



## Section 3

# OPERATING FUNDS

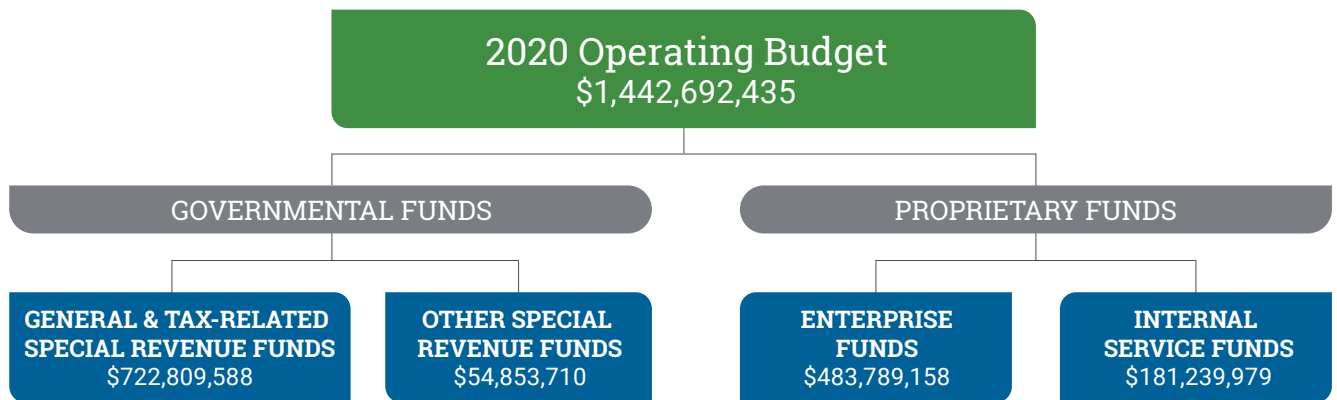
This section provides information for all County operating funds including definitions and assumptions concerning each fund's major revenue sources, financial summaries for each operating fund, and the 2020 budget.

# 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 from 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 a 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.

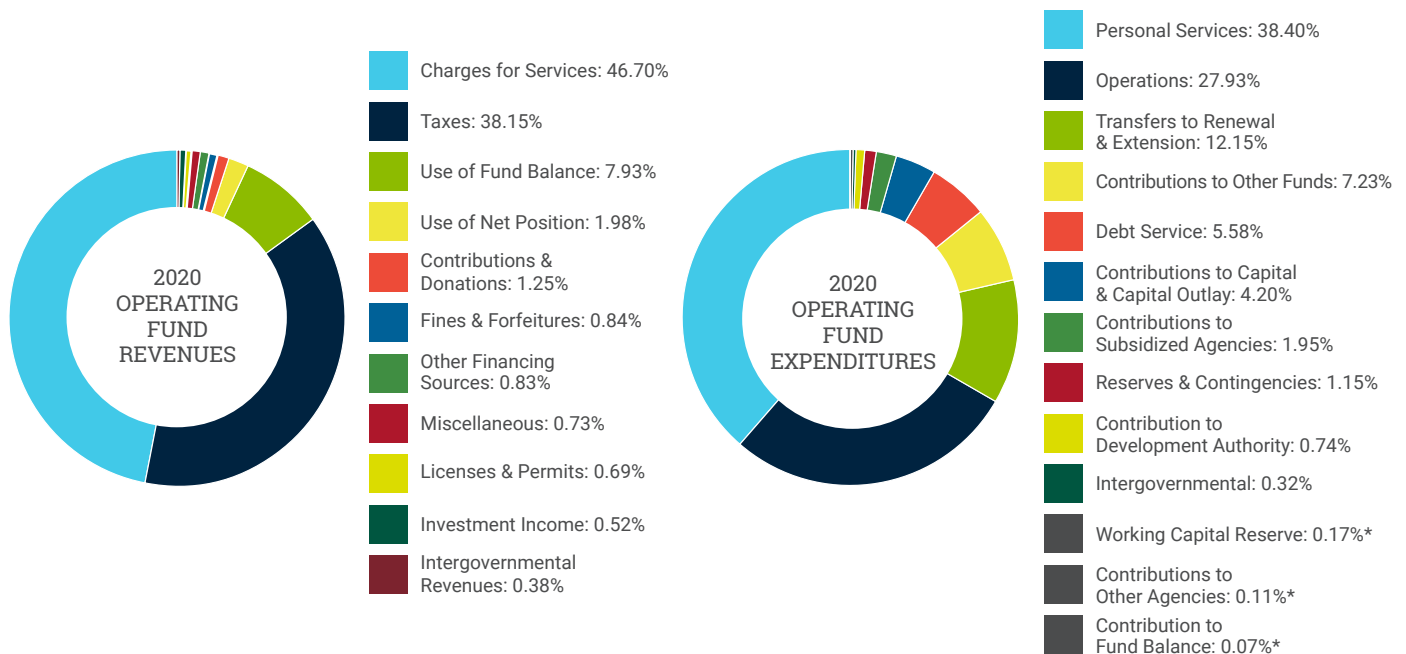
Under the full accrual basis of accounting, transactions and events are recognized as revenues or expenses when they occur, regardless of when cash is received or disbursed.



# OPERATING FUNDS

## Revenues and Expenditures FY 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
<b>Revenues</b>					
Taxes	502,681,191	527,467,314	570,081,653	550,383,610	-3.5%
Licenses and Permits	9,361,883	10,095,990	10,404,703	9,893,375	-4.9%
Intergovernmental	5,467,479	5,742,768	5,922,241	5,417,561	-8.5%
Charges for Services	585,602,570	602,426,514	645,462,517	674,138,527	4.4%
Fines and Forfeitures	14,187,006	13,550,445	11,538,786	12,056,150	4.5%
Investment Income	6,709,532	10,847,787	12,624,189	7,445,696	-41.0%
Contributions and Donations	21,138,247	23,097,607	24,020,111	17,969,646	-25.2%
Miscellaneous	8,325,725	9,828,836	13,147,527	10,477,759	-20.3%
Other Financing Sources	24,404,579	22,824,405	32,435,990	11,976,930	-63.1%
<b>Total</b>	<b>1,177,878,212</b>	<b>1,225,881,666</b>	<b>1,325,637,717</b>	<b>1,299,759,254</b>	<b>-2.0%</b>
Use of Net Position	—	—	—	28,537,000	—
Use of Fund Balance	—	—	—	114,396,181	—
<b>Total Revenues</b>	<b>1,177,878,212</b>	<b>1,225,881,666</b>	<b>1,325,637,717</b>	<b>1,442,692,435</b>	<b>8.8%</b>
<b>Expenditures</b>					
Personal Services	414,657,567	451,918,678	477,217,697	554,108,492	16.1%
Operations	290,224,474	306,597,088	328,546,674	402,951,982	22.6%
Debt Service	97,539,132	91,216,516	84,537,593	80,457,466	-4.8%
Intergovernmental	3,592,736	3,893,809	4,190,982	4,568,478	9.0%
Transfers to Renewal and Extension	157,203,890	179,381,209	217,706,765	175,273,823	-19.5%
Contributions to Other Funds	86,650,483	88,151,376	110,219,676	104,257,795	-5.4%
Contribution to Development Authority	9,032,227	6,586,864	10,994,249	10,731,776	-2.4%
Contributions to Subsidized Agencies	24,507,648	25,639,495	26,864,377	28,082,738	4.5%
Contributions to Other Agencies	1,597,000	1,605,000	1,601,985	1,623,500	1.3%
Contributions to Capital and Capital Outlay	60,869,928	70,595,704	54,845,767	60,537,573	10.4%
Reserves and Contingencies	—	—	—	16,642,860	—
<b>Total Expenditures</b>	<b>1,145,875,085</b>	<b>1,225,585,739</b>	<b>1,316,725,765</b>	<b>1,439,236,483</b>	<b>9.3%</b>
Working Capital Reserve	—	—	—	2,410,456	—
Contribution to Fund Balance	—	—	—	1,045,496	—
<b>Gross Budget</b>	<b>1,145,875,085</b>	<b>1,225,585,739</b>	<b>1,316,725,765</b>	<b>1,442,692,435</b>	<b>9.6%</b>
Less: Indirect Costs	52,894,820	57,070,645	66,801,449	75,804,845	13.5%
<b>Total Net Budget</b>	<b>1,092,980,265</b>	<b>1,168,515,094</b>	<b>1,249,924,316</b>	<b>1,366,887,590</b>	<b>9.4%</b>

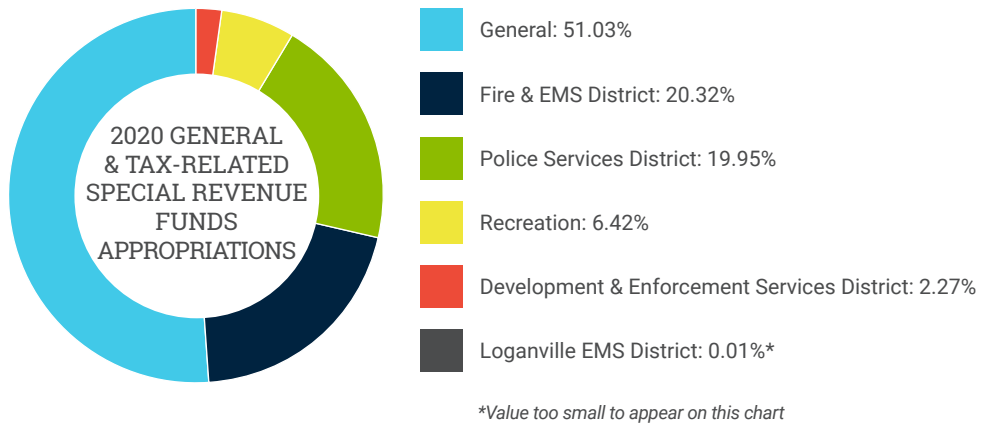
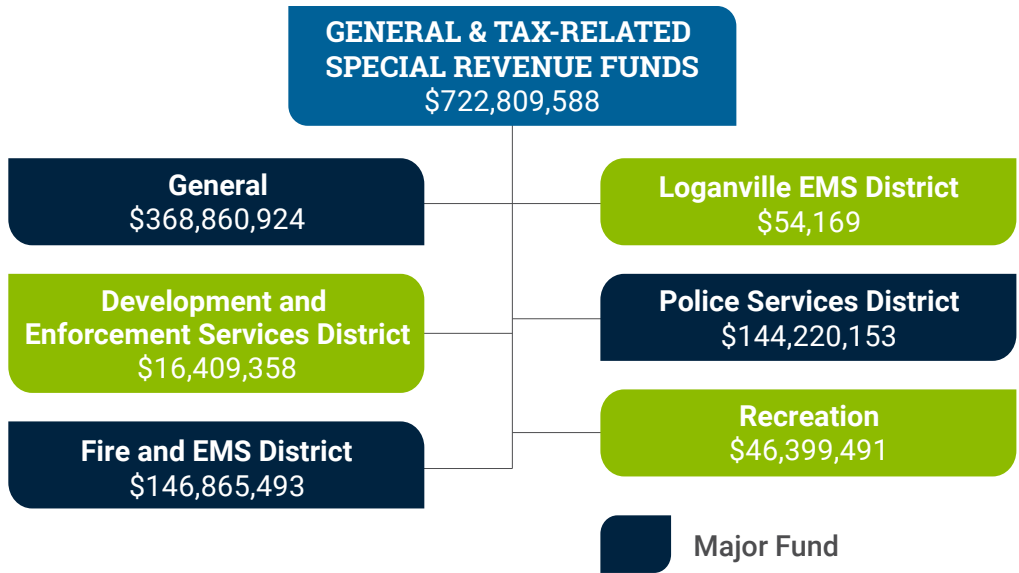


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# GENERAL & TAX-RELATED SPECIAL REVENUE FUNDS

# GENERAL AND TAX-RELATED SPECIAL REVENUE FUNDS

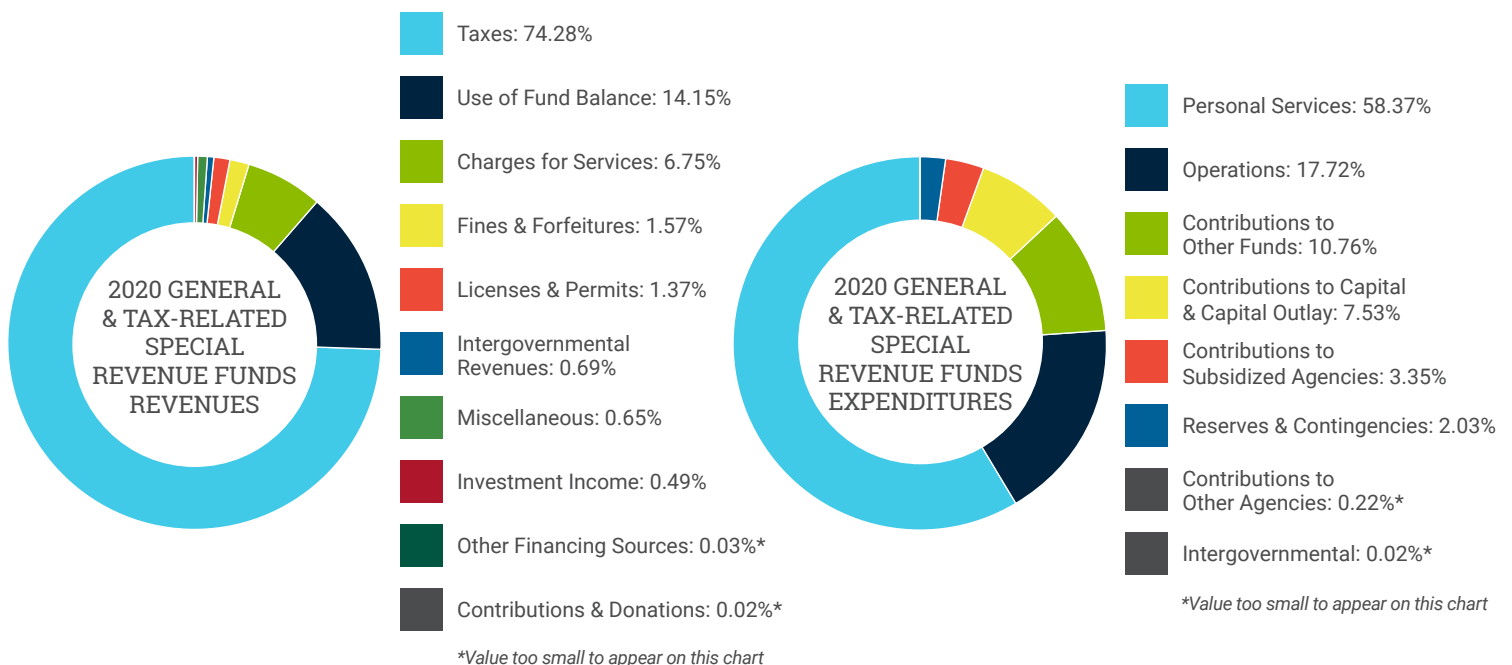
The **General and Tax-Related Special Revenue Fund Type** consists of governmental funds that derive their revenue primarily from property taxes. These include the General, Development and Enforcement Services District, Fire and EMS District, Loganville EMS District, Police Services District, Recreation, and Tax Allocation District funds – Gwinnett Place, Indian Trail, Jimmy Carter Boulevard, Lake Lucerne, The Exchange at Gwinnett, and Park Place TAD Funds. At the time the 2020 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 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
<b>Revenues</b>					
Taxes	490,447,604	514,237,497	556,083,648	536,921,795	-3.4%
Licenses and Permits	9,294,371	10,068,590	10,403,799	9,878,375	-5.1%
Intergovernmental	5,067,479	5,342,768	5,521,680	5,017,561	-9.1%
Charges for Services	49,189,271	51,406,480	53,171,651	48,825,511	-8.2%
Fines and Forfeitures	12,335,323	11,439,458	10,272,906	11,322,171	10.2%
Investment Income	2,683,894	4,452,566	5,433,439	3,528,706	-35.1%
Contributions and Donations	80,015	26,176	93,284	167,414	79.5%
Miscellaneous	4,755,807	5,710,097	6,068,354	4,665,787	-23.1%
Other Financing Sources	9,646,250	11,541,497	13,933,788	186,930	-98.7%
<b>Total</b>	<b>583,500,014</b>	<b>614,225,129</b>	<b>660,982,549</b>	<b>620,514,250</b>	<b>-6.1%</b>
Use of Fund Balance	—	—	—	102,295,338	—
<b>Total Revenues</b>	<b>583,500,014</b>	<b>614,225,129</b>	<b>660,982,549</b>	<b>722,809,588</b>	<b>9.4%</b>
<b>Expenditures</b>					
Personal Services	316,110,345	345,108,409	362,172,331	421,942,142	16.5%
Operations	85,952,522	94,782,971	97,541,459	128,052,556	31.3%
Debt Service	4,261,187	4,247,451	4,253,750	—	-100.0%
Intergovernmental	102,645	106,425	108,718	115,000	5.8%
Contributions to Other Funds	66,942,182	68,644,408	87,088,493	77,745,055	-10.7%
Contributions to Subsidized Agencies	21,379,722	22,148,312	23,135,765	24,235,227	4.8%
Contributions to Other Agencies	1,597,000	1,597,000	1,601,985	1,623,500	1.3%
Contributions to Capital and Capital Outlay	59,850,376	62,549,516	51,079,834	54,452,732	6.6%
Reserves and Contingencies	—	—	—	14,643,376	—
<b>Total Expenditures</b>	<b>556,195,979</b>	<b>599,184,492</b>	<b>626,982,335</b>	<b>722,809,588</b>	<b>15.3%</b>



# GENERAL AND TAX-RELATED SPECIAL REVENUE FUNDS

## Major Revenue Sources Definitions and Assumptions

### Taxes

Taxes represent approximately 87 percent of the total fiscal year 2020 budgeted revenues, excluding 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.
Gwinnett Place TAD Fund Indian Trail TAD Fund Jimmy Carter Boulevard TAD Fund Lake Lucerne TAD Fund Park Place TAD Fund The Exchange at Gwinnett 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 2020 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 2020.	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. 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 title <i>ad valorem</i> taxes 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 2020 budgeted revenues, excluding 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. 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 2020, expenditures of the General Fund are expected to total \$368.9 million—an increase of \$42.7 million, or 13.1 percent, from 2019 actual expenditures. This increase is primarily attributable to an increase in personal services of \$24.3 million, which includes 66 new positions, pay-for-performance salary adjustments, and longevity pay for eligible employees. Other increases for 2020 include an increase in operations of \$12.4 million, a \$7.4 million appropriation for reserves and contingencies, and an increase in payments to subsidized agencies of \$1.0 million. These increases are offset by a decrease of \$1.9 million in contributions to other funds and a \$0.3 million decrease in contributions to capital.

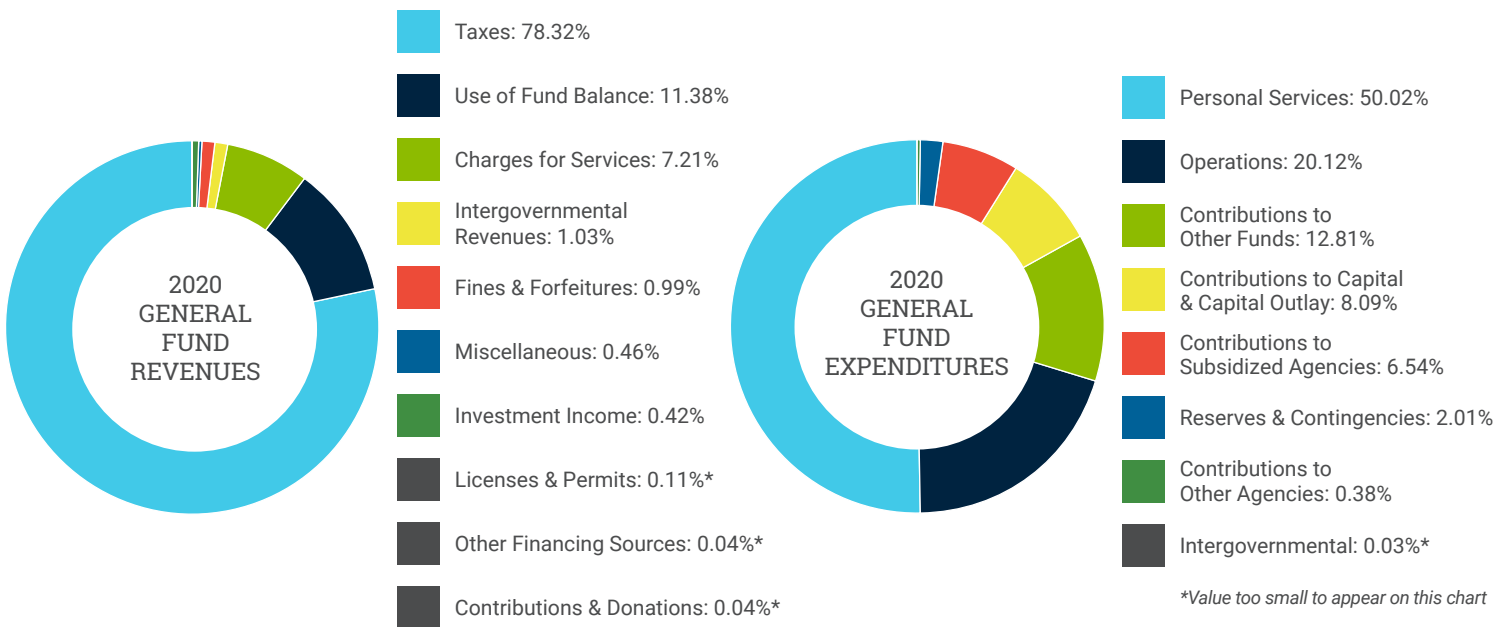
Budgeted Use of Fund Balance in the General Fund totals \$42.0 million, which represents a 23.9 percent reduction in the fund's estimated ending fund balance from 2019 to 2020. With the County's unreserved fund balance well above the required reserve of three months of normal operating expenditures, 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 2020 this full amount will not actually be utilized.



# GENERAL FUND

## Revenue and Expenditures FY 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
<b>Fund Balance January 1</b>	<b>150,006,962</b>	<b>155,279,492</b>	<b>159,742,211</b>	<b>175,921,207</b>	
<b>Revenues</b>					
Taxes	253,673,640	265,356,547	290,917,910	288,883,228	-0.7%
Licenses and Permits	204,992	403,351	286,450	400,000	39.6%
Intergovernmental	3,701,152	3,972,947	4,061,651	3,807,049	-6.3%
Charges for Services	27,249,421	29,043,841	29,467,627	26,605,078	-9.7%
Fines and Forfeitures	4,196,589	3,727,335	3,330,716	3,633,616	9.1%
Investment Income	1,354,124	1,966,361	2,371,145	1,535,206	-35.3%
Contributions and Donations	61,048	25,901	79,756	154,514	93.7%
Miscellaneous	1,767,577	2,503,070	2,789,939	1,708,748	-38.8%
Other Financing Sources	223,260	1,544,115	8,985,093	165,000	-98.2%
<b>Total</b>	<b>292,431,803</b>	<b>308,543,468</b>	<b>342,290,287</b>	<b>326,892,439</b>	<b>-4.5%</b>
Use of Fund Balance	—	—	—	41,968,485	—
<b>Total Revenues</b>	<b>292,431,803</b>	<b>308,543,468</b>	<b>342,290,287</b>	<b>368,860,924</b>	<b>7.8%</b>
<b>Expenditures</b>					
Personal Services	140,285,279	152,830,716	160,199,842	184,485,416	15.2%
Operations	54,930,871	60,601,209	61,852,777	74,224,352	20.0%
Intergovernmental	102,645	106,425	108,718	115,000	5.8%
Contributions to Other Funds	47,397,044	47,238,893	49,093,040	47,242,256	-3.8%
Contributions to Subsidized Agencies	21,379,722	22,148,312	23,135,765	24,115,227	4.2%
Contributions to Other Agencies	1,591,000	1,591,000	1,595,985	1,417,500	-11.2%
Contributions to Capital and Capital Outlay	21,472,712	19,564,194	30,125,164	29,858,173	-0.9%
Reserves and Contingencies	—	—	—	7,403,000	—
<b>Total Expenditures</b>	<b>287,159,273</b>	<b>304,080,749</b>	<b>326,111,291</b>	<b>368,860,924</b>	<b>13.1%</b>
<b>Fund Balance December 31</b>	<b>155,279,492</b>	<b>159,742,211</b>	<b>175,921,207</b>	<b>133,952,722</b>	<b>-23.9%</b>

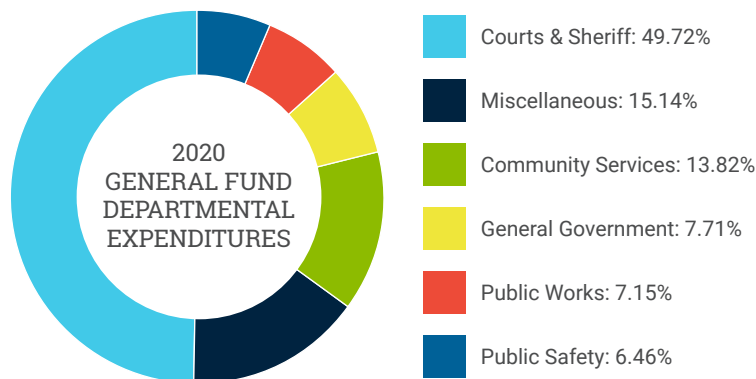


# GENERAL FUND

## Departmental Expenditures FY 2017 – 2020

Agency	Group	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget
Board of Commissioners	General Government	1,046,426	1,148,381	1,242,132	1,530,301
Clerk of Court	Courts and Sheriff	9,805,563	9,964,769	10,421,813	12,123,106
Community Services	Community Services	10,500,535	11,090,390	12,654,072	14,705,354
Community Services – Elections	Community Services	2,475,944	6,448,464	3,780,589	11,013,658
Corrections	Public Safety	16,243,426	17,396,998	17,263,038	19,535,463
County Administration	General Government	1,451,959	1,078,853	228,640	1,559,463
District Attorney	Courts and Sheriff	12,993,896	14,434,417	15,623,066	18,647,243
Financial Services	General Government	9,107,584	9,738,460	8,703,656	10,007,377
Judiciary	Courts and Sheriff	25,263,140	26,923,956	28,276,355	27,447,287
Juvenile Court	Courts and Sheriff	8,051,394	8,685,546	8,987,680	8,702,916
Medical Examiner	Public Safety	1,324,381	1,310,726	1,318,948	1,321,997
Non-Departmental	Miscellaneous	43,906,097	40,210,799	49,455,885	55,817,536
Planning and Development	Public Works	572,257	543,396	681,110	759,534
Police Services	Public Safety	1,874,462	2,069,417	2,326,295	2,965,733
Probate Court	Courts and Sheriff	2,524,028	2,872,993	2,884,347	3,177,490
Sheriff	Courts and Sheriff	84,468,313	89,245,817	96,166,762	106,922,315
Solicitor	Courts and Sheriff	4,294,036	4,744,051	5,227,575	6,428,565
Subsidized Agencies	Community Services	22,128,026	23,059,050	24,082,461	25,251,234
Support Services	General Government	—	23,104	142,735	165,842
Tax Commissioner	General Government	10,753,050	12,762,460	13,703,051	15,162,195
Transportation	Public Works	18,374,756	20,328,702	22,941,081	25,616,315
<b>Total</b>		<b>287,159,273</b>	<b>304,080,749</b>	<b>326,111,291</b>	<b>368,860,924</b>

See "Key Decision Packages and Operating Initiatives" on pages II:12 - II:15 for more information on increases.



# GENERAL OBLIGATION BOND DEBT SERVICE FUND

The **General Obligation Bond Debt Service Fund** accounted 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. This fund was closed in 2019 as the final payment was made on the 2003 G.O. Bond in January 2019.

## Revenues and Expenditures FY 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
<b>Fund Balance January 1</b>	<b>19,224,694</b>	<b>15,988,289</b>	<b>12,527,411</b>	<b>—</b>	
<b>Revenues</b>					
Taxes	838,912	575,356	199,442	—	-100.0%
Intergovernmental	53,255	—	—	—	—
Investment Income	138,148	212,317	64,340	—	-100.0%
<b>Total Revenues</b>	<b>1,030,315</b>	<b>787,673</b>	<b>263,782</b>	<b>—</b>	<b>-100.0%</b>
<b>Expenditures</b>					
Operations	5,533	1,100	550	—	-100.0%
Contributions to Other Funds	—	—	8,536,893	—	-100.0%
Debt Service	4,261,187	4,247,451	4,253,750	—	-100.0%
<b>Total Expenditures</b>	<b>4,266,720</b>	<b>4,248,551</b>	<b>12,791,193</b>	<b>—</b>	<b>-100.0%</b>
<b>Fund Balance December 31</b>	<b>15,988,289</b>	<b>12,527,411</b>	<b>—</b>	<b>—</b>	



# 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 2020, expenditures are expected to total \$16.4 million—an increase of \$3.6 million, or 28.0 percent, from 2019 actual expenditures. The increase is primarily due to an increase in personal services of \$2.1 million, which includes funding for 10 positions to support community engagement and to improve efficiency and productivity levels, pay-for-performance salary adjustments, and longevity pay for eligible employees. Other increases include an increase in operations of \$0.5 million, an appropriation for reserves and contingencies of \$0.3 million, an increase in contributions to other funds of \$0.5 million, and an increase in contributions to capital of \$0.2 million.

## Revenues and Expenditures FY 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
<b>Fund Balance January 1</b>	<b>9,215,729</b>	<b>10,142,067</b>	<b>10,797,280</b>	<b>12,270,567</b>	
<b>Revenues</b>					
Taxes	7,192,501	7,507,296	8,062,708	7,761,647	-3.7%
Licenses and Permits	3,957,587	4,509,642	4,765,651	4,273,325	-10.3%
Intergovernmental	50,188	53,146	59,129	40,000	-32.4%
Charges for Services	634,608	662,677	833,523	573,700	-31.2%
Investment Income	91,830	172,309	223,223	165,000	-26.1%
Miscellaneous	6,986	12,469	9,532	—	-100.0%
Other Financing Sources	655,888	681,448	343,728	—	-100.0%
<b>Total</b>	<b>12,589,588</b>	<b>13,598,987</b>	<b>14,297,494</b>	<b>12,813,672</b>	<b>-10.4%</b>
Use of Fund Balance	—	—	—	3,595,686	—
<b>Total Revenues</b>	<b>12,589,588</b>	<b>13,598,987</b>	<b>14,297,494</b>	<b>16,409,358</b>	<b>14.8%</b>
<b>Expenditures</b>					
Personal Services	6,929,783	7,451,603	8,039,278	10,147,586	26.2%
Operations	578,841	594,599	736,772	1,271,919	72.6%
Contributions to Other Funds	1,490,644	1,210,428	1,247,593	1,724,486	38.2%
Contributions to Capital and Capital Outlay	2,663,982	3,687,144	2,800,564	3,013,371	7.6%
Reserves and Contingencies	—	—	—	251,996	—
<b>Total Expenditures</b>	<b>11,663,250</b>	<b>12,943,774</b>	<b>12,824,207</b>	<b>16,409,358</b>	<b>28.0%</b>
<b>Fund Balance December 31</b>	<b>10,142,067</b>	<b>10,797,280</b>	<b>12,270,567</b>	<b>8,674,881</b>	

# FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND

The **Fire and Emergency Medical Services 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 2020, expenditures are expected to total \$146.9 million—an increase of \$27.6 million, or 23.2 percent, from 2019 actual expenditures. This increase is due to an increase of \$14.8 million in personal services, which includes 48 new positions, pay-for-performance salary adjustments, and longevity pay for eligible employees. Other increases include a \$7.4 million increase in operations, a \$3.1 million appropriation for reserves and contingencies, a \$1.0 million increase in contributions to other funds, and an increase in contributions to capital of \$1.3 million.

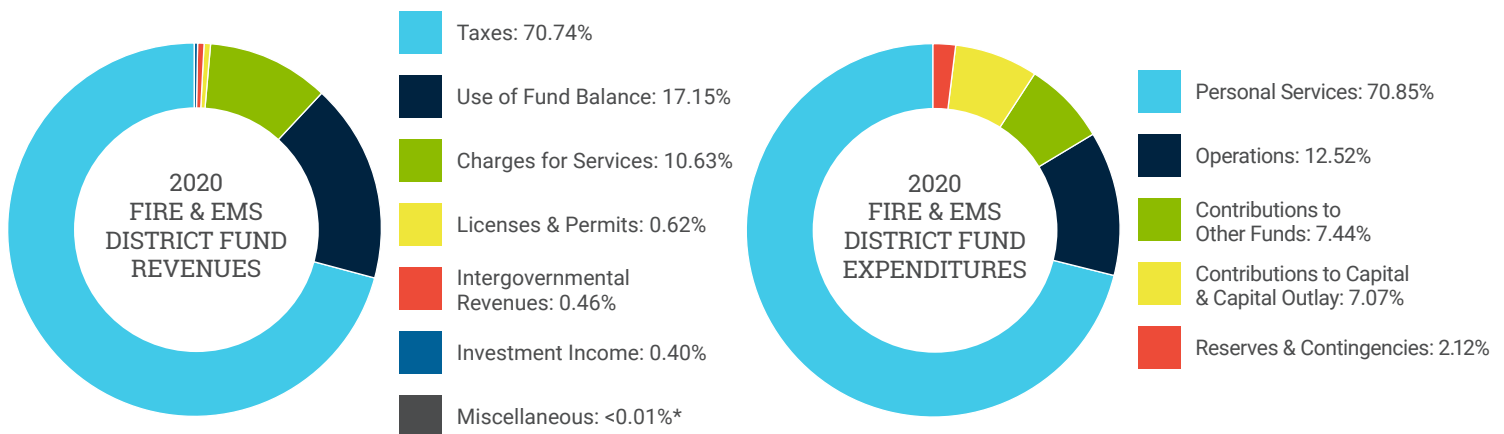
Budgeted Use of Fund Balance in the Fire and Emergency Medical Services District Fund totals \$25.2 million, which represents a 36.9 percent reduction in the fund's estimated ending fund balance from 2019 to 2020. With the County's unreserved fund balance well above the required reserve of three months 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 2020 this full amount will not actually be utilized.



# FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND

## Revenues and Expenditures FY 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
<b>Fund Balance January 1</b>	<b>47,543,463</b>	<b>52,793,519</b>	<b>57,822,151</b>	<b>68,321,651</b>	
<b>Revenues</b>					
Taxes	94,290,680	98,792,183	106,351,388	103,868,630	-2.3%
Licenses and Permits	863,985	865,241	945,764	915,350	-3.2%
Intergovernmental	771,382	789,544	838,779	680,000	-18.9%
Charges for Services	15,921,513	16,328,641	17,439,125	15,618,060	-10.4%
Investment Income	340,593	693,508	923,292	590,000	-36.1%
Contributions and Donations	1,207	130	13,180	—	-100.0%
Miscellaneous	118,420	226,760	176,615	3,000	-98.3%
Other Financing Sources	5,830,115	6,190,791	3,055,358	—	-100.0%
<b>Total</b>	<b>118,137,895</b>	<b>123,886,798</b>	<b>129,743,501</b>	<b>121,675,040</b>	<b>-6.2%</b>
Use of Fund Balance	—	—	—	25,190,453	—
<b>Total Revenues</b>	<b>118,137,895</b>	<b>123,886,798</b>	<b>129,743,501</b>	<b>146,865,493</b>	<b>13.2%</b>
<b>Expenditures</b>					
Personal Services	81,452,794	87,173,227	89,248,819	104,054,078	16.6%
Operations	9,220,075	9,764,072	11,025,624	18,386,760	66.8%
Contributions to Other Funds	7,873,491	7,673,585	9,882,344	10,919,750	10.5%
Contributions to Capital and Capital Outlay	14,341,479	14,247,282	9,087,214	10,385,704	14.3%
Reserves and Contingencies	—	—	—	3,119,201	—
<b>Total Expenditures</b>	<b>112,887,839</b>	<b>118,858,166</b>	<b>119,244,001</b>	<b>146,865,493</b>	<b>23.2%</b>
<b>Fund Balance December 31</b>	<b>52,793,519</b>	<b>57,822,151</b>	<b>68,321,651</b>	<b>43,131,198</b>	<b>-36.9%</b>



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# LOGANVILLE EMERGENCY MEDICAL SERVICES DISTRICT FUND

The **Loganville Emergency Medical Services 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 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
<b>Fund Balance January 1</b>	<b>764,316</b>	<b>740,247</b>	<b>716,883</b>	<b>689,316</b>	
<b>Revenues</b>					
Investment Income	5,970	8,662	11,998	11,500	-4.2%
<b>Total</b>	<b>5,970</b>	<b>8,662</b>	<b>11,998</b>	<b>11,500</b>	<b>-4.2%</b>
Use of Fund Balance	—	—	—	42,669	—
<b>Total Revenues</b>	<b>5,970</b>	<b>8,662</b>	<b>11,998</b>	<b>54,169</b>	<b>351.5%</b>
<b>Expenditures</b>					
Operations	25,168	30,579	40,780	52,163	27.9%
Contributions to Other Funds*	4,871	1,447	(1,215)	2,006	-265.1%
<b>Total Expenditures</b>	<b>30,039</b>	<b>32,026</b>	<b>39,565</b>	<b>54,169</b>	<b>36.9%</b>
<b>Fund Balance December 31</b>	<b>740,247</b>	<b>716,883</b>	<b>689,316</b>	<b>646,647</b>	

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



# 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 2020, expenditures are expected to total \$144.2 million—an increase of \$28.8 million, or 25.0 percent, from 2019 actual expenditures. This increase is primarily attributable to an increase of \$14.8 million in personal services, which includes 36 new positions, pay-for-performance salary adjustments, and longevity pay for eligible employees. Other increases include a \$7.4 million increase in operations, a \$3.5 million appropriation for reserves and contingencies, and a \$3.2 million increase in contributions to capital funds. These increases are offset by a decrease of \$0.4 million in contributions to other funds.

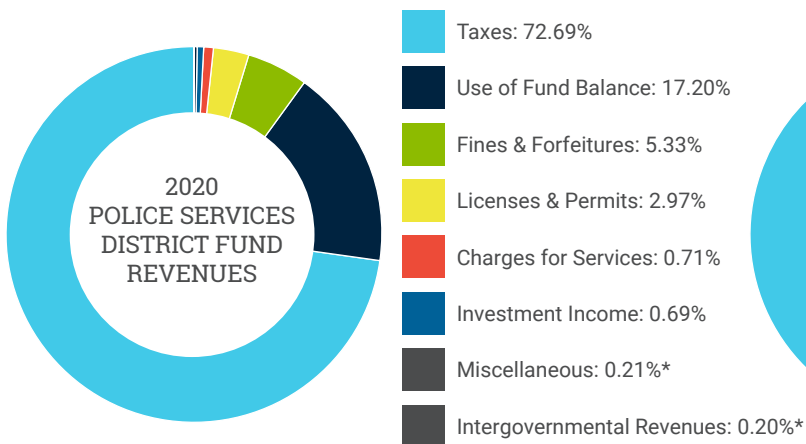
Budgeted Use of Fund Balance in the Police Services District Fund totals \$24.8 million, which represents a 29.4 percent reduction in the fund's estimated ending fund balance from 2019 to 2020. With the County's unreserved fund balance well above the required reserve of three months of normal operating 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 2020 this full amount will not actually be utilized.



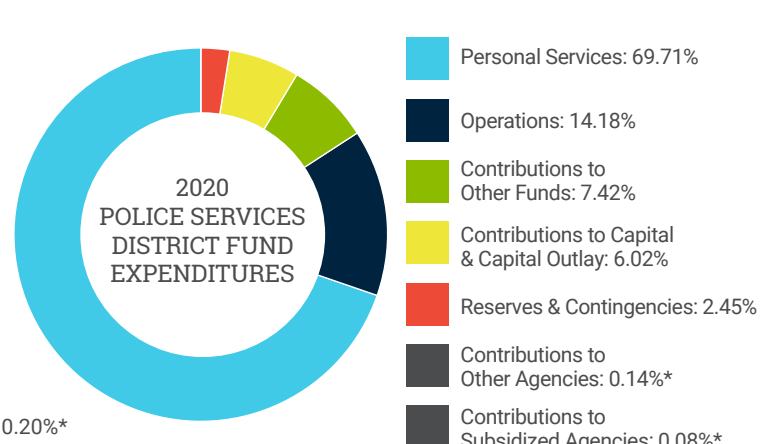
# POLICE SERVICES DISTRICT FUND

## Revenues and Expenditures FY 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
<b>Fund Balance January 1</b>	<b>51,379,568</b>	<b>66,110,253</b>	<b>69,667,826</b>	<b>84,317,064</b>	
<b>Revenues</b>					
Taxes	102,229,094	106,874,315	113,753,376	104,822,295	-7.9%
Licenses and Permits	4,267,807	4,290,356	4,405,934	4,289,700	-2.6%
Intergovernmental	280,696	295,289	324,602	287,875	-11.3%
Charges for Services	1,321,148	1,268,311	1,120,023	1,023,500	-8.6%
Fines and Forfeitures	8,138,734	7,712,123	6,942,190	7,688,555	10.8%
Investment Income	604,518	1,115,092	1,442,484	1,000,000	-30.7%
Contributions and Donations	17,500	—	—	—	—
Miscellaneous	468,408	562,750	548,140	305,000	-44.4%
Other Financing Sources	2,915,057	3,054,676	1,527,679	—	-100.0%
<b>Total</b>	<b>120,242,962</b>	<b>125,172,912</b>	<b>130,064,428</b>	<b>119,416,925</b>	<b>-8.2%</b>
Use of Fund Balance	—	—	—	24,803,228	—
<b>Total Revenues</b>	<b>120,242,962</b>	<b>125,172,912</b>	<b>130,064,428</b>	<b>144,220,153</b>	<b>10.9%</b>
<b>Expenditures</b>					
Personal Services	71,003,209	79,332,736	85,760,414	100,546,143	17.2%
Operations	11,169,564	13,489,287	13,049,834	20,446,485	56.7%
Contributions to Other Funds	5,359,907	6,444,580	11,101,549	10,698,007	-3.6%
Contributions to Subsidized Agencies	—	—	—	120,000	—
Contributions to Other Agencies	—	—	—	200,000	—
Contributions to Capital and Capital Outlay	17,979,597	22,348,736	5,503,393	8,682,134	57.8%
Reserves and Contingencies	—	—	—	3,527,384	—
<b>Total Expenditures</b>	<b>105,512,277</b>	<b>121,615,339</b>	<b>115,415,190</b>	<b>144,220,153</b>	<b>25.0%</b>
<b>Fund Balance December 31</b>	<b>66,110,253</b>	<b>69,667,826</b>	<b>84,317,064</b>	<b>59,513,836</b>	<b>-29.4%</b>



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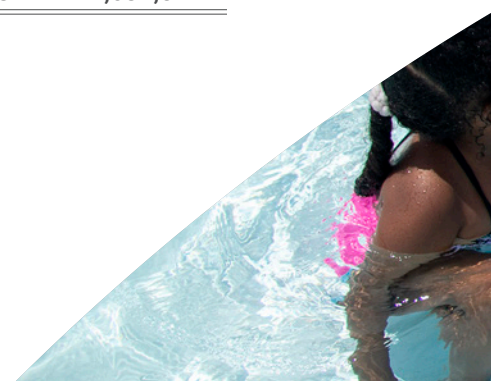
# RECREATION FUND

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.

In 2020, expenditures of the Recreation Fund are expected to total \$46.4 million—an increase of \$5.8 million, or 14.4 percent, from 2019 actual expenditures. This increase is primarily attributable to an increase of \$3.8 million in personal services which includes pay-for-performance salary adjustments and longevity pay for eligible employees. Other increases include a \$2.8 million increase in operations, a \$0.3 million appropriation for reserve and contingencies. These increases are offset by a decrease of \$0.1 million in contributions to other funds, and a \$1.1 million decrease in contributions to capital funds.

## Revenues and Expenditures FY 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
<b>Fund Balance January 1</b>	<b>17,258,095</b>	<b>19,816,988</b>	<b>21,326,271</b>	<b>21,332,408</b>	
<b>Revenues</b>					
Taxes	30,396,770	31,820,341	33,143,392	31,585,995	-4.7%
Intergovernmental	210,806	231,842	237,519	202,637	-14.7%
Charges for Services	4,062,581	4,103,010	4,311,353	5,005,173	16.1%
Investment Income	148,711	284,317	304,355	227,000	-25.4%
Contributions and Donations	260	145	348	12,900	3,606.9%
Miscellaneous	2,394,416	2,405,048	2,544,128	2,649,039	4.1%
Other Financing Sources	21,930	70,467	21,930	21,930	0.0%
<b>Total</b>	<b>37,235,474</b>	<b>38,915,170</b>	<b>40,563,025</b>	<b>39,704,674</b>	<b>-2.1%</b>
Use of Fund Balance	—	—	—	6,694,817	—
<b>Total Revenues</b>	<b>37,235,474</b>	<b>38,915,170</b>	<b>40,563,025</b>	<b>46,399,491</b>	<b>14.4%</b>
<b>Expenditures</b>					
Personal Services	16,439,280	18,320,127	18,923,978	22,708,919	20.0%
Operations	10,022,470	10,302,125	10,835,122	13,670,877	26.2%
Contributions to Other Funds	4,816,225	6,075,475	7,228,289	7,158,550	-1.0%
Contributions to Other Agencies	6,000	6,000	6,000	6,000	0.0%
Contributions to Capital and Capital Outlay	3,392,606	2,702,160	3,563,499	2,513,350	-29.5%
Reserves and Contingencies	—	—	—	341,795	—
<b>Total Expenditures</b>	<b>34,676,581</b>	<b>37,405,887</b>	<b>40,556,888</b>	<b>46,399,491</b>	<b>14.4%</b>
<b>Fund Balance December 31</b>	<b>19,816,988</b>	<b>21,326,271</b>	<b>21,332,408</b>	<b>14,637,591</b>	



# 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. 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 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
<b>Fund Balance January 1</b>	—	—	887,943	1,734,832	
<b>Revenues</b>					
Taxes	—	887,943	846,889	—	-100.0%
<b>Total Revenues</b>	—	887,943	846,889	—	-100.0%
<b>Expenditures</b>					
Contributions to Capital and Capital Outlay	—	—	—	—	—
<b>Total Expenditures</b>	—	—	—	—	—
<b>Fund Balance December 31</b>	—	887,943	1,734,832	1,734,832	





# INDIAN TRAIL TAD FUND

The **Indian Trail TAD Fund** accounts for the positive tax increment revenues attributable to the Indian Trail Tax Allocation District. 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 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
<b>Fund Balance January 1</b>	<b>421,805</b>	<b>949,959</b>	<b>1,436,847</b>	<b>2,032,503</b>	
<b>Revenues</b>					
Taxes	528,154	486,888	595,656	—	-100.0%
<b>Total Revenues</b>	<b>528,154</b>	<b>486,888</b>	<b>595,656</b>	<b>—</b>	<b>-100.0%</b>
<b>Expenditures</b>					
Contributions to Capital and Capital Outlay	—	—	—	—	—
<b>Total Expenditures</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Fund Balance December 31</b>	<b>949,959</b>	<b>1,436,847</b>	<b>2,032,503</b>	<b>2,032,503</b>	

# 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. 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 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
<b>Fund Balance January 1</b>	<b>1,720,289</b>	<b>2,958,211</b>	<b>4,424,842</b>	<b>6,141,834</b>	
<b>Revenues</b>					
Taxes	1,237,922	1,466,631	1,624,390	—	-100.0%
Investment Income	—	—	92,602	—	-100.0%
<b>Total Revenues</b>	<b>1,237,922</b>	<b>1,466,631</b>	<b>1,716,992</b>	<b>—</b>	<b>-100.0%</b>
<b>Expenditures</b>					
Contributions to Capital and Capital Outlay	—	—	—	—	—
<b>Total Expenditures</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Fund Balance December 31</b>	<b>2,958,211</b>	<b>4,424,842</b>	<b>6,141,834</b>	<b>6,141,834</b>	

# 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. 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 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
<b>Fund Balance January 1</b>	—	—	119,435	244,534	
<b>Revenues</b>					
Taxes	—	119,435	125,099	—	-100.0%
<b>Total Revenues</b>	—	119,435	125,099	—	-100.0%
<b>Expenditures</b>					
Contributions to Capital and Capital Outlay	—	—	—	—	—
<b>Total Expenditures</b>	—	—	—	—	—
<b>Fund Balance December 31</b>	—	119,435	244,534	244,534	

# PARK PLACE TAD FUND

The **Park Place TAD Fund** accounts for the positive tax increment revenues attributable to the Park Place Tax Allocation District. 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 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
<b>Fund Balance January 1</b>	<b>66,888</b>	<b>126,819</b>	<b>477,381</b>	<b>940,779</b>	
<b>Revenues</b>					
Taxes	59,931	350,562	463,398	—	-100.0%
<b>Total Revenues</b>	<b>59,931</b>	<b>350,562</b>	<b>463,398</b>	<b>—</b>	<b>-100.0%</b>
<b>Expenditures</b>					
Contributions to Capital and Capital Outlay	—	—	—	—	—
<b>Total Expenditures</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Fund Balance December 31</b>	<b>126,819</b>	<b>477,381</b>	<b>940,779</b>	<b>940,779</b>	



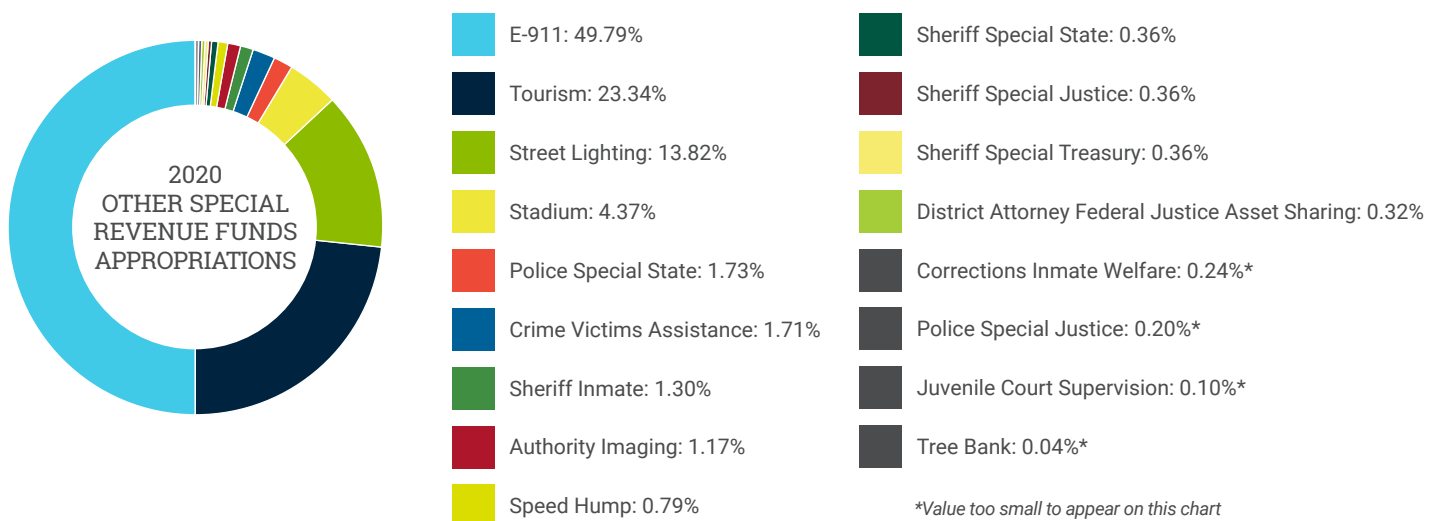
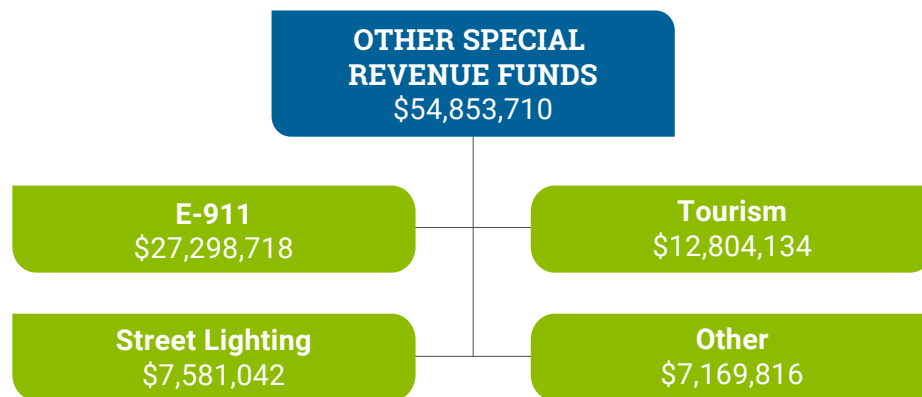


# OTHER SPECIAL REVENUE FUNDS

# 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 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.

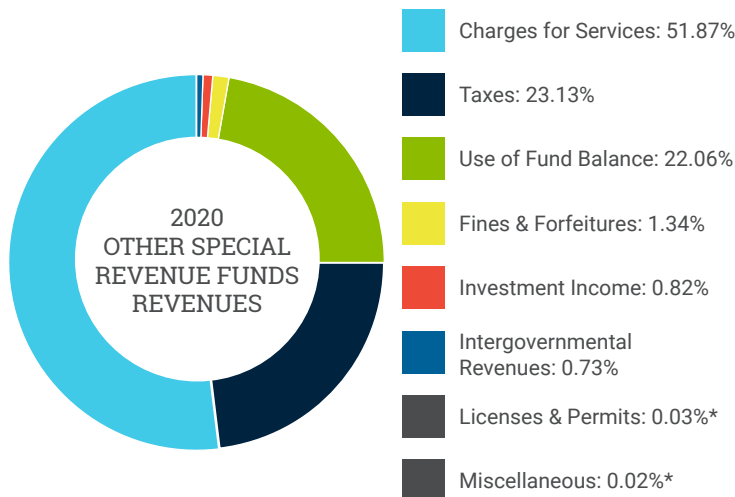
For 2020, the net budgeted Use of Fund Balance in the Special Revenue Funds in aggregate is \$11.1 million, or 20.0 percent of beginning fund balance. Accumulated funds from prior years were budgeted to meet 2019 expenditure needs and finance 2020 contributions to capital projects funds. Due to salary savings and revenues that are budgeted when received, it is anticipated that by the end of 2020 this amount will not actually be utilized.



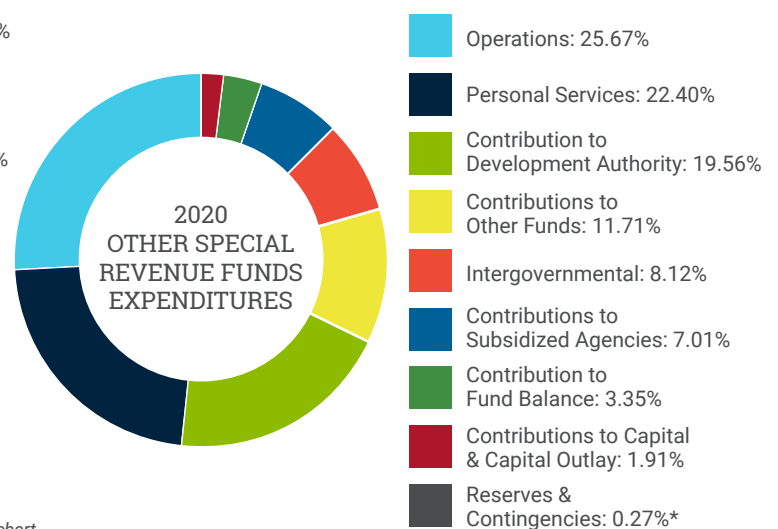
# OTHER SPECIAL REVENUE FUNDS

## Revenues and Expenditures FY 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
<b>Fund Balance January 1</b>	<b>51,586,070</b>	<b>52,920,162</b>	<b>52,407,347</b>	<b>55,185,331</b>	
<b>Revenues</b>					
Taxes	11,420,527	12,319,266	12,989,921	12,686,815	-2.3%
Licenses and Permits	67,512	27,400	904	15,000	1,559.3%
Intergovernmental	400,000	400,000	400,000	400,000	0.0%
Charges for Services	27,732,767	28,722,681	34,865,348	28,452,883	-18.4%
Fines and Forfeitures	1,851,683	2,110,987	1,265,880	733,979	-42.0%
Investment Income	380,484	672,837	814,759	452,490	-44.5%
Miscellaneous	74,453	418,232	29,944	11,700	-60.9%
Other Financing Sources	1,990,613	74,094	80,532	—	-100.0%
<b>Total</b>	<b>43,918,039</b>	<b>44,745,497</b>	<b>50,447,288</b>	<b>42,752,867</b>	<b>-15.3%</b>
Use of Fund Balance	—	—	—	12,100,843	—
<b>Total Revenues</b>	<b>43,918,039</b>	<b>44,745,497</b>	<b>50,447,288</b>	<b>54,853,710</b>	<b>8.7%</b>
<b>Expenditures</b>					
Personal Services	9,261,489	10,112,076	10,219,296	12,284,909	20.2%
Operations	10,603,883	9,762,880	11,419,940	14,077,203	23.3%
Intergovernmental	3,490,091	3,787,384	4,082,264	4,453,478	9.1%
Contributions to Other Funds	6,356,184	4,259,258	5,601,201	6,424,294	14.7%
Contribution to Development Authority	9,032,227	6,586,864	10,994,249	10,731,776	-2.4%
Contributions to Subsidized Agencies	3,127,926	3,491,183	3,728,612	3,847,511	3.2%
Contributions to Other Agencies	—	8,000	—	—	—
Contributions to Capital and Capital Outlay	712,147	7,250,667	1,623,742	1,840,297	13.3%
Reserves and Contingencies	—	—	—	148,746	—
<b>Total</b>	<b>42,583,947</b>	<b>45,258,312</b>	<b>47,669,304</b>	<b>53,808,214</b>	<b>12.9%</b>
Contribution to Fund Balance	—	—	—	1,045,496	—
<b>Total Expenditures</b>	<b>42,583,947</b>	<b>45,258,312</b>	<b>47,669,304</b>	<b>54,853,710</b>	<b>15.1%</b>
<b>Fund Balance December 31</b>	<b>52,920,162</b>	<b>52,407,347</b>	<b>55,185,331</b>	<b>44,129,984</b>	<b>-20.0%</b>



\*Value too small to appear on this chart



\*Value too small to appear on this chart

# OTHER SPECIAL REVENUE FUNDS

## Major Revenue Sources Definitions and Assumptions

### Taxes

Taxes represent approximately 30 percent of the total fiscal year 2020 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 67 percent of the total fiscal year 2020 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 non-prepaid and 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 \$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 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
<b>Fund Balance January 1</b>	<b>2,114,977</b>	<b>2,752,702</b>	<b>2,191,949</b>	<b>1,984,951</b>	
<b>Revenues</b>					
Charges for Services	635,316	628,094	673,565	637,382	-5.4%
Investment Income	2,409	2,615	2,088	2,490	19.3%
<b>Total Revenues</b>	<b>637,725</b>	<b>630,709</b>	<b>675,653</b>	<b>639,872</b>	<b>-5.3%</b>
<b>Expenditures</b>					
Operations	—	41	—	—	—
Contributions to Capital and Capital Outlay	—	1,191,421	882,651	—	-100.0%
<b>Total</b>	<b>—</b>	<b>1,191,462</b>	<b>882,651</b>	<b>—</b>	<b>-100.0%</b>
Contribution to Fund Balance	—	—	—	639,872	—
<b>Total Expenditures</b>	<b>—</b>	<b>1,191,462</b>	<b>882,651</b>	<b>639,872</b>	<b>-27.5%</b>
<b>Fund Balance December 31</b>	<b>2,752,702</b>	<b>2,191,949</b>	<b>1,984,951</b>	<b>2,624,823</b>	<b>32.2%</b>



# 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 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
<b>Fund Balance January 1</b>	<b>215,050</b>	<b>309,667</b>	<b>416,272</b>	<b>544,886</b>	
<b>Revenues</b>					
Charges for Services	97,138	106,961	122,828	118,500	-3.5%
Miscellaneous	10,364	11,413	14,845	11,700	-21.2%
<b>Total Revenues</b>	<b>107,502</b>	<b>118,374</b>	<b>137,673</b>	<b>130,200</b>	<b>-5.4%</b>
<b>Expenditures</b>					
Operations	12,885	11,769	9,059	23,755	162.2%
Contributions to Capital and Capital Outlay	—	—	—	50,000	—
<b>Total</b>	<b>12,885</b>	<b>11,769</b>	<b>9,059</b>	<b>73,755</b>	<b>714.2%</b>
Contribution to Fund Balance	—	—	—	56,445	—
<b>Total Expenditures</b>	<b>12,885</b>	<b>11,769</b>	<b>9,059</b>	<b>130,200</b>	<b>1,337.2%</b>
<b>Fund Balance December 31</b>	<b>309,667</b>	<b>416,272</b>	<b>544,886</b>	<b>601,331</b>	

# 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 fines – total less subsidies, if any, with the remainder 35 percent Solicitor and 65 percent District Attorney; Magistrate, Recorder's, and Juvenile Courts' fines – 35 percent Solicitor and 65 percent District Attorney; and interest earned dividends – 35 percent Solicitor and 65 percent District Attorney.

## Revenues and Expenditures FY 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
<b>Fund Balance January 1</b>	<b>1,152,730</b>	<b>852,581</b>	<b>851,592</b>	<b>773,158</b>	
<b>Revenues</b>					
Fines and Forfeitures	750,687	789,739	687,188	733,979	6.8%
Investment Income	9,400	18,241	7,124	2,500	-64.9%
Miscellaneous	1,930	2,252	1,367	—	-100.0%
<b>Total</b>	<b>762,017</b>	<b>810,232</b>	<b>695,679</b>	<b>736,479</b>	<b>5.9%</b>
Use of Fund Balance	—	—	—	201,408	—
<b>Total Revenues</b>	<b>762,017</b>	<b>810,232</b>	<b>695,679</b>	<b>937,887</b>	<b>34.8%</b>
<b>Expenditures</b>					
Personal Services	1,009,842	746,905	715,450	795,816	11.2%
Operations	46,285	55,557	49,419	124,000	150.9%
Contributions to Other Funds	6,039	8,759	9,244	8,535	-7.7%
Reserves and Contingencies	—	—	—	9,536	—
<b>Total Expenditures</b>	<b>1,062,166</b>	<b>811,221</b>	<b>774,113</b>	<b>937,887</b>	<b>21.2%</b>
<b>Fund Balance December 31</b>	<b>852,581</b>	<b>851,592</b>	<b>773,158</b>	<b>571,750</b>	

# 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 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
<b>Fund Balance January 1</b>	<b>270,413</b>	<b>142,793</b>	<b>415,426</b>	<b>355,058</b>	
<b>Revenues</b>					
Fines and Forfeitures	105,344	396,748	30,724	—	-100.0%
Investment Income	65	—	—	—	—
<b>Total</b>	<b>105,409</b>	<b>396,748</b>	<b>30,724</b>	<b>—</b>	<b>-100.0%</b>
Use of Fund Balance	—	—	—	175,000	—
<b>Total Revenues</b>	<b>105,409</b>	<b>396,748</b>	<b>30,724</b>	<b>175,000</b>	<b>469.6%</b>
<b>Expenditures</b>					
Operations	88,126	124,115	91,092	175,000	92.1%
Contributions to Capital and Capital Outlay	144,903	—	—	—	—
<b>Total Expenditures</b>	<b>233,029</b>	<b>124,115</b>	<b>91,092</b>	<b>175,000</b>	<b>92.1%</b>
<b>Fund Balance December 31</b>	<b>142,793</b>	<b>415,426</b>	<b>355,058</b>	<b>180,058</b>	

# 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 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
<b>Fund Balance January 1</b>	—	36,666	46,451	46,451	
<b>Revenues</b>					
Fines and Forfeitures	36,666	9,785	—	—	—
<b>Total Revenues</b>	<b>36,666</b>	<b>9,785</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Expenditures</b>					
Operations	—	—	—	—	—
<b>Total Expenditures</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Fund Balance December 31</b>	<b>36,666</b>	<b>46,451</b>	<b>46,451</b>	<b>46,451</b>	



# 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 2020, expenditures of the E-911 Fund are expected to total \$27.3 million—an increase of \$7.2 million, or 35.7 percent, from 2019 actual expenditures. This increase is primarily attributable to an increase of \$2.0 million in personal services which includes pay-for-performance salary adjustments and longevity pay for eligible employees. Other increases include a \$2.4 million increase in operations, a \$0.8 million increase in contributions to other funds, a \$1.5 million increase in contributions to capital, and a \$0.1 million appropriation for reserves and contingencies.

The \$4.5 million estimated appropriation to reimburse cities for emergency 911 costs incurred increased \$0.4 million over 2019. This payment is in accordance with an intergovernmental agreement. The cities are paid an estimated amount on or before May 1<sup>st</sup> and submit documentation of actual costs incurred on a monthly basis, with an annual reconciliation.

## Revenues and Expenditures FY 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
<b>Fund Balance January 1</b>	<b>25,666,146</b>	<b>25,833,059</b>	<b>25,922,689</b>	<b>31,060,359</b>	
<b>Revenues</b>					
Taxes	1,144	6,314	5,654	—	-100.0%
Charges for Services	17,756,800	18,621,210	24,696,321	18,114,000	-26.7%
Investment Income	295,221	421,679	538,026	415,000	-22.9%
Miscellaneous	9,063	14,726	11,478	—	-100.0%
Other Financing Sources	—	7,726	—	—	—
<b>Total</b>	<b>18,062,228</b>	<b>19,071,655</b>	<b>25,251,479</b>	<b>18,529,000</b>	<b>-26.6%</b>
Use of Fund Balance	—	—	—	8,769,718	—
<b>Total Revenues</b>	<b>18,062,228</b>	<b>19,071,655</b>	<b>25,251,479</b>	<b>27,298,718</b>	<b>8.1%</b>
<b>Expenditures</b>					
Personal Services	8,212,725	9,307,431	9,459,014	11,439,432	20.9%
Operations	1,995,463	1,331,574	1,464,213	3,861,177	163.7%
Intergovernmental	3,490,091	3,787,384	4,082,264	4,453,478	9.1%
Contributions to Other Funds	4,093,664	3,856,524	5,108,318	5,885,356	15.2%
Contributions to Capital and Capital Outlay	103,372	699,112	—	1,520,500	—
Reserves and Contingencies	—	—	—	138,775	—
<b>Total Expenditures</b>	<b>17,895,315</b>	<b>18,982,025</b>	<b>20,113,809</b>	<b>27,298,718</b>	<b>35.7%</b>
<b>Fund Balance December 31</b>	<b>25,833,059</b>	<b>25,922,689</b>	<b>31,060,359</b>	<b>22,290,641</b>	



# 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 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
<b>Fund Balance January 1</b>	<b>114,606</b>	<b>126,063</b>	<b>163,142</b>	<b>195,322</b>	
<b>Revenues</b>					
Charges for Services	64,199	73,141	71,076	55,883	-21.4%
<b>Total Revenues</b>	<b>64,199</b>	<b>73,141</b>	<b>71,076</b>	<b>55,883</b>	<b>-21.4%</b>
<b>Expenditures</b>					
Operations	52,742	36,062	38,896	39,450	1.4%
<b>Total</b>	<b>52,742</b>	<b>36,062</b>	<b>38,896</b>	<b>39,450</b>	<b>1.4%</b>
Contribution to Fund Balance	—	—	—	16,433	—
<b>Total Expenditures</b>	<b>52,742</b>	<b>36,062</b>	<b>38,896</b>	<b>55,883</b>	<b>43.7%</b>
<b>Fund Balance December 31</b>	<b>126,063</b>	<b>163,142</b>	<b>195,322</b>	<b>211,755</b>	



# 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 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
<b>Fund Balance January 1</b>	<b>1,218,602</b>	<b>765,593</b>	<b>648,187</b>	<b>882,279</b>	
<b>Revenues</b>					
Fines and Forfeitures	36,262	245,002	216,129	—	-100.0%
Other Financing Sources	—	—	69,774	—	-100.0%
Miscellaneous	750	964	—	—	—
<b>Total</b>	<b>37,012</b>	<b>245,966</b>	<b>285,903</b>	<b>—</b>	<b>-100.0%</b>
Use of Fund Balance	—	—	—	111,000	—
<b>Total Revenues</b>	<b>37,012</b>	<b>245,966</b>	<b>285,903</b>	<b>111,000</b>	<b>-61.2%</b>
<b>Expenditures</b>					
Operations	277,311	129,787	51,811	111,000	114.2%
Contributions to Other Agencies	—	8,000	—	—	—
Contributions to Capital and Capital Outlay	212,710	225,585	—	—	—
<b>Total Expenditures</b>	<b>490,021</b>	<b>363,372</b>	<b>51,811</b>	<b>111,000</b>	<b>114.2%</b>
<b>Fund Balance December 31</b>	<b>765,593</b>	<b>648,187</b>	<b>882,279</b>	<b>771,279</b>	

# 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 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
<b>Fund Balance January 1</b>	<b>2,513,536</b>	<b>2,696,335</b>	<b>2,677,050</b>	<b>1,344,528</b>	
<b>Revenues</b>					
Fines and Forfeitures	542,885	288,954	154,760	—	-100.0%
Miscellaneous	1,770	—	22	—	-100.0%
<b>Total</b>	<b>544,655</b>	<b>288,954</b>	<b>154,782</b>	<b>—</b>	<b>-100.0%</b>
Use of Fund Balance	—	—	—	951,334	—
<b>Total Revenues</b>	<b>544,655</b>	<b>288,954</b>	<b>154,782</b>	<b>951,334</b>	<b>514.6%</b>
<b>Expenditures</b>					
Operations	296,090	284,272	811,725	687,473	-15.3%
Contributions to Other Funds	—	—	29,543	—	-100.0%
Contributions to Capital and Capital Outlay	65,766	23,967	646,036	263,861	-59.2%
<b>Total Expenditures</b>	<b>361,856</b>	<b>308,239</b>	<b>1,487,304</b>	<b>951,334</b>	<b>-36.0%</b>
<b>Fund Balance December 31</b>	<b>2,696,335</b>	<b>2,677,050</b>	<b>1,344,528</b>	<b>393,194</b>	

# 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 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
<b>Fund Balance January 1</b>	<b>2,820,727</b>	<b>3,111,109</b>	<b>3,556,655</b>	<b>3,809,255</b>	
<b>Revenues</b>					
Charges for Services	775,576	805,692	747,536	715,330	-4.3%
Investment Income	4,356	49,379	67,540	—	-100.0%
<b>Total Revenues</b>	<b>779,932</b>	<b>855,071</b>	<b>815,076</b>	<b>715,330</b>	<b>-12.2%</b>
<b>Expenditures</b>					
Operations	489,550	376,712	549,396	652,500	18.8%
Contributions to Capital and Capital Outlay	—	32,813	13,080	—	-100.0%
<b>Total</b>	<b>489,550</b>	<b>409,525</b>	<b>562,476</b>	<b>652,500</b>	<b>16.0%</b>
Contribution to Fund Balance	—	—	—	62,830	—
<b>Total Expenditures</b>	<b>489,550</b>	<b>409,525</b>	<b>562,476</b>	<b>715,330</b>	<b>27.2%</b>
<b>Fund Balance December 31</b>	<b>3,111,109</b>	<b>3,556,655</b>	<b>3,809,255</b>	<b>3,872,085</b>	

# 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 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
<b>Fund Balance January 1</b>	<b>275,499</b>	<b>324,044</b>	<b>427,746</b>	<b>458,867</b>	
<b>Revenues</b>					
Fines and Forfeitures	73,532	80,816	130,124	—	-100.0%
Investment Income	13	—	—	—	—
Other Financing Sources	—	66,368	3,660	—	-100.0%
<b>Total</b>	<b>73,545</b>	<b>147,184</b>	<b>133,784</b>	<b>—</b>	<b>-100.0%</b>
Use of Fund Balance	—	—	—	200,000	—
<b>Total Revenues</b>	<b>73,545</b>	<b>147,184</b>	<b>133,784</b>	<b>200,000</b>	<b>49.5%</b>
<b>Expenditures</b>					
Operations	25,000	43,482	95,565	200,000	109.3%
Contributions to Other Funds	—	—	7,098	—	-100.0%
<b>Total Expenditures</b>	<b>25,000</b>	<b>43,482</b>	<b>102,663</b>	<b>200,000</b>	<b>94.8%</b>
<b>Fund Balance December 31</b>	<b>324,044</b>	<b>427,746</b>	<b>458,867</b>	<b>258,867</b>	

# 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 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
<b>Fund Balance January 1</b>	<b>228,357</b>	<b>302,576</b>	<b>405,218</b>	<b>346,806</b>	
<b>Revenues</b>					
Fines and Forfeitures	82,765	108,847	35,406	—	-100.0%
Investment Income	264	359	395	—	-100.0%
Miscellaneous	9,138	—	—	—	—
<b>Total</b>	<b>92,167</b>	<b>109,206</b>	<b>35,801</b>	<b>—</b>	<b>-100.0%</b>
Use of Fund Balance	—	—	—	200,000	—
<b>Total Revenues</b>	<b>92,167</b>	<b>109,206</b>	<b>35,801</b>	<b>200,000</b>	<b>458.6%</b>
<b>Expenditures</b>					
Operations	17,948	6,564	32,374	200,000	517.8%
Contributions to Capital and Capital Outlay	—	—	61,839	—	-100.0%
<b>Total Expenditures</b>	<b>17,948</b>	<b>6,564</b>	<b>94,213</b>	<b>200,000</b>	<b>112.3%</b>
<b>Fund Balance December 31</b>	<b>302,576</b>	<b>405,218</b>	<b>346,806</b>	<b>146,806</b>	





# 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 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
<b>Fund Balance January 1</b>	<b>395,292</b>	<b>419,754</b>	<b>469,388</b>	<b>341,787</b>	
<b>Revenues</b>					
Fines and Forfeitures	223,542	191,096	11,549	—	-100.0%
Investment Income	19	—	—	—	—
Other Financing Sources	—	—	7,098	—	-100.0%
<b>Total</b>	<b>223,561</b>	<b>191,096</b>	<b>18,647</b>	<b>—</b>	<b>-100.0%</b>
Use of Fund Balance	—	—	—	200,000	—
<b>Total Revenues</b>	<b>223,561</b>	<b>191,096</b>	<b>18,647</b>	<b>200,000</b>	<b>972.6%</b>
<b>Expenditures</b>					
Operations	27,193	72,308	146,248	200,000	36.8%
Contributions to Capital and Capital Outlay	171,906	69,154	—	—	—
<b>Total Expenditures</b>	<b>199,099</b>	<b>141,462</b>	<b>146,248</b>	<b>200,000</b>	<b>36.8%</b>
<b>Fund Balance December 31</b>	<b>419,754</b>	<b>469,388</b>	<b>341,787</b>	<b>141,787</b>	

# 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 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
<b>Fund Balance January 1</b>	<b>1,282,559</b>	<b>1,253,698</b>	<b>1,232,755</b>	<b>1,032,375</b>	
<b>Revenues</b>					
Charges for Services	120,982	122,417	125,296	126,408	0.9%
Investment Income	8,998	14,740	29,576	19,500	-34.1%
<b>Total</b>	<b>129,980</b>	<b>137,157</b>	<b>154,872</b>	<b>145,908</b>	<b>-5.8%</b>
Use of Fund Balance	—	—	—	289,789	—
<b>Total Revenues</b>	<b>129,980</b>	<b>137,157</b>	<b>154,872</b>	<b>435,697</b>	<b>181.3%</b>
<b>Expenditures</b>					
Operations	149,270	150,794	351,657	427,250	21.5%
Contributions to Other Funds	9,571	7,306	3,595	8,447	135.0%
<b>Total Expenditures</b>	<b>158,841</b>	<b>158,100</b>	<b>355,252</b>	<b>435,697</b>	<b>22.6%</b>
<b>Fund Balance December 31</b>	<b>1,253,698</b>	<b>1,232,755</b>	<b>1,032,375</b>	<b>742,586</b>	

# 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 2017– 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
<b>Fund Balance January 1</b>	<b>1,098,110</b>	<b>1,369,975</b>	<b>2,164,024</b>	<b>2,508,406</b>	
<b>Revenues</b>					
Taxes	998,312	1,025,584	936,302	880,425	-6.0%
Intergovernmental	400,000	400,000	400,000	400,000	0.0%
Charges for Services	1,025,007	1,069,438	1,067,429	1,117,188	4.7%
Investment Income	—	12,258	20,167	—	-100.0%
Other Financing Sources	1,990,613	—	—	—	—
Miscellaneous	1	1	—	—	—
<b>Total Revenues</b>	<b>4,413,933</b>	<b>2,507,281</b>	<b>2,423,898</b>	<b>2,397,613</b>	<b>-1.1%</b>
<b>Expenditures</b>					
Operations	1,251	750	750	825	10.0%
Contributions to Other Funds	32,195	45,473	51,732	102,631	98.4%
Contribution to Development Authority	4,108,622	1,667,009	2,027,034	2,024,334	-0.1%
<b>Total</b>	<b>4,142,068</b>	<b>1,713,232</b>	<b>2,079,516</b>	<b>2,127,790</b>	<b>2.3%</b>
Contribution to Fund Balance	—	—	—	269,823	—
<b>Total Expenditures</b>	<b>4,142,068</b>	<b>1,713,232</b>	<b>2,079,516</b>	<b>2,397,613</b>	<b>15.3%</b>
<b>Fund Balance December 31</b>	<b>1,369,975</b>	<b>2,164,024</b>	<b>2,508,406</b>	<b>2,778,229</b>	



# 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 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
<b>Fund Balance January 1</b>	<b>2,136,285</b>	<b>2,252,576</b>	<b>2,256,645</b>	<b>1,723,280</b>	
<b>Revenues</b>					
Charges for Services	7,256,820	7,294,970	7,357,060	7,568,042	2.9%
Investment Income	13,061	38,541	37,697	13,000	-65.5%
Miscellaneous	41,437	—	2,232	—	-100.0%
<b>Total Revenues</b>	<b>7,311,318</b>	<b>7,333,511</b>	<b>7,396,989</b>	<b>7,581,042</b>	<b>2.5%</b>
<b>Expenditures</b>					
Personal Services	38,922	57,740	44,832	49,661	10.8%
Operations	7,087,933	7,105,944	7,696,475	7,321,807	-4.9%
Contributions to Other Funds	68,172	157,143	168,911	203,110	20.2%
Contributions to Capital and Capital Outlay	—	8,615	20,136	5,936	-70.5%
Reserves and Contingencies	—	—	—	435	—
<b>Total</b>	<b>7,195,027</b>	<b>7,329,442</b>	<b>7,930,354</b>	<b>7,580,949</b>	<b>-4.4%</b>
Contribution to Fund Balance	—	—	—	93	—
<b>Total Expenditures</b>	<b>7,195,027</b>	<b>7,329,442</b>	<b>7,930,354</b>	<b>7,581,042</b>	<b>-4.4%</b>
<b>Fund Balance December 31</b>	<b>2,252,576</b>	<b>2,256,645</b>	<b>1,723,280</b>	<b>1,723,373</b>	

# 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, Infinite Energy Center parking facility, and Gwinnett Center expansion. 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 with the Development Authority for the Infinite Energy Center, parking facility at the Infinite Energy Center, and Gwinnett Center expansion. These projects were financed with bonds and are 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 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
<b>Fund Balance January 1</b>	<b>9,836,098</b>	<b>10,069,866</b>	<b>8,233,653</b>	<b>7,448,154</b>	
<b>Revenues</b>					
Taxes	10,421,071	11,287,368	12,047,965	11,806,390	-2.0%
Charges for Services	929	758	4,237	150	-96.5%
Miscellaneous	—	388,876	—	—	—
Investment Income	46,678	115,025	112,146	—	-100.0%
<b>Total</b>	<b>10,468,678</b>	<b>11,792,027</b>	<b>12,164,348</b>	<b>11,806,540</b>	<b>-2.9%</b>
Use of Fund Balance	—	—	—	997,594	—
<b>Total Revenues</b>	<b>10,468,678</b>	<b>11,792,027</b>	<b>12,164,348</b>	<b>12,804,134</b>	<b>5.3%</b>
<b>Expenditures</b>					
Operations	36,836	33,149	31,260	32,966	5.5%
Contributions to Other Funds	2,146,543	184,053	222,760	216,215	-2.9%
Contribution to Development Authority	4,923,605	4,919,855	8,967,215	8,707,442	-2.9%
Contributions to Subsidized Agencies	3,127,926	3,491,183	3,728,612	3,847,511	3.2%
Contributions to Capital and Capital Outlay	—	5,000,000	—	—	—
<b>Total Expenditures</b>	<b>10,234,910</b>	<b>13,628,240</b>	<b>12,949,847</b>	<b>12,804,134</b>	<b>-1.1%</b>
<b>Fund Balance December 31</b>	<b>10,069,866</b>	<b>8,233,653</b>	<b>7,448,154</b>	<b>6,450,560</b>	



# 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 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
<b>Fund Balance January 1</b>	<b>247,083</b>	<b>301,105</b>	<b>328,505</b>	<b>329,409</b>	
<b>Revenues</b>					
Licenses and Permits	67,512	27,400	904	15,000	1,559.3%
<b>Total</b>	<b>67,512</b>	<b>27,400</b>	<b>904</b>	<b>15,000</b>	<b>1,559.3%</b>
Use of Fund Balance	—	—	—	5,000	—
<b>Total Revenues</b>	<b>67,512</b>	<b>27,400</b>	<b>904</b>	<b>20,000</b>	<b>2,112.4%</b>
<b>Expenditures</b>					
Operations	—	—	—	20,000	—
Contributions to Capital and Capital Outlay	13,490	—	—	—	—
<b>Total Expenditures</b>	<b>13,490</b>	<b>—</b>	<b>—</b>	<b>20,000</b>	<b>—</b>
<b>Fund Balance December 31</b>	<b>301,105</b>	<b>328,505</b>	<b>329,409</b>	<b>324,409</b>	



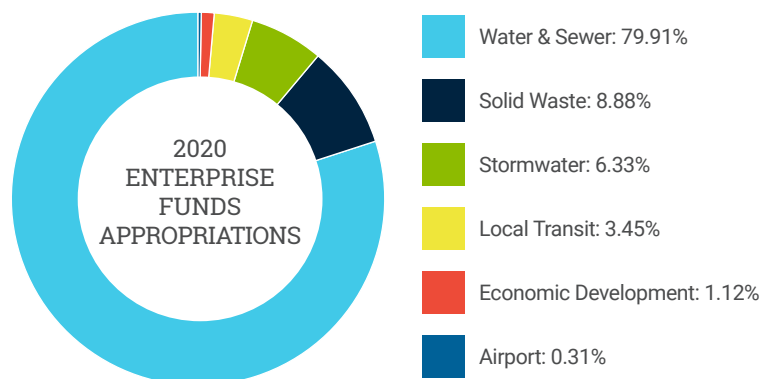
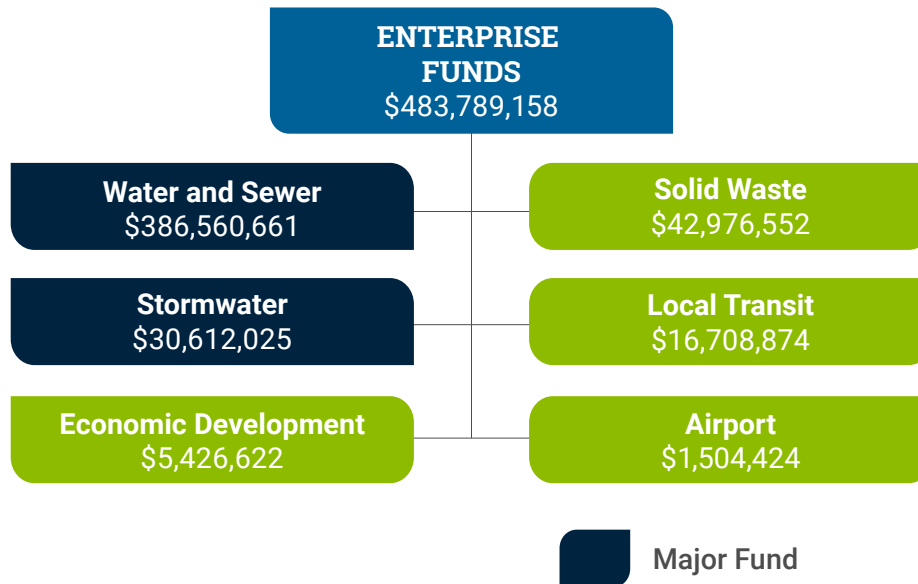


# ENTERPRISE FUNDS

The background is a solid blue color. Two thin, light blue curved lines are present: one starts from the bottom left and curves upwards towards the right, and the other starts from the bottom right and curves upwards towards the left, intersecting the first line.

# ENTERPRISE FUNDS

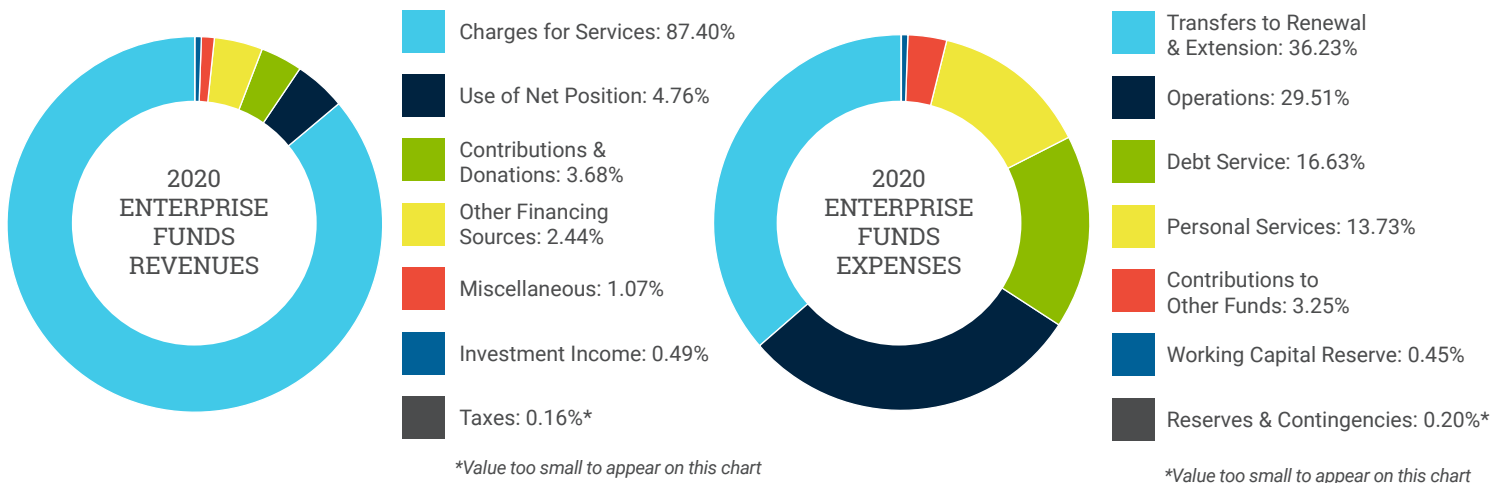
The **Enterprise Fund Type** consists of funds that are financed and operated in a manner similar to the private sector. The County provides goods and services to the public charging user fees to recover the cost of operations. Funds in the Enterprise Fund Type include the Airport, Local Transit, Solid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



# ENTERPRISE FUNDS

## Revenues and Expenses FY 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
<b>Revenues</b>					
Taxes	813,060	910,551	1,008,084	775,000	-23.1%
Charges for Services	388,321,007	391,032,118	408,634,123	422,831,062	3.5%
Investment Income	2,780,763	4,412,593	4,844,713	2,370,000	-51.1%
Contributions and Donations	21,058,232	23,069,431	23,926,827	17,802,232	-25.6%
Miscellaneous	1,214,361	2,080,905	4,001,566	5,188,969	29.7%
Other Financing Sources	12,755,401	11,166,874	18,383,295	11,790,000	-35.9%
<b>Total</b>	<b>426,942,824</b>	<b>432,672,472</b>	<b>460,798,608</b>	<b>460,757,263</b>	<b>—</b>
Use of Net Position	—	—	—	23,031,895	—
<b>Total Revenues</b>	<b>426,942,824</b>	<b>432,672,472</b>	<b>460,798,608</b>	<b>483,789,158</b>	<b>5.0%</b>
<b>Expenses</b>					
Personal Services	50,306,246	54,294,353	58,885,629	66,426,530	12.8%
Operations	108,209,399	111,251,923	119,662,402	142,743,979	19.3%
Debt Service	93,277,945	86,969,065	80,283,843	80,457,466	0.2%
Transfers to Renewal and Extension	157,203,890	179,381,209	217,706,765	175,273,823	-19.5%
Contributions to Other Funds	10,362,980	11,783,845	13,854,893	15,739,614	13.6%
Contributions to Capital and Capital Outlay	—	—	—	5,000	—
Reserves and Contingencies	—	—	—	981,741	—
<b>Total</b>	<b>419,360,460</b>	<b>443,680,395</b>	<b>490,393,532</b>	<b>481,628,153</b>	<b>-1.8%</b>
Working Capital Reserve	—	—	—	2,161,005	—
<b>Total Expenses</b>	<b>419,360,460</b>	<b>443,680,395</b>	<b>490,393,532</b>	<b>483,789,158</b>	<b>-1.3%</b>



# ENTERPRISE FUNDS

## Major Revenue Sources Definitions and Assumptions

### Charges For Services

Charges for Services represent approximately 92 percent of the total fiscal year 2020 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 \$18.23 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 through 2025.

### Contributions And Donations

Contributions and Donations represent approximately 4 percent of the total fiscal year 2020 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 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 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
<b>Revenues</b>					
Charges for Services	195,723	182,398	206,095	160,000	-22.4%
Miscellaneous – Rent	805,267	807,549	814,979	1,140,000	39.9%
Investment Income	—	—	5,577	—	-100.0%
Other Financing Sources	18,361	105,478	1,846,295	40,000	-97.8%
<b>Total</b>	<b>1,019,351</b>	<b>1,095,425</b>	<b>2,872,946</b>	<b>1,340,000</b>	<b>-53.4%</b>
Use of Net Position	—	—	—	164,424	—
<b>Total Revenues</b>	<b>1,019,351</b>	<b>1,095,425</b>	<b>2,872,946</b>	<b>1,504,424</b>	<b>-47.6%</b>
<b>Expenses</b>					
Personal Services	385,265	405,131	485,251	567,208	16.9%
Operations	314,212	312,992	476,842	599,147	25.6%
Transfers to Renewal and Extension	283,255	85,397	1,741,992	—	-100.0%
Contributions to Other Funds	243,168	228,834	218,258	330,413	51.4%
Reserves and Contingencies	—	—	—	7,656	—
<b>Total Expenses</b>	<b>1,225,900</b>	<b>1,032,354</b>	<b>2,922,343</b>	<b>1,504,424</b>	<b>-48.5%</b>

# ECONOMIC DEVELOPMENT OPERATING FUND

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

## Revenues and Expenses FY 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
<b>Revenues</b>					
Investment Income	—	—	13,309	—	-100.0%
Miscellaneous	—	105,823	2,860,501	3,958,869	38.4%
Other Financing Sources	—	535,684	3,450,000	—	-100.0%
<b>Total</b>	<b>—</b>	<b>641,507</b>	<b>6,323,810</b>	<b>3,958,869</b>	<b>-37.4%</b>
Use of Net Position	—	—	—	1,467,753	—
<b>Total Revenues</b>	<b>—</b>	<b>641,507</b>	<b>6,323,810</b>	<b>5,426,622</b>	<b>-14.2%</b>
<b>Expenses</b>					
Operations	—	45,589	1,911,679	2,830,785	48.1%
Debt Service	—	359,241	2,967,356	2,548,376	-14.1%
Contributions to Other Funds	—	—	4,427	47,461	972.1%
<b>Total Expenses</b>	<b>—</b>	<b>404,830</b>	<b>4,883,462</b>	<b>5,426,622</b>	<b>11.1%</b>





# 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 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
<b>Revenues</b>					
Charges for Services	2,948,167	3,243,179	3,624,918	3,957,534	9.2%
Investment Income	61,051	137,798	163,173	190,000	16.4%
Miscellaneous	17,691	27,075	35,525	20,000	-43.7%
Other Financing Sources	12,737,040	10,402,771	13,087,000	11,750,000	-10.2%
<b>Total</b>	<b>15,763,949</b>	<b>13,810,823</b>	<b>16,910,616</b>	<b>15,917,534</b>	<b>-5.9%</b>
Use of Net Position	—	—	—	791,340	—
<b>Total Revenues</b>	<b>15,763,949</b>	<b>13,810,823</b>	<b>16,910,616</b>	<b>16,708,874</b>	<b>-1.2%</b>
<b>Expenses</b>					
Personal Services	457,264	546,045	640,299	744,400	16.3%
Operations	7,120,356	9,348,631	11,451,272	13,825,315	20.7%
Transfers to Renewal and Extension	6,243,194	2,959,789	4,425,810	1,501,661	-66.1%
Contributions to Other Funds	387,388	498,848	499,685	628,663	25.8%
Reserves and Contingencies	—	—	—	8,835	—
<b>Total Expenses</b>	<b>14,208,202</b>	<b>13,353,313</b>	<b>17,017,066</b>	<b>16,708,874</b>	<b>-1.8%</b>



# 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 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
<b>Revenues</b>					
Taxes	813,060	910,551	1,008,084	775,000	-23.1%
Charges for Services	42,911,394	43,525,387	39,435,806	41,351,452	4.9%
Investment Income	568,655	968,205	1,303,420	850,000	-34.8%
Miscellaneous	1,024	2,536	1,415	100	-92.9%
<b>Total Revenues</b>	<b>44,294,133</b>	<b>45,406,679</b>	<b>41,748,725</b>	<b>42,976,552</b>	<b>2.9%</b>
<b>Expenses</b>					
Personal Services	540,680	563,631	615,702	709,640	15.3%
Operations	40,681,620	39,354,268	37,256,336	39,583,590	6.2%
Transfers to Renewal and Extension	130,107	—	—	—	—
Contributions to Other Funds	334,279	377,925	419,858	504,064	20.1%
Reserves and Contingencies	—	—	—	18,253	—
<b>Total</b>	<b>41,686,686</b>	<b>40,295,824</b>	<b>38,291,896</b>	<b>40,815,547</b>	<b>6.6%</b>
Working Capital Reserve	—	—	—	2,161,005	—
<b>Total Expenses</b>	<b>41,686,686</b>	<b>40,295,824</b>	<b>38,291,896</b>	<b>42,976,552</b>	<b>12.2%</b>

# STORMWATER OPERATING FUND

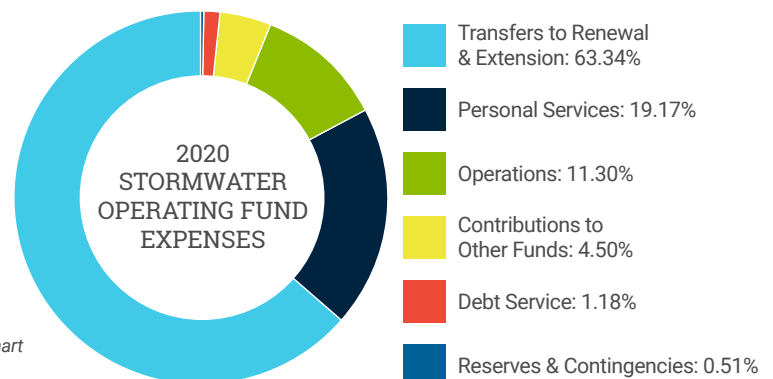
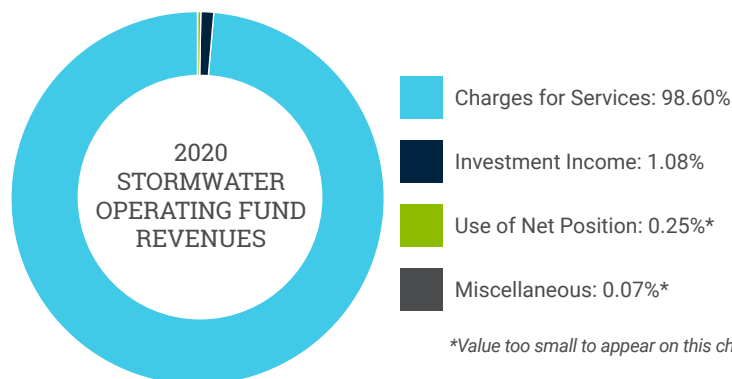
The **Stormwater Operating Fund** supports the operation, maintenance, and capital improvement of the County's stormwater system. Charges for services are calculated based on the impervious surface of a parcel of land and are collected in the fourth quarter with property tax collections.

In 2020, Stormwater Operating Fund expenses are expected to total \$30.6 million—a decrease of \$10.8 million, or 26.2 percent, from the 2019 actual level of \$41.5 million, primarily due to a decrease in transfers to the Renewal and Extension Fund for capital expenses of \$13.4 million. This decrease is offset by an increase in personal services of \$0.8 million and an increase in operations of \$1.5 million.

A total of \$19.4 million, or 63.3 percent, of the fund's 2020 adopted budget, is appropriated for a transfer to the Stormwater Renewal and Extension Fund to fund stormwater infrastructure improvements.

## Revenues and Expenses FY 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
<b>Revenues</b>					
Charges for Services	31,655,357	29,166,387	29,337,454	30,186,728	2.9%
Investment Income	269,030	461,172	319,553	330,000	3.3%
Miscellaneous	6,682	9,015	8,190	20,000	144.2%
<b>Total</b>	<b>31,931,069</b>	<b>29,636,574</b>	<b>29,665,197</b>	<b>30,536,728</b>	<b>2.9%</b>
Use of Net Position	—	—	—	75,297	—
<b>Total Revenues</b>	<b>31,931,069</b>	<b>29,636,574</b>	<b>29,665,197</b>	<b>30,612,025</b>	<b>3.2%</b>
<b>Expenses</b>					
Personal Services	5,242,701	5,242,224	5,028,011	5,867,727	16.7%
Operations	1,569,257	1,803,510	1,929,168	3,458,909	79.3%
Debt Service	361,506	361,506	361,506	361,507	0.0%
Transfers to Renewal and Extension	22,618,847	28,906,975	32,797,048	19,391,330	-40.9%
Contributions to Other Funds	912,443	1,052,316	1,339,800	1,377,858	2.8%
Reserves and Contingencies	—	—	—	154,694	—
<b>Total Expenses</b>	<b>30,704,754</b>	<b>37,366,531</b>	<b>41,455,533</b>	<b>30,612,025</b>	<b>-26.2%</b>



# WATER AND SEWER OPERATING FUND

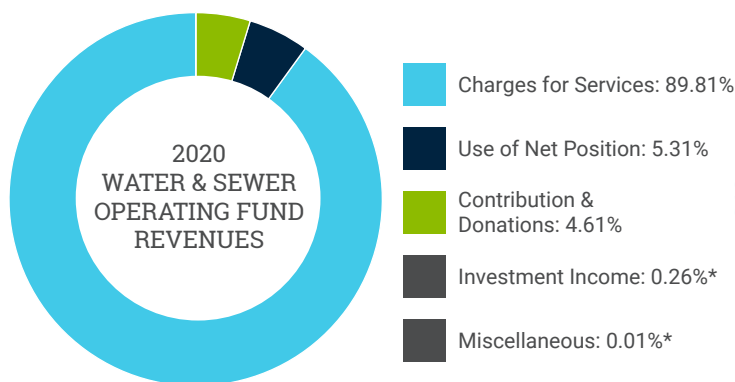
The **Water and Sewer Operating Fund** supports the operation, maintenance, and capital improvement of the water and sewer system. Revenues are received from monthly usage bills, connections fees, and development charges. This fund supports the water and sewer operations of the Department of Water Resources, 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 2020, Water and Sewer Operating Fund expenses are expected to total \$386.6 million—an increase of \$0.7 million, or 0.2 percent, from the 2019 actual level of \$385.8 million. The majority of the increase is related to an increase in operations of \$15.8 million, primarily due to increases in repairs and maintenance and professional services; an increase in personal services of \$6.4 million, which includes four new positions, pay-for-performance salary adjustments, and longevity pay for eligible employees; an increase in debt service of \$0.6 million; an increase in contributions to internal service funds of \$1.5 million; and an appropriation for reserves and contingencies of \$0.8 million. These increases are offset by a \$24.4 million decrease in contributions to the Renewal and Extension Fund for capital expenses.

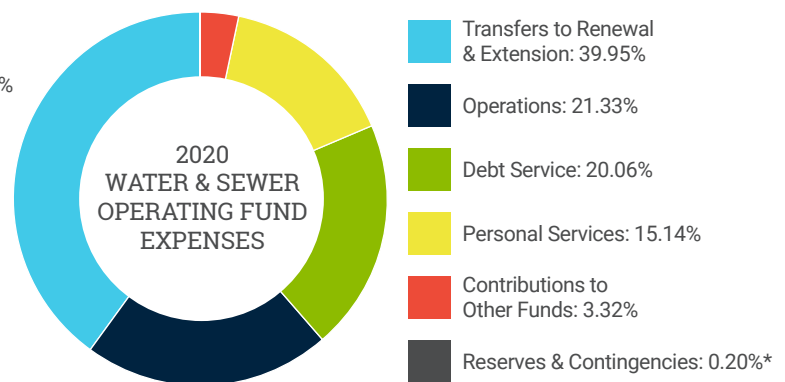
In 2020, Water and Sewer Operating Fund revenues are expected to total \$366.0 million—an increase of \$2.8 million, or 0.8 percent, from 2019 actual revenues of \$363.3 million. Water and sewer revenues are monitored very closely to ensure that rate structures are in place to adequately fund the public utility system operations, debt service requirements, infrastructure, maintenance, and expansion. The previously adopted rates approved in 2014 were replaced on December 18, 2018. This new rate resolution approved water and sewer rates from 2019 through 2025 with increases in 2019, 2021, 2023, and 2025.

## Revenues and Expenses FY 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
<b>Revenues</b>					
Charges for Services	310,610,366	314,914,767	336,029,850	347,175,348	3.3%
Investment Income	1,882,027	2,845,418	3,039,681	1,000,000	-67.1%
Contributions and Donations	21,058,232	23,069,431	23,926,827	17,802,232	-25.6%
Miscellaneous	383,697	1,128,907	280,956	50,000	-82.2%
Other Financing Sources	—	122,941	—	—	—
<b>Total</b>	<b>333,934,322</b>	<b>342,081,464</b>	<b>363,277,314</b>	<b>366,027,580</b>	<b>0.8%</b>
Use of Net Position	—	—	—	20,533,081	—
<b>Total Revenues</b>	<b>333,934,322</b>	<b>342,081,464</b>	<b>363,277,314</b>	<b>386,560,661</b>	<b>6.4%</b>
<b>Expenses</b>					
Personal Services	43,680,336	47,537,322	52,116,366	58,537,555	12.3%
Operations	58,523,954	60,386,933	66,637,105	82,446,233	23.7%
Debt Service	92,916,439	86,248,318	76,954,981	77,547,583	0.8%
Transfers to Renewal and Extension	127,928,487	147,429,048	178,741,915	154,380,832	-13.6%
Contributions to Other Funds	8,485,702	9,625,922	11,372,865	12,851,155	13.0%
Contributions to Capital and Capital Outlay	—	—	—	5,000	—
Reserves and Contingencies	—	—	—	792,303	—
<b>Total Expenses</b>	<b>331,534,918</b>	<b>351,227,543</b>	<b>385,823,232</b>	<b>386,560,661</b>	<b>0.2%</b>



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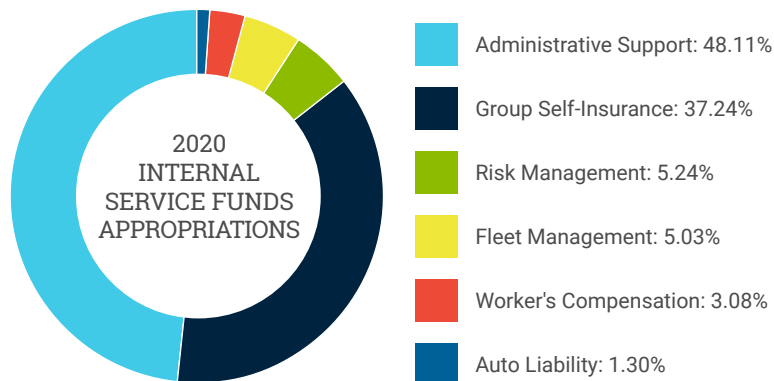
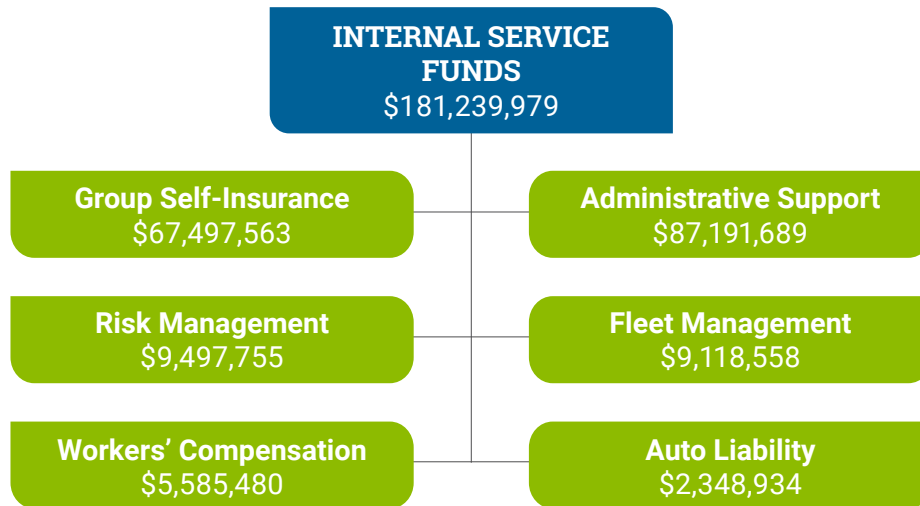


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# INTERNAL SERVICE FUNDS

# INTERNAL SERVICE FUNDS

The **Internal Service Fund Type** reports activities that provide goods or services to other funds, departments, or agencies of the County on a cost reimbursement basis. Funds in the Internal Service Fund Type include the Group Self-Insurance, Risk Management, Workers' Compensation, Administrative Support, Fleet Management, and Auto Liability Funds.

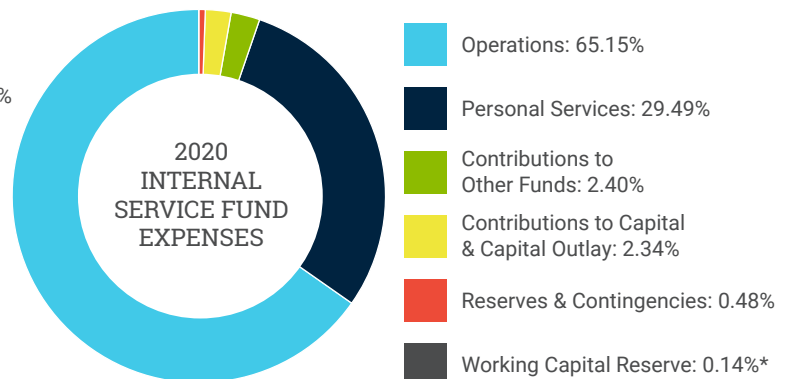
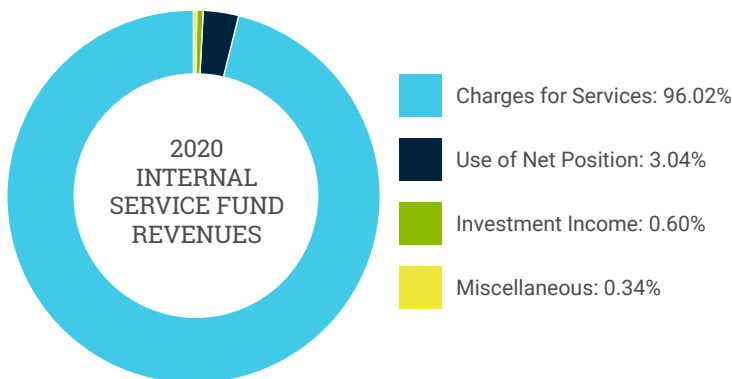




# INTERNAL SERVICE FUNDS

## Revenues and Expenses FY 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
<b>Revenues</b>					
Intergovernmental Revenues	—	—	561	—	-100.0%
Charges for Services	120,359,525	131,265,235	148,791,395	174,029,071	17.0%
Investment Income	864,391	1,309,791	1,531,278	1,094,500	-28.5%
Contributions and Donations	—	2,000	—	—	—
Miscellaneous	2,281,104	1,619,602	3,047,663	611,303	-79.9%
Other Financing Sources	12,315	41,940	38,375	—	-100.0%
<b>Total</b>	<b>123,517,335</b>	<b>134,238,568</b>	<b>153,409,272</b>	<b>175,734,874</b>	<b>14.6%</b>
Use of Net Position	—	—	—	5,505,105	—
<b>Total Revenues</b>	<b>123,517,335</b>	<b>134,238,568</b>	<b>153,409,272</b>	<b>181,239,979</b>	<b>18.1%</b>
<b>Expenses</b>					
Personal Services	38,979,487	42,403,840	45,940,441	53,454,911	16.4%
Operations	85,458,670	90,799,314	99,922,873	118,078,244	18.2%
Contributions to Other Funds	2,989,137	3,463,865	3,675,089	4,348,832	18.3%
Contributions to Capital and Capital Outlay	307,405	795,521	2,142,191	4,239,544	97.9%
Reserves and Contingencies	—	—	—	868,997	—
<b>Total</b>	<b>127,734,699</b>	<b>137,462,540</b>	<b>151,680,594</b>	<b>180,990,528</b>	<b>19.3%</b>
Working Capital Reserve	—	—	—	249,451	—
<b>Total Expenses</b>	<b>127,734,699</b>	<b>137,462,540</b>	<b>151,680,594</b>	<b>181,239,979</b>	<b>19.5%</b>



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# INTERNAL SERVICE FUNDS

## Major Revenue Sources Definitions and Assumptions

### Charges For Services

Charges for Services represent approximately 99 percent of the total fiscal year 2020 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 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
<b>Revenues</b>					
Charges for Services	54,870,458	58,513,465	67,279,116	86,330,120	28.3%
Investment Income	153,823	306,788	300,472	160,000	-46.8%
Miscellaneous	1,294,521	350,146	376,183	243,438	-35.3%
Contributions and Donations	—	2,000	—	—	—
<b>Total</b>	<b>56,318,802</b>	<b>59,172,399</b>	<b>67,955,771</b>	<b>86,733,558</b>	<b>27.6%</b>
Use of Net Position	—	—	—	458,131	—
<b>Total Revenues</b>	<b>56,318,802</b>	<b>59,172,399</b>	<b>67,955,771</b>	<b>87,191,689</b>	<b>28.3%</b>
<b>Expenses</b>					
Personal Services	35,040,191	37,925,001	41,163,920	48,100,306	16.9%
Operations	17,785,162	20,294,288	25,531,963	34,124,745	33.7%
Contributions to Other Funds	731,385	744,431	843,251	813,132	-3.6%
Contributions to Capital and Capital Outlay	151,182	232,025	1,657,706	3,390,428	104.5%
Reserves and Contingencies	—	—	—	763,078	—
<b>Total Expenses</b>	<b>53,707,920</b>	<b>59,195,745</b>	<b>69,196,840</b>	<b>87,191,689</b>	<b>26.0%</b>

# 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 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
<b>Revenues</b>					
Charges for Services	800,000	800,000	1,750,000	2,250,000	28.6%
Investment Income	23,883	49,792	69,911	44,000	-37.1%
Miscellaneous	185	—	—	—	—
<b>Total</b>	<b>824,068</b>	<b>849,792</b>	<b>1,819,911</b>	<b>2,294,000</b>	<b>26.1%</b>
Use of Net Position	—	—	—	54,934	—
<b>Total Revenues</b>	<b>824,068</b>	<b>849,792</b>	<b>1,819,911</b>	<b>2,348,934</b>	<b>29.1%</b>
<b>Expenses</b>					
Operations	1,667,506	916,800	3,211,843	2,312,000	-28.0%
Contributions to Other Funds	9,229	26,579	38,545	36,934	-4.2%
<b>Total Expenses</b>	<b>1,676,735</b>	<b>943,379</b>	<b>3,250,388</b>	<b>2,348,934</b>	<b>-27.7%</b>

# 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 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
<b>Revenues</b>					
Intergovernmental Revenues	—	—	561	—	-100.0%
Charges for Services	5,443,260	6,758,578	7,820,745	8,750,693	11.9%
Miscellaneous	283,106	284,829	296,814	367,865	23.9%
Other Financing Sources	—	41,940	38,375	—	-100.0%
<b>Total Revenues</b>	<b>5,726,366</b>	<b>7,085,347</b>	<b>8,156,495</b>	<b>9,118,558</b>	<b>11.8%</b>
<b>Expenses</b>					
Personal Services	2,933,448	3,260,600	3,329,873	3,729,354	12.0%
Operations	1,834,099	1,612,799	1,580,424	2,248,068	42.2%
Contributions to Other Funds	1,478,293	1,557,274	1,503,672	1,986,979	32.1%
Contributions to Capital and Capital Outlay	156,223	563,496	484,485	849,116	75.3%
Reserves and Contingencies	—	—	—	55,590	—
<b>Total</b>	<b>6,402,063</b>	<b>6,994,169</b>	<b>6,898,454</b>	<b>8,869,107</b>	<b>28.6%</b>
Working Capital Reserve	—	—	—	249,451	—
<b>Total Expenses</b>	<b>6,402,063</b>	<b>6,994,169</b>	<b>6,898,454</b>	<b>9,118,558</b>	<b>32.2%</b>



# 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 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
<b>Revenues</b>					
Charges for Services	52,245,807	57,693,192	62,566,534	66,348,258	6.0%
Investment Income	391,022	559,608	723,658	540,000	-25.4%
Miscellaneous	129,782	554,096	930,218	—	-100.0%
Other Financing Sources	12,315	—	—	—	—
<b>Total</b>	<b>52,778,926</b>	<b>58,806,896</b>	<b>64,220,410</b>	<b>66,888,258</b>	<b>4.2%</b>
Use of Net Position	—	—	—	609,305	—
<b>Total Revenues</b>	<b>52,778,926</b>	<b>58,806,896</b>	<b>64,220,410</b>	<b>67,497,563</b>	<b>5.1%</b>
<b>Expenses</b>					
Personal Services	566,030	757,656	982,608	1,119,095	13.9%
Operations	55,035,265	58,316,531	59,438,493	66,014,520	11.1%
Contributions to Other Funds*	(21,368)	252,137	496,890	339,989	-31.6%
Reserves and Contingencies	—	—	—	23,959	—
<b>Total Expenses</b>	<b>55,579,927</b>	<b>59,326,324</b>	<b>60,917,991</b>	<b>67,497,563</b>	<b>10.8%</b>

\*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 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
<b>Revenues</b>					
Charges for Services	4,500,000	5,000,000	6,250,000	6,850,000	9.6%
Investment Income	132,606	149,675	171,362	148,000	-13.6%
Miscellaneous	455,520	18,303	45,043	—	-100.0%
<b>Total</b>	<b>5,088,126</b>	<b>5,167,978</b>	<b>6,466,405</b>	<b>6,998,000</b>	<b>8.2%</b>
Use of Net Position	—	—	—	2,499,755	—
<b>Total Revenues</b>	<b>5,088,126</b>	<b>5,167,978</b>	<b>6,466,405</b>	<b>9,497,755</b>	<b>46.9%</b>
<b>Expenses</b>					
Personal Services	350,777	395,518	409,970	448,421	9.4%
Operations	4,672,031	5,941,642	5,969,457	7,922,041	32.7%
Contributions to Other Funds	763,374	838,428	746,411	1,111,650	48.9%
Reserves and Contingencies	—	—	—	15,643	—
<b>Total Expenses</b>	<b>5,786,182</b>	<b>7,175,588</b>	<b>7,125,838</b>	<b>9,497,755</b>	<b>33.3%</b>

# 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 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget	% Chg 19-20
<b>Revenues</b>					
Charges for Services	2,500,000	2,500,000	3,125,000	3,500,000	12.0%
Investment Income	163,057	243,928	265,875	202,500	-23.8%
Miscellaneous	117,990	412,228	1,399,405	—	-100.0%
<b>Total</b>	<b>2,781,047</b>	<b>3,156,156</b>	<b>4,790,280</b>	<b>3,702,500</b>	<b>-22.7%</b>
Use of Net Position	—	—	—	1,882,980	—
<b>Total Revenues</b>	<b>2,781,047</b>	<b>3,156,156</b>	<b>4,790,280</b>	<b>5,585,480</b>	<b>16.6%</b>
<b>Expenses</b>					
Personal Services	89,041	65,065	54,070	57,735	6.8%
Operations	4,464,607	3,717,254	4,190,693	5,456,870	30.2%
Contributions to Other Funds	28,224	45,016	46,320	60,148	29.9%
Reserves and Contingencies	—	—	—	10,727	—
<b>Total Expenses</b>	<b>4,581,872</b>	<b>3,827,335</b>	<b>4,291,083</b>	<b>5,585,480</b>	<b>30.2%</b>

