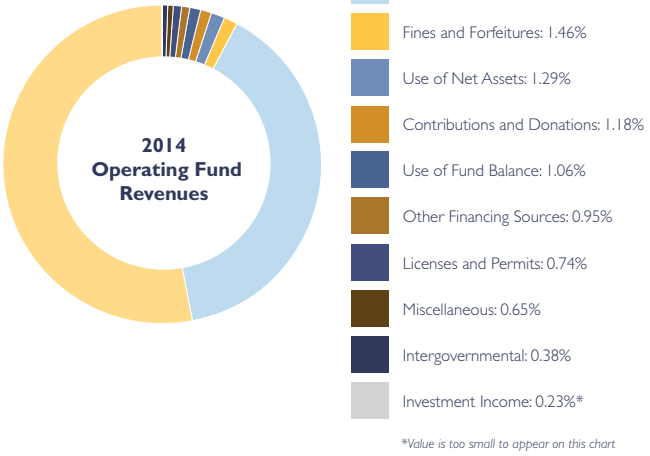
operating funds

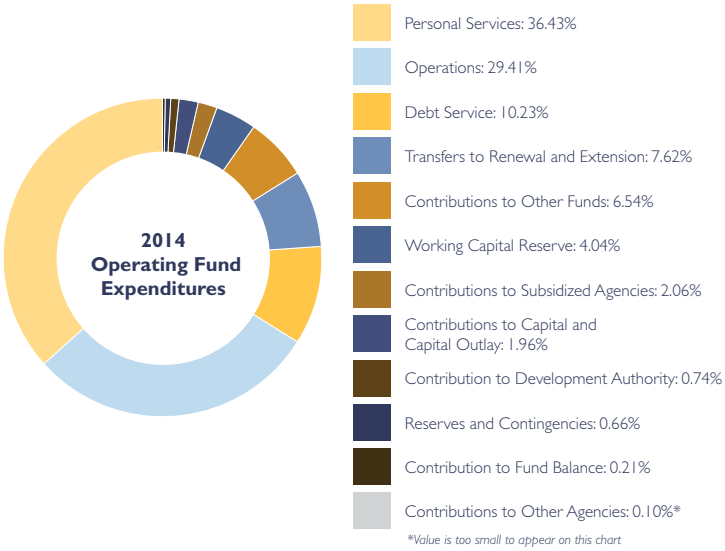
This section provides information for all the various funds including definitions and assumptions concerning each fund's revenue, a history of the revenues and expenses/expenditures of each fund, and the 2014 budget.

Operating Funds

Revenues and Expenditures by Category FY 2011 – 2014

	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget	% Chg. 13-14
Revenues					
Taxes	402,639,489	396,904,932	414,774,079	402,293,493	-3.0%
Licenses and Permits	7,488,303	8,011,092	7,945,099	7,604,629	-4.3%
Intergovernmental	3,726,763	3,594,292	3,660,374	3,953,358	8.0%
Charges for Services	460,133,233	529,650,569	527,019,955	543,286,144	3.1%
Fines and Forfeitures	15,449,333	15,923,311	15,768,238	15,026,107	-4.7%
Investment Income	1,754,863	1,847,242	1,561,819	2,374,224	52.0%
Contributions and Donations	5,833,028	10,228,853	15,729,855	12,086,261	-23.2%
Miscellaneous	5,166,865	8,830,420	8,968,165	6,658,499	-25.8%
Other Financing Sources	20,343,183	29,687,147	18,950,172	9,718,520	-48.7%
Transfer In – 3 Month Reserve	-	-	51,129,401	-	-100.0%
Total Revenues	**922,535,060**	**1,004,677,858**	**1,065,507,157**	**1,003,001,235**	**-5.9%**
Use of Net Position	-	-	-	13,279,555	-
Use of Fund Balance	-	-	-	10,854,979	-
Total	**922,535,060**	**1,004,677,858**	**1,065,507,157**	**1,027,135,769**	**-3.6%**
Expenditures					
Personal Services	363,395,497	362,577,888	363,294,194	374,263,486	3.0%
Operations	265,840,276	260,196,830	252,096,958	302,044,594	19.8%
Debt Service	105,011,720	101,623,140	125,292,504	105,034,126	-16.2%
Intergovernmental	-	2,955,328	3,133,742	-	-100.0%
Other Financing Uses	-	24,817,713	-	-	-
Transfers to Renewal and Extension	81,811,337	91,993,000	100,745,995	78,234,497	-22.3%
Contributions to Other Funds	40,668,110	70,012,420	73,463,491	67,184,394	-8.5%
Contributions to Service District Funds	-	820,000	51,129,401	-	-100.0%
Contribution to Development Authority	6,003,520	7,065,345	7,056,545	7,592,295	7.6%
Contributions to Subsidized Agencies	21,770,731	21,804,408	20,779,780	21,168,536	1.9%
Contributions to Other Agencies	6,382,136	11,345,640	1,132,250	1,015,000	-10.4%
Contributions to Capital and Capital Outlay	30,141,665	19,071,540	27,502,508	20,175,049	-26.6%
Reserves and Contingencies	-	-	-	6,777,274	-
Total Expenditures	**921,024,992**	**974,283,252**	**1,025,627,368**	**983,489,251**	**-4.1%**
Working Capital Reserve	-	-	-	41,447,333	-
Contribution to Fund Balance	-	-	-	2,199,185	-
Total Gross Budget	**921,024,992**	**974,283,252**	**1,025,627,368**	**1,027,135,769**	**0.1%**
Less Indirect Cost	14,043,722	48,311,751	46,613,031	47,545,291	2.0%
Total Net Budget	**906,981,270**	**925,971,501**	**979,014,337**	**979,590,478**	**0.1%**





Operating Funds

Revenues and Expenditures by Fund FY 2011 – 2014

	2011 Actual		2012 Actual	
	Revenues	Expenditures	Revenues	Expenditures
Tax-Related Funds				
General	444,460,074	420,857,232	428,974,323	426,287,200
G.O. Refunding Bond Debt Service	319,877	16,697,683	-	-
G.O. Bond Debt Service (Detention Center)	15,086,971	5,196,329	31,695,203	30,295,254
Development and Enforcement Services District	-	-	-	-
Fire and EMS District	-	-	-	-
Loganville EMS District	-	-	820,000	-
Police Services District	-	-	-	-
Recreation	31,363,680	29,432,697	30,950,961	26,702,775
Total Tax-Related	**491,230,602**	**472,183,941**	**492,440,487**	**483,285,229**
Special Revenue Funds				
Authority Imaging	-	-	1,309,410	-
Corrections Inmate	58,147	74,338	47,684	62,762
Crime Victims Assistance	814,579	1,039,823	970,369	857,638
District Attorney Federal Asset Sharing	151,273	96,641	20,156	99,258
E-911	11,377,098	11,219,277	11,519,873	16,812,810
Juvenile Court Supervision	132,291	20,568	67,033	70,840
Police Special Justice	395,534	4,136,163	124,234	610,547
Police Special Treasury	265,285	345	-	193,263
Police Special State	3,402,928	434,480	462,255	364,642
Sheriff Inmate	363,243	210,300	435,029	234,168
Sheriff Special Justice	221,414	1,408,086	91,771	75,058
Sheriff Special Treasury	1,045,875	219,013	289,981	270,196
Sheriff Special State	169,491	5,546	164	-
Speed Hump	113,072	54,374	119,122	53,014
Stadium	2,268,503	2,169,538	2,337,461	2,146,118
Street Lighting	6,158,211	6,849,479	6,267,815	6,706,652
Tree Bank	22,205	-	2,000	-
Tourism	11,415,521	6,165,606	6,716,780	7,020,234
Tourism Sustainability	1,495	4,844,206	-	-
Total Special Revenue	**38,376,165**	**38,947,783**	**30,781,137**	**35,577,200**
Enterprise Funds				
Airport Operating	866,408	746,961	876,119	715,701
Local Transit Operating	4,195,238	7,087,964	7,159,437	7,430,870
Solid Waste Operating	41,405,034	39,242,795	42,138,348	40,187,888
Stormwater Operating	30,297,944	27,817,372	31,265,879	28,784,958
Water and Sewer Operating	265,987,270	255,717,186	281,657,007	273,701,027
Total Enterprise	**342,751,894**	**330,612,278**	**363,096,790**	**350,820,444**
Internal Service Funds				
Administrative Support	-	-	53,185,453	48,510,318
Auto Liability	1,000,934	993,862	801,465	849,341
Fleet Management	4,562,449	6,128,719	5,811,585	5,530,926
Group Self-Insurance	39,554,656	40,096,761	43,230,578	40,239,123
Risk Management	3,176,184	5,368,031	13,422,357	6,936,021
Vehicle Purchasing	-	23,406,572	-	-
Workers' Compensation	1,882,176	3,287,045	1,908,006	2,534,650
Total Internal Service	**50,176,399**	**79,280,990**	**118,359,444**	**104,600,379**
Total – All Funds	**922,535,060**	**921,024,992**	**1,004,677,858**	**974,283,252**

Operating Funds

Revenues and Expenditures by Fund FY 2011 – 2014

	2013 Unaudited		2014 Budget*	
	Revenues	Expenditures	Revenues	Appropriations
Tax-Related Funds				
General	257,110,200	296,129,790	240,561,726	241,304,226
G.O. Refunding Bond Debt Service	-	-	-	-
G.O. Bond Debt Service (Detention Center)	6,357,328	24,870,813	5,877,659	4,173,525
Development and Enforcement Services District	12,695,692	7,440,085	9,073,155	8,885,288
Fire and EMS District	112,345,848	81,431,844	93,724,919	93,512,505
Loganville EMS District	2,865	10,338	5,603	23,750
Police Services District	127,307,508	89,990,560	96,759,110	96,724,269
Recreation	29,580,005	29,250,449	28,876,112	28,874,325
Total Tax-Related	**545,399,446**	**529,123,879**	**474,878,284**	**473,497,888**
Special Revenue Funds				
Authority Imaging	676,194	-	800,114	1,904,434
Corrections Inmate	84,747	61,901	77,300	81,509
Crime Victims Assistance	820,765	962,187	873,537	1,240,470
District Attorney Federal Asset Sharing	120,146	114,450	533	215,000
E-911	12,761,558	14,642,101	13,294,849	17,960,734
Juvenile Court Supervision	55,383	59,956	63,751	63,735
Police Special Justice	208,645	558,600	-	1,119,152
Police Special Treasury	-	71,677	-	-
Police Special State	729,406	792,921	-	876,747
Sheriff Inmate	493,089	246,496	457,814	574,000
Sheriff Special Justice	69,199	122,934	232	50,232
Sheriff Special Treasury	217,037	409,944	881	150,881
Sheriff Special State	164	4,807	164	108,800
Speed Hump	119,364	61,087	120,633	62,507
Stadium	2,378,798	2,155,860	2,200,000	2,689,056
Street Lighting	6,793,200	6,614,334	6,809,849	7,447,664
Tree Bank	51,416	-	15,000	15,000
Tourism	7,473,437	7,010,845	6,912,747	7,103,673
Tourism Sustainabilty	-	-	-	-
Total Special Revenue	**33,052,548**	**33,890,100**	**31,627,404**	**41,663,594**
Enterprise Funds				
Airport Operating	858,472	763,815	849,350	860,781
Local Transit Operating	6,758,663	7,228,664	7,925,943	7,883,022
Solid Waste Operating	43,934,822	41,267,476	41,423,712	40,083,408
Stormwater Operating	31,044,939	29,768,456	30,764,800	20,974,034
Water and Sewer Operating	292,843,832	284,834,465	307,049,789	277,326,110
Total Enterprise	**375,440,728**	**363,862,876**	**388,013,594**	**347,127,355**
Internal Service Funds				
Administrative Support	52,162,926	44,045,078	52,254,316	52,812,998
Auto Liability	1,006,801	930,116	1,009,854	1,051,741
Fleet Management	6,405,483	5,626,339	6,609,642	6,059,979
Group Self-Insurance	44,181,226	39,920,136	40,898,129	48,115,762
Risk Management	4,447,945	5,181,321	3,644,396	6,857,197
Vehicle Purchasing	-	-	-	-
Workers' Compensation	3,410,054	3,047,523	4,065,616	6,302,737
Total Internal Service	**111,614,435**	**98,750,513**	**108,481,953**	**121,200,414**
Total – All Funds	**1,065,507,157**	**1,025,627,368**	**1,003,001,235**	**983,489,251**

** Revenues in the 2014 budget column do not include any budgeted use of fund balance/net position and appropriations do not include any contribution to fund balance/working capital reserve.*

Operating Funds

Fund Balance Summaries FY 2011 – 2014

	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget
General Fund				
Balance January 1	**148,246,722**	**171,849,564**	**174,536,687**	**135,517,097**
Sources	444,460,074	428,974,323	257,110,200	240,561,726
Uses	(420,857,232)	(426,287,200)	(296,129,790)	(241,304,226)
Ending Fund Balance	**171,849,564**	**174,536,687**	**135,517,097**	**134,774,597**
Required Reserve*		106,571,800	61,250,095	60,326,057
G. O. Refunding Bond Debt Service Fund				
Balance January 1	**16,377,806**	**-**	**-**	**-**
Sources	319,877	-	-	-
Uses	(16,697,683)	-	-	-
Ending Fund Balance	**-**	**-**	**-**	**-**
G. O. Bond Debt Service Fund (Detention Center)				
Balance January 1	**17,602,305**	**27,492,947**	**28,892,896**	**10,379,411**
Sources	15,086,971	31,695,203	6,357,328	5,877,659
Uses	(5,196,329)	(30,295,254)	(24,870,813)	(4,173,525)
Ending Fund Balance	**27,492,947**	**28,892,896**	**10,379,411**	**12,083,545**
Development and Enforcement Services District Fund				
Balance January 1	**-**	**-**	**-**	**5,255,607**
Sources	-	-	12,695,692	9,073,155
Uses	-	-	(7,440,085)	(8,885,288)
Ending Fund Balance	**-**	**-**	**5,255,607**	**5,443,474**
Required Reserve*			1,860,021	2,221,322
Fire and EMS District Fund				
Balance January 1	**-**	**-**	**-**	**30,914,004**
Sources	-	-	112,345,848	93,724,919
Uses	-	-	(81,431,844)	(93,512,505)
Ending Fund Balance	**-**	**-**	**30,914,004**	**31,126,418**
Required Reserve*			20,357,961	23,378,126
Loganville EMS District Fund				
Balance January 1	**-**	**-**	**820,000**	**812,527**
Sources	-	820,000	2,865	5,603
Uses	-	-	(10,338)	(23,750)
Ending Fund Balance	**-**	**820,000**	**812,527**	**794,380**
Police Services District Fund				
Balance January 1	**-**	**-**	**-**	**37,316,948**
Sources	-	-	127,307,508	96,759,110
Uses	-	-	(89,990,560)	(96,724,269)
Ending Fund Balance	**-**	**-**	**37,316,948**	**37,351,789**
Required Reserve*			22,497,640	24,181,067
Recreation Fund				
Balance January 1	**8,219,899**	**10,150,882**	**14,399,068**	**14,728,624**
Sources	31,363,680	30,950,961	29,580,005	28,876,112
Uses	(29,432,697)	(26,702,775)	(29,250,449)	(28,874,325)
Ending Fund Balance	**10,150,882**	**14,399,068**	**14,728,624**	**14,730,411**
Required Reserve*		6,675,694	7,312,612	7,218,581
Authority Imaging Fund				
Balance January 1	**-**	**-**	**1,309,410**	**1,985,604**
Sources	-	1,309,410	676,194	800,114
Uses	-	-	-	(1,904,434)
Ending Fund Balance	**-**	**1,309,410**	**1,985,604**	**881,284**

** Required reserve is defined as 3 months of regular, on-going operating expenditures (including transfers out). Reserve is not required for all funds. Details on the Reserve Policies adopted in 2012 can be found in Section II of this document.*

Operating Funds

Fund Balance Summaries FY 2011 – 2014

	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget
Corrections Inmate Fund				
Balance January 1	**78,551**	**62,360**	**47,282**	**70,128**
Sources	58,147	47,684	84,747	77,300
Uses	(74,338)	(62,762)	(61,901)	(81,509)
Ending Fund Balance	**62,360**	**47,282**	**70,128**	**65,919**
Crime Victims Assistance Fund				
Balance January 1	**1,535,317**	**1,310,073**	**1,422,804**	**1,281,382**
Sources	814,579	970,369	820,765	873,537
Uses	(1,039,823)	(857,638)	(962,187)	(1,240,470)
Ending Fund Balance	**1,310,073**	**1,422,804**	**1,281,382**	**914,449**
District Attorney Federal Asset Sharing Fund				
Balance January 1	**473,877**	**528,509**	**449,407**	**455,103**
Sources	151,273	20,156	120,146	533
Uses	(96,641)	(99,258)	(114,450)	(215,000)
Ending Fund Balance	**528,509**	**449,407**	**455,103**	**240,636**
E-911 Fund				
Balance January 1	**34,551,916**	**34,709,737**	**29,416,800**	**27,536,257**
Sources	11,377,098	11,519,873	12,761,558	13,294,849
Uses	(11,219,277)	(16,812,810)	(14,642,101)	(17,960,734)
Ending Fund Balance	**34,709,737**	**29,416,800**	**27,536,257**	**22,870,372**
Required Reserve*		4,203,203	3,660,525	4,490,184
Juvenile Court Supervision Fund				
Balance January 1	**-**	**111,723**	**107,916**	**103,343**
Sources	132,291	67,033	55,383	63,751
Uses	(20,568)	(70,840)	(59,956)	(63,735)
Ending Fund Balance	**111,723**	**107,916**	**103,343**	**103,359**
Police Special Justice Fund				
Balance January 1	**7,630,133**	**3,889,504**	**3,403,191**	**3,053,236**
Sources	395,534	124,234	208,645	-
Uses	(4,136,163)	(610,547)	(558,600)	(1,119,152)
Ending Fund Balance	**3,889,504**	**3,403,191**	**3,053,236**	**1,934,084**
Police Special Treasury Fund				
Balance January 1	**-**	**264,940**	**71,677**	**-**
Sources	265,285	-	-	-
Uses	(345)	(193,263)	(71,677)	-
Ending Fund Balance	**264,940**	**71,677**	**-**	**-**
Police Special State Fund				
Balance January 1	**-**	**2,968,448**	**3,066,061**	**3,002,546**
Sources	3,402,928	462,255	729,406	-
Uses	(434,480)	(364,642)	(792,921)	(876,747)
Ending Fund Balance	**2,968,448**	**3,066,061**	**3,002,546**	**2,125,799**
Sheriff Inmate Fund				
Balance January 1	**1,466,095**	**1,619,038**	**1,819,899**	**2,066,492**
Sources	363,243	435,029	493,089	457,814
Uses	(210,300)	(234,168)	(246,496)	(574,000)
Ending Fund Balance	**1,619,038**	**1,819,899**	**2,066,492**	**1,950,306**

** Required reserve is defined as 3 months of regular, on-going operating expenditures (including transfers out). Reserve is not required for all funds. Details on the Reserve Policies adopted in 2012 can be found in Section II of this document.*

Operating Funds

Fund Balance Summaries FY 2011 – 2014

	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget
Sheriff Special Justice Fund				
Balance January 1	**1,388,403**	**201,731**	**218,443**	**164,708**
Sources	221,414	91,771	69,199	232
Uses	(1,408,086)	(75,058)	(122,934)	(50,232)
Ending Fund Balance	**201,731**	**218,443**	**164,708**	**114,708**
Sheriff Special Treasury Fund				
Balance January 1	**-**	**826,862**	**846,647**	**653,740**
Sources	1,045,875	289,981	217,037	881
Uses	(219,013)	(270,196)	(409,944)	(150,881)
Ending Fund Balance	**826,862**	**846,647**	**653,740**	**503,740**
Sheriff Special State Fund				
Balance January 1	**-**	**163,945**	**164,109**	**159,466**
Sources	169,491	164	164	164
Uses	(5,546)	-	(4,807)	(108,800)
Ending Fund Balance	**163,945**	**164,109**	**159,466**	**50,830**
Speed Hump Fund				
Balance January 1	**1,023,046**	**1,081,744**	**1,147,852**	**1,206,129**
Sources	113,072	119,122	119,364	120,633
Uses	(54,374)	(53,014)	(61,087)	(62,507)
Ending Fund Balance	**1,081,744**	**1,147,852**	**1,206,129**	**1,264,255**
Required Reserve*		13,254	15,272	15,627
Stadium Fund				
Balance January 1	**750,550**	**849,515**	**1,040,858**	**1,263,796**
Sources	2,268,503	2,337,461	2,378,798	2,200,000
Uses	(2,169,538)	(2,146,118)	(2,155,860)	(2,689,056)
Ending Fund Balance	**849,515**	**1,040,858**	**1,263,796**	**774,740**
Street Lighting Fund				
Balance January 1	**4,110,810**	**3,419,542**	**2,980,705**	**3,159,571**
Sources	6,158,211	6,267,815	6,793,200	6,809,849
Uses	(6,849,479)	(6,706,652)	(6,614,334)	(7,447,664)
Ending Fund Balance	**3,419,542**	**2,980,705**	**3,159,571**	**2,521,756**
Required Reserve*		1,676,663	1,653,584	1,861,916
Tree Bank Fund				
Balance January 1	**38,102**	**60,307**	**62,307**	**113,723**
Sources	22,205	2,000	51,416	15,000
Uses	-	-	-	(15,000)
Ending Fund Balance	**60,307**	**62,307**	**113,723**	**113,723**
Tourism Fund				
Balance January 1	**1,451,718**	**6,701,633**	**6,398,179**	**6,860,771**
Sources	11,415,521	6,716,780	7,473,437	6,912,747
Uses	(6,165,606)	(7,020,234)	(7,010,845)	(7,103,673)
Ending Fund Balance	**6,701,633**	**6,398,179**	**6,860,771**	**6,669,845**
Tourism Sustainability Fund				
Balance January 1	**4,842,711**	**-**	**-**	**-**
Sources	1,495	-	-	-
Uses	(4,844,206)	-	-	-
Ending Fund Balance	**-**	**-**	**-**	**-**

** Required reserve is defined as 3 months of regular, on-going operating expenditures (including transfers out). Reserve is not required for all funds. Details on the Reserve Policies adopted in 2012 can be found in Section II of this document.*

Operating Tax-Related Funds

Operating Tax-Related Funds
Definitions

The Tax-Related Fund Group consists of funds that derive their revenue primarily from property taxes.

Budget Basis
Budgets for governmental fund types are adopted on the modified accrual basis with the following exception – changes in fair value of investments are not treated as adjustments to revenue in the annual operating budget.

Under the modified accrual basis of accounting, revenues are recognized when they become both measurable and available. Measurable means the amount of the transaction can be determined. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when an event or transaction is expected to draw upon current spendable resources.

Operating Tax-Related Funds
The **General Fund** is the primary tax and operating fund for all County revenues and expenditures that are not accounted for in other funds. The County's General Fund supports services that benefit everyone countywide, such as sheriff, jail, courts, correctional facility, tax commissioner, health and human services, transportation, and elections. This fund also supports various capital projects with an annual contribution to the Capital Project Fund. The General Fund is supported by revenues derived from property taxes, other taxes, intergovernmental revenues, fines and forfeitures, charges for services, and other miscellaneous revenues.

The **General Obligation Refunding Bond Debt Service Fund** accounted for the principal and interest payments on the 1986 General Obligation Bond issue (and subsequent refunding bond issues in 1992 and 2002) for roads and libraries. These bonds were paid in full in 2011, and all remaining funds moved to the General Obligation Debt Service – Detention Center Fund.

The **General Obligation Debt Service – Detention Center Fund** specifically accounts for the accumulation of resources for, and the payment of, general long-term debt principal and interest related to the 2003 detention center construction bonds. Revenue is derived principally from a countywide property tax levied for debt services.

The **Development and Enforcement Services District Fund** accounts for the revenues and expenditures attributable to the Development and Enforcement Services District. This district includes all properties within unincorporated Gwinnett County. The County is responsible for providing short-term planning and code enforcement services within this district. A property tax is levied to support this service district.

The **Fire and Emergency Medical Services (EMS) District Fund** accounts for the revenues and expenditures attributable to 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. A property tax is levied to support this service district.

Operating Tax-Related Funds

Definitions

The **Loganville Emergency Medical Services (EMS) District Fund** accounts 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. At this time, no millage rate is associated with this service district. This fund is supported by a one-time transfer into the Loganville EMS District Fund from the General Fund as compensation to the city of Loganville for fire and other associated services previously provided by the city of Loganville on behalf of the County.

The **Police Services District Fund** accounts 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. Gwinnett County is responsible for providing police protection within this district. A property tax is levied to support this service district.

The **Recreation Fund** accounts 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. This fund is legally mandated to be used to provide parks and leisure opportunities for the residents of Gwinnett County. The Recreation Fund also contributes annually to the Capital Project Fund in support of the Capital Improvement Program for parks and recreation.

The **Speed Hump Fund** and **Street Lighting Fund** were both moved to the Special Revenue Funds category in 2011 to more accurately reflect the nature of the funds.

Operating Tax-Related Funds

Revenues and Expenditures FY 2011 – 2014

	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget	% Chg. 13-14
Revenues					
Taxes	395,090,609	389,132,100	405,571,702	393,843,846	-2.9%
Licenses and Permits	7,466,120	8,009,092	7,893,683	7,589,629	-3.9%
Intergovernmental	3,326,763	3,194,292	3,260,374	3,553,358	9.0%
Charges for Services	56,517,622	46,566,733	44,583,619	45,199,370	1.4%
Fines and Forfeitures	13,399,757	14,090,288	13,843,392	14,154,114	2.2%
Investment Income	812,542	1,091,101	905,461	1,322,121	46.0%
Contributions and Donations	78,284	67,643	50,641	86,261	70.3%
Miscellaneous	6,131,923	4,080,168	4,943,321	3,406,364	-31.1%
Other Financing Sources	8,406,982	26,209,070	13,217,852	5,723,221	-56.7%
Transfer In – 3 Month Reserve	-	-	51,129,401	-	-100.0%
Total	**491,230,602**	**492,440,487**	**545,399,446**	**474,878,284**	**-12.9%**
Use of Fund Balance	-	-	-	760,647	-
Total Revenues	**491,230,602**	**492,440,487**	**545,399,446**	**475,638,931**	**-12.8%**
Expenditures					
Personal Services	310,972,717	273,019,716	274,835,484	283,802,966	3.3%
Operations	97,742,795	78,305,736	75,369,465	89,927,673	19.3%
Debt Service	13,972,198	5,477,541	24,869,493	4,173,525	-83.2%
Other Financing Uses	-	24,817,713	-	-	-
Contributions to Other Funds	17,911,543	51,452,197	56,510,555	50,390,251	-10.8%
Contributions to Service District Funds	-	820,000	51,129,401	-	-100.0%
Contributions to Subsidized Agencies	19,802,847	19,853,752	18,862,752	19,126,901	1.4%
Contributions to Other Agencies	6,382,136	11,345,640	1,132,250	1,015,000	-10.4%
Contributions to Capital and Capital Outlay	5,399,705	18,192,934	26,414,479	18,564,298	-29.7%
Reserves and Contingencies	-	-	-	6,497,274	-
Total	**472,183,941**	**483,285,229**	**529,123,879**	**473,497,888**	**-10.5%**
Contribution to Fund Balance	-	-	-	2,141,043	-
Total Expenditures	**472,183,941**	**483,285,229**	**529,123,879**	**475,638,931**	**-10.1%**

Taxes: 82.80%
Charges for Services: 9.50%
Fines and Forfeitures: 2.98%
Licenses and Permits: 1.60%
Other Financing Sources: 1.20%
Intergovernmental: 0.75%
Miscellaneous: 0.71%
Investment Income: 0.28%
Use of Fund Balance: 0.16%*
Contributions and Donations: 0.02%*

*Value is too small to appear on this chart

Personal Services: 59.67%
Operations: 18.91%
Contributions to Other Funds: 10.59%
Contributions to Subsidized Agencies: 4.02%
Contributions to Capital and Capital Outlay: 3.90%
Reserves and Contingencies: 1.37%
Debt Service: 0.88%
Contribution to Fund Balance: 0.45%
Contributions to Other Agencies: 0.21%*

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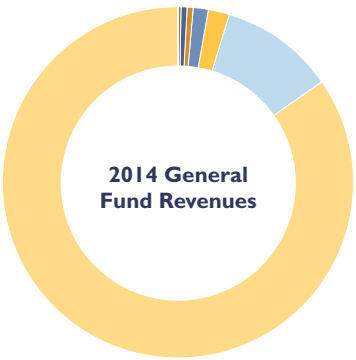
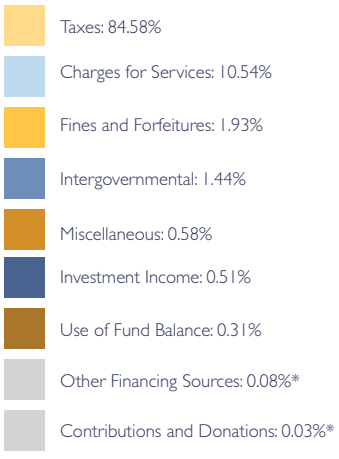
General Fund

Revenues and Expenditures FY 2011 – 2014

	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget	% Chg. 13-14
Balance January 1	**148,246,722**	**171,849,564**	**174,536,687**	**135,517,097**	
Revenues					
Taxes	361,446,589	357,048,871	221,915,817	204,077,641	-8.0%
Licenses and Permits	7,466,120	8,009,092	-	-	-
Intergovernmental	3,216,714	3,088,657	3,129,744	3,481,731	11.2%
Charges for Services	53,024,928	43,015,405	23,863,703	25,435,019	6.6%
Fines and Forfeitures	13,399,757	14,090,288	4,596,364	4,658,535	1.4%
Investment Income	777,027	1,045,288	844,237	1,223,461	44.9%
Contributions and Donations	78,284	67,343	42,388	83,661	97.4%
Miscellaneous	4,565,483	2,348,897	2,463,605	1,401,814	-43.1%
Other Financing Sources	485,172	260,482	254,342	199,864	-21.4%
Total	**444,460,074**	**428,974,323**	**257,110,200**	**240,561,726**	**-6.4%**
Use of Fund Balance	-	-	-	742,500	-
Total Revenues	**444,460,074**	**428,974,323**	**257,110,200**	**241,304,226**	**-6.1%**
Expenditures					
Personal Services	297,781,053	259,184,526	126,872,490	124,676,827	-1.7%
Operations	86,973,771	69,813,685	47,260,046	54,446,401	15.2%
Contributions to Other Funds	7,100,050	48,272,772	39,846,875	33,535,674	-15.8%
Contributions to Service District Funds	-	820,000	51,129,401	-	-100.0%
Contributions to Subsidized Agencies	19,802,847	19,853,752	18,862,752	19,126,901	1.4%
Contributions to Other Agencies	6,382,136	11,345,640	1,127,250	1,010,000	-10.4%
Contributions to Capital and Capital Outlay	2,817,375	16,996,825	11,030,976	4,222,049	-61.7%
Reserves and Contingencies	-	-	-	4,286,374	-
Total Expenditures	**420,857,232**	**426,287,200**	**296,129,790**	**241,304,226**	**-18.5%**
Balance December 31	**171,849,564**	**174,536,687**	**135,517,097**	**134,774,597**	**-0.5%**





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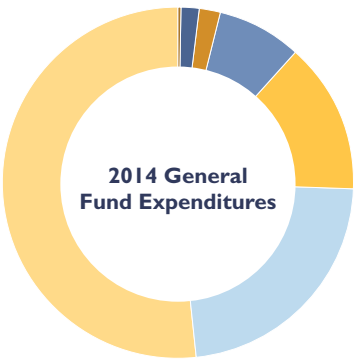
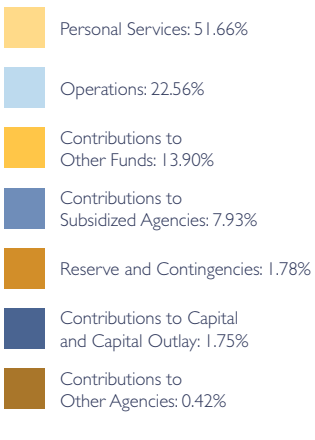


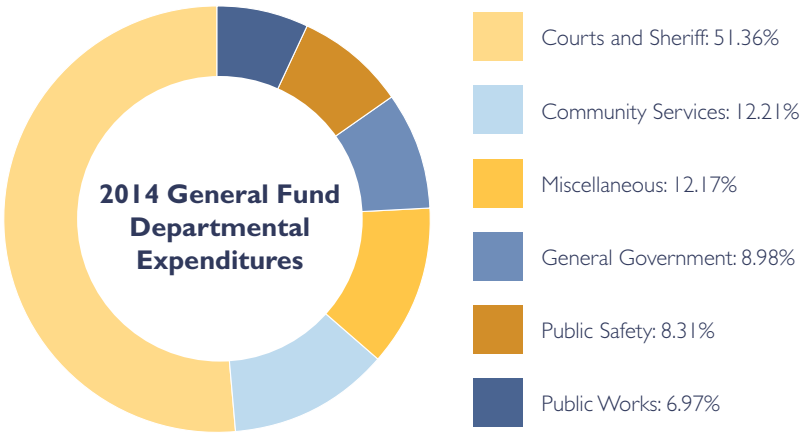


General Fund

Departmental Expenditures FY 2011 – 2014

Agency	Group	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget*
Clerk of Courts	Courts and Sheriff	8,438,280	8,781,673	8,795,007	9,444,653
Clerk of Recorder's Court	Courts and Sheriff	1,101,460	1,217,353	-	-
Community Services	Community Services	3,538,884	3,716,260	3,683,987	4,179,298
Community Services – Elections	Community Services	2,221,433	5,345,750	2,464,149	5,374,669
Contributions to Capital**	Contribution to Capital	921,886	10,000,000	-	-
Contributions to Service District Funds**	Contribution to Service District Funds	-	-	51,129,401	-
Corrections	Public Safety	11,461,245	13,065,161	12,476,712	13,787,765
County Administration	General Government	4,058,111	1,041,304	1,075,009	1,491,479
District Attorney	Courts and Sheriff	7,716,123	9,686,652	10,234,965	11,164,820
Financial Services	General Government	12,199,619	8,335,753	8,475,364	8,758,686
Fire and Emergency Services	Public Safety	70,683,188	81,705,326	-	-
Human Resources	General Government	2,517,986	-	-	-
Information Technology	General Government	21,566,424	-	-	-
Judiciary	Courts and Sheriff	17,604,753	21,258,669	20,985,470	16,535,495
Juvenile Court	Courts and Sheriff	5,700,501	6,220,352	6,328,061	6,326,012
Law	General Government	1,785,366	-	-	-
Medical Examiner	Public Safety	1,033,446	1,119,544	1,192,531	1,238,413
Miscellaneous	Miscellaneous	42,475,279	32,256,253	43,604,601	29,369,526
Planning and Development	Public Works	6,019,804	6,778,088	424,599	654,445
Police Services	Public Safety	76,817,758	91,380,120	4,080,496	5,038,119
Probate Court	Courts and Sheriff	1,587,713	1,916,097	1,900,112	2,036,321
Probation	Courts and Sheriff	7,789	9,218	-	-
Recorder's Court Judges	Courts and Sheriff	1,294,014	1,645,992	-	-
Sheriff	Courts and Sheriff	66,975,014	71,106,026	71,177,946	74,779,332
Solicitor	Courts and Sheriff	3,161,176	3,854,712	3,283,535	3,654,887
Subsidized Agencies	Community Services	20,574,113	20,521,108	19,581,291	19,898,788
Support Services	General Government	7,970,291	-	-	-
Tax Commissioner	General Government	8,465,333	10,652,095	10,796,221	11,408,689
Transportation	Public Works	12,960,243	14,673,694	14,440,333	16,162,829
Total		**420,857,232**	**426,287,200**	**296,129,790**	**241,304,226**

** Figures are appropriations, not expenditures.*
*** Included as a stand alone category.*



General Fund

Revenue Definitions and Assumptions

Taxes

Definition: This category includes revenues realized from real and personal property taxes, public utility taxes, motor vehicle taxes and title fees, as well as penalties and interest paid on delinquent taxes. This category also includes revenues realized from railroad equipment car assessment taxes, intangible recording taxes, financial institution taxes, and taxes on cut timber.

Prior to 2013, this category also included occupation taxes, beer and wine taxes, insurance premium taxes, mixed drink excise taxes, and distilled spirit taxes. In fiscal year 2013, these revenues were budgeted in the new service district funds. Similarly, the expenses previously associated with the General Fund are now budgeted in the new service district funds.

Assumptions: Taxes represent almost 85 percent of the total fiscal year 2014 General Fund revenues. In fact, property taxes alone make up 69 percent of General Fund revenues. For many years, Gwinnett County benefitted from a growing property tax digest, but in 2009, as a result of economic and housing market conditions, the digest began to decline. The declining tax digest has presented a major challenge in forecasting tax revenue. See pages 4 and 5 in Section II for more discussion. After several years of declining property tax values, County officials believe that the digest will experience a slight increase in 2014. Historically, revenues for real and personal property taxes are forecasted using a 96 percent collection rate. An additional conservation factor of 2 percent is incorporated into the budget. Revenue projections for penalties and interest are based on anticipated delinquent tax collections and historical trends.

Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	361,446,589	-14.0%
2012 Actual	357,048,871	-1.2%
2013 Unaudited	221,915,817	-37.8%
2014 Budget	204,077,641	-8.0%

Licenses and Permits

Definition: Beginning in fiscal year 2013, licenses and permits revenues were budgeted in the new service district funds. Previously, this category included revenues realized from business licenses, alcoholic privilege licenses, permits, and trade licenses in the General Fund.

Assumptions: No revenues were budgeted for licenses and permits in the General Fund in 2014. These are now budgeted in the new service district funds.

Licenses and Permits History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	7,466,120	-9.7%
2012 Actual	8,009,092	7.3%
2013 Unaudited	–	-100.0%
2014 Budget	–	–

General Fund

Revenue Definitions and Assumptions

Intergovernmental

Definition: Revenues in this category consist of reimbursements or contributions from federal, state, and other local governments or agencies.

Assumptions: This category represents approximately 1.44 percent of the total fiscal year 2014 General Fund revenues. These revenue projections are based on historical growth trends in conjunction with current economic indicators.

Intergovernmental History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	3,216,714	8.8%
2012 Actual	3,088,657	-4.0%
2013 Unaudited	3,129,744	1.3%
2014 Budget	3,481,731	11.2%

Charges for Services

Definition: This category consists of revenues realized from fees charged for services from various County departments. Examples of these fees include charges and commissions for the Tax Commissioner, fees and charges for animal control, and correctional work release and work alternative programs. The Gwinnett County Board of Commissioners primarily sets these fees.

Prior to 2013, this category also included building fees, development permits, and ambulance transport fees. Beginning in fiscal year 2013, these revenues were budgeted in the new service district funds.

Assumptions: This category represents almost 11 percent of the total fiscal year 2014 General Fund revenues. The revenue projections are based on historical trends in conjunction with current economic indicators. In fiscal year 2011, revenues came in stronger than the previous year because the County implemented process improvements for the collection of ambulance revenues. The fluctuation between fiscal year 2011 and fiscal year 2012 primarily relates to indirect cost charges that were received in the General Fund in fiscal year 2011 and moved to the Administrative Support Fund in fiscal year 2012.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	53,024,928	35.8%
2012 Actual	43,015,405	-18.9%
2013 Unaudited	23,863,703	-44.5%
2014 Budget	25,435,019	6.6%

Fines and Forfeitures

Definition: Revenues in this category consist primarily of fines, forfeitures, and costs imposed by the courts of Gwinnett County. This category also includes charges collected by the Gwinnett County Sheriff, which are mandated by state law and adopted by the Board of Commissioners.

General Fund

Revenue Definitions and Assumptions

Assumptions: This category represents less than 2 percent of the total fiscal year 2014 General Fund revenues. The fluctuation between fiscal year 2012 and fiscal year 2013 primarily related to Clerk of Recorder's Court fines and forfeitures that were received in the General Fund in fiscal year 2012 and moved to the new service district funds in fiscal year 2013.

Fines and Forfeitures History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	13,399,757	-2.3%
2012 Actual	14,090,288	5.2%
2013 Unaudited	4,596,364	-67.4%
2014 Budget	4,658,535	1.4%

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: Investment income is budgeted primarily based on economic conditions, the interest rate environment, and available cash.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	777,027	86.3%
2012 Actual	1,045,288	34.5%
2013 Unaudited	844,237	-19.2%
2014 Budget	1,223,461	44.9%

Contributions and Donations

Definition: Contributions and donations are financial resources generally provided by private contributors.

Assumptions: There has been wide variability in the revenues for contributions and donations.

Contributions and Donations History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	78,284	36.3%
2012 Actual	67,343	-14.0%
2013 Unaudited	42,388	-37.1%
2014 Budget	83,661	97.4%

General Fund

Revenue Definitions and Assumptions

Miscellaneous Revenues

Definition: This category represents revenues that are not clearly defined by other areas – such as rental revenue from facilities and equipment, and reimbursements.

Assumptions: This category represents less than 1 percent of total fiscal year 2014 General Fund revenues. In 2012, approximately $1.7 million in miscellaneous revenue that was previously recorded in the General Fund was recorded to the Administrative Support Fund.

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	4,565,483	23.4%
2012 Actual	2,348,897	-48.6%
2013 Unaudited	2,463,605	4.9%
2014 Budget	1,401,814	-43.1%

Other Financing Sources

Definition: This category includes revenues transferred from other funds and asset disposals of the government.

Assumptions: This category represents less than 1 percent of total fiscal year 2014 General Fund revenues. The revenue associated with this category has varied greatly over the years.

Other Financing Sources History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	485,172	-64.8%
2012 Actual	260,482	-46.3%
2013 Unaudited	254,342	-2.4%
2014 Budget	199,864	-21.4%

General Obligation Refunding Bond Debt Service Fund

Revenues and Expenditures FY 2011 – 2014

	2011 Actual	2012 Actual*	2013 Unaudited*	2014 Budget*	% Chg. 13-14
Balance January 1	**16,377,803**	**-**	**-**	**-**	
Revenues					
Taxes	313,357	-	-	-	-
Intergovernmental	2,915	-	-	-	-
Investment Income	3,605	-	-	-	-
Total Revenues	**319,877**	**-**	**-**	**-**	**-**
Expenditures					
Debt Service	8,775,873	-	-	-	-
Contributions to Other Funds	7,921,810	-	-	-	-
Total Expenditures	**16,697,683**	**-**	**-**	**-**	**-**
Balance December 31	**-**	**-**	**-**	**-**	

** Fund was closed at the end of fiscal year 2011.*

General Obligation Refunding Bond Debt Service Fund

Revenue Definitions and Assumptions

This fund was closed in 2011 as the final payment was made on the 2002 G.O. Bond in January 2011.

Taxes

Definition: This category included revenues realized from real and personal property taxes, public utility taxes, motor vehicle taxes, and mobile home taxes, as well as penalties and interest paid on delinquent taxes. This category also included revenues realized from intangible recording taxes and taxes on cut timber.

Assumptions: No revenues were budgeted for this category in 2012, 2013, and 2014.

Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	313,357	-95.5%
2012 Actual*	–	-100.0%
2013 Unaudited*	–	–
2014 Budget*	–	–

Intergovernmental

Definition: Previously, revenues in this category consisted primarily of state transfer of real estate tax.

Assumptions: The projections for this revenue are based on historical trends. The millage rate and the number of real estate sales within the County affect these revenues. No revenues were budgeted for this category in 2014.

Intergovernmental History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	2,915	-79.4%
2012 Actual*	–	-100.0%
2013 Unaudited*	–	–
2014 Budget*	–	–

Investment Income

Definition: Previously, this revenue category consisted primarily of interest dividends through investment of the County's available cash.

Assumptions: Investment income changes are primarily due to economic conditions, the interest rate environment, and available cash. No revenues were budgeted for this category in 2014.

** Fund was closed at the end of fiscal year 2011.*

General Obligation Refunding Bond Debt Service Fund

Revenue Definitions and Assumptions

Investment Income History and Projections

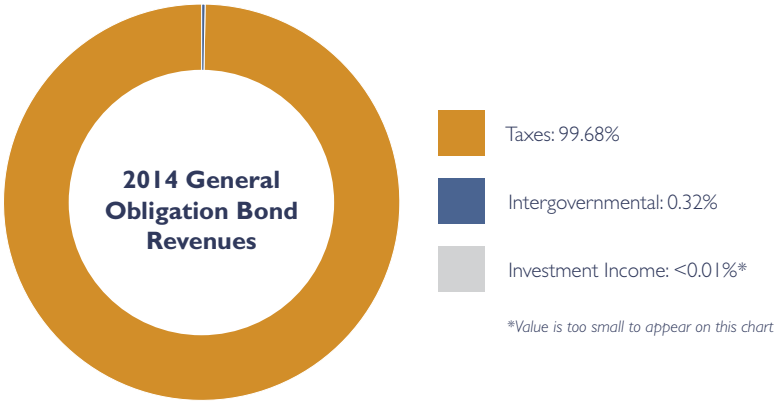
Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	3,605	94.4%
2012 Actual*	–	-100.0%
2013 Unaudited*	–	–
2014 Budget*	–	–

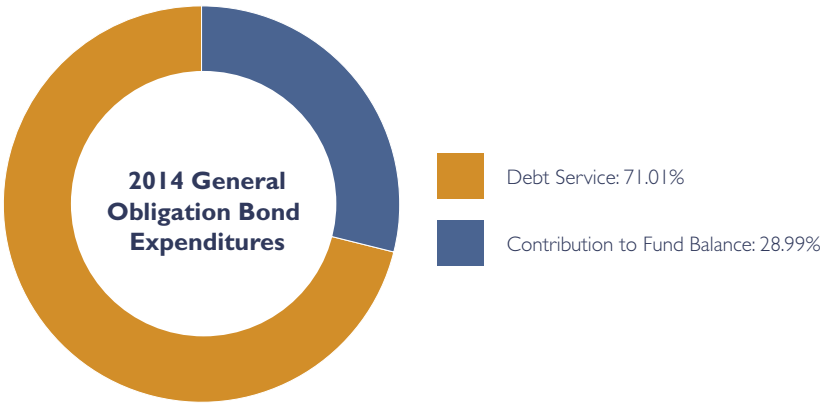
** Fund was closed at the end of fiscal year 2011.*

General Obligation Debt Service Fund (Detention Center)

Revenues and Expenditures FY 2011 – 2014

	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget	% Chg. 13-14
Balance January 1	**17,602,305**	**27,492,947**	**28,892,896**	**9,097,604**	
Revenues					
Taxes	7,108,940	6,522,899	6,332,025	5,858,742	-7.5%
Intergovernmental	32,266	20,449	25,284	18,817	-25.6%
Investment Income	23,955	34,546	19	100	426.3%
Other Financing Sources	7,921,810	25,117,309	-	-	-
Total Revenues	**15,086,971**	**31,695,203**	**6,357,328**	**5,877,659**	**-7.5%**
Expenditures					
Operations	4	-	1,320	-	-100.0%
Debt Service	5,196,325	5,477,541	24,869,493	4,173,525	-83.2%
Other Financing Uses	-	24,817,713	-	-	-
Total	**5,196,329**	**30,295,254**	**24,870,813**	**4,173,525**	**-83.2%**
Contribution to Fund Balance	-	-	-	1,704,134	-
Total Expenditures	**5,196,329**	**30,295,254**	**24,870,813**	**5,877,659**	**-76.4%**
Balance December 31	**27,492,947**	**28,892,896**	**9,097,604**	**10,801,738**	





General Obligation Debt Service Fund (Detention Center)

Revenue Definitions and Assumptions

Taxes

Definition: This category includes revenues realized from real and personal property taxes, public utility taxes, motor vehicle taxes, and mobile home taxes, intangible recording taxes, and taxes on cut timber, as well as penalties and interest paid on delinquent taxes.

Assumptions: For many years, Gwinnett County benefitted from a growing property tax digest, but in 2009, as a result of economic and housing market conditions, the digest began to decline. The declining tax digest has presented a major challenge in forecasting tax revenue. See pages 4 and 5 in Section II for more discussion. After several years of declining property tax values, County officials believe that the digest will experience a slight increase in 2014. Historically, revenues for real and personal property taxes are forecasted using a 96 percent collection rate. An additional conservation factor of 2 percent is incorporated into the budget. Revenue projections for penalties and interest are based on anticipated delinquent tax collections as well as historical trends.

Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	7,108,940	2.3%
2012 Actual	6,522,899	-8.2%
2013 Unaudited	6,332,025	-2.9%
2014 Budget	5,858,742	-7.5%

Intergovernmental

Definition: This category includes revenues realized from a tax on each real estate sales transaction occurring within the County. The state collects and redistributes these revenues to local governments in proportion to their respective property tax millage rates.

Assumptions: Historically, this category represented less than 1 percent of the total G.O. Bond Fund (Detention Center) revenues.

Intergovernmental History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	32,266	118.5%
2012 Actual	20,449	-36.6%
2013 Unaudited	25,284	23.6%
2014 Budget	18,817	-25.6%

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: Investment income is budgeted primarily based on economic conditions, the interest rate environment, and available cash.

General Obligation Debt Service Fund (Detention Center)

Revenue Definitions and Assumptions

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	23,955	2.1%
2012 Actual	34,546	44.2%
2013 Unaudited	19	-99.9%
2014 Budget	100	426.3%

Other Financing Sources

Definition: Revenues from this category include revenues transferred from other funds, the issuance of long-term debt, and asset disposals of the government.

Assumptions: In 2012, the County refunded its 2003 General Obligation Bonds. As a result of the refunding, the bonds' maturity dates have been shortened by four years, and the County will save approximately $2.2 million in debt service over the remaining life of the bonds. The remaining fund balance from the 2002 G.O. Bond was transferred to this fund in 2011.

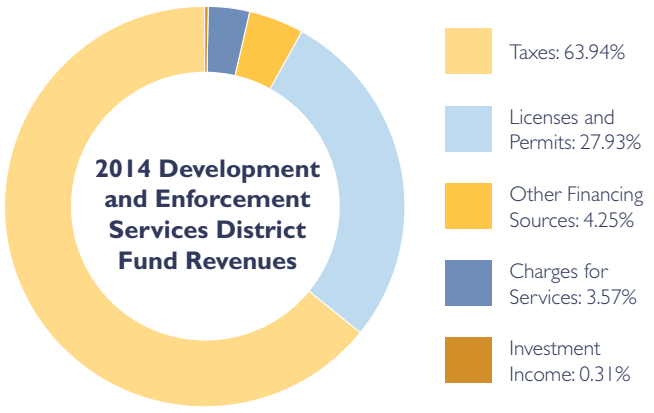
Other Financing Sources History and Projections

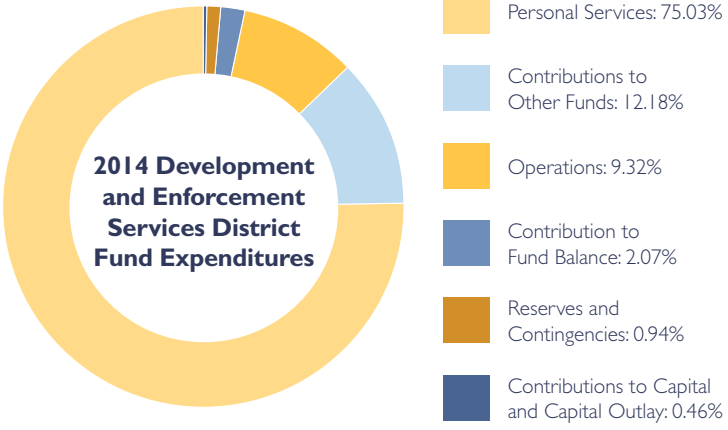
Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	7,921,810	–
2012 Actual	25,117,309	217.1%
2013 Unaudited	–	-100.0%
2014 Budget	–	–

Development and Enforcement Services District Fund

Revenues and Expenditures FY 2011 – 2014

	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget	% Chg. 13-14
Balance January 1	-	-	-	**5,255,607**	
Revenues					
Taxes	-	-	5,047,041	5,801,801	15.0%
Licenses and Permits	-	-	3,451,591	2,533,782	-26.6%
Charges for Services	-	-	427,241	323,560	-24.3%
Investment Income	-	-	2,179	28,224	1195.3%
Miscellaneous	-	-	4,120	-	-100.0%
Other Financing Sources	-	-	904,008	385,788	-57.3%
Transfer In – 3 Month Reserve	-	-	2,859,512	-	-100.0%
Total Revenues	-	-	**12,695,692**	**9,073,155**	**-28.5%**
Expenditures					
Personal Services	-	-	5,908,926	6,807,647	15.2%
Operations	-	-	382,152	845,494	121.2%
Contributions to Other Funds	-	-	1,088,700	1,104,970	1.5%
Contributions to Capital and Capital Outlay	-	-	60,307	41,677	-30.9%
Reserves and Contingencies	-	-	-	85,500	-
Total	-	-	**7,440,085**	**8,885,288**	**19.4%**
Contribution to Fund Balance	-	-	-	187,867	-
Total Expenditures	-	-	**7,440,085**	**9,073,155**	**21.9%**
Balance December 31	-	-	**5,255,607**	**5,443,474**	





Development and Enforcement Services District Fund

Revenue Definitions and Assumptions

Taxes

Definition: This category includes revenues realized from real and personal property taxes.

Assumptions: This category represents almost 64 percent of the total fiscal year 2014 Development and Enforcement Services District Fund revenues. Established as a result of the Service Delivery Strategy in 2013, the Development and Enforcement Services District includes all properties within unincorporated Gwinnett County. The County is responsible for providing short-term planning and code enforcement services within the district. After several years of declining property tax values, County officials believe that the digest will experience a slight increase in 2014. Revenues for real and personal property taxes are forecasted using a 96 percent collection rate. An additional conservation factor of 2 percent is incorporated into the budget.

Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	–	–
2012 Actual	–	–
2013 Unaudited	5,047,041	–
2014 Budget	5,801,801	15%

Licenses and Permits

Definition: This category includes revenues realized from permits and regulatory fees. The Board of Commissioners sets the fees for these licenses and permits.

Assumptions: This category represents approximately 28 percent of the total fiscal year 2014 Development and Enforcement Services District Fund revenues.

Licenses and Permits History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	–	–
2012 Actual	–	–
2013 Unaudited	3,451,591	–
2014 Budget	2,533,782	-27%

Charges for Services

Definition: This category consists of revenues realized from fees charged for developmental permits and inspections. The Gwinnett County Board of Commissioners primarily sets these fees.

Assumptions: This category represents approximately 4 percent of the total fiscal year 2014 Development and Enforcement Services District Fund revenues.

Development and Enforcement Services District Fund

Revenue Definitions and Assumptions

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	–	–
2012 Actual	–	–
2013 Unaudited	427,241	–
2014 Budget	323,560	-24%

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: Investment income is budgeted primarily based on economic conditions, the interest rate environment, and available cash.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	–	–
2012 Actual	–	–
2013 Unaudited	2,179	–
2014 Budget	28,224	1,195%

Miscellaneous Revenues

Definition: This category represents revenues that are not clearly defined by other areas – such as rental revenue from facilities and equipment, and reimbursements.

Assumptions: This category represents a very small portion of the revenues in this fund. In 2014, no revenues were budgeted in this category.

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	–	–
2012 Actual	–	–
2013 Unaudited	4,120	–
2014 Budget	–	-100%

Other Financing Sources

Definition: This category includes revenues transferred from other funds and asset disposals of the government.

Assumptions: This category represents approximately 4 percent of the total fiscal year 2014 Development and Enforcement Services District Fund revenues.

Development and Enforcement Services District Fund

Revenue Definitions and Assumptions

Other Financing Sources History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	–	–
2012 Actual	–	–
2013 Unaudited	904,008	–
2014 Budget	385,788	-57%

Transfer in – 3 Month Reserve

Definition: This category includes revenues that were a one-time transfer of General Fund equity to the newly created service district funds to establish a 3-month reserve in accordance with the Service Delivery Strategy agreement and County policy.

Assumptions: No revenues were budgeted for this category in fiscal year 2014. The category was added in 2013 for the one-time transfer from General Fund.

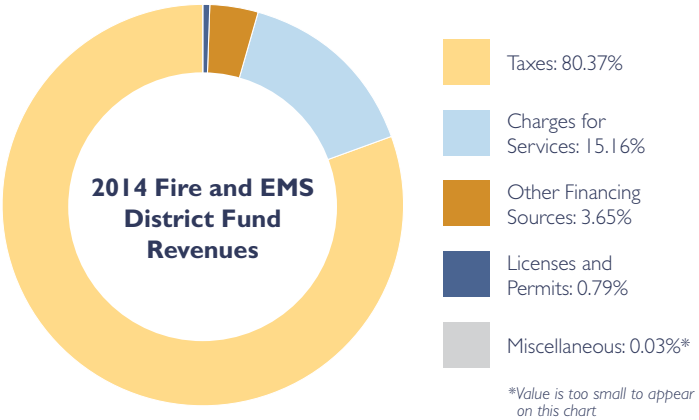
Transfer in – 3 Month Reserve

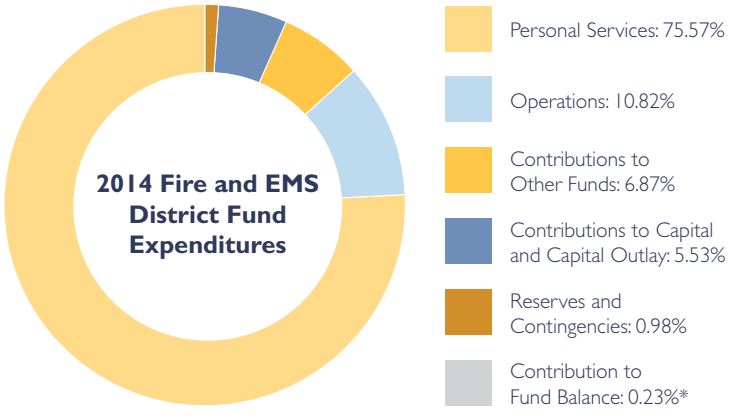
Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	–	–
2012 Actual	–	–
2013 Unaudited	2,859,512	–
2014 Budget	–	-100%

Fire and Emergency Medical Services District Fund

Revenues and Expenditures FY 2011 – 2014

	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget	% Chg. 13-14
Balance January 1	-	-	-	30,914,004	
Revenues					
Taxes	-	-	67,121,949	75,324,546	12.2%
Licenses and Permits	-	-	690,775	736,326	6.6%
Charges for Services	-	-	15,621,798	14,211,977	-9.0%
Investment Income	-	-	17,975	-	-100.0%
Contributions and Donations	-	-	2,382	-	-100.0%
Miscellaneous	-	-	85,455	27,024	-68.4%
Other Financing Sources	-	-	8,035,625	3,425,046	-57.4%
Transfer In – 3 Month Reserve	-	-	20,769,889	-	-100.0%
Total Revenues	-	-	112,345,848	93,724,919	-16.6%
Expenditures					
Personal Services	-	-	65,347,312	70,826,713	8.4%
Operations	-	-	7,723,262	10,142,602	31.3%
Contributions to Other Funds	-	-	6,393,419	6,439,881	0.7%
Contributions to Capital and Capital Outlay	-	-	1,967,851	5,183,109	163.4%
Reserves and Contingencies	-	-	-	920,200	-
Total	-	-	81,431,844	93,512,505	14.8%
Contribution to Fund Balance	-	-	-	212,414	-
Total Expenditures	-	-	81,431,844	93,724,919	15.1%
Balance December 31	-	-	30,914,004	31,126,418	0.7%





Fire and Emergency Medical Services District Fund

Revenue Definitions and Assumptions

Taxes

Definition: This category includes revenues realized from real and personal property taxes.

Assumptions: This category represents 80 percent of the total fiscal year 2014 Fire and Emergency Medical Services District Fund revenues. Established as a result of the Service Delivery Strategy in 2013, the Fire and Emergency Medical Services District includes all properties within the unincorporated Gwinnett County. After several years of declining property tax values, County officials believe that the digest will experience a slight increase in 2014. Revenues for real and personal property taxes are forecasted using a 96 percent collection rate. An additional conservation factor of 2 percent is incorporated into the budget.

Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	–	–
2012 Actual	–	–
2013 Unaudited	67,121,949	–
2014 Budget	75,324,546	12%

Licenses and Permits

Definition: This category includes revenues realized from permits and inspections.

Assumptions: This category represents less than 1 percent of the total fiscal year 2014 revenues.

Licenses and Permits History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	–	–
2012 Actual	–	–
2013 Unaudited	690,775	–
2014 Budget	736,326	7%

Charges for Services

Definition: This category consists of revenues realized from fire and ambulance fees.

Assumptions: This category represents approximately 15 percent of the total fiscal year 2014 Fire and Emergency Medical Services District Fund revenues. The revenue projections are based on historical trends in conjunction with current economic indicators.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	–	–
2012 Actual	–	–
2013 Unaudited	15,621,798	–
2014 Budget	14,211,977	-9%

Fire and Emergency Medical Services District Fund
Revenue Definitions and Assumptions

Investment Income
Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: Investment income is budgeted primarily based on economic conditions, the interest rate environment, and available cash.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	–	–
2012 Actual	–	–
2013 Unaudited	17,975	–
2014 Budget	–	-100%

Contributions and Donations
Definition: Contributions and donations are financial resources generally provided by private contributors.

Assumptions: These revenues represent a very small portion of the revenues in this fund. In 2014, no revenues were budgeted in this category.

Contributions and Donations History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	–	–
2012 Actual	–	–
2013 Unaudited	2,382	–
2014 Budget	–	-100%

Miscellaneous Revenues
Definition: This category represents revenues that are not clearly defined by other areas – such as rental revenue from facilities and equipment, and reimbursements.

Assumptions: This category represents 0.03 percent of the total fiscal year 2014 Fire and EMS District Fund revenues.

Miscellaneous Revenues

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	–	–
2012 Actual	–	–
2013 Unaudited	85,455	–
2014 Budget	27,024	-68%

Fire and Emergency Medical Services District Fund

Revenue Definitions and Assumptions

Other Financing Sources

Definition: This category includes revenues transferred from other funds and asset disposals of the government.

Assumptions: This category represents approximately 4 percent of the total fiscal year 2014 Fire and EMS District Fund revenues.

Other Financing Sources History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	–	–
2012 Actual	–	–
2013 Unaudited	8,035,625	–
2014 Budget	3,425,046	-57%

Transfer in – 3 Month Reserve

Definition: This category includes revenues that were a one-time transfer of General Fund equity to the newly created service district funds to establish a 3-month reserve in accordance with the Service Delivery Strategy agreement and County policy.

Assumptions: No revenues were budgeted for this category in fiscal year 2014. The category was added in 2013 for the one-time transfer from General Fund.

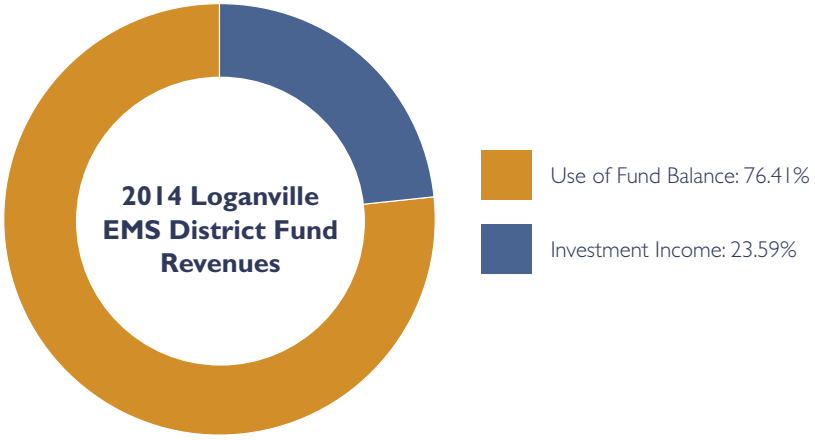
Transfer in – 3 Month Reserve

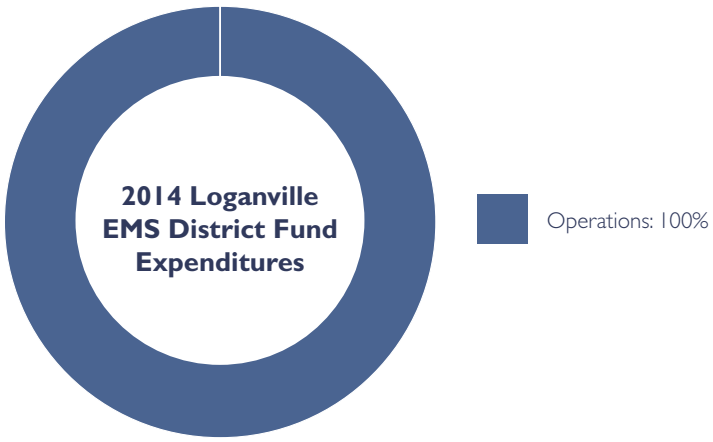
Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	–	–
2012 Actual	–	–
2013 Unaudited	20,769,889	–
2014 Budget	–	-100%

Loganville Emergency Medical Services District Fund

Revenues and Expenditures FY 2011 – 2014

	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget	% Chg. 13-14
Balance January 1	**-**	**-**	**820,000**	**812,527**	
Revenues					
Investment Income	-	-	2,865	5,603	95.6%
Other Financing Sources	-	820,000	-	-	-
Total	**-**	**820,000**	**2,865**	**5,603**	**95.6%**
Use of Fund Balance	-	-	-	18,147	-
Total Revenues	**-**	**820,000**	**2,865**	**23,750**	**729.0%**
Expenditures					
Operations	-	-	10,338	23,750	129.7%
Total Expenditures	**-**	**-**	**10,338**	**23,750**	**129.7%**
Balance December 31	**-**	**820,000**	**812,527**	**794,380**	





Loganville Emergency Medical Services District Fund
Revenue Definitions and Assumptions

Investment Income
Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: Investment income is budgeted primarily based on economic conditions, the interest rate environment, and available cash.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	–	–
2012 Actual	–	–
2013 Unaudited	2,865	–
2014 Budget	5,603	96%

Other Financing Sources
Definition: This category includes revenues transferred from other funds and asset disposals of the government.

Assumptions: Revenues in this category for fiscal year 2012 represent a transfer in from the General Fund in accordance with the Service Delivery Strategy agreement. No revenues were budgeted for this category in fiscal year 2014.

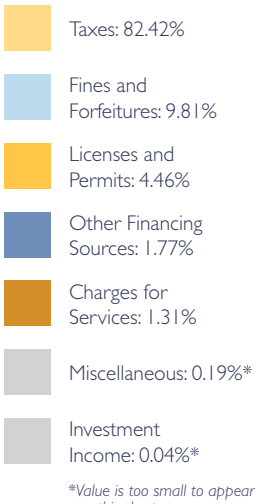
Other Financing Sources History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	–	–
2012 Actual	820,000	–
2013 Unaudited	–	-100.0%
2014 Budget	–	–

Police Services District Fund

Revenues and Expenditures FY 2011 – 2014

	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget	% Chg. 13-14
Balance January 1	-	-	-	**37,316,948**	
Revenues					
Taxes	-	-	81,108,839	79,742,002	-1.7%
Licenses and Permits	-	-	3,751,317	4,319,521	15.1%
Charges for Services	-	-	1,307,576	1,271,328	-2.8%
Fines and Forfeitures	-	-	9,247,028	9,495,579	2.7%
Investment Income	-	-	27,653	35,612	28.8%
Contributions	-	-	4,471	-	-100.0%
Miscellaneous	-	-	342,810	182,545	-46.8%
Other Financing Sources	-	-	4,017,814	1,712,523	-57.4%
Transfer In – 3 Month Reserve	-	-	27,500,000	-	-100.0%
Total Revenues	-	-	**127,307,508**	**96,759,110**	**-24.0%**
Expenditures					
Personal Services	-	-	62,245,140	65,625,895	5.4%
Operations	-	-	11,545,185	14,817,237	28.3%
Contributions to Other Funds	-	-	6,443,174	6,603,954	2.5%
Contributions to Capital and Capital Outlay	-	-	9,757,061	8,486,983	-13.0%
Reserves and Contingencies	-	-	-	1,190,200	-
Total	-	-	**89,990,560**	**96,724,269**	**7.5%**
Contribution to Fund Balance	-	-	-	34,841	-
Total Expenditures	-	-	**89,990,560**	**96,759,110**	**7.5%**
Balance December 31	-	-	**37,316,948**	**37,351,789**	**0.1%**



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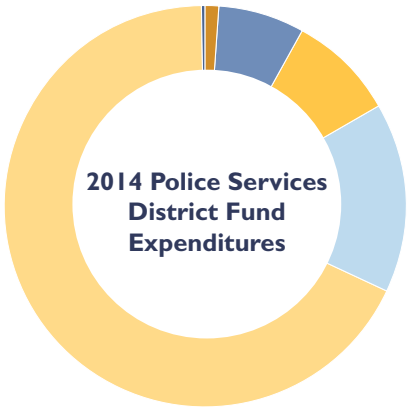
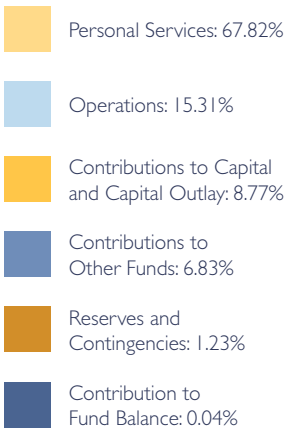




Police Services District Fund

Revenue Definitions and Assumptions

Taxes

Definition: This category includes revenues realized from real and personal property taxes, occupation taxes, beer and wine taxes, insurance premium taxes, mixed drink excise taxes, and distilled spirit taxes that were budgeted in the General Fund prior to fiscal year 2013 and have been moved to the service district funds.

Assumptions: This category represents approximately 82 percent of the total fiscal year 2014 Police Services District Fund revenues. After several years of declining property tax values, County officials believe that the digest will experience a slight increase in 2014. Revenues for real and personal property taxes are forecasted using a 96 percent collection rate. An additional conservation factor of 2 percent is incorporated into the budget.

Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	–	–
2012 Actual	–	–
2013 Unaudited	81,108,839	–
2014 Budget	79,742,002	-2%

Licenses and Permits

Definition: This category includes revenues realized from business licenses and alcoholic privilege licenses. The Board of Commissioners sets the fees for these licenses and permits.

Assumptions: This category represents 4 percent of the total fiscal year 2014 Police Services District Fund revenues.

Licenses and Permits History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	–	–
2012 Actual	–	–
2013 Unaudited	3,751,317	–
2014 Budget	4,319,521	15.15%

Charges for Services

Definition: This category consists of revenues realized from various public safety related fees charged for services. The Gwinnett County Board of Commissioners primarily sets these fees.

Assumptions: This category represents 1 percent of the total fiscal year 2014 Police Services District Fund revenues.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	–	–
2012 Actual	–	–
2013 Unaudited	1,307,576	–
2014 Budget	1,271,328	-2.77%

Police Services District Fund

Revenue Definitions and Assumptions

Fines and Forfeitures

Definition: Revenues in this category consist primarily of fines, forfeitures, and costs imposed by the Recorder's Court of Gwinnett County.

Assumptions: This category represents approximately 10 percent of the total fiscal year 2014 Police Services District Fund revenues.

Fines and Forfeitures History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	–	–
2012 Actual	–	–
2013 Unaudited	9,247,028	–
2014 Budget	9,495,579	2.69%

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: Investment income is budgeted primarily based on economic conditions, the interest rate environment, and available cash.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	–	–
2012 Actual	–	–
2013 Unaudited	27,653	–
2014 Budget	35,612	28.78%

Contributions and Donations

Definition: Contributions and donations are financial resources generally provided by private contributors.

Assumptions: These revenues represent a very small portion of the revenues in this fund. In 2014, no revenues were budgeted in this category.

Contributions and Donations History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	–	–
2012 Actual	–	–
2013 Unaudited	4,471	–
2014 Budget	–	-100.00%

Police Services District Fund

Revenue Definitions and Assumptions

Miscellaneous Revenues

Definition: This category represents revenues that are not clearly defined by other areas – such as rental revenue from facilities and equipment, and reimbursements.

Assumptions: This category represents less that 1 percent of the total fiscal year 2014 budgeted revenues. These revenues are based on anticipated activity in the coming year.

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	–	–
2012 Actual	–	–
2013 Unaudited	342,810	–
2014 Budget	182,545	-46.75%

Other Financing Sources

Definition: This category includes revenues transferred from other funds and asset disposals of the government.

Assumptions: This category represents approximately 2 percent of the total fiscal year 2014 Police Services District Fund revenues.

Other Financing Sources History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	–	–
2012 Actual	–	–
2013 Unaudited	4,017,814	–
2014 Budget	1,712,523	-57.38%

Transfer in – 3 Month Reserve

Definition: This category includes revenues that are a one-time transfer of General Fund equity to the newly created service district funds to establish a 3-month reserve in accordance with the Service Delivery Strategy agreement and County policy.

Assumptions: No revenues were budgeted for this category in fiscal year 2014. The category was added in 2013 for the one-time transfer from General Fund.

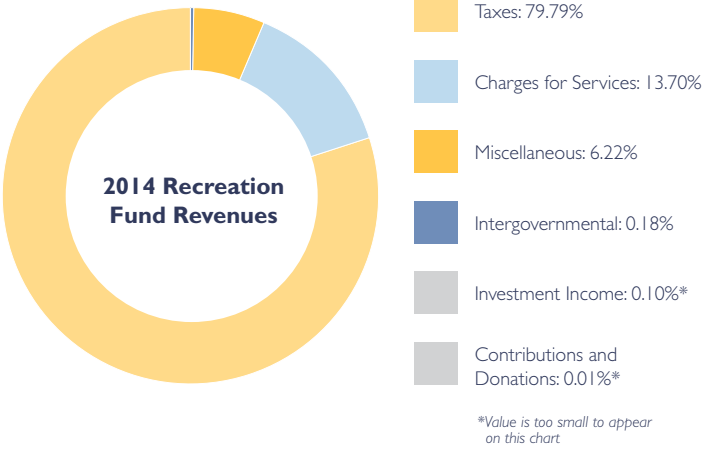
Transfer in – 3 Month Reserve

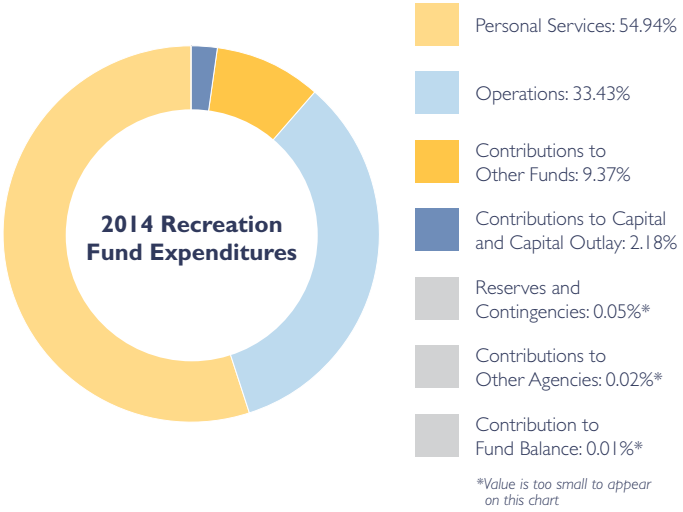
Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	–	–
2012 Actual	–	–
2013 Unaudited	27,500,000	–
2014 Budget	–	-100.00%

Recreation Fund

Revenues and Expenditures FY 2011 – 2014

	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget	% Chg. 13-14
Balance January 1	**8,219,899**	**10,150,882**	**14,399,068**	**14,728,624**	
Revenues					
Taxes	26,221,723	25,560,330	24,046,031	23,039,114	-4.2%
Intergovernmental	74,868	85,186	105,346	52,810	-49.9%
Charges for Services	3,492,694	3,551,328	3,363,301	3,957,486	17.7%
Investment Income	7,955	11,267	10,533	29,121	176.5%
Contributions and Donations	-	300	1,400	2,600	85.7%
Miscellaneous	1,566,440	1,731,271	2,047,331	1,794,981	-12.3%
Other Financing Sources	-	11,279	6,063	-	-100.0%
Total Revenues	**31,363,680**	**30,950,961**	**29,580,005**	**28,876,112**	**-2.4%**
Expenditures					
Personal Services	13,191,664	13,835,190	14,461,616	15,865,884	9.7%
Operations	10,769,020	8,492,051	8,447,162	9,652,189	14.3%
Contributions to Other Funds	2,889,683	3,179,425	2,738,387	2,705,772	-1.2%
Contributions to Other Agencies	-	-	5,000	5,000	0.0%
Contributions to Capital and Capital Outlay	2,582,330	1,196,109	3,598,284	630,480	-82.5%
Reserves and Contingencies	-	-	-	15,000	-
Total	**29,432,697**	**26,702,775**	**29,250,449**	**28,874,325**	**-1.3%**
Contribution to Fund Balance	-	-	-	1,787	-
Total Expenditures	**29,432,697**	**26,702,775**	**29,250,449**	**28,876,112**	**-1.3%**
Balance December 31	**10,150,882**	**14,399,068**	**14,728,624**	**14,730,411**	





Recreation Fund

Revenue Definitions and Assumptions

Taxes

Definition: This category includes revenues realized from real and personal property taxes, public utility taxes, motor vehicle taxes, and mobile home taxes, as well as penalties and interest paid on delinquent taxes.

Assumptions: This category represents almost 80 percent of the total fiscal year 2014 Recreation Fund revenues. For many years Gwinnett County benefitted from a growing property tax digest, but in 2009, as a result of economic and housing market conditions, the digest began to decline. The declining tax digest has presented a major challenge in forecasting tax revenue. See pages 4 and 5 in Section II for more discussion. After several years of declining property tax values, County officials believe that the digest will experience a slight increase in 2014. Historically, revenues for real and personal property taxes are forecasted using a 96 percent collection rate. An additional conservation factor of 2 percent is incorporated into the budget. Revenue projections for penalties and interest are based on anticipated delinquent tax collections as well as historical trends.

Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	26,221,723	-19.5%
2012 Actual	25,560,330	-2.5%
2013 Unaudited	24,046,031	-5.9%
2014 Budget	23,039,114	-4.2%

Intergovernmental

Definition: Revenues in this category consist primarily of state transfer of real estate tax.

Assumptions: This category represents less than 1 percent of the total fiscal year 2014 Recreation Fund revenues. The projections for this revenue are based on historical trends. The millage rate and the number of real estate sales within the County affect these revenues. These revenue projections are based on historical growth trends in conjunction with current economic indicators.

Intergovernmental History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	74,868	21.7%
2012 Actual	85,186	13.8%
2013 Unaudited	105,346	23.7%
2014 Budget	52,810	-49.9%

Charges for Services

Definition: This category includes revenues realized from merchandise sales, food sales, facilities and equipment rentals, other miscellaneous rental fees, admissions and passes, recreational classes, youth summer programs, and athletics.

Recreation Fund

Revenue Definitions and Assumptions

Assumptions: This category represents almost 14 percent of the total fiscal year 2014 Recreation Fund revenues. These revenue projections are based on historical growth trends in conjunction with current economic indicators and resident demand.

Charges for Services Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	3,492,694	-5.6%
2012 Actual	3,551,328	1.7%
2013 Unaudited	3,363,301	-5.3%
2014 Budget	3,957,486	17.7%

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: Investment income is budgeted primarily based on economic conditions, the interest rate environment, and available cash.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	7,955	-93.3%
2012 Actual	11,267	41.6%
2013 Unaudited	10,533	-6.5%
2014 Budget	29,121	176.5%

Contributions and Donations

Definition: Contributions and donations are financial resources generally provided by private contributors.

Assumptions: There has been wide variability in the revenues for contributions and donations.

Contributions and Donations History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	–	–
2012 Actual	300	–
2013 Unaudited	1,400	366.7%
2014 Budget	2,600	85.7%

Recreation Fund

Revenue Definitions and Assumptions

Miscellaneous Revenues

Definition: This category represents revenues that are not clearly defined by other areas – such as rental revenue from facilities and equipment, and reimbursements.

Assumptions: This category represents nearly 6 percent of the total fiscal year 2014 Recreation Fund revenues. These revenues have been fairly consistent over time and are based on historical trends and anticipated activity in the coming year.

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	1,566,440	25.9%
2012 Actual	1,731,271	10.5%
2013 Unaudited	2,047,331	18.3%
2014 Budget	1,794,981	-12.3%

Other Financing Sources

Definition: This category includes revenues transferred from other funds and asset disposals of the government.

Assumptions: The revenue associated with this category has varied greatly over the years. In 2014, no revenues were budgeted for this category.

Other Financing Sources History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	–	–
2012 Actual	11,279	–
2013 Unaudited	6,063	-46.2%
2014 Budget	–	-100.0%

Operating Special Revenue Funds

- E-911: 43.10%
- Street Lighting: 17.88%
- Tourism: 17.05%
- Stadium: 6.45%
- Authority Imaging: 4.57%
- Crime Victims Assistance: 2.98%
- Police Special Justice: 2.69%
- Police Special State: 2.10%
- Sheriff Inmate: 1.38%
- District Attorney Federal Asset Sharing: 0.52%
- Sheriff Special Treasury: 0.36%
- Sheriff Special State: 0.26%
- Corrections Inmate Welfare: 0.20%
- Speed Hump: 0.15%
- Juvenile Court Supervision: 0.15%*
- Sheriff Special Justice: 0.12%*
- Tree Bank: 0.04%*

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Operating Special Revenue Funds

Definitions

Special Revenue Funds account for the use of funds that are restricted for specific purposes as defined by state law or local ordinance.

Budget Basis

Budgets for governmental fund types are adopted on the modified accrual basis with the following exception – changes in fair value of investments are not treated as adjustments to revenue in the annual operating budget.

Under the modified accrual basis of accounting, revenues are recognized when they become both measurable and available. Measurable means the amount of the transaction can be determined. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when an event or transaction is expected to draw upon current spendable resources.

Operating Special Revenue Funds

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 statewide automated information system.

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

The **Crime Victims Assistance Fund** accounts for revenues received from a 5 percent charge collected on fines within the Recorder's, Juvenile, State, Superior, and Magistrate Courts of Gwinnett County. Revenues are also received from 5 percent 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 percent District Attorney; State Court fines – 100 percent Solicitor; Municipal Recorder's Court – total less subsidies, if any, with the remainder 55 percent Solicitor and 45 percent District Attorney; Magistrate, Recorder's, and Juvenile Courts – 55 percent Solicitor and 45 percent District Attorney; interest earned dividends – 55 percent Solicitor and 45 percent District Attorney.

The **District Attorney Federal 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.

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*.

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

Operating Special Revenue Funds

Definitions

The **Police Special Justice Fund** accounts for revenues resulting from the U.S. Department of Justice'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 federal and state guidelines.

The **Police Special Treasury Fund** accounts for revenues resulting from the U.S. Department of Treasury'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 federal and state guidelines.

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 federal and state guidelines.

The **Sheriff Inmate Fund** accounts for proceeds received from commissary sales to provide recreational materials for the benefit of the inmates at the Detention Center.

The **Sheriff Special Justice Fund** accounts for revenues resulting from the U.S. Department of Justice'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 federal and state guidelines.

The **Sheriff Special Treasury Fund** accounts for revenues resulting from the U.S. Department of Treasury'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 federal and state guidelines.

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 federal and state guidelines.

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.

Operating Special Revenue Funds

Definitions

The **Stadium Fund** accumulates stadium-related revenues in order to pay debt service on the stadium construction bonds and miscellaneous 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 the Braves' ticket sales, parking, rental fees, and naming rights are received in April, June, and October. Debt service payments occur bi-annually in January and July.

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.

The **Tree Bank 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.

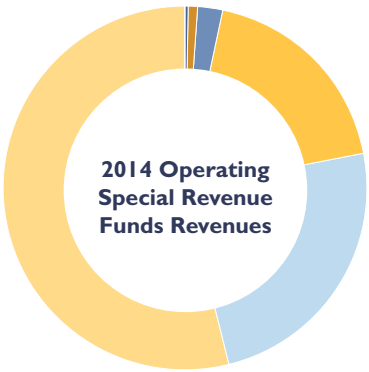
The **Tourism Fund** accounts for the collection and disbursement of hotel/motel tax revenue in accordance with state law, which includes debt service payments for the Gwinnett Center and parking facility. Hotel/motel taxes are receipted one month in arrears. Other expenses associated with this fund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

The **Tourism Sustainability Fund** accounted for hotel/motel taxes that were set aside for the promotion of tourism. Once the County's contractual obligations to the Gwinnett Convention and Visitors Bureau were met and in accordance with *O.C.G.A. 48-13-51*, the excess funds were transferred to this fund to be used for future tourism purposes resulting from economic development. In July 2011, this fund was closed per a new Governmental Accounting Standards Board (GASB) statement, and all remaining assets were transferred to the Tourism Fund.

Operating Special Revenue Funds

Revenues and Expenditures FY 2011 – 2014

	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget	% Chg. 13-14
Revenues					
Taxes	7,422,377	7,640,867	8,442,354	7,729,647	-8.4%
Licenses and Permits	22,183	2,000	51,416	15,000	-70.8%
Intergovernmental	400,000	400,000	400,000	400,000	0.0%
Charges for Services	18,971,606	20,554,913	21,833,895	22,457,061	2.9%
Fines and Forfeitures	2,049,576	1,833,023	1,924,846	871,993	-54.7%
Investment Income	234,781	214,726	138,052	145,903	5.7%
Miscellaneous	138,727	17,587	31,009	7,800	-74.8%
Other Financing Sources	9,136,915	118,021	230,976	-	-100.0%
Total	**38,376,165**	**30,781,137**	**33,052,548**	**31,627,404**	**-4.3%**
Use of Fund Balance	-	-	-	10,094,332	-
Total Revenues	**38,376,165**	**30,781,137**	**33,052,548**	**41,721,736**	**26.2%**
Expenditures					
Personal Services	8,499,731	8,224,510	7,976,157	10,257,673	28.6%
Operations	11,297,649	9,587,879	10,490,550	15,008,866	43.1%
Debt Service	800	2,800	800	3,000	275.0%
Intergovernmental	-	2,955,328	3,133,742	3,500,000	11.7%
Contributions to Other Funds	10,482,215	5,076,458	2,812,623	2,805,072	-0.3%
Contribution to Development Authority	6,003,520	7,065,345	7,056,545	7,592,295	7.6%
Contributions to Subsidized Agencies	1,967,884	1,950,656	1,917,028	2,041,635	6.5%
Contributions to Capital and Capital Outlay	695,984	714,224	502,655	455,053	-9.5%
Total	**38,947,783**	**35,577,200**	**33,890,100**	**41,663,594**	**22.9%**
Contribution to Fund Balance	-	-	-	58,142	-
Total Expenditures	**38,947,783**	**35,577,200**	**33,890,100**	**41,721,736**	**23.1%**



Charges for Services: 53.82%
Use of Fund Balance: 24.19%
Taxes: 18.53%
Fines and Forfeitures: 2.09%
Intergovernmental: 0.96%
Investment Income: 0.35%
Licenses and Permits: 0.04%*
Miscellaneous : 0.02%*

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Operations: 35.97%
Personal Services: 24.59%
Contribution to Development Authority: 18.20%
Intergovernmental: 8.39%
Contributions to Other Funds: 6.72%
Contributions to Subsidized Agencies: 4.89%
Contributions to Capital and Capital Outlay: 1.09%
Contribution to Fund Balance: 0.14%*
Debt Service: 0.01%*

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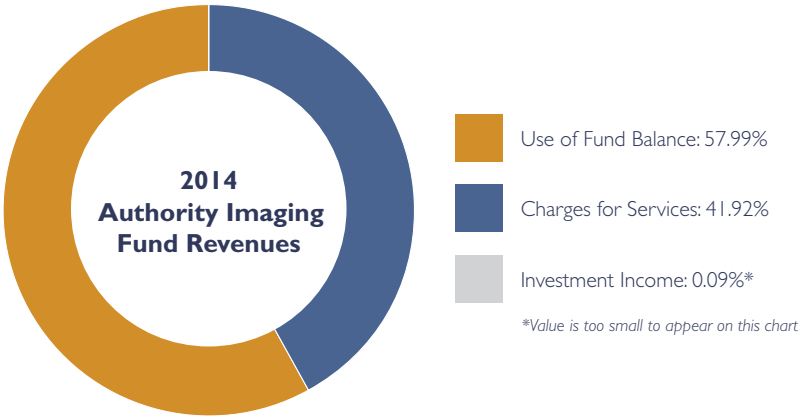
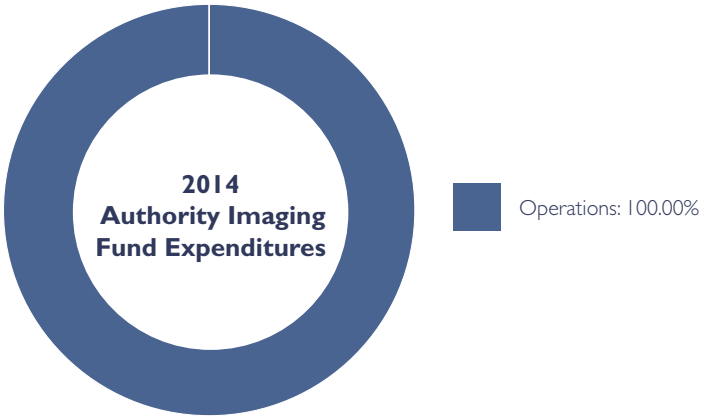
Authority Imaging Fund

Revenues and Expenditures FY 2011 – 2014

	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget	% Chg. 13-14
Balance January 1	**-**	**-**	**1,309,410**	**1,985,604**	
Revenues					
Charges for Services	-	1,308,253	674,651	798,393	18.3%
Investment Income	-	1,157	1,543	1,721	11.5%
Total	**-**	**1,309,410**	**676,194**	**800,114**	**18.3%**
Use of Fund Balance	-	-	-	1,104,320	-
Total Revenues	**-**	**1,309,410**	**676,194**	**1,904,434**	**181.6%**
Expenditures					
Operations	-	-	-	1,904,434	-
Total Expenditures	**-**	**-**	**-**	**1,904,434**	**-**
Balance December 31	**-**	**1,309,410**	**1,985,604**	**881,284**	





Authority Imaging Fund

Revenue Definitions and Assumptions

Charges for Services

Definition: This category consists of revenue from fees collected by the Clerk of Superior Court for document printing.

Assumptions: These revenues are based on historical trends and anticipated activity in the coming year.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	–	–
2012 Actual	1,308,253	–
2013 Unaudited	674,651	-48.4%
2014 Budget	798,393	18.3%

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: Investment income is budgeted primarily based on economic conditions, the interest rate environment, and available cash.

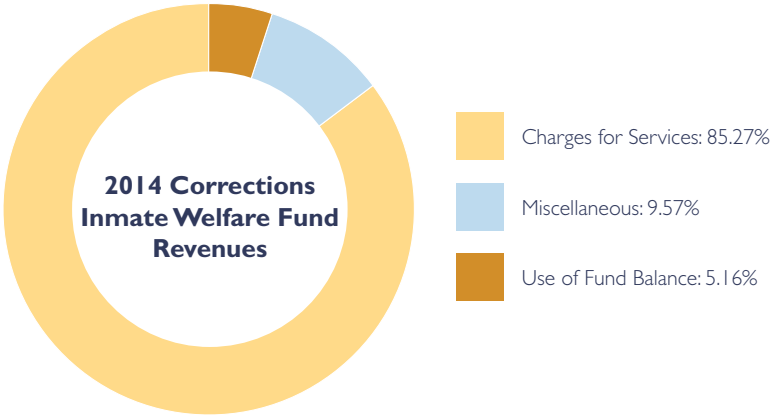
Investment Income History and Projections

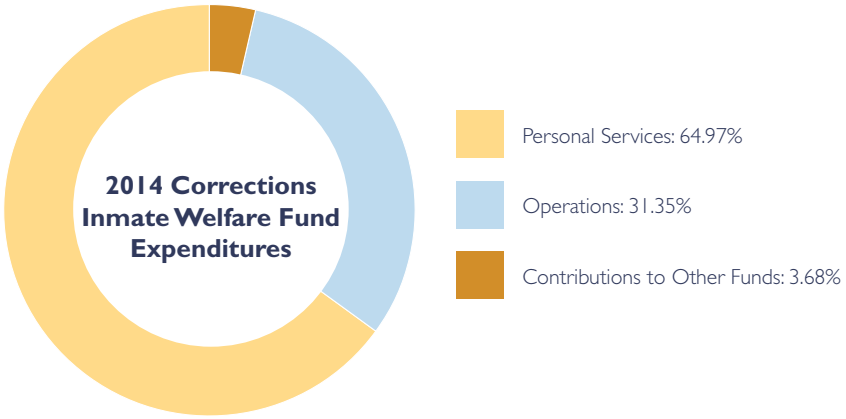
Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	–	–
2012 Actual	1,157	–
2013 Unaudited	1,543	33.4%
2014 Budget	1,721	11.5%

Corrections Inmate Welfare Fund

Revenues and Expenditures FY 2011 – 2014

	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget	% Chg. 13-14
Balance January 1	**78,551**	**62,360**	**47,282**	**70,128**	
Revenues					
Charges for Services	53,749	43,192	67,488	69,500	3.0%
Investment Income	34	-	-	-	-
Miscellaneous	4,364	4,492	17,259	7,800	-54.8%
Total	**58,147**	**47,684**	**84,747**	**77,300**	**-8.8%**
Use of Fund Balance	-	-	-	4,209	-
Total Revenues	**58,147**	**47,684**	**84,747**	**81,509**	**-3.8%**
Expenditures					
Personal Services	50,616	43,547	47,629	52,957	11.2%
Operations	22,196	18,809	11,431	25,555	123.6%
Contributions to Other Funds	1,526	406	2,841	2,997	5.5%
Total Expenditures	**74,338**	**62,762**	**61,901**	**81,509**	**31.7%**
Balance December 31	**62,360**	**47,282**	**70,128**	**65,919**	





Corrections Inmate Welfare Fund

Revenue Definitions and Assumptions

Charges for Services

Definition: This category consists of sale proceeds from the commissary provided for inmates at the correctional institute.

Assumptions: These revenues are based on historical trends and anticipated activity in the coming year. Revenues in this category represent the main source of the total fiscal year 2014 projections for this fund.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	53,749	-17.2%
2012 Actual	43,192	-19.6%
2013 Unaudited	67,488	56.3%
2014 Budget	69,500	3.0%

Investment Income

Definition: Revenue in this category consists primarily of interest dividends as well as various miscellaneous revenues not otherwise classified.

Assumptions: No investment income was budgeted for fiscal year 2014 revenues for the Corrections Inmate Welfare Fund. The interest dividends are projected based on available cash in conjunction with current economic indicators.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	34	-48.5%
2012 Actual	–	-100.0%
2013 Unaudited	–	–
2014 Budget	–	–

Miscellaneous Revenues

Definition: Revenues in this category primarily consist of laundry commissions as well as various miscellaneous revenues not otherwise classified.

Assumptions: Revenues in this category primarily consist of laundry commissions as well as various miscellaneous revenues not otherwise classified. This category represents almost 10 percent of the total fiscal year 2014 revenues for Corrections Inmate Welfare Fund. In 2014, these revenues were budgeted based on historical trends.

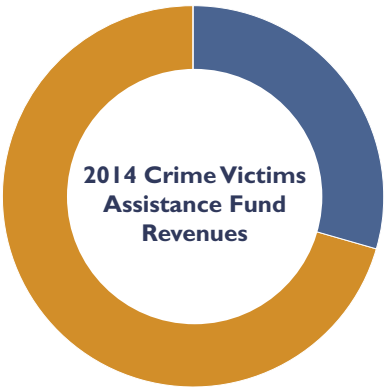
Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	4,364	46.9%
2012 Actual	4,492	2.9%
2013 Unaudited	17,259	284.2%
2014 Budget	7,800	-54.8%

Crime Victims Assistance Fund

Revenues and Expenditures FY 2011 – 2014

	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget	% Chg. 13-14
Balance January 1	**1,535,317**	**1,310,073**	**1,422,804**	**1,281,382**	
Revenues					
Fines and Forfeitures	810,004	856,768	817,379	871,993	6.7%
Investment Income	1,556	1,544	1,322	1,544	16.8%
Miscellaneous	3,019	1,863	2,064	-	-100.0%
Other Financing Sources	-	110,194	-	-	-
Total	**814,579**	**970,369**	**820,765**	**873,537**	**6.4%**
Use of Fund Balance	-	-	-	366,933	-
Total Revenues	**814,579**	**970,369**	**820,765**	**1,240,470**	**51.1%**
Expenditures					
Personal Services	786,261	745,897	899,134	1,105,093	22.9%
Operations	180,016	105,828	55,403	127,859	130.8%
Contributions to Subsidized Agencies	63,421	-	-	-	-
Contributions to Other Funds	4,391	5,913	7,650	7,518	-1.7%
Contributions to Capital and Capital Outlay	5,734	-	-	-	-
Total Expenditures	**1,039,823**	**857,638**	**962,187**	**1,240,470**	**28.9%**
Balance December 31	**1,310,073**	**1,422,804**	**1,281,382**	**914,449**	



Fines and Forfeitures: 70.30%

Use of Fund Balance: 29.58%

Investment Income: 0.12%*

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Personal Services: 89.09%

Operations: 10.31%

Contributions to Other Funds: 0.60%

Crime Victims Assistance Fund

Revenue Definitions and Assumptions

Fines and Forfeitures

Definition: This category consists of revenues received from a percentage of court fines from the State, Superior, Magistrate, and Recorder's Courts from both the County and the various municipalities. These funds are used for the Crime Victims Assistance program within the Solicitor's and District Attorney's Offices. The law that governs these funds went into effect July 1, 1995.

Assumptions: The revenue in this category represents 70 percent of the fiscal year 2014 projections in this fund. This revenue is derived from 5 percent of the court fines collected.

Fines and Forfeitures History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	810,004	-9.6%
2012 Actual	856,768	5.8%
2013 Unaudited	817,379	-4.6%
2014 Budget	871,993	6.7%

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: Investment income is budgeted primarily based on economic conditions, the interest rate environment, and available cash.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	1,556	-45.5%
2012 Actual	1,544	-0.8%
2013 Unaudited	1,322	-14.4%
2014 Budget	1,544	16.8%

Miscellaneous Revenues

Definition: The revenues in this category are not clearly defined by other areas.

Assumptions: Historically, these revenues have represented a very small portion of the revenues in this fund. In 2014, no revenues were budgeted in this category.

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	3,019	583.4%
2012 Actual	1,863	-38.3%
2013 Unaudited	2,064	10.8%
2014 Budget	–	–

Crime Victims Assistance Fund

Revenue Definitions and Assumptions

Other Financing Sources

Definition: This category includes revenues transferred from other funds or asset disposals of the government.

Assumptions: In 2014, no revenues were budgeted in this category.

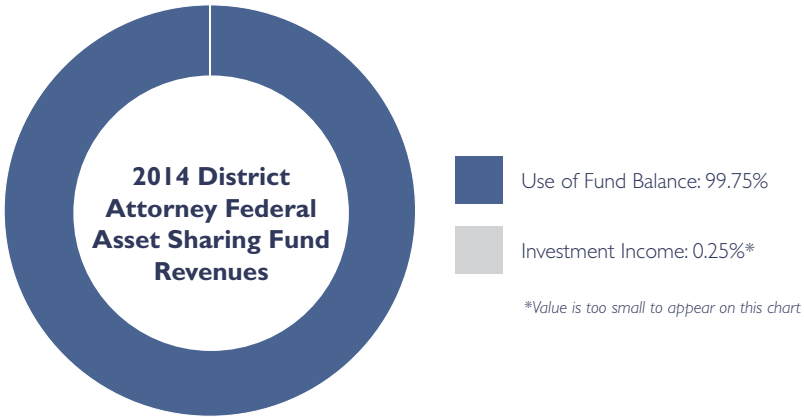
Other Financing Sources History and Projections

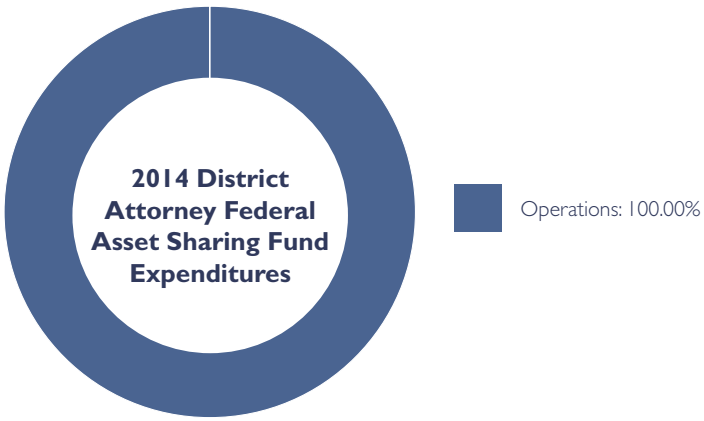
Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	–	–
2012 Actual	110,194	–
2013 Unaudited	–	-100.0%
2014 Budget	–	–

District Attorney Federal Asset Sharing Fund

Revenues and Expenditures FY 2011 – 2014

	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget	% Chg. 13-14
Balance January 1	**473,877**	**528,509**	**449,407**	**455,103**	
Revenues					
Fines and Forfeitures	150,723	19,623	116,747	-	-100.0%
Investment Income	550	533	493	533	8.0%
Miscellaneous	-	-	2,906	-	-100.0%
Total	**151,273**	**20,156**	**120,146**	**533**	**-99.6%**
Use of Fund Balance	-	-	-	214,467	-
Total Revenues	**151,273**	**20,156**	**120,146**	**215,000**	**78.9%**
Expenditures					
Operations	79,121	99,258	114,450	215,000	87.9%
Contributions to Capital and Capital Outlay	17,520	-	-	-	-
Total Expenditures	**96,641**	**99,258**	**114,450**	**215,000**	**87.9%**
Balance December 31	**528,509**	**449,407**	**455,103**	**240,636**	





District Attorney Federal Asset Sharing Fund

Revenue Definitions and Assumptions

Fines and Forfeitures

Definition: This category consists of revenues received from the confiscation of money or the sale of property from illegal drug and narcotics activities. Proceeds are used to combat drug abuse.

Assumptions: These revenues are typically unpredictable and are therefore budgeted when received.

Fines and Forfeitures History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	150,723	-53.4%
2012 Actual	19,623	-87.0%
2013 Unaudited	116,747	495.0%
2014 Budget	–	–

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: Investment income is budgeted primarily based on economic conditions, the interest rate environment, and available cash.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	550	95.0%
2012 Actual	533	-3.0%
2013 Unaudited	493	-7.5%
2014 Budget	533	8.0%

Miscellaneous Revenues

Definition: This category represents revenues that are not clearly defined by other areas – such as rental revenue from facilities and equipment, and reimbursements.

Assumptions: These revenues represent a very small portion of the revenues in this fund. In 2014, no revenues were budgeted in this category.

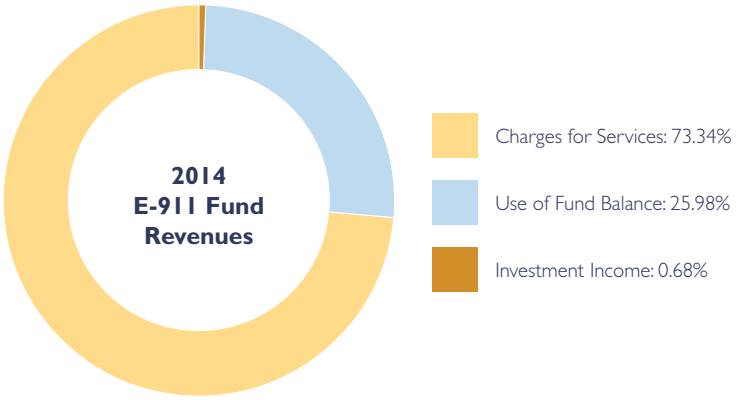
Miscellaneous Revenues History and Projections

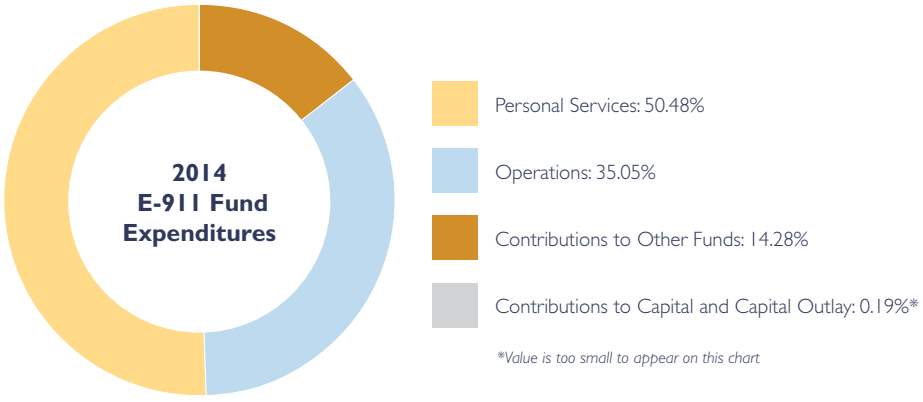
Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	–	–
2012 Actual	–	–
2013 Unaudited	2,906	–
2014 Budget	–	-100.0%

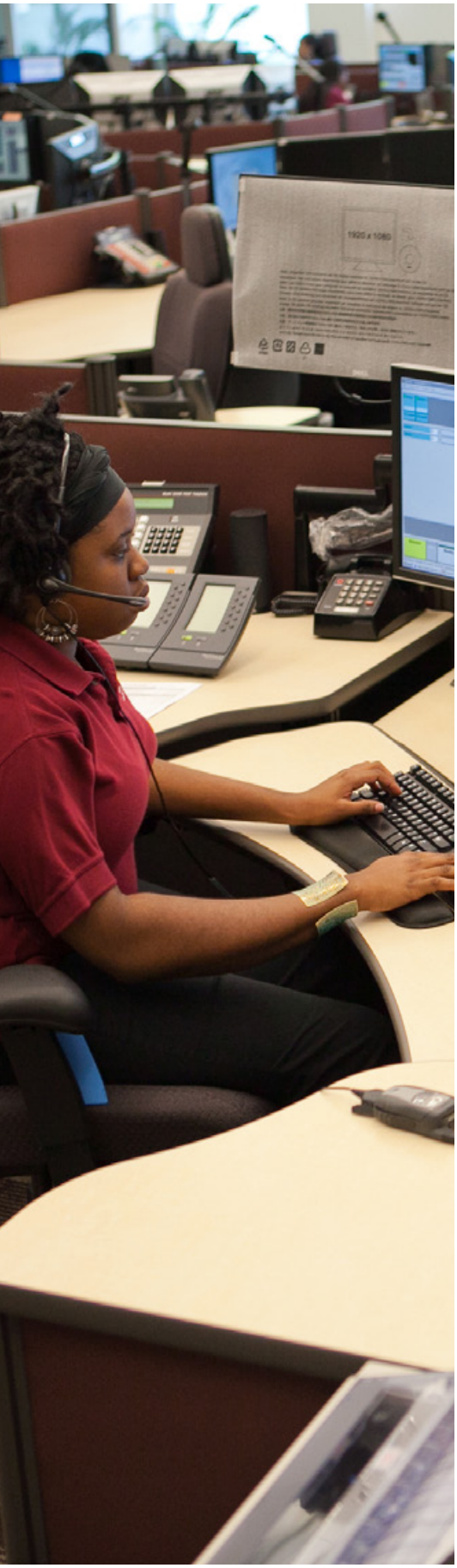
E-911 Fund

Revenues and Expenditures FY 2011 – 2014

	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget	% Chg. 13-14
Balance January 1	**34,551,916**	**34,709,737**	**29,416,800**	**27,536,257**	
Revenues					
Charges for Services	11,141,880	11,320,104	12,628,655	13,171,800	4.3%
Investment Income	214,973	191,206	125,849	123,049	-2.2%
Miscellaneous	20,245	8,563	7,054	-	-100.0%
Total	**11,377,098**	**11,519,873**	**12,761,558**	**13,294,849**	**4.2%**
Use of Fund Balance	-	-	-	4,665,885	-
Total Revenues	**11,377,098**	**11,519,873**	**12,761,558**	**17,960,734**	**40.7%**
Expenditures					
Personal Services	7,632,499	7,404,428	6,996,033	9,066,360	29.6%
Operations	2,459,968	1,554,331	1,967,913	2,795,914	42.1%
Intergovernmental	-	2,955,328	3,133,742	3,500,000	11.7%
Contributions to Other Funds	1,100,070	4,786,366	2,531,213	2,564,700	1.3%
Contributions to Capital and Capital Outlay	26,740	112,357	13,200	33,760	155.8%
Total Expenditures	**11,219,277**	**16,812,810**	**14,642,101**	**17,960,734**	**22.7%**
Balance December 31	**34,709,737**	**29,416,800**	**27,536,257**	**22,870,372**	







E-911 Fund

Revenue Definitions and Assumptions

Charges for Services

Definition: This category consists of revenue received from subscriber fees paid via telephone bills for the operation of the E-911 system. This category also consists of revenues received from each wireless telecommunications connection subscription where the subscriber's billing address is within the jurisdiction of Gwinnett County. These fees are to be used for the general support of the E-911 system.

Assumptions: The revenue in this category represents 73 percent of the fiscal year 2014 projections in this fund. The 2014 projections are based on the number of monthly subscribers at $1.40 for landlines, $1.25 per wireless phone, and $0.75 for prepaid wireless phones. There has been a trend toward pre-paid wireless phones.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	11,141,880	-11.8%
2012 Actual	11,320,104	1.6%
2013 Unaudited	12,628,655	11.6%
2014 Budget	13,171,800	4.3%

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: Investment income is budgeted primarily based on economic conditions, the interest rate environment, and available cash.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	214,973	16.1%
2012 Actual	191,206	-11.1%
2013 Unaudited	125,849	-34.2%
2014 Budget	123,049	-2.2%

Miscellaneous Revenues

Definition: This category represents revenues that are not clearly defined by other areas – such as rental revenue from facilities and equipment, and reimbursements.

Assumptions: Historically, this revenue category represents a minimal portion of the fund's revenue. In 2011, the E-911 Fund received revenue from pension-forfeited funds.

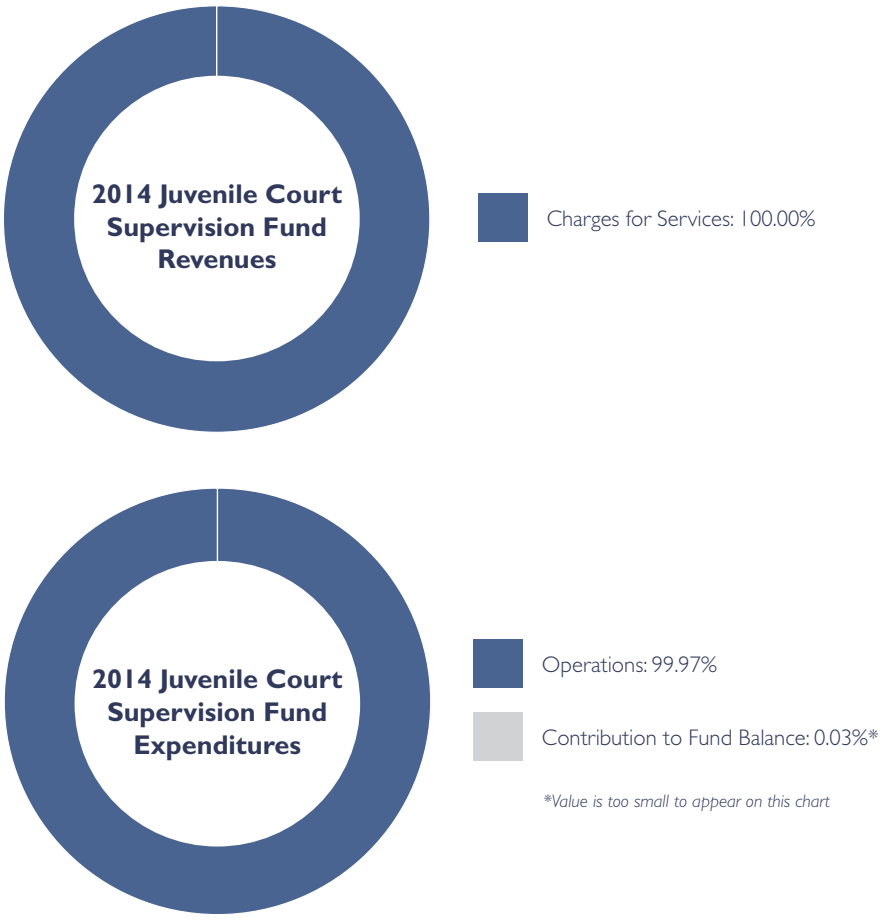
Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	20,245	3,718.7%
2012 Actual	8,563	-57.7%
2013 Unaudited	7,054	-17.6%
2014 Budget	–	–

Juvenile Court Supervision Fund

Revenues and Expenditures FY 2011 – 2014

	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget	% Chg. 13-14
Balance January 1	-	111,723	107,916	103,343	
Revenues					
Charges for Services	132,291	67,024	55,383	63,751	15.1%
Investment Income	-	9	-	-	-
Total Revenues	132,291	67,033	55,383	63,751	15.1%
Expenditures					
Operations	20,568	70,840	59,956	63,735	6.3%
Total	20,568	70,840	59,956	63,735	6.3%
Contribution to Fund Balance	-	-	-	16	-
Total Expenditures	20,568	70,840	59,956	63,751	6.3%
Balance December 31	111,723	107,916	103,343	103,359	



Juvenile Court Supervision Fund

Revenue Definitions and Assumptions

The Juvenile Court Supervision activity was previously reported as an agency fund, but in accordance with Generally Accepted Accounting Principles (GAAP), was reclassified as a Special Revenue Fund as part of the 2011 Reconciliation Budget process.

Charges for Services

Definition: Revenues in this category are collected as supervision fees from those who are placed under the court's formal or informal supervision. The court uses those collections toward expenses for specific ancillary services.

Assumptions: Fiscal year 2014 revenues were budgeted based on historical trends.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	132,291	–
2012 Actual	67,024	-49.3%
2013 Unaudited	55,383	-17.4%
2014 Budget	63,751	15.1%

Investment Income

Definition: Revenues in this category consist primarily of interest dividends.

Assumptions: Investment income is budgeted primarily based on economic conditions, the interest rate environment, and available cash.

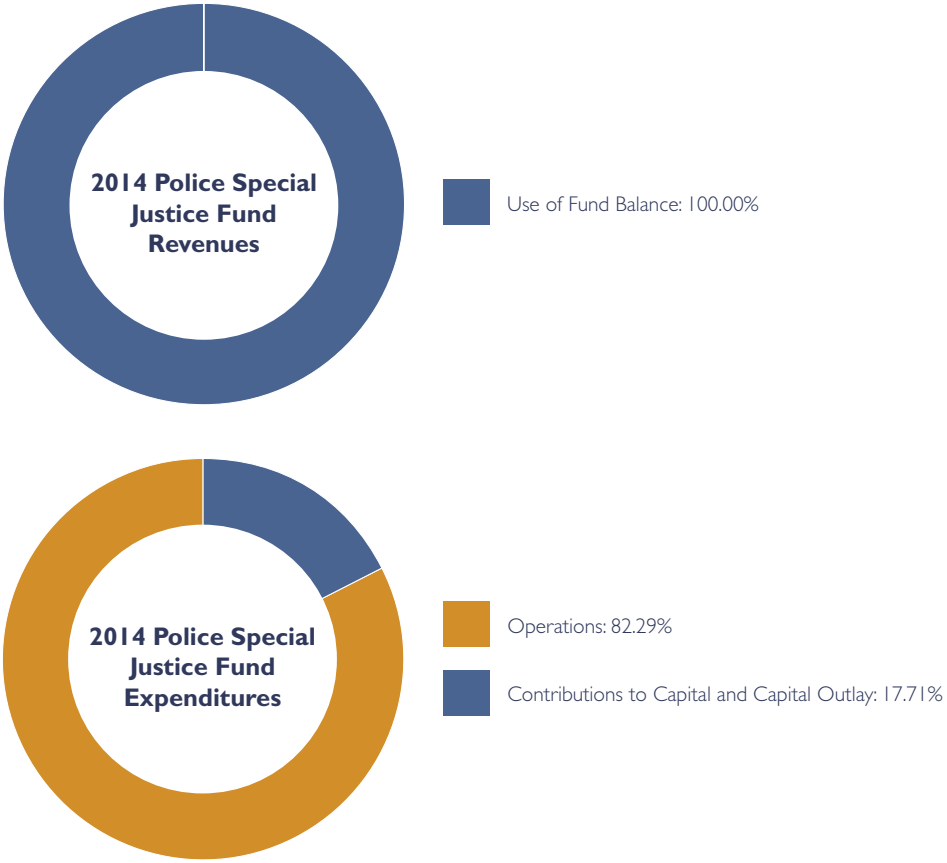
Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	–	–
2012 Actual	9	–
2013 Unaudited	–	-100.0%
2014 Budget	–	–

Police Special Justice Fund

Revenues and Expenditures FY 2011 – 2014

	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget	% Chg. 13-14
Balance January 1	**7,630,133**	**3,889,504**	**3,403,191**	**3,053,236**	
Revenues					
Fines and Forfeitures	372,920	124,234	208,645	-	-100.0%
Investment Income	4,713	-	-	-	-
Miscellaneous	85	-	-	-	-
Other Financing Sources	17,816	-	-	-	-
Total	**395,534**	**124,234**	**208,645**	**-**	**-100.0%**
Use of Fund Balance	-	-	-	1,119,152	-
Total Revenues	**395,534**	**124,234**	**208,645**	**1,119,152**	**436.4%**
Expenditures					
Operations	643,865	209,963	447,292	921,000	105.9%
Contributions to Other Funds	3,161,222	-	-	-	-
Contributions to Capital and Capital Outlay	331,076	400,584	111,308	198,152	78.0%
Total Expenditures	**4,136,163**	**610,547**	**558,600**	**1,119,152**	**100.3%**
Balance December 31	**3,889,504**	**3,403,191**	**3,053,236**	**1,934,084**	



Police Special Justice Fund

Revenue Definitions and Assumptions

Fines and Forfeitures

Definition: This fund accounts for revenues resulting from the U.S. Department of Justice'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 federal and state guidelines. Federal and state guidelines require that Federal Justice, Federal Treasury, and State Special Operations Funds be maintained and accounted for separately. New funds and related budgets were created as part of the 2011 Reconciliation Budget process to appropriately account for and report these activities.

Assumptions: These revenues are typically unpredictable and are therefore budgeted when received.

Fines and Forfeitures History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	372,920	-92.2%
2012 Actual	124,234	-66.7%
2013 Unaudited	208,645	67.9%
2014 Budget	–	-100.0%

Investment Income

Definition: Revenues in this category consist primarily of interest dividends.

Assumptions: Investment income is budgeted primarily based on economic conditions, the interest rate environment, and available cash.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	4,713	-20.3%
2012 Actual	–	-100.0%
2013 Unaudited	–	–
2014 Budget	–	–

Miscellaneous Revenues

Definition: This category represents revenues that are not clearly defined by other areas – such as rental revenue from facilities and equipment, and reimbursements.

Assumptions: Generally, miscellaneous revenues represented a very small portion of the budget. In 2014, no revenues were budgeted in this category.

Police Special Justice Fund

Revenue Definitions and Assumptions

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	85	-81.2%
2012 Actual	–	-100.0%
2013 Unaudited	–	–
2014 Budget	–	–

Other Financing Sources

Definition: This category includes revenues transferred from other funds and asset disposals of the government.

Assumptions: In 2014, no revenues were budgeted for other financing sources within the Police Special Justice Fund. These revenues vary historically.

Other Financing Sources History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	17,816	-44.9%
2012 Actual	–	-100.0%
2013 Unaudited	–	–
2014 Budget	–	–

Police Special Treasury Fund

Revenues and Expenditures FY 2011 – 2014

	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget*	% Chg. 13-14
Balance January 1	**-**	**264,940**	**71,677**	-	
Revenues					
Investment Income	81	-	-	-	-
Other Financing Sources	265,204	-	-	-	-
Total Revenues	**265,285**	**-**	**-**	**-**	**-**
Expenditures					
Operations	345	140,635	24,784	-	-100.0%
Contributions to Capital and Capital Outlay	-	52,628	46,893	-	-100.0%
Total Expenditures	**345**	**193,263**	**71,677**	**-**	**-100.0%**
Balance December 31	**264,940**	**71,677**	-	-	

** This fund was closed at the end of fiscal year 2013.*

Police Special Treasury Fund

Revenue Definitions and Assumptions

Fines and Forfeitures

Definition: This fund accounts for revenues resulting from the U.S. Department of Treasury'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 federal and state guidelines. Federal and state guidelines require that Federal Justice, Federal Treasury, and State Special Operations Funds be maintained and accounted for separately. New funds and related budgets were created as part of the 2011 Reconciliation Budget process to appropriately account for and report these activities.

Assumptions: These revenues are typically unpredictable and are therefore budgeted when received. In 2014, no revenues were budgeted for fines and forfeitures because the fund was closed at the end of fiscal year 2013.

Investment Income

Definition: Revenues in this category consist primarily of interest dividends.

Assumptions: Investment income changes are primarily due to economic conditions, the interest rate environment, and available cash. In 2014, no revenues were budgeted for investment income because the fund was closed at the end of fiscal year 2013.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	81	–
2012 Actual	–	-100.0%
2013 Unaudited*	–	–
2014 Budget*	–	–

Other Financing Sources

Definition: This category includes revenues transferred from other funds and asset disposals of the government.

Assumptions: In 2014, no revenues were budgeted for other financing sources because the fund was closed at the end of fiscal year 2013.

Other Financing Sources History and Projections

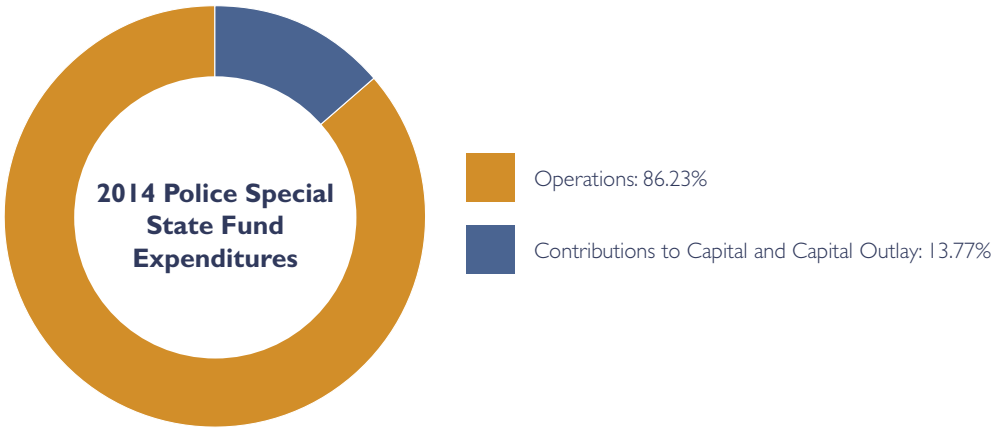
Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	265,204	–
2012 Actual	–	-100.0%
2013 Unaudited*	–	–
2014 Budget*	–	–

** Fund was closed at the end of fiscal year 2013.*

Police Special State Fund

Revenues and Expenditures FY 2011 – 2014

	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget	% Chg. 13-14
Balance January 1	**-**	**2,968,448**	**3,066,061**	**3,002,546**	
Revenues					
Fines and Forfeitures	512,107	459,766	496,821	-	-100.0%
Investment Income	1,605	-	-	-	-
Miscellaneous	11,014	2,489	1,609	-	-100.0%
Other Financing Sources	2,878,202	-	230,976	-	-100.0%
Total	**3,402,928**	**462,255**	**729,406**	**-**	**-100.0%**
Use of Fund Balance	-	-	-	876,747	-
Total Revenues	**3,402,928**	**462,255**	**729,406**	**876,747**	**20.2%**
Expenditures					
Operations	374,410	330,102	568,336	756,042	33.0%
Contributions to Capital and Capital Outlay	60,070	34,540	224,585	120,705	-46.3%
Total Expenditures	**434,480**	**364,642**	**792,921**	**876,747**	**10.6%**
Balance December 31	**2,968,448**	**3,066,061**	**3,002,546**	**2,125,799**	



Police Special State Fund

Revenue Definitions and Assumptions

Fines and Forfeitures

Definition: This 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 federal and state guidelines. Federal and state guidelines require that Federal Justice, Federal Treasury, and State Special Operations Funds be maintained and accounted for separately. New funds and related budgets were created as part of the 2011 Reconciliation Budget process to appropriately account for and report these activities.

Assumptions: These revenues are typically unpredictable and are therefore budgeted when received.

Fines and Forfeitures History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	512,107	–
2012 Actual	459,766	-10.2%
2013 Unaudited	496,821	8.1%
2014 Budget	–	-100.0%

Investment Income

Definition: Revenues in this category consist primarily of interest dividends.

Assumptions: Investment income changes are primarily due to economic conditions, the interest rate environment, and available cash. In 2014, no revenues were budgeted for investment income.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	1,605	–
2012 Actual	–	-100.0%
2013 Unaudited	–	–
2014 Budget	–	–

Miscellaneous Revenues

Definition: This category represents revenues that are not clearly defined by other areas.

Assumptions: Generally, miscellaneous revenues represent a very small portion of the budget.

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	11,014	–
2012 Actual	2,489	-77.4%
2013 Unaudited	1,609	-35.4%
2014 Budget	–	-100.0%

Police Special State Fund

Revenue Definitions and Assumptions

Other Financing Sources

Definition: This category includes revenues transferred from other funds and asset disposals of the government.

Assumptions: In 2014, no revenues were budgeted for other financing sources within the Police Special State Fund.

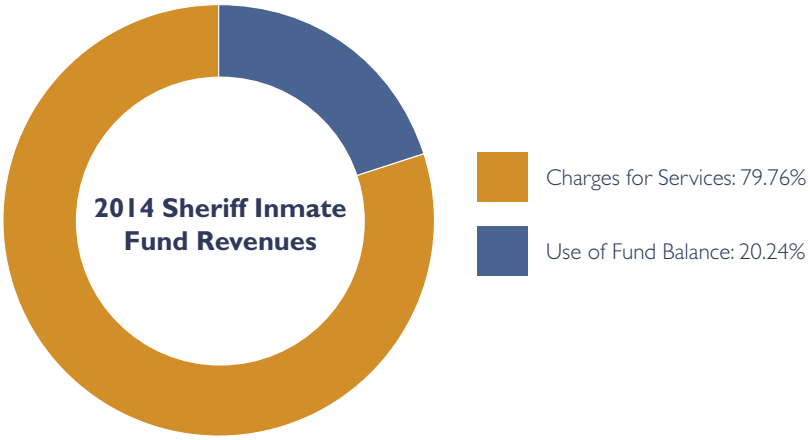
Other Financing Sources History and Projections

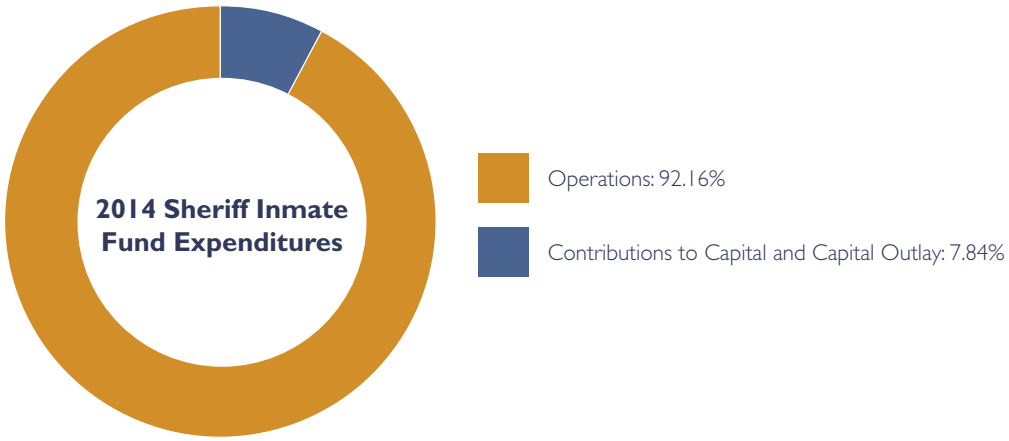
Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	2,878,202	–
2012 Actual	–	-100.0%
2013 Unaudited	230,976	–
2014 Budget	–	-100.0%

Sheriff Inmate Fund

Revenues and Expenditures FY 2011 – 2014

	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget	% Chg. 13-14
Balance January 1	**1,466,095**	**1,619,038**	**1,819,899**	**2,066,492**	
Revenues					
Charges for Services	362,564	435,029	493,089	457,814	-7.2%
Investment Income	679	-	-	-	-
Total	**363,243**	**435,029**	**493,089**	**457,814**	**-7.2%**
Use of Fund Balance	-	-	-	116,186	-
Total Revenues	**363,243**	**435,029**	**493,089**	**574,000**	**16.4%**
Expenditures					
Operations	210,300	234,168	238,501	529,000	121.8%
Contributions to Capital and Capital Outlay	-	-	7,995	45,000	462.9%
Total Expenditures	**210,300**	**234,168**	**246,496**	**574,000**	**132.9%**
Balance December 31	**1,619,038**	**1,819,899**	**2,066,492**	**1,950,306**	





Sheriff Inmate Fund

Revenue Definitions and Assumptions

Charges for Services

Definition: This category consists of revenues received from commissary sales at the detention center.

Assumptions: This category represents the main source of the total fiscal year 2014 Sheriff Inmate Fund revenues. These revenues have been fairly consistent over time and are based on historical trends and anticipated activity in the coming year.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	362,564	-7.5%
2012 Actual	435,029	20.0%
2013 Unaudited	493,089	13.3%
2014 Budget	457,814	-7.2%

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: Investment income is budgeted primarily based on economic conditions, the interest rate environment, and available cash. The adopted 2014 budget does not include an estimate for investment income.

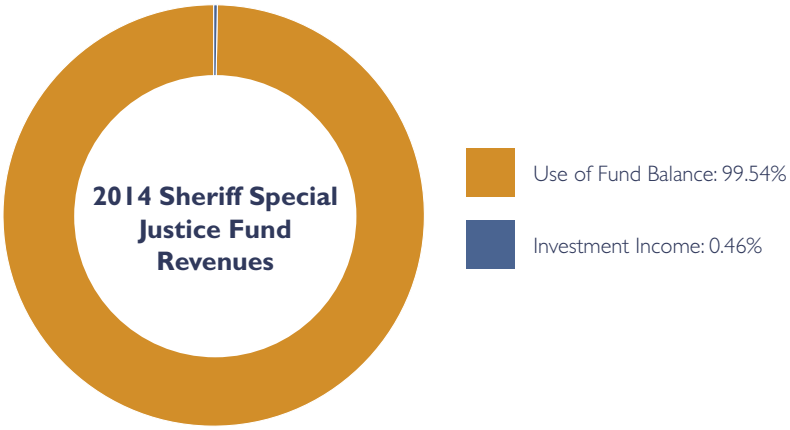
Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	679	-5.2%
2012 Actual	–	-100.0%
2013 Unaudited	–	–
2014 Budget	–	–

Sheriff Special Justice Fund

Revenues and Expenditures FY 2011 – 2014

	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget	% Chg. 13-14
Balance January 1	**1,388,402**	**201,730**	**218,443**	**164,708**	
Revenues					
Fines and Forfeitures	120,415	84,261	68,979	-	-100.0%
Investment Income	999	232	220	232	5.5%
Miscellaneous	100,000	180	-	-	-
Other Financing Sources	-	7,098	-	-	-
Total	**221,414**	**91,771**	**69,199**	**232**	**-99.7%**
Use of Fund Balance	-	-	-	50,000	-
Total Revenues	**221,414**	**91,771**	**69,199**	**50,232**	**-27.4%**
Expenditures					
Operations	256,188	15,608	24,614	50,232	104.1%
Contributions to Other Funds	1,131,488	59,450	2,520	-	-100.0%
Contributions to Capital and Capital Outlay	20,410	-	95,800	-	-100.0%
Total Expenditures	**1,408,086**	**75,058**	**122,934**	**50,232**	**-59.1%**
Balance December 31	**201,730**	**218,443**	**164,708**	**114,708**	



Sheriff Special Justice Fund

Revenue Definitions and Assumptions

Fines and Forfeitures

Definition: This fund accounts for revenues resulting from the U.S. Department of Justice'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 federal and state guidelines. Federal and state guidelines require that Federal Justice, Federal Treasury, and State Special Justice Funds be maintained and accounted for separately. New funds and related budgets were created as part of the 2011 Reconciliation Budget process to appropriately account for and report these activities.

Assumptions: These revenues are typically unpredictable and are therefore budgeted when received.

Fines and Forfeitures History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	120,415	-88.6%
2012 Actual	84,261	-30.0%
2013 Unaudited	68,979	-18.1%
2014 Budget	–	-100.0%

Investment Income

Definition: Revenues in this category consist primarily of interest dividends.

Assumptions: Investment income is budgeted primarily based on economic conditions, the interest rate environment, and available cash.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	999	-8.4%
2012 Actual	232	-76.8%
2013 Unaudited	220	-5.2%
2014 Budget	232	5.5%

Miscellaneous Revenues

Definition: This category represents revenues that are not clearly defined by other areas.

Assumptions: Generally, miscellaneous revenues represent a very small portion of the budget. In 2014, no miscellaneous revenues were budgeted.

Sheriff Special Justice Fund

Revenue Definitions and Assumptions

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	100,000	–
2012 Actual	180	-99.8%
2013 Unaudited	–	-100.0%
2014 Budget	–	–

Other Financing Sources

Definition: This category includes revenues transferred from other funds and asset disposals of the government.

Assumptions: In 2014, no revenues were budgeted for other financing sources within the Sheriff Special Justice Fund.

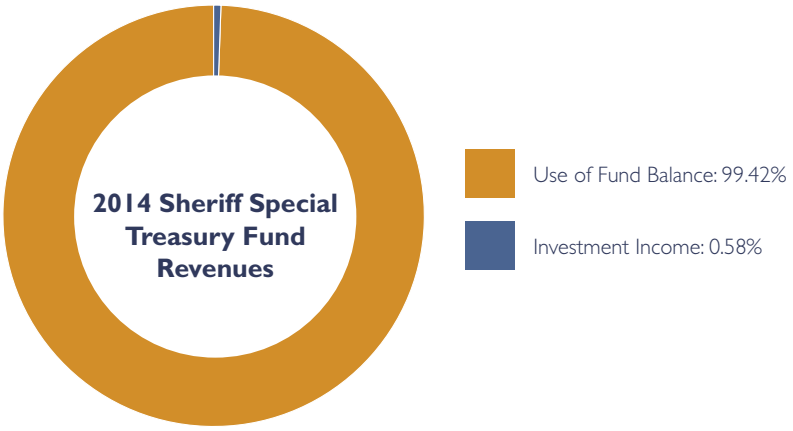
Other Financing Sources History and Projections

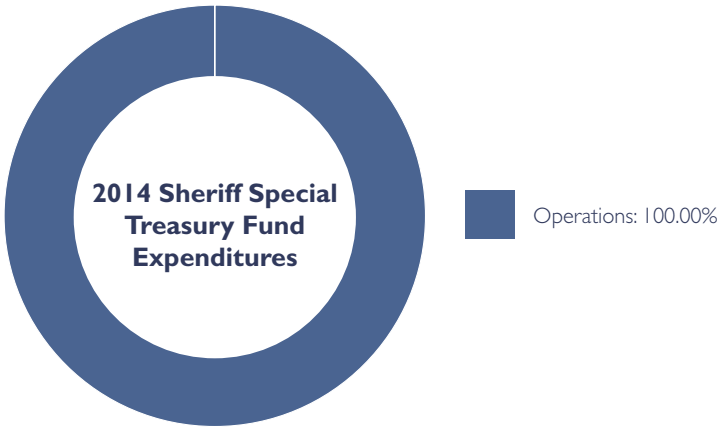
Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	–	–
2012 Actual	7,098	–
2013 Unaudited	–	-100.0%
2014 Budget	–	–

Sheriff Special Treasury Fund

Revenues and Expenditures FY 2011 – 2014

	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget	% Chg. 13-14
Balance January 1	**-**	**826,862**	**846,647**	**653,740**	
Revenues					
Fines and Forfeitures	83,407	288,371	216,275	-	-100.0%
Investment Income	347	881	762	881	15.6%
Other Financing Sources	962,121	729	-	-	-
Total	**1,045,875**	**289,981**	**217,037**	**881**	**-99.6%**
Use of Fund Balance	-	-	-	150,000	-
Total Revenues	**1,045,875**	**289,981**	**217,037**	**150,881**	**-30.5%**
Expenditures					
Operations	219,013	156,081	407,070	150,881	-62.9%
Contributions to Capital and Capital Outlay	-	114,115	2,874	-	-100.0%
Total Expenditures	**219,013**	**270,196**	**409,944**	**150,881**	**-63.2%**
Balance December 31	**826,862**	**846,647**	**653,740**	**503,740**	





Sheriff Special Treasury Fund

Revenue Definitions and Assumptions

Fines and Forfeitures

Definition: This fund accounts for revenues resulting from the U.S. Department of Treasury'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 federal and state guidelines. Federal and state guidelines require that Federal Justice, Federal Treasury, and State Special Justice Funds be maintained and accounted for separately. New funds and related budgets were created as part of 2011 Reconciliation Budget process to appropriately account for and report these activities.

Assumptions: These revenues are typically unpredictable and are therefore budgeted when received.

Fines and Forfeitures History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	83,407	–
2012 Actual	288,371	245.7%
2013 Unaudited	216,275	-25.0%
2014 Budget	–	-100.0%

Investment Income

Definition: Revenues in this category consist primarily of interest dividends.

Assumptions: Investment income is budgeted primarily based on economic conditions, the interest rate environment, and available cash.

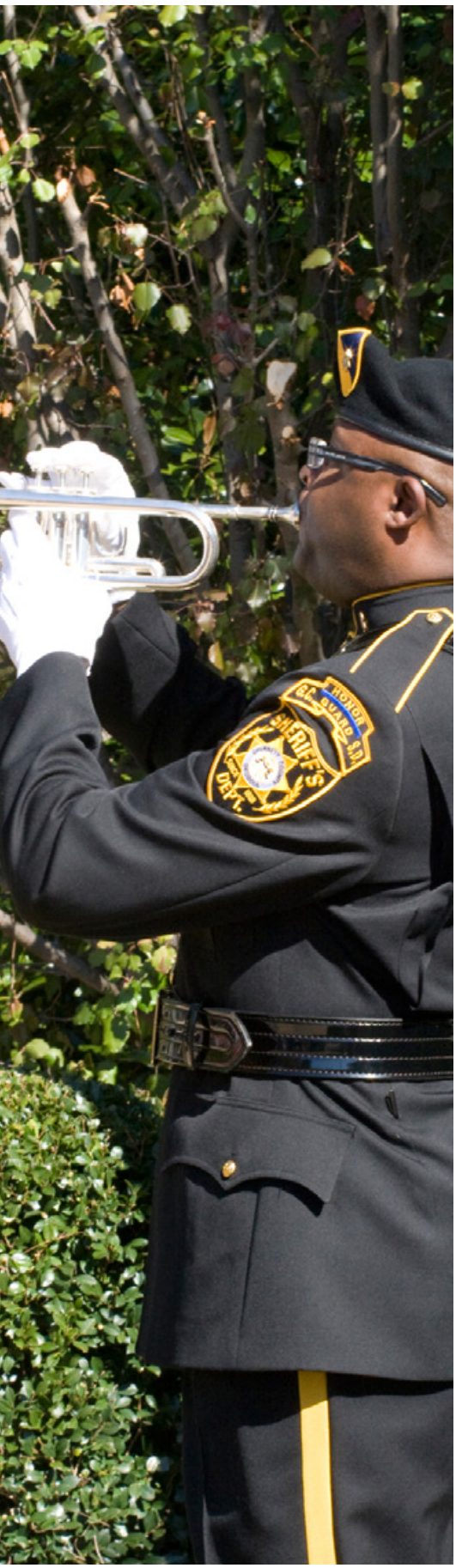
Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	347	–
2012 Actual	881	153.9%
2013 Unaudited	762	-13.5%
2014 Budget	881	15.6%

Other Financing Sources

Definition: This category includes revenues transferred from other funds and asset disposals of the government.

Assumptions: In 2014, no revenues were budgeted for other financing sources within the Sheriff Special Treasury Fund.



Sheriff Special Treasury Fund

Revenue Definitions and Assumptions

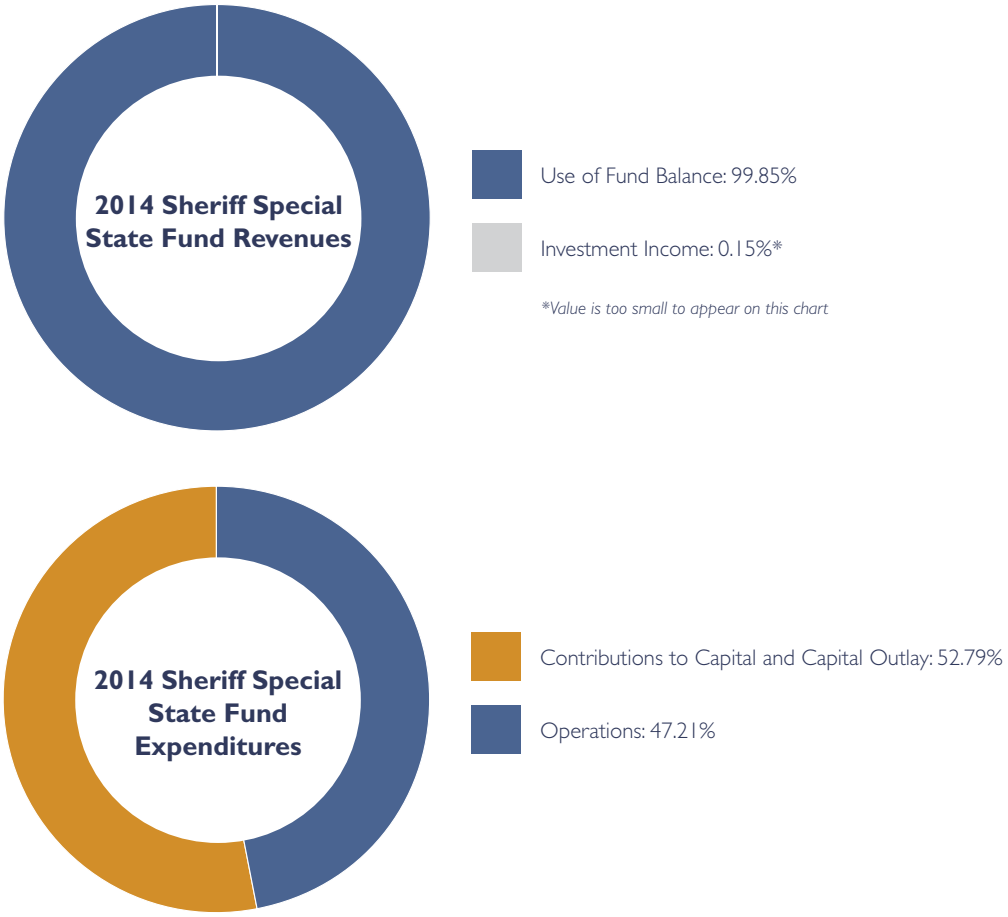
Other Financing Sources History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	962,121	–
2012 Actual	729	-99.9%
2013 Unaudited	–	-100.0%
2014 Budget	–	–

Sheriff Special State Fund

Revenues and Expenditures FY 2011 – 2014

	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget	% Chg. 13-14
Balance January 1	**-**	**163,945**	**164,109**	**159,466**	
Revenues					
Investment Income	125	164	164	164	0.0%
Other Financing Sources	169,366	-	-	-	-
Total	**169,491**	**164**	**164**	**164**	**0.0%**
Use of Fund Balance	-	-	-	108,636	-
Total Revenues	**169,491**	**164**	**164**	**108,800**	**66241.5%**
Expenditures					
Operations	5,546	-	4,807	51,364	968.5%
Contributions to Capital and Capital Outlay	-	-	-	57,436	-
Total Expenditures	**5,546**	**-**	**4,807**	**108,800**	**2163.4%**
Balance December 31	**163,945**	**164,109**	**159,466**	**50,830**	



Sheriff Special State Fund

Revenue Definitions and Assumptions

Fines and Forfeitures

Definition: This 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 federal and state guidelines. Federal and state guidelines require that Federal Justice, Federal Treasury, and State Special Justice Funds be maintained and accounted for separately. New funds and related budgets were created as part of the 2011 Reconciliation Budget process to appropriately account for and report these activities.

Assumptions: These revenues are typically unpredictable and are therefore budgeted when received.

Investment Income

Definition: Revenues in this category consist primarily of interest dividends.

Assumptions: Investment income is budgeted primarily based on economic conditions, the interest rate environment, and available cash.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	125	–
2012 Actual	164	31.2%
2013 Unaudited	164	0.0%
2014 Budget	164	0.0%

Other Financing Sources

Definition: This category includes revenues transferred from other funds and asset disposals of the government.

Assumptions: In 2014, no revenues were budgeted for other financing sources within the Sheriff Special State Fund.

Other Financing Sources History and Projections

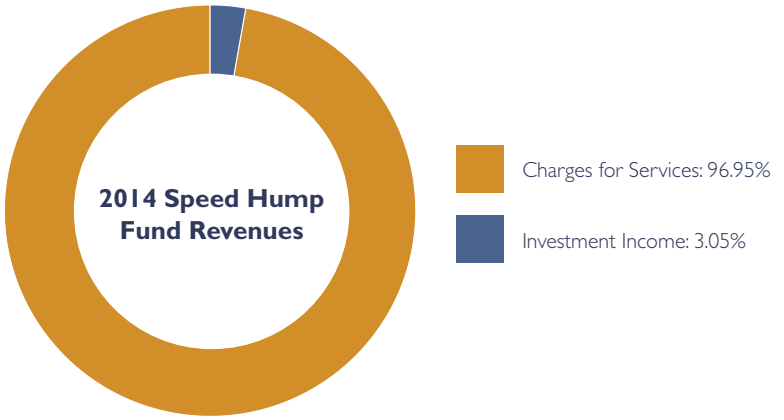
Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	169,366	–
2012 Actual	–	-100.0%
2013 Unaudited	–	–
2014 Budget	–	–

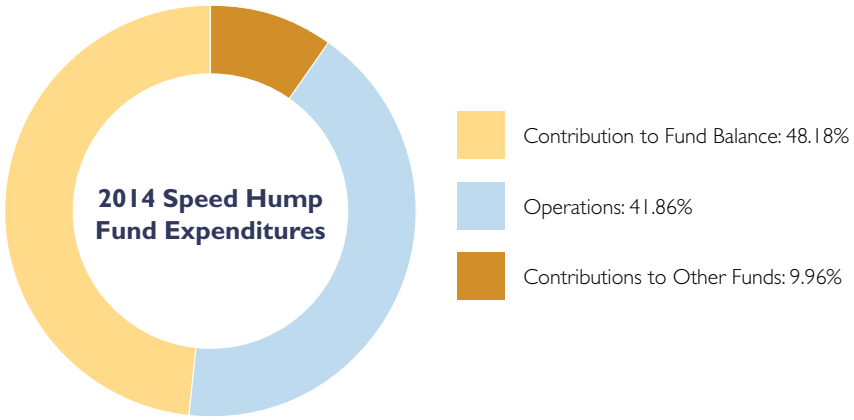
Speed Hump Fund

Revenues and Expenditures FY 2011 – 2014

	2011 Actual*	2012 Actual	2013 Unaudited	2014 Budget	% Chg. 13-14
Balance January 1	1,023,046	1,081,744	1,147,852	1,206,129	
Revenues					
Charges for Services	112,623	119,122	118,272	116,952	-1.1%
Investment Income	449	-	1,092	3,681	237.1%
Total Revenues	113,072	119,122	119,364	120,633	1.1%
Expenditures					
Operations	44,027	40,159	49,315	50,500	2.4%
Contributions to Other Funds	10,347	12,855	11,772	12,007	2.0%
Total	54,374	53,014	61,087	62,507	2.3%
Contribution to Fund Balance	-	-	-	58,126	-
Total Expenditures	54,374	53,014	61,087	120,633	97.5%
Balance December 31	1,081,744	1,147,852	1,206,129	1,264,255	

** In 2011, this fund was reclassified from a Tax-Related Fund to a Special Revenue Fund to more accurately reflect the nature of the fund.*





Speed Hump Fund

Revenue Definitions and Assumptions

The Speed Hump Fund activity was previously reported as a Tax-Related Fund, but to more accurately reflect the nature of the fund, it was reclassified as a Special Revenue Fund as part of the 2011 Reconciliation Budget process.

Charges for Services

Definition: This revenue is a special assessment levied against properties benefiting from speed humps. In response to numerous complaints about speed problems in neighborhoods, the Board of Commissioners approved policies and procedures for the installation of speed humps. This revenue is billed in conjunction with the property tax bills.

Assumptions: This category represents 97 percent of the total fiscal year 2014 Speed Hump Fund revenues.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual*	112,623	–
2012 Actual	119,122	5.8%
2013 Unaudited	118,272	-0.7%
2014 Budget	116,952	-1.1%

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: Investment income is budgeted primarily based on economic conditions, the interest rate environment, and available cash.

Investment Income History and Projections

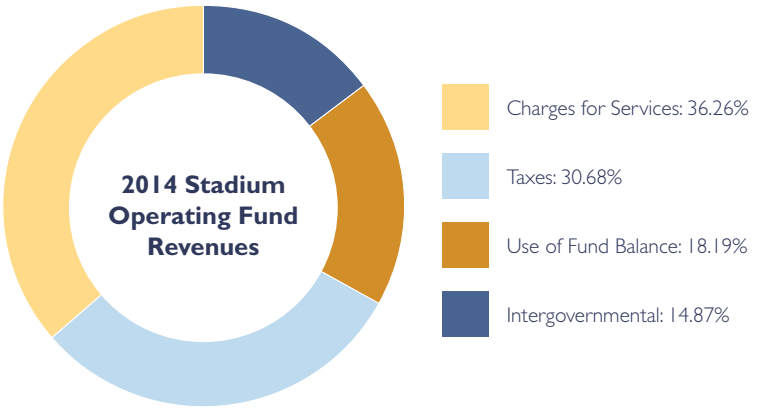
Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual*	449	–
2012 Actual	–	-100.0%
2013 Unaudited	1,092	–
2014 Budget	3,681	237.1%

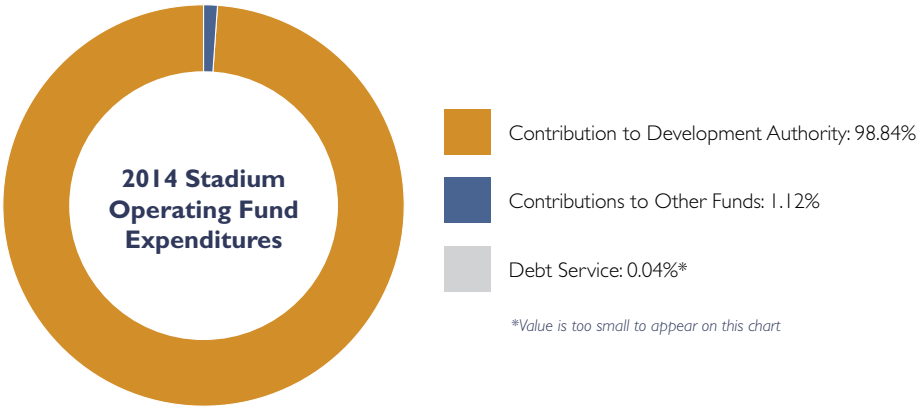
** In 2011, this fund was reclassified from a Tax-Related Fund to a Special Revenue Fund to more accurately reflect the nature of the fund.*

Stadium Fund

Revenues and Expenditures FY 2011 – 2014

	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget	% Chg. 13-14
Balance January 1	**750,550**	**849,515**	**1,040,858**	**1,263,796**	
Revenues					
Taxes	855,739	941,437	974,569	825,000	-15.3%
Intergovernmental	400,000	400,000	400,000	400,000	0.0%
Charges for Services	1,012,678	996,024	1,004,112	975,000	-2.9%
Investment Income	86	-	-	-	-
Miscellaneous	-	-	117	-	-100.0%
Total	**2,268,503**	**2,337,461**	**2,378,798**	**2,200,000**	**-7.5%**
Use of Fund Balance	-	-	-	489,056	-
Total Revenues	**2,268,503**	**2,337,461**	**2,378,798**	**2,689,056**	**13.0%**
Expenditures					
Debt Service	800	800	800	1,000	25.0%
Contributions to Other Funds	52,648	29,228	38,970	30,166	-22.6%
Contribution to Development Authority	2,116,090	2,116,090	2,116,090	2,657,890	25.6%
Total Expenditures	**2,169,538**	**2,146,118**	**2,155,860**	**2,689,056**	**24.7%**
Balance December 31	**849,515**	**1,040,858**	**1,263,796**	**774,740**	





Stadium Fund

Revenue Definitions and Assumptions

Taxes

Definition: This category consists of revenues received from a 3 percent excise tax charged on rental vehicles. This rental motor vehicle tax is collected by the rental companies and remitted to the County monthly.

Assumptions: Revenues in this category represent 31 percent of the total fiscal year 2014 projections for this fund. This tax became effective April 1, 2008, as part of the repayment plan for Coolray Field. These revenues are based on historical trends and anticipated activity in the coming year.

Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	855,739	5.8%
2012 Actual	941,437	10.0%
2013 Unaudited	974,569	3.5%
2014 Budget	825,000	-15.3%

Intergovernmental

Definition: Revenues in this category consist primarily of a contribution from the Gwinnett Convention and Visitors Bureau based on the Operations and Maintenance Agreement, which become effective April 1, 2008.

Assumptions: This revenue category represents approximately 15 percent of the total fiscal year 2014 projections for this fund. The Operations and Maintenance Agreement is based on an annual contribution from the Gwinnett Convention and Visitors Bureau in the amount of $400,000.

Intergovernmental History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	400,000	0.0%
2012 Actual	400,000	0.0%
2013 Unaudited	400,000	0.0%
2014 Budget	400,000	0.0%

Charges for Services

Definition: This category consists of revenues received from ticket surcharge, stadium rental fees, parking fees, naming rights, and any additional miscellaneous fees and charges.

Assumptions: Revenues in this category represent 36 percent of the total fiscal year 2014 projections for this fund. These revenues are based on historical trends and anticipated activity in the coming year. Fees/rates include: ticket surcharge at $1.00 each, stadium rental fees at $250,000 annually, 50 percent of the net revenues for parking, naming rights at anything over $350,000 (first $350,000 goes to the Braves organization). In 2011, the County received the first full year of naming rights revenue.

Stadium Fund

Revenue Definitions and Assumptions

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	1,012,678	26.7%
2012 Actual	996,024	-1.6%
2013 Unaudited	1,004,112	0.8%
2014 Budget	975,000	-2.9%

Investment Income

Definition: Revenues in this category consist primarily of interest dividends.

Assumptions: No revenues were budgeted for investment income in 2014. Investment income is budgeted primarily based on economic conditions, the interest rate environment, and available cash.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	86	-48.8%
2012 Actual	–	-100.0%
2013 Unaudited	–	–
2014 Budget	–	–

Miscellaneous Revenues

Definition: This category represents revenues that are not clearly defined by other areas – such as rental revenue from facilities and equipment, and reimbursements.

Assumptions: These revenues represent a very small portion of the revenues in this fund. In 2014, no revenues were budgeted in this category.

Miscellaneous Revenues History and Projections

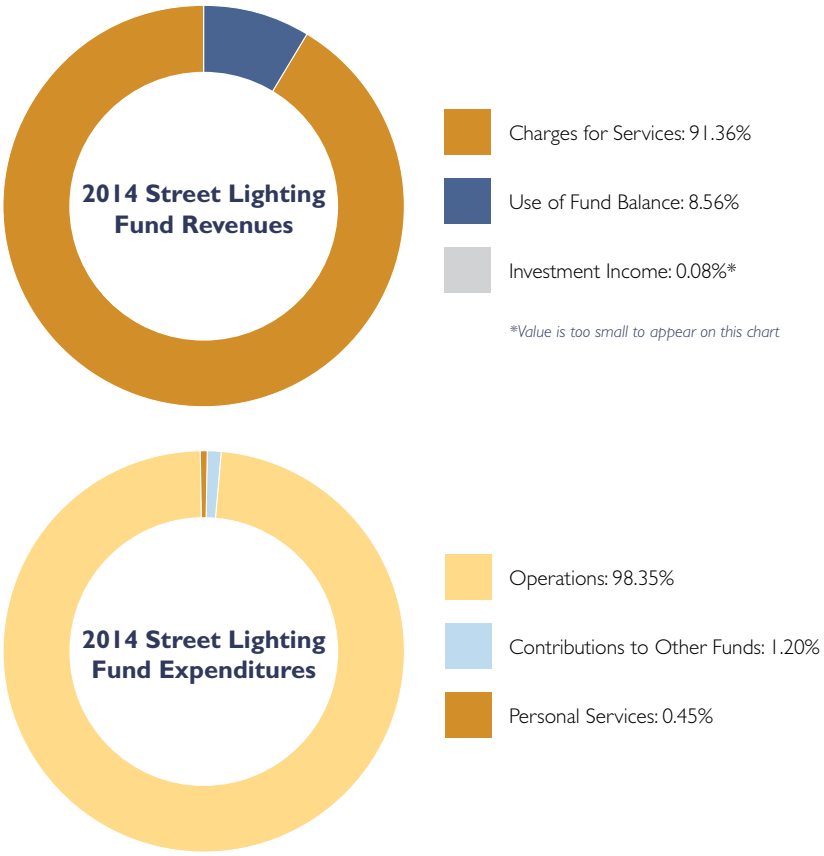
Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	–	-20.0%
2012 Actual	–	–
2013 Unaudited	117	–
2014 Budget	–	-100.0%

Street Lighting Fund

Revenues and Expenditures FY 2011 – 2014

	2011 Actual*	2012 Actual	2013 Unaudited	2014 Budget	% Chg. 13-14
Balance January 1	**4,110,810**	**3,419,542**	**2,980,705**	**3,159,571**	
Revenues					
Charges for Services	6,155,821	6,266,165	6,792,245	6,803,751	0.2%
Investment Income	2,390	1,650	955	6,098	538.5%
Total	**6,158,211**	**6,267,815**	**6,793,200**	**6,809,849**	**0.2%**
Use of Fund Balance	-	-	-	637,815	-
Total Revenues	**6,158,211**	**6,267,815**	**6,793,200**	**7,447,664**	**9.6%**
Expenditures					
Personal Services	30,355	30,638	33,361	33,263	-0.3%
Operations	6,757,520	6,589,080	6,493,433	7,325,150	12.8%
Contributions to Other Funds	61,604	86,934	87,540	89,251	2.0%
Total Expenditures	**6,849,479**	**6,706,652**	**6,614,334**	**7,447,664**	**12.6%**
Balance December 31	**3,419,542**	**2,980,705**	**3,159,571**	**2,521,756**	

** In 2011, this fund was reclassified from a Tax-Related Fund to a Special Revenue Fund to more accurately reflect the nature of the fund.*



Street Lighting Fund

Revenue Definitions and Assumptions

The Street Lighting Fund activity was previously reported as a Tax-Related Fund, but to more accurately reflect the nature of the fund, it was reclassified as a Special Revenue Fund as part of the 2011 Reconciliation Budget process.

Charges for Services

Definition: This revenue is a special assessment levied against properties benefiting from street light services. The Board of Commissioners sets the rates. This fee is billed and collected in conjunction with the property tax bills.

Assumptions: This category represents 91 percent of the total fiscal year 2014 Street Lighting Fund revenues. These revenues are adjusted annually to reflect the actual costs of the program. Rates are classified across eight categories using road front footage.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual*	6,155,821	–
2012 Actual	6,266,165	1.8%
2013 Unaudited	6,792,245	8.4%
2014 Budget	6,803,751	0.2%

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: Investment income is budgeted primarily based on economic conditions, the interest rate environment, and available cash.

Investment Income History and Projections

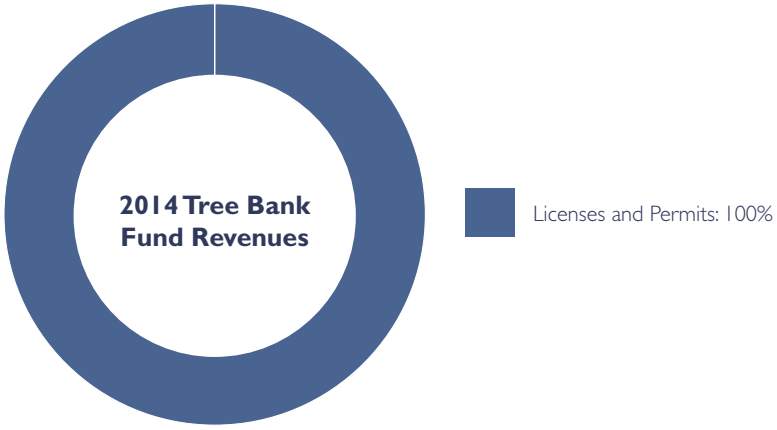
Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual*	2,390	–
2012 Actual	1,650	-31.0%
2013 Unaudited	955	-42.1%
2014 Budget	6,098	538.5%

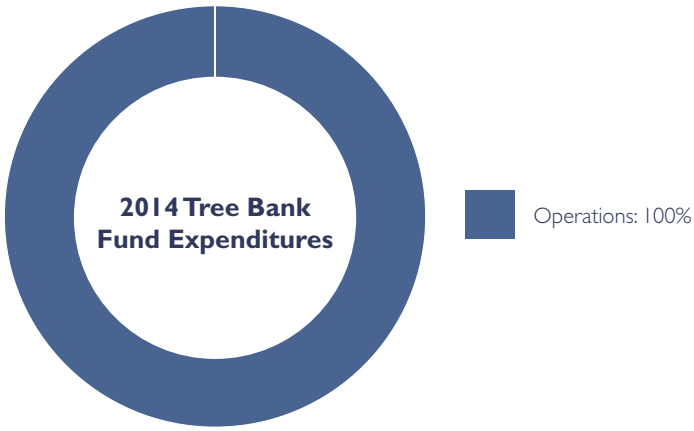
* *In 2011, this fund was reclassified from a Tax-Related Fund to a Special Revenue Fund to more accurately reflect the nature of the fund.*

Tree Bank Fund

Revenues and Expenditures FY 2011 – 2014

	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget	% Chg. 13-14
Balance January 1	38,102	60,307	62,307	113,723	
Revenues					
Licenses and Permits	22,183	2,000	51,416	15,000	-70.8%
Investment Income	22	-	-	-	-
Total Revenues	22,205	2,000	51,416	15,000	-70.8%
Expenditures					
Operations	-	-	-	15,000	-
Total Expenditures	-	-	-	15,000	-
Balance December 31	60,307	62,307	113,723	113,723	





Tree Bank Fund

Revenue Definitions and Assumptions

Licenses and Permits

Definition: Revenues in this category are received through a contribution from developers or builders for tree preservation and replacement when trees are removed for developing or building purposes, in accordance with the *Gwinnett County Buffer, Landscape, and Tree Ordinance*. As part of the Reconciliation Budget process, the revenues received will be reviewed and budgets adjusted, as necessary.

Assumptions: In 2014, revenues in this category were budgeted conservatively.

Licenses and Permits History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	22,183	28.4%
2012 Actual	2,000	-91.0%
2013 Unaudited	51,416	2,470.8%
2014 Budget	15,000	-70.8%

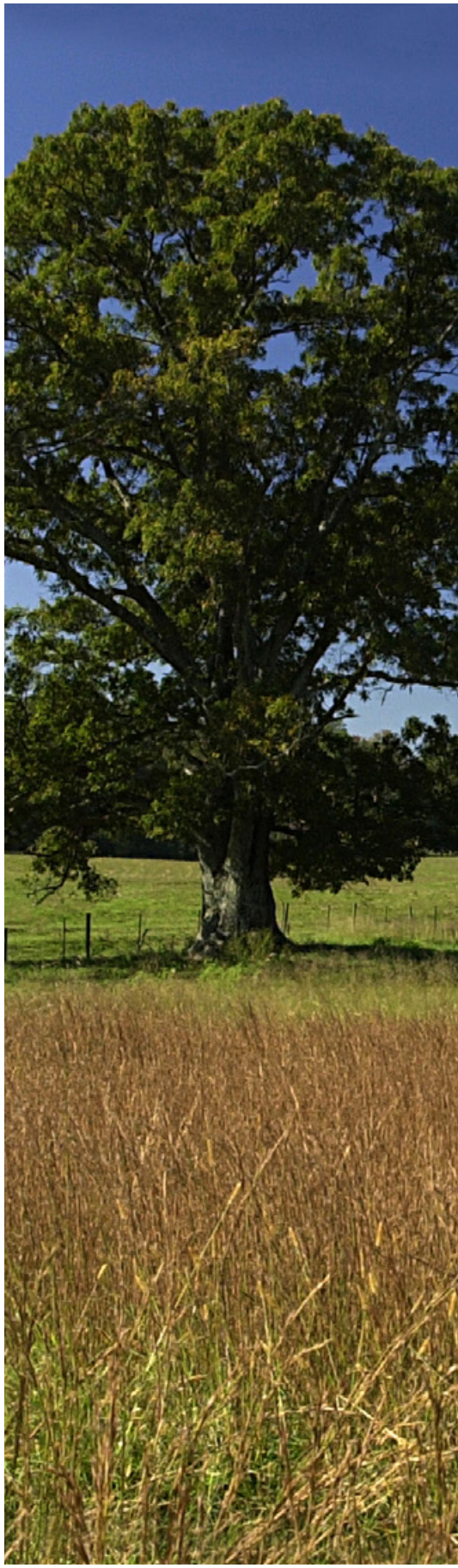
Investment Income

Definition: Revenues in this category consist primarily of interest dividends.

Assumptions: The interest dividends are projected based on current total projected revenues in conjunction with current economic indicators.

Investment Income History and Projections

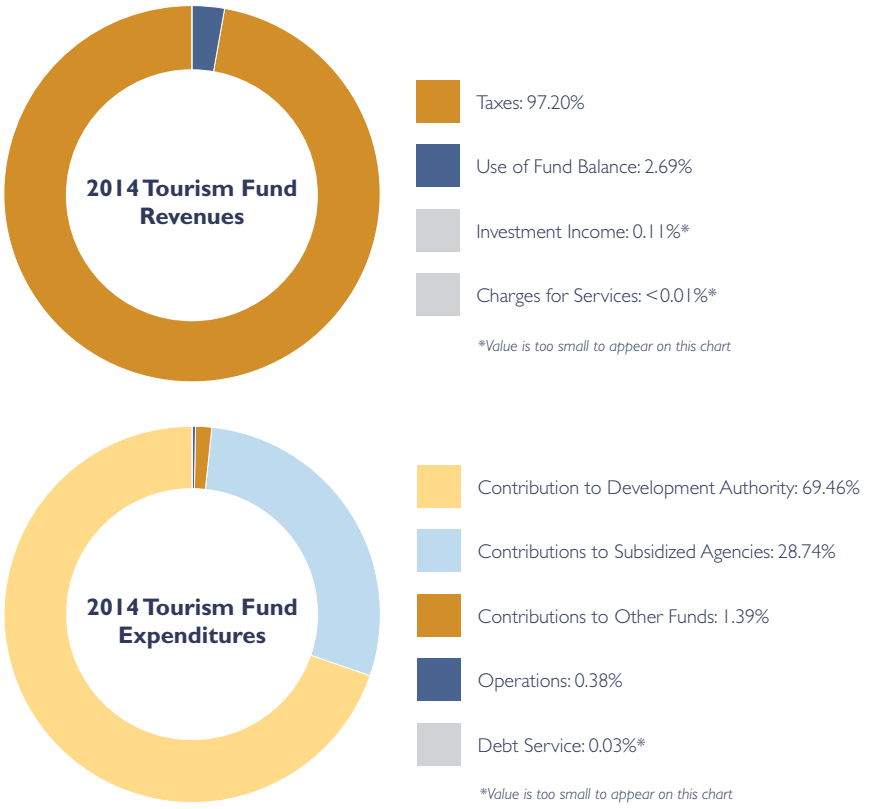
Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	22	28.8%
2012 Actual	–	-100.0%
2013 Unaudited	–	–
2014 Budget	–	–



Tourism Fund

Revenues and Expenditures FY 2011 – 2014

	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget	% Chg. 13-14
Balance January 1	**1,451,718**	**6,701,633**	**6,398,179**	**6,860,771**	
Revenues					
Taxes	6,566,638	6,699,430	7,467,785	6,904,647	-7.5%
Charges for Services	-	-	-	100	-
Investment Income	4,677	17,350	5,652	8,000	41.5%
Other Financing Sources	4,844,206	-	-	-	-
Total	**11,415,521**	**6,716,780**	**7,473,437**	**6,912,747**	**-7.5%**
Use of Fund Balance	-	-	-	190,926	-
Total Revenues	**11,415,521**	**6,716,780**	**7,473,437**	**7,103,673**	**-4.9%**
Expenditures					
Operations	24,566	23,017	23,245	27,200	17.0%
Debt Service	-	2,000	-	2,000	-
Contributions to Other Funds	114,713	95,306	130,117	98,433	-24.4%
Contribution to Development Authority	3,887,430	4,949,255	4,940,455	4,934,405	-0.1%
Contributions to Subsidized Agencies	1,904,463	1,950,656	1,917,028	2,041,635	6.5%
Contributions to Capital and Capital Outlay	234,434	-	-	-	-
Total Expenditures	**6,165,606**	**7,020,234**	**7,010,845**	**7,103,673**	**1.3%**
Balance December 31	**6,701,633**	**6,398,179**	**6,860,771**	**6,669,845**	



Tourism Fund

Revenue Definitions and Assumptions

Taxes

Definition: This category accounts for revenues collected from the 7 percent hotel/motel tax. These revenues are collected on a monthly basis from each hotel or motel in Gwinnett County. According to state law, a portion of this tax must be set aside for the promotion of tourism.

Assumptions: Historically, hotel/motel tax has represented an overwhelming majority of the revenue for this fund. In 2012, revenue was received as a result of online hotel/motel tax litigation. Since 2011, this revenue has demonstrated stability. The 2014 hotel/motel revenues were budgeted conservatively.

Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	6,566,638	8.4%
2012 Actual	6,699,430	2.0%
2013 Unaudited	7,467,785	11.5%
2014 Budget	6,904,647	-7.5%

Charges for Services

Definition: Revenues in this category consist of fees charged for miscellaneous services.

Assumptions: The 2014, revenues were budgeted based on historical trends.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	–	-100.0%
2012 Actual	–	–
2013 Unaudited	–	–
2014 Budget	100	–

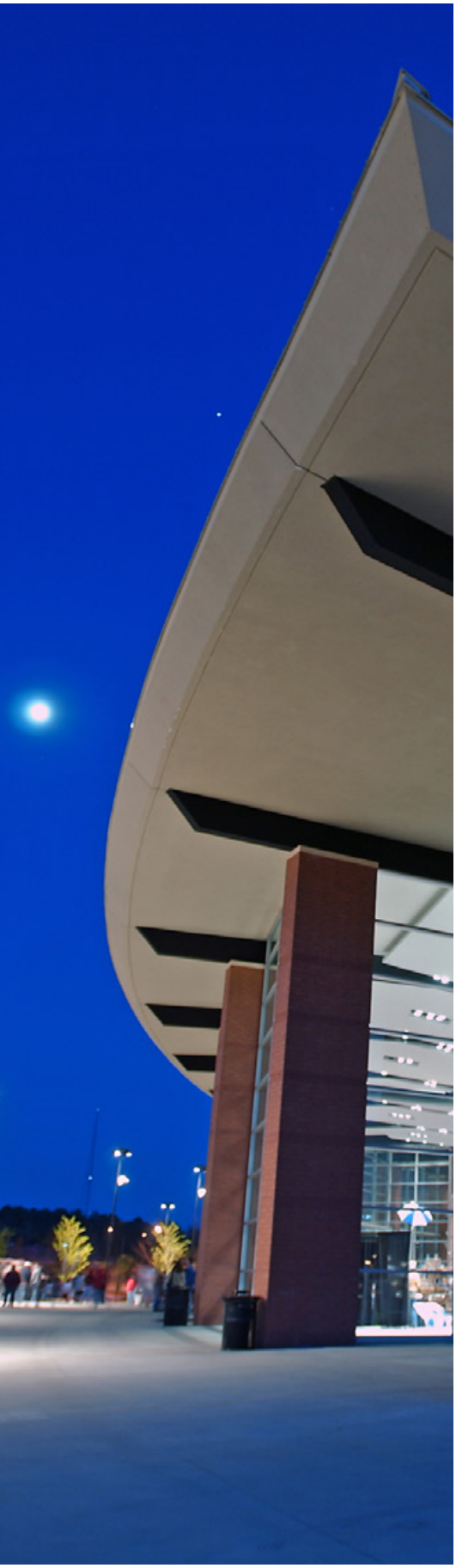
Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: Investment income is budgeted primarily based on economic conditions, the interest rate environment, and available cash.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	4,677	617.8%
2012 Actual	17,350	271.0%
2013 Unaudited	5,652	-67.4%
2014 Budget	8,000	41.5%



Tourism Fund

Revenue Definitions and Assumptions

Other Financing Sources

Definition: This category includes revenues transferred from other funds or asset disposals of government. In 2011, this fund was closed, and all remaining assets were transferred to the Tourism Fund.

Other Financing Sources History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	4,844,206	307.3%
2012 Actual	–	-100.0%
2013 Unaudited	–	–
2014 Budget	–	–

Tourism Sustainability Fund

Revenues and Expenditures FY 2011 – 2014

	2011 Actual	2012 Actual*	2013 Unaudited*	2014 Budget*	% Chg. 13-14
Balance January 1	**4,842,711**	**-**	**-**	**-**	
Revenues					
Investment Income	1,495	-	-	-	-
Total Revenues	**1,495**	**-**	**-**	**-**	**-**
Expenditures					
Contributions to Other Funds	4,844,206	-	-	-	-
Total Expenditures	**4,844,206**	**-**	**-**	**-**	**-**
Balance December 31	**-**	**-**	**-**	**-**	

** Fund was closed at the end of fiscal year 2011.*

Tourism Sustainability Fund

Revenue Definitions and Assumptions

This fund was closed in 2011, and the remaining balance was transferred to the Tourism Fund.

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: Investment income is budgeted primarily based on economic conditions, the interest rate environment, and available cash.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	1,495	-83.6%
2012 Actual*	–	-100.0%
2013 Unaudited*	–	–
2014 Budget*	–	–

** Fund was closed at the end of fiscal year 2011.*

Operating Enterprise Funds

Operating Enterprise Funds
Definitions

The **Enterprise Fund Group** consists of funds that are financed and operated in a manner similar to the private sector. The County provides goods and services to the public, charging user fees to recover the cost of operations.

Budget Basis
Budgets for proprietary fund types are adopted on the full accrual basis of accounting with the following exceptions:

a) Changes in fair value of investments are not treated as adjustments to revenue in the annual operating budget;

b) Debt service and capital lease principal payments are treated as expenses in the annual operating budget;

c) Depreciation expense is not recognized in the annual operating budget; and

d) Capital purchases are recognized in the annual operating budget.

Under the full accrual basis of accounting, transactions and events are recognized as revenues or expenses when they occur, regardless of the timing of related cash flows.

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Operating Enterprise Funds
The **Airport Operating Fund** accounts for the operation and maintenance of the County's airport, Briscoe Field. Revenues are generally derived from the rental of space and facilities.

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.

The **Solid Waste Operating Fund** accounts for the operations provided as a result of 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.

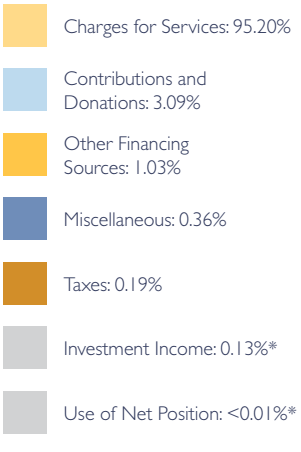
The **Stormwater Operating Fund** supports the operation, maintenance, and capital improvement of the County's stormwater system. Charges for services are calculated based on the impervious surface of a parcel of land and are collected in the fourth quarter with property tax collections.

The **Water and Sewer Operating 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. This fund supports the water and sewer operations of the Department of Water Resources, including debt service payments for outstanding bonds. A portion of the fund's revenues are transferred monthly to the Renewal and Extension Capital Fund for the Water and Sewer Capital Improvement Program.

Operating Enterprise Funds

Revenues and Expenses FY 2011 – 2014

	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget	% Chg. 13-14
Revenues					
Taxes	126,503	131,965	760,023	720,000	-5.3%
Charges for Services	335,128,690	346,853,803	352,431,191	369,368,560	4.8%
Investment Income	337,924	292,631	252,664	523,635	107.2%
Contributions and Donations	5,754,744	10,161,210	15,679,214	12,000,000	-23.5%
Miscellaneous	(1,395,253)	2,297,125	1,692,869	1,406,100	-16.9%
Other Financing Sources	2,799,286	3,360,056	4,624,767	3,995,299	-13.6%
Total	**342,751,894**	**363,096,790**	**375,440,728**	**388,013,594**	**3.3%**
Use of Net Position	-	-	-	11,431	-
Total Revenues	**342,751,894**	**363,096,790**	**375,440,728**	**388,025,025**	**3.4%**
Expenses					
Personal Services	40,831,421	50,049,628	51,099,413	45,480,678	-11.0%
Operations	106,975,212	101,937,226	100,418,671	111,460,193	11.0%
Debt Service	91,038,722	96,142,799	100,422,211	100,857,601	0.4%
Contributions to Other Funds	9,955,586	10,697,791	11,176,586	11,014,386	-1.5%
Transfers to Renewal and Extension	81,811,337	91,993,000	100,745,995	78,234,497	-22.3%
Reserves and Contingencies	-	-	-	80,000	-
Total	**330,612,278**	**350,820,444**	**363,862,876**	**347,127,355**	**-4.6%**
Working Capital Reserve	-	-	-	40,897,670	-
Total Expenses	**330,612,278**	**350,820,444**	**363,862,876**	**388,025,025**	**6.6%**



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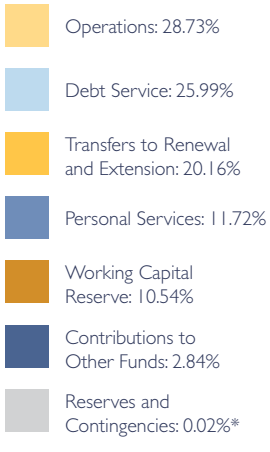

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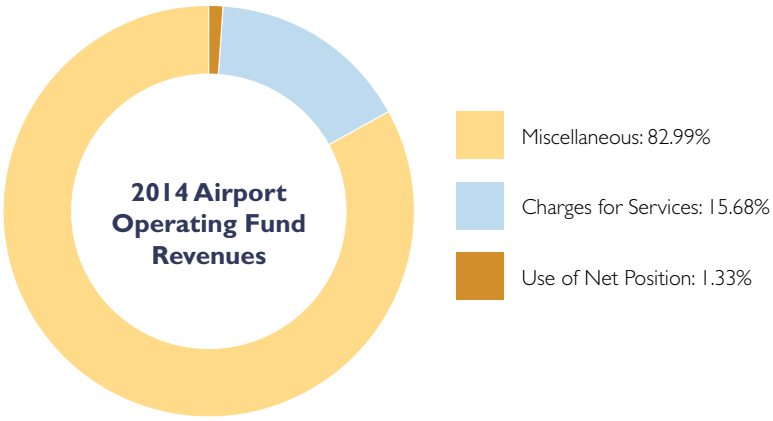
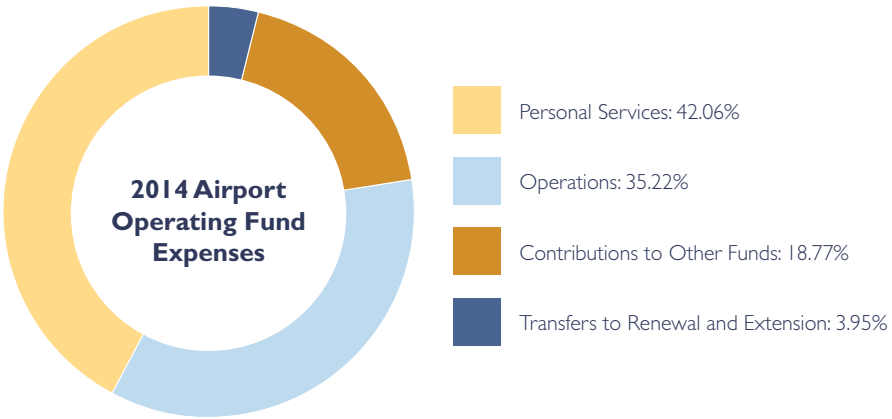
Airport Operating Fund

Revenues and Expenses FY 2011 – 2014

	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget	% Chg. 13-14
Revenues					
Charges for Services	134,823	141,706	153,253	135,000	-11.9%
Investment Income	167	-	-	-	-
Miscellaneous – Rent	731,418	734,413	705,219	714,350	1.3%
Total	**866,408**	**876,119**	**858,472**	**849,350**	**-1.1%**
Use of Net Position	-	-	-	11,431	-
Total Revenues	**866,408**	**876,119**	**858,472**	**860,781**	**0.3%**
Expenses					
Personal Services	313,203	326,431	347,755	362,063	4.1%
Operations	241,030	232,092	216,392	303,113	40.1%
Transfers to Renewal and Extension	43,788	-	35,000	34,000	-2.9%
Contributions to Other Funds	148,940	157,178	164,668	161,605	-1.9%
Total Expenses	**746,961**	**715,701**	**763,815**	**860,781**	**12.7%**





Airport Operating Fund

Revenue Definitions and Assumptions

Charges for Services

Definition: This category consists of revenues collected from a percentage of gross fees, fuel sales commissions, rental of tie-down spaces, and other miscellaneous fees and charges.

Assumptions: These revenues have been fairly consistent over time and are based on historical trends and anticipated activity in the coming year. The revenues in this category represent nearly 16 percent of the total fiscal year 2014 projections for this fund.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	134,823	-7.2%
2012 Actual	141,706	5.1%
2013 Unaudited	153,253	8.1%
2014 Budget	135,000	-11.9%

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: Investment income is budgeted primarily based on economic conditions, the interest rate environment, and available cash.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	167	4.1%
2012 Actual	–	-100.0%
2013 Unaudited	–	–
2014 Budget	–	–

Miscellaneous Revenue – Rent

Definition: This category represents revenues that are not clearly defined by other areas – such as rental revenue from facilities and equipment, and reimbursements.

Assumptions: These revenues have been fairly consistent over time and are based on historical trends and anticipated activity in the coming year. This category represents approximately 83 percent of the total fiscal year 2014 projected revenues in this fund.

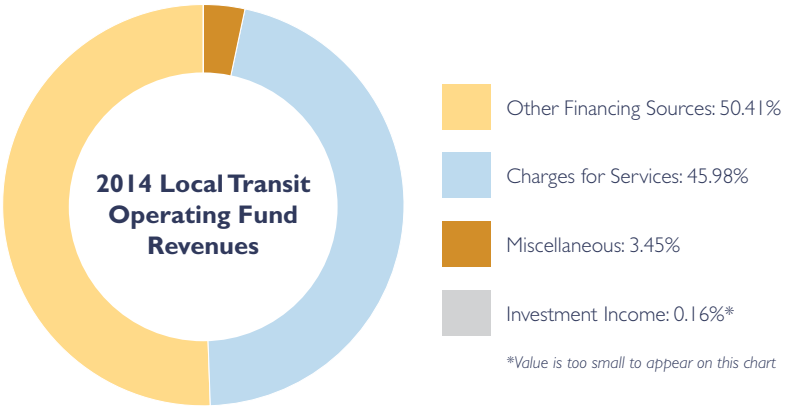
Miscellaneous Revenues History and Projections

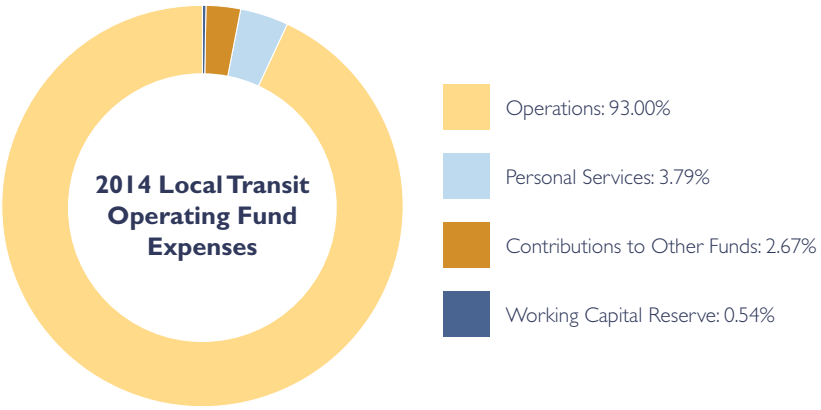
Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	731,418	2.4%
2012 Actual	734,413	0.4%
2013 Unaudited	705,219	-4.0%
2014 Budget	714,350	1.3%

Local Transit Operating Fund

Revenues and Expenses FY 2011 – 2014

	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget	% Chg. 13-14
Revenues					
Charges for Services	3,597,801	3,808,202	3,604,398	3,644,623	1.1%
Investment Income	3,840	2,823	2,438	12,321	405.4%
Miscellaneous	(2,133,433)	148,412	386,253	273,700	-29.1%
Other Financing Sources	2,727,030	3,200,000	2,765,574	3,995,299	44.5%
Total Revenues	**4,195,238**	**7,159,437**	**6,758,663**	**7,925,943**	**17.3%**
Expenses					
Personal Services	271,553	277,475	282,976	300,126	6.1%
Operations	6,616,944	6,950,249	6,738,547	7,371,470	9.4%
Contributions to Other Funds	199,467	203,146	207,141	211,426	2.1%
Total	**7,087,964**	**7,430,870**	**7,228,664**	**7,883,022**	**9.1%**
Working Capital Reserve	-	-	-	42,921	-
Total Expenses	**7,087,964**	**7,430,870**	**7,228,664**	**7,925,943**	**9.6%**





Local Transit Operating Fund

Revenue Definitions and Assumptions

Charges for Services

Definition: Revenues in this category consist primarily of fares for bus transportation within the local transit system.

Assumptions: The revenues in this category are approximately 46 percent of the total fiscal year 2014 projections for this fund. Fare increases approved in 2011 went into effect in January 2012. The local service rates are $2.50/adult/one-way; $1.25/senior citizen and disabled citizens/one-way.

Charges for Services Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	3,597,801	-15.8%
2012 Actual	3,808,202	5.8%
2013 Unaudited	3,604,398	-5.4%
2014 Budget	3,644,623	1.1%

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: Investment income is budgeted primarily based on economic conditions, the interest rate environment, and available cash.

Investment Income Revenue History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	3,840	169.8%
2012 Actual	2,823	-26.5%
2013 Unaudited	2,438	-13.6%
2014 Budget	12,321	405.4%

Miscellaneous Revenues

Definition: This category represents revenues that are not clearly defined by other areas.

Assumptions: This revenue represents 3 percent of fiscal year 2014 budgeted revenues in the Local Transit Operating Fund. For Transportation, this revenue primarily consists of rebates.

Local Transit Operating Fund

Revenue Definitions and Assumptions

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	(2,133,433)	-1,800.6%
2012 Actual	148,412	107.0%
2013 Unaudited	386,253	160.3%
2014 Budget	273,700	-29.1%

Other Financing Sources

Definition: This category includes revenues transferred from other funds and asset disposals of the government. This category consists of funds contributed from the General Fund. The Local Transit Operating Fund is not self-supporting and is therefore subsidized by this contribution.

Assumptions: This category represents approximately 50 percent of the total fiscal year 2014 revenue projections for this fund. The projection for this contribution is based on the planned revenues and expenditures for this fund.

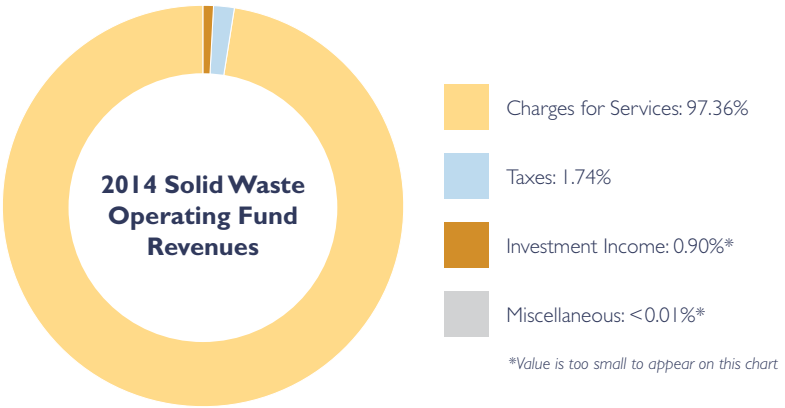
Other Financing Sources History and Projections

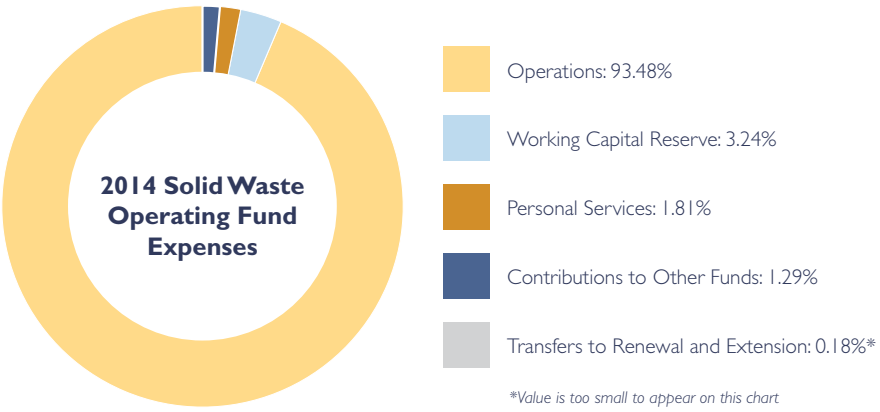
Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	2,727,030	13.0%
2012 Actual	3,200,000	17.3%
2013 Unaudited	2,765,574	-13.6%
2014 Budget	3,995,299	44.5%

Solid Waste Operating Fund

Revenues and Expenses FY 2011 – 2014

	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget	% Chg. 13-14
Revenues					
Taxes	126,503	131,965	760,023	720,000	-5.3%
Charges for Services	41,002,440	41,796,449	42,987,591	40,329,660	-6.2%
Investment Income	274,658	209,188	186,544	374,002	100.5%
Miscellaneous	1,433	746	664	50	-92.5%
Total Revenues	**41,405,034**	**42,138,348**	**43,934,822**	**41,423,712**	**-5.7%**
Expenses					
Personal Services	379,423	688,648	663,059	749,887	13.1%
Operations	38,238,646	38,781,785	39,826,230	38,725,443	-2.8%
Transfers to Renewal and Extension	-	176,000	260,000	75,000	-71.2%
Contributions to Other Funds	624,726	541,455	518,187	533,078	2.9%
Total	**39,242,795**	**40,187,888**	**41,267,476**	**40,083,408**	**-2.9%**
Working Capital Reserve	-	-	-	1,340,304	-
Total Expenses	**39,242,795**	**40,187,888**	**41,267,476**	**41,423,712**	**0.4%**





Solid Waste Operating Fund

Revenue Definitions and Assumptions

Taxes

Definition: Revenues in this category include franchise fees and delinquent interest received from commercial and residential solid waste haulers.

Assumptions: In July 2010, the residential solid waste franchise fee was eliminated and replaced by a residential service delivery contract. The rates for residential services are $18.88 per month. Commercial service franchise fees are 3 percent of gross receipts.

Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	126,503	-85.5%
2012 Actual	131,965	4.3%
2013 Unaudited	760,023	475.9%
2014 Budget	720,000	-5.3%

Charges for Services

Definition: Revenues in this category are from residential solid waste fees.

Assumptions: This category represents 98 percent of the total fiscal year 2014 revenue projections. These numbers represent the implementation of the residential Solid Waste Plan.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	41,002,440	102.3%
2012 Actual	41,796,449	1.9%
2013 Unaudited	42,987,591	2.8%
2014 Budget	40,329,660	-6.2%

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: Investment income is budgeted primarily based on economic conditions, the interest rate environment, and available cash.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	274,658	442.1%
2012 Actual	209,188	-23.8%
2013 Unaudited	186,544	-10.8%
2014 Budget	374,002	100.5%

Solid Waste Operating Fund

Revenue Definitions and Assumptions

Miscellaneous Revenues

Definition: This category represents revenues associated with providing services that are not clearly defined by other areas.

Assumptions: There is wide variety in the amount of miscellaneous revenues.

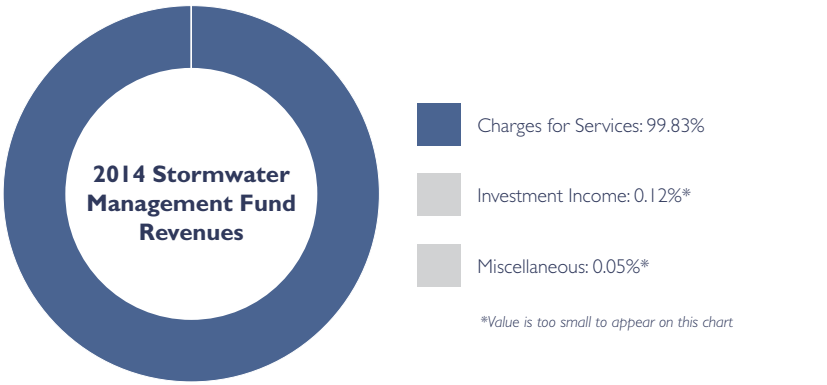
Miscellaneous Revenues History and Projections

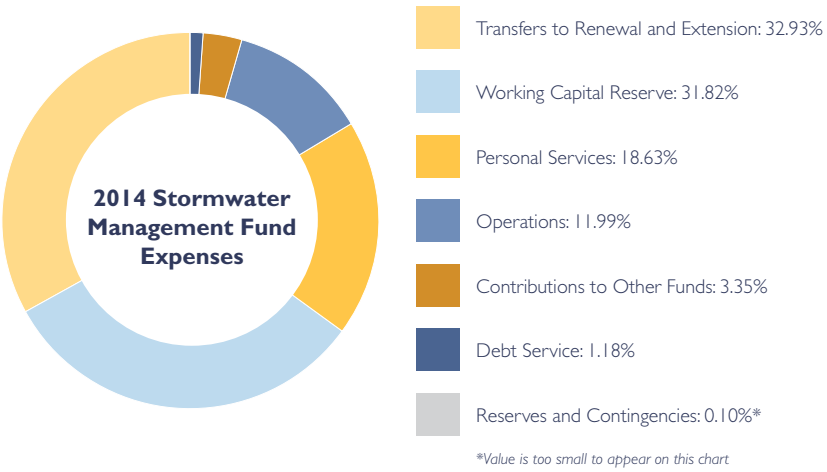
Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	1,433	7,861.1%
2012 Actual	746	-47.9%
2013 Unaudited	664	-11.0%
2014 Budget	50	-92.5%

Stormwater Management Operating Fund

Revenues and Expenses FY 2011 – 2014

	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget	% Chg. 13-14
Revenues					
Charges for Services	30,520,558	31,109,360	31,004,093	30,713,277	-0.9%
Investment Income	11,894	13,809	11,396	37,523	229.3%
Miscellaneous	(239,730)	122,497	29,450	14,000	-52.5%
Other Financing Sources	5,222	20,213	-	-	-
Total Revenues	**30,297,944**	**31,265,879**	**31,044,939**	**30,764,800**	**-0.9%**
Expenses					
Personal Services	4,309,063	4,563,808	5,143,557	5,730,783	11.4%
Operations	4,291,452	3,252,174	4,068,969	3,689,467	-9.3%
Debt Service	241,004	361,506	361,506	361,506	0.0%
Transfers to Renewal and Extension	18,291,549	19,517,000	19,208,176	10,131,677	-47.3%
Contributions to Other Funds	684,304	1,090,470	986,248	1,030,601	4.5%
Reserves and Contingencies	-	-	-	30,000	-
Total	**27,817,372**	**28,784,958**	**29,768,456**	**20,974,034**	**-29.5%**
Working Capital Reserve	-	-	-	9,790,766	-
Total Expenses	**27,817,372**	**28,784,958**	**29,768,456**	**30,764,800**	**3.3%**





Stormwater Management Operating Fund

Revenue Definitions and Assumptions

Charges for Services

Definition: This category consists of funds received due to an agreement between the County and each city for their stormwater drainage and discharge and from fees charged to property owners in unincorporated Gwinnett County for Stormwater Utility fees.

Assumptions: This category represents more than 99 percent of the total fiscal year 2014 projected revenue for this fund. Beginning in fiscal year 2006, property owners in unincorporated Gwinnett County were charged $0.77 per 100 square feet of impervious surface to help defray the cost to maintain, repair, and replace stormwater infrastructure in the unincorporated areas of the County. This rate increased to $1.41 per 100 square feet in fiscal year 2007, to $2.01 in fiscal year 2008, and again to $2.46 in fiscal year 2009.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	30,520,558	0.5%
2012 Actual	31,109,360	1.9%
2013 Unaudited	31,004,093	-0.3%
2014 Budget	30,713,277	-0.9%

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: The revenues in this fund represent less than 1 percent of the total projections for fiscal year 2014 in this fund. Investment income is budgeted primarily based on economic conditions, the interest rate environment, and available cash.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	11,894	-12.0%
2012 Actual	13,809	16.1%
2013 Unaudited	11,396	-17.5%
2014 Budget	37,523	229.3%

Miscellaneous Revenues

Definition: This category represents revenues that are not clearly defined by other areas – such as reimbursement for damaged property.

Assumptions: The revenues in this fund represent less than 1 percent of the total projections for fiscal year 2014 in this fund. Historically, this category has generated minimal revenue.

Stormwater Management Operating Fund

Revenue Definitions and Assumptions

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	(239,730)	-131.0%
2012 Actual	122,497	151.1%
2013 Unaudited	29,450	-76.0%
2014 Budget	14,000	-52.5%

Other Financing Sources

Definition: This category includes revenues transferred from other funds and asset disposals of the government.

Assumptions: In 2014, no revenues were budgeted for this category.

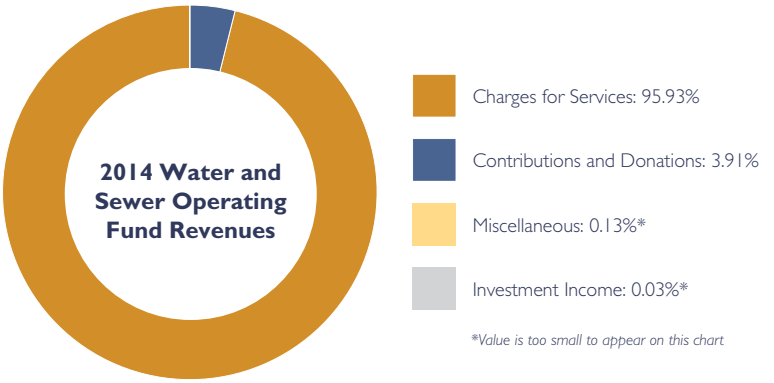
Other Financing Sources History and Projections

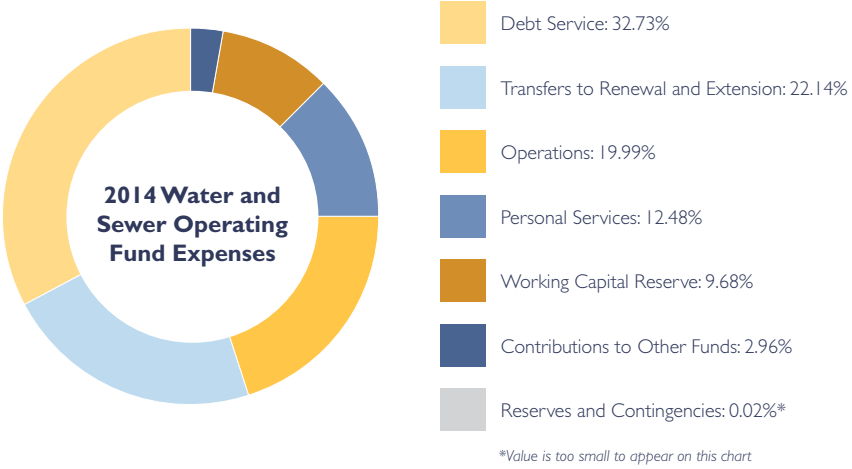
Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	5,222	-98.4%
2012 Actual	20,213	287.1%
2013 Unaudited	–	-100.0%
2014 Budget	–	–

Water and Sewer Operating Fund

Revenues and Expenses FY 2011 – 2014

	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget	% Chg. 13-14
Revenues					
Charges for Services	259,873,068	269,998,086	274,681,856	294,546,000	7.2%
Investment Income	47,365	66,811	52,286	99,789	90.9%
Contributions and Donations	5,754,744	10,161,210	15,679,214	12,000,000	-23.5%
Miscellaneous	245,059	1,291,057	571,283	404,000	-29.3%
Other Financing Sources	67,034	139,843	1,859,193	-	-100.0%
Total Revenues	**265,987,270**	**281,657,007**	**292,843,832**	**307,049,789**	**4.9%**
Expenses					
Personal Services	35,558,179	44,193,266	44,662,066	38,337,819	-14.2%
Operations	57,587,140	52,720,926	49,568,533	61,370,700	23.8%
Debt Service	90,797,718	95,781,293	100,060,705	100,496,095	0.4%
Transfers to Renewal and Extension	63,476,000	72,300,000	81,242,819	67,993,820	-16.3%
Contributions to Other Funds	8,298,149	8,705,542	9,300,342	9,077,676	-2.4%
Reserves and Contingencies	-	-	-	50,000	-
Total	**255,717,186**	**273,701,027**	**284,834,465**	**277,326,110**	**-2.6%**
Working Capital Reserve	-	-	-	29,723,679	-
Total Expenses	**255,717,186**	**273,701,027**	**284,834,465**	**307,049,789**	**7.8%**





Water and Sewer Operating Fund

Revenue Definitions and Assumptions

Charges for Services

Definition: This category consists primarily of revenues from retail and wholesale sales of water and sewer services, along with miscellaneous water and sewer fees and permits. This category also includes fire hydrant rental fees and fire service pipe. The fire service pipe is a fire protection line equipped with an approved detector check meter, which is purchased and installed at the customer's expense. Water service connection charges based on water meter size are also included in this category.

Assumptions: This category represents 96 percent of the total fiscal year 2014 projected revenues for this fund. The revenue projections are based on the anticipated water and sewer usage levels. Water and sewer revenues are monitored very closely to ensure that rate structures are in place to adequately fund the public utility system operations and debt service requirements. The Board of Commissioners traditionally enacts multi-year rate resolutions for Water and Sewer. Historically, these rate resolutions have coincided with the Capital Improvement Program. The most recent rate resolution was in 2009 and includes rate increases through 2015.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	259,873,068	6.0%
2012 Actual	269,998,086	3.9%
2013 Unaudited	274,681,856	1.7%
2014 Budget	294,546,000	7.2%

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: Investment income is budgeted primarily based on economic conditions, the interest rate environment, and available cash.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	47,365	-4.1%
2012 Actual	66,811	41.1%
2013 Unaudited	52,286	-21.7%
2014 Budget	99,789	90.9%

Contributions and Donations

Definition: Contributions and donations are financial resources generally provided by private contributors. Contributions from developers for System Development Charges (SDCs) are receipted in this category.

Assumptions: The revenues in this category represent approximately 4 percent of the budgeted Water and Sewer Operating Fund Revenues in 2014. These revenues are estimated based on economic conditions.

Water and Sewer Operating Fund

Revenue Definitions and Assumptions

Contributions and Donations History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	5,754,744	-11.2%
2012 Actual	10,161,210	76.6%
2013 Unaudited	15,679,214	54.3%
2014 Budget	12,000,000	-23.5%

Miscellaneous Revenues

Definition: This category represents revenues that are not clearly defined by other areas – such as reimbursement for damaged property and rebates.

Assumptions: The revenues in this category represent less than 1 percent of the total fiscal year 2014 projections. In 2014, the amount budgeted reflects anticipated rebates.

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	245,059	-86.9%
2012 Actual	1,291,057	426.8%
2013 Unaudited	571,283	-55.8%
2014 Budget	404,000	-29.3%

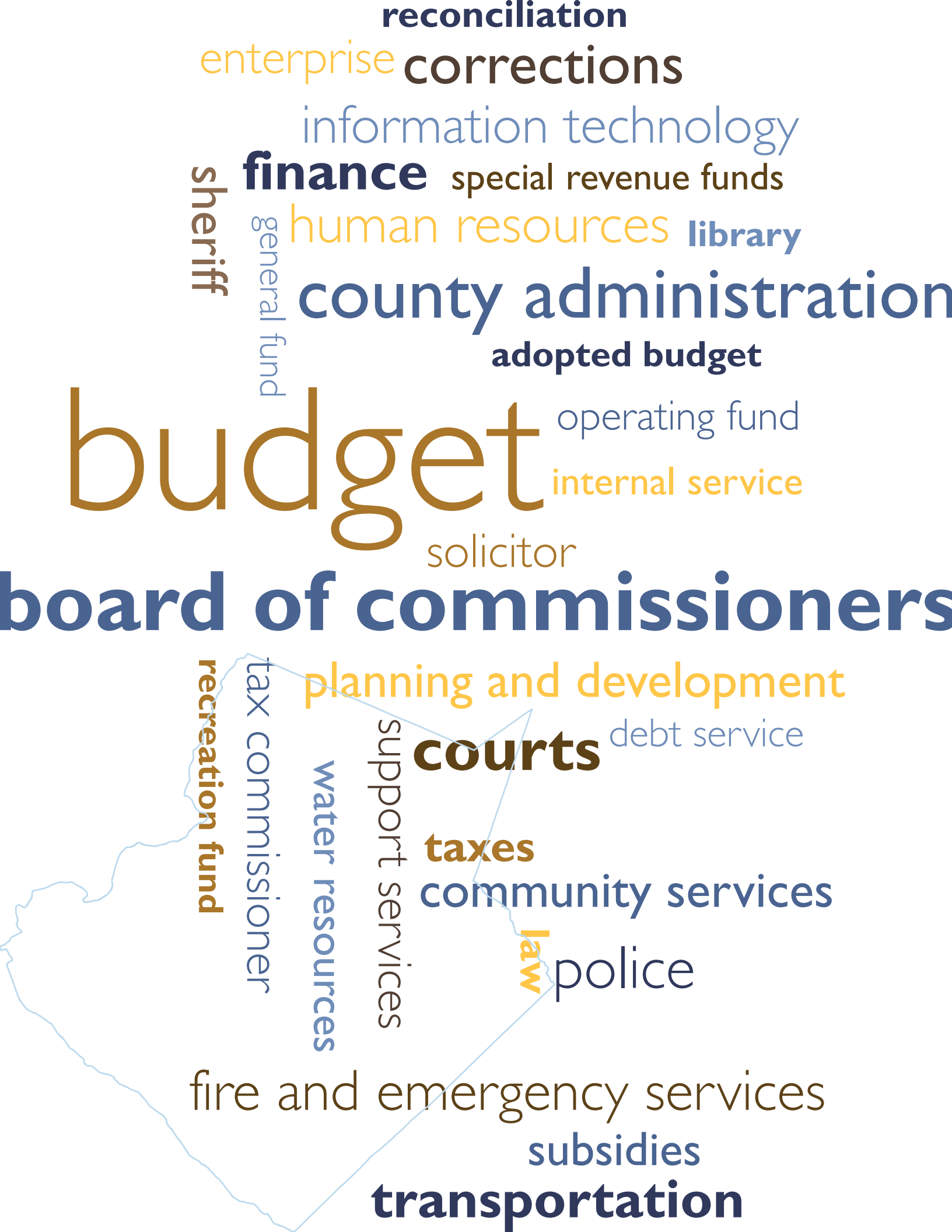
Other Financing Sources

Definition: This category includes revenues transferred from other funds and asset disposals of the government.

Assumptions: In 2014, no revenues were budgeted.

Other Financing Sources Revenue History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	67,034	-72.0%
2012 Actual	139,843	108.6%
2013 Unaudited	1,859,193	1,229.5%
2014 Budget	–	-100.0%


reconciliation
enterprise
corrections
information technology
finance
special revenue funds
sheriff
human resources
library
general fund
county administration
adopted budget
budget
operating fund
internal service
solicitor
board of commissioners
planning and development
recreation fund
tax commissioner
debt service
courts
water resources
support services
taxes
community services
law
police
fire and emergency services
subsidies
transportation

Operating Internal Service Funds

Operating Internal Service Funds

Definitions

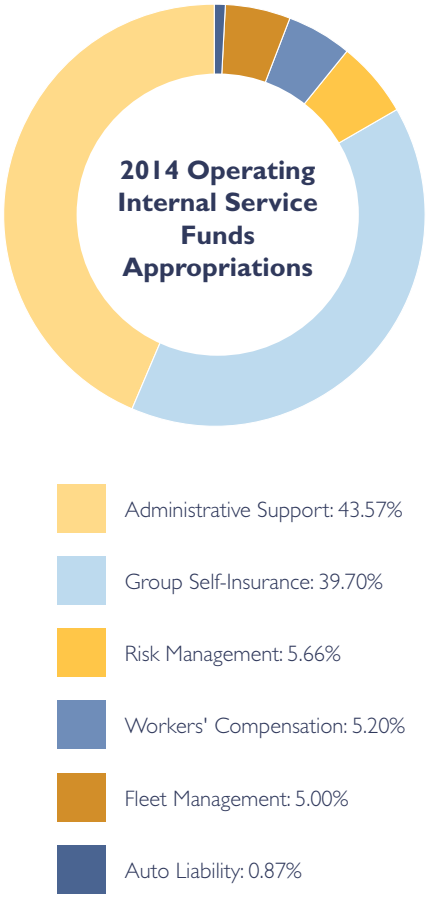
The **Internal Service Fund Group** consists of funds that account for the financing of goods or services provided by one department or agency of County government to another department or agency on a cost reimbursement basis.

Budget Basis

Budgets for proprietary fund types are adopted on the full accrual basis of accounting with the following exceptions:

a) Changes in fair value of investments are not treated as adjustments to revenue in the annual operating budget;
b) Debt service and capital lease principal payments are treated as expenses in the annual operating budget;
c) Depreciation expense is not recognized in the annual operating budget; and
d) Capital purchases are recognized in the annual operating budget.

Under the full accrual basis of accounting, transactions and events are recognized as revenues or expenses when they occur, regardless of the timing of related cash flows.



Operating Internal Service Funds

The **Administrative Support Fund** accounts for the activities of all central support departments: Information Technology Services; Support Services; Human Resources; Law; Financial Services, with the exception of the Tax Assessor; and County Administration, with the exception of the County Clerk and Board of Commissioners. These activities are funded by indirect cost charges to all other funds receiving benefits.

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.

The **Fleet Management Fund** accounts for all financial transactions related to the maintenance of the County fleet. Revenues are derived from charges to the user departments for fuel, maintenance, repair, and insurance, plus a fixed flat rate surcharge per vehicle per month.

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. The County portion of these contributions is a percentage of each department's employee salaries.

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.

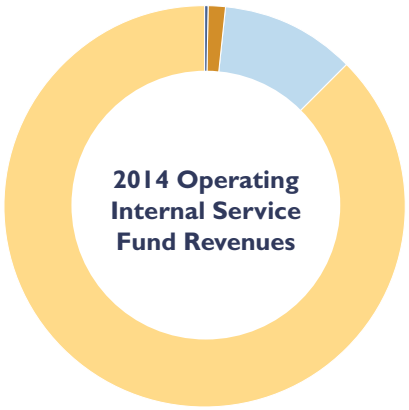
The **Vehicle Purchasing Fund** accumulated resources for the purchase of vehicles, and in accordance with Generally Accepted Accounting Principles (GAAP), the balance in this fund was transferred to the Capital Vehicle Fund in 2011.

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. The fund provides protection to County employees for work-related injuries or illnesses.

Operating Internal Service Funds

Revenues and Expenditures FY 2011 – 2014

	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget	% Chg. 13-14
Revenues					
Charges for Services	49,515,315	115,675,120	108,171,250	106,261,153	-1.8%
Investment Income	369,616	248,784	265,642	382,565	44.0%
Miscellaneous	291,468	2,435,540	2,300,966	1,838,235	-20.1%
Other Financing Source	-	-	876,577	-	-100.0%
Total	**50,176,399**	**118,359,444**	**111,614,435**	**108,481,953**	**-2.8%**
Use of Net Position	-	-	-	13,268,124	-
Total Revenues	**50,176,399**	**118,359,444**	**111,614,435**	**121,750,077**	**9.1%**
Expenses					
Personal Services	3,091,628	31,284,034	29,383,140	34,722,169	18.2%
Operations	49,824,620	70,365,989	65,818,272	82,147,862	24.8%
Contributions to Other Funds	2,318,766	2,785,974	2,963,727	2,974,685	0.4%
Contributions to Capital and Capital Outlay	24,045,976	164,382	585,374	1,155,698	97.4%
Reserves and Contingencies	-	-	-	200,000	-
Total;	**79,280,990**	**104,600,379**	**98,750,513**	**121,200,414**	**22.7%**
Working Capital Reserve	-	-	-	549,663	-
Total Expenses	**79,280,990**	**104,600,379**	**98,750,513**	**121,750,077**	**23.3%**



Charges for Services: 87.28%

Use of Net Assets: 10.90%

Miscellaneous: 1.51%

Investment Income: 0.31%

Operations: 67.47%

Personal Services: 28.52%

Contributions to Other Funds: 2.44%

Contributions to Capital and Capital Outlay: 0.95%

Working Capital Reserve: 0.45%

Reserves and Contingencies: 0.17%*

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Administrative Support Fund

Revenues and Expenditures FY 2011 – 2014

	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget	% Chg. 13-14
Revenues					
Charges for Services	-	51,383,100	49,720,067	50,697,310	2.0%
Investment Income	-	-	-	15,382	-
Miscellaneous	-	1,802,353	1,592,859	1,541,624	-3.2%
Other Financing Source	-	-	850,000	-	-100.0%
Total	**-**	**53,185,453**	**52,162,926**	**52,254,316**	**0.2%**
Use of Net Position	-	-	-	558,682	-
Total Revenues	**-**	**53,185,453**	**52,162,926**	**52,812,998**	**1.2%**
Expenditures					
Personal Services	-	28,005,445	26,096,221	31,291,899	19.9%
Operations	-	20,043,686	16,947,030	20,800,046	22.7%
Contributions to Other Funds	-	345,075	456,314	426,759	-6.5%
Contributions to Capital and Capital Outlay	-	116,112	545,513	94,294	**-82.7%**
Reserves and Contingencies	-	-	-	200,000	-
Total Expenditures	**-**	**48,510,318**	**44,045,078**	**52,812,998**	**19.9%**

Charges for Services: 95.99%

Miscellaneous: 2.92%

Use of Net Position: 1.06%

Investment Income: 0.03%*

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Personal Services: 59.25%

Operations: 39.38%

Contributions to Other Funds: 0.81%

Reserves and Contingencies: 0.38%

Contributions to Capital and Capital Outlay: 0.18%*

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Administrative Support Fund

Revenue Definitions and Assumptions

Charges for Services

Definition: The Administrative Support Fund contains the activities of all central support departments: Information Technology Services; Support Services; Human Resources; Law; Financial Services, with the exception of the Tax Assessor; and County Administration, with the exception of the County Clerk and Board of Commissioners.

Assumptions: The central support activities are funded primarily by charges to all other funds receiving benefits based on a countywide central services cost allocation plan. These revenues are based on historical trends and anticipated activity in the coming year. This category represents 96 percent of the total fiscal year 2014 revenue projections for this fund.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	–	–
2012 Actual	51,383,100	–
2013 Unaudited	49,720,067	-3.2%
2014 Budget	50,697,310	2.0%

Investment Income

Definition: Revenues in this category consist primarily of interest dividends.

Assumptions: Investment income is budgeted primarily based on economic conditions, the interest rate environment, and available cash.

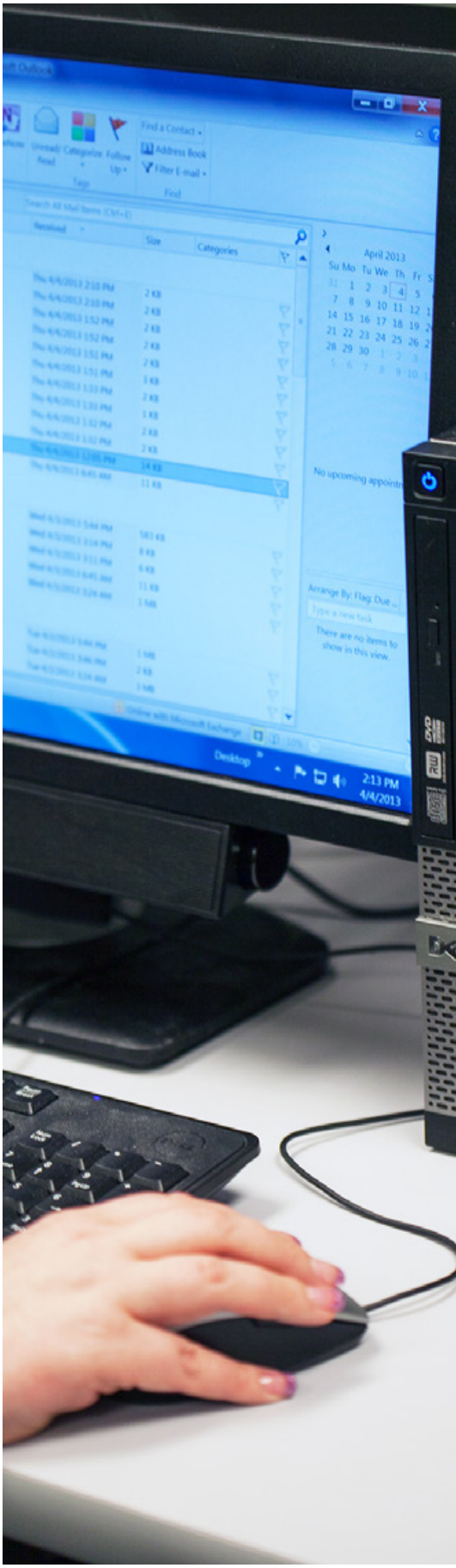
Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	–	–
2012 Actual	–	–
2013 Unaudited	–	–
2014 Budget	15,382	–

Miscellaneous Revenues

Definition: Revenues in this category consist primarily of revenues that are not clearly defined by other areas – such as rental revenue from facilities and equipment, and reimbursements.

Assumptions: This category represents 3 percent of the total fiscal year 2014 revenue projections for this fund. A majority of this revenue is derived from facility rentals and equipment. Previously, these revenues were budgeted in the General Fund. The 2014 budget was based on historical trends.



Administrative Support Fund

Revenue Definitions and Assumptions

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	–	–
2012 Actual	1,802,353	–
2013 Unaudited	1,592,859	-11.6%
2014 Budget	1,541,624	-3.2%

Other Financing Sources

Definition: This category includes revenues transferred from other funds and asset disposals of the government.

Assumptions: In 2014, no revenues were budgeted for other financing sources within the Administrative Support Fund. These revenues vary historically.

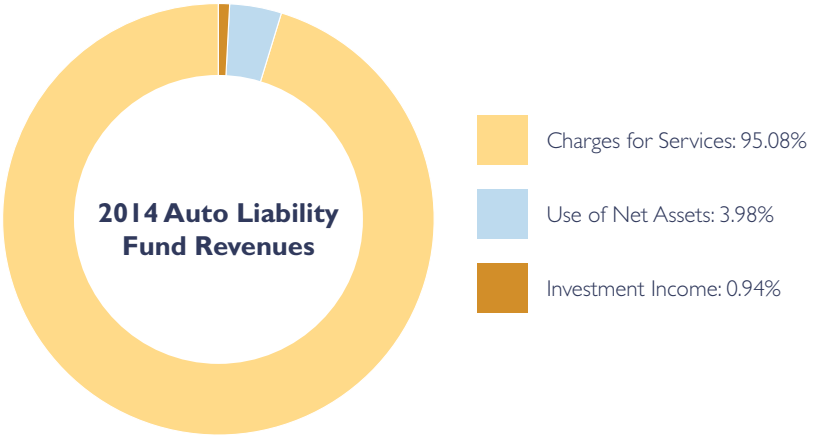
Other Financing Sources History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	–	–
2012 Actual	–	–
2013 Unaudited	850,000	–
2014 Budget	–	-100.0%

Auto Liability Fund

Revenues and Expenditures FY 2011 – 2014

	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget	% Chg. 13-14
Revenues					
Charges for Services	1,000,001	799,999	1,000,022	1,000,015	0.0%
Investment Income	933	1,466	6,779	9,839	45.1%
Total Revenues	**1,000,934**	**801,465**	**1,006,801**	**1,009,854**	**0.3%**
Use of Net Position	-	-	-	41,887	-
Total	**1,000,934**	**801,465**	**1,006,801**	**1,051,741**	**4.5%**
Expenses					
Operations	936,918	799,610	879,390	1,000,000	13.7%
Contributions to Other Funds	56,944	49,731	50,726	51,741	2.0%
Total Expenses	**993,862**	**849,341**	**930,116**	**1,051,741**	**13.1%**



Auto Liability Fund

Revenue Definitions and Assumptions

Charges for Services

Definition: Revenues in this category are received through contributions from all Gwinnett County funds.

Assumptions: These projections are based on the number of employees, actual claims, and property liability coverage for vehicles only. This category represents 95 percent of the total fiscal year 2014 revenue projections for this fund.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	1,000,001	–
2012 Actual	799,999	-20.0%
2013 Unaudited	1,000,022	25.0%
2014 Budget	1,000,015	0.00%

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: Investment income is budgeted primarily based on economic conditions, the interest rate environment, and available cash.

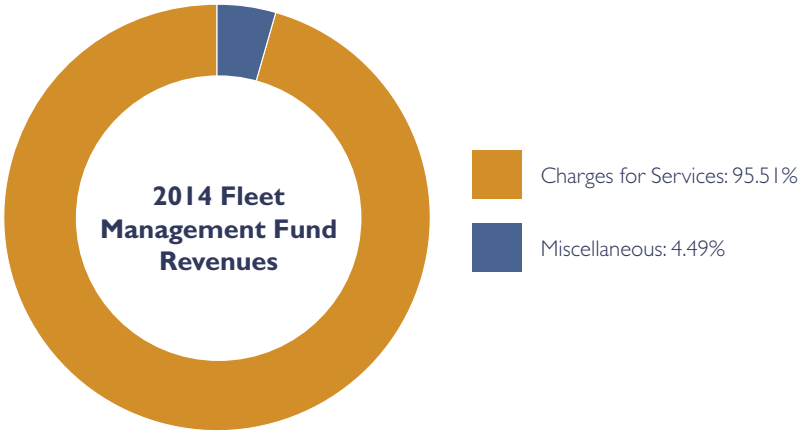
Investment Income History and Projections

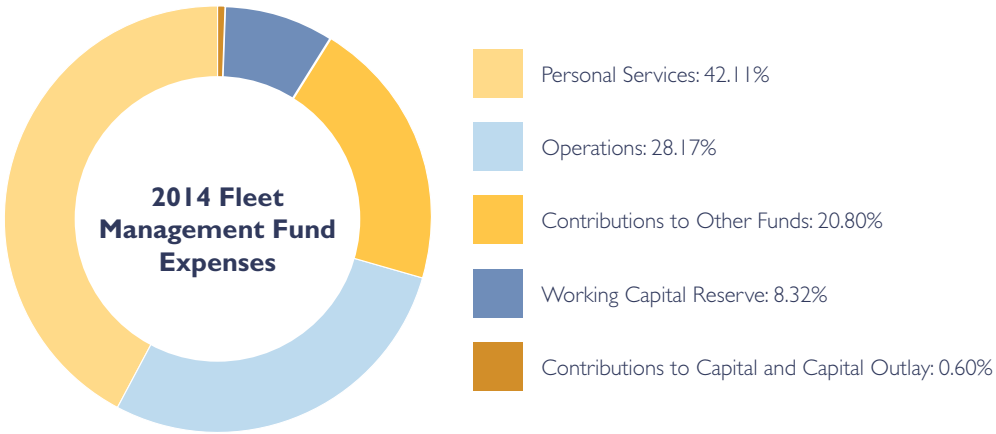
Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	933	-1.4%
2012 Actual	1,466	57.1%
2013 Unaudited	6,779	362.4%
2014 Budget	9,839	45.14%

Fleet Management Fund

Revenues and Expenditures FY 2011 – 2014

	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget	% Chg. 13-14
Revenues					
Charges for Services	4,316,825	5,467,302	5,985,290	6,313,031	5.5%
Investment Income	792	-	-	-	-
Miscellaneous	244,832	344,283	420,193	296,611	-29.4%
Total Revenues	**4,562,449**	**5,811,585**	**6,405,483**	**6,609,642**	**3.2%**
Expenses					
Personal Services	2,485,917	2,592,822	2,658,856	2,783,393	4.7%
Operations	1,826,737	1,576,035	1,569,523	1,862,216	18.6%
Contributions to Other Funds	1,176,661	1,313,799	1,358,099	1,374,601	1.2%
Contributions to Capital and Capital Outlay	639,404	48,270	39,861	39,769	-0.2%
Total	**6,128,719**	**5,530,926**	**5,626,339**	**6,059,979**	**7.7%**
Working Capital Reserve	-	-	-	549,663	-
Total Expenses	**6,128,719**	**5,530,926**	**5,626,339**	**6,609,642**	**17.5%**





Fleet Management Fund

Revenue Definitions and Assumptions

Charges for Services

Definition: Revenues in this category consist of contributions from internal and external customers (i.e., municipalities, Board of Education, etc.) to cover the operations of Fleet Management. These revenues consist of a fuel surcharge (5 percent) and parts/labor ($80/hour labor) for repair and maintenance of vehicles.

Assumptions: Revenue projections for fuel surcharge and parts/labor for repair and maintenance of vehicles are based on prior history of revenues recognized. This category represents 96 percent of the total fiscal year 2014 revenue projections for this fund.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	4,316,825	-10.4%
2012 Actual	5,467,302	26.7%
2013 Unaudited	5,985,290	9.5%
2014 Budget	6,313,031	5.5%

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: Investment income is budgeted primarily based on economic conditions, the interest rate environment, and available cash. The adopted 2014 budget does not include an estimate for investment income.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	792	-40.2%
2012 Actual	–	-100.0%
2013 Unaudited	–	–
2014 Budget	–	–

Miscellaneous Revenues

Definition: Revenues in this category consist primarily of revenues not otherwise classified.

Assumptions: This category represents 5 percent of the total fiscal year 2014 revenue projections for this fund.

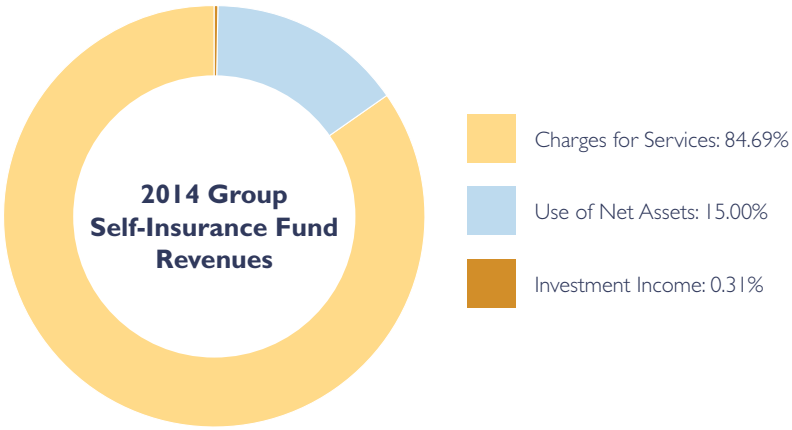
Miscellaneous Revenues History and Projections

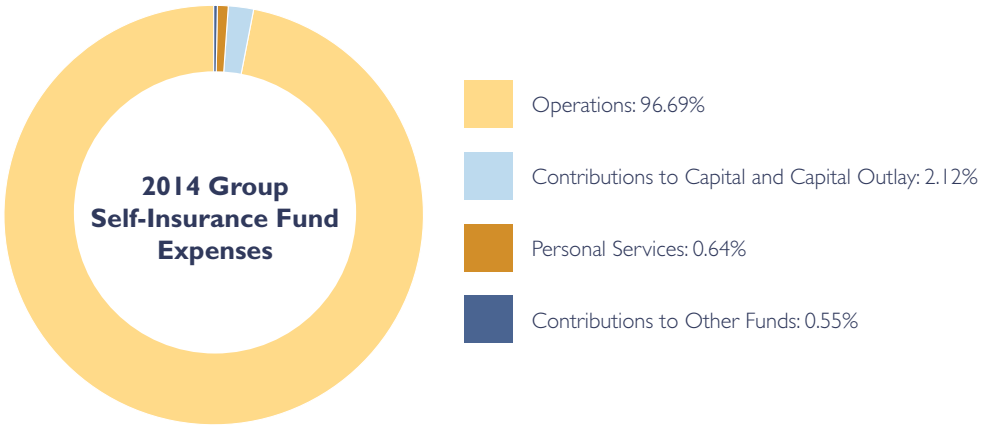
Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	244,832	-25.7%
2012 Actual	344,283	40.6%
2013 Unaudited	420,193	22.0%
2014 Budget	296,611	-29.4%

Group Self-Insurance Fund

Revenues and Expenditures FY 2011 – 2014

	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget	% Chg. 13-14
Revenues					
Charges for Services	39,244,847	42,809,719	43,779,946	40,750,930	-6.9%
Investment Income	275,905	141,908	110,219	147,199	33.6%
Miscellaneous	33,904	278,951	266,339	-	-100.0%
Other Financing Sources	-	-	24,722	-	-100.0%
Total	**39,554,656**	**43,230,578**	**44,181,226**	**40,898,129**	**-7.4%**
Use of Net Position	-	-	-	7,217,633	-
Total Revenues	**39,554,656**	**43,230,578**	**44,181,226**	**48,115,762**	**8.9%**
Expenses					
Personal Services	241,062	302,692	303,087	306,493	1.1%
Operations	39,610,678	39,681,406	39,356,840	46,521,148	18.2%
Contributions to Other Funds	245,021	255,025	260,209	266,486	2.4%
Contributions to Capital and Capital Outlay	-	-	-	1,021,635	-
Total Expenses	**40,096,761**	**40,239,123**	**39,920,136**	**48,115,762**	**20.5%**





Group Self-Insurance Fund

Revenue Definitions and Assumptions

Charges for Services

Definition: This category consists of revenues from contributions from all Gwinnett County funds as well as employees of the Gwinnett County Board of Commissioners.

Assumptions: These projections are based on employees' salaries. The premiums paid by employees vary according to type of coverage. This category represents 85 percent of the total fiscal year 2014 revenue projections for this fund.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	39,244,847	-17.4%
2012 Actual	42,809,719	9.1%
2013 Unaudited	43,779,946	2.3%
2014 Budget	40,750,930	-6.9%

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: Investment income is budgeted primarily based on economic conditions, the interest rate environment, and available cash.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	275,905	73.4%
2012 Actual	141,908	-48.6%
2013 Unaudited	110,219	-22.3%
2014 Budget	147,199	33.6%

Miscellaneous Revenues

Definition: This revenue category consists of revenues that are not classified elsewhere.

Assumptions: The amount of revenue for this category varies over time. In 2014, no revenues were budgeted in this category.

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	33,904	-62.9%
2012 Actual	278,951	722.8%
2013 Unaudited	266,339	-4.5%
2014 Budget	–	-100.0%

Group Self-Insurance Fund

Revenue Definitions and Assumptions

Other Financing Sources

Definition: This category includes revenues transferred from other funds and asset disposals of the government.

Assumptions: These revenues vary historically. In 2014, no revenues were budgeted in this category.

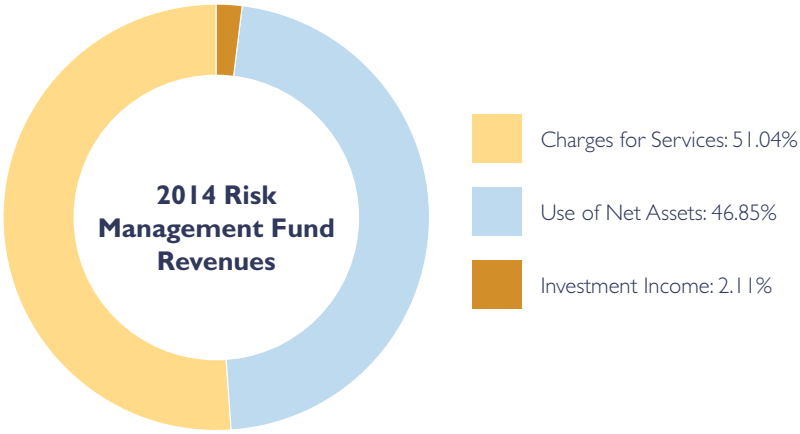
Other Financing Sources History and Projections

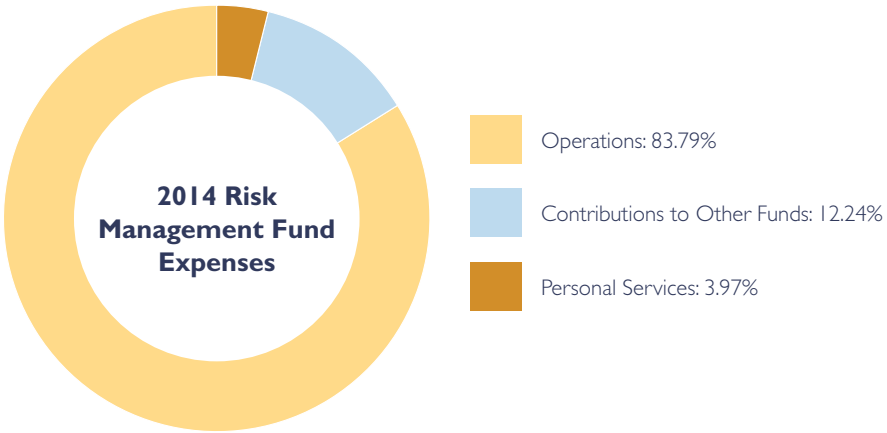
Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	–	–
2012 Actual	–	–
2013 Unaudited	24,722	–
2014 Budget	–	-100.0%

Risk Management Fund

Revenues and Expenditures FY 2011 – 2014

	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget	% Chg. 13-14
Revenues					
Charges for Services	3,101,936	13,365,000	4,328,194	3,500,007	-19.1%
Investment Income	61,516	47,404	97,621	144,389	47.9%
Miscellaneous	12,732	9,953	20,275	-	-100.0%
Other Financing Sources	-	-	1,855	-	-100.0%
Total	**3,176,184**	**13,422,357**	**4,447,945**	**3,644,396**	**-18.1%**
Use of Net Position	-	-	-	3,212,801	-
Total Revenues	**3,176,184**	**13,422,357**	**4,447,945**	**6,857,197**	**54.2%**
Expenses					
Personal Services	318,726	322,319	258,021	272,527	5.6%
Operations	4,219,649	5,806,480	4,100,400	5,745,330	40.1%
Contributions to Other Funds	829,656	807,222	822,900	839,340	2.0%
Total Expenses	**5,368,031**	**6,936,021**	**5,181,321**	**6,857,197**	**32.3%**





Risk Management Fund

Revenue Definitions and Assumptions

Charges for Services

Definition: The Risk Management Fund accounts for all financial transactions related to the County's property liability and casualty insurance. Revenues are derived from charges to the user departments.

Assumptions: Revenue projections are based on the number of employees, actual claims, and property liability coverage. This category represents 51 percent of the total fiscal year 2014 revenue projections for this fund.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	3,101,936	–
2012 Actual	13,365,000	330.9%
2013 Unaudited	4,328,194	-67.6%
2014 Budget	3,500,007	-19.1%

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: Investment income is budgeted primarily based on economic conditions, the interest rate environment, and available cash.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	61,516	1.5%
2012 Actual	47,404	-22.9%
2013 Unaudited	97,621	105.9%
2014 Budget	144,389	47.9%

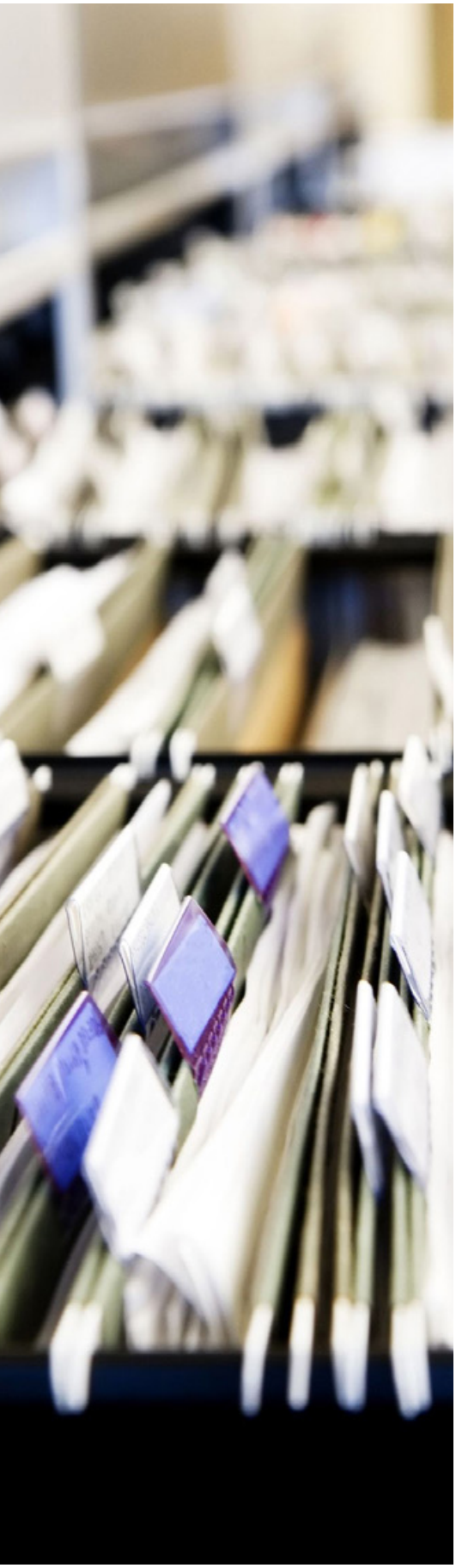
Miscellaneous Revenues

Definition: This category represents revenues that are not clearly defined by other areas.

Assumptions: In 2014, no revenues were budgeted in the miscellaneous category.

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	12,732	183.9%
2012 Actual	9,953	-21.8%
2013 Unaudited	20,275	103.7%
2014 Budget	–	-100.0%



Risk Management Fund

Revenue Definitions and Assumptions

Other Financing Sources

Definition: This category includes revenues transferred from other funds and asset disposals of the government.

Assumptions: These revenues vary historically. In 2014, no revenues were budgeted in this category.

Other Financing Sources History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	–	-100.0%
2012 Actual	–	–
2013 Unaudited	1,855	–
2014 Budget	–	-100.0%

Vehicle Purchasing Fund

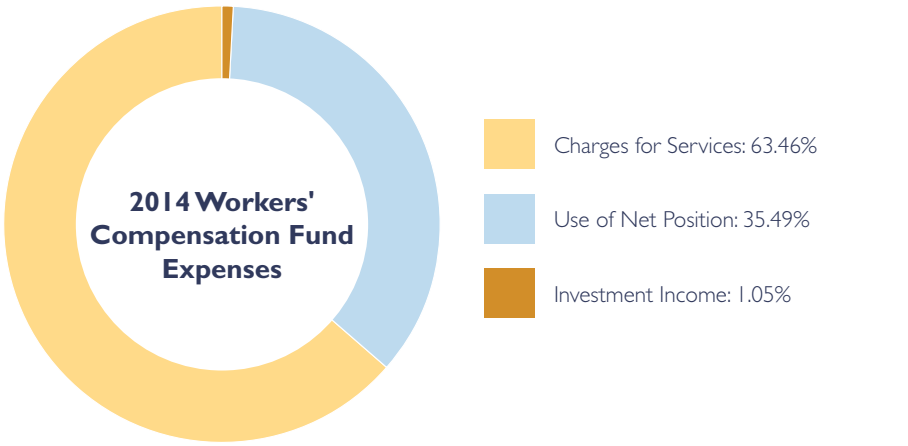
Revenues and Expenditures FY 2011 – 2014

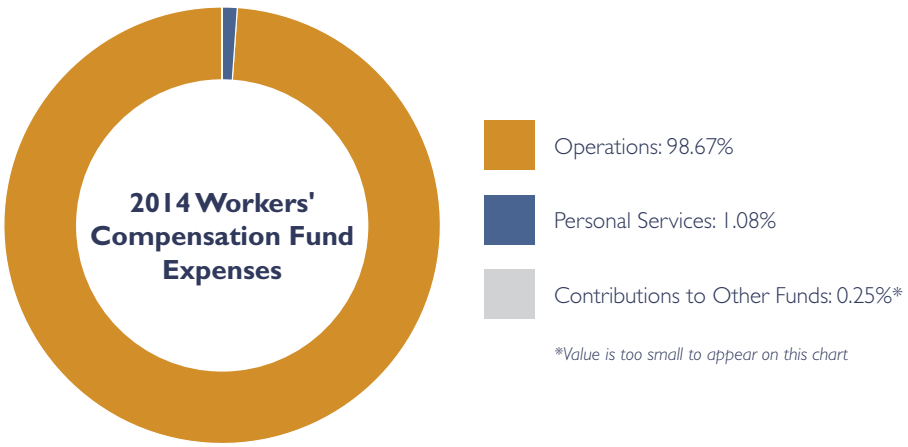
This fund had $23,406,572 in Contributions to Capital and Capital Outlay in 2011 and was closed at the end of fiscal year 2011.

Workers' Compensation Fund

Revenues and Expenditures FY 2011 – 2014

	2011 Actual	2012 Actual	2013 Unaudited	2014 Budget	% Chg. 13-14
Revenues					
Charges for Services	1,851,706	1,850,000	3,357,731	3,999,860	19.1%
Investment Income	30,470	58,006	51,023	65,756	28.9%
Miscellaneous	-	-	1,300	-	-100.0%
Total Revenues	**1,882,176**	**1,908,006**	**3,410,054**	**4,065,616**	**19.2%**
Use of Net Position	-	-	-	2,237,121	-
Total	**1,882,176**	**1,908,006**	**3,410,054**	**6,302,737**	**84.8%**
Expenses					
Personal Services	45,923	60,756	66,955	67,857	1.3%
Operations	3,230,638	2,458,772	2,965,089	6,219,122	109.7%
Contributions to Other Funds	10,484	15,122	15,479	15,758	1.8%
Total Expenses	**3,287,045**	**2,534,650**	**3,047,523**	**6,302,737**	**106.8%**





Workers' Compensation Fund

Revenue Definitions and Assumptions

Charges for Services

Definition: This fund accounts for the transactions related to workers' compensation claims. Revenue is derived from the user departments based upon the number of employees and prior claims.

Assumptions: These projections are based on the number of employees. The contribution is based on actual workers' compensation loss history from the affected funds. This category represents 63 percent of the total fiscal year 2014 revenue projections for this fund.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	1,851,706	–
2012 Actual	1,850,000	-0.1%
2013 Unaudited	3,357,731	81.5%
2014 Budget	3,999,860	19.1%

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: Investment income is budgeted primarily based on economic conditions, the interest rate environment, and available cash.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	30,470	-10.5%
2012 Actual	58,006	90.4%
2013 Unaudited	51,023	-12.0%
2014 Budget	65,756	28.9%

Miscellaneous Revenues

Definition: This category represents revenues that are not clearly defined by other areas – such as rental revenue from facilities and equipment, and reimbursements.

Assumptions: These revenues represent a very small portion of the revenues in this fund. In 2014, no revenues were budgeted in this category.

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
2011 Actual	–	-100.0%
2012 Actual	–	–
2013 Unaudited	1,300	–
2014 Budget	–	-100.0%