

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 2018 budget.

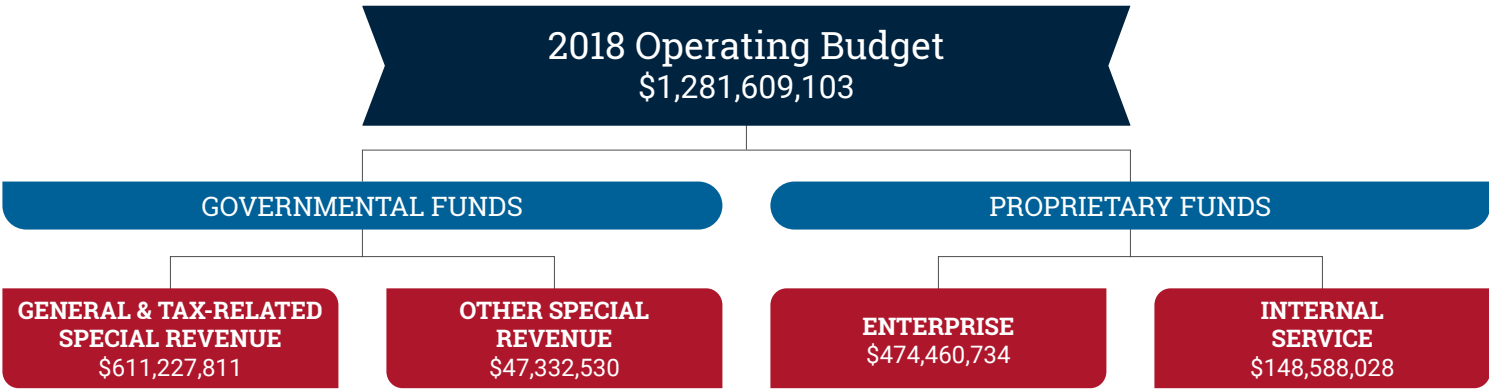


OPERATING FUNDS OVERVIEW

The County maintains 41 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 Operating Fund 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.

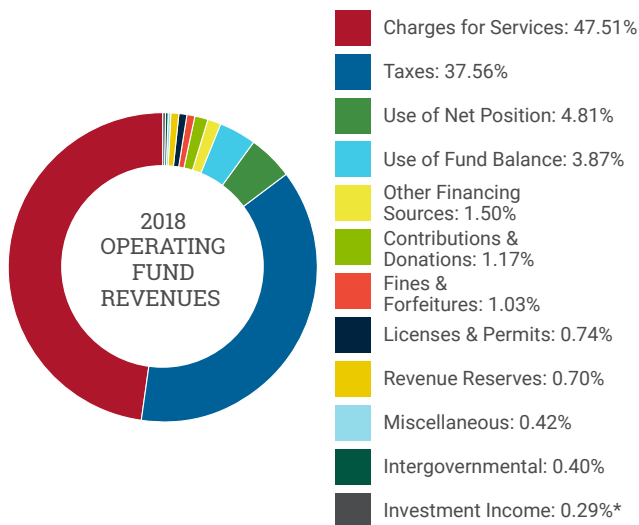
Under the full accrual basis of accounting, transactions and events are recognized as revenues or expenses when they occur, regardless of when cash is received or disbursed.



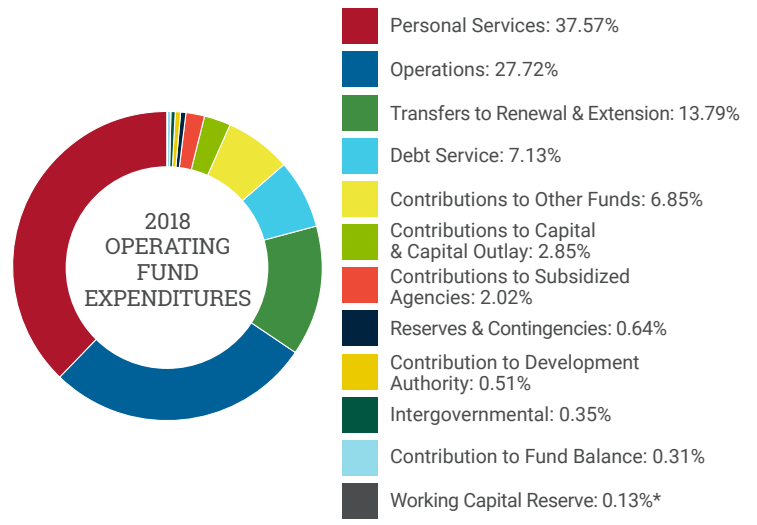
OPERATING FUNDS

Revenues and Expenditures FY 2015 – 2018

	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Revenues					
Taxes	454,614,588	465,961,498	502,145,189	481,402,688	-4.1%
Licenses and Permits	8,996,775	9,402,315	9,361,883	9,414,450	0.6%
Intergovernmental	5,253,834	5,271,500	5,467,478	5,092,534	-6.9%
Charges for Services	540,029,954	587,876,545	585,578,092	609,046,119	4.0%
Fines and Forfeitures	15,827,986	15,021,545	14,187,006	13,179,030	-7.1%
Investment Income	3,646,754	4,430,167	6,709,532	3,674,440	-45.2%
Contributions and Donations	21,307,992	21,824,667	21,138,247	15,039,603	-28.9%
Miscellaneous	9,966,344	9,442,098	8,333,300	5,332,809	-36.0%
Other Financing Sources	17,649,961	16,855,551	24,404,579	19,133,513	-21.6%
Total	1,077,294,188	1,136,085,886	1,177,325,306	1,161,315,186	-1.4%
Revenue Reserves	-	-	-	9,000,000	-
Use of Net Position	-	-	-	61,686,190	-
Use of Fund Balance	-	-	-	49,607,727	-
Total Revenues	1,077,294,188	1,136,085,886	1,177,325,306	1,281,609,103	8.9%
Expenditures					
Personal Services	363,742,428	386,626,685	414,657,566	481,475,477	16.1%
Operations	267,583,033	286,865,924	290,245,290	355,331,062	22.4%
Debt Service	103,719,488	99,546,898	97,539,133	91,412,431	-6.3%
Intergovernmental	3,263,046	4,290,738	3,487,330	4,465,085	28.0%
Transfers to Renewal and Extension	106,145,159	139,367,348	157,203,890	176,716,209	12.4%
Contributions to Other Funds	57,049,278	78,894,734	86,650,483	87,787,722	1.3%
Contribution to Development Authority	7,588,195	7,657,695	9,032,227	6,586,864	-27.1%
Contributions to Subsidized Agencies	22,325,109	23,389,712	24,048,434	25,845,361	7.5%
Contributions to Other Agencies	1,132,250	1,533,250	1,597,000	1,605,000	0.5%
Contributions to Capital and Capital Outlay	94,045,074	61,041,759	60,759,970	36,509,628	-39.9%
Reserves and Contingencies	-	-	-	8,168,942	-
Total Expenditures	1,026,593,060	1,089,214,743	1,145,221,323	1,275,903,781	11.4%
Working Capital Reserve	-	-	-	1,709,424	-
Contribution to Fund Balance	-	-	-	3,995,898	-
Gross Budget	1,026,593,060	1,089,214,743	1,145,221,323	1,281,609,103	11.9%
Less: Indirect Costs	33,366,517	52,248,560	52,894,820	58,589,505	10.8%
Total Net Budget	993,226,543	1,036,966,183	1,198,116,143	1,223,019,598	2.1%



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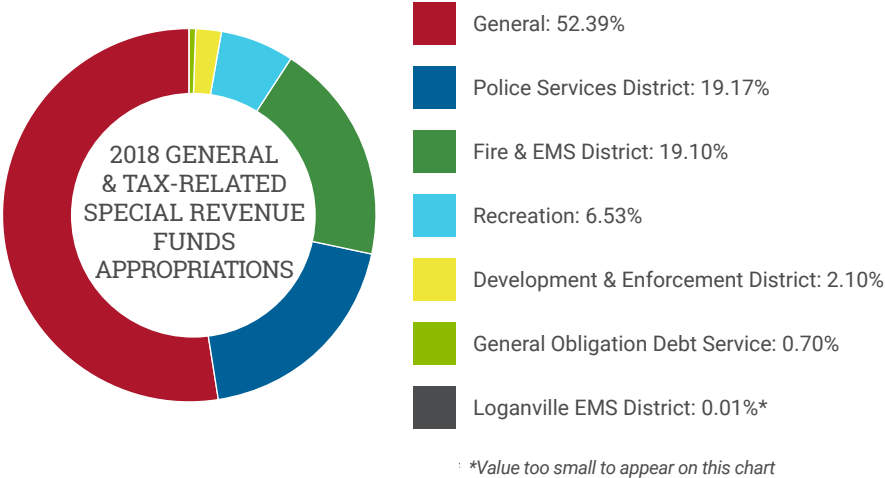
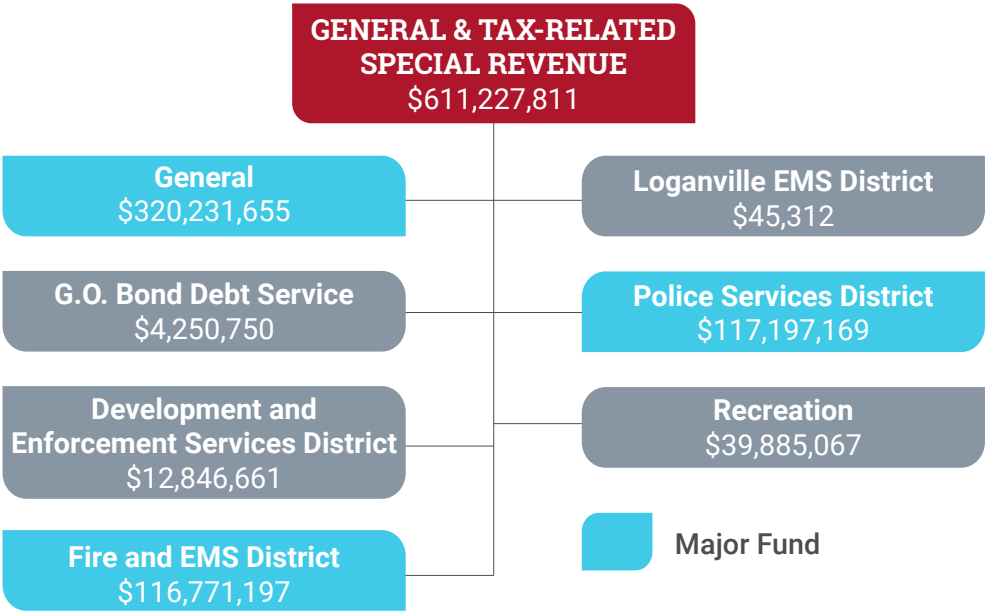


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GENERAL AND TAX-RELATED SPECIAL REVENUE FUNDS

GENERAL AND TAX-RELATED SPECIAL REVENUE FUNDS

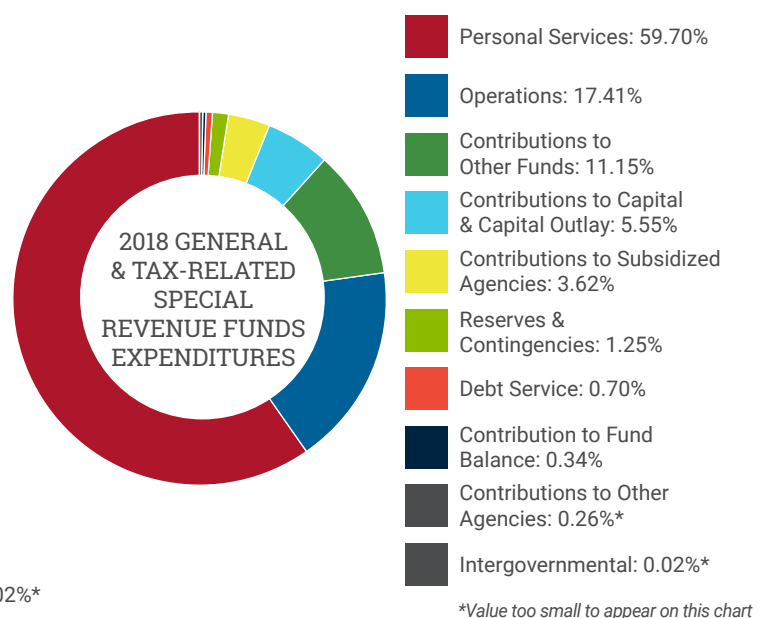
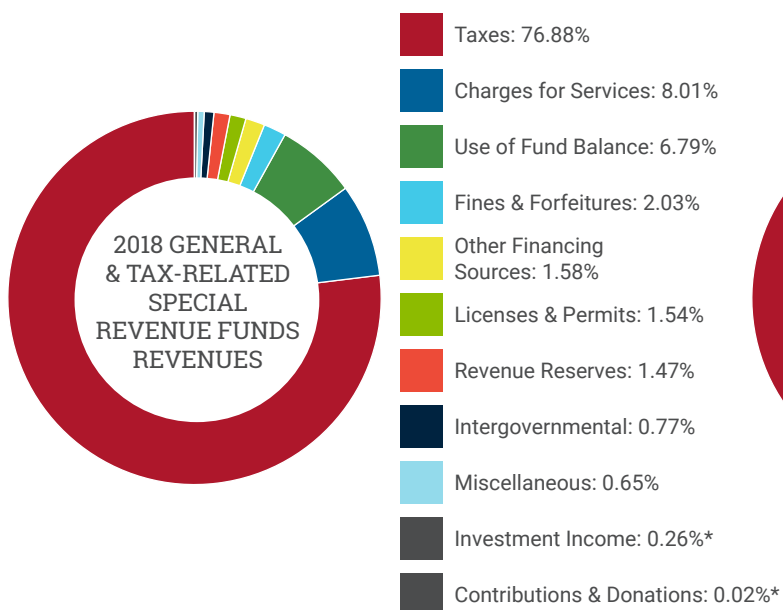
The **General and Tax-Related Special Revenue Fund Group** consists of governmental funds that derive their revenue primarily from property taxes. These include the General, General Obligation (G.O.) Bond Debt Service, Development and Enforcement Services District, Fire and EMS District, Loganville EMS 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 2018 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 2015 – 2018

	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Revenues					
Taxes	443,697,672	454,716,529	490,105,816	469,900,688	-4.1%
Licenses and Permits	8,975,015	9,358,875	9,294,371	9,404,450	1.2%
Intergovernmental	4,853,834	4,871,500	5,067,478	4,692,534	-7.4%
Charges for Services	46,216,520	47,297,845	49,311,270	48,956,935	-0.7%
Fines and Forfeitures	14,184,971	13,224,514	12,335,323	12,429,420	0.8%
Investment Income	1,583,202	1,710,933	2,683,894	1,615,913	-39.8%
Contributions and Donations	39,096	37,890	80,015	98,300	22.9%
Miscellaneous	5,910,233	4,738,169	4,755,790	3,971,336	-16.5%
Other Financing Sources	8,421,863	9,595,327	9,646,250	9,640,976	-0.1%
Total	533,882,406	545,551,582	583,280,207	560,710,552	-3.9%
Revenue Reserves	-	-	-	9,000,000	-
Use of Fund Balance	-	-	-	41,517,259	-
Total Revenues	533,882,406	545,551,582	583,280,207	611,227,811	4.8%
Expenditures					
Personal Services	279,078,437	294,962,753	316,110,345	364,886,000	15.4%
Operations	80,617,088	85,180,414	86,052,811	106,442,651	23.7%
Debt Service	4,139,075	4,187,675	4,261,188	4,248,350	-0.3%
Intergovernmental	68,671	98,360	102,645	102,333	-0.3%
Transfer to Renewal and Extension	1,195,375	-	-	-	-
Contributions to Other Funds	46,011,304	60,640,137	66,942,182	68,169,011	1.8%
Contributions to Subsidized Agencies	19,657,396	20,594,689	21,379,722	22,158,726	3.6%
Contributions to Other Agencies	1,132,250	1,533,250	1,597,000	1,597,000	0.0%
Contributions to Capital and Capital Outlay	92,394,204	59,786,078	59,838,376	33,936,039	-43.3%
Reserves and Contingencies	-	-	-	7,634,942	-
Total	524,293,800	526,983,356	556,284,269	609,175,052	9.5%
Contribution to Fund Balance	-	-	-	2,052,759	-
Total Expenditures	524,293,800	526,983,356	556,284,269	611,227,811	9.9%



GENERAL AND TAX-RELATED SPECIAL REVENUE FUNDS

Major Revenue Sources Definitions and Assumptions

TAXES

Taxes represent approximately 77 percent of the total fiscal year 2018 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 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.
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 2018 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 2018.	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.

CHARGES FOR SERVICES

Charges for Services represent approximately 8 percent of the total fiscal year 2018 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 (WAP). The Gwinnett County Board of Commissioners sets these fees.	The revenue projections are based on historical trends in conjunction with current economic indicators.
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 2018, expenditures of the General Fund are expected to total \$320.2 million—an increase of \$33.0 million, or 11.5 percent, from 2017 actual expenditures. This increase is primarily attributable to an increase in personal services of \$19.7 million, which includes pay-for-performance salary adjustments, longevity pay for eligible employees, and a market adjustment that was adopted late in 2017. Other increases for 2018 include an increase in operations of \$9.7 million, a \$4.4 million appropriation for reserves and contingencies, an increase in payments to subsidized agencies of \$0.8 million, and an increase in contributions to other funds of \$0.1 million. These increases are offset by a decrease in contributions to capital of \$1.7 million.

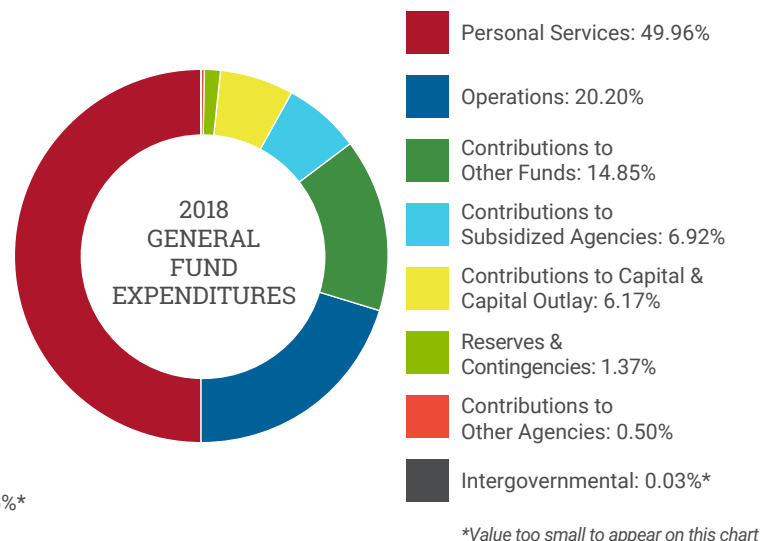
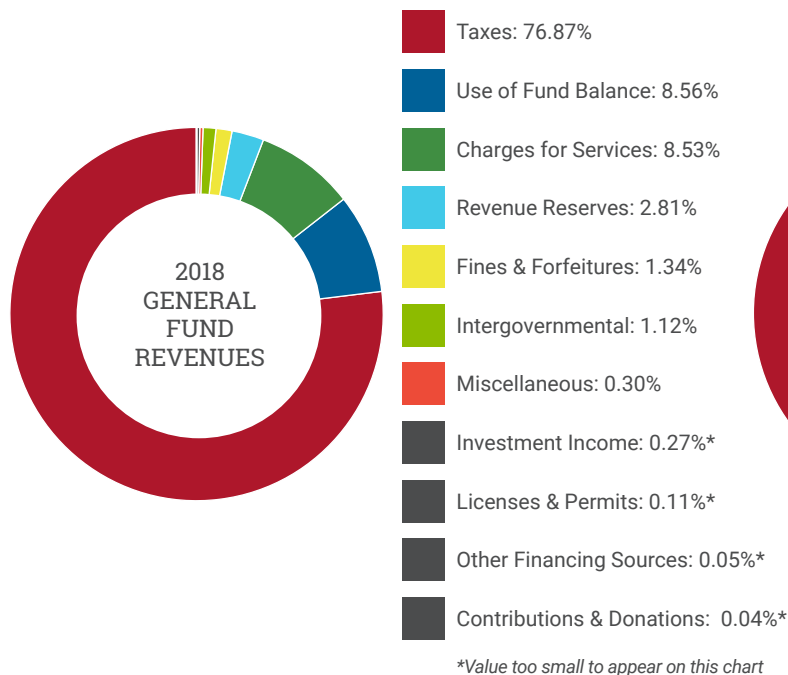
Budgeted Revenue Reserves and Use of Fund Balance in the General Fund total \$36.4 million, which represents a 23.5 percent reduction in the fund's estimated ending fund balance from 2017 to 2018. With the County's unreserved fund balance well above the required reserve of three months of normal operating 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 2018 this amount will not actually be utilized.



GENERAL FUND

Revenues and Expenditures FY 2015 – 2018

	2015 Actual	2016 Actuals	2017 Unaudited	2018 Budget	% Chg. 17-18
Fund Balance January 1	143,500,259	145,430,165	150,006,962	155,191,775	
Revenues					
Taxes	227,798,360	225,540,142	253,483,834	246,171,202	-2.9%
Licenses and Permits	-	-	204,992	363,300	77.2%
Intergovernmental	3,810,242	3,533,886	3,701,152	3,584,798	-3.1%
Charges for Services	24,334,468	25,423,867	27,371,420	27,327,754	-0.2%
Fines and Forfeitures	4,452,015	4,021,785	4,196,589	4,303,648	2.6%
Investment Income	980,450	959,753	1,354,124	866,413	-36.0%
Contributions and Donations	28,745	13,050	61,048	60,000	-1.7%
Miscellaneous	3,252,696	1,830,109	1,767,560	965,695	-45.4%
Other Financing Sources	351,479	375,703	223,260	165,000	-26.1%
Total	265,008,455	261,698,295	292,363,979	283,807,810	-2.9%
Revenue Reserves	-	-	-	9,000,000	-
Use of Fund Balance	-	-	-	27,423,845	-
Total Revenues	265,008,455	261,698,295	292,363,979	320,231,655	9.5%
Expenditures					
Personal Services	123,496,527	131,446,323	140,285,279	160,002,622	14.1%
Operations	49,706,397	52,960,276	54,962,764	64,686,654	17.7%
Intergovernmental	68,671	98,360	102,645	102,333	-0.3%
Transfer to Renewal and Extension	1,195,375	-	-	-	-
Contributions to Other Funds	33,147,891	41,268,289	47,397,044	47,547,474	0.3%
Contributions to Subsidized Agencies	19,657,396	20,594,689	21,379,722	22,158,726	3.6%
Contributions to Other Agencies	1,127,250	1,527,250	1,591,000	1,591,000	0.0%
Contributions to Capital and Capital Outlay	34,679,042	9,226,311	21,460,712	19,746,654	-8.0%
Reserves and Contingencies	-	-	-	4,396,192	-
Total Expenditures	263,078,549	257,121,498	287,179,166	320,231,655	11.5%
Fund Balance December 31	145,430,165	150,006,962	155,191,775	118,767,930	-23.5%



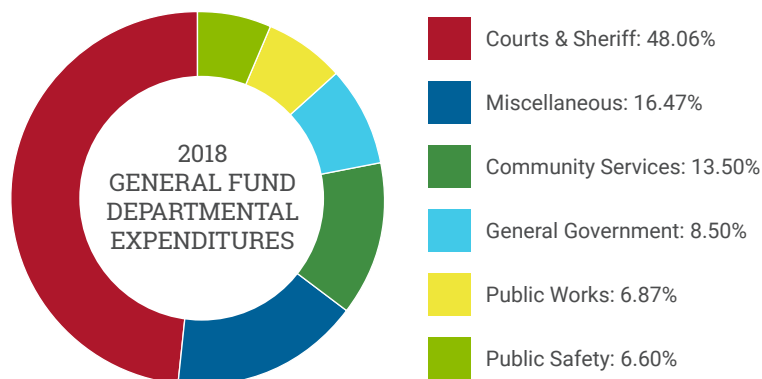
GENERAL FUND

Departmental Expenditures FY 2015 – 2018

Agency	Group	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget
Board of Commissioners	General Government	522,501	564,206	1,046,441	1,291,193
Clerk of Court	Courts and Sheriff	8,305,400	9,365,426	9,805,563	10,631,232
Community Services	Community Services	5,932,240	5,619,067	10,502,372	12,257,181
Community Services – Elections	Community Services	1,902,725	5,547,589	2,475,949	7,892,250
Corrections	Public Safety	12,036,575	14,689,575	16,245,504	17,581,177
County Administration	General Government	-	272,013	1,451,959	2,303,160
District Attorney	Courts and Sheriff	11,051,063	12,176,503	12,994,924	15,281,202
Financial Services	General Government	6,627,361	7,774,727	9,107,742	10,409,954
Judiciary	Courts and Sheriff	22,655,490	25,002,484	25,263,140	20,945,067 *
Juvenile Court	Courts and Sheriff	7,358,951	8,326,917	8,051,465	8,026,992
Medical Examiner	Public Safety	1,300,092	1,300,410	1,324,801	1,321,138
Non-Departmental	Miscellaneous	54,478,410	27,032,907	43,906,098	52,726,500 *
Planning and Development	Public Works	614,996	508,432	572,257	698,508
Police Services	Public Safety	5,020,086	5,928,392	1,875,137	2,220,116
Probate Court	Courts and Sheriff	1,964,101	2,307,144	2,523,978	2,797,379
Sheriff	Courts and Sheriff	73,958,622	77,852,331	84,479,239	90,766,098
Solicitor	Courts and Sheriff	3,296,313	3,951,871	4,294,197	5,450,717
Subsidized Agencies	Community Services	20,450,698	21,357,720	22,128,070	23,093,531
Tax Commissioner	General Government	12,005,839	11,804,763	10,753,053	13,227,125
Transportation	Public Works	13,597,086	15,739,021	18,377,277	21,311,135
Total		263,078,549	257,121,498	287,179,166	320,231,655

*Quarterly appropriations for reserves are transferred from Non-Departmental to Judiciary as needed.

See "Decision Packages and Operating Initiatives" on pages II:11 – II:14 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 2015 – 2018

	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Fund Balance January 1	12,952,284	15,866,843	19,224,694	15,988,288	
Revenues					
Taxes	7,000,245	7,456,665	838,912	477,718	-43.1%
Intergovernmental	42,249	49,943	53,255	-	-100.0%
Investment Income	12,240	38,918	138,148	75,000	-45.7%
Total	7,054,734	7,545,526	1,030,315	552,718	-46.4%
Use of Fund Balance	-	-	-	3,698,032	-
Total Revenues	7,054,734	7,545,526	1,030,315	4,250,750	312.6%
Expenditures					
Operations	1,100	-	5,533	2,400	-56.6%
Debt Service	4,139,075	4,187,675	4,261,188	4,248,350	-0.3%
Total Expenditures	4,140,175	4,187,675	4,266,721	4,250,750	-0.4%
Fund Balance December 31	15,866,843	19,224,694	15,988,288	12,290,256	

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 2018, expenditures are expected to total \$12.8 million—an increase of \$1.2 million, or 10.1 percent, above 2017 actual expenditures. The increase is primarily due to an increase in personal services of \$1.6 million for 2018 which includes funding for five additional positions to expand customer service, pay-for-performance salary adjustments, longevity pay for eligible employees, and a market adjustment that was adopted late in 2017. Other increases include an increase in operations of \$0.4 million and an appropriation for reserves and contingencies of \$0.1 million. These increases are offset by a decrease in contributions to capital of \$0.9 million.

Revenues and Expenditures FY 2015 – 2018

	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Fund Balance January 1	8,067,834	8,598,238	9,215,729	10,138,843	
Revenues					
Taxes	6,357,319	6,770,623	7,190,071	6,894,282	-4.1%
Licenses and Permits	3,960,831	4,282,012	3,957,587	4,054,250	2.4%
Intergovernmental	41,307	49,294	50,188	44,634	-11.1%
Charges for Services	619,688	683,060	634,608	519,835	-18.1%
Investment Income	58,795	66,013	91,830	65,000	-29.2%
Miscellaneous	2,931	12,609	6,986	-	-100.0%
Other Financing Sources	561,111	641,700	655,888	659,236	0.5%
Total	11,601,982	12,505,311	12,587,158	12,237,237	-2.8%
Use of Fund Balance	-	-	-	609,424	-
Total Revenues	11,601,982	12,505,311	12,587,158	12,846,661	2.1%
Expenditures					
Personal Services	6,365,553	6,643,001	6,929,783	8,513,041	22.8%
Operations	443,728	523,673	579,635	965,534	66.6%
Contributions to Other Funds	684,720	1,368,558	1,490,644	1,499,542	0.6%
Contributions to Capital and Capital Outlay	3,577,577	3,352,588	2,663,982	1,726,044	-35.2%
Reserves and Contingencies	-	-	-	142,500	-
Total Expenditures	11,071,578	11,887,820	11,664,044	12,846,661	10.1%
Fund Balance December 31	8,598,238	9,215,729	10,138,843	9,529,419	

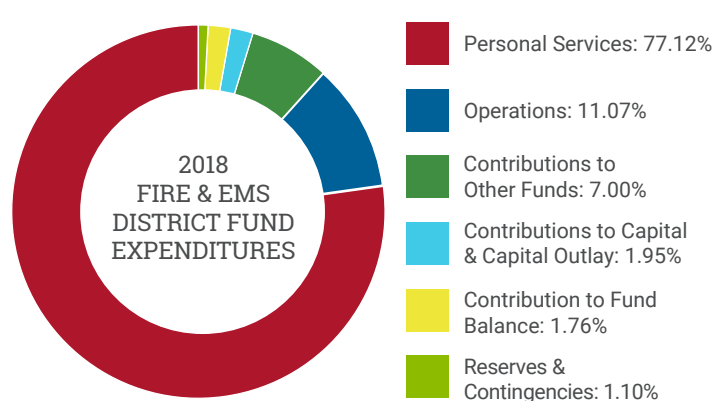
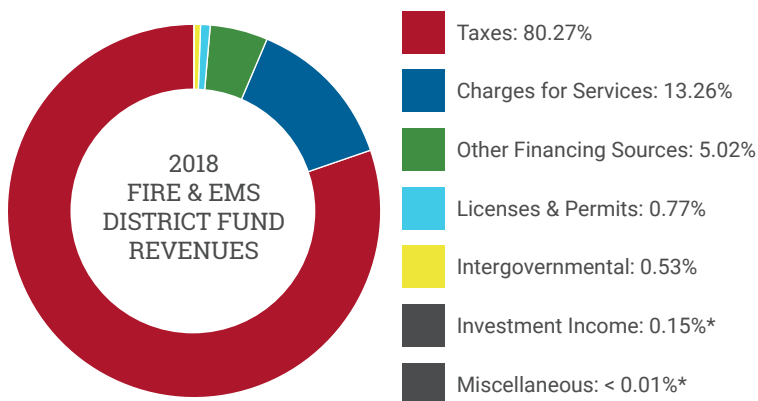
FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND

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 2018, expenditures are expected to total \$115 million—an increase of \$1.8 million, or 1.6 percent, from 2017 actual expenditures. This increase is due to an increase of \$8.6 million in personal services, which includes eighteen ambulance unit and eighteen firefighter positions, pay-for-performance salary adjustments, longevity pay for eligible employees, and a market adjustment that was adopted late in 2017. Other increases include a \$3.6 million increase in operations, a \$1.3 million appropriation for reserves and contingencies, and a \$0.3 million increase in contributions to other funds. These increases are offset by a decrease of \$12.0 million in contributions to capital.

Revenues and Expenditures FY 2015 – 2018

	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Fund Balance January 1	44,367,842	45,471,035	47,543,463	52,677,191	
Revenues					
Taxes	83,113,453	88,448,207	94,206,712	93,721,050	-0.5%
Licenses and Permits	886,353	917,990	863,985	901,000	4.3%
Intergovernmental	561,944	766,805	771,382	622,174	-19.3%
Charges for Services	16,092,050	15,793,235	15,921,513	15,485,600	-2.7%
Investment Income	142,612	196,156	340,593	180,000	-47.2%
Contributions and Donations	1,705	3,875	1,207	-	-100.0%
Miscellaneous	83,915	84,823	118,420	1,500	-98.7%
Other Financing Sources	4,987,660	5,703,996	5,830,115	5,859,873	0.5%
Total Revenues	105,869,692	111,915,087	118,053,927	116,771,197	-1.1%
Expenditures					
Personal Services	71,852,823	76,145,244	81,452,794	90,055,411	10.6%
Operations	9,168,836	9,641,013	9,252,435	12,932,040	39.8%
Contributions to Other Funds	5,290,012	8,376,382	7,873,491	8,169,189	3.8%
Contributions to Capital and Capital Outlay	18,454,828	15,680,020	14,341,479	2,281,798	-84.1%
Reserves and Contingencies	-	-	-	1,280,000	-
Total	104,766,499	109,842,659	112,920,199	114,718,438	1.6%
Contribution to Fund Balance	-	-	-	2,052,759	-
Total Expenditures	104,766,499	109,842,659	112,920,199	116,771,197	3.4%
Fund Balance December 31	45,471,035	47,543,463	52,677,191	54,729,950	3.9%



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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 2015 – 2018

	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Fund Balance January 1	798,347	780,142	764,316	740,247	
Revenues					
Investment Income	5,049	5,137	5,970	4,500	-24.6%
Total	5,049	5,137	5,970	4,500	-24.6%
Use of Fund Balance	-	-	-	40,812	-
Total Revenues	5,049	5,137	5,970	45,312	659.0%
Expenditures					
Operations	21,481	18,419	25,168	42,050	67.1%
Contributions to Other Funds	1,773	2,544	4,871	3,262	-33.0%
Total Expenditures	23,254	20,963	30,039	45,312	50.8%
Fund Balance December 31	780,142	764,316	740,247	699,435	



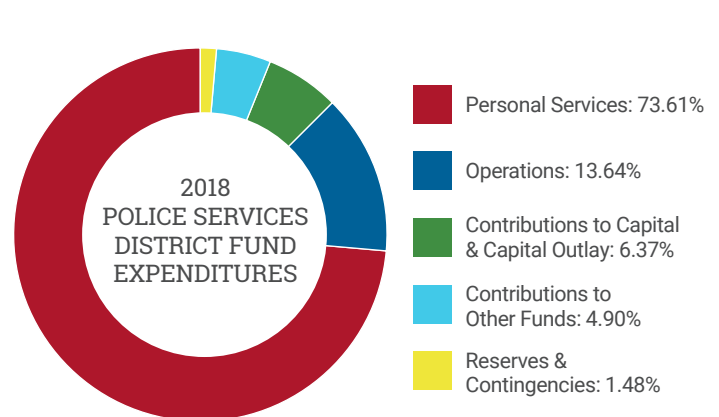
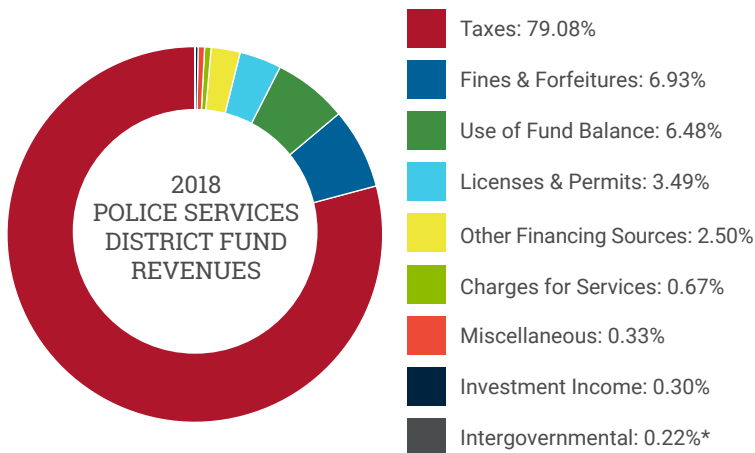
POLICE SERVICES DISTRICT FUND

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 2018, expenditures are expected to total \$117.2 million—an increase of \$ 11.7 million, or 11.0 percent, from 2017 actual expenditures. This increase is primarily attributable to an increase of \$15.3 million in personal services which includes a market adjustment adopted late in 2017, pay-for-performance salary adjustments, and longevity pay for eligible employees. Other increases include a \$4.8 million increase in operations, a \$1.7 million appropriation for reserves and contingencies, and a \$0.4 million increase in contributions to other funds. These increases are offset by a decrease of \$10.5 million in contributions to capital funds.

Revenues and Expenditures FY 2015 – 2018

	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Fund Balance January 1	43,393,127	45,963,265	51,379,568	66,039,280	
Revenues					
Taxes	92,150,608	96,871,087	102,188,430	92,687,370	-9.3%
Licenses and Permits	4,127,831	4,158,873	4,267,807	4,085,900	-4.3%
Intergovernmental	230,596	273,874	280,696	255,268	-9.1%
Charges for Services	1,309,331	1,337,012	1,321,148	785,210	-40.6%
Fines and Forfeitures	9,732,956	9,202,729	8,138,734	8,125,772	-0.2%
Investment Income	307,237	357,688	604,518	350,000	-42.1%
Contributions and Donations	-	12,095	17,500	-	-100.0%
Miscellaneous	365,176	395,481	468,408	382,062	-18.4%
Other Financing Sources	2,493,830	2,851,998	2,915,057	2,929,937	0.5%
Total	110,717,565	115,460,837	120,202,298	109,601,519	-8.8%
Use of Fund Balance	-	-	-	7,595,650	-
Total Revenues	110,717,565	115,460,837	120,202,298	117,197,169	-2.5%
Expenditures					
Personal Services	62,241,994	65,579,146	71,003,209	86,272,927	21.5%
Operations	11,743,173	11,954,031	11,199,873	15,968,432	42.6%
Contributions to Other Funds	2,855,724	6,389,176	5,359,907	5,740,177	7.1%
Contributions to Capital and Capital Outlay	31,306,536	26,122,181	17,979,597	7,479,383	-58.4%
Reserves and Contingencies	-	-	-	1,736,250	-
Total Expenditures	108,147,427	110,044,534	105,542,586	117,197,169	11.0%
Fund Balance December 31	45,963,265	51,379,568	66,039,280	58,443,630	-11.5%



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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 2015 – 2018

	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Fund Balance January 1	15,896,187	15,869,265	17,258,095	19,787,134	
Revenues					
Taxes	26,692,154	28,475,453	30,371,850	29,949,066	-1.4%
Intergovernmental	167,496	197,698	210,805	185,660	-11.9%
Charges for Services	3,860,983	4,060,671	4,062,581	4,838,536	19.1%
Investment Income	76,819	87,268	148,711	75,000	-49.6%
Contributions and Donations	8,646	8,870	260	38,300	14630.8%
Miscellaneous	2,205,515	2,415,147	2,394,416	2,622,079	9.5%
Other Financing Sources	27,783	21,930	21,930	26,930	22.8%
Total	33,039,396	35,267,037	37,210,553	37,735,571	1.4%
Use of Fund Balance	-	-	-	2,149,496	-
Total Revenues	33,039,396	35,267,037	37,210,553	39,885,067	7.2%
Expenditures					
Personal Services	15,121,540	15,149,039	16,439,280	20,041,999	21.9%
Operations	9,532,373	10,083,002	10,027,403	11,845,541	18.1%
Contributions to Other Funds	4,031,184	3,235,188	4,816,225	5,209,367	8.2%
Contributions to Other Agencies	5,000	6,000	6,000	6,000	0.0%
Contributions to Capital and Capital Outlay	4,376,221	5,404,978	3,392,606	2,702,160	-20.4%
Reserves and Contingencies	-	-	-	80,000	-
Total Expenditures	33,066,318	33,878,207	34,681,514	39,885,067	15.0%
Fund Balance December 31	15,869,265	17,258,095	19,787,134	17,637,638	

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 Gateway85 Gwinnett Community Improvement District at the I-85 and Indian Trail-Lilburn Road interchange adjacent to the city of Norcross.

Revenues and Expenditures FY 2015 – 2018

	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Fund Balance January 1	89,489	241,267	421,805	949,959	
Revenues					
Taxes	151,778	180,538	528,154	-	-100.0%
Total Revenues	151,778	180,538	528,154	-	-100.0%
Expenditures					
Contributions to Capital and Capital Outlay	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Fund Balance December 31	241,267	421,805	949,959	949,959	



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 Gateway85 Gwinnett Community Improvement District along the Jimmy Carter Boulevard corridor adjacent to the city of Norcross.

Revenues and Expenditures FY 2015 – 2018

	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Fund Balance January 1	379,608	801,256	1,720,289	2,958,212	
Revenues					
Taxes	421,648	919,033	1,237,923	-	-100.0%
Total Revenues	421,648	919,033	1,237,923	-	-100.0%
Expenditures					
Contributions to Capital and Capital Outlay	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Fund Balance December 31	801,256	1,720,289	2,958,212	2,958,212	



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 2015 – 2018

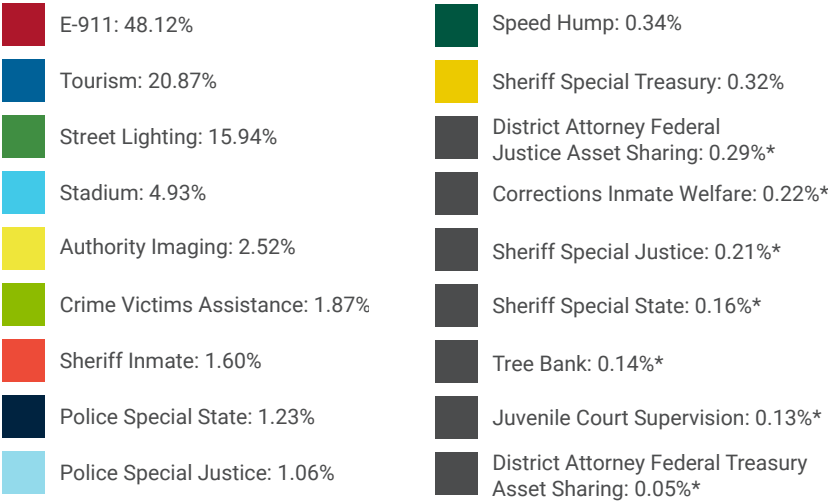
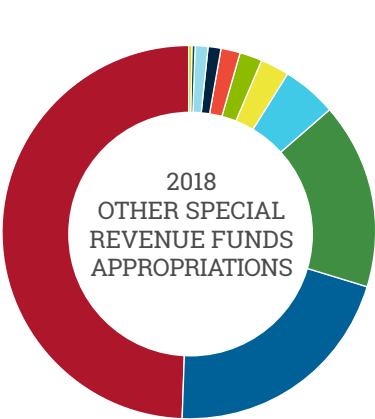
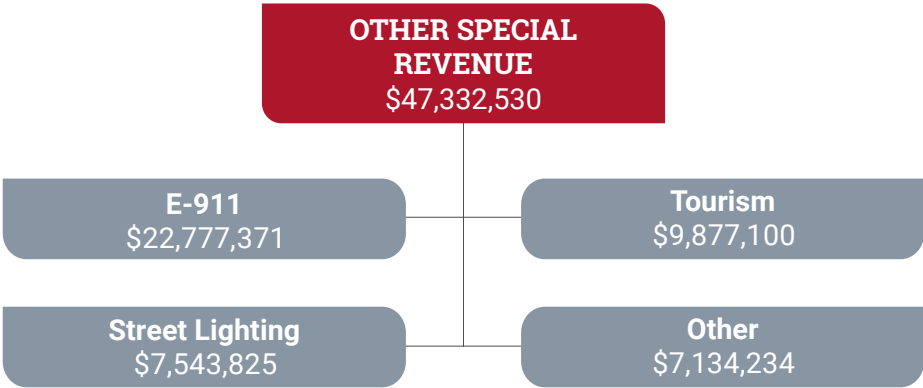
	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Fund Balance January 1	-	12,107	66,888	126,818	
Revenues					
Taxes	12,107	54,781	59,930	-	-100.0%
Total Revenues	12,107	54,781	59,930	-	-100.0%
Expenditures					
Contributions to Capital and Capital Outlay	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Fund Balance December 31	12,107	66,888	126,818	126,818	

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 Justice Asset Sharing, District Attorney Federal Treasury 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 2018, the budgeted net Use of Fund Balance in the Special Revenue Funds in aggregate is \$6.1 million, or 11.5 percent of beginning fund balance. Accumulated funds from prior years were budgeted to meet 2018 expenditure needs and finance 2018 capital projects. Due to salary savings and revenues that are budgeted when received, it is anticipated that by the end of 2018, this amount will not actually be utilized.

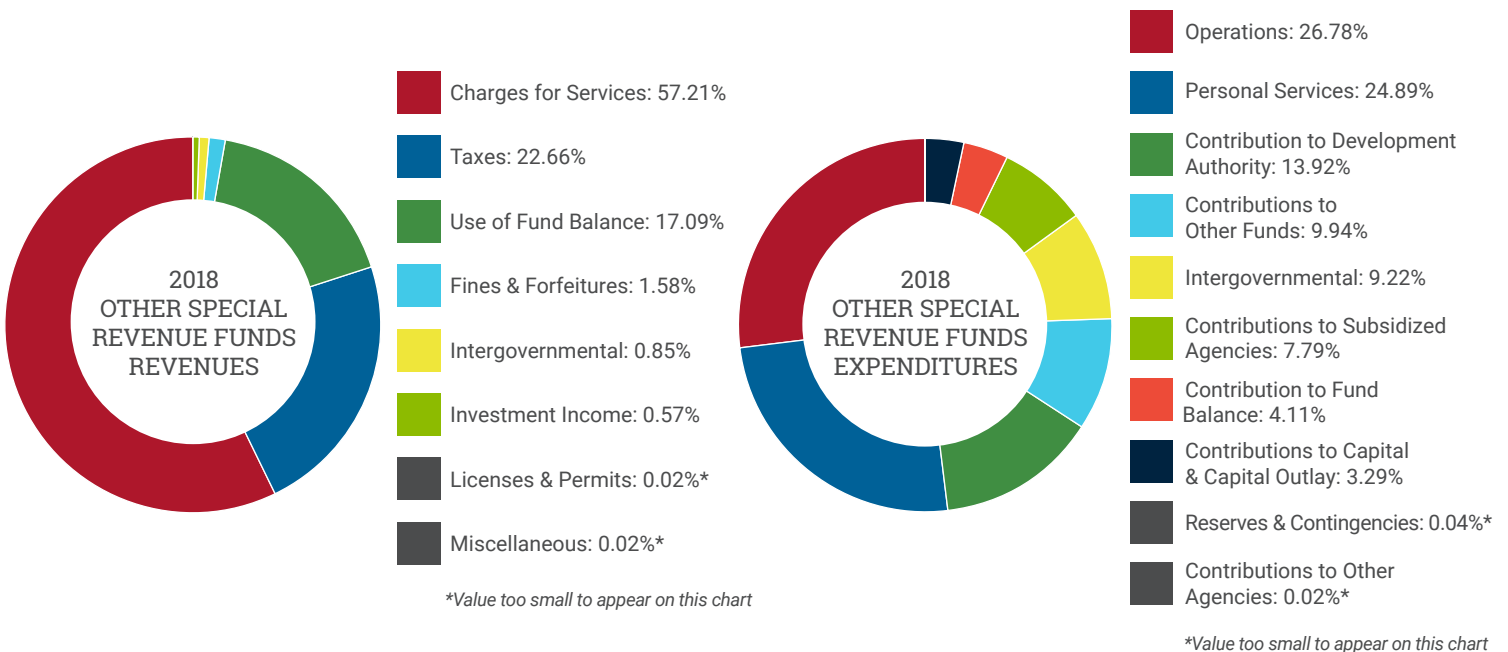


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OTHER SPECIAL REVENUE FUNDS

Revenues and Expenditures FY 2015 – 2018

	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Fund Balance January 1	52,666,556	52,031,766	51,586,070	53,387,449	
Revenues					
Taxes	10,128,190	10,481,698	11,226,313	10,727,000	-4.4%
Licenses and Permits	21,760	43,440	67,512	10,000	-85.2%
Intergovernmental	400,000	400,000	400,000	400,000	0.0%
Charges for Services	25,970,613	27,440,203	27,731,675	27,078,325	-2.4%
Fines and Forfeitures	1,643,015	1,797,031	1,851,683	749,610	-59.5%
Investment Income	204,621	277,558	380,484	267,527	-29.7%
Miscellaneous	40,621	122,760	74,468	9,600	-87.1%
Other Financing Sources	400,000	615,389	1,990,613	-	-100.0%
Total	38,808,820	41,178,079	43,722,748	39,242,062	-10.2%
Use of Fund Balance	-	-	-	8,090,468	-
Total Revenues	38,808,820	41,178,079	43,722,748	47,332,530	8.3%
Expenditures					
Personal Services	8,470,265	9,001,289	9,261,489	11,783,334	27.2%
Operations	12,130,721	11,945,953	10,603,883	12,680,532	19.6%
Intergovernmental	3,194,375	4,192,378	3,384,685	4,362,752	28.9%
Contributions to Other Funds	4,949,718	4,928,349	6,356,184	4,703,166	-26.0%
Contribution to Development Authority	7,588,195	7,657,695	9,032,227	6,586,864	-27.1%
Contributions to Subsidized Agencies	2,667,713	2,795,023	2,668,712	3,686,635	38.1%
Contributions to Other Agencies	-	-	-	8,000	-
Contributions to Capital and Capital Outlay	442,623	1,103,088	614,189	1,558,108	153.7%
Reserves and Contingencies	-	-	-	20,000	-
Total	39,443,610	41,623,775	41,921,369	45,389,391	8.3%
Contribution to Fund Balance	-	-	-	1,943,139	-
Total Expenditures	39,443,610	41,623,775	41,921,369	47,332,530	12.9%
Fund Balance December 31	52,031,766	51,586,070	53,387,449	47,240,120	-11.5%



OTHER SPECIAL REVENUE FUNDS

Major Revenue Sources Definitions and Assumptions

TAXES

Taxes represent approximately 23 percent of the total fiscal year 2018 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 57 percent of the total fiscal year 2018 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 2015 – 2018

	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Fund Balance January 1	2,631,175	2,379,757	2,114,977	2,752,702	
Revenues					
Charges for Services	645,912	632,629	635,316	606,289	-4.6%
Investment Income	2,638	2,291	2,409	2,407	-0.1%
Total	648,550	634,920	637,725	608,696	-4.6%
Use of Fund Balance	-	-	-	582,725	-
Total Revenues	648,550	634,920	637,725	1,191,421	86.8%
Expenditures					
Operations	899,968	899,700	-	-	-
Contributions to Capital and Capital Outlay	-	-	-	1,191,421	-
Total Expenditures	899,968	899,700	-	1,191,421	-
Fund Balance December 31	2,379,757	2,114,977	2,752,702	2,169,977	

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 2015 – 2018

	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Fund Balance January 1	105,842	157,609	215,050	309,667	
Revenues					
Charges for Services	80,965	88,152	97,138	97,400	0.3%
Miscellaneous	8,723	7,786	10,363	9,600	-7.4%
Total Revenues	89,688	95,938	107,501	107,000	-0.5%
Expenditures					
Personal Services	31,850	31,628	-	-	-
Operations	4,909	5,849	12,884	20,315	57.7%
Contributions to Other Funds	1,162	1,020	-	-	-
Total	37,921	38,497	12,884	20,315	57.7%
Contribution to Fund Balance	-	-	-	86,685	-
Total Expenditures	37,921	38,497	12,884	107,000	730.5%
Fund Balance December 31	157,609	215,050	309,667	396,352	



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; and interest earned dividends – 55 percent Solicitor and 45 percent District Attorney.

Revenues and Expenditures FY 2015 – 2018

	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Fund Balance January 1	1,372,012	1,317,209	1,152,730	852,580	
Revenues					
Fines and Forfeitures	887,920	829,355	750,687	749,610	-0.1%
Investment Income	1,785	3,985	9,400	2,500	-73.4%
Miscellaneous	3,803	1,988	1,930	-	-100.0%
Total	893,508	835,328	762,017	752,110	-1.3%
Use of Fund Balance	-	-	-	131,997	-
Total Revenues	893,508	835,328	762,017	884,107	16.0%
Expenditures					
Personal Services	894,421	936,627	1,009,842	754,876	-25.2%
Operations	49,369	55,833	46,286	120,472	160.3%
Contributions to Other Funds	4,521	7,347	6,039	8,759	45.0%
Total Expenditures	948,311	999,807	1,062,167	884,107	-16.8%
Fund Balance December 31	1,317,209	1,152,730	852,580	720,583	

DISTRICT ATTORNEY FEDERAL JUSTICE 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 2015 – 2018

	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Fund Balance January 1	360,515	286,299	270,413	142,792	
Revenues					
Fines and Forfeitures	7,185	30,167	105,344	-	-100.0%
Investment Income	324	256	65	-	-100.0%
Total	7,509	30,423	105,409	-	-100.0%
Use of Fund Balance	-	-	-	140,000	-
Total Revenues	7,509	30,423	105,409	140,000	32.8%
Expenditures					
Operations	81,725	46,309	88,127	140,000	58.9%
Contributions to Capital and Capital Outlay	-	-	144,903	-	-100.0%
Total Expenditures	81,725	46,309	233,030	140,000	-39.9%
Fund Balance December 31	286,299	270,413	142,792	2,792	

DISTRICT ATTORNEY FEDERAL TREASURY ASSET SHARING FUND

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

Revenues and Expenditures FY 2015 – 2018

	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Fund Balance January 1	-	-	-	36,666	
Revenues					
Fines and Forfeitures	-	-	36,666	-	-
Total	-	-	36,666	-	-
Use of Fund Balance	-	-	-	23,328	-
Total Revenues	-	-	36,666	23,328	-
Expenditures					
Operations	-	-	-	23,328	-
Total Expenditures	-	-	-	23,328	-
Fund Balance December 31	-	-	36,666	36,666	



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 2018, expenditures of the E-911 Fund are expected to total \$22.8 million—an increase of \$5.1 million, or 28.7 percent, from 2017 actual expenditures. Included in the 2018 budget is a \$4.4 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 2015 – 2018

	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Fund Balance January 1	26,882,875	26,286,946	25,666,146	26,036,424	
Revenues					
Taxes	-	-	1,144	-	-100.0%
Charges for Services	16,962,931	17,766,744	17,756,800	16,991,734	-4.3%
Investment Income	174,767	231,098	295,221	226,880	-23.1%
Miscellaneous	4,186	3,315	9,063	-	-100.0%
Total	17,141,884	18,001,157	18,062,228	17,218,614	-4.7%
Use of Fund Balance	-	-	-	5,558,757	-
Total Revenues	17,141,884	18,001,157	18,062,228	22,777,371	26.1%
Expenditures					
Personal Services	7,510,514	7,999,211	8,212,725	10,944,454	33.3%
Operations	2,681,708	2,196,767	1,995,463	3,064,409	53.6%
Intergovernmental	3,194,375	4,192,378	3,384,685	4,362,752	28.9%
Contributions to Other Funds	4,253,037	4,098,435	4,093,664	4,345,247	6.1%
Contributions to Capital and Capital Outlay	98,179	135,166	5,413	40,509	648.4%
Reserves and Contingencies	-	-	-	20,000	-
Total Expenditures	17,737,813	18,621,957	17,691,950	22,777,371	28.7%
Fund Balance December 31	26,286,946	25,666,146	26,036,424	20,477,667	

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 2015 – 2018

	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Fund Balance January 1	99,683	97,311	114,606	126,064	
Revenues					
Charges for Services	54,123	70,196	64,199	53,512	-16.6%
Total	54,123	70,196	64,199	53,512	-16.6%
Use of Fund Balance	-	-	-	8,039	-
Total Revenues	54,123	70,196	64,199	61,551	-4.1%
Expenditures					
Operations	56,495	52,901	52,741	61,551	16.7%
Total Expenditures	56,495	52,901	52,741	61,551	16.7%
Fund Balance December 31	97,311	114,606	126,064	118,025	

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 2015 – 2018

	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Fund Balance January 1	2,652,795	2,270,660	1,218,602	765,593	
Revenues					
Fines and Forfeitures	316,235	115,782	36,262	-	-100.0%
Miscellaneous	-	586	750	-	-100.0%
Total	316,235	116,368	37,012	-	-100.0%
Use of Fund Balance	-	-	-	500,893	-
Total Revenues	316,235	116,368	37,012	500,893	1253.3%
Expenditures					
Operations	464,485	534,911	277,310	189,330	-31.7%
Contributions to Other Agencies	-	-	-	8,000	-
Contributions to Capital and Capital Outlay	233,885	633,515	212,711	303,563	42.7%
Total Expenditures	698,370	1,168,426	490,021	500,893	2.2%
Fund Balance December 31	2,270,660	1,218,602	765,593	264,700	



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 2015 – 2018

	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Fund Balance January 1	2,869,216	2,530,334	2,513,536	2,696,334	
Revenues					
Fines and Forfeitures	249,772	463,333	542,885	-	-100.0%
Miscellaneous	384	153	1,770	-	-100.0%
Total	250,156	463,486	544,655	-	-100.0%
Use of Fund Balance	-	-	-	582,495	-
Total Revenues	250,156	463,486	544,655	582,495	6.9%
Expenditures					
Operations	478,479	361,826	296,091	568,495	92.0%
Contributions to Capital and Capital Outlay	110,559	118,458	65,766	14,000	-78.7%
Total Expenditures	589,038	480,284	361,857	582,495	61.0%
Fund Balance December 31	2,530,334	2,513,536	2,696,334	2,113,839	



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 2015 – 2018

	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Fund Balance January 1	2,327,053	2,572,600	2,820,727	3,111,108	
Revenues					
Charges for Services	630,547	642,388	775,576	757,606	-2.3%
Investment income	-	-	4,356	-	-100.0%
Other Financing Sources	-	115,389	-	-	-
Total Revenues	630,547	757,777	779,932	757,606	-2.9%
Expenditures					
Operations	385,000	468,894	489,551	599,920	22.5%
Contributions to Capital and Capital Outlay	-	40,756	-	-	-
Total	385,000	509,650	489,551	599,920	22.5%
Contribution to Fund Balance	-	-	-	157,686	-
Total Expenditures	385,000	509,650	489,551	757,606	54.8%
Fund Balance December 31	2,572,600	2,820,727	3,111,108	3,268,794	

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 2015 – 2018

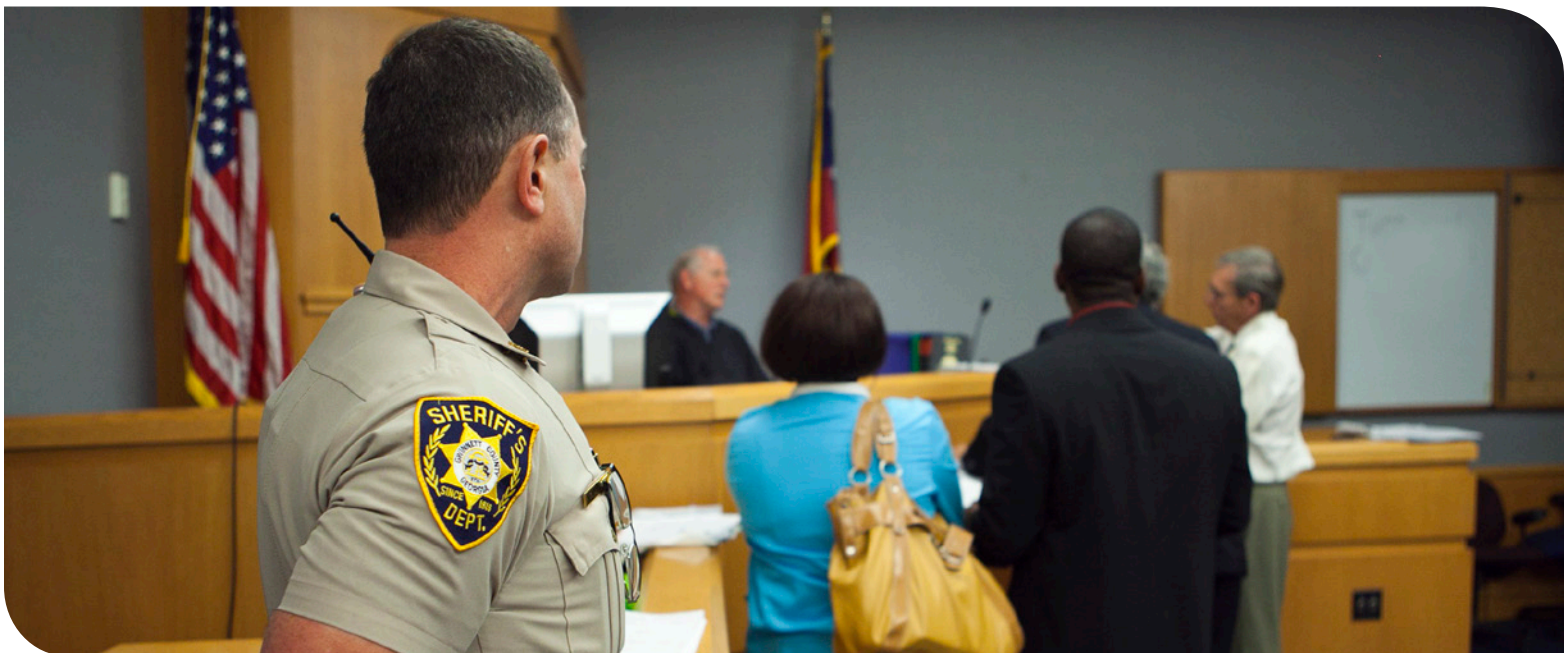
	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Fund Balance January 1	260,792	312,049	275,499	324,044	
Revenues					
Fines and Forfeitures	53,904	163,287	73,532	-	-100.0%
Investment Income	268	356	13	-	-100.0%
Total	54,172	163,643	73,545	-	-100.0%
Use of Fund Balance	-	-	-	100,000	-
Total Revenues	54,172	163,643	73,545	100,000	36.0%
Expenditures					
Operations	2,915	25,000	25,000	100,000	300.0%
Contributions to Capital and Capital Outlay	-	175,193	-	-	-
Total Expenditures	2,915	200,193	25,000	100,000	300.0%
Fund Balance December 31	312,049	275,499	324,044	224,044	

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 2015 – 2018

	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Fund Balance January 1	139,094	133,670	228,357	302,575	
Revenues					
Fines and Forfeitures	6,554	152,989	82,765	-	-100.0%
Investment Income	143	160	264	-	-100.0%
Miscellaneous	-	-	9,138	-	-100.0%
Total	6,697	153,149	92,167	-	-100.0%
Use of Fund Balance	-	-	-	75,000	-
Total Revenues	6,697	153,149	92,167	75,000	-18.6%
Expenditures					
Operations	12,121	58,462	17,949	75,000	317.9%
Total Expenditures	12,121	58,462	17,949	75,000	317.9%
Fund Balance December 31	133,670	228,357	302,575	227,575	



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 2015 – 2018

	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Fund Balance January 1	420,724	460,058	395,292	419,754	
Revenues					
Fines and Forfeitures	121,445	42,118	223,542	-	-100.0%
Investment Income	525	437	19	-	-100.0%
Total	121,970	42,555	223,561	-	-100.0%
Use of Fund Balance	-	-	-	150,000	-
Total Revenues	121,970	42,555	223,561	150,000	-32.9%
Expenditures					
Operations	82,636	107,321	27,193	150,000	451.6%
Contributions to Capital and Capital Outlay	-	-	171,906	-	-100.0%
Total Expenditures	82,636	107,321	199,099	150,000	-24.7%
Fund Balance December 31	460,058	395,292	419,754	269,754	

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 2015 – 2018

	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Fund Balance January 1	1,265,407	1,276,784	1,282,559	1,253,765	
Revenues					
Charges for Services	115,730	116,407	121,048	121,872	0.7%
Investment Income	7,791	10,284	8,998	7,000	-22.2%
Total	123,521	126,691	130,046	128,872	-0.9%
Use of Fund Balance	-	-	-	32,911	-
Total Revenues	123,521	126,691	130,046	161,783	24.4%
Expenditures					
Operations	113,370	113,954	149,269	152,250	2.0%
Contributions to Other Funds*	(1,226)	6,962	9,571	9,533	-0.4%
Total Expenditures	112,144	120,916	158,840	161,783	1.9%
Fund Balance December 31	1,276,784	1,282,559	1,253,765	1,220,854	

*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 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 2015 – 2018

	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Fund Balance January 1	1,016,774	1,106,178	1,098,110	1,368,968	
Revenues					
Taxes	948,174	863,583	997,305	875,000	-12.3%
Intergovernmental	400,000	400,000	400,000	400,000	0.0%
Charges for Services	1,010,459	1,001,358	1,025,007	1,059,050	3.3%
Other Financing Sources	400,000	500,000	1,990,613	-	-100.0%
Total Revenues	2,758,633	2,764,941	4,412,925	2,334,050	-47.1%
Expenditures					
Operations	-	1,200	1,250	1,650	32.0%
Contributions to Other Funds	9,039	36,919	32,195	35,288	9.6%
Contribution to Development Authority	2,660,190	2,734,890	4,108,622	1,667,009	-59.4%
Total	2,669,229	2,773,009	4,142,067	1,703,947	-58.9%
Contribution to Fund Balance	-	-	-	630,103	-
Total Expenditures	2,669,229	2,773,009	4,142,067	2,334,050	-43.7%
Fund Balance December 31	1,106,178	1,098,110	1,368,968	1,999,071	



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 2015 – 2018

	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Fund Balance January 1	2,527,197	2,000,820	2,136,285	2,251,419	
Revenues					
Charges for Services	6,469,946	7,122,166	7,255,663	7,390,762	1.9%
Investment Income	9,135	10,748	13,061	3,740	-71.4%
Miscellaneous	23,525	108,932	41,437	-	-100.0%
Total	6,502,606	7,241,846	7,310,161	7,394,502	1.2%
Use of Fund Balance	-	-	-	149,323	-
Total Revenues	6,502,606	7,241,846	7,310,161	7,543,825	3.2%
Expenditures					
Personal Services	33,480	33,823	38,922	84,004	115.8%
Operations	6,781,146	6,990,397	7,087,933	7,315,262	3.2%
Contributions to Other Funds	214,357	82,161	68,172	135,944	99.4%
Contributions to Capital and Capital Outlay	-	-	-	8,615	-
Total Expenditures	7,028,983	7,106,381	7,195,027	7,543,825	4.8%
Fund Balance December 31	2,000,820	2,136,285	2,251,419	2,102,096	

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 2015 – 2018

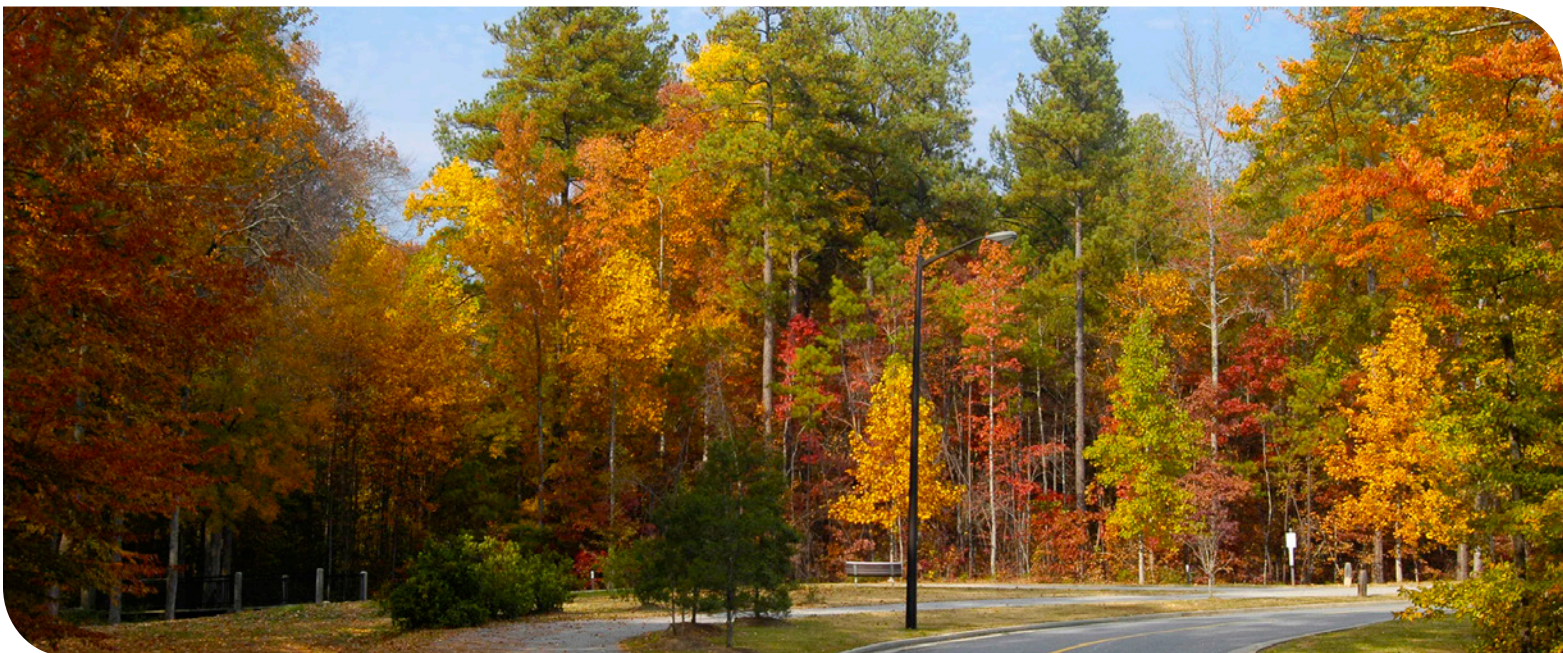
	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Fund Balance January 1	7,553,519	8,639,839	9,836,098	10,335,889	
Revenues					
Taxes	9,180,016	9,618,115	10,227,864	9,852,000	-3.7%
Charges for Services	-	163	928	100	-89.2%
Miscellaneous	-	-	17	-	-100.0%
Investment Income	7,245	17,943	46,678	25,000	-46.4%
Total Revenues	9,187,261	9,636,221	10,275,487	9,877,100	-3.9%
Expenditures					
Operations	36,395	26,629	36,836	33,550	-8.9%
Contributions to Other Funds	468,828	695,505	2,146,543	168,395	-92.2%
Contribution to Development Authority	4,928,005	4,922,805	4,923,605	4,919,855	-0.1%
Contributions to Subsidized Agencies	2,667,713	2,795,023	2,668,712	3,686,635	38.1%
Total	8,100,941	8,439,962	9,775,696	8,808,435	-9.9%
Contribution to Fund Balance	-	-	-	1,068,665	-
Total Expenditures	8,100,941	8,439,962	9,775,696	9,877,100	1.0%
Fund Balance December 31	8,639,839	9,836,098	10,335,889	11,404,554	

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 2015 – 2018

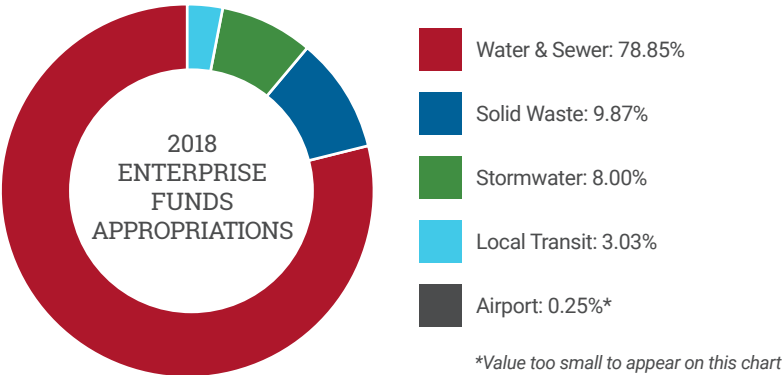
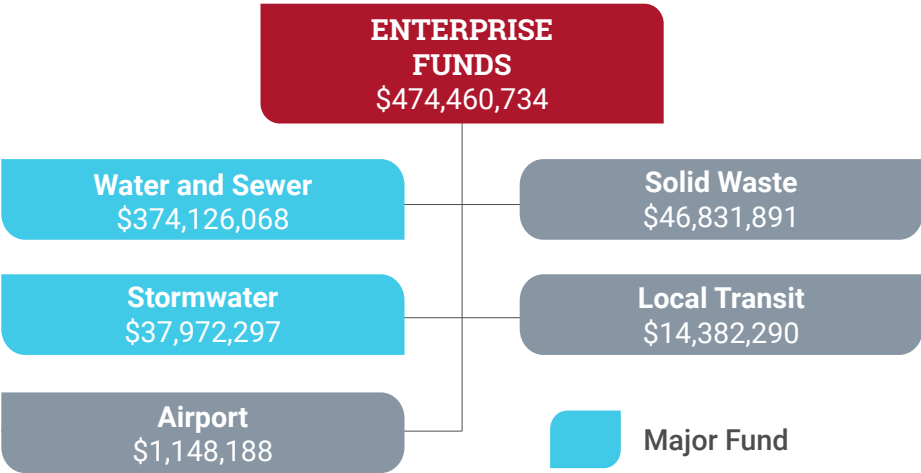
	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Fund Balance January 1	181,883	203,643	247,083	301,105	
Revenues					
Licenses and Permits	21,760	43,440	67,512	10,000	-85.2%
Total	21,760	43,440	67,512	10,000	-85.2%
Use of Fund Balance	-	-	-	55,000	-
Total Revenues	21,760	43,440	67,512	65,000	-3.7%
Expenditures					
Operations	-	-	-	65,000	-
Contributions to Capital and Capital Outlay	-	-	13,490	-	-100.0%
Total Expenditures	-	-	13,490	65,000	381.8%
Fund Balance December 31	203,643	247,083	301,105	246,105	



ENTERPRISE FUNDS

ENTERPRISE FUNDS

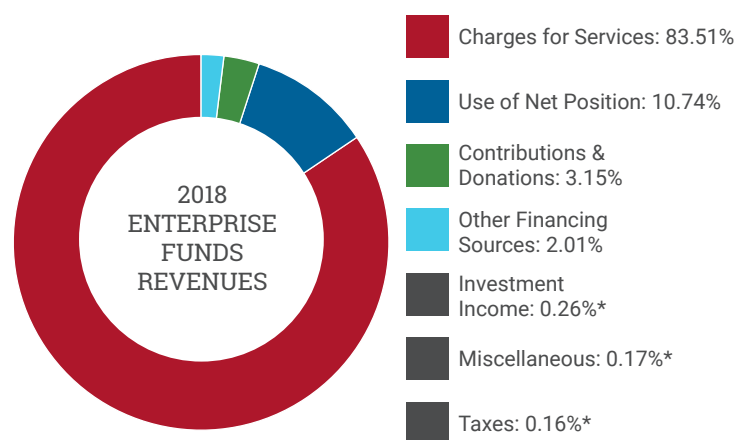
The **Enterprise Fund Group** consists of funds that are financed and operated in a manner similar to the private sector. The County provides goods and services to the public charging user fees to recover the cost of operations. Funds in the Enterprise Fund Group include the Airport, Local Transit, Solid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



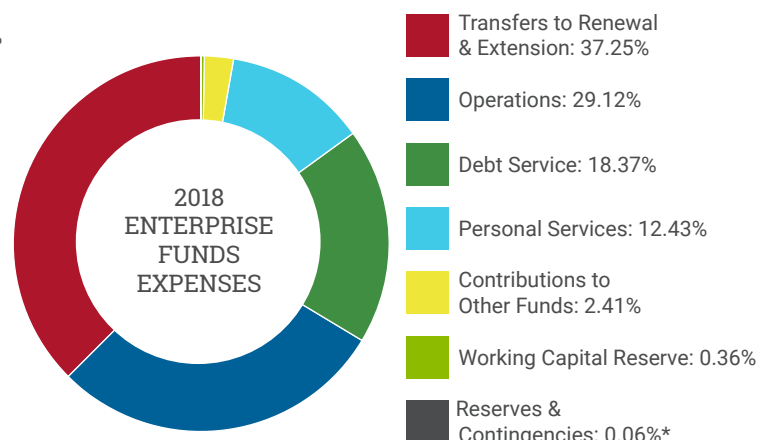
ENTERPRISE FUNDS

Revenues and Expenses FY 2015 – 2018

	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Revenues					
Taxes	788,726	763,271	813,060	775,000	-4.7%
Charges for Services	380,659,148	394,303,101	388,258,734	396,238,010	2.1%
Investment Income	1,237,599	1,832,309	2,780,763	1,239,000	-55.4%
Contributions and Donations	21,268,896	21,786,777	21,058,232	14,941,303	-29.0%
Miscellaneous	1,687,632	1,749,226	1,214,361	817,150	-32.7%
Other Financing Sources	8,655,599	6,157,197	12,755,401	9,492,537	-25.6%
Total	414,297,600	426,591,881	426,880,551	423,503,000	-0.8%
Use of Net Position	-	-	-	50,957,734	-
Total Revenues	414,297,600	426,591,881	426,880,551	474,460,734	11.1%
Expenses					
Personal Services	42,937,748	46,219,259	50,306,245	58,951,951	17.2%
Operations	104,159,695	109,188,739	108,138,184	138,235,280	27.8%
Debt Service	99,580,413	95,359,223	93,277,945	87,164,081	-6.6%
Transfers to Renewal and Extension	104,949,784	139,367,348	157,203,890	176,716,209	12.4%
Contributions to Other Funds	4,608,106	10,028,251	10,362,980	11,417,789	10.2%
Reserves and Contingencies	-	-	-	266,000	-
Total	356,235,746	400,162,820	419,289,244	472,751,310	12.8%
Working Capital Reserve	-	-	-	1,709,424	-
Total Expenses	356,235,746	400,162,820	419,289,244	474,460,734	13.2%



*Value too small to appear on this chart



*Value too small to appear on this chart

ENTERPRISE FUNDS

Major Revenue Sources Definitions and Assumptions

CHARGES FOR SERVICES

Charges for Services represent approximately 84 percent of the total fiscal year 2018 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 \$3.75 (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 \$19.16 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

Contributions and Donations represent approximately 3 percent of the total fiscal year 2018 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 2015 – 2018

	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Revenues					
Charges for Services	167,484	179,550	195,723	160,000	-18.3%
Miscellaneous – Rent	867,582	742,281	805,267	780,000	-3.1%
Other Financing Sources	-	-	18,361	25,000	36.2%
Total	1,035,066	921,831	1,019,351	965,000	-5.3%
Use of Net Position	-	-	-	183,188	-
Total Revenues	1,035,066	921,831	1,019,351	1,148,188	12.6%
Expenses					
Personal Services	329,084	353,092	385,265	414,682	7.6%
Operations	246,637	297,997	314,338	392,507	24.9%
Transfers to Renewal and Extension	54,800	-	283,255	85,397	-69.9%
Contributions to Other Funds	222,755	234,610	243,168	254,602	4.7%
Reserves and Contingencies	-	-	-	1,000	-
Total Expenses	853,276	885,699	1,226,026	1,148,188	-6.3%



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 2015 – 2018

	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Revenues					
Charges for Services	3,095,671	3,078,115	2,948,167	3,135,250	6.3%
Investment Income	11,087	34,289	61,051	84,000	37.6%
Miscellaneous	248,238	261,868	17,691	22,000	24.4%
Other Financing Sources	8,319,572	6,104,695	12,737,040	9,467,537	-25.7%
Total	11,674,568	9,478,967	15,763,949	12,708,787	-19.4%
Use of Net Position	-	-	-	1,673,503	-
Total Revenues	11,674,568	9,478,967	15,763,949	14,382,290	-8.8%
Expenses					
Personal Services	212,315	332,730	457,264	567,311	24.1%
Operations	7,567,360	8,733,213	7,120,357	11,386,028	59.9%
Transfers to Renewal and Extension	-	-	6,243,194	2,024,789	-67.6%
Contributions to Other Funds	259,562	354,922	387,388	404,162	4.3%
Total Expenses	8,039,237	9,420,865	14,208,203	14,382,290	1.2%

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 2015 – 2018

	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Revenues					
Taxes	788,726	763,271	813,060	775,000	-4.7%
Charges for Services	41,888,345	42,455,327	42,883,439	45,756,741	6.7%
Investment Income	309,522	366,144	568,655	300,000	-47.2%
Miscellaneous	1	572	1,024	150	-85.4%
Total Revenues	42,986,594	43,585,314	44,266,178	46,831,891	5.8%
Expenses					
Personal Services	586,545	541,710	540,680	699,326	29.3%
Operations	39,637,135	40,327,217	40,681,664	44,038,831	8.3%
Transfers to Renewal and Extension	12,150	-	130,107	-	-100.0%
Contributions to Other Funds	29,228	334,619	334,279	374,310	12.0%
Reserves and Contingencies	-	-	-	10,000	-
Total	40,265,058	41,203,546	41,686,730	45,122,467	8.2%
Working Capital Reserve	-	-	-	1,709,424	-
Total Expenses	40,265,058	41,203,546	41,686,730	46,831,891	12.3%

STORMWATER OPERATING FUND

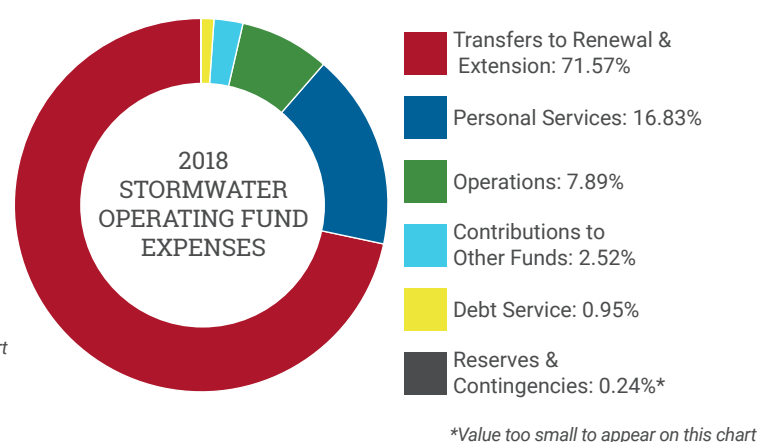
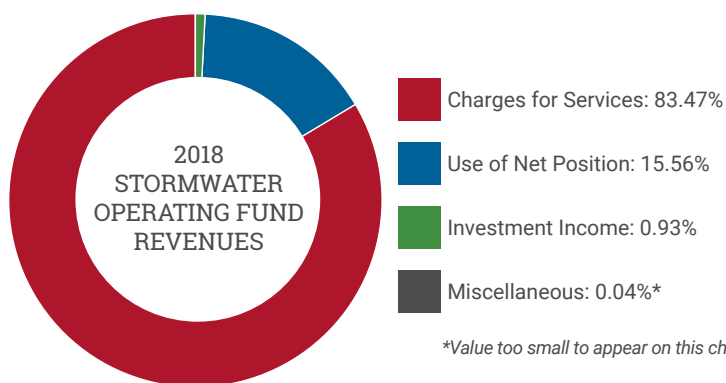
The **Stormwater Operating Fund** supports the operation, maintenance, and capital improvement of the County's stormwater system. Charges for services are calculated based on the impervious surface of a parcel of land and are collected in the fourth quarter with property tax collections.

In 2018, Stormwater Operating Fund expenses are expected to total \$38.0 million—an increase of \$7.2 million, or 23.4 percent, from the 2017 actual level of \$30.8 million, primarily due to increases in transfers to the Renewal and Extension Fund for capital expenses of \$4.6 million, increases in operations of 1.4 million, and increases in personal services of \$1.1 million.

A total of \$27.2 million, or 71.6 percent, of the fund's 2018 adopted budget, is appropriated for a transfer to the Stormwater Renewal and Extension Fund to fund stormwater infrastructure improvements.

Revenues and Expenses FY 2015 – 2018

	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Revenues					
Charges for Services	31,240,472	31,304,790	31,621,039	31,694,035	0.2%
Investment Income	175,693	246,262	269,030	355,000	32.0%
Miscellaneous	2,537	42,673	6,682	15,000	124.5%
Other Financing Sources	117,581	-	-	-	-
Total	31,536,283	31,593,725	31,896,751	32,064,035	0.5%
Use of Net Position	-	-	-	5,908,262	-
Total Revenues	31,536,283	31,593,725	31,896,751	37,972,297	19.0%
Expenses					
Personal Services	5,138,625	5,179,915	5,242,701	6,391,278	21.9%
Operations	1,708,563	1,770,352	1,644,647	2,996,214	82.2%
Debt Service	361,506	361,506	361,506	361,506	0.0%
Transfers to Renewal and Extension	20,518,932	20,230,803	22,618,847	27,176,975	20.2%
Contributions to Other Funds	372,065	650,593	912,443	956,324	4.8%
Reserves and Contingencies	-	-	-	90,000	-
Total Expenses	28,099,691	28,193,169	30,780,144	37,972,297	23.4%



WATER AND SEWER OPERATING FUND

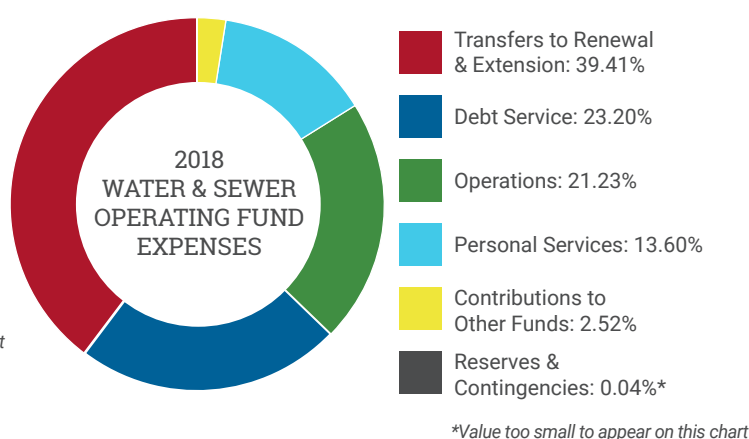
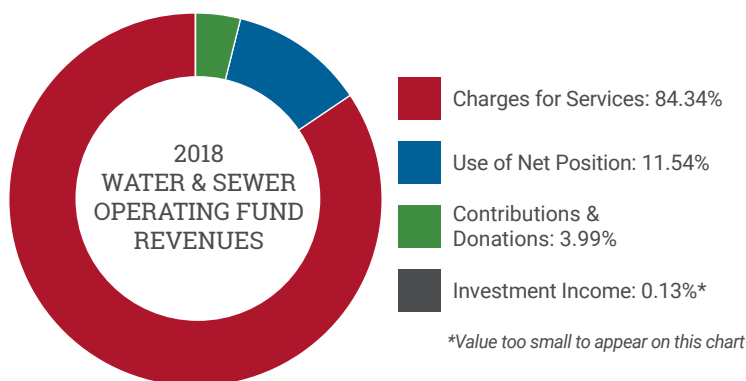
The **Water and Sewer Operating Fund** supports the operation, maintenance, and capital improvement of the water and sewer system. Revenues are received from monthly usage bills, connections fees, and development charges. This fund supports the water and sewer operations of the Department of Water Resources, 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 2018, Water and Sewer Operating Fund expenses are expected to total \$374.1 million—an increase of \$42.7 million, or 12.9 percent, from the 2017 actual level of \$331.4 million. The majority of the increase is related to an increase in operations of \$21.0 million, primarily due to increases in repairs and maintenance and professional services; an increase in personal services of \$7.2 million, which includes pay-for-performance salary adjustments, longevity pay for eligible employees, and a market adjustment that was adopted late in 2017; an increase in contributions to the Renewal and Extension Fund for capital expenses of \$19.5 million; and an increase in the indirect cost allocation of \$1.1 million. These increases are offset by a \$6.1 million decrease in debt service.

In 2018, Water and Sewer Operating Fund revenues are expected to total \$330.9 million—a decrease of \$3.0 million, or 0.9 percent, from 2017 actual revenues of \$333.9 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 2015 – 2018

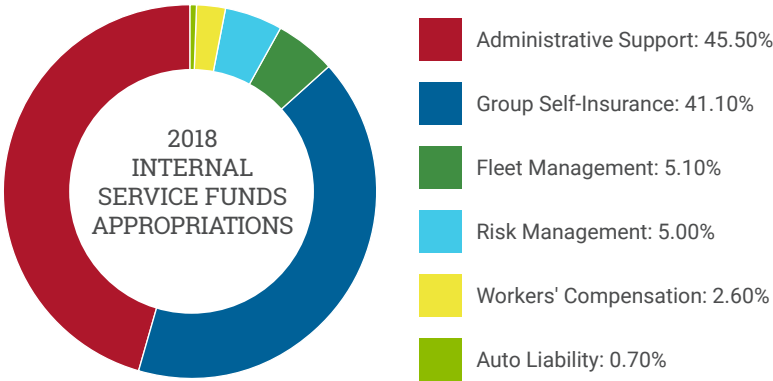
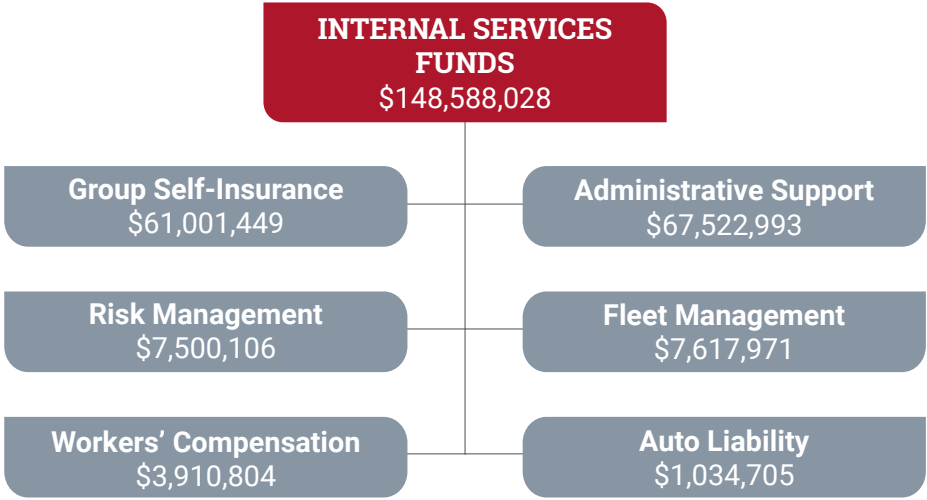
	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Revenues					
Charges for Services	304,267,176	317,285,319	310,610,366	315,491,984	1.6%
Investment Income	741,297	1,185,614	1,882,027	500,000	-73.4%
Contributions and Donations	21,268,896	21,786,777	21,058,232	14,941,303	-29.0%
Miscellaneous	569,274	701,832	383,697	-	-100.0%
Other Financing Sources	218,446	52,502	-	-	-
Total	327,065,089	341,012,044	333,934,322	330,933,287	-0.9%
Use of Net Position	-	-	-	43,192,781	-
Total Revenues	327,065,089	341,012,044	333,934,322	374,126,068	12.0%
Expenses					
Personal Services	36,671,179	39,811,811	43,680,335	50,879,354	16.5%
Operations	55,000,000	58,059,961	58,377,178	79,421,700	36.0%
Debt Service	99,218,907	94,997,717	92,916,439	86,802,575	-6.6%
Transfers to Renewal and Extension	84,363,902	119,136,545	127,928,487	147,429,048	15.2%
Contributions to Other Funds	3,724,496	8,453,507	8,485,702	9,428,391	11.1%
Reserves and Contingencies	-	-	-	165,000	-
Total Expenses	278,978,484	320,459,541	331,388,141	374,126,068	12.9%



INTERNAL SERVICE FUNDS

INTERNAL SERVICE FUNDS

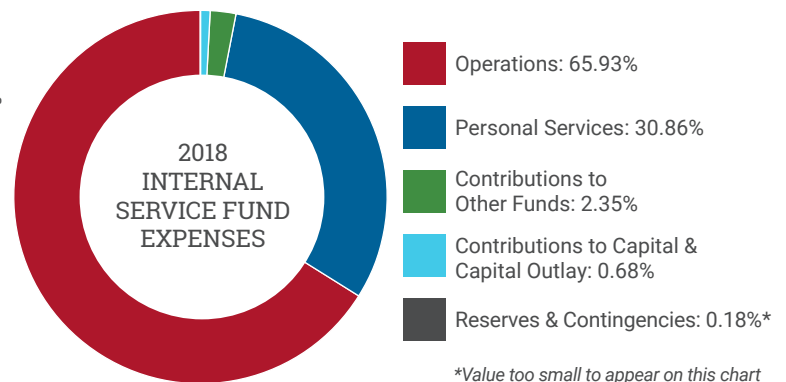
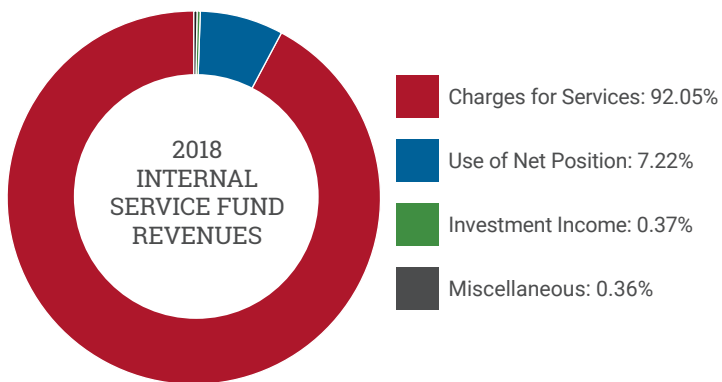
The **Internal Service Funds Group** reports activities that provide goods or services to other funds, departments, or agencies of the County on a cost reimbursement basis.



INTERNAL SERVICE FUNDS

Revenues and Expenses FY 2015 – 2018

	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Revenues					
Charges for Services	87,183,673	118,835,396	120,276,413	136,772,849	13.7%
Investment Income	621,332	609,367	864,391	552,000	-36.1%
Miscellaneous	2,327,858	2,831,943	2,288,681	534,723	-76.6%
Other Financing Sources	172,499	487,638	12,315	-	-100.0%
Total	90,305,362	122,764,344	123,441,800	137,859,572	11.7%
Use of Net Position	-	-	-	10,728,456	-
Total Revenues	90,305,362	122,764,344	123,441,800	148,588,028	20.4%
Expenses					
Personal Services	33,255,978	36,443,385	38,979,487	45,854,192	17.6%
Operations	70,675,529	80,550,817	85,450,412	97,972,599	14.7%
Contributions to Other Funds	1,480,150	3,297,997	2,989,137	3,497,756	17.0%
Contributions to Capital and Capital Outlay	1,208,247	152,593	307,405	1,015,481	230.3%
Reserves and Contingencies	-	-	-	248,000	-
Total Expenses	106,619,904	120,444,792	127,726,441	148,588,028	16.3%



INTERNAL SERVICE FUNDS

Major Revenue Sources Definitions and Assumptions

CHARGES FOR SERVICES

Charges for Services represent approximately 92 percent of the total fiscal year 2018 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 coverage amounts.
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 (\$95/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 2015 – 2018

	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Revenues					
Charges for Services	32,235,894	54,280,446	54,862,882	64,699,836	17.9%
Investment Income	97,331	49,221	153,823	60,000	-61.0%
Miscellaneous	1,507,318	1,545,302	1,302,098	258,923	-80.1%
Other Financing Sources	17,872	18,533	-	-	-
Total	33,858,415	55,893,502	56,318,803	65,018,759	15.4%
Use of Net Position	-	-	-	2,504,234	-
Total Revenues	33,858,415	55,893,502	56,318,803	67,522,993	19.9%
Expenses					
Personal Services	29,954,802	32,830,424	35,040,191	41,133,653	17.4%
Operations	15,242,532	16,470,266	17,775,964	25,026,277	40.8%
Contributions to Other Funds	297,440	755,671	731,385	737,078	0.8%
Contributions to Capital and Capital Outlay	9,000	28,333	151,182	421,985	179.1%
Reserves and Contingencies	-	-	-	204,000	-
Total Expenses	45,503,774	50,084,694	53,698,722	67,522,993	25.7%



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 2015 – 2018

	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Revenues					
Charges for Services	1,000,000	999,939	800,000	800,000	0.0%
Investment Income	15,904	17,667	23,883	16,000	-33.0%
Miscellaneous	-	-	185	-	-100.0%
Total	1,015,904	1,017,606	824,068	816,000	-1.0%
Use of Net Position	-	-	-	218,705	-
Total Revenues	1,015,904	1,017,606	824,068	1,034,705	25.6%
Expenses					
Operations	392,617	731,367	1,667,506	1,025,000	-38.5%
Contributions to Other Funds*	(30,635)	(1,812)	9,229	9,705	5.2%
Total Expenses	361,982	729,555	1,676,735	1,034,705	-38.3%

*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 2015 – 2018

	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Revenues					
Charges for Services	5,205,660	4,848,157	5,367,724	6,624,668	23.4%
Miscellaneous	262,813	278,237	283,106	275,800	-2.6%
Other Financing Sources	13,256	-	-	-	-
Total	5,481,729	5,126,394	5,650,830	6,900,468	22.1%
Use of Net Position	-	-	-	717,503	-
Total Revenues	5,481,729	5,126,394	5,650,830	7,617,971	34.8%
Expenses					
Personal Services	2,615,008	2,714,754	2,933,448	3,426,445	16.8%
Operations	1,648,628	1,854,287	1,835,040	1,964,186	7.0%
Contributions to Other Funds	611,265	1,273,588	1,478,293	1,619,844	9.6%
Contributions to Capital and Capital Outlay	533,397	124,260	156,223	593,496	279.9%
Reserves and Contingencies	-	-	-	14,000	-
Total Expenses	5,408,298	5,966,889	6,403,004	7,617,971	19.0%

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 2015 – 2018

	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Revenues					
Charges for Services	44,037,977	50,208,488	52,245,807	57,148,345	9.4%
Investment Income	285,170	298,704	391,022	250,000	-36.1%
Miscellaneous	547,061	975,562	129,782	-	-100.0%
Other Financing Sources	-	469,105	12,315	-	-100.0%
Total	44,870,208	51,951,859	52,778,926	57,398,345	8.8%
Use of Net Position	-	-	-	3,603,104	-
Total Revenues	44,870,208	51,951,859	52,778,926	61,001,449	15.6%
Expenses					
Personal Services	327,079	481,242	566,030	765,412	35.2%
Operations	46,896,261	52,897,438	55,035,264	60,013,630	9.0%
Contributions to Other Funds*	168,791	430,703	(21,368)	212,407	1094.0%
Contributions to Capital and Capital Outlay	665,850	-	-	-	-
Reserves and Contingencies	-	-	-	10,000	-
Total Expenses	48,057,981	53,809,383	55,579,926	61,001,449	9.8%

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

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 2015 – 2018

	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Revenues					
Charges for Services	2,504,142	4,998,686	4,500,000	5,000,000	11.1%
Investment Income	104,961	107,411	132,606	97,500	-26.5%
Miscellaneous	10,666	13,569	455,520	-	-100.0%
Other Financing Sources	141,371	-	-	-	-
Total	2,761,140	5,119,666	5,088,126	5,097,500	0.2%
Use of Net Position	-	-	-	2,402,606	-
Total Revenues	2,761,140	5,119,666	5,088,126	7,500,106	47.4%
Expenses					
Personal Services	291,291	310,865	350,777	415,000	18.3%
Operations	4,570,325	5,443,019	4,672,031	6,185,429	32.4%
Contributions to Other Funds	400,180	830,983	763,374	889,677	16.5%
Reserves and Contingency	-	-	-	10,000	-
Total Expenses	5,261,796	6,584,867	5,786,182	7,500,106	29.6%



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 2015 – 2018

	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget	% Chg. 17-18
Revenues					
Charges for Services	2,200,000	3,499,680	2,500,000	2,500,000	0.0%
Investment Income	117,966	136,364	163,057	128,500	-21.2%
Miscellaneous	-	19,273	117,990	-	-100.0%
Total	2,317,966	3,655,317	2,781,047	2,628,500	-5.5%
Use of Net Position	-	-	-	1,282,304	-
Total Revenues	2,317,966	3,655,317	2,781,047	3,910,804	40.6%
Expenses					
Personal Services	67,798	106,100	89,041	113,682	27.7%
Operations	1,925,166	3,154,440	4,464,607	3,758,077	-15.8%
Contributions to Other Funds	33,109	8,864	28,224	29,045	2.9%
Reserves and Contingencies	-	-	-	10,000	-
Total Expenses	2,026,073	3,269,404	4,581,872	3,910,804	-14.6%



DID YOU KNOW

The first functions of Gwinnett County Government took place in the home of Elisha and Philadelphia Winn in Dacula. The house and the barn served as a polling place, courtroom, and jail.