsuit, and resulted in Vision’s dismissal with prejudice of all claims in the First Lawsuit;

WHEREAS, subsequent to the First Settlement Agreement, Vision applied for, received permitting for, and constructed signs at 2350 Pleasant Hill Road, 4900 Stone Mountain Highway, 2379 Lawrenceville Highway, 3305 Breckinridge Road, and 2040 Sugarloaf Circle, such “Five Signs” having been authorized by the First Settlement Agreement;

WHEREAS, after constructing them, Vision subsequently sold the Five Signs and all of Vision’s rights in the First Settlement Agreement relating to the Five Signs to a third party national advertising company, hereinafter “Lamar Advertising Company”;

WHEREAS, Vision did not sell to Lamar Advertising Company or anyone else its right to construct a sign at 3739 Stone Mountain Highway, the sixth and final sign location permitted by the First Settlement Agreement and, in fact, still retains that right;

WHEREAS, Vision has not submitted an application to the County for a sign permit for 3739 Stone Mountain Highway;

WHEREAS, on November 3, 2023, Vision filed a new complaint against the County in Gwinnett County Superior Court, seeking damages and attorney’s fees for the County’s alleged breach of the First Settlement Agreement (Civil Action File No. 23-A-09593-7) (“the Second Lawsuit”); and

WHEREAS the Parties wish to settle any and all disputes between them in their entirety, including all matters between them related to the First Lawsuit, the First Settlement Agreement, and the Second Lawsuit.

WHEREFORE, in light of the foregoing and based upon the exchange of valuable consideration by and between the parties to this Agreement, the sufficiency of which is hereby

acknowledged – including the mutual covenants set forth below – the Parties to this Agreement hereby agree as follows:

1.

Each of the respective Parties to this Agreement hereby mutually releases and forever discharges each of the other Parties to this Agreement and all of such Parties' successors, assigns, agents, affiliates, officers, directors, employees, representatives, insurers, and attorneys and each of them of and from any and all claims, debts, liabilities, demands, obligations, damages, costs, expenses, attorneys' fees, actions and causes of action, of every nature, character, and description, known or unknown, which any of the respective Parties to this Agreement, now own or hold or may have at any time heretofore owned or held, or may at any time own or hold against any other Party to this Agreement with respect to the First Lawsuit, the First Settlement Agreement, and the Second Lawsuit, excepting enforcement of this Agreement. The Parties acknowledge that Vision has previously assigned to Lamar Advertising Company all rights under the First Settlement Agreement relating to the operation and maintenance of the Five Signs and has no ability to limit or modify such rights already transferred. However, Vision will obtain a written acknowledgment from Lamar Advertising Company as follows:

A. Lamar is the current owner of signs located at 2350 Pleasant Hill Road, 4900 Stone Mountain Highway, 2379 Lawrenceville Highway, 3305 Breckinridge Road, and 2040 Sugarloaf Circle (the "Five Signs").

B. When Lamar acquired the Five Signs from Vision, Vision provided Lamar with a copy of the Settlement and Release Agreement between Gwinnett County and Vision Outdoor Media, dated October 25, 2021, and assigned all of its rights under the Agreement relating to the operation and maintenance of the Five Signs to Lamar.

C. With respect to any and all portions of the 2021 Settlement Agreement assigned to Lamar, there is no existing default by County under the Agreement.

2.

Vision further agrees to the following:

A. To not apply for a sign permit at the location of 3739 Stone Mountain Highway at any time and to acknowledge herein that it waives any right it had under the First Settlement Agreement to request, demand, or claim any sign permit for said location;

B. To apply for all necessary permits for a sign at 3861 Stone Mountain Highway ("the Subject Sign") within six (6) months of the Effective Date of this Agreement and to pay all standard County permitting fees;

- C. To not advertise “adult” or “mature” content or any type of tobacco products on the Subject Sign and to ensure that any purchase/sale/advertising agreement regarding such sign and to which Vision is a party will contain a provision including this particular covenant;
- D. To promptly make available, in perpetuity, any LED (light emitting diode or equivalent) display installed on the Subject Sign to County law enforcement for emergency messaging, to include Amber Alerts and other missing persons announcements, disaster evacuation information, and other urgent public safety topics where such messages will be added to the advertising rotation within 24 hours upon written request and will remain in the advertising rotation for 48 hours or such lesser time period as requested and to ensure that any purchase/sale/advertising agreement regarding such sign and to which Vision is a party will contain a provision including this particular covenant;
- E. To donate, in perpetuity, one unsold space in the advertising rotation on any LED display installed on the Subject Sign to the County free-of-charge for public service messages where such messages will be added to the advertising rotation within three (3) days upon written request and may last until the conclusion of the event in question or until sold by Vision, whichever occurs first and to ensure that any purchase/sale/advertising agreement regarding such sign and to which Vision is a party will contain a provision including this particular covenant;
- F. To operate the LED displays on the Subject Sign in accordance with Georgia state law, Georgia Department of Transportation (“GDOT”) rules and regulations applicable to electronic multiple-message signs, and Sections 78-114A(f)(1)-(3), (5) of the County’s Sign Ordinance;
- G. To construct the Subject Sign to meet or exceed all applicable structural and electrical requirements of the latest International Building Code (with Georgia Amendments) as adopted by the Georgia Department of Community Affairs and to timely request inspections and final approval;
- H. To never again apply for oversized signs in the County other than as allowed in this Agreement;
- I. To acknowledge herein that, as it pertains to Vision, all rights, duties, and obligations of the County incident to the First Settlement Agreement have been fulfilled, and as it pertains to Lamar Advertising Company, Vision will obtain a written acknowledgment as set forth hereinabove;
- J. To dismiss the Second Lawsuit with prejudice within seven (7) days of the public vote approving this Agreement; and
- K. To construct the Subject Sign to maintain a setback of the sign faces and support structure(s) of at least five feet from the right-of-way with no part extending over the right-of-way line.

3.

The County further agrees to the following:

- A. To permit Vision to construct and operate the Subject Sign: a double-sided oversized sign at 3861 Stone Mountain Highway where each sign face shall be no bigger than 10.5' x 36' (378 square feet) in area and the height of the sign shall not exceed 45 feet above road grade;
- B. To allow Vision to trim or remove any vegetation from any County right-of-way which would hamper visibility of the Subject Sign from the roadway after Vision has coordinated with Gwinnett County Department of Transportation regarding same;
- C. To allow the Subject Sign to utilize an LED display on each of the two sides of on the Subject Sign (each face may be installed initially as an LED display or may be later upgraded to LED);
- D. To assign at least one knowledgeable County employee to meet with Vision telephonically or in person at Vision's request to discuss required application materials, one knowledgeable County employee to discuss the expected construction and inspection process, and one employee to discuss the final approval process;
- E. To issue within a reasonable time all necessary County permits for the Subject Sign once Vision submits all materials discussed with the County in the meetings set out in paragraph 3.D. above, to timely perform inspections when requested by Vision, and to timely issue final approval once all required inspections have received a "passed" report; and
- F. To complete and certify the necessary portions of any applicable GDOT forms promptly.

4.

This Agreement sets forth all, and is intended to be an integration of all, of the covenants, promises, agreements, warranties, and representations among the Parties hereto, and, other than as expressly set forth herein, there are no covenants, promises, agreements, warranties, representations, or other understandings, oral or written, express or implied, among them relating to any and all disputes that exist or might exist between the parties. This Agreement constitutes the entire agreement between the Parties.

This instrument may be executed in separate counterparts and shall become effective when such counterparts have been exchanged among the parties. Scanned or faxed signatures shall be binding. Each of the Parties and each of the undersigned individuals hereby warrant to the other Parties that the undersigned have the authority to execute this Agreement and to bind

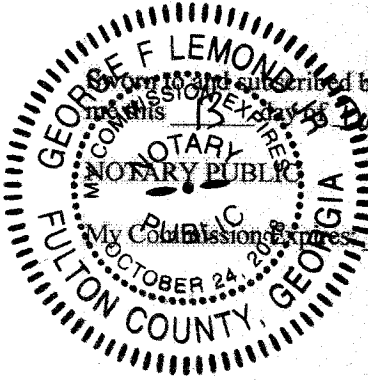
the respective Parties to this Agreement. The rights and privileges of this Agreement shall be freely assignable by Vision, however, the obligations of this Agreement shall bind any successors and Vision agrees to provide a copy of this Agreement to any successor.

REVIEWED, APPROVED, AND ACCEPTED BY:

DATED: This 13 day of December, 2024.

By: [Signature]
On Behalf of Vision Outdoor Media, LLC

Its: MEMBER



Sworn to and subscribed before me this 13 day of December, 2024

[Signature]

REVIEWED, APPROVED, AND ACCEPTED BY:

DATED: This ___ day of _____, 202_.

By: _____
Nicole L. Hendrickson, Chairwoman
Board of Commissioners
Gwinnett County, Georgia

Sworn to and subscribed before me this ___ day of _____, 202_.

NOTARY PUBLIC

My Commission Expires: _____

Exhibit A

SETTLEMENT AND RELEASE AGREEMENT

THIS SETTLEMENT AND RELEASE AGREEMENT (“Agreement”) is entered into as of the date the last party executed this Agreement (the “Effective Date”) by and between Gwinnett County, Georgia (“County”) and Vision Outdoor Media, LLC (“Vision”).

RECITALS

WHEREAS, on June 15, 2021, Vision submitted 21 oversized sign applications to the County Department of Planning & Development staff (“the Initial Applications”);

WHEREAS Vision contends County staff officially denied all 21 Initial Applications, while the County contends such applications were never officially denied;

WHEREAS, on June 25, 2021, Vision attempted to appeal the denial of the Initial Applications to the County Zoning Board of Appeals, but the County did not accept the appeals based on its position that the Initial Applications had never officially been denied;

WHEREAS, on June 28, 2021, Vision filed a complaint against the County in Gwinnett County Superior Court, seeking injunctive, mandamus, and equitable relief, as well as damages and attorneys’ fees (Civil Action File No. 21-A-04954-7) (“the Lawsuit”);

WHEREAS, on June 26 and 27, 2021, Vision resubmitted all 21 applications via the County web portal, and the County assigned these applications Numbers SLP2021-00349 – SLP2021-00353 and SLP2021-00355 – SLP2021-00370 (“the Subsequent Applications”);

WHEREAS in letters dated July 23, 2021, County denied the Subsequent Applications;

WHEREAS, on August 5, 2021, Vision appealed the denial of 17 of the Subsequent Applications to the County Board of Zoning Appeals (SLP2021-00349 – 00350, SLP202100353, SLP2021-00355 – 00364, SLP2021-00366 – 00369) (“the Appeals”);

WHEREAS the Parties agreed to continue the hearing on the Appeals pending discussion of a possible resolution of their dispute;

WHEREAS certain other disputes have arisen or might arise in the future between the Parties regarding the Initial Applications, the Subsequent Applications, or the matters contended or which could have been contended in the Lawsuit or the Appeals, and because the Parties wish to settle any and all disputes between them in their entirety, they enter into this Agreement.

Therefore, in light of the foregoing and based upon the exchange of valuable consideration by and between the parties to this Agreement, the sufficiency of which is hereby acknowledged – including the County’s agreement to allow no more than six new oversized signs and Vision’s waiver of all legal claims as set forth below – the Parties to this Agreement hereby agree as follows:

Each of the respective Parties to this Agreement hereby mutually releases and forever discharges each of the other Parties to this Agreement and all of such Parties' successors, assigns, agents, affiliates, officers, directors, employees, representatives, insurers, and attorneys and each of them of and from any and all claims, debts, liabilities, demands, obligations, damages, costs, expenses, attorneys' fees, actions and causes of action, of every nature, character, and description, known or unknown, which any of the respective Parties to this Agreement, now own or hold or may have at any time heretofore owned or held, or may at any time own or hold against any other Party to this Agreement with respect to the Initial Applications, the Subsequent Applications, the Lawsuit, or the Appeals, excepting enforcing this Agreement.

Vision further agrees to the following:

- To apply (or reapply, as the case may be) for all necessary permits for each of the signs to be posted pursuant to this Agreement (including building permits) and to pay all standard County permitting fees not yet paid;
- To not advertise "adult" or "mature" content or any type of tobacco products on the signs posted pursuant to this Agreement and to ensure that any purchase/sale/advertising agreement regarding such signs and to which Vision is a party will contain a provision including this particular covenant;
- To promptly make available, in perpetuity, any LED (light emitting diode or equivalent) displays installed on the signs posted pursuant to this Agreement to County law enforcement for emergency messaging, to include Amber Alerts and other missing persons announcements, disaster evacuation information, and other urgent public safety topics. Such messages will be added to the advertising rotation within 24 hours upon written request and will remain in the advertising rotation for 48 hours or such lesser time period as requested. Vision also agrees to ensure that any purchase/sale/advertising agreement regarding such signs and to which Vision is a party will contain a provision including this particular covenant;
- To donate, in perpetuity, one unsold space in the advertising rotation on each of the LED displays installed on the signs posted pursuant to this Agreement to the County free-of-charge for public service messages. Such messages will be added to the advertising rotation within three (3) days upon written request and may last until the conclusion of the event in question or until sold by Vision, whichever occurs first and to ensure that any purchase/sale/advertising agreement regarding such signs and to which Vision is a party will contain a provision including this particular covenant;
- To operate the LED displays on the signs posted pursuant to this Agreement in accordance with Georgia state law, Georgia Department of Transportation ("GDOT") rules and regulations applicable to electronic multiple-message signs, and Sections 78-114A(f)(1)-(3), (5) of the County's Sign Ordinance;

- To construct the signs posted pursuant to this Agreement to meet or exceed all applicable structural requirements of the latest International Building Code (with Georgia Amendments) as adopted by the Georgia Department of Community Affairs;
- To never again apply for oversized signs in the County (excepting any applications needed to obtain permits for the signs posted pursuant to this Agreement);
- To withdraw/dismiss the Lawsuit, the Appeals, the Initial Applications, and all of the Subsequent Applications for signs other than those to be posted pursuant to this Agreement with prejudice within five (5) days of the public vote approving this Agreement.

The County further agrees to the following:

- To permit Vision to construct and operate no more than six total double-sided oversized signs, as follows:
 1. Four such signs, one each at 2350 Pleasant Hill Road, 4900 Stone Mountain Highway, 3739 Stone Mountain Highway, and 2379 Lawrenceville Highway. Each of these sign faces will be no bigger than 10.5' x 36' (378 square feet) in area. The height of each such sign shall not exceed 45 feet above road grade. The prior application materials may be utilized with modifications to size, height, or setback as noted herein.
 2. No more than two additional signs that are visible to those portions of Interstate 85 within Gwinnett County (hereinafter "I85 signs"). Each of the sign faces for the I85 signs will be no bigger than 14' x 48' (672 square feet) in area. The height of these I85 signs shall not exceed 75 feet above road grade or the base of the sign at the ground, whichever is greater. These I85 signs will only be permitted if (a) Vision is able to secure leases to allow such signs from the owners of properties visible to Interstate 85 within Gwinnett County and (b) the proposed sign sites comply with Georgia state law applicable to outdoor advertising signs. If Vision is unable to lease two I85 signs that meet these two conditions by December 31, 2022, the County will permit Vision to construct and operate a double-sided oversized sign at 5870 Cumming Highway as a substitute for one of the I85 signs. This substitute sign would be no bigger than 10.5' x 36' (378 square feet) in area, and its height could not exceed 45 feet above road grade. Even after the Cumming Highway location has been permitted as a substitute for one I85 sign, Vision will be allowed to lease and permit the remaining I85 sign if it has not already done so.
 3. The Parties agree and understand that Vision may not ultimately be able to locate any I85 signs that meet the two conditions set forth here. In that instance, Vision would construct and operate only five total double-sided oversized signs.
- To require the signs posted pursuant to this Agreement to maintain setbacks of at least five feet from the right-of-way with no part extending over the right-of-way line.
- To allow Vision to trim or remove any vegetation which would hamper visibility of any of the signs posted pursuant to this Agreement from the roadway.

- To allow the signs posted pursuant to this Agreement to utilize LED displays. The faces may be installed initially as LED displays or may be later upgraded to LED.
- To issue or complete all necessary County permits for the signs posted pursuant to this Agreement promptly and in no case longer than fourteen (14) days after Vision's request for same; and
- To complete and certify the necessary portions of any applicable GDOT forms promptly and in no case longer than fourteen (14) days after Vision's request for same.

This Agreement sets forth all, and is intended to be an integration of all, of the covenants, promises, agreements, warranties, and representations among the Parties hereto, and, other than as expressly set forth herein, there are no covenants, promises, agreements, warranties, representations, or other understandings, oral or written, express or implied, among them relating to any and all disputes that exist or might exist between the parties. This Agreement constitutes the entire agreement between the Parties.

This instrument may be executed in separate counterparts and shall become effective when such counterparts have been exchanged among the parties. Scanned or faxed signatures shall be binding. Each of the Parties and each of the undersigned individuals hereby warrant to the other Parties that the undersigned have the authority to execute this Agreement and to bind the respective Parties to this Agreement. The rights and privileges of this Agreement shall be freely assignable by Vision, however, the obligations of this Agreement shall bind any successors and Vision agrees to provide a copy of this Agreement to any successor.

REVIEWED, APPROVED, AND ACCEPTED BY:

DATED: October 12, 2021.

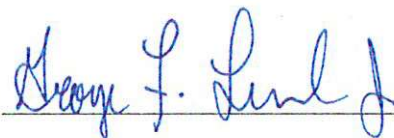
By: 
On Behalf of Vision Outdoor Media, LLC

Its: MANAGING MEMBER

Sworn to and subscribed before me this 12th day of October, 2021.



My Commission Expires:



[signatures continued on next page]

REVIEWED, APPROVED, AND ACCEPTED BY:

DATED: October 25, 2021.

By: Nicole L. Hendrickson
Nicole L. Hendrickson
CHAIRWOMAN
BOARD OF COMMISSIONERS

Attest: Diane Kemp
County Clerk
(County Seal)



Sworn to and subscribed before
me this 25th day of October, 2021.

NOTARY PUBLIC
My Commission Expires: 6/28/23

Tina M. King



Approved as to Form:

Jerry D. Cost
Deputy County Attorney

Gwinnett County Board of Commissioners Agenda Request

GCID #	Group With GCID #:
20250061	

Grants Public Hearing

Department:	Tax Commissioner	Date Submitted:	12/19/2024
Working Session:	01/07/2025	Business Session:	01/07/2025
Submitted By:	qddavisbrown		Multiple Depts?
Agenda Type	Approval		

Item of Business:	Locked by Purchasing	No
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to authorize Denise R. Mitchell, Tax Commissioner of Gwinnett County, and her successors, to accept personal, company, certified, treasurer's, or cashier's checks, or bank, postal, or express money orders in payment of any fees and/or taxes due to the State and County, in accordance with O.C.G.A. Section 48-5-146.

Attachments	Justification Memo
-------------	--------------------

Authorization: Chairwoman's Signature?	No
--	----

Staff Recommendation	Approval
BAC Action:	
Department Head	drmittchell (12/23/2024)
Attorney	mpludwiczak (12/31/2024)

Agenda Purpose Only

Financial Action

Budgeted	Fund Name	Current Balance	Requested Allocation	Director's Initials
	N/A	*	N/A	bjalexzulian (12/30/2024)

Finance Comments	*No budget impact.	FinDir's Initials
		raroyal (12/30/2024)

Budget Adjust Grand Jury

County Clerk Use Only		PH was Held? <input type="checkbox"/>
Working Session	<input type="text"/>	No Action Taken Vote
Action	New Item	
Tabled	<input type="text"/>	
Motion	<input type="text"/>	
2nd by	<input type="text"/>	



Denise R. Mitchell, MPA
Tax Commissioner

December 9, 2024

To: Nicole L. Hendrickson, Chairwoman, Gwinnett County Board of Commissioners
Kirkland Carden, District 1 Commissioner
Ben Ku, District 2 Commissioner
Jasper Watkins III, District 3 Commissioner
Matthew Holtkamp, District 4 Commissioner

From: Denise Mitchell, MPA, Gwinnett County Tax Commissioner

Re: January 7, 2025 Agenda Item

The referenced agenda item will update the Board of Commissioners' authorization for the Tax Commissioner to accept checks as payment for taxes and fees as authorized by O.C.G.A. § 48-5-146.

This update will identify me as the current Tax Commissioner and is written to extend to my successors. Also included are the various forms of checks and money orders allowed by O.C.G.A §48-5-146.

Please let me know if you have any questions.

A handwritten signature in blue ink, appearing to read "Denise Mitchell", is written in a cursive style.

Denise R. Mitchell, MPA
Gwinnett County Tax Commissioner

Cc: Jeremy Collins, Chief Deputy Tax Commissioner

[< Previous](#)[Next >](#)

O.C.G.A. § 48-5-146

Copy Citation

Current through 2024 Regular and Extraordinary Session of the General Assembly.

[Official Code of Georgia Annotated](#) [TITLE 48 Revenue and Taxation \(Chs. 1 – 18\)](#) [CHAPTER 5 Ad Valorem Taxation of Property \(Arts. 1 – 13\)](#) [Article 3 County Tax Officials and Administration \(Pts. 1 – 5\)](#) [PART 2 Tax Collectors \(§§ 48-5-120 – 48-5-165\)](#)

48-5-146. Receipt of checks or money orders by tax commissioner or tax collector; liability for unpaid checks or money orders; penalty.

- (a) No tax commissioner or tax collector shall be personally liable for unpaid checks or money orders received in payment of taxes and license fees when:
- (1) The county governing authority has authorized the receipt of personal, company, certified, treasurer's, or cashier's checks, or bank, postal, or express money orders in payment of taxes and license fees;
 - (2) The tax commissioner or tax collector has received such checks or money orders to the extent and under the conditions prescribed by the governing authority;
 - (3) The tax commissioner or tax collector has made written demand for payment by the taxpayer on whose account the unpaid check or money order was tendered within 30 days after the notification to the tax commissioner or tax collector of the dishonor of the check or money order; such demand shall be sent by certified mail or statutory overnight delivery to the taxpayer's last address as it appears on the latest records of the tax commissioner or tax collector; and
 - (4) In all cases where payment is not received within 20 days after the mailing of the demand specified in paragraph (3) of this subsection, the tax commissioner or tax collector has initiated within 40 days after such mailing at least one of the rights and remedies allowed him by law for the enforcement of the collection and payment of taxes and license fees.
- (b) A check or money order, when authorized, shall be deemed to be payment as of the time it is received by the tax commissioner or tax collector, provided the check or money order is duly paid upon presentation to the drawee. The time of receipt as shown by the records of the tax commissioner or tax collector shall be prima facie correct as to the time of actual receipt.
- (c) If a check or money order so received is not duly paid, the person on whose account the check or money order was tendered shall remain liable for the payment of the tax or license

shall not remove this liability.

(d) If any certified check, treasurer's check, cashier's check, or money order so received is not duly paid, the tax commissioner or tax collector, in addition to the right to exact payment from the party originally obligated for the payment, shall have a lien for the amount of the check or money order upon all assets of the bank or trust company on which drawn or for the amount of the money order upon all the assets of the issuer of the money order. The amount of the lien shall be paid out of the assets of the bank, trust company, or issuer in preference to any other claims whatsoever against the bank, trust company, or issuer.

(e) If any check or money order tendered to the tax commissioner or tax collector as payment of any tax or license fee is not duly paid when presented to the drawee or issuer for payment, in addition to any other penalties provided by law, there shall be paid as a penalty by the person who tendered the check or money order upon notice and demand of the tax commissioner or tax collector, in the same manner as tax, an amount equal to 1 percent of the amount of the check or money order, except that, if the amount of the check or money order is less than \$500.00, the penalty under this Code section shall be the lesser of \$5.00 or the amount of the check or money order. This subsection shall not apply if the person who tendered the check or money order shows to the satisfaction of the tax commissioner or tax collector that it was tendered in good faith and with reasonable cause to believe it would be duly paid.

History

Ga. L. 1976, p. 1044, § 1; Code 1933, § 91A-1347, enacted by Ga. L. 1978, p. 309, § 2; Ga. L. 1982, p. 3, § 48; Ga. L. 2000, p. 1589, § 3.

▼ Annotations

Research References & Practice Aids

Cross references.

Commercial paper, T. 11, A. 3.

RESEARCH REFERENCES

Am. Jur. 2d.

72 Am. Jur. 2d, State and Local Taxation, § 769, 779.

Hierarchy Notes:

O.C.G.A. Title 48

O.C.G.A. Title 48, Ch. 5, Art. 3

O.C.G.A. Title 48, Ch. 5, Art. 3, Pt. 2

Official Code of Georgia Annotated
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Gwinnett County Board of Commissioners Agenda Request

GCID #	Group With GCID #:	<input type="checkbox"/> Grants	<input type="checkbox"/> Public Hearing
20250062			
Department:	Tax Commissioner	Date Submitted:	12/19/2024
Working Session:	01/07/2025	Business Session:	01/07/2025
Submitted By:	qddavisbrown	Public Hearing:	
Agenda Type	Approval	Multiple Depts?	
Item of Business:		Locked by Purchasing	No
<p>to authorize Denise R. Mitchell, Tax Commissioner of Gwinnett County, and her successors, to correct obvious clerical errors in accordance with O.C.G.A. Section 48-5-380(e), and to issue refunds in accordance with O.C.G.A. Section 48-5-241.</p>			
Attachments	Justification Memo		
Authorization: Chairwoman's Signature?	No		
Staff Recommendation	Approval		
BAC Action:			
Department Head	drmittchell (12/23/2024)		
Attorney	mpludwiczak (12/31/2024)		
Agenda Purpose Only			

Financial Action

Budgeted	Fund Name	Current Balance	Requested Allocation	Director's Initials
	N/A	*	N/A	bjalexzulian (12/30/2024)
Finance Comments	*No budget impact.			FinDir's Initials
				raroyal (12/30/2024)

Budget Adjust Grand Jury

County Clerk Use Only		PH was Held?
Working Session	<input type="text"/>	<input type="checkbox"/>
Action	New Item	<div style="border: 1px solid black; padding: 5px; width: 100%;">No Action Taken</div>
Tabled	<input type="text"/>	
Motion	<input type="text"/>	
2nd by	<input type="text"/>	
		Vote



Denise R. Mitchell, MPA
Tax Commissioner

December 9, 2024

To: Nicole L. Hendrickson, Chairwoman, Gwinnett County Board of Commissioners
Kirkland Carden, District 1 Commissioner
Ben Ku, District 2 Commissioner
Jasper Watkins III, District 3 Commissioner
Matthew Holtkamp, District 4 Commissioner

From: Denise Mitchell, MPA, Gwinnett County Tax Commissioner

Re: January 7, 2025 Agenda Item

The referenced agenda item is to request the Board of Commissioners to authorize me, Denise R. Mitchell, the Tax Commissioner of Gwinnett County, and my successors, to correct obvious clerical errors in accordance with the provisions of O.C.G.A. 48-5-380 (e) and to issue refunds in accordance with the provisions of O.C.G.A. 48-5-241.

Please let me know if you have any questions.

A handwritten signature in blue ink, appearing to read "Denise Mitchell", is written in a cursive style.

Denise R. Mitchell, MPA
Gwinnett County Tax Commissioner

Cc: Jeremy Collins, Chief Deputy Tax Commissioner

[< Previous](#)[Next >](#)

O.C.G.A. § 48-5-241

[Copy Citation](#)

Current through 2024 Regular and Extraordinary Session of the General Assembly.

[Official Code of Georgia Annotated](#) [TITLE 48 Revenue and Taxation \(Chs. 1 – 18\)](#) [CHAPTER 5 Ad Valorem Taxation of Property \(Arts. 1 – 13\)](#) [Article 4 County Taxation \(§§ 48-5-220 – 48-5-243\)](#)

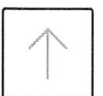
48-5-241. Refund or credit of county taxes.

(a) In all cases where a person has been overtaxed or claims for any reason that taxes should be credited or refunded, the county governing authority may hear and determine such application to the extent of the interest of the county in the matter.

(b) In all cases where the county governing authority, pursuant to subsection (a) of this Code section, has authorized the tax collector or tax commissioner to credit or refund any overpayment of property tax in cases where the taxpayer has been overtaxed or has claimed that the tax should be credited or refunded, the authorization to the tax collector or tax commissioner shall be authority to credit or refund the proportionate amount of the state and county school tax represented in the overpayment and, in the case of refunds, he shall deduct such amounts from his next distribution to the state and county school boards, respectively.

History

Laws 1845, Cobb's 1851 Digest, pp. 1077, 1078.; Orig. Code 1863, §§ 499, 783; Code 1868, §§ 562, 847; Code 1873, §§ 527, 851; Code 1882, §§ 527, 851; Civil Code 1895, §§ 417, 844; Civil Code 1910, §§ 526, 1102; Code 1933, §§ 92-3812, 92-6502; Ga. L. 1958, p. 219, § 1; Code 1933, § 91A-1221, enacted by Ga. L. 1978, p. 309, § 2.



▼ Annotations

JUDICIAL DECISIONS

Statute does not confer power to compromise. —

Statute might, perhaps, be interpreted as imposing upon the probate judge (now county governing authority) some clerical or ministerial duty as to correcting errors in regard to taxes, but it cannot be construed as conferring upon that officer (now authority) the power to enter into a contract of compromise whereby a taxpayer is relieved of any portion of the taxes which have been lawfully assessed against the taxpayer. *Harrison v. Southern Ry.*, 44 Ga. App. 49, 160 S.E. 656, 1931 Ga. App. LEXIS 593 (1931).

Opinion Notes

OPINIONS OF THE ATTORNEY GENERAL

Purpose. —

There is nothing in this statute to indicate that a taxpayer is given any legal rights to a refund beyond those otherwise authorized by law. It appears only to provide a method for obtaining a refund to the extent otherwise authorized by law. 1960-61 Ga. Op. Att'y Gen. 521.

Statute is not intended to create a new or additional right to credit or refund,

but is intended only to prescribe the procedure for obtaining those credits or refunds otherwise provided for under the law. 1960-61 Ga. Op. Att'y Gen. 525.

Construction with other provisions. —

Governing authority of the county in exercising authority under former Code 1933, § 92-3812 (see now O.C.G.A. § **48-5-241**) was subject to the general law set forth in former Code 1933, § 20-1007 (see now O.C.G.A. § 13-1-13), relating to payments voluntarily made, and was also subject to the period of limitation prescribed in former Code 1933, § 23-1602 (see now O.C.G.A. § 36-11-1). 1958-59 Ga. Op. Att'y Gen. 379.

Statute provides a means for obtaining correction of clerical errors and mistakes

caused by the taxation authorities. 1958-59 Ga. Op. Att'y Gen. 379.

No consent to suit is given by this statute.

1958-59 Ga. Op. Att'y Gen. 379.

Governing authority appears to be the sole judge of what corrections ought to be made under this statute.

1958-59 Ga. Op. Att'y Gen. 379.

Scope of rights and authority conferred under subsection (a). —

beyond those otherwise provided for in subsection (b) of this statute. 1958-59 Ga. Op. Att'y Gen. 379.

Taxes recoverable under this section. —

Subsection (a) of this statute applies only to county taxes and not to taxes collected for county school purposes or for state purposes. Subsection (b) of this statute permits the governing authority of the county also to make corrections with regard to county school taxes and state levies. 1960-61 Ga. Op. Att'y Gen. 521.

Refunds of city taxes. —

Statute makes no reference to city taxes; however, city governing authorities can, by ordinance, provide for refunds of city taxes within the scope allowed county authorities under this statute. 1958-59 Ga. Op. Att'y Gen. 379; 1960-61 Ga. Op. Att'y Gen. 525.

Elements of proof for recovery on grounds of illegality of tax. —

In order to sustain an action to recover back money on the grounds of an illegality of the tax, the authority to levy the tax must be wholly wanting, the money sued for must have been actually received by the defendant, and the payment of the plaintiff must have been made upon compulsion, to prevent the immediate seizure of the plaintiff's goods or the arrest of the plaintiff's person, and not voluntarily made. 1968 Op. Att'y Gen. No. 68-399.

Research References & Practice Aids

RESEARCH REFERENCES

C.J.S.

20 C.J.S., Counties, § 382 et seq.

ALR.

Validity and applicability of statutory time limit concerning taxpayer's claim for state tax refund, 1 A.L.R.6th 1.

Effect of delay in receipt or negotiation of refund check in determining right to interest under § 6611 of the Internal Revenue Code (26 USCA § 6611), 145 A.L.R. Fed. 437.

Hierarchy Notes:

O.C.G.A. Title 48

O.C.G.A. Title 48, Ch. 5

O.C.G.A. Title 48, Ch. 5, Art. 4



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O.C.G.A. § 48-5-380

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[Miscellaneous Local Administrative Provisions \(§§ 48-5-380 – 48-5-381\)](#)

48-5-380. Refunds of taxes and license fees by counties and municipalities; time and manner of filing claims and actions for refund; authority to approve or disapprove claims.

(a) As provided in this Code section, each county and municipality shall refund to taxpayers any and all taxes and license fees:

(1) Which are determined to have been erroneously or illegally assessed and collected from the taxpayers under the laws of this state or under the resolutions or ordinances of any county or municipality; or

(2) Which are determined to have been voluntarily or involuntarily overpaid by the taxpayers.

(a.1) If property owners have been billed and have remitted property tax payments to either a county or a municipality based on the fair market value of the land and subsequently the fair market value of such land is reduced on an appeal, then the county or the municipality shall reimburse the property owner the difference between tax remitted and the final tax owed for each year in which the incorrect fair market value of the land was used in the calculations.

(b) Any taxpayer from whom a tax or license fee was collected who alleges that such tax or license fee was collected illegally or erroneously may file a claim for a refund with the governing authority of the county or municipality at any time within one year or, in the case of taxes, three years after the date of the payment of the tax or license fee to the county or municipality. The claim for refund shall be in writing and shall be in the form and shall contain the information required by the appropriate governing authority. The claim shall include a summary statement of the grounds upon which the taxpayer relies. In the event the taxpayer desires a conference or hearing before the governing authority in connection with any claim for a refund, the taxpayer shall so specify in writing in the claim. If the claim conforms to the requirements of this Code section, the governing authority shall grant a conference at a time specified by the governing authority. The governing authority shall consider information

taxpayer of its action. In the event any claim for refund is approved, the governing authority shall proceed under subsection (a) of this Code section to give effect to the terms of that subsection. No refund provided for in this Code section shall be assignable. Submitting a request for refund to the governing authority is not a prerequisite to bringing suit.

(c) The filing of a request for a refund with the governing authority under subsection (b) of this Code section shall act to stay the time period for initiating suit for a refund. Following the filing of a request for refund with the governing authority, no suit may be commenced until the earlier of the governing authority's denial of the request for refund or the expiration of 90 days from the date of filing the claim. Alternatively, any taxpayer may forgo requesting a refund from the governing authority under subsection (b) of this Code section and elect to proceed directly to filing suit.

(d) Any refunds approved or allowed under this Code section shall be paid from funds of the county, the municipality, the county board of education, the state, or any other entity to which the taxes or license fees were originally paid. Refunds shall be paid within 60 days of the approval of the taxpayer's claim or within 60 days of the entry of a final decision in any action for a refund.

(e) The governing authority of any county, by resolution, and the governing authority of any municipality, by ordinance, shall adopt rules and regulations governing the administration of this Code section and may delegate the administration of this Code section, including the approval or disapproval of claims where the reason for the claim is based on an obvious clerical error, to an appropriate department in local government. In disputed cases where there is no obvious error, the approval or disapproval of claims may not be delegated by the governing authority.

(f) Nothing contained in subsections (b) or (c) of this Code section shall be deemed the exclusive remedy to seek a refund nor deprive taxpayers of the right to seek a refund mandated by subsection (a) by any other cause of action available at law or equity.

(g) Under no circumstances may a suit for refund be commenced more than five years from the date of the payment of taxes or fees at issue.

History

Code 1933, §§ 92-3901a, 92-3902a, 92-3903a, 92-3904a, 92-3905a, enacted by Ga. L. 1975, p. 774, § 1; Ga. L. 1978, p. 928, § 1; Code 1933, § 91A-1601, enacted by Ga. L. 1978, p. 309, § 2; Ga. L. 1979, p. 5, § 46; Ga. L. 1980, p. 463, § 2; Ga. L. 2010, p. 1104, § 7-1/SB 346; Ga. L. 2014, p. 672, § 5/HB 755.

▼ Annotations

JUDICIAL DECISIONS

City tax assessments against an airline, based on either the total gross receipts of the business or on the total number of employees, are illegal under 49 U.S.C. § 1513, and the airline is entitled to a refund under O.C.G.A. § **48-5-380** for the payments the airline timely claimed. *City of College Park v. Atlantic S.E. Airlines*, 194 Ga. App. 637, 391 S.E.2d 460, 1990 Ga. App. LEXIS 254 (1990).

Appeal process under § 48-5-311 distinguished. —

While the appeal process of O.C.G.A. § 48-5-311 is available to address any asserted error in an ad valorem real property tax assessment, the refund process established by O.C.G.A. § **48-5-380** is intended only to correct errors of fact or law which have resulted in erroneous or illegal taxation. *Gwinnett County v. Gwinnett I Ltd. Partnership*, 265 Ga. 645, 458 S.E.2d 632, 1995 Ga. LEXIS 507 (1995).

Standard of review in class action challenging city's tax on watershed management customers. —

In a resident's class action challenge to a city tax on watershed management customers, the trial court erred by failing to treat the resident's key allegations as true when reviewing the city's motion for judgment on the pleadings, which required a remand for the trial court to reassess the claims under the proper standard. *Jones v. City of Atlanta*, No. S24A0652, 2024 Ga. LEXIS 269 (Ga. Oct. 31, 2024).

Standing. —

Because the taxpayer's assignee lacked standing to claim a refund of ad valorem taxes allegedly overpaid by its assignor, the trial court erred in finding that the assignee was entitled to the refund; as a result, the court also erred in denying the respective counties summary judgment on the issue. *Clayton County v. HealthSouth Holdings, Inc.*, 288 Ga. App. 406, 654 S.E.2d 143, 2007 Ga. App. LEXIS 1087 (2007).

Amount of assessment not proper matter for basis of refund claim. —

Claim for refund of taxes that was not based on any inaccuracy in the factual record or in any illegality in the procedure used to reach the assessment, but on a disagreement with the amount thereof was not one cognizable as a refund action under O.C.G.A. § **48-5-380**. *Gwinnett County v. Gwinnett I Ltd. Partnership*, 265 Ga. 645, 458 S.E.2d 632, 1995 Ga. LEXIS 507 (1995); *Parian Lodge, Inc. v. DeKalb County*, 225 Ga. App. 853, 485 S.E.2d 545; *National Health Network, Inc. v. Fulton County*, 228 Ga. App. 584, 492 S.E.2d 333.

City's occupation tax did not violate commerce clause. —

City's occupation tax did not violate the commerce clause because both interstate sellers and businesses selling exclusively within Georgia were charged the tax based on the number of employees within the city and the gross receipts from sales in Georgia. *GMC v. City of Doraville*, 284 Ga. 689, 670 S.E.2d 787, 2008 Ga. LEXIS 1020 (2008).

Taxpayer need not comply with the appeal procedure provided in O.C.G.A. § 48-5-311(e) prior to proceeding under O.C.G.A. § 48-5-380. *Marconi Avionics*,

Failure to comply with O.C.G.A. § 48-5-311. —

Corporate taxpayers were barred from seeking refunds, pursuant to O.C.G.A. § **48-5-380**, of ad valorem taxes paid on vehicles with tax situs in other states because the taxpayers failed to follow the appeal procedures provided by O.C.G.A. § 48-5-311. *DeKalb County v. Genuine Parts Co.*, 225 Ga. App. 376, 484 S.E.2d 57.

County and the county tax commission were entitled to summary judgment as a matter of law in an action filed by a trucking company seeking a refund for ad valorem taxes the company paid as it was undisputed at trial that the company failed to timely file for either an apportionment in two subject years, as required by Ga. Comp. R. & Regs. r. 560-11-7-.02, and that the company did not appeal the company's ad valorem assessment within 45 days of the assessment in either year, pursuant to O.C.G.A. § 48-5-311; furthermore, O.C.G.A. § **48-5-380**, which allowed a taxpayer to seek a refund up to three years after paying an erroneous or illegal tax, did not apply. *Trans Link Motor Express, Inc. v. Dougherty County*, 265 Ga. App. 10, 592 S.E.2d 859, 2003 Ga. App. LEXIS 1612 (2003).

When a taxpayer challenged an assessment, but paid the taxes, the taxpayer could not bring an action in the courts for a declaratory judgment to determine the validity of the assessment until the taxpayer exhausted the taxpayer's statutory administrative options under either O.C.G.A. § 48-5-311 or O.C.G.A. § **48-5-380**. *Wilmington Trust Co. v. Glynn County*, 265 Ga. App. 704, 595 S.E.2d 562, 2004 Ga. App. LEXIS 239 (2004).

Exhaustion of administrative remedies. —

In a tax refund class action under O.C.G.A. § **48-5-380**, the named attorneys satisfied the administrative exhaustion requirement for an entire class of attorneys; the named attorneys acted for the entire class pursuant to former O.C.G.A. § 9-11-23 by giving the City of Atlanta notice of the tax constitutionality claim by filing administrative and civil actions, and permitting recovery only to those attorneys with the foresight to have demanded a refund was untenable in a case such as the instant one that involved a matter of constitutional import and an unconstitutional ordinance that had been relied upon to improperly collect taxes. *Barnes v. City of Atlanta*, 281 Ga. 256, 637 S.E.2d 4, 2006 Ga. LEXIS 831 (2006).

Trial court erred by dismissing the taxpayer's complaint against the city, which alleged that certain fees imposed by the Department of Watershed Management constituted illegal taxes, for lack of subject matter jurisdiction because the taxpayer exhausted the taxpayer's administrative remedies, as O.C.G.A. § **48-5-380** contained no 30-day limitation period for challenging an agency's decision. *Jones v. City of Atlanta*, 360 Ga. App. 152, 860 S.E.2d 833, 2021 Ga. App. LEXIS 331 (2021).

Mandamus appropriate. —

O.C.G.A. § **48-5-380** does not provide a legally adequate remedy to a taxpayer who has been denied the long-term preferential assessment that may be accorded rehabilitated historic property under O.C.G.A. § 48-5-7.2, and thus mandamus is an

Property owners filed a class action alleging that a county had improperly recalculated property taxes without affording taxpayers the required statutory notice and the opportunity to appeal under O.C.G.A. § 48-5-311. Given the differences between the appeal remedy and the refund remedy provided by O.C.G.A. § **48-5-380** — as well as the possibility that a refund action might not be available to all class members — the trial court properly determined that a refund action was not an adequate remedy and that equitable relief was necessary to protect the class members' right to pursue the legal remedy provided in § 48-5-311. *Fulton County Bd. of Tax Assessors v. Marani*, 299 Ga. App. 580, 683 S.E.2d 136, 2009 Ga. App. LEXIS 909 (2009), cert. denied, No. S09C2072, 2010 Ga. LEXIS 18 (Ga. Jan. 12, 2010).

Justification for asserting claim. —

General Assembly did not intend to make a taxpayer's right to assert a claim for a tax refund contingent on a prior decision by the taxing authority or some unspecified appeals tribunal approving a nonexistent claim. Rather, subsection (b) of O.C.G.A. § **48-5-380** clearly authorizes the taxpayer to assert a claim for a refund based on the taxpayer's own determination that such a refund is warranted. *Eastern Air Lines v. Fulton County*, 183 Ga. App. 891, 360 S.E.2d 425, 1987 Ga. App. LEXIS 2115 (1987), superseded by statute as stated in *Ga. Dep't of Corr. v. Couch*, 295 Ga. 469, 759 S.E.2d 804, 2014 Ga. LEXIS 489 (2014), cert. denied, 183 Ga. App. 905.

County's inability to produce a property tax card in response to discovery requests did not in itself show a factual inaccuracy in the assessment procedure. *National Health Network, Inc. v. Fulton County*, 228 Ga. App. 584, 492 S.E.2d 333.

Zoning issues. —

Taxpayer's contention that the assessors failure to consider zoning conditions in making an assessment raised an error of law for purposes of O.C.G.A. § **48-5-380**, even though such conditions were not recorded with the superior court at the time of the assessment. *Brian Realty Corp. v. DeKalb County*, 229 Ga. App. 209, 493 S.E.2d 595 (1997).

Nontaxability of property proper grounds for seeking refund based on improper assessment. —

There is nothing in the statutory scheme, or in the procedure for appeals from property tax assessments, that precludes consideration of the taxability or nontaxability of property if that forms the basis of the allegation that the property was erroneously or illegally assessed or that there was an overpayment. *Marconi Avionics, Inc. v. DeKalb County*, 165 Ga. App. 628, 302 S.E.2d 384, 1983 Ga. App. LEXIS 1983 (1983).

Valuation, uniformity, and equalization proper matters for basis of refund claim. —

Landowner's right to recover taxes illegally collected over a 13-year period was limited to three years prior to the filing of the landowner's claim, even though the county did not admit that the county was not entitled to the taxes collected until just before the

342 S.E.2d 345, 1986 Ga. App. LEXIS 1609 (1986).

County homeowners, who alleged that the assessors board engaged in “sales chasing” by selectively targeting recently sold properties for reappraisal at the increased sales price while leaving the assessed values of similar unsold properties unchanged, stated a tax refund claim under O.C.G.A. § **48-5-380**; the procedure allegedly violated the uniformity and equalization requirements of Ga. Const. 1983, Art. VII, Sec. I, Para. III(a), and O.C.G.A. § 48-5-306(a). *Rice v. Fulton County*, 358 Ga. App. 1, 852 S.E.2d 860, 2020 Ga. App. LEXIS 681 (2020), cert. denied, No. S21C0644, 2021 Ga. LEXIS 561 (Ga. July 7, 2021).

Tax refund statute did not waive school district immunity. —

Taxpayer’s suit against a school district seeking a refund was barred by immunity under Ga. Const. 1983, Art. I, Sec. II, Para. IX(e) and Ga. Const. 1983, Art. IX, Sec. II, Para. IX; O.C.G.A. § **48-5-380** provided for tax refunds by counties and municipalities but not school districts and, therefore, did not constitute a waiver of the school district’s immunity. *City of Dublin Sch. Dist. v. MMT Holdings, LLC*, 346 Ga. App. 546, 816 S.E.2d 494, 2018 Ga. App. LEXIS 414 (2018), dismissed, 351 Ga. App. 112, 830 S.E.2d 487, 2019 Ga. App. LEXIS 399 (2019).

Failure to consider factors relevant to fair market value not “erroneous.” —

County’s alleged failure to consider factors listed in O.C.G.A. § 48-5-2 that are relevant to fair market value does not make the assessed value factually inaccurate and, therefore, erroneous. *National Health Network, Inc. v. Fulton County*, 270 Ga. 724, 514 S.E.2d 422.

Neither taxpayer brought a claim for an erroneous or illegal tax assessment under the refund statute since the taxpayers did not allege that the counties did not have authority to impose the tax, committed a clerical error, or collected a wrongly assessed tax; instead, both claims constituted assertions that the assessors, although using correct procedures, did not take into account matters which the taxpayer believed should have been considered in determining the assessed value. *National Health Network, Inc. v. Fulton County*, 270 Ga. 724, 514 S.E.2d 422.

Failure to indicate fair market value on return. —

When a taxpayer sold improvements on the taxpayer’s property, then filed a return in which the taxpayer left blank the area for “market value,” the taxpayer was not entitled to a refund under O.C.G.A. § **48-5-380**, as under O.C.G.A. § 48-5-6, returns had to state fair market value; a county was not required to interpret the taxpayer’s silence on market value as a declaration that there was no value, and under O.C.G.A. § 48-5-20(a) (1), a taxpayer who failed to return taxable property in a given year was deemed to have returned the property at the same valuation as applied the preceding year. *Int’l Auto Processing, Inc. v. Glynn County*, 287 Ga. App. 431, 651 S.E.2d 535, 2007 Ga. App. LEXIS 990 (2007).

Recovery of overpaid taxes due to miscalculation of homestead exemption. —

granted by a county; therefore, the county erred in using the next year to calculate the taxpayers' exemption and the taxpayers could recover under O.C.G.A. § **48-5-380**. *Coleman v. Glynn County*, 344 Ga. App. 545, 809 S.E.2d 383, 2018 Ga. App. LEXIS 20 (2018), cert. denied, No. S18C0869, 2018 Ga. LEXIS 566 (Ga. Aug. 20, 2018), cert. denied, No. S18C0881, 2018 Ga. LEXIS 572 (Ga. Aug. 20, 2018).

Failure to provide notice of damages issue. —

While the trial court did not err in entering an order granting partial summary judgment to a city on the city's breach of contract claim against a county and the county's tax commissioner, ruling that the latter breached their contract to bill, collect, and remit ad valorem taxes on the city's behalf because the county was not given adequate notice that the trial court would address the amount of damages incurred by the city as a result of the county's breach, the grant of summary judgment as to the damages issue was reversed on due process grounds. *Ferdinand v. City of East Point*, 288 Ga. App. 152, 653 S.E.2d 529, 2007 Ga. App. LEXIS 1159 (2007), cert. denied, No. S08C0466, 2008 Ga. LEXIS 213 (Ga. Feb. 25, 2008).

Failure to pay taxes while pursuing appeal and awaiting refund. —

When the plaintiff argued that the defendants improperly demanded interest and fees based on the higher assessment amount as the plaintiff entered into a consent agreement with the county tax commissioner to lower the value of the property prior to levy on the 2012 executions, the plaintiff's substantive claims were prohibited as a matter of law because the tax executions were validly issued by the commissioner; the plaintiff failed to pay the taxes while pursuing the plaintiff's appeal of the assessment and awaiting a refund; and the defendants were authorized to levy the executions and demand payment as the plaintiff failed to plead that the executions were void as a matter of law or were cancelled by the commissioner in the consent judgment. *B.C. Grand, LLC v. FIG, LLC*, 352 Ga. App. 646, 835 S.E.2d 676, 2019 Ga. App. LEXIS 622 (2019), cert. denied, No. S20C0503, 2020 Ga. LEXIS 425 (Ga. June 1, 2020).

Form for claiming refund. —

Subsection (b) of O.C.G.A. § **48-5-380** quite clearly does not require that a tax refund claim be made "on" a particular form supplied by the taxing authority but merely that the claim be made "in writing" and "in the form and [containing] the information required by" the authority. *Eastern Air Lines v. Fulton County*, 183 Ga. App. 891, 360 S.E.2d 425, 1987 Ga. App. LEXIS 2115 (1987), superseded by statute as stated in *Ga. Dep't of Corr. v. Couch*, 295 Ga. 469, 759 S.E.2d 804, 2014 Ga. LEXIS 489 (2014), cert. denied, 183 Ga. App. 905.

Substantial compliance. —

Notice of refund claim filed pursuant to O.C.G.A. § **48-5-380** was not deficient when the notice clearly stated a summary of grounds upon which the taxpayer relied. There is no requirement that the summary of grounds must be the exact grounds upon which a refund was ultimately authorized; a notice in substantial compliance with § **48-5-380** is

Assignment of interest in refund action. —

Taxpayer's assignment of an interest in a refund action to a consulting firm was not improper because the agreement provided that the firm was to retain a percentage of the amount of the refund the firm obtained for the taxpayer. *Brian Realty Corp. v. DeKalb County*, 229 Ga. App. 209, 493 S.E.2d 595 (1997).

City's occupation tax used same combination of criteria for all taxpayers. —

Taxpayer claimed a city's occupation tax did not classify different companies by the same "combination of criteria" as required by O.C.G.A. § 48-13-10(a) as some businesses paid taxes based on their gross receipts, while others paid based on the number of their employees. This claim failed as § 48-13-10(a)(1) and (a)(3) provided that an occupation tax could be calculated using both the number of employees and gross receipts, and the occupation tax was calculated in the same manner for every company. *GMC v. City of Doraville*, 284 Ga. 689, 670 S.E.2d 787, 2008 Ga. LEXIS 1020 (2008).

No takings claim. —

Taxpayers did not have a takings claim under 42 U.S.C. § 1983 because the procedures of O.C.G.A. § 48-5-311 or O.C.G.A. § **48-5-380** provide adequate remedies. *Brian Realty Corp. v. DeKalb County*, 229 Ga. App. 209, 493 S.E.2d 595 (1997).

Action under 42 U.S.C. § 1983 barred. —

Statute provides an adequate remedy at law to contest a tax assessment or deficiency notice; therefore, the plaintiff owners of restaurants and bars holding liquor licenses could not maintain an action against the defendant city under 42 U.S.C. § 1983 for declaratory and injunctive relief. *Atlanta Hospitality Workers, Inc. v. City of Atlanta*, 247 Ga. App. 650, 545 S.E.2d 49, 2001 Ga. App. LEXIS 74 (2001), cert. denied, No. S01C0736, 2001 Ga. LEXIS 509 (Ga. June 11, 2001).

Defenses unavailable in federal government action. —

Neither voluntary payment nor the failure to exhaust state administrative remedies is available as a defense to a federal government action sounded in quasi-contract for the recovery of treasury funds paid by mistake which result in the unjust enrichment of a county. *United States v. DeKalb County*, 729 F.2d 738, 1984 U.S. App. LEXIS 23628 (11th Cir. 1984).

Recovery of prejudgment interest. —

Taxpayer may recover prejudgment interest in an action for a refund of wrongfully collected taxes from the date of the demand for refund, not from the date the taxes were collected. *Eastern Air Lines v. Fulton County*, 183 Ga. App. 891, 360 S.E.2d 425, 1987 Ga. App. LEXIS 2115 (1987), superseded by statute as stated in *Ga. Dep't of Corr. v. Couch*, 295 Ga. 469, 759 S.E.2d 804, 2014 Ga. LEXIS 489 (2014), cert. denied, 183 Ga. App. 905.

Because O.C.G.A. § **48-5-380**(b) limited taxpayer recovery to overpayments made within three years of a written claim for refund, the county's sovereign immunity was waived only for the improper payments made within that three-year window. In a class action, the class members' three-year window was determined as of the date of filing the action. Mandamus and equity were unavailable to circumvent this limitation. *Coleman v. Glynn County*, 344 Ga. App. 545, 809 S.E.2d 383, 2018 Ga. App. LEXIS 20 (2018), cert. denied, No. S18C0869, 2018 Ga. LEXIS 566 (Ga. Aug. 20, 2018), cert. denied, No. S18C0881, 2018 Ga. LEXIS 572 (Ga. Aug. 20, 2018).

County immune from suit. —

Trial court properly dismissed a tax refund case and determined that the payments made by the real estate investors in lieu of taxes were not a tax or license fee that would allow the investors to pursue an action under the waiver of sovereign immunity laid out in O.C.G.A. § **48-5-380** as the statute did not waive a county's sovereign immunity for payments in lieu of taxes, even if those payments are collected in a similar manner to taxes. *2200 Atlanta Investors, LLC v. DeKalb County*, 369 Ga. App. 537, 894 S.E.2d 70, 2023 Ga. App. LEXIS 491 (2023).

Suit properly brought within five years of payment of taxes. —

Dismissal of the plaintiff's suit seeking a refund of property taxes paid on the basis that the suit was barred by sovereign immunity was reversed because O.C.G.A. § **48-5-380** allowed for the filing of a suit against a county or municipality for a tax refund within five years of the date the disputed taxes were paid; thus, the Georgia General Assembly expressly waived the application of sovereign immunity for that duration of time. *Hojeij Branded Foods, LLC v. Clayton County*, 355 Ga. App. 222, 843 S.E.2d 902, 2020 Ga. App. LEXIS 292 (2020), cert. denied, No. S20C1346, 2020 Ga. LEXIS 979 (Ga. Dec. 7, 2020).

Opinion Notes

OPINIONS OF THE ATTORNEY GENERAL

Construction with § 33-8-8.6. —

With respect to certain tax refunds, the requirements of O.C.G.A. § **48-5-380** should be read in conjunction with O.C.G.A. § 33-8-8.6. 1984 Op. Att'y Gen. No. 84-24.

Research References & Practice Aids

Law reviews.

For note as to the voluntary payment doctrine in Georgia, see 16 Ga. L. Rev. 893 (1982).

For annual survey of state and local taxation, see 38 Mercer L. Rev. 337 (1986).

For annual survey on local government law, see 70 Mercer L. Rev. 177 (2018).

For annual survey on real property law, see 70 Mercer L. Rev. 209 (2018).

For annual survey on local government, see 73 Mercer L. Rev. 193 (2021).

RESEARCH REFERENCES

Am. Jur. 2d.

72 Am. Jur. 2d, State and Local Taxation, § 965 et seq.

ALR.

When right to refund of state or local taxes accrues, within statute limiting time for applying for refund, 46 A.L.R.2d 1350.

Recovery of tax paid on exempt property, 25 A.L.R.4th 186.

Validity and applicability of statutory time limit concerning taxpayer's claim for state tax refund, 1 A.L.R.6th 1.

Construction and operation of statutory time limit for filing claim for state tax refund, 14 A.L.R.6th 119.

Effect of delay in receipt or negotiation of refund check in determining right to interest under § 6611 of the Internal Revenue Code (26 USCA § 6611), 145 A.L.R. Fed. 437.

Hierarchy Notes:

O.C.G.A. Title 48

O.C.G.A. Title 48, Ch. 5

O.C.G.A. Title 48, Ch. 5, Art. 7

Gwinnett County Board of Commissioners Agenda Request

GCID #	Group With GCID #:
20250064	

Grants Public Hearing

Department:	Tax Commissioner	Date Submitted:	12/19/2024
Working Session:	01/07/2025	Business Session:	01/07/2025
Submitted By:	qddavisbrown	Multiple Depts?	
Agenda Type	Approval/authorization		
Item of Business:	Locked by Purchasing		No

for the Chairwoman to execute a Resolution delegating authority to the Tax Commissioner to make the determination to waive certain ad valorem tax penalties pursuant to O.C.G.A. Section 48-5-242. Subject to approval as to form by the Law Department.

Attachments	Contract Proposed (Resolution Document)
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Authorization: Chairwoman's Signature?	Yes
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Staff Recommendation	Approval
BAC Action:	
Department Head	drmittchell (12/23/2024)
Attorney	mpludwiczak (12/31/2024)

Agenda Purpose Only

Financial Action

Budgeted	Fund Name	Current Balance	Requested Allocation	Director's Initials
	N/A	*	N/A	bjalexzulian (12/30/2024)

Finance Comments	*No budget impact.	FinDir's Initials
		raroyal (12/30/2024)

Budget Adjust Grand Jury

County Clerk Use Only			PH was Held? <input type="checkbox"/>
Working Session	<input type="text"/>	Vote	No Action Taken
Action	<input type="text" value="New Item"/>		
Tabled	<input type="text"/>		
Motion	<input type="text"/>		
2nd by	<input type="text"/>		

GWINNETT COUNTY
BOARD OF COMMISSIONERS
LAWRENCEVILLE, GEORGIA

RESOLUTION ENTITLED: RESOLUTION DELEGATING AUTHORITY TO THE TAX COMMISSIONER TO MAKE A DETERMINATION TO WAIVE CERTAIN AD VALOREM TAX PENALTIES.

ADOPTION DATE: JANUARY 7, 2025

At the regular meeting of the Gwinnett County Board of Commissioners held in the Gwinnett Justice and Administration Center, Auditorium, 75 Langley Drive, Lawrenceville, Georgia.

Name	Present	Vote
Nicole L. Hendrickson, Chairwoman		
Kirkland Carden, District 1		
Ben Ku, District 2		
Jasper Watkins, III, District 3		
Matthew Holtkamp, District 4		

On motion of Commissioner _____, which carried by a ___ vote, the Gwinnett County Board of Commissioners hereby adopts the following Resolution entitled, **DELEGATING AUTHORITY TO THE TAX COMMISSIONER TO MAKE A DETERMINATION TO WAIVE CERTAIN AD VALOREM TAX PENALTIES**, as set forth below, is hereby adopted:

WHEREAS, Article 4 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated authorizes tax commissioners to waive certain penalties due on unpaid ad valorem taxes; and

WHEREAS, in order for the Tax Commissioner of Gwinnett County to exercise such waiver authority, the Gwinnett County Board of Commissioners must pass a Resolution delegating such authority to the Tax Commissioner of Gwinnett County; and

WHEREAS, Official Code of Georgia Annotated Section 48-5-242 provides that upon written approval by the governing authority of the County, the Tax Commissioner may waive, in whole or in part, the collection of any amount due to taxing authorities for which taxes are collected when such amount represents a penalty assessed for failure to comply with the laws governing the assessment and collection of ad valorem taxes and when the Tax Commissioner determines that the default giving rise to the penalty was due to reasonable cause and not due to gross or willful neglect or disregard of the law or of regulations or instructions issued pursuant to the law; and

WHEREAS, the Gwinnett County Board of Commissioners has previously passed a Resolution authorizing the Tax Commissioner of Gwinnett County to exercise such waiver authority for the period through and including December 31, 2024; and

NOW, THEREFORE, BE IT RESOLVED by the Gwinnett County Board of Commissioners, that the Gwinnett County Tax Commissioner shall have authority, from January 1, 2025 through December 31, 2028, to make the final determination to waive, in whole or in part, the collection of any amount due the taxing authorities for which taxes are collected when such amount represents a penalty assessed for failure to comply with the laws governing the assessment and collection of ad valorem taxes and when the Tax Commissioner of Gwinnett County reasonably determines that the default giving rise to the penalty was due to reasonable cause and not due to gross or willful neglect or disregard of the law or of regulations or instructions issued pursuant to the law.

BE IT FURTHER RESOLVED that in the case of penalties arising from the failure of the taxpayer to comply with the terms, conditions, or covenants required with respect to properties receiving any type of preferential assessment, the Tax Commissioner of Gwinnett County shall not be authorized to waive any portion of the penalty that represents a recovery by the taxing authorities of any amount by which taxes are reduced as a result of the granting of such preferential assessment.

SO RESOLVED this the ____ day of _____, 2025.

GWINNETT COUNTY BOARD OF COMMISSIONERS

BY: _____

NICOLE L. HENDRICKSON, CHAIRWOMAN

ATTEST:

BY: _____ (SEAL)

TINA KING, COUNTY CLERK

APPROVED AS TO FORM:

BY: _____

SENIOR ASSISTANT COUNTY ATTORNEY

Gwinnett County Board of Commissioners Agenda Request

GCID #	Group With GCID #:	<input type="checkbox"/> Grants	<input type="checkbox"/> Public Hearing
20250065			
Department:	Tax Commissioner	Date Submitted:	12/19/2024
Working Session:	01/07/2025	Business Session:	01/07/2025
Submitted By:	qddavisbrown	Public Hearing:	
Agenda Type	Approval/authorization	Multiple Depts?	
Item of Business:		Locked by Purchasing	<input type="text" value="No"/>
<p>for the Chairwoman to execute a Resolution delegating authority to the Tax Commissioner to make determination to waive certain interest on ad valorem taxes pursuant to O.C.G.A. Section 48-5-242. Subject to approval as to form by the Law Department.</p>			
Attachments	Contract Proposed (Resolution Document)		
Authorization: Chairwoman's Signature?	<input type="text" value="Yes"/>		
Staff Recommendation	Approval		
BAC Action:			
Department Head	drmitchell (12/23/2024)		
Attorney	mpludwiczak (12/31/2024)		
Agenda Purpose Only			

Financial Action

Budgeted	Fund Name	Current Balance	Requested Allocation	Director's Initials
	N/A	*	N/A	bjalexzulian (12/30/2024)
Finance Comments	*No budget impact.			FinDir's Initials
				raroyal (12/30/2024)

Budget Adjust Grand Jury

County Clerk Use Only		PH was Held? <input type="checkbox"/>
Working Session	<input type="text"/>	<div style="border: 1px solid black; padding: 5px; min-height: 100px;">No Action Taken</div>
Action	<input type="text" value="New Item"/>	
Tabled	<input type="text"/>	
Motion	<input type="text"/>	
2nd by	<input type="text"/>	

GWINNETT COUNTY
BOARD OF COMMISSIONERS
LAWRENCEVILLE, GEORGIA

RESOLUTION ENTITLED: RESOLUTION DELEGATING AUTHORITY TO THE TAX COMMISSIONER TO MAKE A DETERMINATION TO WAIVE CERTAIN AD VALOREM TAX INTEREST

ADOPTION DATE: JANUARY 7, 2025

At the regular meeting of the Gwinnett County Board of Commissioners held in the Gwinnett Justice and Administration Center, Auditorium, 75 Langley Drive, Lawrenceville, Georgia.

Name	Present	Vote
Nicole L. Hendrickson, Chairwoman		
Kirkland Carden, District 1		
Ben Ku, District 2		
Jasper Watkins, III, District 3		
Matthew Holtkamp, District 4		

On motion of Commissioner _____, which carried by a ___ vote, the Resolution entitled, **Delegating Authority to the Tax Commissioner to Make a Determination to Waive Certain Ad Valorem Tax Interest**, as set forth below, is hereby adopted:

WHEREAS, Article 4 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated authorizes tax commissioners to waive certain interest due on unpaid ad valorem taxes; and

WHEREAS, in order for the Tax Commissioner of Gwinnett County to exercise such waiver authority, the Gwinnett County Board of Commissioners must pass a Resolution delegating such authority to the Tax Commissioner of Gwinnett County; and

WHEREAS, Official Code of Georgia Annotated Section 48-5-242 provides that upon written approval by the governing authority of the County, the Tax Commissioner may waive, in whole or in part, the collection of any amount due to taxing authorities for which taxes are collected when such amount represents interest which accrues on or after July 1, 2002 for failure to comply with the laws governing the assessment and collection of ad valorem taxes and when the Tax Commissioner determines that the default giving rise to the interest was due to reasonable cause and not due to gross or willful neglect or disregard of the law or of regulations or instructions issued pursuant to the law; and

WHEREAS, the Gwinnett County Board of Commissioners has previously passed a Resolution authorizing the Tax Commissioner of Gwinnett County to exercise such waiver authority for the period through and including December 31, 2024;

NOW, THEREFORE, BE IT RESOLVED by the Gwinnett County Board of Commissioners, that the Gwinnett County Tax Commissioner shall have authority, from January 1, 2025 through December 31, 2028, to make the final determination to waive, in whole or in part, the collection of any amount due the taxing authorities for which taxes are collected when such amount represents interest which accrues on or after July 1, 2002 for failure to comply with the laws governing the assessment and collection of ad valorem taxes and when the Tax Commissioner of Gwinnett County reasonably determines that the default giving rise to the interest assessment was due to reasonable cause and not due to gross or willful neglect or disregard of the law or of regulations or instructions issued pursuant to the law.

BE IT FURTHER RESOLVED that in the case of interest assessed due to the failure of the taxpayer to comply with the terms, conditions, or covenants required with respect to properties receiving any type of preferential assessment, the Tax Commissioner of Gwinnett County shall not be authorized to waive any portion of the interest that represents a recovery by the taxing authorities of any amount by which taxes are reduced as a result of the granting of such preferential assessment.

SO RESOLVED this ____ day of _____, 2025.

GWINNETT COUNTY BOARD OF COMMISSIONERS

BY: _____
NICOLE L. HENDRICKSON, CHAIRWOMAN

ATTEST:

BY: _____ (SEAL)
TINA KING, COUNTY CLERK

APPROVED AS TO FORM:

BY: _____
SENIOR ASSISTANT COUNTY ATTORNEY

Gwinnett County Board of Commissioners Agenda Request

GCID #	Group With GCID #:	<input type="checkbox"/> Grants	<input type="checkbox"/> Public Hearing
20250025			
Department:	Transportation	Date Submitted:	12/13/2024
Working Session:	01/07/2025	Business Session:	01/07/2025
Submitted By:	Purchasing – Katie Maldonado – MM	Public Hearing:	
Agenda Type	Award	Multiple Depts?	No
Item of Business:	Locked by Purchasing <input type="checkbox"/> No		
<p>BL142-24, Sugarloaf Parkway at SR 8/US 29 intersection improvement project, to Ohmshiv Construction, LLC, amount not to exceed \$2,261,851.10. Contract to follow award. Subject to approval as to form by the Law Department. This project is funded by the 2017 SPLOST Program.</p>			
Attachments	Summary Sheet, Justification Letter, Tabulation, Justification Support		
Authorization: Chairwoman's Signature?	<input type="checkbox"/> Yes		
Staff Recommendation	Award		
BAC Action:			
Department Head	lcooksey (12/18/2024)		
Attorney	tlettosome (12/30/2024)		
Agenda Purpose Only			

Financial Action

Budgeted	Fund Name	Current Balance	Requested Allocation	Director's Initials
Yes	2017 SPLOST	*	\$2,261,851	bjalexzulian (12/30/2024)
Finance Comments	*Amount available in US29/SR8/Lawrenceville Hwy/Sugarloaf Pky project.			FinDir's Initials
				raroyal (12/30/2024)

Budget Adjust Grand Jury

County Clerk Use Only		PH was Held? <input type="checkbox"/>
Working Session:	<input type="text"/>	<div style="border: 1px solid black; padding: 5px; min-height: 100px;"> <p style="text-align: center;">No Action Taken</p> </div>
Action:	<input type="text" value="New Item"/>	
Tabled:	<input type="text"/>	
Motion:	<input type="text"/>	
2nd by:	<input type="text"/>	
		Vote

SUMMARY – BL142-24
Sugarloaf Parkway at SR 8/US 29 Intersection Improvement Project

PURPOSE:	This project will construct dual left turn lanes on both approaches of Sugarloaf Parkway and extend the southbound right turn lane on Sugarloaf Parkway at US 29/SR 8/Lawrenceville Highway. In addition, it will install traffic signal upgrades, sidewalks, curb and gutter, and drainage improvements.
LOCATION:	Districts 1 and 3/Carden and Watkins
AMOUNT TO BE SPENT:	\$2,261,851.10
PREVIOUS CONTRACT AWARD AMOUNT:	N/A
AMOUNT SPENT PREVIOUS CONTRACT:	N/A
UNIT PRICE INCREASE/DECREASE (CURRENT CONTRACT VS. PREVIOUS CONTRACT):	N/A
NUMBER OF BIDS/PROPOSALS DISTRIBUTED:	1,743 11 plan holders 101 website viewings
NUMBER OF RESPONSES:	4
PRE-BID/PROPOSAL CONFERENCE HELD (YES/NO) IF YES, NUMBER OF FIRMS REPRESENTED:	No
REASONS FOR LIMITED RESPONSE (IF RELEVANT):	N/A
RENEWAL OPTION NUMBER:	N/A
MARKET PRICES COMPARISON (FOR RENEWALS):	N/A
CONTRACT TERM:	105 available days from issuance of Notice to Proceed

COMMENTS:



MEMORANDUM

TO: Michael Milstein, Purchasing Associate II
 Purchasing Division, DOFS

THROUGH: Lewis Cooksey, P.E., Director *LC*
 Department of Transportation

FROM: Erica Brizzee, P.E., Deputy Director *EB*
 Department of Transportation

SUBJECT: **Recommendation to Award BL142-24**
Sugarloaf Parkway at US 29/SR 8/Lawrenceville Highway
M-1068-01

DATE: December 9, 2024

REQUESTED ACTION

The Department of Transportation recommends award of the above referenced contract to Ohmshiv Construction LLC in the amount of \$2,261,851.10. Contract to follow award.

DESCRIPTION

This project will construct dual left turn lanes on both approaches of Sugarloaf Parkway and extend the southbound right turn lane on Sugarloaf Parkway at US 29/SR 8/Lawrenceville Highway. In addition, it will install traffic signal upgrades, sidewalks, curb and gutter, and drainage improvements. This contract is funded by the 2017 SPLOST Program.

References checked? X Yes No

FINANCIAL

1. Estimated amount to be spent: \$2,261,851.10
2. Do total obligations agree with "Action Requested"? Yes X No
3. Budgeted: Yes X No
4. Contact name: Tamecia Banks Contact phone: 770.822.7139

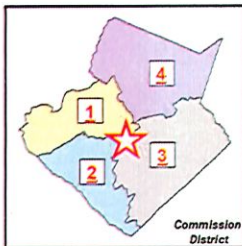
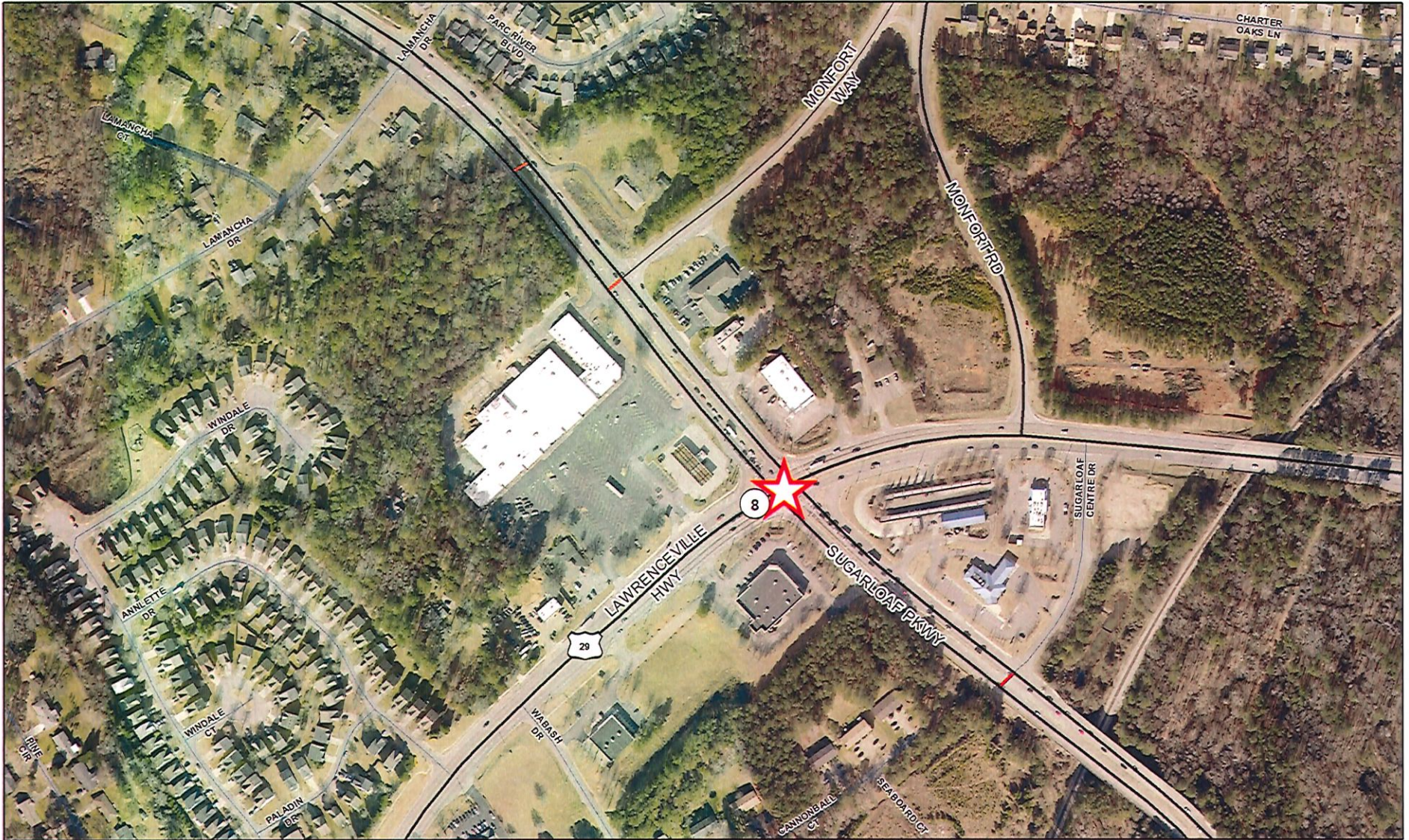
5. Proposed Funding:

Fiscal Year (FY)	Fund	Fund Center	Cost Center	Commitment Item	WBS Element	Amount	% of Award Amount
2025	320	209000		50802000	M-1068-01-3-03	\$2,261,851.10	100.0%
Total						\$2,261,851.10	100.0%

Transfer Required: Yes ___ No x

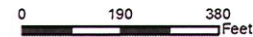
If Yes, transfer from:						
Fiscal Year (FY)	Fund	Fund Center	Cost Center	Commitment Item	WBS Element	Amount

SUGARLOAF PARKWAY AT SR 8 / US 29 (M-1068-01)



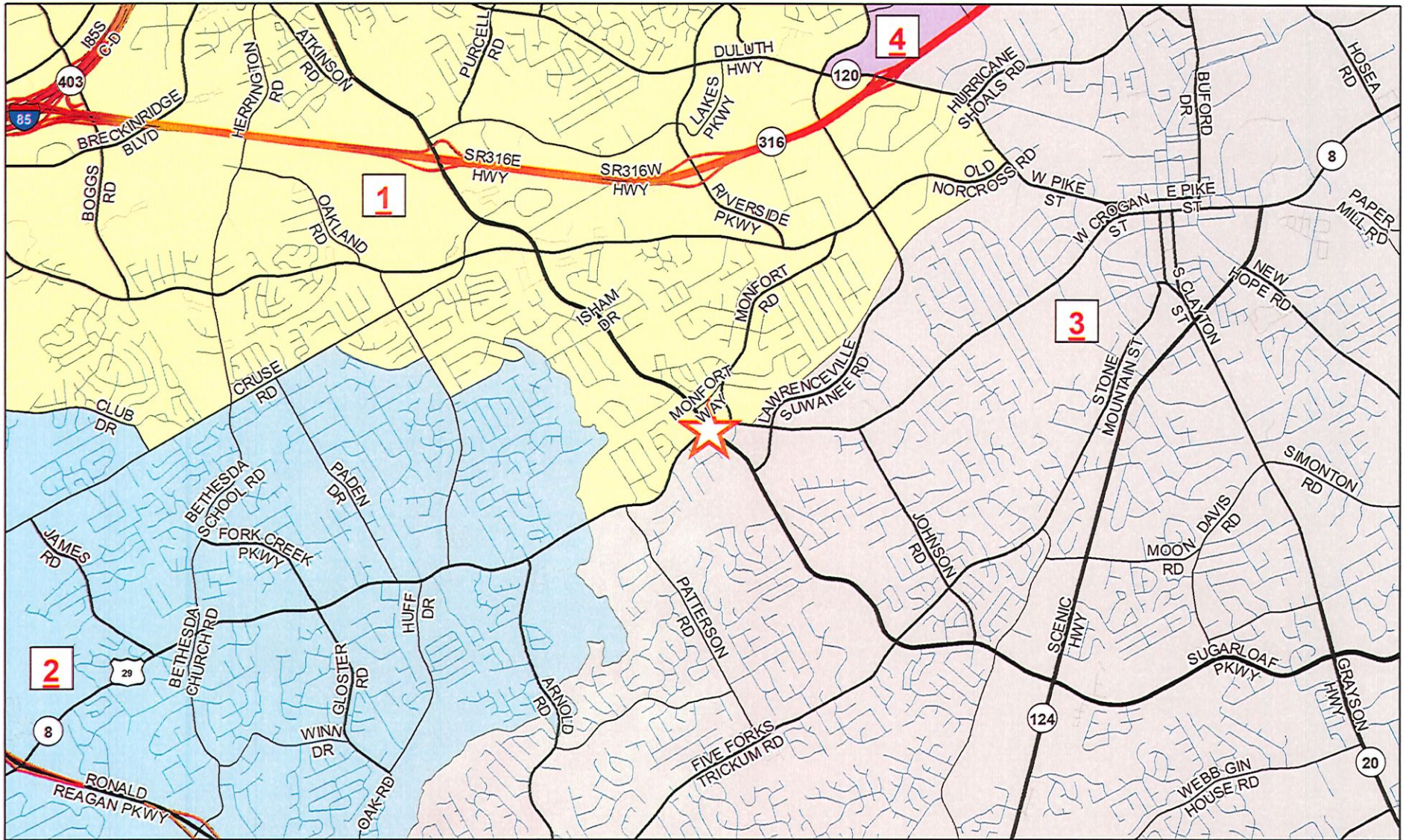
PROJECT DESCRIPTION SUMMARY:

This project will construct dual left turn lanes on both approaches of Sugarloaf Parkway and extend the southbound right turn lane on Sugarloaf Parkway at US 29/SR 8/Lawrenceville Highway. In addition, it will install traffic signal upgrades, sidewalks, curb and gutter, and drainage improvements. This project is funded by the SPLOST Program.



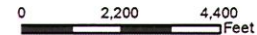
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SUGARLOAF PARKWAY AT SR 8 / US 29 (M-1068-01)



PROJECT DESCRIPTION SUMMARY:

This project will construct dual left turn lanes on both approaches of Sugarloaf Parkway and extend the southbound right turn lane on Sugarloaf Parkway at US 29/SR 8/Lawrenceville Highway. In addition, it will install traffic signal upgrades, sidewalks, curb and gutter, and drainage improvements. This project is funded by the SPLOST Program.



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