



CAPITAL FUNDS

This section provides comparisons of revenues and expenditures/appropriations for all capital funds for 2014 – 2016, the 2017 budget, and the 2018 – 2022 plan. Historical fund balances and the operating impact of capital funds are also included. Financial summaries are divided into their respective fund groups with definitions of the fund groups, budget bases, funds, and major revenue sources.

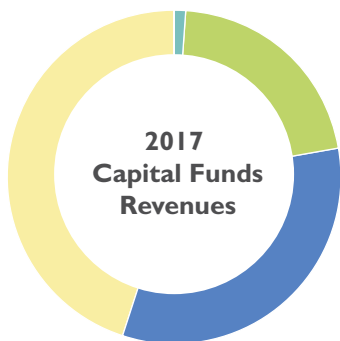


Capital Funds

Revenues and Expenditures by Category FY 2014 – 2017

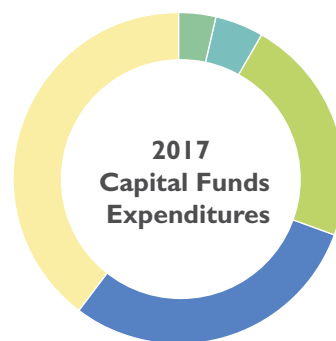
	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget
Revenues				
Sales Tax Proceeds	142,479,680	146,563,642	150,030,773	125,875,208
Intergovernmental	32,448,489	17,149,937	30,668,726	848,586
Charges for Services	22,694	86,480	111,576	-
Fines and Forfeitures	184,408	53,718	123,473	-
Investment Income	3,626,612	4,691,648	5,534,218	3,501,381
Contributions and Donations	158,416	111,316	220,494	145,890
Miscellaneous	144,533	1,822,056	397,292	-
Other Financing Sources	144,716,326	202,299,654	200,215,844	171,622,047
Total	323,781,158	372,778,451	387,302,396	301,993,112
Use of Net Position	-	-	-	747,270
Use of Fund Balance	-	-	-	80,963,191
Total Revenues	323,781,158	372,778,451	387,302,396	383,703,573
Expenditures				
Community Services	12,803,774	39,262,792	48,335,687	17,852,218
General Government	38,787,400	54,797,822	49,950,159	84,922,408
Public Safety	14,427,683	32,481,253	30,226,858	14,546,468
Transportation	65,938,465	73,518,569	97,481,093	114,713,305
Water Resources	94,978,055	97,633,096	139,929,975	151,669,174
Gross Expenditures	226,935,377	297,693,532	365,923,772	383,703,573
Less: Indirect Costs*	2,212,073	(643,757)	1,816,631	1,711,894
Total Expenditures	224,723,304	298,337,289	364,107,141	381,991,679

*Prior year actual indirect costs include true-up adjustments.



Other Financing Sources: 44.73%
Sales Tax Proceeds: 32.80%
Use of Net Position/Fund Balance: 21.30%
Investment Income: 0.91%
Intergovernmental: 0.22%*
Contributions and Donations: 0.04%*

*Value too small to appear on this chart



Water Resources: 39.53%
Transportation: 29.90%
General Government: 22.13%
Community Services: 4.65%
Public Safety: 3.79%

Capital Funds

Revenues and Expenditures by Fund FY 2014 – 2017

	2014 Actual		2015 Actual		2016 Unaudited		2017 Budget*	
	Revenue	Expend.	Revenue	Expend.	Revenue	Expend.	Revenue	Approp.
Tax-Related Funds								
Capital Projects	58,314,912	13,206,079	88,917,386	30,452,366	53,908,029	17,650,909	12,804,281	26,611,035
Total Tax-Related	58,314,912	13,206,079	88,917,386	30,452,366	53,908,029	17,650,909	12,804,281	26,611,035
Vehicle Replacement Fund								
Vehicles	9,153,004	3,104,060	7,814,052	3,294,719	8,820,296	5,847,849	7,329,097	2,909,109
Total Vehicle Replacement	9,153,004	3,104,060	7,814,052	3,294,719	8,820,296	5,847,849	7,329,097	2,909,109
Enterprise Funds								
Airport R and E	268,269	606,686	187,474	215,753	3,455	-	283,255	267,525
Solid Waste R and E	75,000	119,481	12,851	-	721	2,066	95,107	95,107
Stormwater R and E	10,223,334	18,644,071	21,419,134	17,519,140	20,463,333	27,043,862	22,668,847	23,431,847
Transit R and E	381,135	624,729	1,602,140	54,736	10,129,579	13,115,000	1,308,771	1,308,771
W and S (Combined)	68,769,838	76,737,637	86,339,529	80,204,076	120,538,103	113,070,979	128,368,487	128,368,487
Total Enterprise	79,717,576	96,732,604	109,561,128	97,993,705	151,135,191	153,231,907	152,724,467	153,471,737
Special Revenue Funds								
SPLOST (2005)	3,143,721	12,760,202	126,634	7,750,255	13,244	4,327,789	-	-
SPLOST (2009)	59,116,937	72,954,727	13,323,834	80,268,372	15,208,316	77,325,263	1,161,498	19,402,983
SPLOST (2014)	114,335,008	28,177,705	153,035,417	77,934,115	158,217,320	107,540,055	20,634,179	73,969,119
SPLOST (2017)	-	-	-	-	-	-	107,339,590	107,339,590
Total Special Revenue	176,595,666	113,892,634	166,485,885	165,952,742	173,438,880	189,193,107	129,135,267	200,711,692
Total All Funds	323,781,158	226,935,377	372,778,451	297,693,532	387,302,396	365,923,772	301,993,112	383,703,573

*Revenues in the 2017 budget column do not include any budgeted use of fund balance.

Expend. = Expenditures

Approp. = Appropriations

R and E = Renewal and Extension

SPLOST = Special Purpose Local Option Sales Tax

W and S = Water and Sewer

Capital Funds

Governmental Fund Balance Summaries FY 2014 – 2017

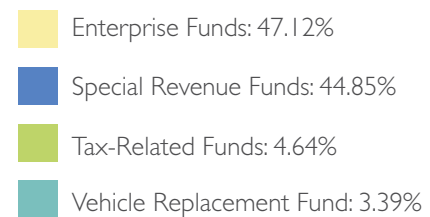
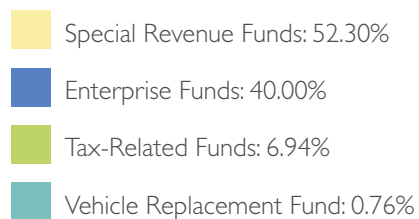
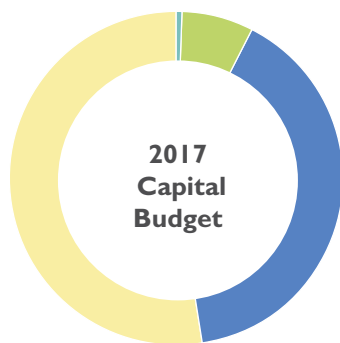
	2014 Actual	2015 Actual	2016 Unaudited	2017 Budget
Capital Project Fund				
Balance January 1	59,427,235	104,536,068	163,001,088	199,258,208
Sources	58,314,912	88,917,386	53,908,029	12,804,281
Uses	(13,206,079)	(30,452,366)	(17,650,909)	(26,611,035)
Balance December 31	104,536,068	163,001,088	199,258,208	185,451,454
Vehicle Replacement Fund				
Balance January 1	28,602,257	34,651,201	39,170,534	42,142,981
Sources	9,153,004	7,814,052	8,820,296	7,329,097
Uses	(3,104,060)	(3,294,719)	(5,847,849)	(2,909,109)
Balance December 31	34,651,201	39,170,534	42,142,981	46,562,969
2005 Sales Tax Fund				
Balance January 1	22,508,942	12,892,461	5,268,840	954,295
Sources	3,143,721	126,634	13,244	-
Uses	(12,760,202)	(7,750,255)	(4,327,789)	-
Balance December 31	12,892,461	5,268,840	954,295	954,295
2009 Sales Tax Fund				
Balance January 1	318,399,354	304,561,564	237,617,026	175,500,079
Sources	59,116,937	13,323,834	15,208,316	1,161,498
Uses	(72,954,727)	(80,268,372)	(77,325,263)	(19,402,983)
Balance December 31	304,561,564	237,617,026	175,500,079	157,258,594
2014 Sales Tax Fund				
Balance January 1	-	86,157,303	161,258,605	211,935,870
Sources	114,335,008	153,035,417	158,217,320	20,634,179
Uses	(28,177,705)	(77,934,115)	(107,540,055)	(73,969,119)
Balance December 31	86,157,303	161,258,605	211,935,870	158,600,930
2017 Sales Tax Fund				
Balance January 1	-	-	-	-
Sources	-	-	-	107,339,590
Uses	-	-	-	(107,339,590)
Balance December 31	-	-	-	-

Note: Fund balance in capital funds will be used in subsequent years for the continuation of planned projects.

Capital Funds

Revenues and Appropriations by Fund FY 2017 – 2022

	2017 Budget	2018	2019	2020	2021	2022	Total 2017 – 2022
<u>Tax-Related Funds</u>							
Capital Project	26,611,035	31,368,759	16,268,520	12,463,486	10,838,118	9,657,885	107,207,803
Subtotal	26,611,035	31,368,759	16,268,520	12,463,486	10,838,118	9,657,885	107,207,803
<u>Vehicle Replacement Fund</u>							
Vehicles	2,909,109	22,201,160	10,947,051	8,485,455	5,703,653	11,562,239	61,808,667
Subtotal	2,909,109	22,201,160	10,947,051	8,485,455	5,703,653	11,562,239	61,808,667
<u>Enterprise Funds</u>							
Airport R and E	267,525	64,625	87,695	374,950	-	900	795,695
Solid Waste R and E	95,107	-	-	-	-	-	95,107
Stormwater R and E	23,431,847	21,802,500	22,202,500	22,607,000	22,766,000	23,080,000	135,889,847
Transit R and E	1,308,771	299,242	278,556	-	-	-	1,886,569
Water and Sewer R and E	128,368,487	145,027,554	141,966,435	144,171,604	146,465,000	126,540,000	832,539,080
Subtotal	153,471,737	167,193,921	164,535,186	167,153,554	169,231,000	149,620,900	971,206,298
<u>Special Revenue Funds</u>							
2009 SPLOST	19,402,983	3,300,000	-	-	-	-	22,702,983
2014 SPLOST	73,969,119	29,515,317	14,750,000	-	-	-	118,234,436
2017 SPLOST	107,339,590	141,833,843	143,961,350	146,120,771	148,312,582	150,537,271	838,105,407
Subtotal	200,711,692	174,649,160	158,711,350	146,120,771	148,312,582	150,537,271	979,042,826
Total Capital Improvement Plan	383,703,573	395,413,000	350,462,107	334,223,266	334,085,353	321,378,295	2,119,265,594



2017 – 2022 Operating Impact of Capital Projects

Below are the estimated operating costs associated with capital projects. Personal services, equipment rentals, license support agreements, outsourced technology services, professional services, and repairs and maintenance make up the majority of operating costs associated with these capital projects. Although some start-up costs are one-time, most continue to impact operating expenses in subsequent years.

Project Definition	Year 2017	Year 2018	Year 2019	Year 2020	Year 2021	Year 2022	Total
Ambulance Service Expansion	\$ 836,239	\$ 356,098	\$ 321,059	\$ 59,452	\$ 61,799	\$ 64,236	\$ 1,698,883
800 MHz Radio System – Digital	(510,982)	298,390	(284,220)	(217,595)	–	–	(714,407)
Bay Creek Precinct	–	6,147,306	679,814	686,952	694,379	702,104	8,910,555
Courthouse Addition	–	335,800	–	–	–	–	335,800
Lilburn Branch Library Relocation	24,130	–	–	–	–	–	24,130
Medical Examiner's Office	58,200	–	–	–	–	–	58,200
Major Repairs and Renovations	–	2,000	200	220	242	266	2,928
Norcross Branch Library	–	12,700	25,400	–	–	–	38,100
Juvenile Court Annex Renovation	–	–	29,000	–	–	–	29,000
Training Complex Improvements	–	2,795	281	45,378	339	–	48,793
Jail Management System Replacement	–	2,980	–	–	–	–	2,980
Staffing Management System Upgrade	–	47,668	–	–	–	–	47,668
Upgrade to Real Property Appraisal	–	11,000	–	–	–	–	11,000
Countywide Security Camera Systems	100,000	70,000	40,000	40,000	40,000	–	290,000
IA-Trak Internal Affairs Records Management System	–	350	–	–	–	–	350
Managed Fire and Equipment Program	–	29,000	–	–	–	–	29,000
Police Body Cameras with Cloud Storage	144,837	45,178	3,614	3,904	4,215	–	201,748
Oracle Consolidation	–	35,000	1,750	1,838	2,000	2,029	42,617
Hardware/Software Clerk of Court	–	–	–	251	–	–	251
Hardware/Software Community Services	–	900	–	–	–	–	900
Hardware/Software Community Services Recreation & Parks	–	560	–	–	–	–	560
Hardware/Software Department of Support Services	–	964	28	29	30	31	1,082
Hardware/Software Department of Transportation	–	24,308	730	752	774	797	27,361
Hardware/Software Police Services District Fund	770	77	86	94	104	–	1,131
Hardware/Software Police – General Fund	195	20	22	24	26	–	287
Systems and Storage	–	97,200	37,260	37,260	37,260	37,260	246,240
Networking and Communications Hardware/Software	30,000	75,000	10,000	10,000	10,000	–	135,000
Networking and Communications Security Hardware/Software	–	32,000	–	–	–	–	32,000
Physio Control Code Stat Suite Upgrade	–	–	–	2,500	–	–	2,500
Pediatric Resuscitation and Treatment System	–	5,000	–	–	–	–	5,000
GC Website Portal Migration	–	59,000	–	–	–	–	59,000
SharePoint Connector	–	112	114	116	119	121	582
Public Safety Solution	89,586	–	–	–	–	–	89,586
Department of Support Services Versatile Add-Ons	–	5,000	–	–	–	–	5,000
Department of Support Services Lucity Enhancements	–	20,000	600	618	637	686	22,541
Department of Support Services Plotter	500	–	–	–	–	–	500
E-911 Digital Telephone Upgrade	–	(7,464)	–	–	–	–	(7,464)
E-911 Redundant Logging Recorder	–	17,000	1,700	1,870	2,057	2,263	24,890
License Plate Reader Camera Replacement	37,020	–	–	–	–	–	37,020
Oracle Security Enhancements	–	105,000	5,250	5,513	5,789	6,078	127,630
Oracle Consolidation – Sheriff	–	140,000	7,000	7,350	7,718	8,103	170,171
Enterprise Content Management Upgrade – Sheriff	–	20,000	1,000	1,050	1,103	1,158	24,311
Spotlight on Structured Query Language Server Upgrade	6,000	–	–	–	–	–	6,000
Network Part of Cloud Solutions	339,586	60,000	6,000	6,000	6,000	–	417,586
Total Annual Impact	\$ 1,156,081	\$ 8,050,942	\$ 886,688	\$ 693,576	\$ 874,591	\$ 825,132	\$ 12,487,010

Tax-Related Capital Funds

Tax-Related Capital Funds



Definitions

Tax-Related Capital Funds derive their revenues primarily from taxes (i.e. property, motor vehicle, special assessments), or from the issuance of debt where property taxes are used for the servicing of the debt.

Budget Basis

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

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

Fund Definitions

The **Capital Project Fund** accounts for financial resources provided by the contributions from various governmental operating funds. These resources, along with additional revenues specific to individual projects, are used to fund the purchase and construction of major capital facilities, heavy equipment, personal computers and computer systems, road improvements, improvements to parks and recreation facilities, and other County facility renovations and upgrades.

Revenue Source Definitions

Investment Income is revenue earned from the investment of available resources. These revenues are based on the projected rates of return.

Other Financing Sources consist of contributions from various governmental operating funds. A portion of revenues originally collected in other governmental operating funds from local taxes, license fees, charges for services, fines, forfeitures, or other sources are contributed to the tax-related capital funds. Projections of these revenues are based on the millage rate set by the Board of Commissioners, historical trends, rate increases, and current economic indicators.

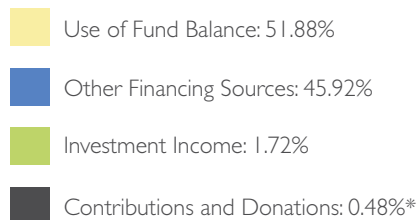
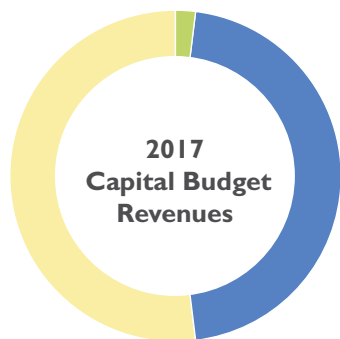
Contributions and Donations include funds received from private developers, residents, and other sources that are applied to the cost of various specified projects. These revenues are projected based on known participation at the time of budget preparation.

Tax-Related Capital Funds

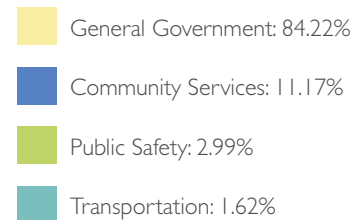
Revenues and Appropriations FY 2017 – 2022

	2017 Budget	2018	2019	2020	2021	2022	Total 2017 – 2022
Revenues							
Investment Income	456,908	-	-	-	-	-	456,908
Other Financing Sources	12,218,483	18,255,543	15,088,861	11,670,414	10,106,847	9,587,885	76,928,033
Contributions and Donations	128,890	128,890	128,890	128,890	84,386	70,000	669,946
Total	12,804,281	18,384,433	15,217,751	11,799,304	10,191,233	9,657,885	78,054,887
Use of Fund Balance	13,806,754	12,984,326	1,050,769	664,182	646,885	-	29,152,916
Total Revenues	26,611,035	31,368,759	16,268,520	12,463,486	10,838,118	9,657,885	107,207,803

Appropriations							
Community Services	2,973,333	2,195,365	2,180,759	2,164,172	2,146,271	1,125,000	12,784,900
General Government	22,411,147	28,392,382	13,550,376	8,672,692	8,136,847	7,357,904	88,521,348
Public Safety	796,555	491,012	247,385	1,321,622	250,000	869,981	3,976,555
Transportation	430,000	290,000	290,000	305,000	305,000	305,000	1,925,000
Total Appropriations	26,611,035	31,368,759	16,268,520	12,463,486	10,838,118	9,657,885	107,207,803



*Value too small to appear on this chart



Capital Project Fund

Revenues and Appropriations FY 2017 – 2022

Revenues	2017 Budget	2018	2019	2020	2021	2022	Total 2017 – 2022
Investment Income							
Accumulated Interest on Investments	407,908	-	-	-	-	-	407,908
Dividend	49,000	-	-	-	-	-	49,000
Contributions and Donations							
Contributions – Private Source	128,890	128,890	128,890	128,890	84,386	70,000	669,946
Other Financing Sources							
Transfer In – General Fund	4,553,170	8,099,466	8,712,371	7,635,922	7,427,411	5,388,803	41,817,143
Transfer In – Fire and EMS District	3,817,430	1,496,725	1,500,000	1,383,380	1,156,050	1,367,662	10,721,247
Transfer In – Development and Enforcement	40,966	-	-	-	-	-	40,966
Transfer In – Recreation	1,537,010	1,499,990	1,499,990	1,499,990	1,499,386	1,125,000	8,661,366
Transfer In – Fleet	-	21,500	200,000	-	-	2,420	223,920
Transfer In – E-911	1,060,505	5,152,870	1,280,000	-	-	-	7,493,375
Transfer In – Police Special State	30,300	-	-	-	-	-	30,300
Transfer In – Police Special Justice	221,500	184,992	189,000	193,500	-	-	788,992
Transfer In – Police Services District	957,602	1,800,000	1,707,500	957,622	24,000	1,704,000	7,150,724
Total	12,804,281	18,384,433	15,217,751	11,799,304	10,191,233	9,657,885	78,054,887
Use of Fund Balance	13,806,754	12,984,326	1,050,769	664,182	646,885	-	29,152,916
Total Revenues	26,611,035	31,368,759	16,268,520	12,463,486	10,838,118	9,657,885	107,207,803
Appropriations							
Community Services	2,973,333	2,195,365	2,180,759	2,164,172	2,146,271	1,125,000	12,784,900
County Administrator	220,000	70,000	70,000	70,000	70,000	70,000	570,000
Fire Services	212,000	200,000	58,385	541,000	250,000	300,000	1,561,385
Financial Services	341,908	-	-	-	-	-	341,908
Information Technology	18,841,336	19,397,750	9,416,025	3,489,380	3,206,050	3,035,662	57,386,203
Juvenile Court	-	-	-	-	684,400	1,249,000	1,933,400
Non-Departmental	173,890	58,890	58,890	58,890	14,386	-	364,946
Planning and Development	335,002	700,000	200,000	-	-	-	1,235,002
Police Services	584,555	291,012	189,000	780,622	-	-	1,845,189
Sheriff	-	-	-	-	-	569,981	569,981
Support Services	2,499,011	8,165,742	3,805,461	5,054,422	4,162,011	3,003,242	26,689,889
Transportation	430,000	290,000	290,000	305,000	305,000	305,000	1,925,000
Total Appropriations	26,611,035	31,368,759	16,268,520	12,463,486	10,838,118	9,657,885	107,207,803

Vehicle Replacement Fund

Vehicle Replacement Fund



Definitions

The **Vehicle Replacement Fund** accounts for funds contributed by various departments for the planned replacement of vehicles. A separate project is set up for each department to track revenues and expenditures.

Budget Basis

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

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

Revenue Source Definitions

Investment Income is revenue earned from the investment of available resources. These revenues are based on the projected rates of return.

Other Financing Sources consist of funds contributed by various County departments based on the value of vehicles owned, their depreciation rate, and an inflation factor.



Vehicle Replacement Fund

Revenues and Appropriations FY 2017 – 2022

	2017 Budget	2018	2019	2020	2021	2022	Total 2017 – 2022
Revenues							
Investment Income	160,000	-	-	-	-	-	160,000
Other Financing Sources	7,169,097	7,007,185	7,031,361	6,896,039	7,040,784	7,003,672	42,148,138
Total	7,329,097	7,007,185	7,031,361	6,896,039	7,040,784	7,003,672	42,308,138
Use (Source) of Fund Balance	(4,419,988)	15,193,975	3,915,690	1,589,416	(1,337,131)	4,558,567	19,500,529
Total Revenues	2,909,109	22,201,160	10,947,051	8,485,455	5,703,653	11,562,239	61,808,667

Appropriations							
Community Services	182,500	1,241,507	1,074,721	944,914	857,977	774,969	5,076,588
General Government	569,718	1,509,039	1,357,068	390,053	621,830	1,299,658	5,747,366
Public Safety	1,197,896	18,266,553	6,206,509	3,929,409	2,335,130	7,729,218	39,664,715
Transportation	958,995	1,184,061	2,308,753	3,221,079	1,888,716	1,758,394	11,319,998
Total Appropriations	2,909,109	22,201,160	10,947,051	8,485,455	5,703,653	11,562,239	61,808,667



- Other Financing Sources: 97.82%
- Investment Income: 2.18%

NOTE: Use of Fund Balance does not appear on this chart because it is a negative number.



- Public Safety: 41.18%
- Transportation: 32.97%
- General Government: 19.58%
- Community Services: 6.27%

Vehicle Replacement Fund

Revenues and Appropriations FY 2017 – 2022

	2017 Budget	2018	2019	2020	2021	2022	Total 2017 – 2022
Revenues							
Investment Income							
Accumulated Interest on Investments	150,000	-	-	-	-	-	150,000
Dividend	10,000	-	-	-	-	-	10,000
Other Financing Sources							
Transfer In – General Fund	3,545,573	3,449,521	3,515,330	3,389,345	3,533,831	3,544,932	20,978,532
Transfer In – Fire and EMS	485,000	485,000	485,000	485,000	485,000	485,000	2,910,000
Transfer In – Police Services	2,015,000	2,015,000	2,015,000	2,015,000	2,015,000	2,015,000	12,090,000
Transfer In – Development and Enforcement	81,600	81,600	41,100	32,100	32,100	32,100	300,600
Transfer In – Recreation	740,742	739,507	738,374	738,162	738,239	686,228	4,381,252
Transfer In – Fleet	150,000	150,000	150,000	150,000	150,000	154,921	904,921
Transfer In – Administrative Support	151,182	86,557	86,557	86,432	86,614	85,491	582,833
Total	7,329,097	7,007,185	7,031,361	6,896,039	7,040,784	7,003,672	42,308,138
Use (Source) of Fund Balance	(4,419,988)	15,193,975	3,915,690	1,589,416	(1,337,131)	4,558,567	19,500,529
Total Revenues	2,909,109	22,201,160	10,947,051	8,485,455	5,703,653	11,562,239	61,808,667

Appropriations

Community Services	182,500	1,241,507	1,074,721	944,914	857,977	774,969	5,076,588
Corrections	483,000	189,251	630,719	313,304	425,350	522,534	2,564,158
Board of Commissioners/ County Administration	-	26,102	-	-	-	54,772	80,874
District Attorney	43,446	519,866	572,864	145,129	40,296	474,063	1,795,664
Fire and EMS	-	1,463,832	574,301	315,611	485,854	1,039,378	3,878,976
Financial Services	-	-	331,500	-	-	264,975	596,475
Information Technology	-	56,393	79,550	-	-	60,135	196,078
Juvenile Court	-	152,142	82,501	-	22,152	8,532	265,327
Non-Departmental	160,000	-	-	-	-	-	160,000
Planning and Development	118,000	448,749	26,885	19,925	-	46,431	659,990
Police Services	705,260	14,866,741	3,853,898	2,050,665	323,927	5,318,322	27,118,813
Sheriff	9,636	1,746,730	1,147,591	1,249,828	1,100,000	848,984	6,102,769
Solicitor	-	28,500	-	-	165,653	45,847	240,000
Support Services	248,272	277,286	205,123	225,000	393,728	326,493	1,675,902
Tax Commissioner	-	-	58,645	-	-	18,410	77,055
Transportation	958,995	1,184,061	2,308,753	3,221,079	1,888,716	1,758,394	11,319,998
Total Appropriations	2,909,109	22,201,160	10,947,051	8,485,455	5,703,653	11,562,239	61,808,667

Capital Enterprise Funds

Capital Enterprise Funds



Definitions

Capital Enterprise Funds are financed and operated in a manner similar to private enterprise. The County provides goods and services to the public, charging user fees to recover the costs of operations. Capital funds account for all of the fixed assets of the applicable fund and are funded primarily from the net revenues of the respective operating fund or from revenue bond proceeds supported by the revenue producing entity.

Budget Basis

Budgets for capital enterprise funds 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.
- b) Depreciation expense is not recognized in the annual budget.
- c) Capital purchases are recognized in the annual budget.

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

Fund Definitions

The **Airport Renewal and Extension Fund** accounts for financial resources provided from the net revenues of the Airport Operating Fund, grants from the Federal Aviation Administration, contributions from the Georgia Department of Transportation, and investment earnings. These resources are used to fund major repairs, renovations of airport infrastructure and facilities, and the acquisition of new and replacement vehicles and equipment.

The **Solid Waste Renewal and Extension Fund** accounts for the financial resources provided from the net revenues of the Solid Waste Operating Fund. These resources may be used for renovations, expansions, future development of solid waste facilities, and the acquisition and replacement of equipment.

The **Stormwater Renewal and Extension Fund** accounts for financial resources provided primarily from net revenues from the Stormwater Operating Fund, grants from the Federal Environmental Protection Division, and stream mitigation buffer fees. These resources will be used for major repairs, renovations, expansions, and future development of the stormwater drainage system, watershed protection and improvements, and the acquisition of new and replacement equipment.

The **Transit Renewal and Extension Fund** accounts for financial resources provided primarily by contributions from the General Fund, Federal Transit Administration grants, and contributions from the Georgia Department of Transportation. These resources are used for the development and expansion of the County's mass transit system as well as the acquisition of new and replacement equipment.

The **Water and Sewer Renewal and Extension Fund** accounts for financial resources provided from the net revenues of the water and sewer system operations. Such resources are used for major repairs, renovations, expansions, future development of the water and sewer system, and the acquisition of new and replacement equipment.

Revenue Source Definitions

Investment Income is revenue earned from the investment of available resources. These revenues are based on the projected rates of return.

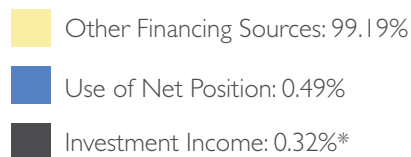
Other Financing Sources consist of transfers from Water and Sewer, Stormwater, Airport, Solid Waste, and Transit operations. A portion of the net revenues from these activities is contributed to a capital renewal and extension fund. The water and sewer transfer amount is projected based on rates set by the Board of Commissioners, existing and/or anticipated debt requirements, estimated operating costs, historic growth trends, and economic indicators. The stormwater transfer is based on revenues from stormwater utility fees and estimated operating costs. The airport, solid waste, and transit contribution amounts are based on estimated operating costs and anticipated capital needs.

Capital Enterprise Funds

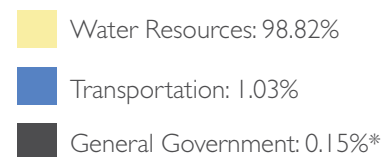
Revenues and Appropriations FY 2017 – 2022

	2017 Budget	2018	2019	2020	2021	2022	Total 2017 – 2022
Revenues							
Investment Income	490,000	-	-	-	-	-	490,000
Other Financing Sources	152,234,467	167,179,396	164,493,081	166,778,604	169,231,000	149,620,000	969,536,548
Total	152,724,467	167,179,396	164,493,081	166,778,604	169,231,000	149,620,000	970,026,548
Use of Net Position	747,270	14,525	42,105	374,950	-	900	1,179,750
Total Revenues	153,471,737	167,193,921	164,535,186	167,153,554	169,231,000	149,620,900	971,206,298

Appropriations							
General Government	226,267	6,500	820	-	-	900	234,487
Transportation	1,576,296	357,367	365,431	374,950	-	-	2,674,044
Water Resources	151,669,174	166,830,054	164,168,935	166,778,604	169,231,000	149,620,000	968,297,767
Total Appropriations	153,471,737	167,193,921	164,535,186	167,153,554	169,231,000	149,620,900	971,206,298



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Airport Renewal and Extension Fund

Revenues and Appropriations FY 2017 – 2022

Revenues	2017 Budget	2018	2019	2020	2021	2022	Total 2017 – 2022
Other Financing Sources							
Transfer In – Airport	283,255	50,100	45,590	-	-	-	378,945
Total	283,255	50,100	45,590	-	-	-	378,945
Use (Source) of Net Position	(15,730)	14,525	42,105	374,950	-	900	416,750
Total Revenues	267,525	64,625	87,695	374,950	-	900	795,695

Appropriations							
Support Services	-	6,500	820	-	-	900	8,220
Transportation	267,525	58,125	86,875	374,950	-	-	787,475
Total Appropriations	267,525	64,625	87,695	374,950	-	900	795,695

Solid Waste Renewal and Extension Fund

Revenues and Appropriations FY 2017 – 2022

Revenues	2017 Budget	2018	2019	2020	2021	2022	Total 2017 – 2022
Other Financing Sources							
Transfer In – Solid Waste	95,107	-	-	-	-	-	95,107
Total Revenues	95,107	-	-	-	-	-	95,107

Appropriations							
Information Technology	95,107	-	-	-	-	-	95,107
Total Appropriations	95,107	-	-	-	-	-	95,107

Stormwater Renewal and Extension Fund

Revenues and Appropriations FY 2017 – 2022

Revenues	2017 Budget	2018	2019	2020	2021	2022	Total 2017 – 2022
Investment Income							
Accumulated Interest on Investments	50,000	-	-	-	-	-	50,000
Other Financing Sources							
Transfer In – Stormwater	22,618,847	21,802,500	22,202,500	22,607,000	22,766,000	23,080,000	135,076,847
Total	22,668,847	21,802,500	22,202,500	22,607,000	22,766,000	23,080,000	135,126,847
Use of Net Position	763,000	-	-	-	-	-	763,000
Total Revenues	23,431,847	21,802,500	22,202,500	22,607,000	22,766,000	23,080,000	135,889,847
Appropriations							
Information Technology	18,710	-	-	-	-	-	18,710
Water Resources	23,413,137	21,802,500	22,202,500	22,607,000	22,766,000	23,080,000	135,871,137
Total Appropriations	23,431,847	21,802,500	22,202,500	22,607,000	22,766,000	23,080,000	135,889,847

Transit Renewal and Extension Fund

Revenues and Appropriations FY 2017 – 2022

Revenues	2017 Budget	2018	2019	2020	2021	2022	Total 2017 – 2022
Other Financing Sources							
Transfer In – Transit	1,308,771	299,242	278,556	-	-	-	1,886,569
Total Revenues	1,308,771	299,242	278,556	-	-	-	1,886,569
Appropriations							
Transportation	1,308,771	299,242	278,556	-	-	-	1,886,569
Total Appropriations	1,308,771	299,242	278,556	-	-	-	1,886,569

Water and Sewer Renewal and Extension/Bond Funds Combined

Revenues and Appropriations FY 2017 – 2022

Revenues	2017 Budget	2018	2019	2020	2021	2022	Total 2017 – 2022
Investment Income							
Accumulated Interest on Investments	360,000	-	-	-	-	-	360,000
Dividend	80,000	-	-	-	-	-	80,000
Other Financing Sources							
Transfer In – DWR Operating	127,928,487	145,027,554	141,966,435	144,171,604	146,465,000	126,540,000	832,099,080
Total Revenues	128,368,487	145,027,554	141,966,435	144,171,604	146,465,000	126,540,000	832,539,080
Appropriations							
Water Resources	128,256,037	145,027,554	141,966,435	144,171,604	146,465,000	126,540,000	832,426,630
Information Technology	112,450	-	-	-	-	-	112,450
Total Appropriations	128,368,487	145,027,554	141,966,435	144,171,604	146,465,000	126,540,000	832,539,080

Capital Special Revenue Funds

Capital Special Revenue Funds



Definitions

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

Budget Basis

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

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

Fund Definitions

The **2005 Special Purpose Local Option Sales Tax Fund** accounts for the proceeds from a four-year, one percent sales tax approved by voters in 2004 for the purpose of resurfacing, paving, widening, and extending certain roads and bridges; acquisition of greenspace and park land; expansions, renovations, and development of parks and recreation facilities; construction of libraries; and construction and renovations of fire and police facilities and equipment. In addition, funds have been provided to Gwinnett County cities for capital purposes. Although there is no initial budget for this fund in 2017, after 2016 is closed any remaining unspent budget will be rolled forward and spent in subsequent years to close out the fund.

The **2009 Special Purpose Local Option Sales Tax Fund** accounts for the proceeds from a four-year, one percent sales tax approved by voters in 2008 for the purpose of resurfacing, paving, widening, and extending certain roads and bridges; acquisition of greenspace and park land; expansions, renovations, and development of parks and recreation facilities; courthouse addition; construction of libraries; and construction and renovations of fire and police facilities and equipment. In addition, \$104.9 million was provided to Gwinnett County cities for capital purposes.

The **2014 Special Purpose Local Option Sales Tax Fund** accounts for the proceeds from a three-year, one percent sales tax approved by voters in 2013 for the purpose of road and bridges; intersection improvements; sidewalks; public safety facilities and equipment; recreational facilities and equipment; library relocations and renovations; and senior service facilities. The 2014 SPLOST is projected to raise \$453 before ending in 2017 and is shared between the County (78.9 percent) and 16 cities (21.1 percent). The County is using 70 percent for transportation (roads, bridges, intersections, and sidewalks), and the remaining 30 percent is being used for public safety facilities and equipment, library relocations and renovations, parks and recreation facilities, and senior services facilities.

The **2017 Special Purpose Local Option Sales Tax Fund** accounts for the proceeds from a six-year, one percent sales tax approved by the voters in 2016 for the purpose of transportation projects; recreational facilities/equipment; Civic Center expansion; public safety facilities/equipment; library relocation/renovation; and senior service facilities. The 2017 SPLOST is projected to raise \$950 million before ending in 2023 and is shared between the County (78.76 percent) and 16 cities (21.24 percent). The County is using 65 percent for transportation (roads, bridges, intersection improvements, and sidewalks) and the remaining 35 percent is being used for recreational facilities/equipment, public safety facilities/equipment, library relocation/renovation, senior service facilities, and the expansion of the Civic Center.



Revenue Source Definitions

Sales Tax Proceeds are revenues of a one percent of sales tax collected by the state on behalf of the County for specific capital improvements for a specified time period as approved by referendum. The forecasted collections of these revenues are based on historical and economic growth trends over the time frame authorized in the referendum. These funds may be used only for capital improvements as specified in the authorized referendum.



Intergovernmental revenues consist of funds received from local governments or agencies. These revenues are identified for specific capital improvements or shared projects and are projected based on known participation.

Investment Income consists of revenues earned from the investment of available resources. These revenues are based on the projected rates of return of invested fund equity.

Contributions and Donations are funds received from private developers, residents, and other sources that are applied to the cost of various specified projects. These revenues are projected based on known participation.



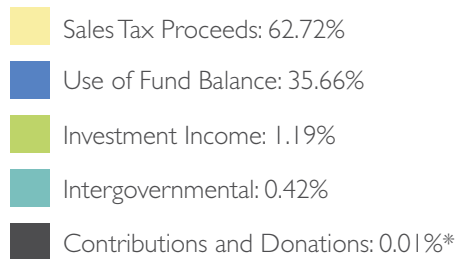
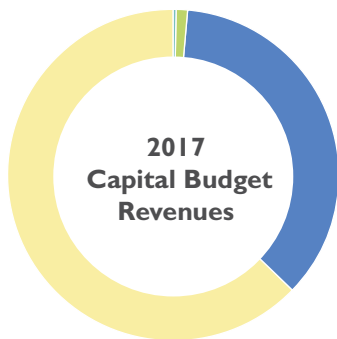
Capital Special Revenue Funds

Revenues and Appropriations FY 2017 – 2022

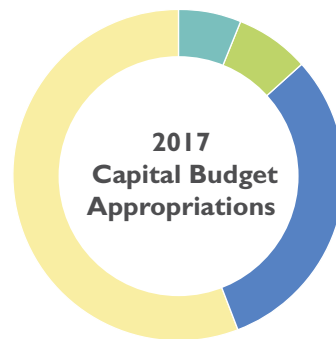
	2017 Budget	2018	2019	2020	2021	2022	Total 2017 – 2022
Revenues							
Sales Tax Proceeds	125,875,208	141,833,843	143,961,350	146,120,771	148,312,582	150,537,271	856,641,025
Intergovernmental	848,586	-	-	-	-	-	848,586
Investment Income	2,394,473	-	-	-	-	-	2,394,473
Contributions and Donations	17,000	-	-	-	-	-	17,000
Total	129,135,267	141,833,843	143,961,350	146,120,771	148,312,582	150,537,271	859,901,084
Use of Fund Balance	71,576,425	32,815,317	14,750,000	-	-	-	119,141,742
Total Revenues	200,711,692	174,649,160	158,711,350	146,120,771	148,312,582	150,537,271	979,042,826

Appropriations

Community Services	14,696,385	5,380,611	17,711,845	19,167,091	19,454,596	19,746,417	96,156,945
General Government	61,715,276	86,096,541	42,863,860	38,748,556	39,329,784	39,919,731	308,673,748
Public Safety	12,552,017	10,751,060	6,434,345	6,530,861	6,628,824	6,728,255	49,625,362
Transportation	111,748,014	72,420,948	91,701,300	81,674,263	82,899,378	84,142,868	524,586,771
Total Appropriations	200,711,692	174,649,160	158,711,350	146,120,771	148,312,582	150,537,271	979,042,826



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2009 Special Purpose Local Option Sales Tax Fund

Revenues and Appropriations FY 2017 – 2022

Revenues	2017 Budget	2018	2019	2020	2021	2022	Total 2017 – 2022
Investment Income							
Accumulated Interest on Investments	895,998	-	-	-	-	-	895,998
Dividend	248,500	-	-	-	-	-	248,500
Contributions and Donations							
Contribution – Private Source	17,000	-	-	-	-	-	17,000
Total	1,161,498	-	-	-	-	-	1,161,498
Use of Fund Balance	18,241,485	3,300,000	-	-	-	-	21,541,485
Total Revenues	19,402,983	3,300,000	-	-	-	-	22,702,983

Balance

Appropriations							
Financial Services	17,000	-	-	-	-	-	17,000
Fire Services	78,196	-	-	-	-	-	78,196
Police Services	27,683	-	-	-	-	-	27,683
Support Services	11,978,645	-	-	-	-	-	11,978,645
Community Services	258,316	-	-	-	-	-	258,316
Library Program	20,717	-	-	-	-	-	20,717
Transportation	7,022,426	3,300,000	-	-	-	-	10,322,426
Total Appropriations	19,402,983	3,300,000	-	-	-	-	22,702,983

2014 Special Purpose Local Option Sales Tax Fund

Revenues and Appropriations FY 2017 – 2022

Revenues	2017 Budget	2018	2019	2020	2021	2022	Total 2017 – 2022
Sales Tax Proceeds							
SPLOST	18,535,618	-	-	-	-	-	18,535,618
Intergovernmental							
Public Source	848,586	-	-	-	-	-	848,586
Investment Income							
Accumulated Interest on Investments	1,000,000	-	-	-	-	-	1,000,000
Dividend	249,975	-	-	-	-	-	249,975
Total	20,634,179	-	-	-	-	-	20,634,179
Use of Fund Balance	53,334,940	29,515,317	14,750,000	-	-	-	97,600,257
Total Revenues	73,969,119	29,515,317	14,750,000	-	-	-	118,234,436

Appropriations

Financial Services	8,293,476	-	-	-	-	-	8,293,476
Fire Services	2,670,216	-	-	-	-	-	2,670,216
Police Services	862,001	-	-	-	-	-	862,001
Sheriff	506,724	-	-	-	-	-	506,724
Support Services	437,413	-	-	-	-	-	437,413
Community Services	3,118,750	-	-	-	-	-	3,118,750
Transportation Program	49,431,250	26,245,750	14,750,000	-	-	-	90,427,000
Transportation City/County Split	1,960,857	3,269,567	-	-	-	-	5,230,424
Library Program	5,070,270	-	-	-	-	-	5,070,270
Cities Share	1,618,162	-	-	-	-	-	1,618,162
Total Appropriations	73,969,119	29,515,317	14,750,000	-	-	-	118,234,436

2017 Special Purpose Local Option Sales Tax Fund

Revenues and Appropriations FY 2017 – 2022

Revenues	2017 Budget	2018	2019	2020	2021	2022	Total 2017 – 2022
Sales Tax Proceeds							
SPLOST	107,339,590	141,833,843	143,961,350	146,120,771	148,312,582	150,537,271	539,255,554
Total Revenues	107,339,590	141,833,843	143,961,350	146,120,771	148,312,582	150,537,271	838,105,407

Appropriations

Financial Services	24,748,089	32,701,042	33,191,558	33,689,431	34,194,773	34,707,694	193,232,587
Fire Services	4,797,537	6,339,257	6,434,345	6,530,861	6,628,824	6,728,255	37,459,079
Police Services	3,609,660	4,411,803	-	-	-	-	8,021,463
Support Services	8,672,098	50,121,748	6,349,445	1,686,425	1,711,721	1,737,397	70,278,834
Community Services	10,870,252	4,787,232	17,109,566	18,555,777	18,834,113	19,116,626	89,273,566
Transportation Program	47,994,325	34,688,873	71,960,790	76,608,896	77,758,030	78,924,400	387,935,314
Library Program	2,477,568	3,273,751	3,322,857	3,372,700	3,423,290	3,474,640	19,344,806
Cities Share – Community Services	449,067	593,379	602,279	611,314	620,483	629,791	3,506,313
Cities Share – Transportation	3,720,994	4,916,758	4,990,510	5,065,367	5,141,348	5,218,468	29,053,445
Total Appropriations	107,339,590	141,833,843	143,961,350	146,120,771	148,312,582	150,537,271	838,105,407

DID YOU KNOW...

Transportation maintained **2,568 miles of roads**,
713 traffic signals, and
266 closed-circuit cameras in 2016.

