

CAPITAL FUNDS

This section provides comparisons of revenues and expenditures/appropriations for all capital funds for 2015 – 2017, the 2018 budget, and the 2019 – 2023 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.

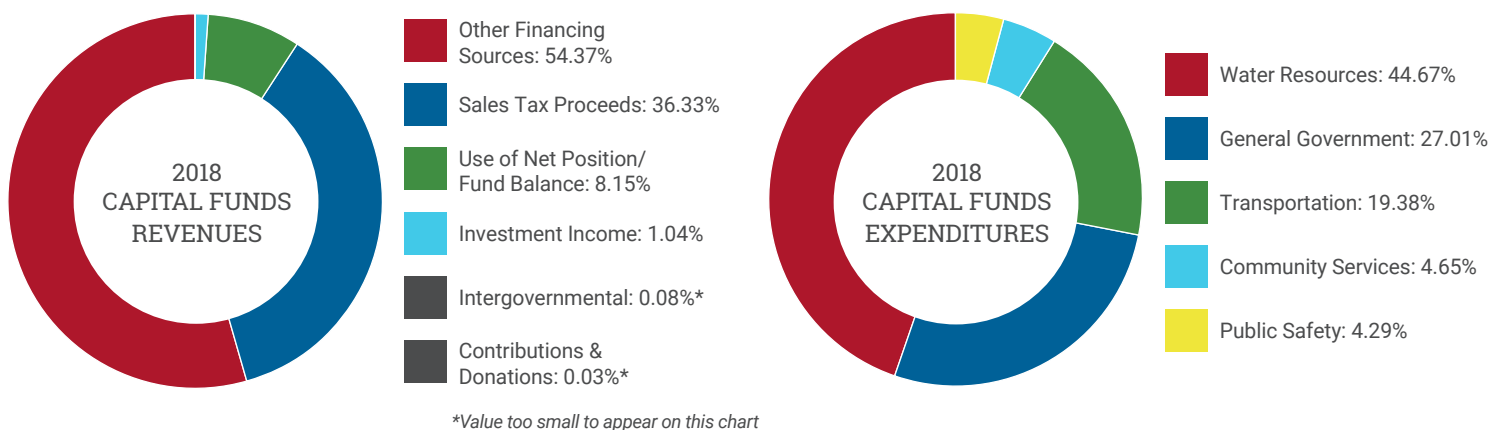


CAPITAL FUNDS

Revenues and Expenditures by Category FY 2015 – 2018

	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget
Revenues				
Sales Tax Proceeds	146,563,642	150,030,773	151,800,132	141,833,843
Intergovernmental	17,149,937	30,730,155	19,595,289	291,447
Charges for Services	86,480	111,576	587,333	-
Fines and Forfeitures	53,718	123,473	113,135	-
Investment Income	4,691,648	5,534,218	8,277,108	4,075,000
Contributions and Donations	111,316	220,494	541,545	128,890
Miscellaneous	1,822,056	397,291	2,691,047	-
Other Financing Sources	202,299,654	200,215,844	219,925,106	212,254,988
Total	372,778,451	387,363,824	403,530,695	358,584,168
(Source) of Net Position	-	-	-	(882,478)
Use of Fund Balance	-	-	-	32,703,710
Total Revenues	372,778,451	387,363,824	403,530,695	390,405,400
Expenditures				
Community Services	39,262,792	49,314,074	22,272,109	18,167,310
General Government	54,797,822	50,279,492	63,949,491	105,440,759
Public Safety	32,481,253	30,228,934	13,025,444	16,758,065
Transportation	73,518,569	97,694,703	86,984,655	75,652,145
Water Resources	97,633,096	140,535,695	116,005,274	174,387,121
Gross Expenditures	297,693,532	368,052,898	302,236,973	390,405,400
Less: Indirect Costs*	(606,498)	1,840,170	1,848,125	1,826,030
Total Expenditures	298,300,030	366,212,728	300,388,848	388,579,370

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



CAPITAL FUNDS

Revenues and Expenditures by Fund FY 2015 – 2018

	2015 Actual		2016 Actual		2017 Unaudited		2018 Budget*	
	Revenue	Expend.	Revenue	Expend.	Revenue	Expend.	Revenue	Approp.
Tax-Related Funds								
Capital Projects	88,917,386	30,452,366	53,902,686	17,982,318	56,556,266	32,170,749	24,160,740	41,232,607
Total Tax-Related	88,917,386	30,452,366	53,902,686	17,982,318	56,556,266	32,170,749	24,160,740	41,232,607
Vehicle Replacement Fund								
Vehicles	7,814,052	3,294,719	8,820,294	5,847,849	10,875,884	4,809,639	12,860,929	8,619,958
Total Vehicle Replacement	7,814,052	3,294,719	8,820,294	5,847,849	10,875,884	4,809,639	12,860,929	8,619,958
Enterprise Funds								
Airport R and E	187,474	215,753	3,455	-	854,144	561,006	85,397	101,565
Solid Waste R and E	12,851	-	721	2,066	130,945	-	-	-
Stormwater R and E	21,419,134	17,519,140	20,463,333	27,043,862	23,016,626	19,183,174	27,227,975	27,227,975
Transit R and E	1,602,140	54,736	10,164,512	13,115,000	10,744,007	9,243,504	2,024,789	1,126,142
W and S (Combined)	86,339,529	80,204,076	120,538,103	113,676,698	130,978,354	96,967,056	147,929,048	147,929,048
Total Enterprise	109,561,128	97,993,705	151,170,124	153,837,626	165,724,076	125,954,740	177,267,209	176,384,730
Special Revenue Funds								
SPLOST (2005)	126,634	7,750,255	13,244	4,327,789	36	954,330	-	-
SPLOST (2009)	13,323,834	80,268,372	15,267,656	78,249,178	6,022,979	39,802,798	650,000	1,450,000
SPLOST (2014)	153,035,417	77,934,115	158,189,820	107,808,138	39,901,753	57,869,990	950,000	19,860,567
SPLOST (2017)	-	-	-	-	124,449,701	40,674,727	142,695,290	142,857,538
Total Special Revenue	166,485,885	165,952,742	173,470,720	190,385,105	170,374,469	139,301,845	144,295,290	164,168,105
Total All Funds	372,778,451	297,693,532	387,363,824	368,052,898	403,530,695	302,236,973	358,584,168	390,405,400

*Revenues in the 2018 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 2015 – 2018

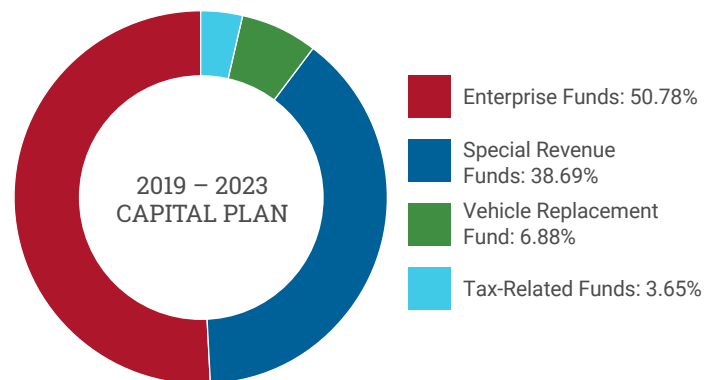
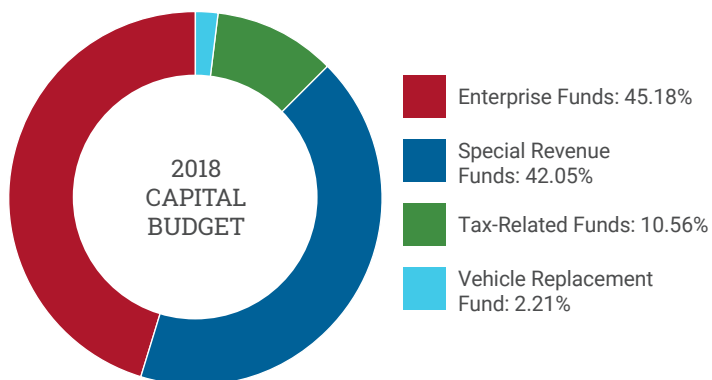
	2015 Actual	2016 Actual	2017 Unaudited	2018 Budget
Capital Project Fund				
Balance January 1	104,536,197	163,001,217	198,921,585	223,307,102
Sources	88,917,386	53,902,686	56,556,266	24,160,740
Uses	(30,452,366)	(17,982,318)	(32,170,749)	(41,232,607)
Balance December 31	163,001,217	198,921,585	223,307,102	206,235,235
Vehicle Replacement Fund				
Balance January 1	34,651,071	39,170,404	42,142,849	48,209,094
Sources	7,814,052	8,820,294	10,875,884	12,860,929
Uses	(3,294,719)	(5,847,849)	(4,809,639)	(8,619,958)
Balance December 31	39,170,404	42,142,849	48,209,094	52,450,065
2005 Sales Tax Fund				
Balance January 1	12,892,460	5,268,839	954,294	-
Sources	126,634	13,244	36	-
Uses	(7,750,255)	(4,327,789)	(954,330)	-
Balance December 31	5,268,839	954,294	-	-
2009 Sales Tax Fund				
Balance January 1	304,561,618	237,617,080	174,635,558	140,855,739
Sources	13,323,834	15,267,656	6,022,979	650,000
Uses	(80,268,372)	(78,249,178)	(39,802,798)	(1,450,000)
Balance December 31	237,617,080	174,635,558	140,855,739	140,055,739
2014 Sales Tax Fund				
Balance January 1	86,157,303	161,258,605	211,640,287	193,672,050
Sources	153,035,417	158,189,820	39,901,753	950,000
Uses	(77,934,115)	(107,808,138)	(57,869,990)	(19,860,567)
Balance December 31	161,258,605	211,640,287	193,672,050	174,761,483
2017 Sales Tax Fund				
Balance January 1	-	-	-	83,774,974
Sources	-	-	124,449,701	142,695,290
Uses	-	-	(40,674,727)	(142,857,538)
Balance December 31	-	-	83,774,974	83,612,726

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 2018 – 2023

	2018 Budget	2019	2020	2021	2022	2023	Total 2018 – 2023
<u>Tax-Related Funds</u>							
Capital Project	41,232,607	27,243,862	13,617,886	9,046,863	6,808,791	4,937,479	102,887,488
Subtotal	41,232,607	27,243,862	13,617,886	9,046,863	6,808,791	4,937,479	102,887,488
<u>Vehicle Replacement Fund</u>							
Vehicles	8,619,958	10,476,764	17,861,887	12,655,086	13,524,701	61,810,511	124,948,907
Subtotal	8,619,958	10,476,764	17,861,887	12,655,086	13,524,701	61,810,511	124,948,907
<u>Enterprise Funds</u>							
Airport R and E	101,565	162,295	424,824	74,860	82,741	182,607	1,028,892
Stormwater R and E	27,227,975	25,465,532	25,180,050	26,333,495	26,142,262	27,105,000	157,454,314
Transit R and E	1,126,142	1,178,556	-	112,190	-	6,210,278	8,627,166
Water and Sewer R and E	147,929,048	180,940,997	142,374,292	128,300,085	137,715,113	130,379,950	867,639,485
Subtotal	176,384,730	207,747,380	167,979,166	154,820,630	163,940,116	163,877,835	1,034,749,857
<u>Special Revenue Funds</u>							
2009 SPLOST	1,450,000	2,500,000	-	-	-	-	3,950,000
2014 SPLOST	19,860,567	13,344,915	12,009,835	-	-	-	45,215,317
2017 SPLOST	142,857,538	143,961,350	146,120,771	147,026,268	131,175,093	57,845,230	768,986,250
Subtotal	164,168,105	159,806,265	158,130,606	147,026,268	131,175,093	57,845,230	818,151,567
Total Capital Improvement Plan	390,405,400	405,274,271	357,589,545	323,548,847	315,448,701	288,471,055	2,080,737,819



2018 – 2023 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 2018	Year 2019	Year 2020	Year 2021	Year 2022	Year 2023	Total
Ambulance Service Expansion	\$ 1,056,379	\$ 331,428	\$ 153,993	\$ 53,805	\$ 55,923	\$ 58,125	\$ 1,709,653
New Use of Force Simulator for Police	–	9,382	469	24	25	26	9,926
800 MHz Radio System – Digital	–	74,988	77,238	79,554	–	–	231,780
Bay Creek Precinct/Alternate 911 Center	1,828,778	1,713,125	766,024	776,476	787,386	44,789	5,916,578
Station 13 Relocation	–	26,173	20,207	2,230	2,298	2,364	53,272
Police Training Center 50 Yard Firing Range	–	32,000	–	–	–	–	32,000
Crooked Creek Water Reclamation Facility Improvements	150,000	–	–	–	–	–	150,000
Major Repairs and Renovations – Police	–	500	–	–	–	–	500
Training Complex Improvements	–	703	71	77	85	93	1,029
Case Management – Clerk of Court	–	364,354	18,217	19,128	20,085	21,089	442,873
Construction Project Management Software	107,135	–	–	–	–	–	107,135
Countywide Security Camera Systems	–	100,000	10,000	10,000	10,000	10,000	140,000
SAP Security Module	103,400	–	–	–	–	–	103,400
Network and Communication Private Fiber Implementation	–	100,000	10,000	10,000	10,000	10,000	140,000
Emergency Operations Center – Audio/Visual Equipment	56,265	5,627	6,189	6,808	7,489	16,476	98,854
SharePoint Upgrade	–	7,000	–	–	–	–	7,000
Network Part of Cloud Solutions	–	30,000	10,000	10,000	10,000	10,000	70,000
Asset Management Improvements	32,500	–	–	–	–	–	32,500
Hardware/Software Department of Information Technology Services True-ups – 2018	22,000	–	–	–	–	–	22,000
SWAT Portable Microwave Downlink	–	1,073	1,073	1,180	1,298	–	4,624
Systems and Storage – 2018	192,300	64,100	64,100	64,100	64,100	–	448,700
Network and Communication Hardware/Software – 2018	–	100,000	10,000	10,000	10,000	10,000	140,000
Motorola 800 MHz Radios – Corrections	4,000	3,000	–	–	–	–	7,000
Body Worn Cameras – Corrections	–	10,614	849	–	–	–	11,463
Field Equipment for Inspectors – Planning and Development	–	8,640	–	–	–	–	8,640
Assetworks Capital Asset Management Module – Support Services	–	10,000	–	–	–	–	10,000
Total Annual Impact	\$ 3,552,757	\$ 2,992,707	\$ 1,148,430	\$ 1,043,382	\$ 978,689	\$ 182,962	\$ 9,898,927

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 AND ASSUMPTIONS

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.

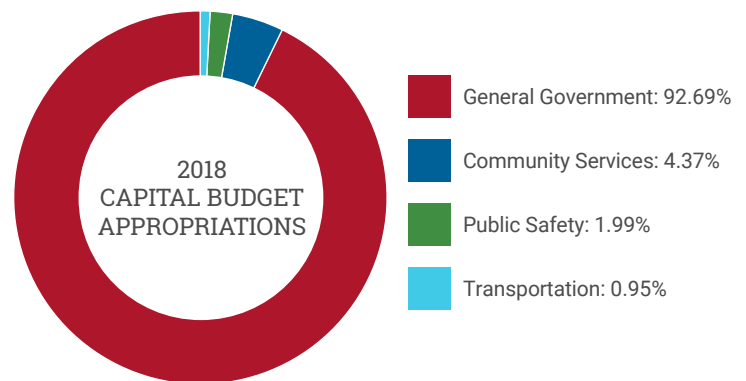
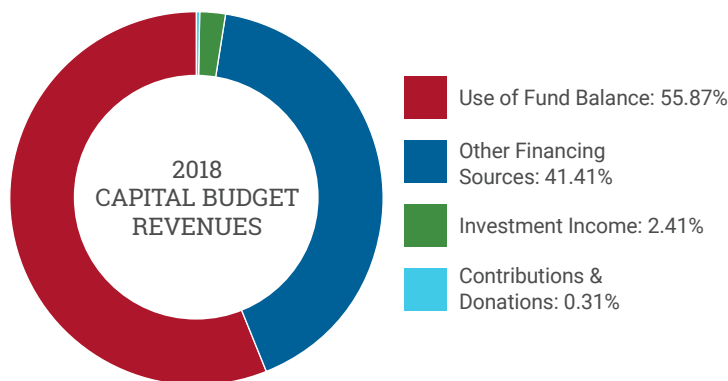


TAX-RELATED CAPITAL FUNDS

Revenues and Appropriations FY 2018 – 2023

	2018 Budget	2019	2020	2021	2022	2023	Total 2018 – 2023
Revenues							
Investment Income	994,000	-	-	-	-	-	994,000
Other Financing Sources	23,037,850	16,995,175	12,824,814	8,315,593	6,738,791	4,937,479	72,849,702
Contributions and Donations	128,890	128,890	128,890	84,385	70,000	-	541,055
Total	24,160,740	17,124,065	12,953,704	8,399,978	6,808,791	4,937,479	74,384,757
Use of Fund Balance	17,071,867	10,119,797	664,182	646,885	-	-	28,502,731
Total Revenues	41,232,607	27,243,862	13,617,886	9,046,863	6,808,791	4,937,479	102,887,488

Appropriations							
Community Services	1,801,500	2,081,879	2,038,072	1,976,271	1,205,000	1,435,000	10,537,722
General Government	38,218,875	23,603,372	9,047,955	5,584,905	3,385,520	2,236,840	82,077,467
Public Safety	822,232	1,168,611	2,141,859	1,095,687	1,828,271	875,639	7,932,299
Transportation	390,000	390,000	390,000	390,000	390,000	390,000	2,340,000
Total Appropriations	41,232,607	27,243,862	13,617,886	9,046,863	6,808,791	4,937,479	102,887,488



CAPITAL PROJECT FUND

Revenues and Appropriations FY 2018 – 2023

Revenues	2018 Budget	2019	2020	2021	2022	2023	Total 2018 – 2023
Investment Income							
Accumulated Interest on Investments	945,000	-	-	-	-	-	945,000
Dividend	49,000	-	-	-	-	-	49,000
Contributions and Donations							
Contributions – Private Source	128,890	128,890	128,890	84,385	70,000	-	541,055
Other Financing Sources							
Transfer In – General Fund	14,984,593	9,240,795	7,970,480	4,849,910	2,538,821	807,030	40,391,629
Transfer In – Fire and EMS District	1,500,000	1,500,000	1,500,000	1,109,816	1,148,063	774,000	7,531,879
Transfer In – Development and Enforcement	1,500,000	1,500,000	-	-	-	-	3,000,000
Transfer In – Recreation	1,537,772	1,441,110	1,373,890	1,329,386	1,205,000	1,435,000	8,322,158
Transfer In – Fleet	190,600	329,380	-	-	-	-	519,980
Transfer In – E-911	40,509	175,000	-	-	-	-	215,509
Transfer In – Authority Imaging	1,191,421	833,312	-	-	-	-	2,024,733
Transfer In – Police Special Justice	292,955	176,200	180,444	116,733	119,068	121,449	1,006,849
Transfer In – Police Services District	1,800,000	1,799,378	1,800,000	909,748	1,727,839	1,800,000	9,836,965
Total	24,160,740	17,124,065	12,953,704	8,399,978	6,808,791	4,937,479	74,384,757
Use of Fund Balance	17,071,867	10,119,797	664,182	646,885	-	-	28,502,731
Total Revenues	41,232,607	27,243,862	13,617,886	9,046,863	6,808,791	4,937,479	102,887,488

Appropriations							
Community Services	1,801,500	2,081,879	2,038,072	1,976,271	1,205,000	1,435,000	10,537,722
County Administrator	70,000	70,000	70,000	70,000	70,000	-	350,000
Fire Services	350,000	877,286	1,440,000	876,816	1,036,063	650,000	5,230,165
Financial Services	822,000	-	-	-	-	-	822,000
Information Technology	22,958,698	13,023,829	3,468,750	2,983,000	525,000	-	42,959,277
Non-Departmental	296,445	58,890	58,890	14,385	-	-	428,610
Planning and Development	700,000	200,000	-	-	-	-	900,000
Police Services	472,232	291,325	701,859	218,871	222,227	225,639	2,132,153
Sheriff	-	-	-	-	569,981	-	569,981
Support Services	13,371,732	10,250,653	5,450,315	2,517,520	2,790,520	2,236,840	36,617,580
Transportation	390,000	390,000	390,000	390,000	390,000	390,000	2,340,000
Total Appropriations	41,232,607	27,243,862	13,617,886	9,046,863	6,808,791	4,937,479	102,887,488

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 AND ASSUMPTIONS

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.

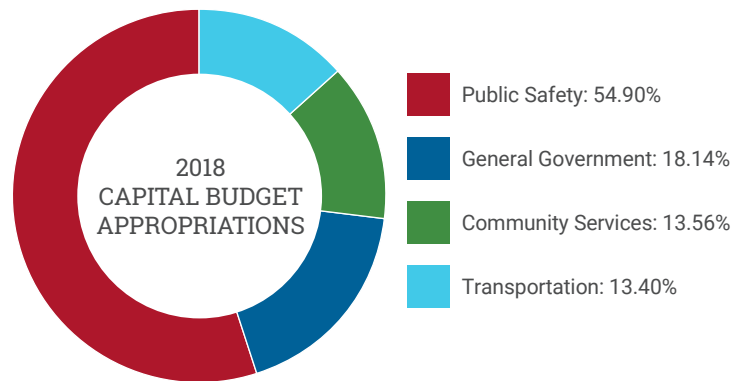
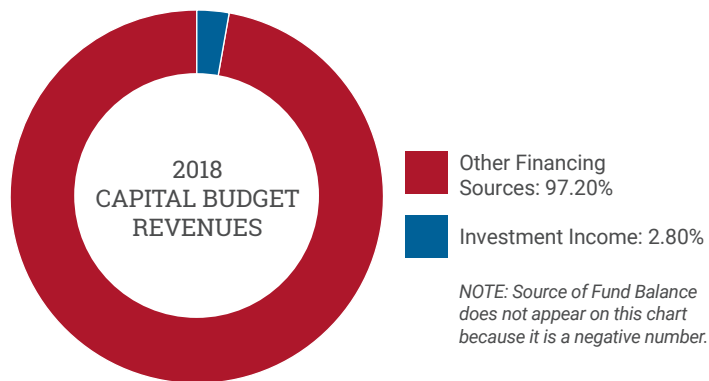


VEHICLE REPLACEMENT FUND

Revenues and Appropriations FY 2018 – 2023

	2018 Budget	2019	2020	2021	2022	2023	Total 2018 – 2023
Revenues							
Investment Income	360,000	-	-	-	-	-	360,000
Other Financing Sources	12,500,929	12,176,010	15,051,489	15,525,094	15,293,153	15,748,558	86,295,233
Total	12,860,929	12,176,010	15,051,489	15,525,094	15,293,153	15,748,558	86,655,233
Use (Source) of Fund Balance	(4,240,971)	(1,699,246)	2,810,398	(2,870,008)	(1,768,452)	46,061,953	38,293,674
Total Revenues	8,619,958	10,476,764	17,861,887	12,655,086	13,524,701	61,810,511	124,948,907

Appropriations							
Community Services	1,169,000	333,030	1,653,195	955,087	1,680,477	5,071,667	10,862,456
General Government	1,563,160	1,144,124	1,242,978	523,494	579,080	3,969,080	9,021,916
Public Safety	4,732,658	7,727,918	12,624,616	9,770,610	9,647,158	43,233,423	87,736,383
Transportation	1,155,140	1,271,692	2,341,098	1,405,895	1,617,986	9,536,341	17,328,152
Total Appropriations	8,619,958	10,476,764	17,861,887	12,655,086	13,524,701	61,810,511	124,948,907



VEHICLE REPLACEMENT FUND

Revenues and Appropriations FY 2018 – 2023

	2018 Budget	2019	2020	2021	2022	2023	Total 2018-2023
Revenues							
Investment Income							
Accumulated Interest on Investments	350,000	-	-	-	-	-	350,000
Dividend	10,000	-	-	-	-	-	10,000
Other Financing Sources							
Transfer In – General Fund	4,355,116	4,904,993	5,507,669	5,832,982	5,779,172	6,330,730	32,710,662
Transfer In – Fire and EMS	703,664	737,815	743,398	776,918	803,766	816,357	4,581,918
Transfer In – Police Services	5,513,721	4,712,363	7,073,358	7,164,622	6,933,723	6,807,761	38,205,548
Transfer In – Development and Enforcement	182,444	147,102	173,396	182,175	182,175	183,088	1,050,380
Transfer In – Recreation	1,164,388	1,120,397	1,104,179	1,138,628	1,158,728	1,172,759	6,859,079
Transfer In - Street Lighting	8,615	8,615	8,615	-	5,820	5,820	37,485
Transfer In – Fleet	372,896	365,364	260,100	235,094	235,094	235,094	1,703,642
Transfer In – Administrative Support	200,085	179,361	180,774	194,675	194,675	196,949	1,146,519
Total	12,860,929	12,176,010	15,051,489	15,525,094	15,293,153	15,748,558	86,655,233
Use (Source) of Fund Balance	(4,240,971)	(1,699,246)	2,810,398	(2,870,008)	(1,768,452)	46,061,953	38,293,674
Total Revenues	8,619,958	10,476,764	17,861,887	12,655,086	13,524,701	61,810,511	124,948,907

Appropriations							
Community Services	1,169,000	333,030	1,653,195	955,087	1,680,477	5,071,667	10,862,456
Corrections	270,500	243,015	208,080	161,834	34,638	2,572,361	3,490,428
Board of Commissioners/ County Administration	-	45,900	-	-	48,709	54,857	149,466
District Attorney	221,660	161,150	184,484	214,704	287,905	1,107,199	2,177,102
Fire and EMS	58,668	265,489	1,702,195	1,292,830	631,862	2,769,647	6,720,691
Financial Services	25,000	178,500	104,040	-	-	346,321	653,861
Information Technology	38,000	74,460	-	-	-	84,026	196,486
Juvenile Court	28,000	85,680	152,939	26,530	-	235,395	528,544
Non-Departmental	610,000	25,500	4,049	-	-	-	639,549
Planning and Development	139,000	123,420	196,635	-	108,244	428,439	995,738
Police Services	4,403,490	5,138,614	8,773,475	5,790,271	8,073,580	31,874,413	64,053,843
Sheriff	-	2,080,800	1,940,866	2,525,675	907,078	6,017,002	13,471,421
Solicitor	-	58,650	-	282,260	-	193,479	534,389
Support Services	501,500	365,364	567,018	-	134,222	1,469,921	3,038,025
Tax Commissioner	-	25,500	33,813	-	-	49,443	108,756
Transportation	1,155,140	1,271,692	2,341,098	1,405,895	1,617,986	9,536,341	17,328,152
Total Appropriations	8,619,958	10,476,764	17,861,887	12,655,086	13,524,701	61,810,511	124,948,907

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 **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 are 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 AND ASSUMPTIONS

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

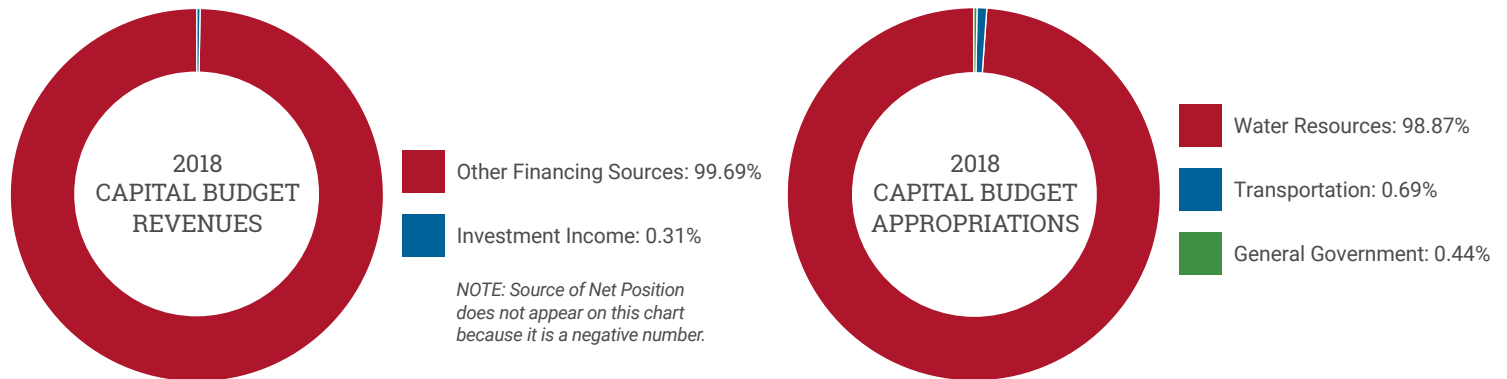
Other Financing Sources consist of transfers from Water and Sewer, Stormwater, Airport, Solid Waste, and Transit operations. A portion of the net revenues from these activities is contributed to a capital renewal and extension fund. The water and sewer transfer amount is projected based on rates set 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 2018 – 2023

	2018 Budget	2019	2020	2021	2022	2023	Total 2018 – 2023
Revenues							
Investment Income	551,000	-	-	-	-	-	551,000
Other Financing Sources	176,716,208	208,620,486	168,516,990	155,626,256	164,852,742	158,482,093	1,032,814,775
Total	177,267,208	208,620,486	168,516,990	155,626,256	164,852,742	158,482,093	1,033,365,775
Use (Source) of Net Position	(882,478)	(873,106)	(537,824)	(805,626)	(912,626)	5,395,742	1,384,082
Total Revenues	176,384,730	207,747,380	167,979,166	154,820,630	163,940,116	163,877,835	1,034,749,857

Appropriations							
General Government	776,401	-	-	-	-	-	776,401
Transportation	1,221,208	1,340,851	424,824	187,050	82,741	6,392,885	9,649,559
Water Resources	174,387,121	206,406,529	167,554,342	154,633,580	163,857,375	157,484,950	1,024,323,897
Total Appropriations	176,384,730	207,747,380	167,979,166	154,820,630	163,940,116	163,877,835	1,034,749,857



AIRPORT RENEWAL AND EXTENSION FUND

Revenues and Appropriations FY 2018 – 2023

Revenues	2018 Budget	2019	2020	2021	2022	2023	Total 2018 – 2023
Other Financing Sources							
Transfer In – Airport	85,396	83,202	10,449	40,477	42,067	43,843	305,434
Total	85,396	83,202	10,449	40,477	42,067	43,843	305,434
Use of Net Position	16,169	79,093	414,375	34,383	40,674	138,764	723,458
Total Revenues	101,565	162,295	424,824	74,860	82,741	182,607	1,028,892
Appropriations							
Support Services	6,499	-	-	-	-	-	6,499
Transportation	95,066	162,295	424,824	74,860	82,741	182,607	1,022,393
Total Appropriations	101,565	162,295	424,824	74,860	82,741	182,607	1,028,892

STORMWATER RENEWAL AND EXTENSION FUND

Revenues and Appropriations FY 2018 – 2023

Revenues	2018 Budget	2019	2020	2021	2022	2023	Total 2018 – 2023
Investment Income							
Accumulated Interest on Investments	51,000	-	-	-	-	-	51,000
Other Financing Sources							
Transfer In – Stormwater	27,176,975	25,465,532	25,180,050	26,333,495	26,142,262	27,105,000	157,403,314
Total Revenues	27,227,975	25,465,532	25,180,050	26,333,495	26,142,262	27,105,000	157,454,314

Appropriations							
Information Technology	74,914	-	-	-	-	-	74,914
Water Resources	27,153,061	25,465,532	25,180,050	26,333,495	26,142,262	27,105,000	157,379,400
Total Appropriations	27,227,975	25,465,532	25,180,050	26,333,495	26,142,262	27,105,000	157,454,314

TRANSIT RENEWAL AND EXTENSION FUND

Revenues and Appropriations FY 2018 – 2023

Revenues	2018 Budget	2019	2020	2021	2022	2023	Total 2018 – 2023
Other Financing Sources							
Transfer In – Transit	2,024,789	2,130,755	952,199	952,199	953,300	953,300	7,966,542
Total	2,024,789	2,130,755	952,199	952,199	953,300	953,300	7,966,542
Use (Source) of Net Position	(898,647)	(952,199)	(952,199)	(840,009)	(953,300)	5,256,978	660,624
Total Revenues	1,126,142	1,178,556	-	112,190	-	6,210,278	8,627,166
Appropriations							
Transportation	1,126,142	1,178,556	-	112,190	-	6,210,278	8,627,166
Total Appropriations	1,126,142	1,178,556	-	112,190	-	6,210,278	8,627,166

WATER AND SEWER RENEWAL AND EXTENSION FUND

Revenues and Appropriations FY 2018 – 2023

Revenues	2018 Budget	2019	2020	2021	2022	2023	Total 2018 – 2023
Investment Income							
Accumulated Interest on Investments	420,000	-	-	-	-	-	420,000
Dividend	80,000	-	-	-	-	-	80,000
Other Financing Sources							
Transfer In – DWR Operating	147,429,048	180,940,997	142,374,292	128,300,085	137,715,113	130,379,950	867,139,485
Total Revenues	147,929,048	180,940,997	142,374,292	128,300,085	137,715,113	130,379,950	867,639,485
Appropriations							
Water Resources	147,234,060	180,940,997	142,374,292	128,300,085	137,715,113	130,379,950	866,944,497
Information Technology	694,988	-	-	-	-	-	694,988
Total Appropriations	147,929,048	180,940,997	142,374,292	128,300,085	137,715,113	130,379,950	867,639,485

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.

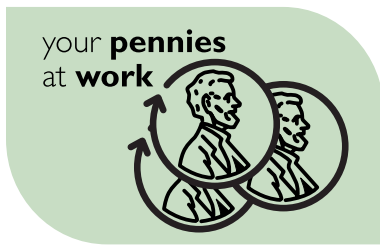
BUDGET BASIS

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 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 **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 raised \$440.4 million, which was shared between the County (78.9 percent) and 16 cities (21.1 percent), before ending on March 31, 2014. Although the collection period for the 2014 SPLOST has ended, funds raised by the program continue to pay for current capital projects. 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 AND ASSUMPTIONS

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.

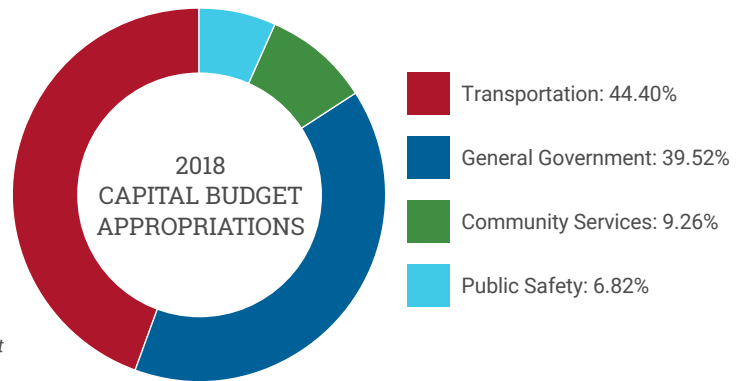
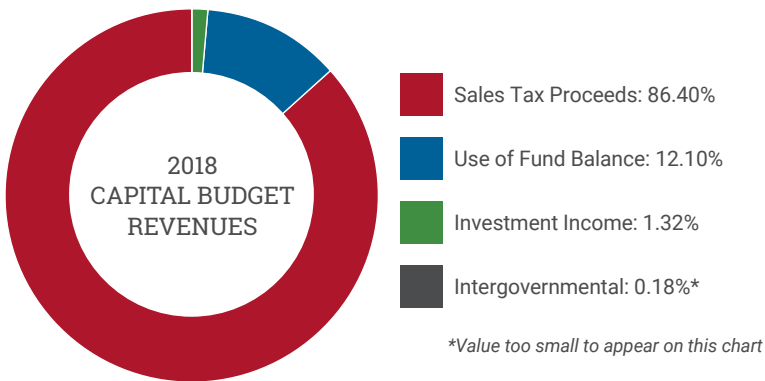
Investment Income consists of revenues earned from the investment of available resources. These revenues are based on the projected rates of return of invested fund equity.

CAPITAL SPECIAL REVENUE FUNDS

Revenues and Appropriations FY 2018 – 2023

	2018 Budget	2019	2020	2021	2022	2023	Total 2018 – 2023
Revenues							
Sales Tax Proceeds	141,833,843	143,961,350	146,120,771	148,312,582	150,537,271	37,072,593	767,838,410
Intergovernmental	291,447	-	-	-	124,145	-	415,592
Investment Income	2,170,000	-	-	-	-	-	2,170,000
Total	144,295,290	143,961,350	146,120,771	148,312,582	150,661,416	37,072,593	770,424,002
Use (Source) of Fund Balance	19,872,815	15,844,915	12,009,835	(1,286,314)	(19,486,323)	20,772,637	47,727,565
Total Revenues	164,168,105	159,806,265	158,130,606	147,026,268	131,175,093	57,845,230	818,151,567

Appropriations							
Community Services	15,196,810	14,959,355	15,085,646	14,800,000	14,811,414	8,936,155	83,789,380
General Government	64,882,323	49,824,661	42,898,120	40,691,863	35,525,095	8,547,413	242,369,475
Public Safety	11,203,175	9,843,345	6,530,861	6,628,824	6,728,255	1,656,958	42,591,418
Transportation	72,885,797	85,178,904	93,615,979	84,905,581	74,110,329	38,704,704	449,401,294
Total Appropriations	164,168,105	159,806,265	158,130,606	147,026,268	131,175,093	57,845,230	818,151,567



2009 SPECIAL PURPOSE LOCAL OPTION SALES TAX FUND

Revenues and Appropriations FY 2018 – 2023

Revenues	2018 Budget	2019	2020	2021	2022	2023	Total 2018 – 2023
Investment Income							
Accumulated Interest on Investments	500,000	-	-	-	-	-	500,000
Dividend	150,000	-	-	-	-	-	150,000
Total	650,000	-	-	-	-	-	650,000
Use of Fund Balance	800,000	2,500,000	-	-	-	-	3,300,000
Total Revenues	1,450,000	2,500,000	-	-	-	-	3,950,000

Appropriations							
Fire Services	44,395	-	-	-	-	-	44,395
Police Services	15,730	-	-	-	-	-	15,730
Support Services	86,125	-	-	-	-	-	86,125
Community Services	146,770	-	-	-	-	-	146,770
Library Program	11,765	-	-	-	-	-	11,765
Transportation	1,145,215	2,500,000	-	-	-	-	3,645,215
Total Appropriations	1,450,000	2,500,000	-	-	-	-	3,950,000

2014 SPECIAL PURPOSE LOCAL OPTION SALES TAX FUND

Revenues and Appropriations FY 2018 – 2023

Revenues	2018 Budget	2019	2020	2021	2022	2023	Total 2018 – 2023
Investment Income							
Accumulated Interest on Investments	750,000	-	-	-	-	-	750,000
Dividend	200,000	-	-	-	-	-	200,000
Total	950,000	-	-	-	-	-	950,000
Use of Fund Balance	18,910,567	13,344,915	12,009,835	-	-	-	44,265,317
Total Revenues	19,860,567	13,344,915	12,009,835	-	-	-	45,215,317
Appropriations							
Fire Services	70,110	-	-	-	-	-	70,110
Police Services	68,020	-	-	-	-	-	68,020
Sheriff	13,300	-	-	-	-	-	13,300
Support Services	32,490	-	-	-	-	-	32,490
Community Services	72,390	-	-	-	-	-	72,390
Transportation Program	19,575,757	13,344,915	12,009,835	-	-	-	44,930,507
Library Program	28,500	-	-	-	-	-	28,500
Total Appropriations	19,860,567	13,344,915	12,009,835	-	-	-	45,215,317

2017 SPECIAL PURPOSE LOCAL OPTION SALES TAX FUND

Revenues and Appropriations FY 2018 – 2023

Revenues	2018 Budget	2019	2020	2021	2022	2023	Total 2018 – 2023
Sales Tax Proceeds							
SPLOST	141,833,843	143,961,350	146,120,771	148,312,582	150,537,271	37,072,593	767,838,410
Intergovernmental							
Public Source	291,447	-	-	-	124,145	-	415,592
Investment Income							
Accumulated Interest on Investments	500,000	-	-	-	-	-	500,000
Dividend	70,000	-	-	-	-	-	70,000
Total	142,695,290	143,961,350	146,120,771	148,312,582	150,661,416	37,072,593	768,824,002
Use (Source) of Fund Balance	162,248	-	-	(1,286,314)	(19,486,323)	20,772,637	162,248
Total Revenues	142,857,538	143,961,350	146,120,771	147,026,268	131,175,093	57,845,230	768,986,250
Appropriations							
Financial Services	32,701,042	33,191,558	33,689,431	34,194,773	34,707,694	8,547,413	177,031,911
Fire Services	6,379,157	6,434,345	6,530,861	6,628,824	6,728,255	1,656,958	34,358,400
Police Services	4,612,463	3,409,000	-	-	-	-	8,021,463
Support Services	1,358,550	5,300,000	-	3,450,700	-	-	10,109,250
Community Services	14,977,650	14,959,355	15,085,645	14,800,000	14,811,415	8,936,155	83,570,220
Transportation Program	52,164,825	69,333,989	81,606,144	84,905,581	74,110,329	38,704,704	400,825,572
Non-Departmental	30,163,891	4,687,943	-	-	-	-	34,851,834
Library Program	499,960	6,645,160	9,208,690	3,046,390	817,400	-	20,217,600
Total Appropriations	142,857,538	143,961,350	146,120,771	147,026,268	131,175,093	57,845,230	768,986,250

DID YOU KNOW

The first railroad in Gwinnett in 1871 went through the towns of Buford, Suwanee, Duluth, and Norcross. It was named the Atlanta and Richmond Air-Line Railway, a forerunner to the present Norfolk Southern line.