

OPERATING FUNDS

This section provides information for all County operating funds including definitions and assumptions concerning each fund's revenue, financial summaries for each operating fund, and the 2019 budget.

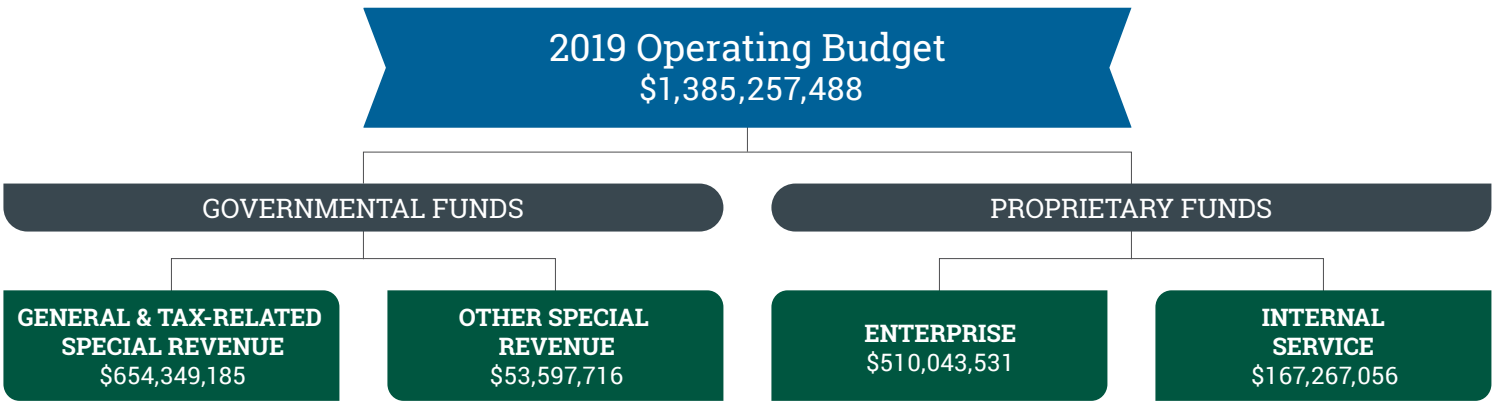


OPERATING FUNDS OVERVIEW

The County maintains 42 separate operating funds that are categorized into four operating fund types: General and Tax-Related Special Revenue Funds, Other Special Revenue Funds, Enterprise Funds, and Internal Service Funds. The types 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 Funds

General and Tax-Related Special Revenue Operating Funds:

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

Other Special Revenue Operating Funds:

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 Funds

Enterprise Operating Funds:

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 Funds:

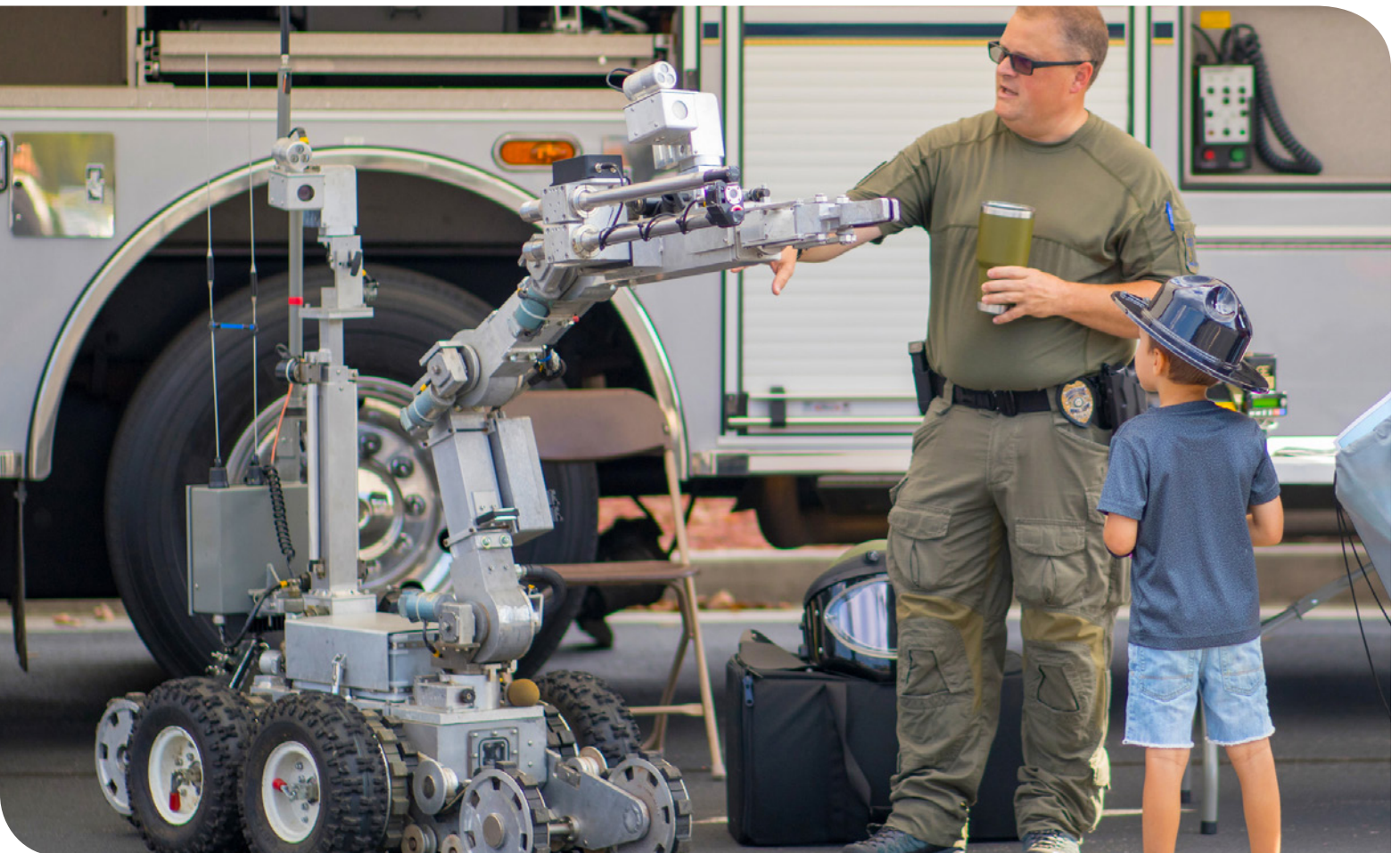
Internal Service Funds account for goods or services provided by one department or agency in the County to another. Other funds or departments pay the Internal Service Funds on a cost reimbursement basis.

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.

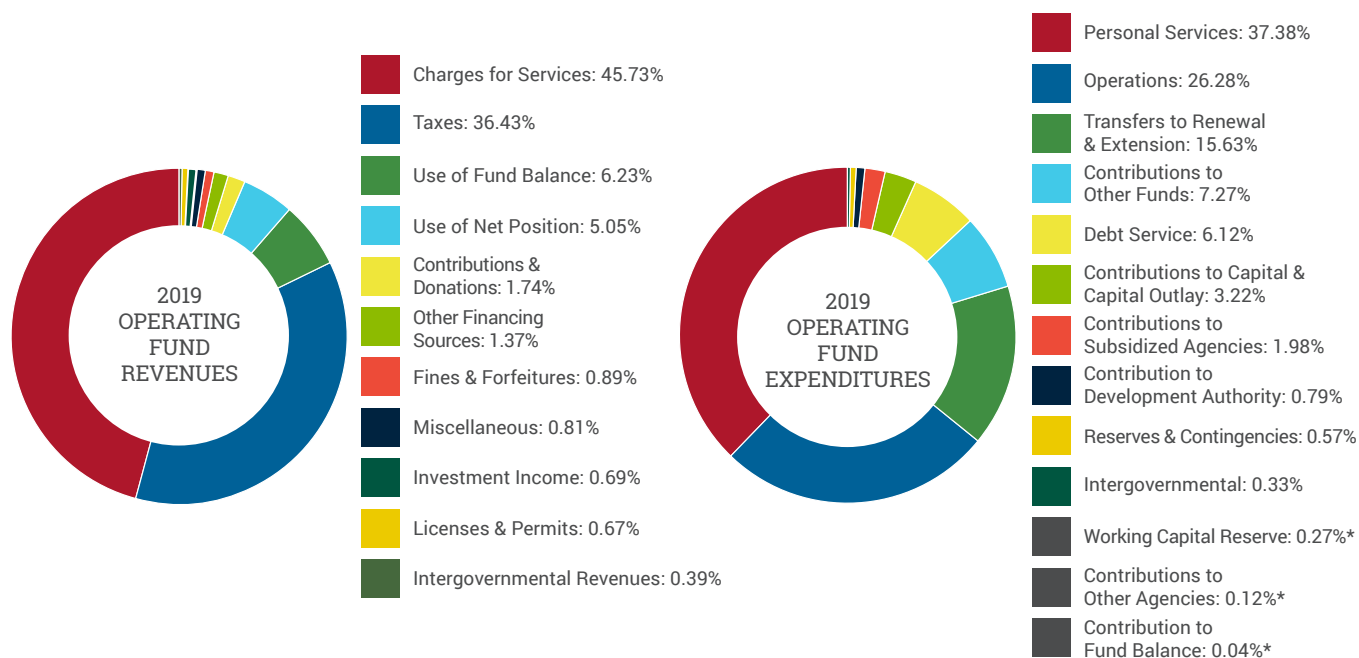
Under the full accrual basis of accounting, transactions and events are recognized as revenues or expenses when they occur, regardless of when cash is received or disbursed.



OPERATING FUNDS

Revenues and Expenditures FY 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Revenues					
Taxes	465,961,498	502,681,191	526,568,857	504,655,548	-4.2%
Licenses and Permits	9,402,315	9,361,883	10,095,990	9,304,900	-7.8%
Intergovernmental	5,271,500	5,467,479	5,664,932	5,408,502	-4.5%
Charges for Services	587,876,545	585,602,570	602,483,145	633,594,577	5.2%
Fines and Forfeitures	15,021,545	14,187,006	13,500,651	12,325,059	-8.7%
Investment Income	4,430,167	6,709,532	10,847,789	9,566,786	-11.8%
Contributions and Donations	21,824,667	21,138,247	23,097,607	24,110,014	4.4%
Miscellaneous	9,442,098	8,325,725	9,702,941	11,223,640	15.7%
Other Financing Sources	16,855,551	24,404,579	22,829,585	18,909,994	-17.2%
Total	1,136,085,886	1,177,878,212	1,224,791,497	1,229,099,020	0.4%
Use of Net Position	—	—	—	69,917,415	—
Use of Fund Balance	—	—	—	86,241,053	—
Total Revenues	1,136,085,886	1,177,878,212	1,224,791,497	1,385,257,488	13.1%
Expenditures					
Personal Services	386,626,685	414,657,567	451,923,973	517,651,481	14.5%
Operations	286,865,924	290,224,474	306,424,869	364,015,333	18.8%
Debt Service	99,546,898	97,539,132	91,392,948	84,819,252	-7.2%
Intergovernmental	4,290,738	3,592,736	3,885,803	4,563,478	17.4%
Transfers to Renewal and Extension	139,367,348	157,203,890	179,381,209	216,540,568	20.7%
Contributions to Other Funds	78,894,734	86,650,483	88,151,376	100,739,631	14.3%
Contribution to Development Authority	7,657,695	9,032,227	6,586,864	10,994,249	66.9%
Contributions to Subsidized Agencies	23,389,712	24,507,648	25,243,245	27,449,630	8.7%
Contributions to Other Agencies	1,533,250	1,597,000	1,605,000	1,606,500	0.1%
Contributions to Capital and Capital Outlay	61,041,759	60,869,928	70,595,705	44,639,019	-36.8%
Reserves and Contingencies	—	—	—	7,852,750	—
Total Expenditures	1,089,214,743	1,145,875,085	1,225,190,992	1,380,871,891	12.7%
Working Capital Reserve	—	—	—	3,776,366	—
Contribution to Fund Balance	—	—	—	609,231	—
Gross Budget	1,089,214,743	1,145,875,085	1,225,190,992	1,385,257,488	13.1%
Less: Indirect Costs	52,248,560	52,894,820	57,070,645	67,058,535	17.5%
Total Net Budget	1,036,966,183	1,092,980,265	1,168,120,347	1,318,198,953	12.8%

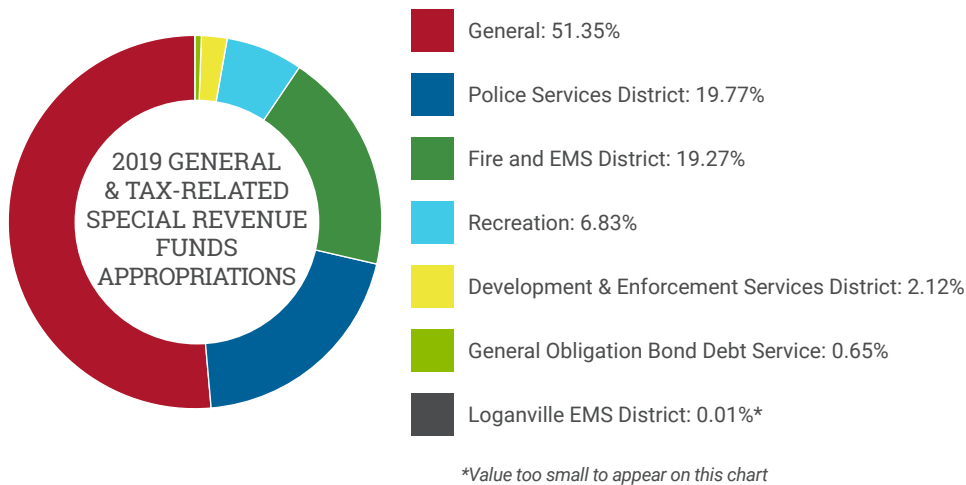
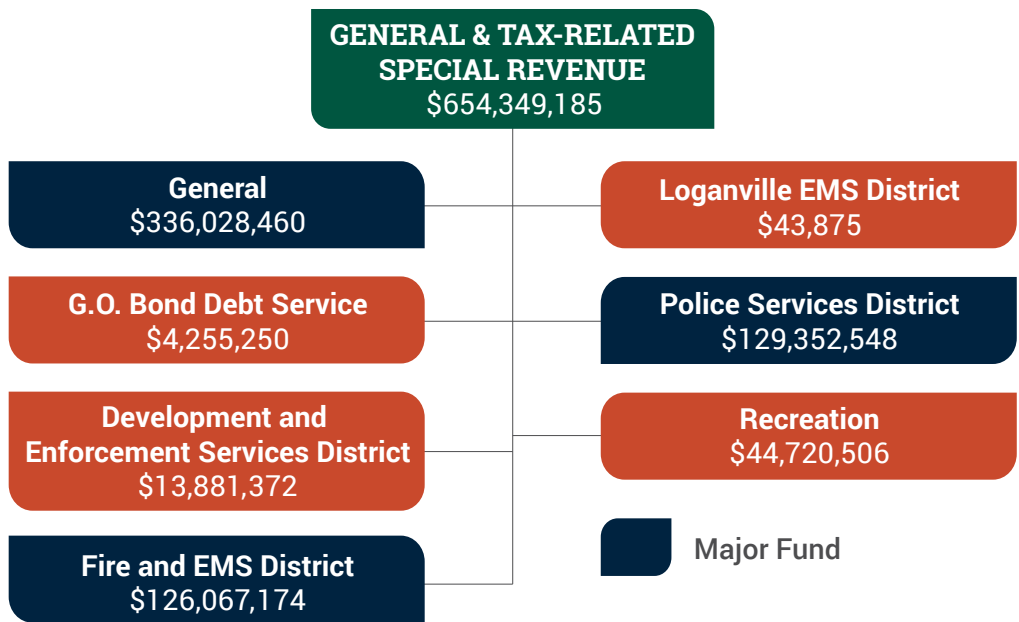


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GENERAL AND TAX-RELATED SPECIAL REVENUE FUNDS

GENERAL AND TAX-RELATED SPECIAL REVENUE FUNDS

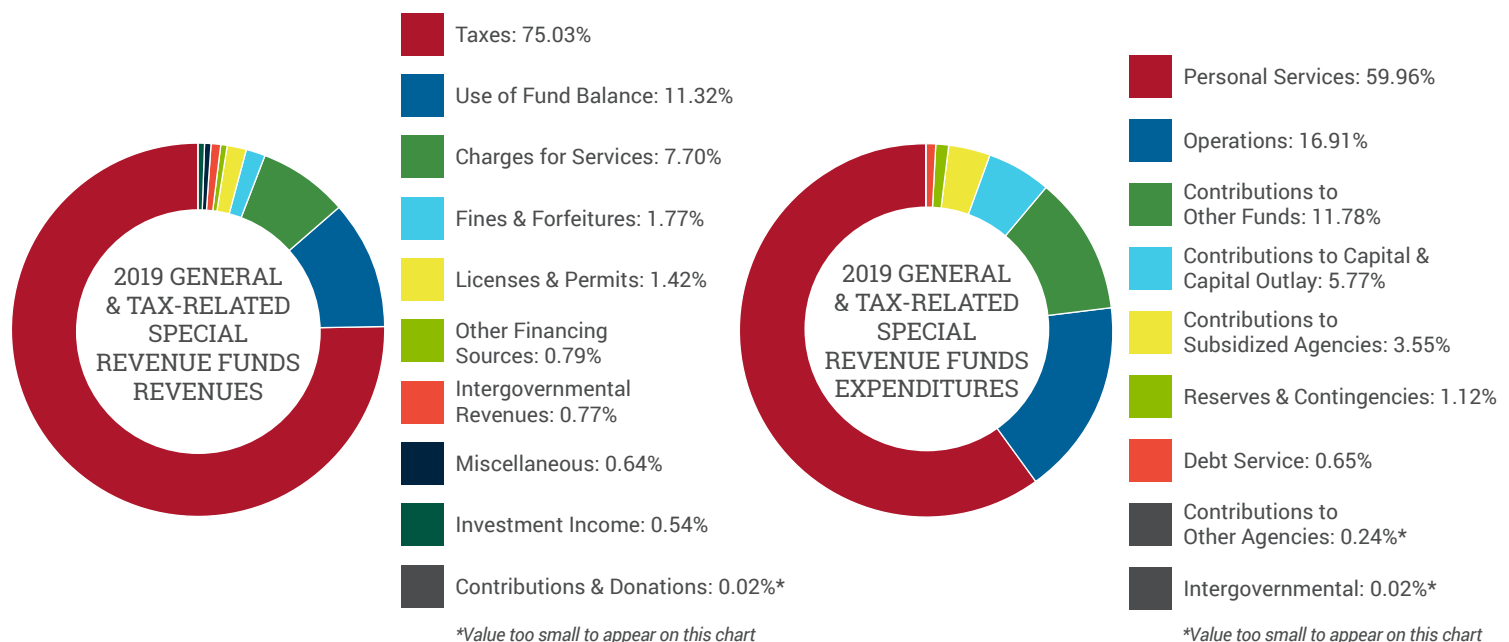
The **General and Tax-Related Special Revenue Fund Type** consists of governmental funds that derive their revenue primarily from property taxes. These include the General, General Obligation (G.O.) Bond Debt Service, Development and Enforcement Services District, Fire and EMS District, Loganville EMS 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 2019 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 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Revenues					
Taxes	454,716,529	490,447,604	513,560,689	490,948,078	-4.4%
Licenses and Permits	9,358,875	9,294,371	10,068,590	9,294,900	-7.7%
Intergovernmental	4,871,500	5,067,479	5,264,932	5,008,502	-4.9%
Charges for Services	47,297,845	49,189,271	51,380,339	50,383,155	-1.9%
Fines and Forfeitures	13,224,514	12,335,323	11,404,292	11,568,969	1.4%
Investment Income	1,710,933	2,683,894	4,452,567	3,560,271	-20.0%
Contributions and Donations	37,890	80,015	26,176	110,014	320.3%
Miscellaneous	4,738,169	4,755,807	5,584,202	4,180,060	-25.1%
Other Financing Sources	9,595,327	9,646,250	11,546,677	5,197,994	-55.0%
Total	545,551,582	583,500,014	613,288,464	580,251,943	-5.4%
Use of Fund Balance	—	—	—	74,097,242	—
Total Revenues	545,551,582	583,500,014	613,288,464	654,349,185	6.7%
Expenditures					
Personal Services	294,962,753	316,110,345	345,113,704	392,367,588	13.7%
Operations	85,180,414	85,952,522	95,165,833	110,634,156	16.3%
Debt Service	4,187,675	4,261,187	4,247,450	4,253,750	0.1%
Intergovernmental	98,360	102,645	106,425	110,000	3.4%
Contributions to Other Funds	60,640,137	66,942,182	68,644,408	77,083,194	12.3%
Contributions to Subsidized Agencies	20,594,689	21,379,722	22,148,312	23,228,730	4.9%
Contributions to Other Agencies	1,533,250	1,597,000	1,597,000	1,598,500	0.1%
Contributions to Capital and Capital Outlay	59,786,078	59,850,376	62,549,517	37,754,517	-39.6%
Reserves and Contingencies	—	—	—	7,318,750	—
Total Expenditures	526,983,356	556,195,979	599,572,649	654,349,185	9.1%



GENERAL AND TAX-RELATED SPECIAL REVENUE FUNDS

Major Revenue Sources Definitions and Assumptions

TAXES

Taxes represent approximately 85 percent of the total fiscal year 2019 budgeted revenues, excluding the use of fund balance, in the General and Tax-Related Special Revenue Funds.

Funds	Revenue Definition	Assumptions
General Fund G.O. Bond Debt Service Fund Development and Enforcement Services District Fund Fire and EMS District Fund Police Services District Fund Recreation 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. 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 2019 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 2019.	

CHARGES FOR SERVICES

Charges for Services represent approximately 9 percent of the total fiscal year 2019 budgeted revenues, excluding the use of fund balance, 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 2019, expenditures of the General Fund are expected to total \$336.0 million—an increase of \$31.5 million, or 10.4 percent, from 2018 actual expenditures. This increase is primarily attributable to an increase in personal services of \$19.2 million, which includes 93 new positions, pay-for-performance salary adjustments, longevity pay for eligible employees, and a mid-year market adjustment. Other increases for 2019 include an increase in operations of \$4.6 million, a \$4.0 million appropriation for reserves and contingencies, an increase in contributions to other funds of \$2.4 million, an increase in contributions to subsidized agencies of \$1.1 million, and an increase in contributions to capital of \$0.2 million.

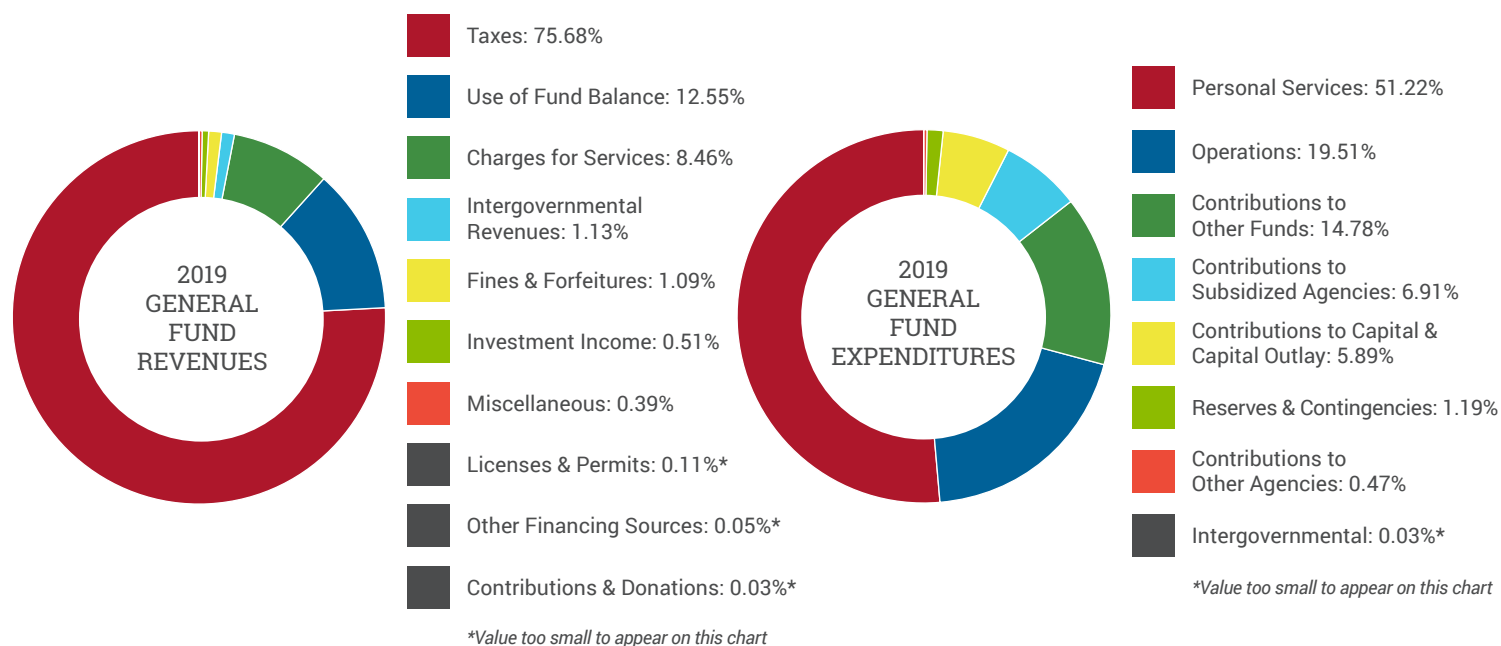
Budgeted use of fund balance in the General Fund totals \$42.2 million, which represents a 26.6 percent reduction in the fund's estimated ending fund balance from 2018 to 2019. With the County's unreserved fund balance well above the required reserve of three months of normal operating expenditures, 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 2019 this full amount will not actually be utilized.



GENERAL FUND

Revenues and Expenditures FY 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Fund Balance January 1	145,430,165	150,006,962	155,279,492	158,725,770	
Revenues					
Taxes	225,540,142	253,673,640	264,957,441	254,281,085	-4.0%
Licenses and Permits	—	204,992	403,351	363,300	-9.9%
Intergovernmental	3,533,886	3,701,152	3,910,447	3,789,369	-3.1%
Charges for Services	25,423,867	27,249,421	29,017,699	28,434,324	-2.0%
Fines and Forfeitures	4,021,785	4,196,589	3,726,633	3,669,246	-1.5%
Investment Income	959,753	1,354,124	1,966,361	1,728,271	-12.1%
Contributions and Donations	13,050	61,048	25,901	94,714	265.7%
Miscellaneous	1,830,109	1,767,577	2,377,175	1,315,499	-44.7%
Other Financing Sources	375,703	223,260	1,549,295	165,000	-89.3%
Total	261,698,295	292,431,803	307,934,303	293,840,808	-4.6%
Use of Fund Balance	—	—	—	42,187,652	—
Total Revenues	261,698,295	292,431,803	307,934,303	336,028,460	9.1%
Expenditures					
Personal Services	131,446,323	140,285,279	152,836,012	172,066,461	12.6%
Operations	52,960,276	54,930,871	61,003,188	65,573,722	7.5%
Intergovernmental	98,360	102,645	106,425	110,000	3.4%
Contributions to Other Funds	41,268,289	47,397,044	47,238,893	49,658,890	5.1%
Contributions to Subsidized Agencies	20,594,689	21,379,722	22,148,312	23,228,730	4.9%
Contributions to Other Agencies	1,527,250	1,591,000	1,591,000	1,592,500	0.1%
Contributions to Capital and Capital Outlay	9,226,311	21,472,712	19,564,195	19,793,157	1.2%
Reserves and Contingencies	—	—	—	4,005,000	—
Total Expenditures	257,121,498	287,159,273	304,488,025	336,028,460	10.4%
Fund Balance December 31	150,006,962	155,279,492	158,725,770	116,538,118	-26.6%

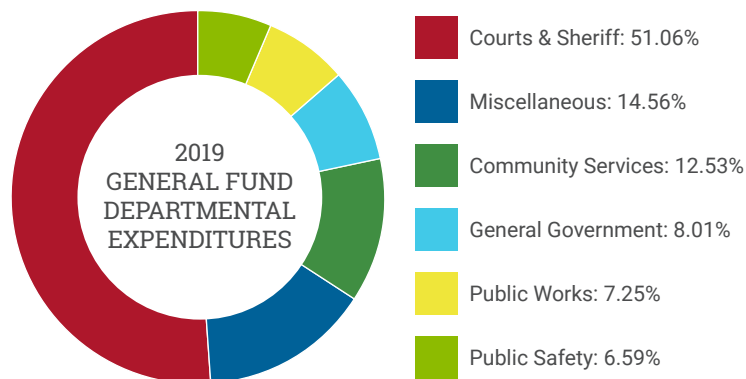


GENERAL FUND

Departmental Expenditures FY 2016 – 2019

Agency	Group	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget
Board of Commissioners	General Government	564,206	1,046,426	1,148,381	1,324,522
Clerk of Court	Courts and Sheriff	9,365,426	9,805,563	9,964,769	11,855,443
Community Services	Community Services	5,619,067	10,500,535	11,090,314	13,235,548
Community Services – Elections	Community Services	5,547,589	2,475,944	6,448,464	4,687,116
Corrections	Public Safety	14,689,575	16,243,426	17,396,688	18,337,006
County Administration	General Government	272,013	1,451,959	1,078,853	1,402,004
District Attorney	Courts and Sheriff	12,176,503	12,993,896	14,434,417	16,386,417
Financial Services	General Government	7,774,727	9,107,584	9,738,460	9,758,355
Judiciary	Courts and Sheriff	25,002,484	25,263,140	26,923,956	25,078,373
Juvenile Court	Courts and Sheriff	8,326,917	8,051,394	8,685,546	8,416,428
Medical Examiner	Public Safety	1,300,410	1,324,381	1,310,726	1,321,634
Non-Departmental	Miscellaneous	27,032,907	43,906,097	40,210,799	48,897,684
Planning and Development	Public Works	508,432	572,257	543,396	735,029
Police Services	Public Safety	5,928,392	1,874,462	2,074,598	2,487,011
Probate Court	Courts and Sheriff	2,307,144	2,524,028	2,872,993	2,941,278
Sheriff	Courts and Sheriff	77,852,331	84,468,313	89,242,722	101,188,350
Solicitor	Courts and Sheriff	3,951,871	4,294,036	4,744,051	5,716,167
Subsidized Agencies	Community Services	21,357,720	22,128,026	23,058,637	24,194,444
Support Services	General Government	—	—	23,104	113,022
Tax Commissioner	General Government	11,804,763	10,753,050	12,762,460	14,331,834
Transportation	Public Works	15,739,021	18,374,756	20,734,691	23,620,795
Total		257,121,498	287,159,273	304,488,025	336,028,460

See "Key Decision Packages and Operating Initiatives" on pages II:13 – II:16 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 was derived principally from a countywide property tax levied for debt service, which ended in 2016. The final outstanding bond series was paid in full in January 2019.

Revenues and Expenditures FY 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Fund Balance January 1	15,866,843	19,224,694	15,988,289	12,527,412	
Revenues					
Taxes	7,456,665	838,912	575,356	320,500	-44.3%
Intergovernmental	49,943	53,255	—	—	—
Investment Income	38,918	138,148	212,317	—	-100.0%
Total	7,545,526	1,030,315	787,673	320,500	-59.3%
Use of Fund Balance	—	—	—	3,934,750	—
Total Revenues	7,545,526	1,030,315	787,673	4,255,250	440.2%
Expenditures					
Operations	—	5,533	1,100	1,500	36.4%
Debt Service	4,187,675	4,261,187	4,247,450	4,253,750	0.1%
Total Expenditures	4,187,675	4,266,720	4,248,550	4,255,250	0.2%
Fund Balance December 31	19,224,694	15,988,289	12,527,412	8,592,662	



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 2019, expenditures are expected to total \$13.9 million—an increase of \$0.9 million, or 7.2 percent, from 2018 actual expenditures. The increase is primarily due to an increase in personal services of \$1.9 million for 2019 which includes funding for five positions to support community engagement and to improve efficiency and productivity levels, pay-for-performance salary adjustments, longevity pay for eligible employees, and a mid-year market adjustment. Other increases include an increase in operations of \$0.5 million, an appropriation for reserves and contingencies of \$0.1 million, and an increase in contributions to other funds of \$0.3 million. These increases are offset by a decrease in contributions to capital of \$1.9 million.

Revenues and Expenditures FY 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Fund Balance January 1	8,598,238	9,215,729	10,142,067	10,782,216	
Revenues					
Taxes	6,770,623	7,192,501	7,492,021	7,347,080	-1.9%
Licenses and Permits	4,282,012	3,957,587	4,509,642	3,951,600	-12.4%
Intergovernmental	49,294	50,188	53,146	51,710	-2.7%
Charges for Services	683,060	634,608	662,677	415,755	-37.3%
Investment Income	66,013	91,830	172,309	163,000	-5.4%
Miscellaneous	12,609	6,986	12,469	—	-100.0%
Other Financing Sources	641,700	655,888	681,448	349,260	-48.7%
Total	12,505,311	12,589,588	13,583,712	12,278,405	-9.6%
Use of Fund Balance	—	—	—	1,602,967	—
Total Revenues	12,505,311	12,589,588	13,583,712	13,881,372	2.2%
Expenditures					
Personal Services	6,643,001	6,929,783	7,451,603	9,336,785	25.3%
Operations	523,673	578,841	594,388	1,074,500	80.8%
Contributions to Other Funds	1,368,558	1,490,644	1,210,428	1,532,773	26.6%
Contributions to Capital and Capital Outlay	3,352,588	2,663,982	3,687,144	1,794,814	-51.3%
Reserves and Contingencies	—	—	—	142,500	—
Total Expenditures	11,887,820	11,663,250	12,943,563	13,881,372	7.2%
Fund Balance December 31	9,215,729	10,142,067	10,782,216	9,179,249	

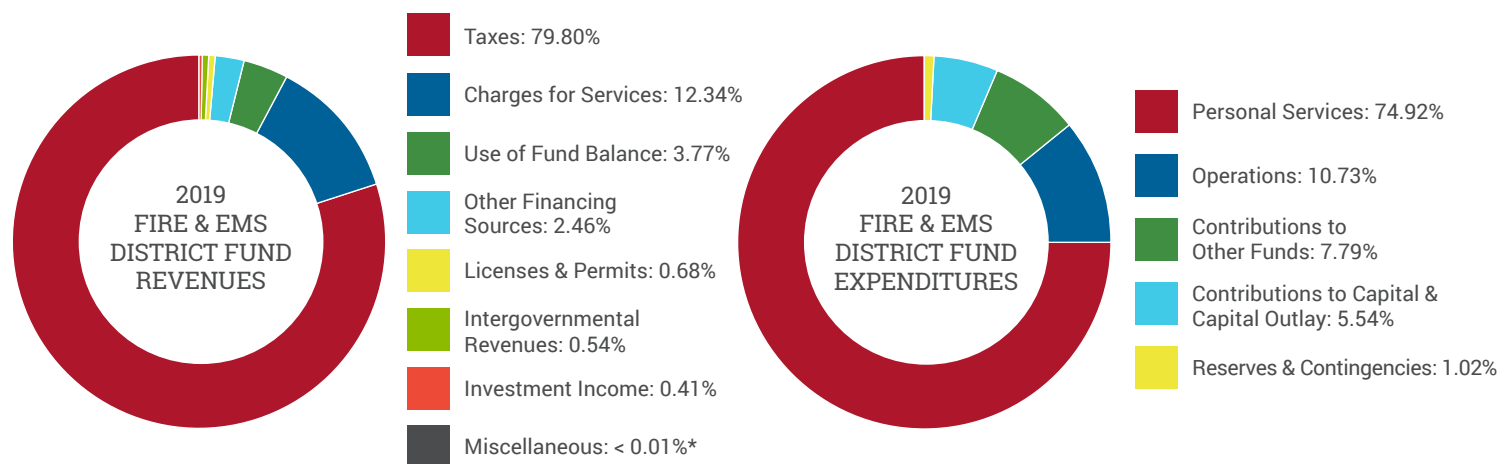
FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND

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 2019, expenditures are expected to total \$126.1 million—an increase of \$7.2 million, or 6.1 percent, from 2018 actual expenditures. This increase is due to an increase of \$7.3 million in personal services, which includes nine new positions, pay-for-performance salary adjustments, longevity pay for eligible employees, and a mid-year market adjustment. Other increases include a \$3.8 million increase in operations, a \$1.3 million appropriation for reserves and contingencies, and a \$2.1 million increase in contributions to other funds. These increases are offset by a decrease of \$7.3 million in contributions to capital.

Revenues and Expenditures FY 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Fund Balance January 1	45,471,035	47,543,463	52,793,519	57,662,646	
Revenues					
Taxes	88,448,207	94,290,680	98,619,115	100,603,441	2.0%
Licenses and Permits	917,990	863,985	865,241	855,000	-1.2%
Intergovernmental	766,805	771,382	789,544	678,572	-14.1%
Charges for Services	15,793,235	15,921,513	16,328,642	15,554,860	-4.7%
Investment Income	196,156	340,593	693,508	519,000	-25.2%
Contributions and Donations	3,875	1,207	130	—	-100.0%
Miscellaneous	84,823	118,420	226,760	2,000	-99.1%
Other Financing Sources	5,703,996	5,830,115	6,190,791	3,104,536	-49.9%
Total	111,915,087	118,137,895	123,713,731	121,317,409	-1.9%
Use of Fund Balance	—	—	—	4,749,765	—
Total Revenues	111,915,087	118,137,895	123,713,731	126,067,174	1.9%
Expenditures					
Personal Services	76,145,244	81,452,794	87,173,226	94,455,218	8.4%
Operations	9,641,013	9,220,075	9,750,511	13,531,740	38.8%
Contributions to Other Funds	8,376,382	7,873,491	7,673,585	9,817,165	27.9%
Contributions to Capital and Capital Outlay	15,680,020	14,341,479	14,247,282	6,983,051	-51.0%
Reserves and Contingencies	—	—	—	1,280,000	—
Total Expenditures	109,842,659	112,887,839	118,844,604	126,067,174	6.1%
Fund Balance December 31	47,543,463	52,793,519	57,662,646	52,912,881	-8.2%



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 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Fund Balance January 1	780,142	764,316	740,247	716,936	
Revenues					
Investment Income	5,137	5,970	8,662	11,000	27.0%
Total	5,137	5,970	8,662	11,000	27.0%
Use of Fund Balance	—	—	—	32,875	—
Total Revenues	5,137	5,970	8,662	43,875	406.5%
Expenditures					
Operations	18,419	25,168	30,526	42,100	37.9%
Contributions to Other Funds	2,544	4,871	1,447	1,775	22.7%
Total Expenditures	20,963	30,039	31,973	43,875	37.2%
Fund Balance December 31	764,316	740,247	716,936	684,061	



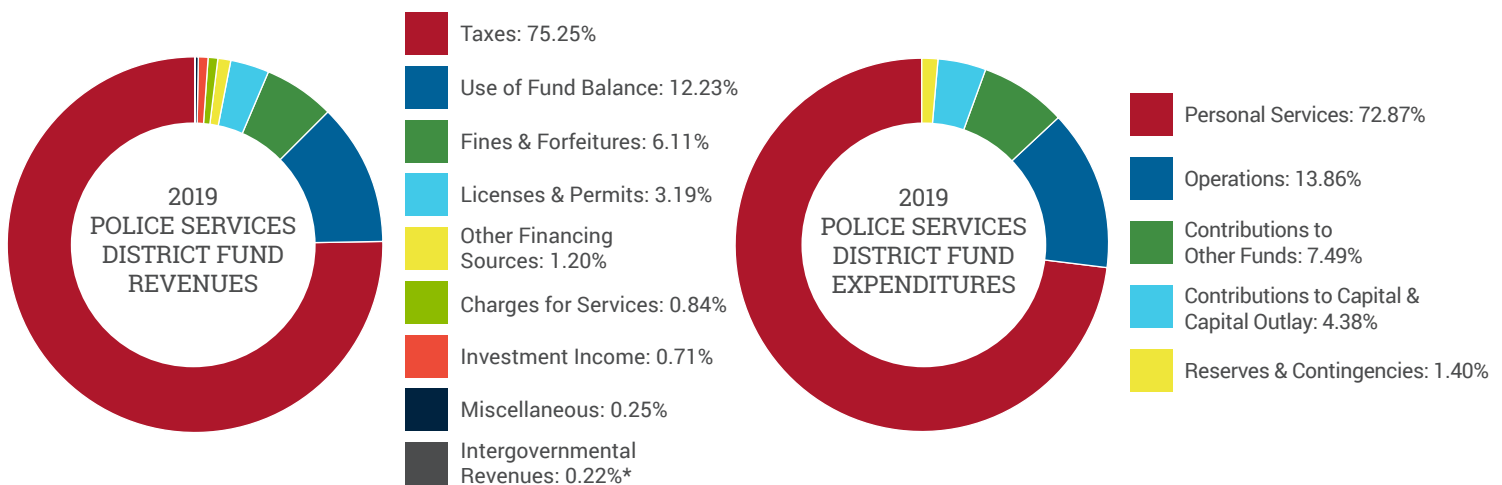
POLICE SERVICES DISTRICT FUND

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 2019, expenditures are expected to total \$129.4 million—an increase of \$7.7 million, or 6.4 percent, from 2018 actual expenditures. This increase is primarily attributable to an increase of \$14.9 million in personal services which includes 42 positions, a mid-year market adjustment, pay-for-performance salary adjustments, and longevity pay for eligible employees. Other increases include a \$4.4 million increase in operations, a \$1.8 million appropriation for reserves and contingencies, and a \$3.2 million increase in contributions to other funds. These increases are offset by a decrease of \$16.6 million in contributions to capital funds.

Revenues and Expenditures FY 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Fund Balance January 1	45,963,265	51,379,568	66,110,253	69,602,021	
Revenues					
Taxes	96,871,087	102,229,094	106,838,105	97,343,166	-8.9%
Licenses and Permits	4,158,873	4,267,807	4,290,356	4,125,000	-3.9%
Intergovernmental	273,874	280,696	295,289	286,382	-3.0%
Charges for Services	1,337,012	1,321,148	1,268,311	1,083,577	-14.6%
Fines and Forfeitures	9,202,729	8,138,734	7,677,659	7,899,723	2.9%
Investment Income	357,688	604,518	1,115,093	920,000	-17.5%
Contributions and Donations	12,095	17,500	—	—	—
Miscellaneous	395,481	468,408	562,750	318,668	-43.4%
Other Financing Sources	2,851,998	2,915,057	3,054,676	1,552,268	-49.2%
Total	115,460,837	120,242,962	125,102,239	113,528,784	-9.3%
Use of Fund Balance	—	—	—	15,823,764	—
Total Revenues	115,460,837	120,242,962	125,102,239	129,352,548	3.4%
Expenditures					
Personal Services	65,579,146	71,003,209	79,332,736	94,254,631	18.8%
Operations	11,954,031	11,169,564	13,484,419	17,932,229	33.0%
Contributions to Other Funds	6,389,176	5,359,907	6,444,580	9,691,802	50.4%
Contributions to Capital and Capital Outlay	26,122,181	17,979,597	22,348,736	5,662,636	-74.7%
Reserves and Contingencies	—	—	—	1,811,250	—
Total Expenditures	110,044,534	105,512,277	121,610,471	129,352,548	6.4%
Fund Balance December 31	51,379,568	66,110,253	69,602,021	53,778,257	-22.7%



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 Plan for parks and recreation.

In 2019, expenditures of the Recreation Fund are expected to total \$44.7 million—an increase of \$7.3 million, or 19.6 percent, from 2018 actual expenditures. This increase is primarily attributable to an increase of \$3.9 million in personal services which includes a mid-year market adjustment, pay-for-performance salary adjustments, longevity pay for eligible employees, and three new positions to expand park programs. Other increases include a \$2.2 million increase in operations, a \$0.8 million increase in contributions to capital funds, a \$0.3 million increase in contributions to other funds, and a \$0.1 million appropriation for reserves and contingencies.

Revenues and Expenditures FY 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Fund Balance January 1	15,869,265	17,258,095	19,816,988	21,258,210	
Revenues					
Taxes	28,475,453	30,396,770	31,767,192	31,052,806	-2.2%
Intergovernmental	197,698	210,806	216,506	202,469	-6.5%
Charges for Services	4,060,671	4,062,581	4,103,010	4,894,639	19.3%
Investment Income	87,268	148,711	284,317	219,000	-23.0%
Contributions and Donations	8,870	260	145	15,300	10451.7%
Miscellaneous	2,415,147	2,394,416	2,405,048	2,543,893	5.8%
Other Financing Sources	21,930	21,930	70,467	26,930	-61.8%
Total	35,267,037	37,235,474	38,846,685	38,955,037	0.3%
Use of Fund Balance	—	—	—	5,765,469	—
Total Revenues	35,267,037	37,235,474	38,846,685	44,720,506	15.1%
Expenditures					
Personal Services	15,149,039	16,439,280	18,320,127	22,254,493	21.5%
Operations	10,083,002	10,022,470	10,301,701	12,478,365	21.1%
Contributions to Other Funds	3,235,188	4,816,225	6,075,475	6,380,789	5.0%
Contributions to Other Agencies	6,000	6,000	6,000	6,000	0.0%
Contributions to Capital and Capital Outlay	5,404,978	3,392,606	2,702,160	3,520,859	30.3%
Reserves and Contingencies	—	—	—	80,000	—
Total Expenditures	33,878,207	34,676,581	37,405,463	44,720,506	19.6%
Fund Balance December 31	17,258,095	19,816,988	21,258,210	15,492,741	

GWINNETT PLACE TAD FUND

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

Revenues and Expenditures FY 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Fund Balance January 1	—	—	—	887,943	
Revenues					
Taxes	—	—	887,943	—	-100.0%
Total Revenues	—	—	887,943	—	-100.0%
Expenditures					
Contributions to Capital and Capital Outlay	—	—	—	—	—
Total Expenditures	—	—	—	—	—
Fund Balance December 31	—	—	887,943	887,943	



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 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Fund Balance January 1	241,267	421,805	949,959	1,436,847	
Revenues					
Taxes	180,538	528,154	486,888	—	-100.0%
Total Revenues	180,538	528,154	486,888	—	-100.0%
Expenditures					
Contributions to Capital and Capital Outlay	—	—	—	—	—
Total Expenditures	—	—	—	—	—
Fund Balance December 31	421,805	949,959	1,436,847	1,436,847	



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 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Fund Balance January 1	801,256	1,720,289	2,958,211	4,424,842	
Revenues					
Taxes	919,033	1,237,922	1,466,631	—	-100.0%
Total Revenues	919,033	1,237,922	1,466,631	—	-100.0%
Expenditures					
Contributions to Capital and Capital Outlay	—	—	—	—	—
Total Expenditures	—	—	—	—	—
Fund Balance December 31	1,720,289	2,958,211	4,424,842	4,424,842	

LAKE LUCERNE TAD FUND

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

Revenues and Expenditures FY 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Fund Balance January 1	—	—	—	119,435	
Revenues					
Taxes	—	—	119,435	—	-100.0%
Total Revenues	—	—	119,435	—	-100.0%
Expenditures					
Contributions to Capital and Capital Outlay	—	—	—	—	—
Total Expenditures	—	—	—	—	—
Fund Balance December 31	—	—	119,435	119,435	

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 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Fund Balance January 1	12,107	66,888	126,819	477,381	
Revenues					
Taxes	54,781	59,931	350,562	—	-100.0%
Total Revenues	54,781	59,931	350,562	—	-100.0%
Expenditures					
Contributions to Capital and Capital Outlay	—	—	—	—	—
Total Expenditures	—	—	—	—	—
Fund Balance December 31	66,888	126,819	477,381	477,381	

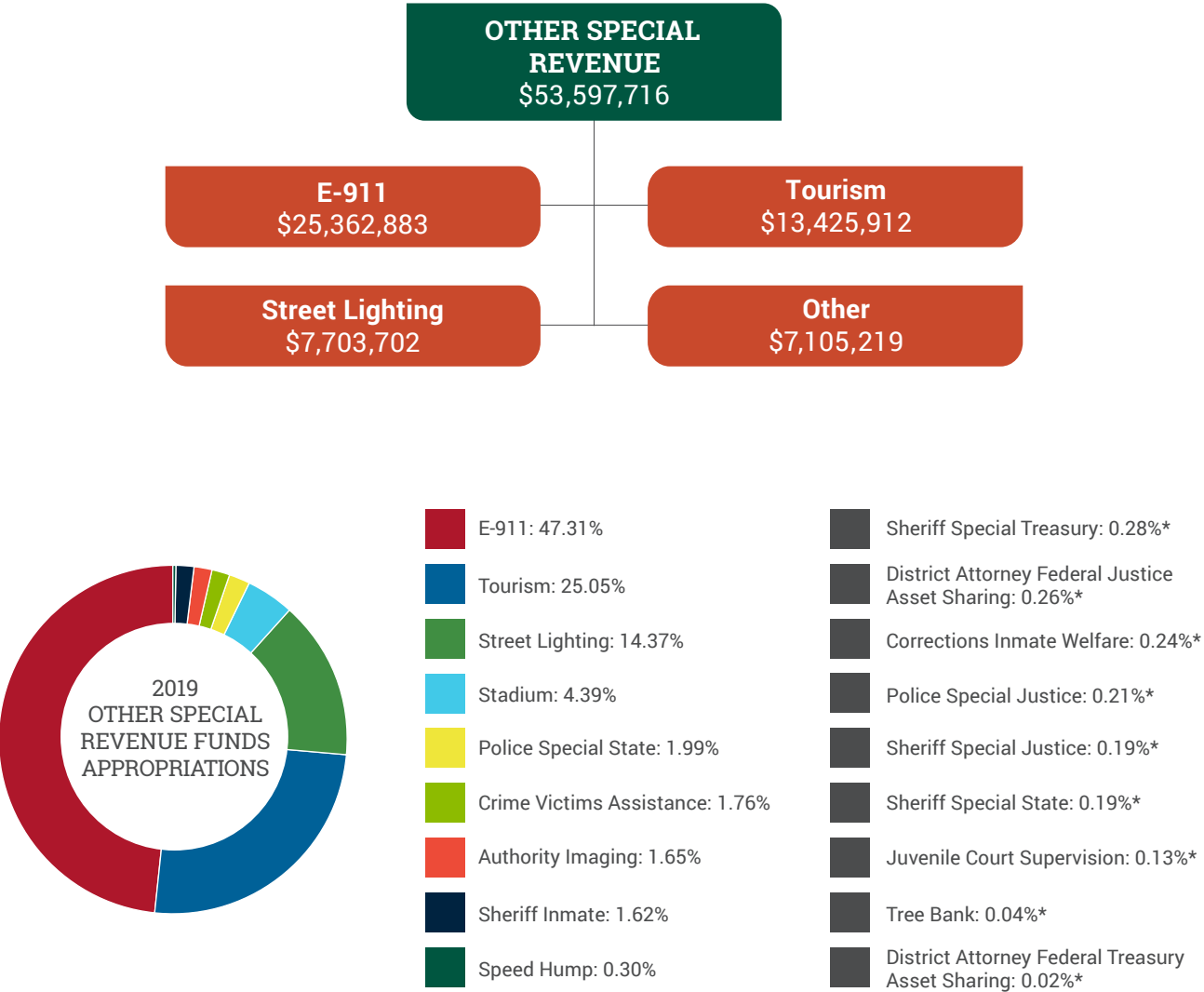


OTHER SPECIAL REVENUE FUNDS

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 include the 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 Funds.

For 2019, the budgeted net use of fund balance in the Special Revenue Funds in aggregate is \$11.5 million, or 21.7 percent of beginning fund balance. Accumulated funds from prior years were budgeted to meet 2019 expenditure needs and finance 2019 capital projects. Due to salary savings and revenues that are budgeted when received, it is anticipated that by the end of 2019 this amount will not actually be utilized.

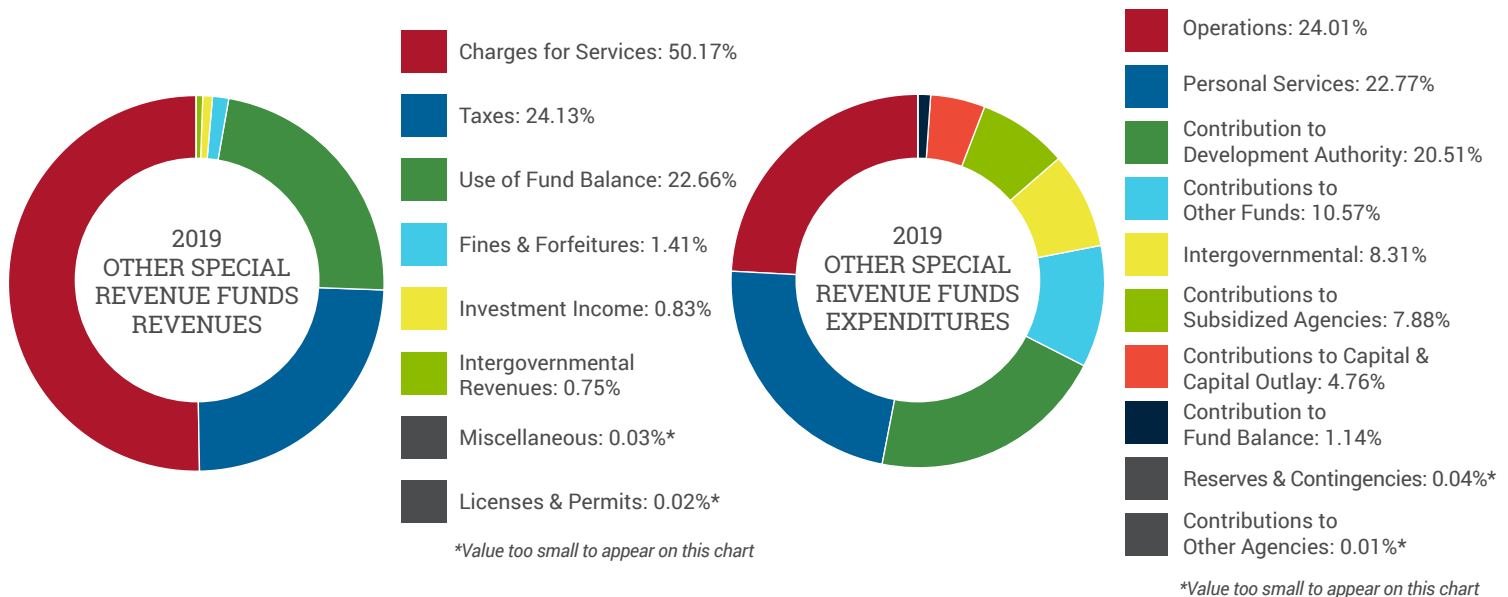


*Value too small to appear on this chart

OTHER SPECIAL REVENUE FUNDS

Revenues and Expenditures FY 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Fund Balance January 1	52,031,766	51,586,070	52,920,162	53,032,864	
Revenues					
Taxes	10,481,698	11,420,527	12,097,617	12,932,470	6.9%
Licenses and Permits	43,440	67,512	27,400	10,000	-63.5%
Intergovernmental	400,000	400,000	400,000	400,000	0.0%
Charges for Services	27,440,203	27,732,767	28,718,936	26,892,830	-6.4%
Fines and Forfeitures	1,797,031	1,851,683	2,096,359	756,090	-63.9%
Investment Income	277,558	380,484	672,837	447,515	-33.5%
Miscellaneous	122,760	74,453	418,232	15,000	-96.4%
Other Financing Sources	615,389	1,990,613	74,094	—	-100.0%
Total	41,178,079	43,918,039	44,505,475	41,453,905	-6.9%
Use of Fund Balance	—	—	—	12,143,811	—
Total Revenues	41,178,079	43,918,039	44,505,475	53,597,716	20.4%
Expenditures					
Personal Services	9,001,289	9,261,489	10,112,077	12,206,235	20.7%
Operations	11,945,953	10,603,883	9,301,596	12,867,811	38.3%
Intergovernmental	4,192,378	3,490,091	3,779,378	4,453,478	17.8%
Contributions to Other Funds	4,928,349	6,356,184	4,259,258	5,664,550	33.0%
Contribution to Development Authority	7,657,695	9,032,227	6,586,864	10,994,249	66.9%
Contributions to Subsidized Agencies	2,795,023	3,127,926	3,094,933	4,220,900	36.4%
Contributions to Other Agencies	—	—	8,000	8,000	0.0%
Contributions to Capital and Capital Outlay	1,103,088	712,147	7,250,667	2,553,262	-64.8%
Reserves and Contingencies	—	—	—	20,000	—
Total	41,623,775	42,583,947	44,392,773	52,988,485	19.4%
Contribution to Fund Balance	—	—	—	609,231	—
Total Expenditures	41,623,775	42,583,947	44,392,773	53,597,716	20.7%
Fund Balance December 31	51,586,070	52,920,162	53,032,864	41,498,284	-21.7%



OTHER SPECIAL REVENUE FUNDS

Major Revenue Sources Definitions and Assumptions

TAXES

Taxes represent approximately 31 percent of the total fiscal year 2019 budgeted revenues, excluding the use of fund balance, 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	Eight percent hotel/motel tax.	

CHARGES FOR SERVICES

Charges for Services represent approximately 65 percent of the total fiscal year 2019 budgeted revenues, excluding the use of fund balance, 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 \$1.50 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.	
Sheriff Inmate Fund	Commissary sales at the detention center.	
Speed Hump Fund	Special assessment levied annually against properties benefiting from speed humps.	
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 \$288,899 annually, beginning April 1, 2019, 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 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Fund Balance January 1	2,379,757	2,114,977	2,752,702	2,191,949	
Revenues					
Charges for Services	632,629	635,316	628,094	607,088	-3.3%
Investment Income	2,291	2,409	2,615	2,015	-22.9%
Total	634,920	637,725	630,709	609,103	-3.4%
Use of Fund Balance	—	—	—	273,548	—
Total Revenues	634,920	637,725	630,709	882,651	39.9%
Expenditures					
Operations	899,700	—	41	—	-100.0%
Contributions to Capital and Capital Outlay	—	—	1,191,421	882,651	-25.9%
Total Expenditures	899,700	—	1,191,462	882,651	-25.9%
Fund Balance December 31	2,114,977	2,752,702	2,191,949	1,918,401	

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 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Fund Balance January 1	157,609	215,050	309,667	416,272	
Revenues					
Charges for Services	88,152	97,138	106,961	112,520	5.2%
Miscellaneous	7,786	10,364	11,413	15,000	31.4%
Total Revenues	95,938	107,502	118,374	127,520	7.7%
Expenditures					
Personal Services	31,628	—	—	—	—
Operations	5,849	12,885	11,769	21,315	81.1%
Contributions to Other Funds	1,020	—	—	—	—
Total	38,497	12,885	11,769	21,315	81.1%
Contribution to Fund Balance	—	—	—	106,205	—
Total Expenditures	38,497	12,885	11,769	127,520	983.5%
Fund Balance December 31	215,050	309,667	416,272	522,477	



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 35 percent Solicitor and 65 percent District Attorney; Magistrate, Recorder's, and Juvenile Courts – 35 percent Solicitor and 65 percent District Attorney; and interest earned dividends – 35 percent Solicitor and 65 percent District Attorney.

Revenues and Expenditures FY 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Fund Balance January 1	1,317,209	1,152,730	852,581	836,964	
Revenues					
Fines and Forfeitures	829,355	750,687	775,111	756,090	-2.5%
Investment Income	3,985	9,400	18,241	2,500	-86.3%
Miscellaneous	1,988	1,930	2,252	—	-100.0%
Total	835,328	762,017	795,604	758,590	-4.7%
Use of Fund Balance	—	—	—	185,687	—
Total Revenues	835,328	762,017	795,604	944,277	18.7%
Expenditures					
Personal Services	936,627	1,009,842	746,905	860,024	15.1%
Operations	55,833	46,285	55,557	75,009	35.0%
Contributions to Other Funds	7,347	6,039	8,759	9,244	5.5%
Total Expenditures	999,807	1,062,166	811,221	944,277	16.4%
Fund Balance December 31	1,152,730	852,581	836,964	651,277	

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 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Fund Balance January 1	286,299	270,413	142,793	415,426	
Revenues					
Fines and Forfeitures	30,167	105,344	396,748	—	-100.0%
Investment Income	256	65	—	—	—
Total	30,423	105,409	396,748	—	-100.0%
Use of Fund Balance	—	—	—	137,000	—
Total Revenues	30,423	105,409	396,748	137,000	-65.5%
Expenditures					
Operations	46,309	88,126	124,115	137,000	10.4%
Contributions to Capital and Capital Outlay	—	144,903	—	—	—
Total Expenditures	46,309	233,029	124,115	137,000	10.4%
Fund Balance December 31	270,413	142,793	415,426	278,426	

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 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Fund Balance January 1	—	—	36,666	46,451	
Revenues					
Fines and Forfeitures	—	36,666	9,785	—	-100.0%
Total	—	36,666	9,785	—	-100.0%
Use of Fund Balance	—	—	—	13,338	—
Total Revenues	—	36,666	9,785	13,338	36.3%
Expenditures					
Operations	—	—	—	13,338	—
Total Expenditures	—	—	—	13,338	—
Fund Balance December 31	—	36,666	46,451	33,113	



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 2019, expenditures of the E-911 Fund are expected to total \$25.4 million—an increase of \$6.4 million, or 33.7 percent, from 2018 actual expenditures. This increase is primarily attributable to an increase of \$2.0 million in personal services which includes a mid-year market adjustment, pay-for-performance salary adjustments, and longevity pay for eligible employees. Other increases include a \$1.6 million increase in operations, a \$1.4 million increase in contributions to other funds, and a \$0.8 million increase in contributions to capital funds.

The \$4.5 million estimated appropriation to reimburse cities for emergency 911 costs incurred increased \$0.7 million over 2018. This payment is 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 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Fund Balance January 1	26,286,946	25,666,146	25,833,059	25,930,809	
Revenues					
Taxes	—	1,144	6,314	—	-100.0%
Charges for Services	17,766,744	17,756,800	18,621,210	16,339,604	-12.3%
Investment Income	231,098	295,221	421,679	415,000	-1.6%
Miscellaneous	3,315	9,063	14,726	—	-100.0%
Other Financing Sources	—	—	7,726	—	-100.0%
Total	18,001,157	18,062,228	19,071,655	16,754,604	-12.1%
Use of Fund Balance	—	—	—	8,608,279	—
Total Revenues	18,001,157	18,062,228	19,071,655	25,362,883	33.0%
Expenditures					
Personal Services	7,999,211	8,212,725	9,307,432	11,301,071	21.4%
Operations	2,196,767	1,995,463	1,331,459	2,910,879	118.6%
Intergovernmental	4,192,378	3,490,091	3,779,378	4,453,478	17.8%
Contributions to Other Funds	4,098,435	4,093,664	3,856,524	5,215,980	35.3%
Contributions to Capital and Capital Outlay	135,166	103,372	699,112	1,461,475	109.0%
Reserves and Contingencies	—	—	—	20,000	—
Total Expenditures	18,621,957	17,895,315	18,973,905	25,362,883	33.7%
Fund Balance December 31	25,666,146	25,833,059	25,930,809	17,322,530	

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 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Fund Balance January 1	97,311	114,606	126,063	163,142	
Revenues					
Charges for Services	70,196	64,199	73,141	69,744	-4.6%
Total Revenues	70,196	64,199	73,141	69,744	-4.6%
Expenditures					
Operations	52,901	52,742	36,062	43,068	19.4%
Total	52,901	52,742	36,062	43,068	19.4%
Contribution to Fund Balance	—	—	—	26,676	—
Total Expenditures	52,901	52,742	36,062	69,744	93.4%
Fund Balance December 31	114,606	126,063	163,142	189,818	

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 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Fund Balance January 1	2,270,660	1,218,602	765,593	648,187	
Revenues					
Fines and Forfeitures	115,782	36,262	245,002	—	-100.0%
Miscellaneous	586	750	964	—	-100.0%
Total	116,368	37,012	245,966	—	-100.0%
Use of Fund Balance	—	—	—	110,000	—
Total Revenues	116,368	37,012	245,966	110,000	-55.3%
Expenditures					
Operations	534,911	277,311	129,787	102,000	-21.4%
Contributions to Other Agencies	—	—	8,000	8,000	0.0%
Contributions to Capital and Capital Outlay	633,515	212,710	225,585	—	-100.0%
Total Expenditures	1,168,426	490,021	363,372	110,000	-69.7%
Fund Balance December 31	1,218,602	765,593	648,187	538,187	



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 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Fund Balance January 1	2,530,334	2,513,536	2,696,335	2,677,050	
Revenues					
Fines and Forfeitures	463,333	542,885	288,954	—	-100.0%
Miscellaneous	153	1,770	—	—	—
Total	463,486	544,655	288,954	—	-100.0%
Use of Fund Balance	—	—	—	1,068,395	—
Total Revenues	463,486	544,655	288,954	1,068,395	269.7%
Expenditures					
Operations	361,826	296,090	284,272	876,395	208.3%
Contributions to Capital and Capital Outlay	118,458	65,766	23,967	192,000	701.1%
Total Expenditures	480,284	361,856	308,239	1,068,395	246.6%
Fund Balance December 31	2,513,536	2,696,335	2,677,050	1,608,655	



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 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Fund Balance January 1	2,572,600	2,820,727	3,111,109	3,556,655	
Revenues					
Charges for Services	642,388	775,576	805,692	868,607	7.8%
Investment income	—	4,356	49,379	—	-100.0%
Other Financing Sources	115,389	—	—	—	—
Total Revenues	757,777	779,932	855,071	868,607	1.6%
Expenditures					
Operations	468,894	489,550	376,712	819,720	117.6%
Contributions to Capital and Capital Outlay	40,756	—	32,813	—	-100.0%
Total	509,650	489,550	409,525	819,720	100.2%
Contribution to Fund Balance	—	—	—	48,887	—
Total Expenditures	509,650	489,550	409,525	868,607	112.1%
Fund Balance December 31	2,820,727	3,111,109	3,556,655	3,605,542	

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 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Fund Balance January 1	312,049	275,499	324,044	427,746	
Revenues					
Fines and Forfeitures	163,287	73,532	80,816	—	-100.0%
Investment Income	356	13	—	—	—
Other Financing Sources	—	—	66,368	—	-100.0%
Total	163,643	73,545	147,184	—	-100.0%
Use of Fund Balance	—	—	—	100,000	—
Total Revenues	163,643	73,545	147,184	100,000	-32.1%
Expenditures					
Operations	25,000	25,000	43,482	100,000	130.0%
Contributions to Capital and Capital Outlay	175,193	—	—	—	—
Total Expenditures	200,193	25,000	43,482	100,000	130.0%
Fund Balance December 31	275,499	324,044	427,746	327,746	

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 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Fund Balance January 1	133,670	228,357	302,576	405,218	
Revenues					
Fines and Forfeitures	152,989	82,765	108,847	—	-100.0%
Investment Income	160	264	359	—	-100.0%
Miscellaneous	—	9,138	—	—	—
Total	153,149	92,167	109,206	—	-100.0%
Use of Fund Balance	—	—	—	100,000	—
Total Revenues	153,149	92,167	109,206	100,000	-8.4%
Expenditures					
Operations	58,462	17,948	6,564	100,000	1423.5%
Total Expenditures	58,462	17,948	6,564	100,000	1423.5%
Fund Balance December 31	228,357	302,576	405,218	305,218	



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 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Fund Balance January 1	460,058	395,292	419,754	469,388	
Revenues					
Fines and Forfeitures	42,118	223,542	191,096	—	-100.0%
Investment Income	437	19	—	—	—
Total	42,555	223,561	191,096	—	-100.0%
Use of Fund Balance	—	—	—	150,000	—
Total Revenues	42,555	223,561	191,096	150,000	-21.5%
Expenditures					
Operations	107,321	27,193	72,308	150,000	107.4%
Contributions to Capital and Capital Outlay	—	171,906	69,154	—	-100.0%
Total Expenditures	107,321	199,099	141,462	150,000	6.0%
Fund Balance December 31	395,292	419,754	469,388	319,388	

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 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Fund Balance January 1	1,276,784	1,282,559	1,253,698	1,232,787	
Revenues					
Charges for Services	116,407	120,982	122,449	122,000	-0.4%
Investment Income	10,284	8,998	14,740	19,000	28.9%
Total	126,691	129,980	137,189	141,000	2.8%
Use of Fund Balance	—	—	—	19,222	—
Total Revenues	126,691	129,980	137,189	160,222	16.8%
Expenditures					
Operations	113,954	149,270	150,794	152,750	1.3%
Contributions to Other Funds	6,962	9,571	7,306	7,472	2.3%
Total Expenditures	120,916	158,841	158,100	160,222	1.3%
Fund Balance December 31	1,282,559	1,253,698	1,232,787	1,213,565	

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 2016– 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Fund Balance January 1	1,106,178	1,098,110	1,369,975	2,155,033	
Revenues					
Taxes	863,583	998,312	1,016,593	875,000	-13.9%
Intergovernmental	400,000	400,000	400,000	400,000	0.0%
Charges for Services	1,001,358	1,025,007	1,069,438	1,078,465	0.8%
Investment Income	—	—	12,258	—	-100.0%
Other Financing Sources	500,000	1,990,613	—	—	—
Miscellaneous	—	1	1	—	-100.0%
Total Revenues	2,764,941	4,413,933	2,498,290	2,353,465	-5.8%
Expenditures					
Operations	1,200	1,251	750	825	10.0%
Contributions to Other Funds	36,919	32,195	45,473	47,970	5.5%
Contribution to Development Authority	2,734,890	4,108,622	1,667,009	2,027,034	21.6%
Total	2,773,009	4,142,068	1,713,232	2,075,829	21.2%
Contribution to Fund Balance	—	—	—	277,636	—
Total Expenditures	2,773,009	4,142,068	1,713,232	2,353,465	37.4%
Fund Balance December 31	1,098,110	1,369,975	2,155,033	2,432,669	



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 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Fund Balance January 1	2,000,820	2,136,285	2,252,576	2,713,346	
Revenues					
Charges for Services	7,122,166	7,256,820	7,291,193	7,694,702	5.5%
Investment Income	10,748	13,061	38,541	9,000	-76.6%
Miscellaneous	108,932	41,437	—	—	—
Total Revenues	7,241,846	7,311,318	7,329,734	7,703,702	5.1%
Expenditures					
Personal Services	33,823	38,922	57,740	45,140	-21.8%
Operations	6,990,397	7,087,933	6,645,466	7,311,762	10.0%
Contributions to Other Funds	82,161	68,172	157,143	179,837	14.4%
Contributions to Capital and Capital Outlay	—	—	8,615	17,136	98.9%
Total	7,106,381	7,195,027	6,868,964	7,553,875	10.0%
Contribution to Fund Balance	—	—	—	149,827	—
Total Expenditures	7,106,381	7,195,027	6,868,964	7,703,702	12.2%
Fund Balance December 31	2,136,285	2,252,576	2,713,346	2,863,173	

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 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Fund Balance January 1	8,639,839	9,836,098	10,069,866	8,417,936	
Revenues					
Taxes	9,618,115	10,421,071	11,074,710	12,057,470	8.9%
Charges for Services	163	929	758	100	-86.8%
Miscellaneous	—	—	388,876	—	-100.0%
Investment Income	17,943	46,678	115,025	—	-100.0%
Total	9,636,221	10,468,678	11,579,369	12,057,570	4.1%
Use of Fund Balance	—	—	—	1,368,342	—
Total Revenues	9,636,221	10,468,678	11,579,369	13,425,912	15.9%
Expenditures					
Operations	26,629	36,836	32,458	33,750	4.0%
Contributions to Other Funds	695,505	2,146,543	184,053	204,047	10.9%
Contribution to Development Authority	4,922,805	4,923,605	4,919,855	8,967,215	82.3%
Contributions to Subsidized Agencies	2,795,023	3,127,926	3,094,933	4,220,900	36.4%
Contributions to Capital and Capital Outlay	—	—	5,000,000	—	-100.0%
Total Expenditures	8,439,962	10,234,910	13,231,299	13,425,912	1.5%
Fund Balance December 31	9,836,098	10,069,866	8,417,936	7,049,594	

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 2016 – 2019

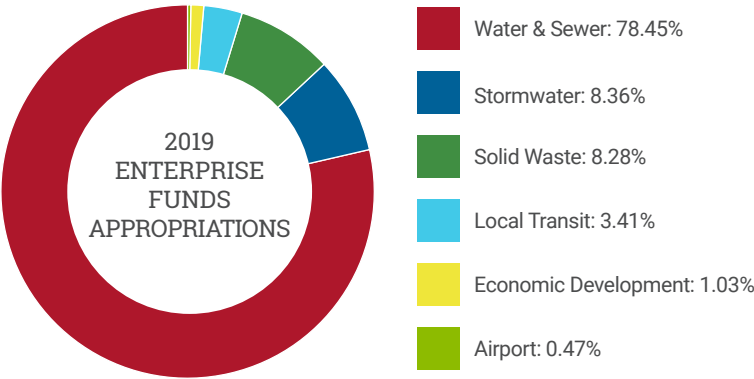
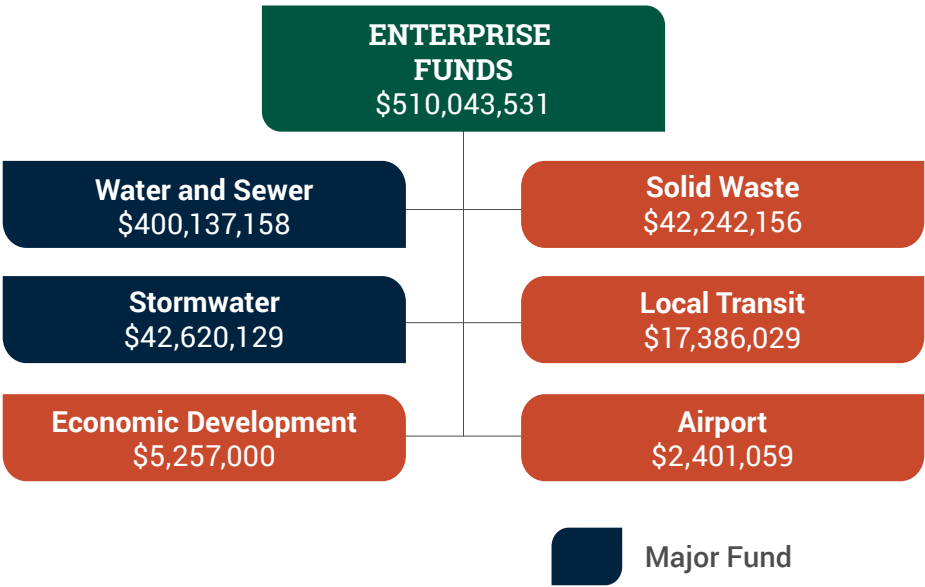
	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Fund Balance January 1	203,643	247,083	301,105	328,505	
Revenues					
Licenses and Permits	43,440	67,512	27,400	10,000	-63.5%
Total	43,440	67,512	27,400	10,000	-63.5%
Use of Fund Balance	—	—	—	10,000	—
Total Revenues	43,440	67,512	27,400	20,000	-27.0%
Expenditures					
Operations	—	—	—	20,000	—
Contributions to Capital and Capital Outlay	—	13,490	—	—	—
Total Expenditures	—	13,490	—	20,000	—
Fund Balance December 31	247,083	301,105	328,505	318,505	



ENTERPRISE FUNDS

ENTERPRISE FUNDS

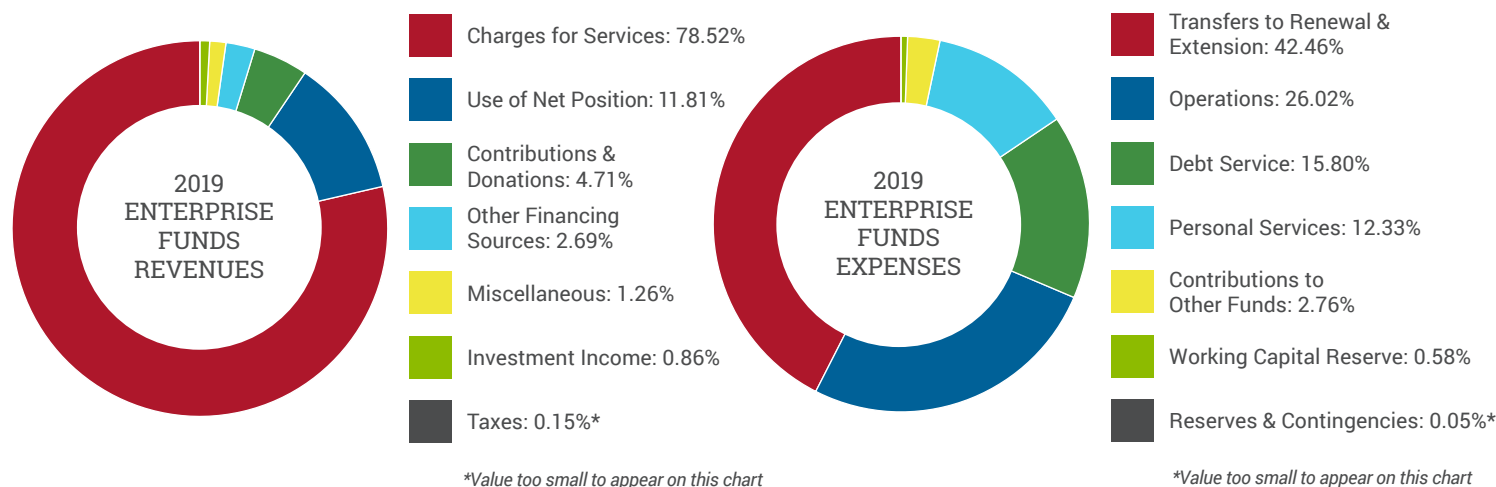
The **Enterprise Fund Type** consists of funds that are financed and operated in a manner similar to the private sector. The County provides goods and services to the public charging user fees to recover the cost of operations. Funds in the Enterprise Fund Type include the Airport, Local Transit, Solid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



ENTERPRISE FUNDS

Revenues and Expenses FY 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Revenues					
Taxes	763,271	813,060	910,551	775,000	-14.9%
Charges for Services	394,303,101	388,321,007	391,034,254	400,500,006	2.4%
Investment Income	1,832,309	2,780,763	4,412,593	4,399,000	-0.3%
Contributions and Donations	21,786,777	21,058,232	23,069,431	24,000,000	4.0%
Miscellaneous	1,749,226	1,214,361	2,080,905	6,417,150	208.4%
Other Financing Sources	6,157,197	12,755,401	11,166,874	13,712,000	22.8%
Total	426,591,881	426,942,824	432,674,608	449,803,156	4.0%
Use of Net Position	—	—	—	60,240,375	—
Total Revenues	426,591,881	426,942,824	432,674,608	510,043,531	17.9%
Expenses					
Personal Services	46,219,259	50,306,246	54,294,353	62,893,302	15.8%
Operations	109,188,739	108,209,399	111,198,584	132,732,681	19.4%
Debt Service	95,359,223	93,277,945	87,145,498	80,565,502	-7.6%
Transfers to Renewal and Extension	139,367,348	157,203,890	179,381,209	216,540,568	20.7%
Contributions to Other Funds	10,028,251	10,362,980	11,783,845	14,081,274	19.5%
Reserves and Contingencies	—	—	—	266,000	—
Total	400,162,820	419,360,460	443,803,489	507,079,327	14.3%
Working Capital Reserve	—	—	—	2,964,204	—
Total Expenses	400,162,820	419,360,460	443,803,489	510,043,531	14.9%



ENTERPRISE FUNDS

Major Revenue Sources Definitions and Assumptions

CHARGES FOR SERVICES

Charges for Services represent approximately 89 percent of the total fiscal year 2019 budgeted revenues, excluding the use of net position, 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 \$17.91 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 2019 – 2025 with modest rate increases every other year for the next seven years starting in 2019. The increases will result in an average 1.15 percent per year increase in a residential water and sewer bill over the next seven years.

CONTRIBUTIONS AND DONATIONS

Contributions and Donations represent approximately 5 percent of the total fiscal year 2019 budgeted revenues, excluding the use of net position, 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 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Revenues					
Charges for Services	179,550	195,723	182,398	160,000	-12.3%
Miscellaneous – Rent	742,281	805,267	807,549	1,140,000	41.2%
Other Financing Sources	—	18,361	105,478	625,000	492.5%
Total	921,831	1,019,351	1,095,425	1,925,000	75.7%
Use of Net Position	—	—	—	476,059	—
Total Revenues	921,831	1,019,351	1,095,425	2,401,059	119.2%
Expenses					
Personal Services	353,092	385,265	405,131	508,622	25.5%
Operations	297,997	314,212	312,972	489,161	56.3%
Transfers to Renewal and Extension	—	283,255	85,397	1,120,697	1212.3%
Contributions to Other Funds	234,610	243,168	228,834	281,579	23.0%
Reserves and Contingencies	—	—	—	1,000	—
Total Expenses	885,699	1,225,900	1,032,334	2,401,059	132.6%



ECONOMIC DEVELOPMENT OPERATING FUND

The **Economic Development Operating Fund** supports debt service and operations related to economic development.

Revenues and Expenses FY 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Revenues					
Miscellaneous	—	—	105,823	5,257,000	4867.7%
Other Financing Sources	—	—	535,684	—	-100.0%
Total Revenues	—	—	641,507	5,257,000	719.5%
Expenses					
Operations	—	—	45,588	2,606,500	5617.5%
Debt Service	—	—	535,674	2,650,000	394.7%
Contributions to Other Funds	—	—	—	500	—
Total Expenses	—	—	581,262	5,257,000	804.4%

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 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Revenues					
Charges for Services	3,078,115	2,948,167	3,243,179	3,281,000	1.2%
Investment Income	34,289	61,051	137,798	159,000	15.4%
Miscellaneous	261,868	17,691	27,075	—	-100.0%
Other Financing Sources	6,104,695	12,737,040	10,402,771	13,087,000	25.8%
Total	9,478,967	15,763,949	13,810,823	16,527,000	19.7%
Use of Net Position	—	—	—	859,029	—
Total Revenues	9,478,967	15,763,949	13,810,823	17,386,029	25.9%
Expenses					
Personal Services	332,730	457,264	546,045	665,545	21.9%
Operations	8,733,213	7,120,356	9,348,631	12,249,589	31.0%
Transfers to Renewal and Extension	—	6,243,194	2,959,789	3,920,268	32.5%
Contributions to Other Funds	354,922	387,388	498,848	550,627	10.4%
Total Expenses	9,420,865	14,208,202	13,353,313	17,386,029	30.2%



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 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Revenues					
Taxes	763,271	813,060	910,551	775,000	-14.9%
Charges for Services	42,455,327	42,911,394	43,502,759	40,642,006	-6.6%
Investment Income	366,144	568,655	968,205	825,000	-14.8%
Miscellaneous	572	1,024	2,536	150	-94.1%
Total Revenues	43,585,314	44,294,133	45,384,051	42,242,156	-6.9%
Expenses					
Personal Services	541,710	540,680	563,631	617,516	9.6%
Operations	40,327,217	40,681,620	39,354,268	38,203,943	-2.9%
Transfers to Renewal and Extension	—	130,107	—	—	—
Contributions to Other Funds	334,619	334,279	377,925	446,493	18.1%
Reserves and Contingencies	—	—	—	10,000	—
Total	41,203,546	41,686,686	40,295,824	39,277,952	-2.5%
Working Capital Reserve	—	—	—	2,964,204	—
Total Expenses	41,203,546	41,686,686	40,295,824	42,242,156	4.8%

STORMWATER OPERATING FUND

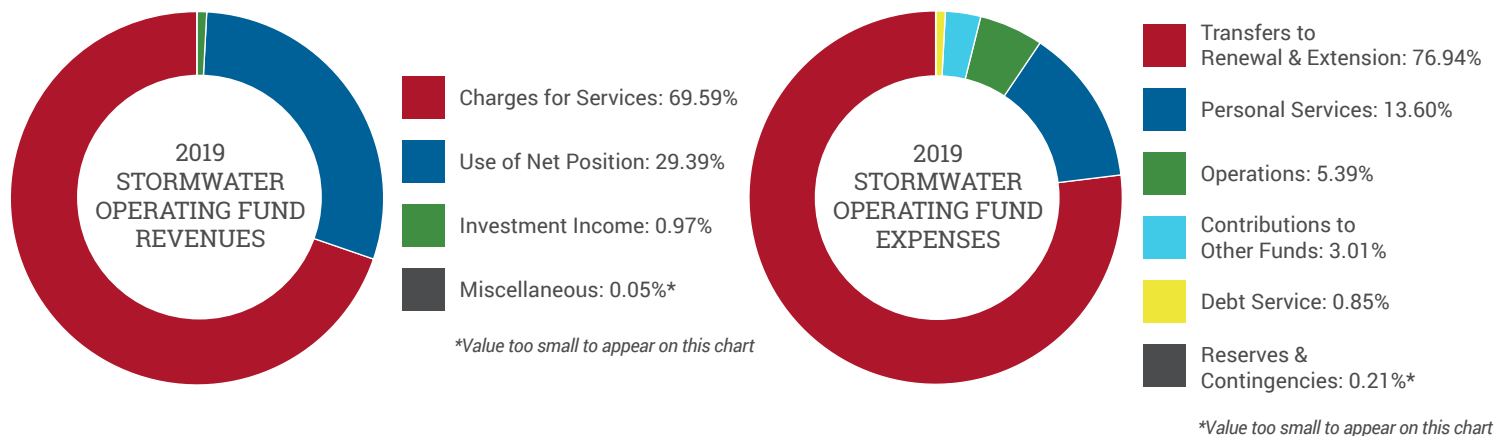
The **Stormwater Operating Fund** supports the operation, maintenance, and capital improvement of the County's stormwater system. Charges for services are calculated based on the impervious surface of a parcel of land and are collected in the fourth quarter with property tax collections.

In 2019, Stormwater Operating Fund expenses are expected to total \$42.6 million—an increase of \$5.3 million, or 14.1 percent, from the 2018 actual level of \$37.4 million, primarily due to increases in transfers to the Renewal and Extension Fund for capital expenses of \$3.9 million, increases in personal services of \$0.6 million, and increases in operations of \$0.5 million.

A total of \$32.8 million, or 76.9 percent, of the fund's 2019 adopted budget, is appropriated for a transfer to the Stormwater Renewal and Extension Fund to fund stormwater infrastructure improvements.

Revenues and Expenses FY 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Revenues					
Charges for Services	31,304,790	31,655,357	29,191,151	29,660,000	1.6%
Investment Income	246,262	269,030	461,172	415,000	-10.0%
Miscellaneous	42,673	6,682	9,015	20,000	121.9%
Total	31,593,725	31,931,069	29,661,338	30,095,000	1.5%
Use of Net Position	—	—	—	12,525,129	—
Total Revenues	31,593,725	31,931,069	29,661,338	42,620,129	43.7%
Expenses					
Personal Services	5,179,915	5,242,701	5,242,224	5,795,351	10.6%
Operations	1,770,352	1,569,257	1,803,489	2,298,071	27.4%
Debt Service	361,506	361,506	361,506	361,506	0.0%
Transfers to Renewal and Extension	20,230,803	22,618,847	28,906,975	32,793,768	13.4%
Contributions to Other Funds	650,593	912,443	1,052,316	1,281,433	21.8%
Reserves and Contingencies	—	—	—	90,000	—
Total Expenses	28,193,169	30,704,754	37,366,510	42,620,129	14.1%



WATER AND SEWER OPERATING FUND

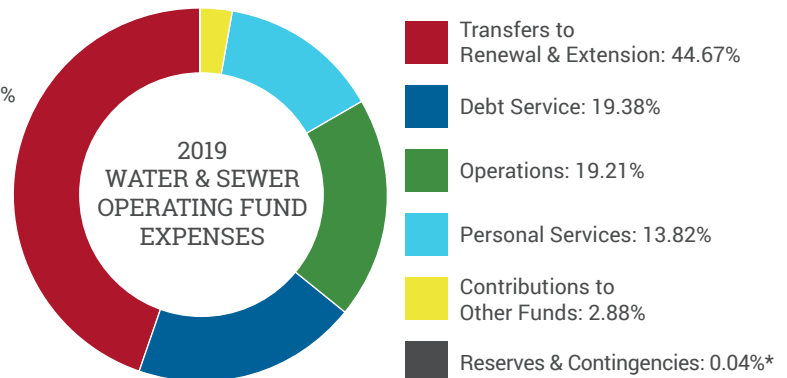
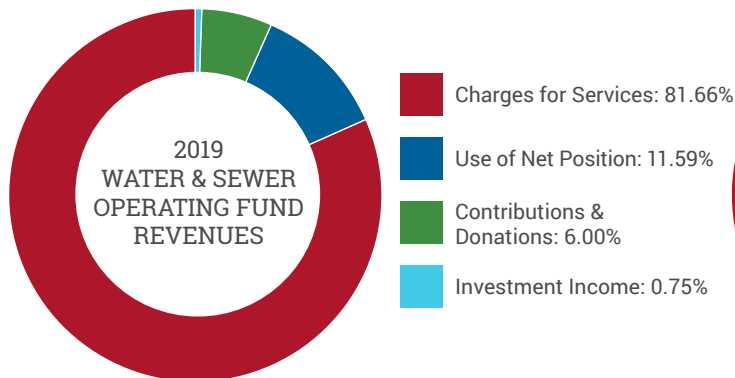
The **Water and Sewer Operating Fund** supports the operation, maintenance, and capital improvement of the water and sewer system. Revenues are received from monthly usage bills, connections fees, and development charges. This fund supports the water and sewer operations of the Department of Water Resources,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

In 2019, Water and Sewer Operating Fund expenses are expected to total \$400.1 million—an increase of \$49.0 million, or 13.9 percent, from the 2018 actual level of \$351.2 million. The majority of the increase is related to an increase in operations of \$16.6 million, primarily due to increases in repairs and maintenance and professional services; an increase in personal services of \$7.8 million, which includes five new positions, pay-for-performance salary adjustments, longevity pay for eligible employees, and a mid-year market adjustment; an increase in contributions to the Renewal and Extension Fund for capital expenses of \$31.3 million; and an increase in contributions to internal service funds of \$1.9 million. These increases are offset by an \$8.7 million decrease in debt service.

In 2019, Water and Sewer Operating Fund revenues are expected to total \$353.8 million, excluding the budgeted use of net position—an increase of \$11.7 million, or 3.4 percent, from 2018 actual revenues of \$342.1 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. The previously adopted rates approved in 2014 were replaced on December 18, 2018. This rate resolution approved water and sewer rates from 2019 through 2025 with increases in 2019, 2021, 2023, and 2025.

Revenues and Expenses FY 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Revenues					
Charges for Services	317,285,319	310,610,366	314,914,767	326,757,000	3.8%
Investment Income	1,185,614	1,882,027	2,845,418	3,000,000	5.4%
Contributions and Donations	21,786,777	21,058,232	23,069,431	24,000,000	4.0%
Miscellaneous	701,832	383,697	1,128,907	—	-100.0%
Other Financing Sources	52,502	—	122,941	—	-100.0%
Total	341,012,044	333,934,322	342,081,464	353,757,000	3.4%
Use of Net Position	—	—	—	46,380,158	—
Total Revenues	341,012,044	333,934,322	342,081,464	400,137,158	17.0%
Expenses					
Personal Services	39,811,811	43,680,336	47,537,322	55,306,268	16.3%
Operations	58,059,961	58,523,954	60,333,636	76,885,417	27.4%
Debt Service	94,997,717	92,916,439	86,248,318	77,553,996	-10.1%
Transfers to Renewal and Extension	119,136,545	127,928,487	147,429,048	178,705,835	21.2%
Contributions to Other Funds	8,453,507	8,485,702	9,625,922	11,520,642	19.7%
Reserves and Contingencies	—	—	—	165,000	—
Total Expenses	320,459,541	331,534,918	351,174,246	400,137,158	13.9%

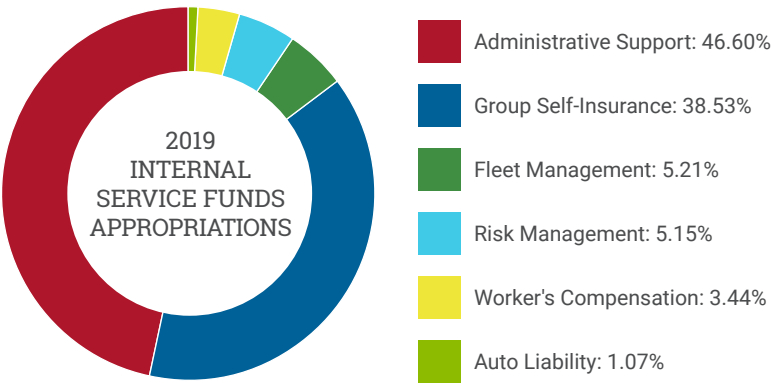
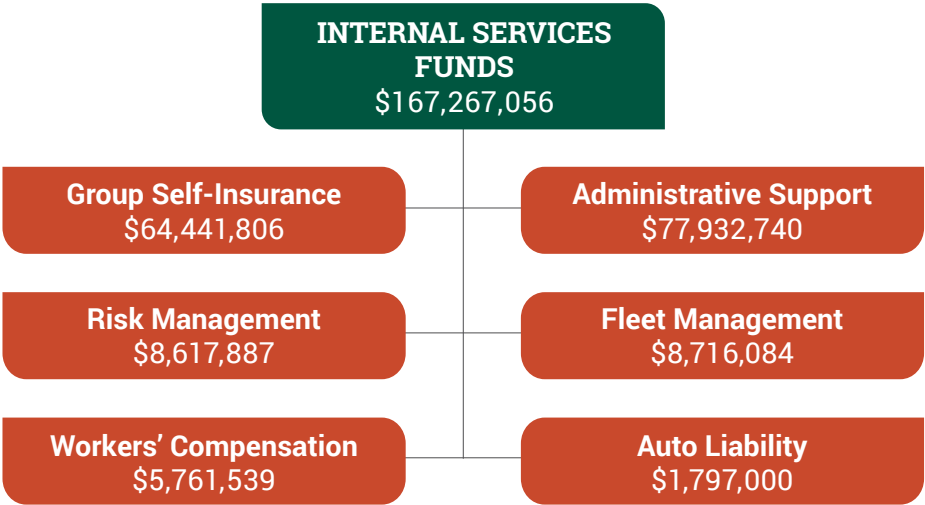


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INTERNAL SERVICE FUNDS

INTERNAL SERVICE FUNDS

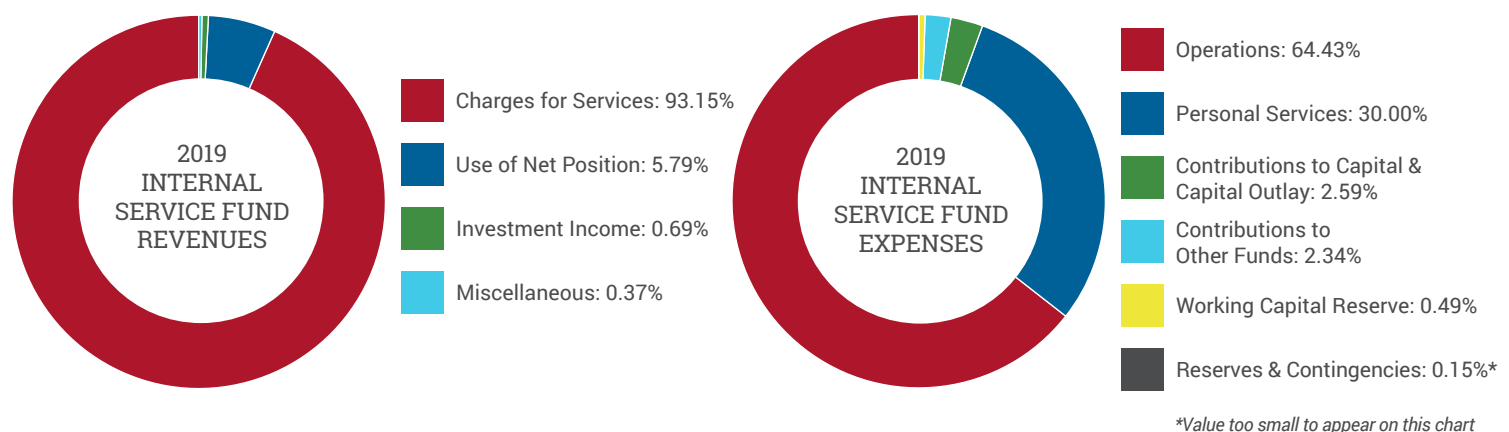
The **Internal Service Funds Type** reports activities that provide goods or services to other funds, departments, or agencies of the County on a cost reimbursement basis.



INTERNAL SERVICE FUNDS

Revenues and Expenses FY 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Revenues					
Charges for Services	118,835,396	120,359,525	131,349,617	155,818,586	18.6%
Investment Income	609,367	864,391	1,309,792	1,160,000	-11.4%
Contributions and Donations	—	—	2,000	—	-100.0%
Miscellaneous	2,831,943	2,281,104	1,619,602	611,430	-62.2%
Other Financing Sources	487,638	12,315	41,940	—	-100.0%
Total	122,764,344	123,517,335	134,322,951	157,590,016	17.3%
Use of Net Position	—	—	—	9,677,040	—
Total Revenues	122,764,344	123,517,335	134,322,951	167,267,056	24.5%
Expenses					
Personal Services	36,443,385	38,979,487	42,403,839	50,184,356	18.3%
Operations	80,550,817	85,458,670	90,758,856	107,780,685	18.8%
Contributions to Other Funds	3,297,997	2,989,137	3,463,865	3,910,613	12.9%
Contributions to Capital and Capital Outlay	152,593	307,405	795,521	4,331,240	444.5%
Reserves and Contingencies	—	—	—	248,000	—
Total	120,444,792	127,734,699	137,422,081	166,454,894	21.1%
Working Capital Reserve	—	—	—	812,162	—
Total Expenses	120,444,792	127,734,699	137,422,081	167,267,056	21.7%



INTERNAL SERVICE FUNDS

Major Revenue Sources Definitions and Assumptions

CHARGES FOR SERVICES

Charges for Services represent approximately 99 percent of the total fiscal year 2019 budgeted revenues, excluding the use of net position, in the Internal Service Funds.

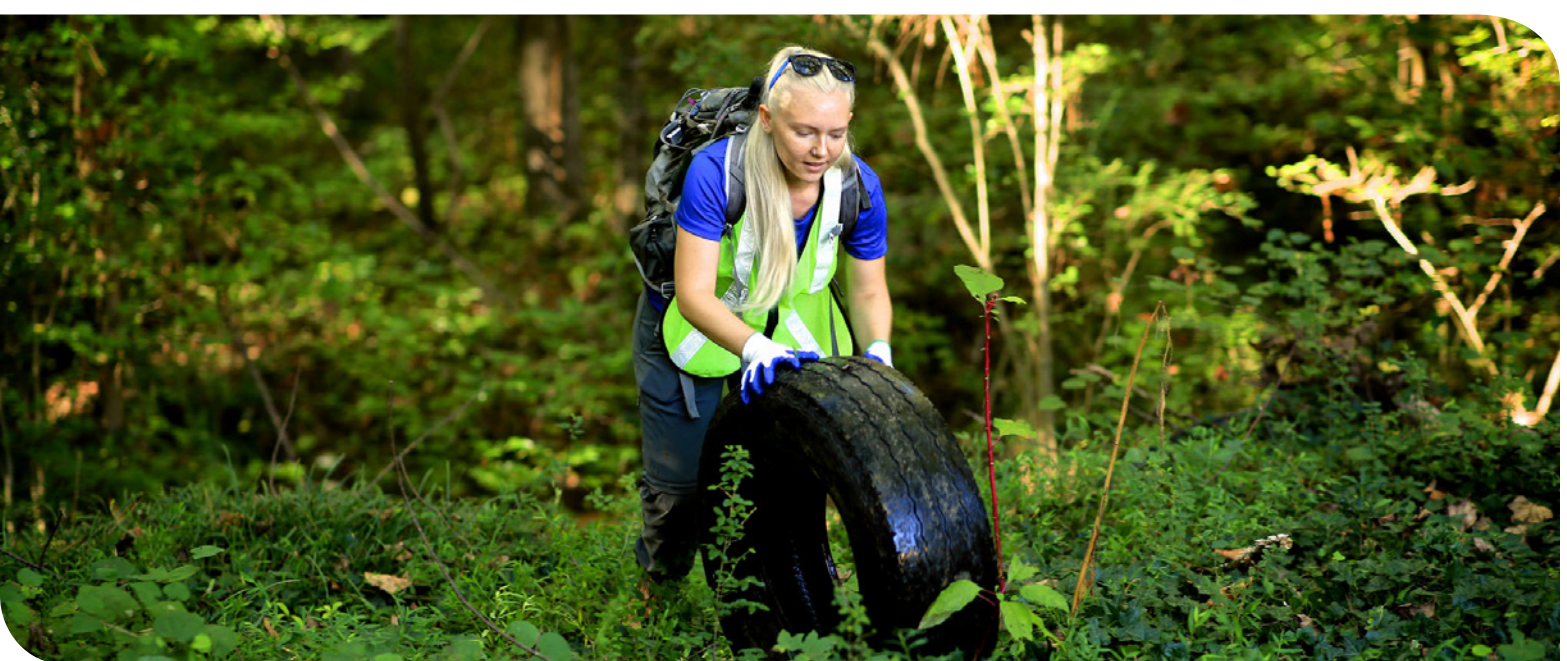
Funds	Revenue Definition	Assumptions
Administrative Support Fund	Indirect cost contributions from all Gwinnett County funds receiving benefits from central support activities.	Revenue projections are based on a countywide cost allocation plan.
Auto Liability Fund Risk Management Fund Workers' Compensation 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: County Administration (excluding the County Clerk, Community Outreach, Economic Development, Gwinnett Clean and Beautiful, and Internal Audit), Financial Services (excluding the Tax Assessor), Human Resources, Information Technology Services, Law, and Support Services. These activities are funded by indirect cost charges to all other funds receiving benefits.

Revenues and Expenses FY 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Revenues					
Charges for Services	54,280,446	54,870,458	58,513,465	76,209,908	30.2%
Investment Income	49,221	153,823	306,788	168,000	-45.2%
Miscellaneous	1,545,302	1,294,521	350,146	243,565	-30.4%
Contributions and Donations	—	—	2,000	—	-100.0%
Other Financing Sources	18,533	—	—	—	—
Total	55,893,502	56,318,802	59,172,399	76,621,473	29.5%
Use of Net Position	—	—	—	1,311,267	—
Total Revenues	55,893,502	56,318,802	59,172,399	77,932,740	31.7%
Expenses					
Personal Services	32,830,424	35,040,191	37,925,000	45,016,567	18.7%
Operations	16,470,266	17,785,162	20,287,504	28,023,027	38.1%
Contributions to Other Funds	755,671	731,385	744,431	868,449	16.7%
Contributions to Capital and Capital Outlay	28,333	151,182	232,025	3,820,697	1546.7%
Reserves and Contingencies	—	—	—	204,000	—
Total Expenses	50,084,694	53,707,920	59,188,960	77,932,740	31.7%



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 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Revenues					
Charges for Services	999,939	800,000	800,000	1,750,000	118.8%
Investment Income	17,667	23,883	49,792	47,000	-5.6%
Miscellaneous	—	185	—	—	—
Total Revenues	1,017,606	824,068	849,792	1,797,000	111.5%
Expenses					
Operations	731,367	1,667,506	916,800	1,750,000	90.9%
Contributions to Other Funds*	(1,812)	9,229	26,579	32,672	22.9%
Total	729,555	1,676,735	943,379	1,782,672	89.0%
Working Capital Reserve	—	—	—	14,328	—
Total Expenses	729,555	1,676,735	943,379	1,797,000	90.5%

*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 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Revenues					
Charges for Services	4,848,157	5,443,260	6,842,960	8,348,219	22.0%
Miscellaneous	278,237	283,106	284,829	367,865	29.2%
Other Financing Sources	—	—	41,940	—	-100.0%
Total Revenues	5,126,394	5,726,366	7,169,729	8,716,084	21.6%
Expenses					
Personal Services	2,714,754	2,933,448	3,260,601	3,604,740	10.6%
Operations	1,854,287	1,834,099	1,612,798	2,116,461	31.2%
Contributions to Other Funds	1,273,588	1,478,293	1,557,274	1,672,506	7.4%
Contributions to Capital and Capital Outlay	124,260	156,223	563,496	510,543	-9.4%
Reserves and Contingencies	—	—	—	14,000	—
Total	5,966,889	6,402,063	6,994,169	7,918,250	13.2%
Working Capital Reserve	—	—	—	797,834	—
Total Expenses	5,966,889	6,402,063	6,994,169	8,716,084	24.6%



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 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Revenues					
Charges for Services	50,208,488	52,245,807	57,693,191	60,135,459	4.2%
Investment Income	298,704	391,022	559,609	550,000	-1.7%
Miscellaneous	975,562	129,782	554,096	—	-100.0%
Other Financing Sources	469,105	12,315	—	—	—
Total	51,951,859	52,778,926	58,806,896	60,685,459	3.2%
Use of Net Position	—	—	—	3,756,347	—
Total Revenues	51,951,859	52,778,926	58,806,896	64,441,806	9.6%
Expenses					
Personal Services	481,242	566,030	757,655	1,063,945	40.4%
Operations	52,897,438	55,035,265	58,339,244	63,067,878	8.1%
Contributions to Other Funds*	430,703	(21,368)	252,137	299,983	19.0%
Reserves and Contingencies	—	—	—	10,000	—
Total Expenses	53,809,383	55,579,927	59,349,036	64,441,806	8.6%

*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 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Revenues					
Charges for Services	4,998,686	4,500,000	5,000,000	6,250,000	25.0%
Investment Income	107,411	132,606	149,675	165,000	10.2%
Miscellaneous	13,569	455,520	18,303	—	-100.0%
Total	5,119,666	5,088,126	5,167,978	6,415,000	24.1%
Use of Net Position	—	—	—	2,202,887	—
Total Revenues	5,119,666	5,088,126	5,167,978	8,617,887	66.8%
Expenses					
Personal Services	310,865	350,777	395,518	430,917	9.0%
Operations	5,443,019	4,672,031	5,885,256	7,193,292	22.2%
Contributions to Other Funds	830,983	763,374	838,428	983,678	17.3%
Reserves and Contingencies	—	—	—	10,000	—
Total Expenses	6,584,867	5,786,182	7,119,202	8,617,887	21.1%

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 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget	% Chg 18-19
Revenues					
Charges for Services	3,499,680	2,500,000	2,500,000	3,125,000	25.0%
Investment Income	136,364	163,057	243,928	230,000	-5.7%
Miscellaneous	19,273	117,990	412,228	—	-100.0%
Total	3,655,317	2,781,047	3,156,156	3,355,000	6.3%
Use of Net Position	—	—	—	2,406,539	—
Total Revenues	3,655,317	2,781,047	3,156,156	5,761,539	82.5%
Expenses					
Personal Services	106,100	89,041	65,065	68,187	4.8%
Operations	3,154,440	4,464,607	3,717,254	5,630,027	51.5%
Contributions to Other Funds	8,864	28,224	45,016	53,325	18.5%
Reserves and Contingencies	—	—	—	10,000	—
Total Expenses	3,269,404	4,581,872	3,827,335	5,761,539	50.5%

