

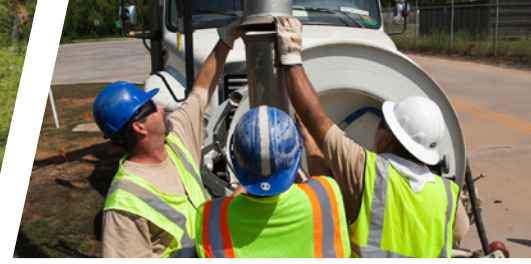


OPERATING FUNDS

This section provides information for all the County's operating funds including definitions and assumptions concerning each fund's revenue, financial summaries for each operating fund, and the 2017 budget.



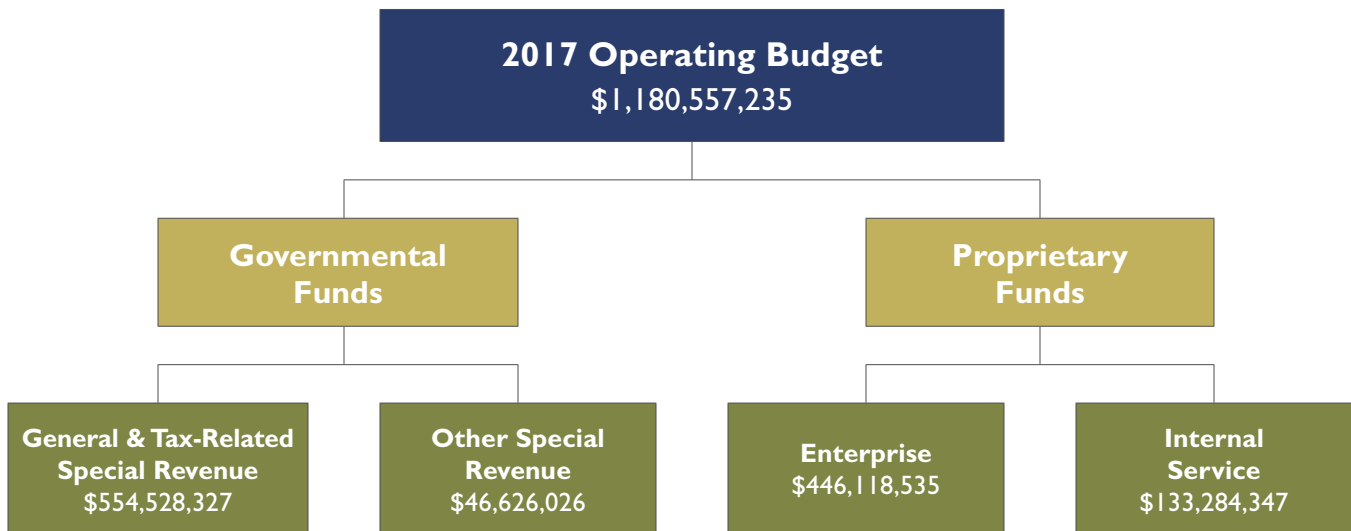
Operating Funds Overview



The County maintains 40 separate operating funds that are categorized into four operating fund groups: General and Tax-Related Special Revenue Funds, Other Special Revenue Funds, Enterprise Funds, and Internal Service Funds. The groups and the individual funds within them are highlighted in this section.

This section is outlined as follows:

- Revenue definitions and assumptions used for forecasting are provided for all major revenue sources by fund group and individual fund.
- A discussion of prior year actual results compared to the current year's budget is provided for all major funds.
- Revenue and expense/expenditure schedules showing the history of the fund over the last three years and the budget year are shown for all operating funds.
- Pie charts showing budgeted revenues and expenses/expenditures are provided for the operating fund groups and all major operating funds.



Governmental Fund Groups

General and Tax-Related Special Revenue Fund Operating Group:

General and Tax-Related Funds are funds whose primary revenues are derived from property taxes. Grouping them this way shows what services are provided from property tax dollars.

Other Special Revenue Operating Fund Group:

Other Special Revenue Funds account for proceeds of specific revenue sources that are restricted or committed to a specific purpose other than debt service or capital projects.

Budget Basis for Governmental Funds

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 to finance expenditures of the fiscal year. Measurable means the amount of the transaction can be determined. Available is defined as collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are generally recognized when a liability is incurred, with few exceptions.



Proprietary Fund Groups

Enterprise Operating Fund Group:

Enterprise Funds are financed and operated in a manner similar to the private sector. Services are supported through user fees and charges. Revenues earned in excess of operations are reinvested in infrastructure through a contribution to a related capital fund.

Internal Service Operating Fund Group:

Internal Service Funds account for goods or services provided by one department or agency in the County to another. Other funds or departments pay the Internal Service Funds on a cost reimbursement basis.

Budget Basis for Proprietary Funds

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.

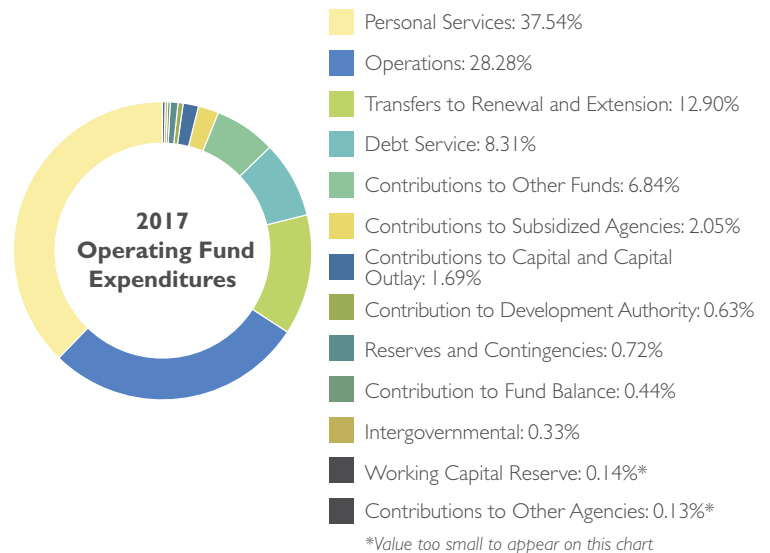
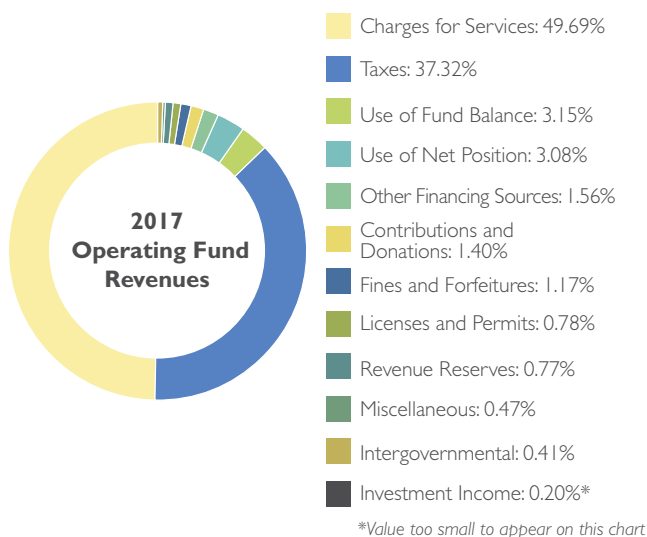
Under the full accrual basis of accounting, transactions and events are recognized as revenues or expenses when they occur, regardless of when cash is received or disbursed.



Operating Funds

Revenues and Expenditures FY 2014 – 2017

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Revenues					
Taxes	441,896,732	454,614,588	465,961,498	440,622,029	-5.4%
Licenses and Permits	8,027,547	8,996,775	9,402,315	9,109,084	-3.1%
Intergovernmental	5,256,919	5,253,834	5,271,500	4,832,120	-8.3%
Charges for Services	551,404,086	540,029,954	587,774,422	586,742,761	-0.2%
Fines and Forfeitures	17,870,816	15,827,986	15,024,983	13,837,531	-7.9%
Investment Income	2,637,299	3,646,754	4,426,729	2,351,613	-46.9%
Contributions and Donations	16,736,225	21,307,992	21,824,667	16,579,738	-24.0%
Miscellaneous	8,390,223	9,966,344	9,442,097	5,605,137	-40.6%
Other Financing Sources	12,235,832	17,649,961	16,855,551	18,289,053	8.5%
Total	1,064,455,679	1,077,294,188	1,135,983,762	1,097,969,066	-3.3%
Revenue Reserves	-	-	-	9,000,000	-
Use of Net Position	-	-	-	36,412,972	-
Use of Fund Balance	-	-	-	37,175,197	-
Total Revenues	1,064,455,679	1,077,294,188	1,135,983,762	1,180,557,235	3.9%
Expenditures					
Personal Services	369,928,308	363,742,428	386,730,876	443,159,887	14.6%
Operations	258,429,197	267,583,033	283,111,682	333,836,070	17.9%
Debt Service	104,476,742	103,719,488	99,586,725	98,087,441	-1.5%
Intergovernmental	3,086,182	3,263,046	3,942,206	3,928,976	-0.3%
Transfers to Renewal and Extension	78,234,497	106,145,159	139,367,348	152,234,467	9.2%
Contributions to Other Funds	64,775,155	57,049,278	78,854,907	80,719,531	2.4%
Contribution to Development Authority	7,592,295	7,588,195	7,657,695	7,585,433	-0.9%
Contributions to Subsidized Agencies	21,542,932	22,325,109	23,389,712	24,193,272	3.4%
Contributions to Other Agencies	1,132,250	1,132,250	1,533,250	1,597,095	4.2%
Contributions to Capital and Capital Outlay	65,882,908	94,045,074	61,041,761	19,950,639	-67.3%
Reserves and Contingencies	-	-	-	8,441,950	-
Total Expenditures	975,080,466	1,026,593,060	1,085,216,162	1,173,734,761	8.2%
Working Capital Reserve	-	-	-	1,679,512	-
Contribution to Fund Balance	-	-	-	5,142,962	-
Gross Budget	975,080,466	1,026,593,060	1,085,216,162	1,180,557,235	8.8%
Less: Indirect Costs	43,882,073	33,366,517	52,248,560	52,973,175	1.4%
Total Net Budget	931,198,393	993,226,543	1,032,967,602	1,127,584,060	9.2%

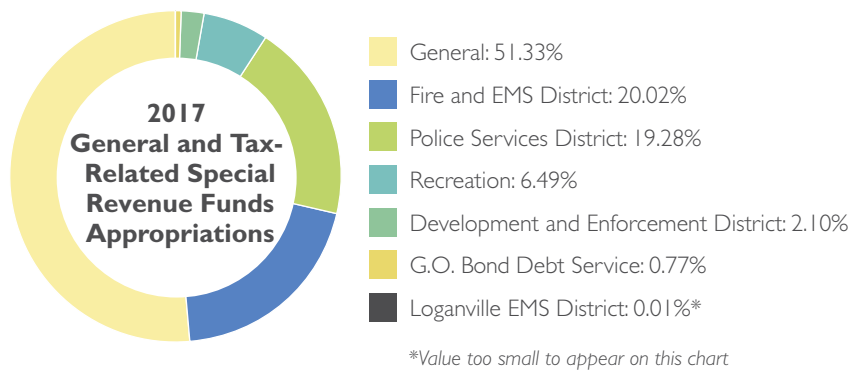
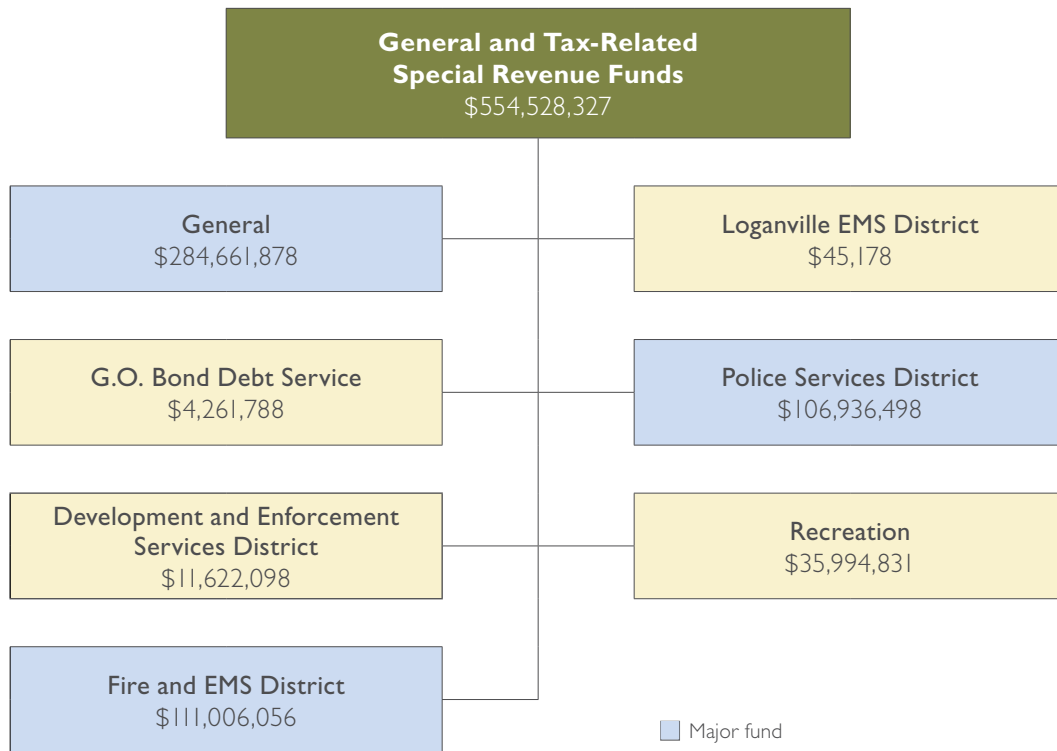


General and Tax-Related Special Revenue Funds

General and Tax-Related Special Revenue Funds



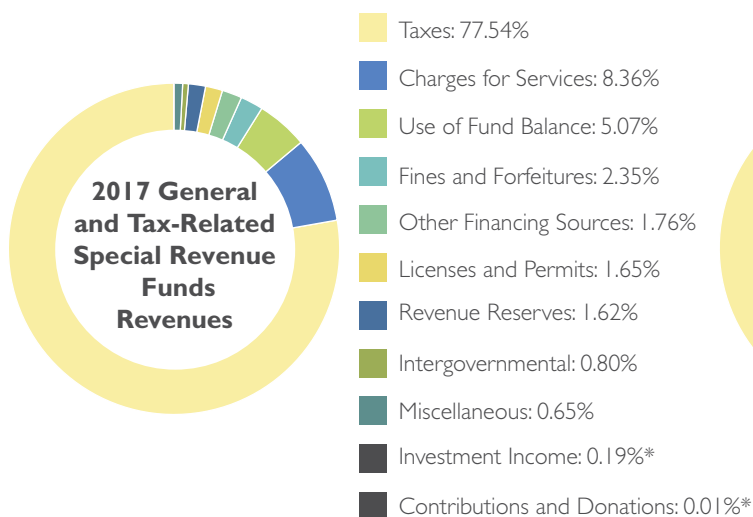
The **General and Tax-Related Special Revenue Fund Group** consists of governmental funds that derive their revenue primarily from property taxes. These include the General, General Obligation (G.O.) Bond Debt Service, Development and Enforcement Services District, Fire and EMS District, Loganville EMS District, Police Services District, Recreation, and Tax Allocation District (TAD) funds – Gwinnett Place, Indian Trail, Jimmy Carter Boulevard, Lake Lucerne, and Park Place TAD Funds. At the time the 2017 budget was adopted, no amounts were appropriated in the TAD funds; therefore, they are not presented in the diagram below.



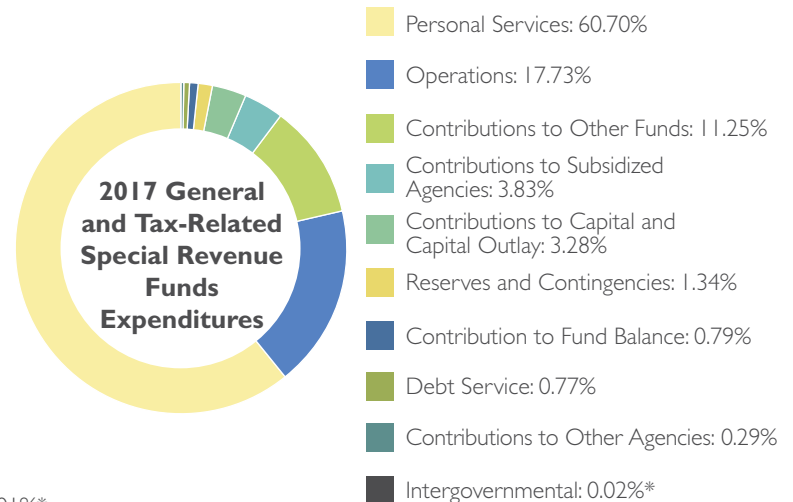
General and Tax-Related Special Revenue Funds

Revenues and Expenditures FY 2014 – 2017

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Revenues					
Taxes	431,790,409	443,697,672	454,716,529	430,006,972	-5.4%
Licenses and Permits	7,959,387	8,975,015	9,358,875	9,101,084	-2.8%
Intergovernmental	4,856,919	4,853,834	4,871,500	4,432,120	-9.0%
Charges for Services	43,995,578	46,216,520	47,297,845	46,363,381	-2.0%
Fines and Forfeitures	15,960,733	14,184,971	13,227,952	13,050,679	-1.3%
Investment Income	1,555,057	1,583,202	1,707,495	1,034,456	-39.4%
Contributions and Donations	55,857	39,096	37,890	52,300	38.0%
Miscellaneous	4,541,231	5,910,233	4,738,168	3,601,982	-24.0%
Other Financing Sources	8,238,508	8,421,863	9,595,327	9,767,013	1.8%
Total	518,953,679	533,882,406	545,551,581	517,409,987	-5.2%
Revenue Reserves	-	-	-	9,000,000	-
Use of Fund Balance	-	-	-	28,118,340	-
Total Revenues	518,953,679	533,882,406	545,551,581	554,528,327	1.6%
Expenditures					
Personal Services	269,711,320	279,078,437	295,066,944	336,588,750	14.1%
Operations	77,437,508	80,617,088	85,180,408	98,296,014	15.4%
Debt Service	4,173,525	4,139,075	4,187,675	4,260,588	1.7%
Intergovernmental	43,004	68,671	98,360	100,955	2.6%
Transfer to Renewal and Extension	-	1,195,375	-	-	-
Contributions to Other Funds	49,220,994	46,011,304	60,640,137	62,372,016	2.9%
Contributions to Subsidized Agencies	19,121,001	19,657,396	20,594,689	21,301,317	3.4%
Contributions to Other Agencies	1,132,250	1,132,250	1,533,250	1,597,095	4.2%
Contributions to Capital and Capital Outlay	64,189,663	92,394,204	59,786,080	18,197,383	-69.6%
Reserves and Contingencies	-	-	-	7,407,950	-
Total	485,029,265	524,293,800	527,087,543	550,122,068	4.4%
Contribution to Fund Balance	-	-	-	4,406,259	-
Total Expenditures	485,029,265	524,293,800	527,087,543	554,528,327	5.2%



*Value too small to appear on this chart



*Value too small to appear on this chart

General and Tax-Related Special Revenue Funds

Major Revenue Sources Definitions and Assumptions

Taxes

Taxes represent approximately 78 percent of the total fiscal year 2017 budgeted revenues in the General and Tax-Related Special Revenue Funds.

Funds	Revenue Definition	Assumptions
General Fund G.O. Bond Debt Service Fund Fire and EMS District Fund Police Services District Fund Recreation Fund Development and Enforcement Services District Fund	Revenues realized from real and personal property taxes, public utility taxes, motor vehicle taxes and title fees, mobile home taxes, intangible recording taxes, railroad equipment, financial institution taxes, energy excise taxes, and taxes on cut timber, as well as penalties and interest paid on delinquent taxes. Additionally, insurance premium taxes and excise taxes on alcoholic beverages are collected in the Police Services District Fund.	The County budgets property tax revenues more than one year in advance of the digest being submitted to the state. As a result, the County has historically budgeted property taxes conservatively to incorporate both estimated fluctuations in the digest and collection rate assumptions. The digest forecast which is developed in conjunction with an outside consultant who considers population trends, economic conditions, the housing market, and other factors which influence the value of properties within the county. Revenue projections for penalties and interest are based on anticipated delinquent tax collections and historical trends. In 2013, House Bill 386 removed the sales tax and the annual <i>ad valorem</i> tax on newly purchased vehicles and replaced them with a new title <i>ad valorem</i> tax (TAVT). As a result, motor vehicle <i>ad valorem</i> tax is steadily decreasing as automobiles transition to the new method. The County has received revenue from TAVT to help make up for this loss of motor vehicle <i>ad valorem</i> taxes.
Gwinnett Place TAD Fund Indian Trail TAD Fund Jimmy Carter Boulevard TAD Fund Lake Lucerne TAD Fund Park Place TAD Fund	Revenues realized from real property tax increments above the established tax allocation increment base. The base is the taxable value of all taxable property, as certified by the state revenue commissioner, located within the tax allocation district on the date the district was created. At the time of the 2017 budget adoption, no revenues were budgeted. Revenues will be budgeted later in the year after the millage rate is adopted and there is an understanding of the level of positive increment for 2017.	

Charges for Services

Charges for Services represent approximately 8 percent of the total fiscal year 2017 budgeted revenues in the General and Tax-Related Special Revenue Funds.

Funds	Revenue Definition	Assumptions
General Fund	Revenues realized from fees charged for services from various County departments. Examples of these fees include charges and commissions for the Tax Commissioner, animal control and shelter fees, and registration and daily fees for correctional work release and work alternative programs. The Gwinnett County Board of Commissioners sets these fees.	The revenue projections are based on historical trends in conjunction with current economic indicators. Charges for Services revenues related to development and construction in the Development and Enforcement Fund have been increasing in recent years.
Development and Enforcement Services District Fund	Fees charged for developmental permits and inspections.	
Fire and EMS District Fund	Fire and ambulance fees.	
Police Services District Fund	Various public safety related fees charged for services.	
Recreation Fund	Merchandise sales, food sales, facilities and equipment rentals, other miscellaneous rental fees, admissions and passes, recreational classes, youth summer programs, and athletics.	

General Fund

The **General Fund** is the primary 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 contributions to the Capital Project Fund.

In 2017, expenditures of the General Fund are expected to total \$284.7 million—an increase of \$27.4 million, or 10.7 percent, from 2016 actual expenditures. This increase is primarily attributable to an increase in personal services of \$15.1 million, which includes pay-for-performance salary adjustments, longevity pay for eligible employees, and revamped pay for public safety officers. Other increases for 2017 include an increase in operations of \$6.4 million, an increase in contributions to other funds of \$1.8 million, a \$4.2 million appropriation for reserves and contingencies, and an increase in payments to subsidies of \$0.7 million. These increases are offset by a decrease in contributions to capital of \$0.8 million.

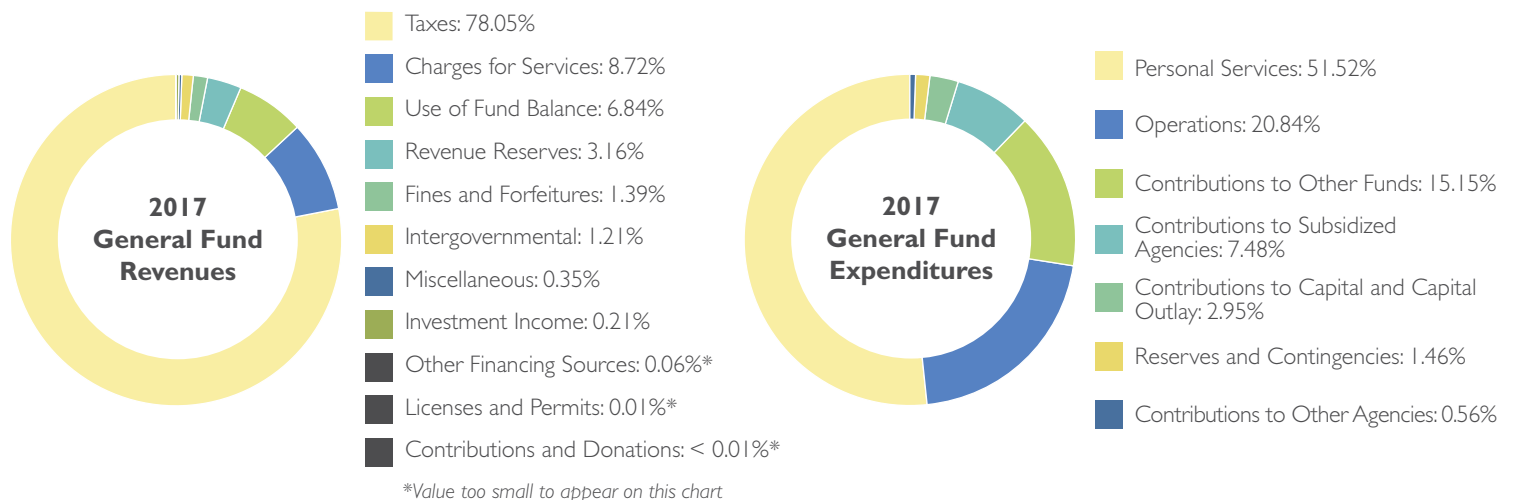
Budgeted Revenue Reserves and Use of Fund Balance in the General Fund total \$28.5 million, which represents a 19 percent reduction in the fund's estimated ending fund balance from 2016 to 2017. With the County's unreserved fund balance well above the required reserve of three months of normal operating expenditures, this amount is appropriated to balance the budget and allow for reserves and contingencies. Due to salary savings and other budget surpluses, it is anticipated that by the end of 2017 this amount will not actually be utilized.



General Fund

Revenues and Expenditures FY 2014 – 2017

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Fund Balance January 1	136,199,450	143,500,259	145,430,165	149,902,773	
Revenues					
Taxes	225,824,780	227,798,360	225,540,142	222,176,456	-1.5%
Licenses and Permits	-	-	-	30,000	-
Intergovernmental	3,969,196	3,810,242	3,533,886	3,436,572	-2.8%
Charges for Services	23,585,836	24,334,468	25,423,867	24,831,112	-2.3%
Fines and Forfeitures	5,066,571	4,452,015	4,025,223	3,950,375	-1.9%
Investment Income	1,328,472	980,450	956,316	606,001	-36.6%
Contributions and Donations	45,737	28,745	13,050	4,000	-69.3%
Miscellaneous	1,844,846	3,252,696	1,830,108	984,678	-46.2%
Other Financing Sources	1,467,705	351,479	375,703	165,000	-56.1%
Total	263,133,143	265,008,455	261,698,295	256,184,194	-2.1%
Revenue Reserves	-	-	-	9,000,000	-
Use of Fund Balance	-	-	-	19,477,684	-
Total Revenues	263,133,143	265,008,455	261,698,295	284,661,878	8.8%
Expenditures					
Personal Services	120,008,335	123,496,527	131,550,514	146,667,297	11.5%
Operations	47,955,422	49,706,397	52,960,272	59,332,588	12.0%
Intergovernmental	43,004	68,671	98,360	100,955	2.6%
Transfer to Renewal and Extension	-	1,195,375	-	-	-
Contributions to Other Funds	32,942,430	33,147,891	41,268,289	43,122,945	4.5%
Contributions to Subsidized Agencies	19,121,001	19,657,396	20,594,689	21,301,317	3.4%
Contributions to Other Agencies	1,127,250	1,127,250	1,527,250	1,591,095	4.2%
Contributions to Capital and Capital Outlay	34,634,892	34,679,042	9,226,313	8,390,681	-9.1%
Reserves and Contingencies	-	-	-	4,155,000	-
Total Expenditures	255,832,334	263,078,549	257,225,687	284,661,878	10.7%
Fund Balance December 31	143,500,259	145,430,165	149,902,773	121,425,089	-19.0%



Departmental Expenditures FY 2014 – 2017

Agency	Group	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget
Board of Commissioners	General Government	776,729	522,501	564,206	1,229,400 *
Clerk of Court	Courts and Sheriff	8,750,043	8,305,400	9,365,426	10,379,273
Community Services	Community Services	3,486,790	5,932,240	5,619,067	6,788,377
Community Services – Elections	Community Services	3,682,980	1,902,725	5,547,589	2,691,744
Corrections	Public Safety	12,982,126	12,036,575	14,690,802	15,977,143
County Administration	General Government	-	-	272,013	1,835,621 ***
District Attorney	Courts and Sheriff	10,859,785	11,051,063	12,279,466	13,525,865
Financial Services	General Government	8,213,372	6,627,361	7,774,727	9,153,002
Judiciary	Courts and Sheriff	21,823,246	22,655,490	25,002,484	19,838,709
Juvenile Court	Courts and Sheriff	6,678,279	7,358,951	8,326,917	7,624,313
Medical Examiner	Public Safety	1,237,087	1,300,092	1,300,410	1,366,100
Miscellaneous	Miscellaneous	47,502,922	54,478,410	27,032,906	40,242,070 ***
Planning and Development	Public Works	403,019	614,996	508,432	648,933
Police Services	Public Safety	4,483,304	5,020,086	5,928,392	6,795,201
Probate Court	Courts and Sheriff	1,969,717	1,964,101	2,307,144	2,440,370
Sheriff	Courts and Sheriff	74,214,910	73,958,622	77,852,331	85,817,230
Solicitor	Courts and Sheriff	3,434,063	3,296,313	3,951,871	4,805,173
Subsidized Agencies	Community Services	19,847,117	20,450,698	21,357,720	22,186,827
Tax Commissioner	General Government	11,393,191	12,005,839	11,804,763	12,515,052
Transportation	Public Works	14,093,654	13,597,086	15,739,021	18,801,475
Total		255,832,334	263,078,549	257,225,687	284,661,878

*Increase includes three positions moved from the Administrative Support Fund.

**Increase includes the addition of the Economic Development, Gwinnett Clean and Beautiful, and Internal Audit Divisions.

***Increase includes an additional contribution to the Local Transit Operating Fund of \$2.0 million and appropriations for reserves that are transferred quarterly to departments.

See “Decision Packages and Operating Impacts” in Section II (pages 9 – 15) for more information on increases.



General Obligation Bond Debt Service Fund

The **General Obligation Bond Debt Service 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 and the 2012 refunding bonds. Revenue is derived principally from a countywide property tax levied for debt service.

Revenues and Expenditures FY 2014 – 2017

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Fund Balance January 1	10,357,759	12,952,284	15,866,843	19,224,694	
Revenues					
Taxes	6,731,874	7,000,245	7,456,665	54,771	-99.3%
Intergovernmental	36,068	42,249	49,943	40,154	-19.6%
Investment Income	1,208	12,240	38,918	-	-100.0%
Total	6,769,150	7,054,734	7,545,526	94,925	-98.7%
Use of Fund Balance	-	-	-	4,166,863	-
Total Revenues	6,769,150	7,054,734	7,545,526	4,261,788	-43.5%
Expenditures					
Operations	1,100	1,100	-	1,200	-
Debt Service	4,173,525	4,139,075	4,187,675	4,260,588	1.7%
Total Expenditures	4,174,625	4,140,175	4,187,675	4,261,788	1.8%
Fund Balance December 31	12,952,284	15,866,843	19,224,694	15,057,831	



Development and Enforcement Services District Fund

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.

In 2017, expenditures are expected to total \$10.7 million—a decrease of \$1.2 million, or 10.2 percent, from 2016 actual expenditures. The decrease is primarily due to a decrease in budgeted contributions to capital of \$3.2 million for 2017. This decrease is offset by increases to personal services of \$1.3 million, which includes pay-for-performance salary adjustments and longevity pay for eligible employees. Other increases offsetting the fund's overall decrease in expenditures include an increase in operations of \$0.6 million and an appropriation for reserves and contingencies of \$0.1 million.

Revenues and Expenditures FY 2014 – 2017

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Fund Balance January 1	5,232,677	8,067,834	8,598,238	9,215,728	
Revenues					
Taxes	6,134,305	6,357,319	6,770,623	6,383,725	-5.7%
Licenses and Permits	3,300,185	3,960,831	4,282,012	3,975,900	-7.1%
Intergovernmental	33,037	41,307	49,294	40,309	-18.2%
Charges for Services	532,151	619,688	683,060	518,135	-24.1%
Investment Income	20,969	58,795	66,012	36,000	-45.5%
Miscellaneous	6,389	2,931	12,609	-	-100.0%
Other Financing Sources	470,808	561,111	641,700	668,029	4.1%
Total Revenues	10,497,844	11,601,982	12,505,310	11,622,098	-7.1%
Expenditures					
Personal Services	6,097,745	6,365,553	6,643,001	7,897,771	18.9%
Operations	457,664	443,728	523,673	1,173,206	124.0%
Contributions to Other Funds	1,045,601	684,720	1,368,558	1,340,546	-2.0%
Contributions to Capital and Capital Outlay	61,677	3,577,577	3,352,588	122,566	-96.3%
Reserves and Contingencies	-	-	-	142,500	-
Total	7,662,687	11,071,578	11,887,820	10,676,589	-10.2%
Contribution to Fund Balance	-	-	-	945,509	-
Total Expenditures	7,662,687	11,071,578	11,887,820	11,622,098	-2.2%
Fund Balance December 31	8,067,834	8,598,238	9,215,728	10,161,237	

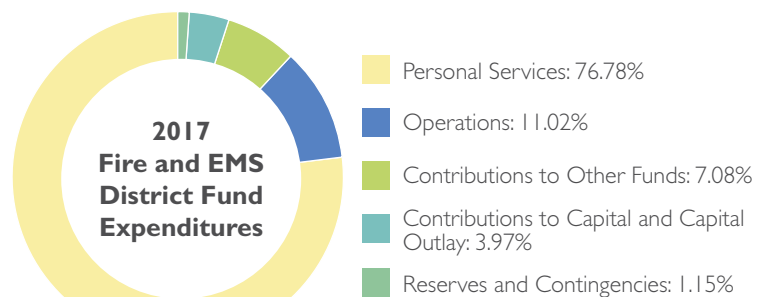
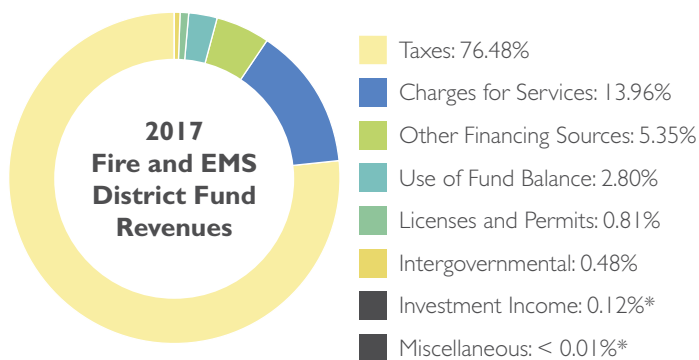
Fire and Emergency Medical Services District Fund

The **Fire and Emergency Medical Services (EMS) District Fund** accounts for the revenues and expenditures attributable to the Fire and EMS 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.

In 2017, expenditures are expected to total \$111 million—an increase of \$1.2 million, or 1.1 percent, from 2016 actual expenditures. This increase is due to an increase of \$9.1 million in personal services, which includes eighteen ambulance unit positions, pay-for-performance salary adjustments, and longevity pay for eligible employees. Other increases include a \$2.6 million increase in operations for two new fire stations and a \$1.3 million appropriation for reserves and contingencies offset by a decrease of \$11.3 million in contributions to capital and a \$0.5 million decrease in contributions to other funds.

Revenues and Expenditures FY 2014 – 2017

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Fund Balance January 1	30,420,577	44,367,842	45,471,035	47,543,464	
Revenues					
Taxes	80,387,243	83,113,453	88,448,207	84,894,109	-4.0%
Licenses and Permits	761,187	886,353	917,990	900,896	-1.9%
Intergovernmental	479,396	561,944	766,805	534,059	-30.4%
Charges for Services	14,887,582	16,092,050	15,793,235	15,495,100	-1.9%
Investment Income	47,429	142,612	196,156	130,000	-33.7%
Contributions and Donations	2,801	1,705	3,875	-	-100.0%
Miscellaneous	154,540	83,915	84,823	1,500	-98.2%
Other Financing Sources	4,185,582	4,987,660	5,703,996	5,938,036	4.1%
Total	100,905,760	105,869,692	111,915,087	107,893,700	-3.6%
Use of Fund Balance	-	-	-	3,112,356	-
Total Revenues	100,905,760	105,869,692	111,915,087	111,006,056	-0.8%
Expenditures					
Personal Services	67,554,601	71,852,823	76,145,244	85,233,928	11.9%
Operations	8,159,073	9,168,836	9,641,012	12,229,117	26.8%
Contributions to Other Funds	6,178,082	5,290,012	8,376,382	7,856,954	-6.2%
Contributions to Capital and Capital Outlay	5,066,739	18,454,828	15,680,020	4,405,857	-71.9%
Reserves and Contingencies	-	-	-	1,280,200	-
Total Expenditures	86,958,495	104,766,499	109,842,658	111,006,056	1.1%
Fund Balance December 31	44,367,842	45,471,035	47,543,464	44,431,108	6.5%



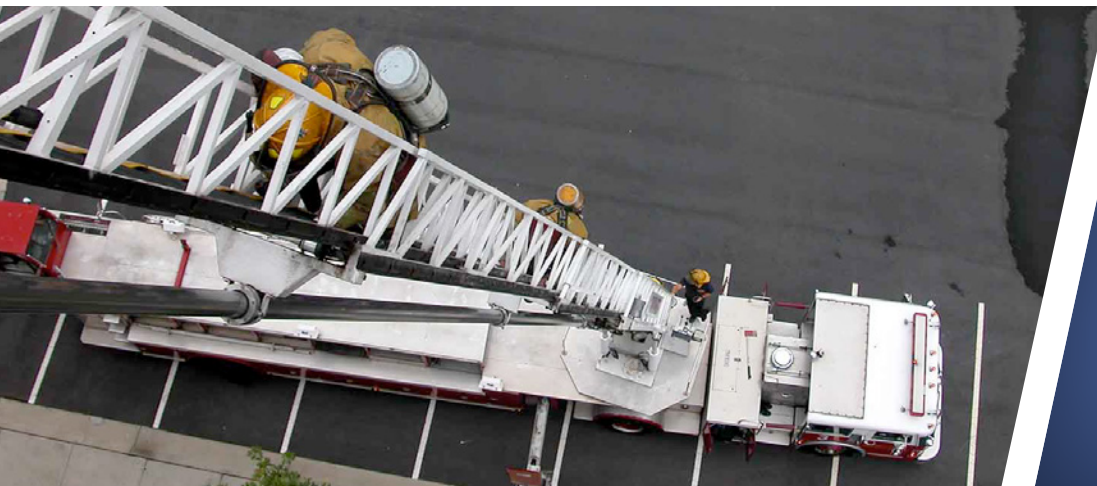
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Loganville Emergency Medical Services District Fund

The **Loganville Emergency Medical Services (EMS) District Fund** accounts for the revenues and expenditures attributable to the Loganville EMS 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 in 2013 as compensation to the City of Loganville for fire and other associated services previously provided by the city on behalf of the County.

Revenues and Expenditures FY 2014 – 2017

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Fund Balance January 1	812,527	798,347	780,142	764,316	
Revenues					
Investment Income	4,865	5,049	5,137	3,933	-23.4%
Total	4,865	5,049	5,137	3,933	-23.4%
Use of Fund Balance	-	-	-	41,245	-
Total Revenues	4,865	5,049	5,137	45,178	779.5%
Expenditures					
Operations	18,559	21,481	18,419	42,000	128.0%
Contributions to Other Funds	486	1,773	2,544	3,178	24.9%
Total Expenditures	19,045	23,254	20,963	45,178	115.5%
Fund Balance December 31	798,347	780,142	764,316	723,071	



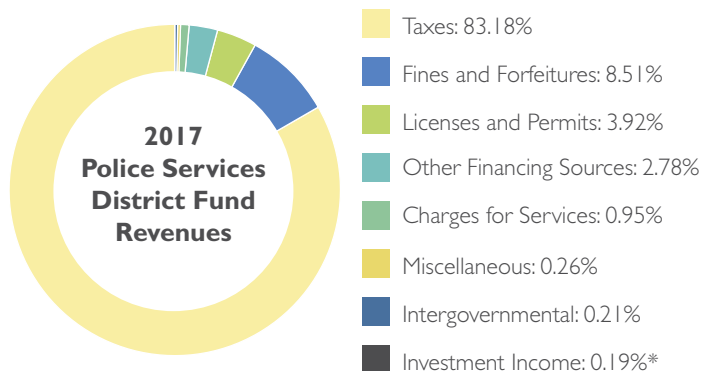
Police Services District Fund

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. Insurance premium taxes are also received in this fund.

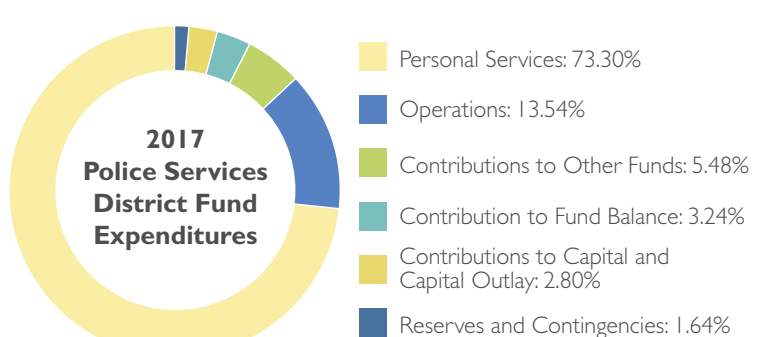
In 2017, expenditures are expected to total \$103.5 million—a decrease of \$ 6.6 million, or 6.0 percent, from 2016 actual expenditures. This decrease is primarily attributable to a decrease of \$23.1 million in contributions to capital and a \$0.5 million decrease in contributions to other funds. The decreases are offset by an increase of \$12.8 million in personal services, which includes revamped pay for public safety officers, pay-for-performance salary adjustments, and longevity pay for eligible employees. Other increases offsetting the fund's overall decrease in expenditures include a \$2.5 million increase in operations and a \$1.7 million appropriation for reserves and contingencies.

Revenues and Expenditures FY 2014 – 2017

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Fund Balance January 1	37,861,955	43,393,127	45,963,265	51,379,568	
Revenues					
Taxes	86,666,362	92,150,608	96,871,087	88,956,916	-8.2%
Licenses and Permits	3,898,015	4,127,831	4,158,873	4,194,288	0.9%
Intergovernmental	196,445	230,596	273,874	222,073	-18.9%
Charges for Services	1,303,795	1,309,331	1,337,012	1,020,437	-23.7%
Fines and Forfeitures	10,894,162	9,732,956	9,202,729	9,100,304	-1.1%
Investment Income	113,451	307,237	357,688	200,000	-44.1%
Contributions and Donations	7,319	-	12,095	-	-100.0%
Miscellaneous	496,690	365,176	395,481	273,462	-30.9%
Other Financing Sources	2,092,483	2,493,830	2,851,998	2,969,018	4.1%
Total Revenues	105,668,722	110,717,565	115,460,837	106,936,498	-7.4%
Expenditures					
Personal Services	61,529,798	62,241,994	65,579,146	78,387,258	19.5%
Operations	11,327,936	11,743,173	11,954,031	14,473,003	21.1%
Contributions to Other Funds	5,797,264	2,855,724	6,389,176	5,864,710	-8.2%
Contributions to Capital and Capital Outlay	21,482,552	31,306,536	26,122,181	3,000,527	-88.5%
Reserves and Contingencies	-	-	-	1,750,250	-
Total	100,137,550	108,147,427	110,044,534	103,475,748	-6.0%
Contribution to Fund Balance	-	-	-	3,460,750	-
Total Expenditures	100,137,550	108,147,427	110,044,534	106,936,498	-2.8%
Fund Balance December 31	43,393,127	45,963,265	51,379,568	54,840,318	6.7%



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Recreation Fund

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.

Revenues and Expenditures FY 2014 – 2017

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Fund Balance January 1	14,635,618	15,896,187	15,869,265	17,258,096	
Revenues					
Taxes	25,576,748	26,692,154	28,475,453	27,540,995	-3.3%
Intergovernmental	142,777	167,496	197,698	158,953	-19.6%
Charges for Services	3,686,214	3,860,983	4,060,671	4,498,597	10.8%
Investment Income	38,663	76,819	87,268	58,522	-32.9%
Contributions and Donations	-	8,646	8,870	48,300	444.5%
Miscellaneous	2,038,766	2,205,515	2,415,147	2,342,342	-3.0%
Other Financing Sources	21,930	27,783	21,930	26,930	22.8%
Total	31,505,098	33,039,396	35,267,037	34,674,639	-1.7%
Use of Fund Balance	-	-	-	1,320,192	-
Total Revenues	31,505,098	33,039,396	35,267,037	35,994,831	2.1%
Expenditures					
Personal Services	14,520,841	15,121,540	15,149,039	18,402,496	21.5%
Operations	9,517,754	9,532,373	10,083,001	11,044,900	9.5%
Contributions to Other Funds	3,257,131	4,031,184	3,235,188	4,183,683	29.3%
Contributions to Other Agencies	5,000	5,000	6,000	6,000	0.0%
Contributions to Capital and Capital Outlay	2,943,803	4,376,221	5,404,978	2,277,752	-57.9%
Reserves and Contingencies	-	-	-	80,000	-
Total Expenditures	30,244,529	33,066,318	33,878,206	35,994,831	6.2%
Fund Balance December 31	15,896,187	15,869,265	17,258,096	15,937,904	



Indian Trail TAD Fund

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

Revenues and Expenditures FY 2014 – 2017

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Fund Balance January 1	-	89,489	241,267	421,805	
Revenues					
Taxes	89,489	151,778	180,538	-	-100.0%
Total Revenues	89,489	151,778	180,538	-	-100.0%
Expenditures					
Contributions to Capital and Capital Outlay	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Fund Balance December 31	89,489	241,267	421,805	421,805	



Jimmy Carter Boulevard TAD Fund

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

Revenues and Expenditures FY 2014 – 2017

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Fund Balance January 1	-	379,608	801,256	1,720,289	
Revenues					
Taxes	379,608	421,648	919,033	-	-100.0%
Total Revenues	379,608	421,648	919,033	-	-100.0%
Expenditures					
Contributions to Capital and Capital Outlay	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Fund Balance December 31	379,608	801,256	1,720,289	1,720,289	



Park Place TAD Fund

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

Revenues and Expenditures FY 2014 – 2017

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Fund Balance January 1	-	-	12,107	66,888	
Revenues					
Taxes	-	12,107	54,781	-	-100.0%
Total Revenues	-	12,107	54,781	-	-100.0%
Expenditures					
Contributions to Capital and Capital Outlay	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Fund Balance December 31	-	12,107	66,888	66,888	

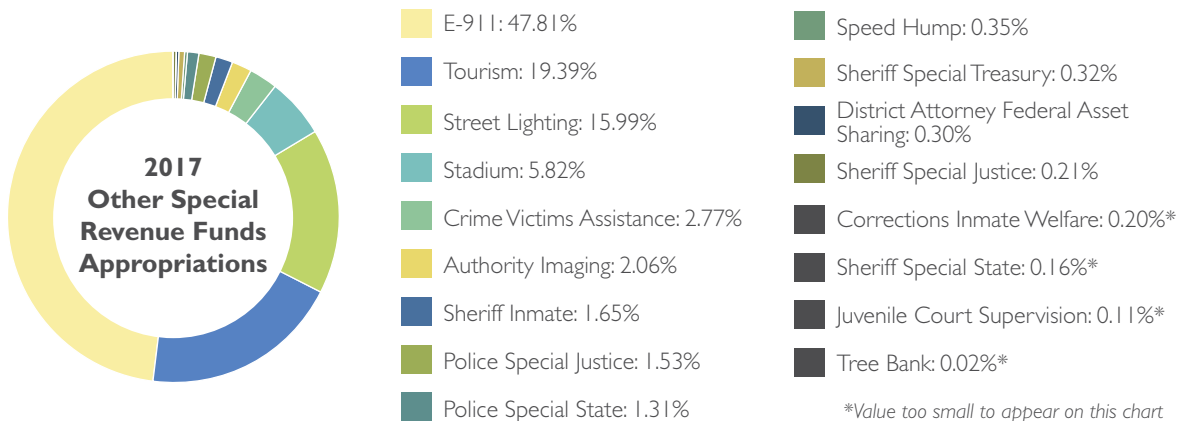
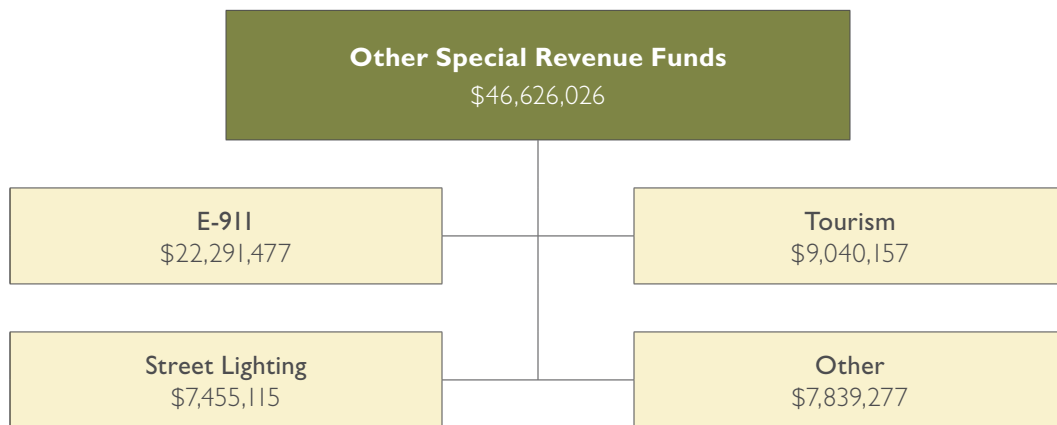
Other Special Revenue Funds

Other Special Revenue Funds



Other Special Revenue Funds account for the use of funds that are restricted for specific purposes as defined by state law or local ordinance. 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. 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 Infinite Energy Center and parking facility. The Street Lighting Fund supports the County's street light program. Charges for services are collected as special assessment fees in the fourth quarter with property tax collections. Other Special Revenue Funds are the funds Speed Hump, Authority Imaging, Corrections Inmate Welfare, Crime Victims Assistance, District Attorney Federal Asset Sharing, Juvenile Court Supervision, Police Special Justice, Police Special State, Sheriff Inmate, Sheriff Special Justice, Sheriff Special Treasury, Sheriff Special State, Stadium, and Tree Bank.

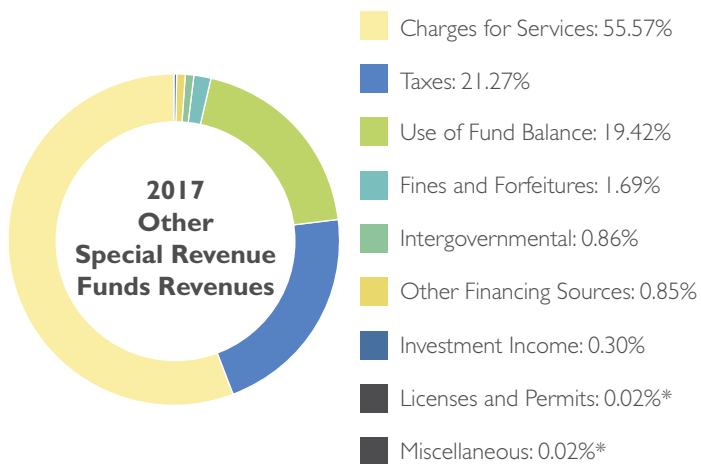
For 2017, the budgeted net Use of Fund Balance in the Special Revenue Funds in aggregate is \$8.3 million, or 15.9 percent. Accumulated funds from prior years were budgeted to meet 2017 expenditure needs and finance 2017 capital projects. Due to salary savings and revenues that are budgeted when received, it is anticipated that by the end of 2017, this amount will not actually be utilized.



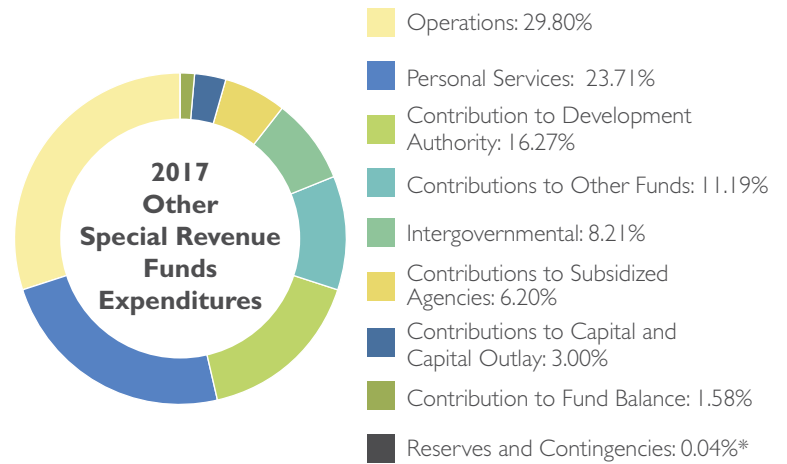
Other Special Revenue Funds

Revenues and Expenditures FY 2014 – 2017

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Fund Balance January 1	52,670,319	52,666,556	52,031,766	52,164,540	
Revenues					
Taxes	9,360,110	10,128,190	10,481,698	9,915,057	-5.4%
Licenses and Permits	68,160	21,760	43,440	8,000	-81.6%
Intergovernmental	400,000	400,000	400,000	400,000	0.0%
Charges for Services	24,080,538	25,970,613	27,387,113	25,909,584	-5.4%
Fines and Forfeitures	1,910,083	1,643,015	1,797,031	786,852	-56.2%
Investment Income	211,233	204,621	277,558	141,676	-49.0%
Miscellaneous	50,026	40,621	122,760	8,000	-93.5%
Other Financing Sources	2,025	400,000	615,389	400,000	-35.0%
Total	36,082,175	38,808,820	41,124,989	37,569,169	-8.6%
Use of Fund Balance	-	-	-	9,056,857	-
Total Revenues	36,082,175	38,808,820	41,124,989	46,626,026	13.4%
Expenditures					
Personal Services	8,273,519	8,470,265	9,001,289	11,054,071	22.8%
Operations	10,915,610	12,130,721	11,662,925	13,892,921	19.1%
Intergovernmental	3,043,178	3,194,375	3,843,846	3,828,021	-0.4%
Contributions to Other Funds	3,344,451	4,949,718	4,928,349	5,216,348	5.8%
Contribution to Development Authority	7,592,295	7,588,195	7,657,695	7,585,433	-0.9%
Contributions to Subsidized Agencies	2,421,931	2,667,713	2,795,023	2,891,955	3.5%
Contributions to Capital and Capital Outlay	494,954	442,623	1,103,088	1,400,574	27.0%
Reserves and Contingencies	-	-	-	20,000	-
Total	36,085,938	39,443,610	40,992,215	45,889,323	11.9%
Contribution to Fund Balance	-	-	-	736,703	-
Total Expenditures	36,085,938	39,443,610	40,992,215	46,626,026	13.7%
Fund Balance December 31	52,666,556	52,031,766	52,164,540	43,844,386	-15.9%



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Other Special Revenue Funds

Major Revenue Sources Definitions and Assumptions

Taxes

Taxes represent approximately 21 percent of the total fiscal year 2017 budgeted revenues in the Other Special Revenue Funds.

Funds	Revenue Definition	Assumptions
Stadium Fund	Three percent excise tax charged on rental vehicles.	These revenues are based on historical trends and anticipated activity in the coming year.
Tourism Fund	Seven percent hotel/motel tax.	

Charges for Services

Charges for Services represent approximately 56 percent of the total fiscal year 2017 budgeted revenues in the Other Special Revenue Funds.

Funds	Revenue Definition	Assumptions
Authority Imaging Fund	Fees collected by the Clerk of Superior Court for document printing.	These revenues are based on historical trends and anticipated activity in the coming year.
Corrections Inmate Welfare Fund	Sale proceeds from the commissary.	
E-911 Fund	Subscriber fees paid via telephone bills and revenues received from each wireless telecommunications connection subscription where the subscriber's billing address is within the jurisdiction of Gwinnett County. Rates are \$1.50 for landlines, \$1.50 per wireless phone, \$1.50 for VoIP, and \$0.75 for prepaid wireless phones. There has been a trend toward pre-paid wireless phones.	
Juvenile Court Supervision Fund	Supervision fees from those who are placed under the court's formal or informal supervision.	
Speed Hump Fund	Special assessment levied annually against properties benefiting from speed humps.	
Sheriff Inmate Fund	Commissary sales at the detention center.	
Stadium Fund	Ticket surcharges, stadium rental fees, parking fees, naming rights, and any additional miscellaneous fees and charges. Fees/rates include: stadium rental fees at \$261,883 annually plus a ticket surcharge of \$1.00 each (minimum guaranteed amount from the ticket surcharge is \$400,000), 50 percent of the net revenues for parking, and naming rights on anything over \$350,000 (first \$350,000 goes to the Braves organization).	
Street Lighting Fund	Special assessment levied annually against properties benefiting from street light services. These revenues are adjusted annually to reflect the actual costs of the program. Rates are classified across eight categories based on road frontage.	

Authority Imaging Fund

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.

Revenues and Expenditures FY 2014 – 2017

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Fund Balance January 1	1,985,604	2,631,175	2,379,757	2,114,977	
Revenues					
Charges for Services	643,271	645,912	632,629	614,482	-2.9%
Investment Income	2,300	2,638	2,291	2,194	-4.2%
Total	645,571	648,550	634,920	616,676	-2.9%
Use of Fund Balance	-	-	-	343,324	-
Total Revenues	645,571	648,550	634,920	960,000	51.2%
Expenditures					
Operations	-	899,968	899,700	960,000	6.7%
Total Expenditures	-	899,968	899,700	960,000	6.7%
Fund Balance December 31	2,631,175	2,379,757	2,114,977	1,771,653	

Corrections Inmate Welfare Fund

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

Revenues and Expenditures FY 2014 – 2017

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Fund Balance January 1	70,128	105,842	157,609	215,050	
Revenues					
Charges for Services	75,300	80,965	88,152	87,000	-1.3%
Miscellaneous	7,395	8,723	7,786	8,000	2.7%
Total Revenues	82,695	89,688	95,938	95,000	-1.0%
Expenditures					
Personal Services	36,450	31,850	31,628	-	-100.0%
Operations	7,534	4,909	5,849	19,315	230.2%
Contributions to Other Funds	2,997	1,162	1,020	-	-100.0%
Total	46,981	37,921	38,497	19,315	-49.8%
Contribution to Fund Balance	-	-	-	75,685	-
Total Expenditures	46,981	37,921	38,497	95,000	146.8%
Fund Balance December 31	105,842	157,609	215,050	290,735	



Crime Victims Assistance Fund

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.

Revenues and Expenditures FY 2014 – 2017

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Fund Balance January 1	1,361,899	1,372,012	1,317,209	1,152,730	
Revenues					
Fines and Forfeitures	982,616	887,920	829,355	786,852	-5.1%
Investment Income	1,367	1,785	3,985	-	-100.0%
Miscellaneous	6,307	3,803	1,988	-	-100.0%
Total	990,290	893,508	835,328	786,852	-5.8%
Use of Fund Balance	-	-	-	505,152	-
Total Revenues	990,290	893,508	835,328	1,292,004	54.7%
Expenditures					
Personal Services	918,498	894,421	936,627	1,172,472	25.2%
Operations	54,161	49,369	55,833	113,493	103.3%
Contributions to Other Funds	7,518	4,521	7,347	6,039	-17.8%
Total Expenditures	980,177	948,311	999,807	1,292,004	29.2%
Fund Balance December 31	1,372,012	1,317,209	1,152,730	647,578	

District Attorney Federal Asset Sharing Fund

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.

Revenues and Expenditures FY 2014 – 2017

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Fund Balance January 1	455,103	360,515	286,299	270,413	
Revenues					
Fines and Forfeitures	11,253	7,185	30,167	-	-100.0%
Investment Income	396	324	256	-	-100.0%
Total	11,649	7,509	30,423	-	-100.0%
Use of Fund Balance	-	-	-	140,785	-
Total Revenues	11,649	7,509	30,423	140,785	362.8%
Expenditures					
Operations	43,748	81,725	46,309	140,785	204.0%
Contributions to Capital and Capital Outlay	62,489	-	-	-	-
Total Expenditures	106,237	81,725	46,309	140,785	204.0%
Fund Balance December 31	360,515	286,299	270,413	129,628	



E-911 Fund

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*.

In 2017, expenditures of the E-911 Fund are expected to total \$22.3 million—an increase of \$4.3 million, or 23.9 percent, from 2016 actual expenditures. Included in the 2017 budget is a \$3.8 million estimated appropriation to reimburse cities for emergency 911 costs incurred, in accordance with an intergovernmental agreement that resulted from the Service Delivery Strategy (SDS) negotiated settlement in early 2012. The cities are paid an estimated amount on or before May 1st and submit documentation of actual costs incurred on a quarterly basis, with an annual reconciliation.

Revenues and Expenditures FY 2014 – 2017

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Fund Balance January 1	27,428,251	26,882,875	26,286,946	26,297,708	
Revenues					
Charges for Services	14,858,036	16,962,931	17,766,744	16,092,241	-9.4%
Investment Income	192,739	174,767	231,098	129,642	-43.9%
Miscellaneous	14,300	4,186	3,315	-	-100.0%
Total	15,065,075	17,141,884	18,001,157	16,221,883	-9.9%
Use of Fund Balance	-	-	-	6,069,594	-
Total Revenues	15,065,075	17,141,884	18,001,157	22,291,477	23.8%
Expenditures					
Personal Services	7,285,663	7,510,514	7,999,211	9,842,656	23.0%
Operations	2,174,052	2,681,708	1,913,737	3,042,815	59.0%
Intergovernmental	3,043,178	3,194,375	3,843,846	3,828,021	-0.4%
Contributions to Other Funds	3,082,946	4,253,037	4,098,435	4,497,480	9.7%
Contributions to Capital and Capital Outlay	24,612	98,179	135,166	1,060,505	684.6%
Reserves and Contingencies	-	-	-	20,000	-
Total Expenditures	15,610,451	17,737,813	17,990,395	22,291,477	23.9%
Fund Balance December 31	26,882,875	26,286,946	26,297,708	20,228,114	



Juvenile Court Supervision Fund

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 these collections toward expenses for specific ancillary services.

Revenues and Expenditures FY 2014 – 2017

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Fund Balance January 1	103,343	99,683	97,311	114,605	
Revenues					
Charges for Services	47,733	54,123	70,196	52,363	-25.4%
Total Revenues	47,733	54,123	70,196	52,363	-25.4%
Expenditures					
Operations	51,393	56,495	52,902	47,623	-10.0%
Total	51,393	56,495	52,902	47,623	-10.0%
Contribution to Fund Balance	-	-	-	4,740	-
Total Expenditures	51,393	56,495	52,902	52,363	-1.0%
Fund Balance December 31	99,683	97,311	114,605	119,345	

Police Special Justice Fund

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 guidelines.

Revenues and Expenditures FY 2014 – 2017

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Fund Balance January 1	3,043,879	2,652,795	2,270,660	1,218,603	
Revenues					
Fines and Forfeitures	257,648	316,235	115,782	-	-100.0%
Miscellaneous	-	-	586	-	-100.0%
Total	257,648	316,235	116,368	-	-100.0%
Use of Fund Balance	-	-	-	713,259	-
Total Revenues	257,648	316,235	116,368	713,259	512.9%
Expenditures					
Operations	440,635	464,485	534,910	416,490	-22.1%
Contributions to Capital and Capital Outlay	208,097	233,885	633,515	296,769	-53.2%
Total Expenditures	648,732	698,370	1,168,425	713,259	-39.0%
Fund Balance December 31	2,652,795	2,270,660	1,218,603	505,344	

Police Special State Fund

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

Revenues and Expenditures FY 2014 – 2017

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Fund Balance January 1	2,984,003	2,869,216	2,530,334	2,513,536	
Revenues					
Fines and Forfeitures	386,773	249,772	463,333	-	-100.0%
Miscellaneous	680	384	153	-	-100.0%
Total	387,453	250,156	463,486	-	-100.0%
Use of Fund Balance	-	-	-	609,180	-
Total Revenues	387,453	250,156	463,486	609,180	31.4%
Expenditures					
Operations	386,733	478,479	361,826	565,880	56.4%
Contributions to Capital and Capital Outlay	115,507	110,559	118,458	43,300	-63.4%
Total Expenditures	502,240	589,038	480,284	609,180	26.8%
Fund Balance December 31	2,869,216	2,530,334	2,513,536	1,904,356	



Sheriff Inmate Fund

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.

Revenues and Expenditures FY 2014 – 2017

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Fund Balance January 1	2,066,492	2,327,053	2,572,600	2,767,637	
Revenues					
Charges for Services	575,730	630,547	589,298	656,447	11.4%
Other Financing Sources	-	-	115,389	-	-100.0%
Total	575,730	630,547	704,687	656,447	-6.8%
Use of Fund Balance	-	-	-	113,153	-
Total Revenues	575,730	630,547	704,687	769,600	9.2%
Expenditures					
Operations	315,169	385,000	468,894	769,600	64.1%
Contributions to Capital and Capital Outlay	-	-	40,756	-	-100.0%
Total Expenditures	315,169	385,000	509,650	769,600	51.0%
Fund Balance December 31	2,327,053	2,572,600	2,767,637	2,654,484	



Sheriff Special Justice Fund

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 guidelines.

Revenues and Expenditures FY 2014 – 2017

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Fund Balance January 1	164,708	260,792	312,049	275,499	
Revenues					
Fines and Forfeitures	95,882	53,904	163,287	-	-100.0%
Investment Income	202	268	356	-	-100.0%
Total	96,084	54,172	163,643	-	-100.0%
Use of Fund Balance	-	-	-	100,000	-
Total Revenues	96,084	54,172	163,643	100,000	-38.9%
Expenditures					
Operations	-	2,915	25,000	100,000	300.0%
Contributions to Capital and Capital Outlay	-	-	175,193	-	-100.0%
Total Expenditures	-	2,915	200,193	100,000	-50.0%
Fund Balance December 31	260,792	312,049	275,499	175,499	

Sheriff Special State Fund

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 guidelines.

Revenues and Expenditures FY 2014 – 2017

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Fund Balance January 1	141,466	139,094	133,670	228,357	
Revenues					
Fines and Forfeitures	5,961	6,554	152,989	-	-100.0%
Investment Income	142	143	160	-	-100.0%
Other Financing Sources	2,025	-	-	-	-
Total	8,128	6,697	153,149	-	-100.0%
Use of Fund Balance	-	-	-	73,670	-
Total Revenues	8,128	6,697	153,149	73,670	-51.9%
Expenditures					
Operations	10,500	12,121	58,462	73,670	26.0%
Total Expenditures	10,500	12,121	58,462	73,670	26.0%
Fund Balance December 31	139,094	133,670	228,357	154,687	

Sheriff Special Treasury Fund

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 guidelines.

Revenues and Expenditures FY 2014 – 2017

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Fund Balance January 1	653,740	420,724	460,058	395,291	
Revenues					
Fines and Forfeitures	169,950	121,445	42,118	-	-100.0%
Investment Income	632	525	437	-	-100.0%
Total	170,582	121,970	42,555	-	-100.0%
Use of Fund Balance	-	-	-	150,000	-
Total Revenues	170,582	121,970	42,555	150,000	252.5%
Expenditures					
Operations	319,349	82,636	107,322	150,000	39.8%
Contributions to Capital and Capital Outlay	84,249	-	-	-	-
Total Expenditures	403,598	82,636	107,322	150,000	39.8%
Fund Balance December 31	420,724	460,058	395,291	245,291	



Speed Hump Fund

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.

Revenues and Expenditures FY 2014 – 2017

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Fund Balance January 1	1,205,199	1,265,407	1,276,784	1,282,559	
Revenues					
Charges for Services	116,019	115,730	116,407	116,750	0.3%
Investment Income	3,025	7,791	10,284	6,294	-38.8%
Total	119,044	123,521	126,691	123,044	-2.9%
Use of Fund Balance	-	-	-	37,171	-
Total Revenues	119,044	123,521	126,691	160,215	26.5%
Expenditures					
Operations	49,931	113,370	113,954	152,250	33.6%
Contributions to Other Funds*	8,905	(1,226)	6,962	7,965	14.4%
Total Expenditures	58,836	112,144	120,916	160,215	32.5%
Fund Balance December 31	1,265,407	1,276,784	1,282,559	1,245,388	

*Contributions to Other Funds includes indirect cost true-up entries.

Stadium Fund

The **Stadium Fund** accumulates stadium-related revenues in order to make lease payments on the stadium and pay other 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.

The County has entered into a capital lease for the stadium (Coolray Field). The project was financed with bonds and is leased at cost with lease repayment terms mirroring the required debt service on the bonds. Lease payments are made in January and July and are reflected in the Contribution to Development Authority line item below.

Revenues and Expenditures FY 2014 – 2017

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Fund Balance January 1	1,279,785	1,016,774	1,106,178	1,098,110	
Revenues					
Taxes	1,023,498	948,174	863,583	875,000	1.3%
Intergovernmental	400,000	400,000	400,000	400,000	0.0%
Charges for Services	997,131	1,010,459	1,001,358	1,040,201	3.9%
Other Financing Sources	-	400,000	500,000	400,000	-20.0%
Total Revenues	2,420,629	2,758,633	2,764,941	2,715,201	-1.8%
Expenditures					
Operations	-	-	1,200	1,450	20.8%
Contributions to Other Funds	25,750	9,039	36,919	32,567	-11.8%
Contribution to Development Authority	2,657,890	2,660,190	2,734,890	2,661,828	-2.7%
Total	2,683,640	2,669,229	2,773,009	2,695,845	-2.8%
Contribution to Fund Balance	-	-	-	19,356	-
Total Expenditures	2,683,640	2,669,229	2,773,009	2,715,201	-2.1%
Fund Balance December 31	1,016,774	1,106,178	1,098,110	1,117,466	



Street Lighting Fund

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.

Revenues and Expenditures FY 2014 – 2017

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Fund Balance January 1	2,928,917	2,527,197	2,000,820	2,136,284	
Revenues					
Charges for Services	6,767,318	6,469,946	7,122,166	7,250,000	1.8%
Investment Income	8,928	9,135	10,748	3,546	-67.0%
Miscellaneous	21,344	23,525	108,932	-	-100.0%
Total	6,797,590	6,502,606	7,241,846	7,253,546	0.2%
Use of Fund Balance	-	-	-	201,569	-
Total Revenues	6,797,590	6,502,606	7,241,846	7,455,115	2.9%
Expenditures					
Personal Services	32,908	33,480	33,823	38,943	15.1%
Operations	7,035,880	6,781,146	6,990,398	7,300,150	4.4%
Contributions to Other Funds	130,522	214,357	82,161	116,022	41.2%
Total Expenditures	7,199,310	7,028,983	7,106,382	7,455,115	4.9%
Fund Balance December 31	2,527,197	2,000,820	2,136,284	1,934,715	



Tourism Fund

The **Tourism Fund** accounts for the collection and disbursement of hotel/motel tax revenue in accordance with state law, which includes lease payments for the Infinite Energy 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.

The County has entered into a capital lease for the Infinite Energy Center and parking facility at the Infinite Energy Center. The project was financed with bonds and is leased at cost with lease repayment terms mirroring the required debt service on the bonds. Lease payments are made in March and September and are reflected in the Contribution to Development Authority line item below.

Revenues and Expenditures FY 2014 – 2017

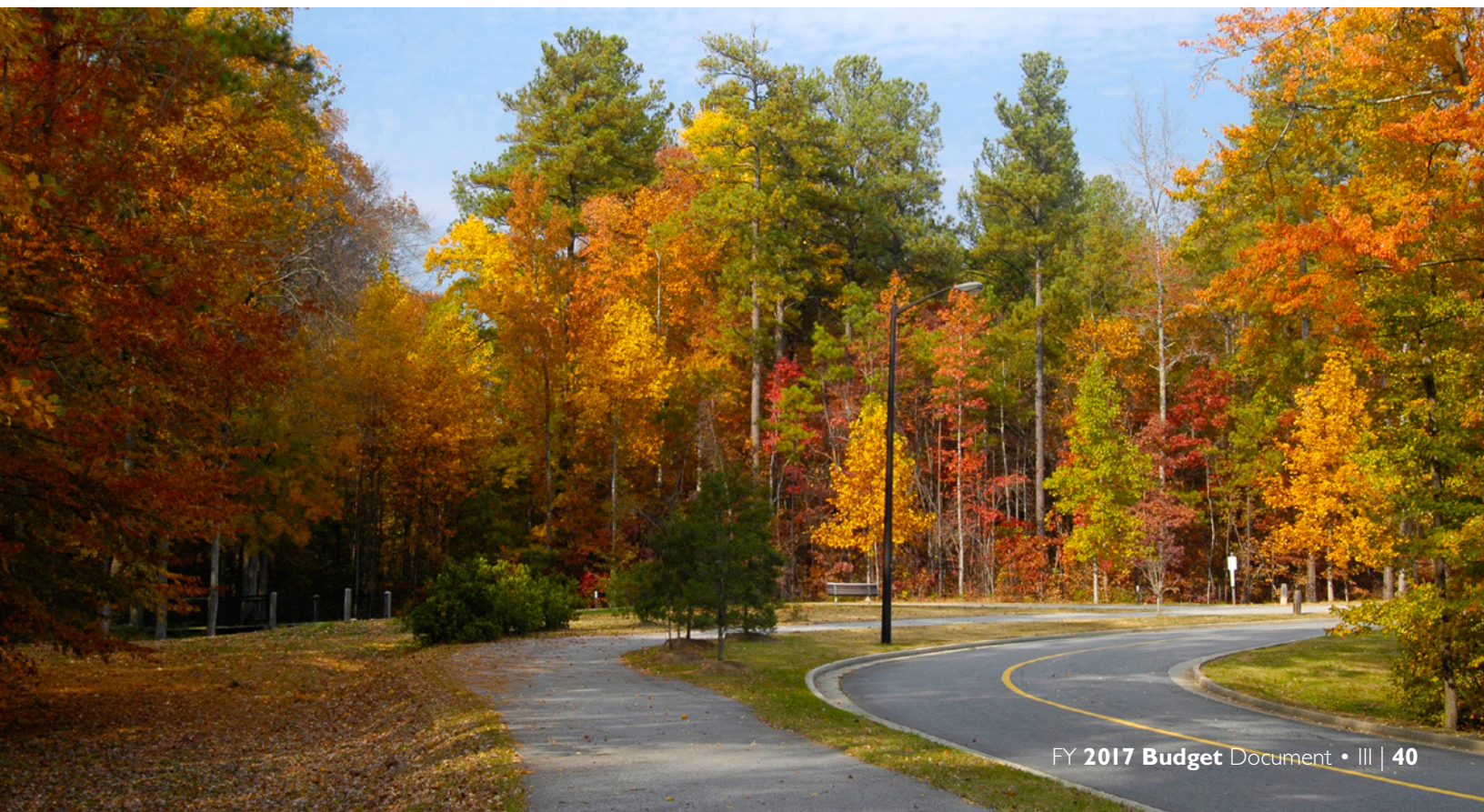
	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Fund Balance January 1	6,686,079	7,555,519	8,641,839	9,838,098	
Revenues					
Taxes	8,336,612	9,180,016	9,618,115	9,040,057	-6.0%
Charges for Services	-	-	163	100	-38.7%
Investment Income	1,502	7,245	17,943	-	-100.0%
Total Revenues	8,338,114	9,187,261	9,636,221	9,040,157	-6.2%
Expenditures					
Operations	26,525	36,395	26,629	31,400	17.9%
Contributions to Other Funds	85,813	468,828	695,505	556,275	-20.0%
Contribution to Development Authority	4,934,405	4,928,005	4,922,805	4,923,605	0.0%
Contributions to Subsidized Agencies	2,421,931	2,667,713	2,795,023	2,891,955	3.5%
Total	7,468,674	8,100,941	8,439,962	8,403,235	-0.4%
Contribution to Fund Balance	-	-	-	636,922	-
Total Expenditures	7,468,674	8,100,941	8,439,962	9,040,157	7.1%
Fund Balance December 31	7,555,519	8,641,839	9,838,098	10,475,020	

Tree Bank Fund

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.

Revenues and Expenditures FY 2014 – 2017

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Fund Balance January 1	113,723	181,883	203,643	247,083	
Revenues					
Licenses and Permits	68,160	21,760	43,440	8,000	-81.6%
Total Revenues	68,160	21,760	43,440	8,000	-81.6%
Expenditures					
Operations	-	-	-	8,000	-
Total Expenditures	-	-	-	8,000	-
Fund Balance December 31	181,883	203,643	247,083	247,083	

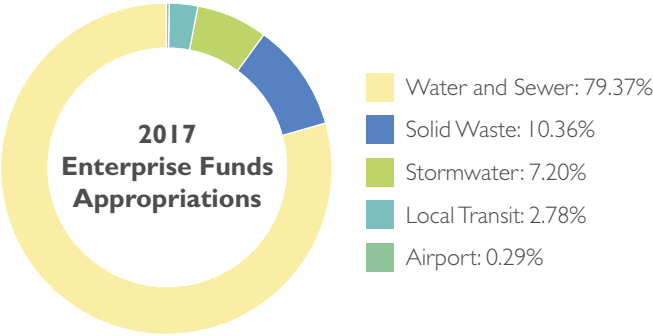
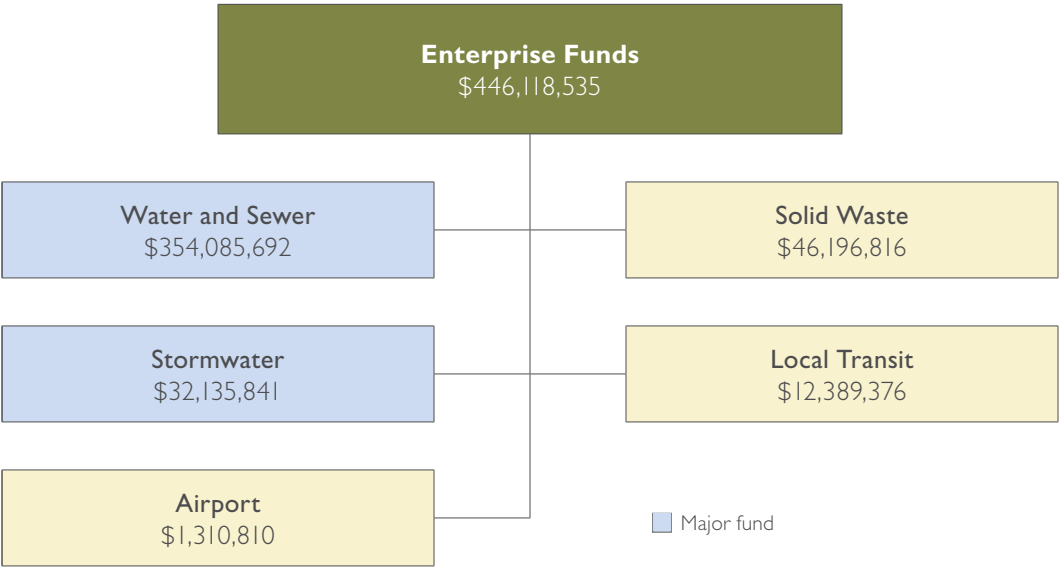


Enterprise Funds

Enterprise Funds



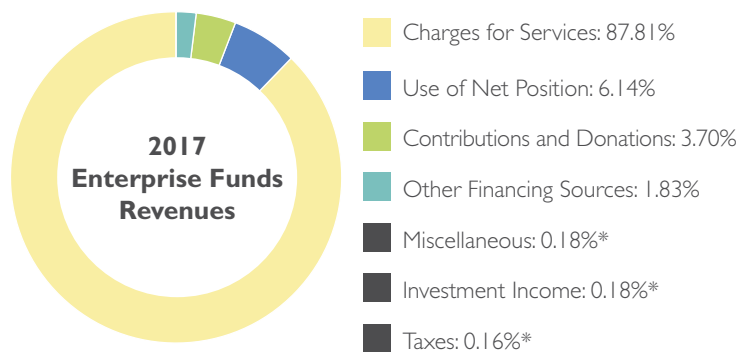
The **Enterprise Fund Group** consists of funds that are financed and operated in a manner similar to the private sector. The County provides goods and services to the public, charging user fees to recover the cost of operations. These include the Airport, Local Transit, Solid Waste, Stormwater, and Water and Sewer Funds.



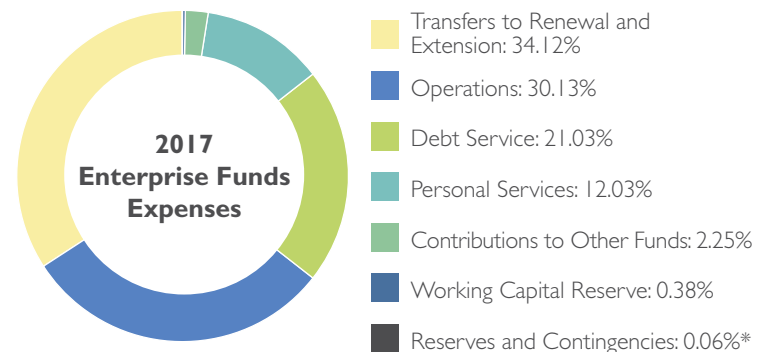
Enterprise Funds

Revenues and Expenses FY 2014 – 2017

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Revenues					
Taxes	746,213	788,726	763,271	700,000	-8.3%
Charges for Services	374,843,697	380,659,148	394,254,068	391,752,404	-0.6%
Investment Income	461,663	1,237,599	1,832,309	803,968	-56.1%
Contributions and Donations	16,680,368	21,268,896	21,786,777	16,527,438	-24.1%
Miscellaneous	1,189,802	1,687,632	1,749,226	805,050	-54.0%
Other Financing Sources	3,995,299	8,655,599	6,157,197	8,122,040	31.9%
Total	397,917,042	414,297,600	426,542,848	418,710,900	-1.8%
Use of Net Position	-	-	-	27,407,635	-
Total Revenues	397,917,042	414,297,600	426,542,848	446,118,535	4.6%
Expenses					
Personal Services	48,660,007	42,937,748	46,219,258	53,668,200	16.1%
Operations	100,879,863	104,159,695	109,188,740	134,394,501	23.1%
Debt Service	100,303,217	99,580,413	95,399,050	93,826,853	-1.6%
Transfers to Renewal and Extension	78,234,497	104,949,784	139,367,348	152,234,467	9.2%
Contributions to Other Funds	9,596,573	4,608,106	9,988,424	10,049,002	0.6%
Contributions to Capital and Capital Outlay	880	-	-	-	-
Reserves and Contingencies	-	-	-	266,000	-
Total	337,675,037	356,235,746	400,162,820	444,439,023	11.1%
Working Capital Reserve	-	-	-	1,679,512	-
Total Expenses	337,675,037	356,235,746	400,162,820	446,118,535	11.5%



*Value too small to appear on this chart



*Value too small to appear on this chart

Major Revenue Sources Definitions and Assumptions

Charges for Services

Charges for Services represent approximately 88 percent of the total fiscal year 2017 budgeted revenues in the Enterprise Funds.

Funds	Revenue Definition	Assumptions
Airport Operating Fund	A percentage of gross fees, fuel sales commissions, rental of tie-down spaces, and other miscellaneous fees and charges.	These revenues have been fairly consistent over time and are based on historical trends and anticipated activity in the current year.
Local Transit Operating Fund	Fares for bus transportation within the local transit system. The local services rates are \$2.50/adult/one-way; \$1.25/senior citizen and disabled citizens/one-way. The express service rate is \$3.50 (Zone 1) or \$5.00 (Zone 2)/adult/one-way.	These revenues are based on historical trends and anticipated activity in the current year. The Local Transit Fund is not completely self-supporting, and charges for services are subsidized by a contribution from the General Fund.
Solid Waste Operating Fund	Residential solid waste fees. The rate for residential services is \$19.07 per month.	These revenues have been fairly consistent over time and are based on historical trends and anticipated activity in the current year.
Stormwater Operating Fund	Fees due to an agreement between the County and each city for their stormwater drainage and discharge and fees charged to property owners in unincorporated Gwinnett County for stormwater utility fees. The rate charged has remained \$2.46 since 2009.	
Water and Sewer Operating Fund	Retail and wholesale sales of water and sewer services, miscellaneous water and sewer fees and permits, fire hydrant rental fees, and fire service pipe and water service connection charges based on water meter size.	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. The adopted rate resolution covers the period of 2016 – 2021 with modest rate changes of approximately 1.5 percent for water and about 2 percent for sewer in the years 2017, 2019, and 2021.

Contributions and Donations

Charges for Services represent approximately 4 percent of the total fiscal year 2017 budgeted revenues in the Enterprise Funds.

Funds	Revenue Definition	Assumptions
Water and Sewer Operating Fund	Financial resources generally provided by private contributors. Contributions from developers and System Development Charge (SDC) revenues are receipted in this category.	These revenues are budgeted based on historical trends and anticipated activity in the current year.

Airport Operating Fund

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.

Revenues and Expenses FY 2014 – 2017

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Revenues					
Charges for Services	155,580	167,484	179,550	153,500	-14.5%
Miscellaneous - Rent	780,975	867,582	742,281	770,000	3.7%
Total	936,555	1,035,066	921,831	923,500	0.2%
Use of Net Position	-	-	-	387,310	-
Total Revenues	936,555	1,035,066	921,831	1,310,810	42.2%
Expenses					
Personal Services	358,119	329,084	353,092	386,268	9.4%
Operations	236,302	246,637	297,997	386,446	29.7%
Transfers to Renewal and Extension	34,000	54,800	-	283,255	-
Contributions to Other Funds	181,937	222,755	234,610	253,841	8.2%
Contributions to Capital and Capital Outlay	880	-	-	-	-
Reserves and Contingencies	-	-	-	1,000	-
Total Expenses	811,238	853,276	885,699	1,310,810	48.0%



Local Transit Operating Fund

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.

Revenues and Expenses FY 2014 – 2017

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Revenues					
Charges for Services	3,348,408	3,095,671	3,078,115	2,841,217	-7.7%
Investment Income	3,720	11,087	34,289	22,000	-35.8%
Miscellaneous	135,283	248,238	261,868	22,000	-91.6%
Other Financing Sources	3,995,299	8,319,572	6,104,695	8,122,040	33.0%
Total	7,482,710	11,674,568	9,478,967	11,007,257	16.1%
Use of Net Position	-	-	-	1,382,119	-
Total Revenues	7,482,710	11,674,568	9,478,967	12,389,376	30.7%
Expenses					
Personal Services	258,432	212,315	332,730	514,660	54.7%
Operations	7,159,275	7,567,360	8,733,213	10,232,120	17.2%
Transfers to Renewal and Extension	-	-	-	1,308,771	-
Contributions to Other Funds	213,660	259,562	354,922	333,825	-5.9%
Total Expenses	7,631,367	8,039,237	9,420,865	12,389,376	31.5%



Solid Waste Operating Fund

The **Solid Waste Operating Fund** accounts for services 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.

Revenues and Expenses FY 2014 – 2017

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Revenues					
Taxes	746,213	788,726	763,271	700,000	-8.3%
Charges for Services	41,314,101	41,888,345	42,406,294	45,274,798	6.8%
Investment Income	243,712	309,522	366,144	221,968	-39.4%
Miscellaneous	910	1	572	50	-91.3%
Total Revenues	42,304,936	42,986,594	43,536,281	46,196,816	6.1%
Expenses					
Personal Services	513,636	586,545	541,710	648,459	19.7%
Operations	38,745,960	39,637,135	40,327,217	43,421,502	7.7%
Transfers to Renewal and Extension	75,000	12,150	-	95,107	-
Contributions to Other Funds	417,090	29,228	334,619	342,236	2.3%
Reserves and Contingencies	-	-	-	10,000	-
Total	39,751,686	40,265,058	41,203,546	44,517,304	8.0%
Working Capital Reserve	-	-	-	1,679,512	-
Total Expenses	39,751,686	40,265,058	41,203,546	46,196,816	12.1%

Stormwater Operating Fund

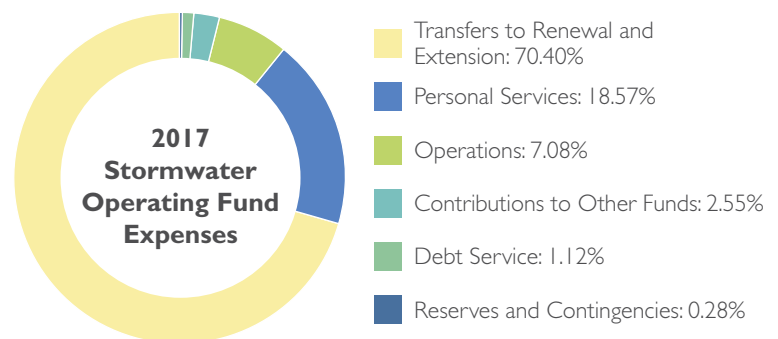
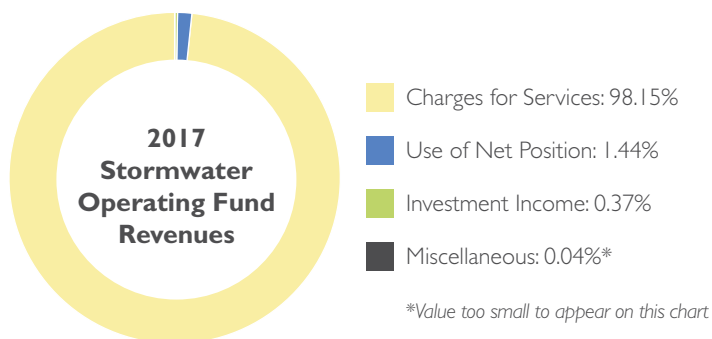
The **Stormwater Operating Fund** supports the operation, maintenance, and capital improvement of the County's stormwater system. Charges for services are calculated based on the impervious surface of a parcel of land and are collected in the fourth quarter with property tax collections.

In 2017, Stormwater Operating Fund expenses are expected to total \$32.1 million—an increase of \$3.9 million, or 14.0 percent, from the 2016 actual level of \$28.1 million, primarily due to an increase in operations and personal services.

A total of \$22.6 million, or 70.4 percent, of the fund's 2017 adopted budget, is appropriated for a transfer to the Stormwater Renewal and Extension Fund to fund stormwater infrastructure improvements.

Revenues and Expenses FY 2014 – 2017

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Revenues					
Charges for Services	31,255,896	31,240,472	31,304,790	31,538,521	0.7%
Investment Income	14,473	175,693	246,262	120,000	-51.3%
Miscellaneous	35,303	2,537	42,673	13,000	-69.5%
Other Financing Sources	-	117,581	-	-	-
Total	31,305,672	31,536,283	31,593,725	31,671,521	0.2%
Use of Net Position	-	-	-	464,320	-
Total Revenues	31,305,672	31,536,283	31,593,725	32,135,841	1.7%
Expenses					
Personal Services	5,227,194	5,138,625	5,179,915	5,968,719	15.2%
Operations	2,603,614	1,708,563	1,770,352	2,275,890	28.6%
Debt Service	361,506	361,506	361,506	361,507	0.0%
Transfers to Renewal and Extension	10,131,677	20,518,932	20,230,803	22,618,847	11.8%
Contributions to Other Funds	938,270	372,065	650,593	820,878	26.2%
Reserves and Contingencies	-	-	-	90,000	-
Total Expenses	19,262,261	28,099,691	28,193,169	32,135,841	14.0%



Water and Sewer Operating Fund

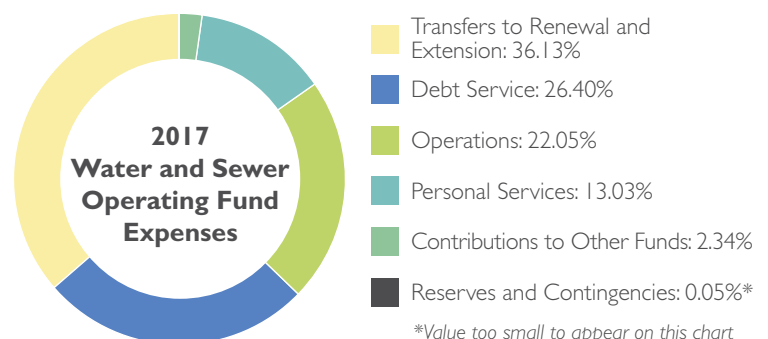
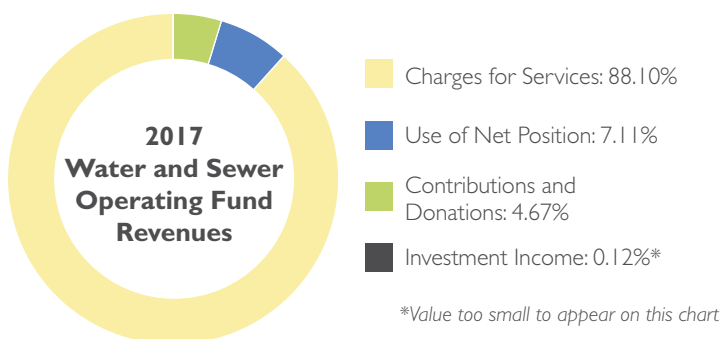
The **Water and Sewer Operating Fund** supports the operation, maintenance, and capital improvement of the water and sewer system. Revenues are received from monthly usage bills, connections fees, and development charges. This fund supports the water and sewer operations of the Department of Water Resources, 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.

In 2017, Water and Sewer Operating Fund expenditures are expected to total \$354.1 million—an increase of \$33.6 million, or 10.5 percent, from the 2016 actual level of \$320.5 million. The majority of the increase is related to an increase in operations of \$20.0 million, primarily due to increases in utilities and professional services; an increase in personal services of \$6.3 million, which includes pay-for-performance salary adjustments and longevity pay for eligible employees; and an increase in Contributions to the Renewal and Extension Fund for capital expenditures of \$8.8 million. These increases are offset by a \$1.5 million decrease in debt service.

In 2017, Water and Sewer Operating Fund revenues are expected to total \$328.9 million—a decrease of \$12.1 million, or 3.5 percent, from 2016 actual revenues of \$341.0 million. Water and sewer revenues are monitored very closely to ensure that rate structures are in place to adequately fund the public utility system operations, debt service requirements, infrastructure, maintenance, and expansion.

Revenues and Expenses FY 2014 – 2017

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Revenues					
Charges for Services	298,769,712	304,267,176	317,285,319	311,944,368	-1.7%
Investment Income	199,758	741,297	1,185,614	440,000	-62.9%
Contributions and Donations	16,680,368	21,268,896	21,786,777	16,527,438	-24.1%
Miscellaneous	237,331	569,274	701,832	-	-100.0%
Other Financing Sources	-	218,446	52,502	-	-100.0%
Total	315,887,169	327,065,089	341,012,044	328,911,806	-3.5%
Use of Net Position	-	-	-	25,173,886	-
Total Revenues	315,887,169	327,065,089	341,012,044	354,085,692	3.8%
Expenses					
Personal Services	42,302,626	36,671,179	39,811,811	46,150,094	15.9%
Operations	52,134,712	55,000,000	58,059,961	78,078,543	34.5%
Debt Service	99,941,711	99,218,907	95,037,544	93,465,346	-1.7%
Transfers to Renewal and Extension	67,993,820	84,363,902	119,136,545	127,928,487	7.4%
Contributions to Other Funds	7,845,616	3,724,496	8,413,680	8,298,222	-1.4%
Reserves and Contingencies	-	-	-	165,000	-
Total Expenses	270,218,485	278,978,484	320,459,541	354,085,692	10.5%

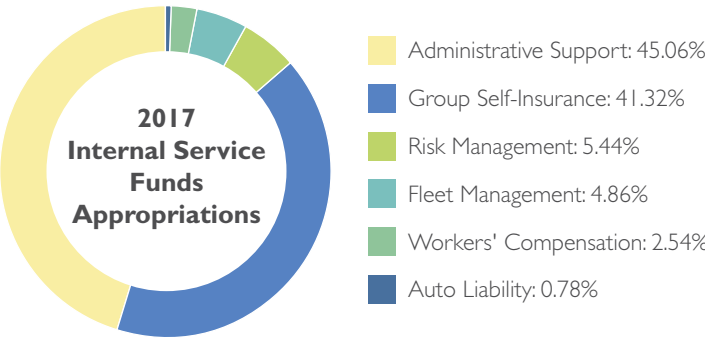
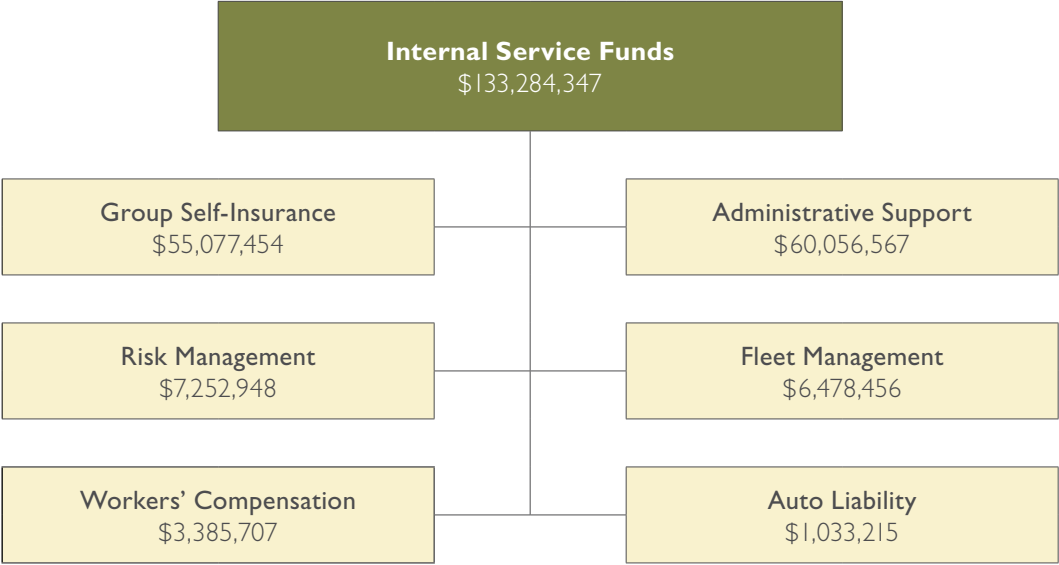


Internal Service Funds

Internal Service Funds



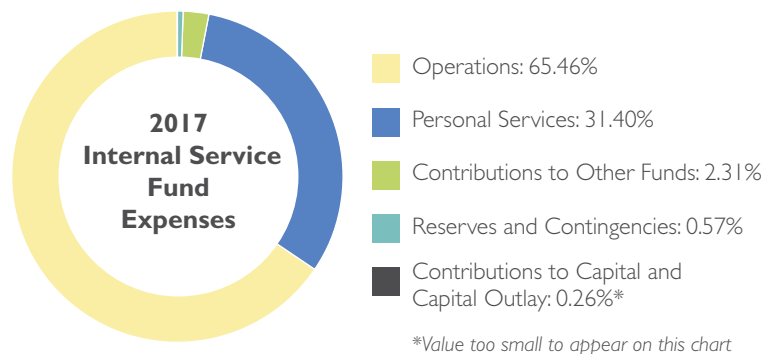
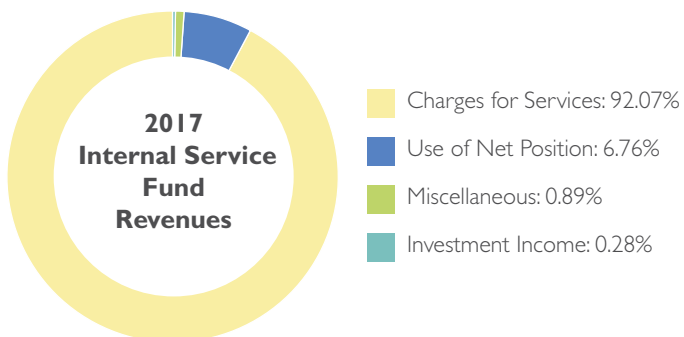
The **Internal Service Funds Group** reports activities that provide goods or services to other funds, departments, or agencies of the County on a cost reimbursement basis.



Internal Service Funds

Revenues and Expenses FY 2014 – 2017

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Revenues					
Charges for Services	108,484,273	87,183,673	118,835,396	122,717,392	3.3%
Investment Income	409,346	621,332	609,367	371,513	-39.0%
Miscellaneous	2,609,164	2,327,858	2,831,943	1,190,105	-58.0%
Other Financing Sources	-	172,499	487,638	-	-100.0%
Total	111,502,783	90,305,362	122,764,344	124,279,010	1.2%
Use of Net Position	-	-	-	9,005,337	-
Total Revenues	111,502,783	90,305,362	122,764,344	133,284,347	8.6%
Expenses					
Personal Services	43,283,462	33,255,978	36,443,385	41,848,866	14.8%
Operations	69,196,216	70,675,529	77,079,609	87,252,634	13.2%
Contributions to Other Funds	2,613,137	1,480,150	3,297,997	3,082,165	-6.5%
Contributions to Capital and Capital Outlay	1,197,411	1,208,247	152,593	352,682	131.1%
Reserves and Contingencies	-	-	-	748,000	-
Total Expenses	116,290,226	106,619,904	116,973,584	133,284,347	13.9%



Internal Service Funds

Major Revenue Sources Definitions and Assumptions

Charges for Services

Charges for Services represent approximately 92 percent of the total fiscal year 2017 budgeted revenues in the Internal Service Funds.

Funds	Revenue Definition	Assumptions
Administrative Support Fund	Indirect cost contributions from all Gwinnett County funds receiving benefits from central support activities.	Revenue projections are based on a countywide cost allocation plan.
Auto Liability Fund Risk Management Fund Workers' Compensation Fund	Contributions from all Gwinnett County funds.	Revenue projections are based on the number of employees, actual claims, and property liability coverages.
Fleet Management Fund	Contributions from all Gwinnett County funds receiving benefits 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.	Revenue projections for fuel surcharge and parts/labor for repair and maintenance of vehicles are based on prior history of revenues recognized and the anticipated activity in the coming year.
Group Self-Insurance Fund	Contributions from all Gwinnett County funds, as well as employees of the County receiving benefits.	Revenue projections are based on the number of employees and actual claims. The premiums paid by employees vary according to the type of coverage.



Administrative Support Fund

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, Board of Commissioners, Gwinnett Clean and Beautiful, and Economic Development. These activities are funded by indirect cost charges to all other funds receiving benefits.

Revenues and Expenses FY 2014 – 2017

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Revenues					
Charges for Services	46,203,833	32,235,894	54,280,446	57,286,124	5.5%
Investment Income	27,422	97,331	49,221	56,976	15.8%
Miscellaneous	1,557,474	1,507,318	1,545,302	919,405	-40.5%
Other Financing Sources	-	17,872	18,533	-	-100.0%
Total	47,788,729	33,858,415	55,893,502	58,262,505	4.2%
Use of Net Position	-	-	-	1,794,062	-
Total Revenues	47,788,729	33,858,415	55,893,502	60,056,567	7.4%
Expenses					
Personal Services	27,113,223	29,954,802	32,830,424	37,567,522	14.4%
Operations	17,425,634	15,242,532	16,416,127	20,851,728	27.0%
Contributions to Other Funds	426,759	297,440	755,671	731,385	-3.2%
Contributions to Capital and Capital Outlay	110,840	9,000	28,333	201,932	612.7%
Reserves and Contingencies	-	-	-	704,000	-
Total Expenses	45,076,456	45,503,774	50,030,555	60,056,567	20.0%

Auto Liability Fund

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.

Revenues and Expenses FY 2014 – 2017

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Revenues					
Charges for Services	1,000,015	1,000,000	999,939	800,000	-20.0%
Investment Income	8,033	15,904	17,667	14,537	-17.7%
Total	1,008,048	1,015,904	1,017,606	814,537	-20.0%
Use of Net Position	-	-	-	218,678	-
Total Revenues	1,008,048	1,015,904	1,017,606	1,033,215	1.5%
Expenses					
Operations	1,166,198	392,617	507,245	1,025,000	102.1%
Contributions to Other Funds*	33,940	(30,635)	(1,812)	8,215	553.4%
Total Expenses	1,200,138	361,982	505,433	1,033,215	104.4%

*Contributions to Other Funds includes indirect cost true-up entries.



Fleet Management Fund

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.

Revenues and Expenses FY 2014 – 2017

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Revenues					
Charges for Services	5,619,208	5,205,660	4,848,157	5,734,029	18.3%
Miscellaneous	271,550	262,813	278,237	270,700	-2.7%
Other Financing Sources	-	13,256	-	-	-
Total	5,890,758	5,481,729	5,126,394	6,004,729	17.1%
Use of Net Position	-	-	-	473,727	-
Total Revenues	5,890,758	5,481,729	5,126,394	6,478,456	26.4%
Expenses					
Personal Services	2,552,606	2,615,008	2,714,754	3,174,539	16.9%
Operations	1,641,732	1,648,628	1,854,287	1,817,979	-2.0%
Contributions to Other Funds	1,216,822	611,265	1,273,588	1,321,188	3.7%
Contributions to Capital and Capital Outlay	62,058	533,397	124,260	150,750	21.3%
Reserves and Contingencies	-	-	-	14,000	-
Total Expenses	5,473,218	5,408,298	5,966,889	6,478,456	8.6%

Group Self-Insurance Fund

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.

Revenues and Expenses FY 2014 – 2017

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Revenues					
Charges for Services	48,147,524	44,037,977	50,208,488	51,897,239	3.4%
Investment Income	174,075	285,170	298,704	175,000	-41.4%
Miscellaneous	514,338	547,061	975,562	-	-100.0%
Other Financing Sources	-	-	469,105	-	-100.0%
Total	48,835,937	44,870,208	51,951,859	52,072,239	0.2%
Use of Net Position	-	-	-	3,005,215	-
Total Revenues	48,835,937	44,870,208	51,951,859	55,077,454	6.0%
Expenses					
Personal Services	278,688	327,079	481,242	591,169	22.8%
Operations	43,689,726	46,896,261	52,897,438	54,287,083	2.6%
Contributions to Other Funds	189,649	168,791	430,703	189,202	-56.1%
Contributions to Capital and Capital Outlay	1,024,513	665,850	-	-	-
Reserves and Contingencies	-	-	-	10,000	-
Total Expenses	45,182,576	48,057,981	53,809,383	55,077,454	2.4%



Risk Management Fund

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.

Revenues and Expenses FY 2014 – 2017

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Revenues					
Charges for Services	3,500,107	2,504,142	4,998,686	4,500,000	-10.0%
Investment Income	123,377	104,961	107,411	75,000	-30.2%
Miscellaneous	258,807	10,666	13,569	-	-100.0%
Other Financing Sources	-	141,371	-	-	-
Total	3,882,291	2,761,140	5,119,666	4,575,000	-10.6%
Use of Net Position	-	-	-	2,677,948	-
Total Revenues	3,882,291	2,761,140	5,119,666	7,252,948	41.7%
Expenses					
Personal Services	10,272,145	291,291	310,865	401,779	29.2%
Operations	2,630,083	4,570,325	5,037,096	6,034,015	19.8%
Contributions to Other Funds	730,209	400,180	830,983	807,154	-2.9%
Reserves and Contingency	-	-	-	10,000	-
Total Expenses	13,632,437	5,261,796	6,178,944	7,252,948	17.4%

Workers' Compensation Fund

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.

Revenues and Expenses FY 2014 – 2017

	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget	% Chg. 16-17
Revenues					
Charges for Services	4,013,586	2,200,000	3,499,680	2,500,000	-28.6%
Investment Income	76,439	117,966	136,364	50,000	-63.3%
Miscellaneous	6,995	-	19,273	-	-100.0%
Total	4,097,020	2,317,966	3,655,317	2,550,000	-30.2%
Use of Net Position	-	-	-	835,707	-
Total Revenues	4,097,020	2,317,966	3,655,317	3,385,707	-7.4%
Expenses					
Personal Services	3,066,800	67,798	106,100	113,857	7.3%
Operations	2,642,843	1,925,166	367,416	3,236,829	781.0%
Contributions to Other Funds	15,758	33,109	8,864	25,021	182.3%
Reserves and Contingencies	-	-	-	10,000	-
Total Expenses	5,725,401	2,026,073	482,380	3,385,707	601.9%

