

# CAPITAL FUNDS

*This section provides comparisons of revenues and expenditures/appropriations for all capital funds for 2016 – 2018, the 2019 budget, and the 2020 – 2024 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.*

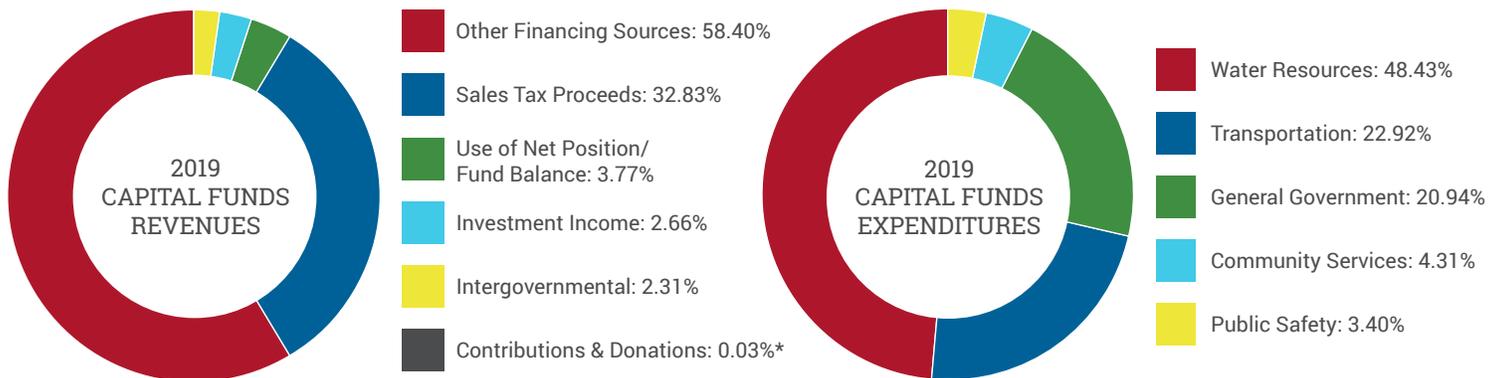


# CAPITAL FUNDS

## Revenues and Expenditures by Category FY 2016 – 2019

	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget
<b>Revenues</b>				
Sales Tax Proceeds	150,030,773	151,800,132	162,436,087	143,961,350
Intergovernmental	30,730,155	19,685,695	23,687,541	10,101,242
Charges for Services	111,576	587,333	201,229	–
Fines and Forfeitures	123,473	113,135	53,386	–
Investment Income	5,534,218	8,277,108	15,312,021	11,662,000
Contributions and Donations	220,494	240,628	165,635	128,890
Miscellaneous	397,291	2,691,047	443,030	–
Other Financing Sources	200,215,844	220,035,380	252,314,638	256,091,097
<b>Total</b>	<b>387,363,824</b>	<b>403,430,458</b>	<b>454,613,567</b>	<b>421,944,579</b>
(Source) of Net Position	–	–	–	(416,873)
Use of Fund Balance	–	–	–	16,952,800
<b>Total Revenues</b>	<b>387,363,824</b>	<b>403,430,458</b>	<b>454,613,567</b>	<b>438,480,506</b>
<b>Expenditures</b>				
Community Services	49,314,074	22,272,109	20,799,008	18,859,855
General Government	50,279,492	63,961,806	74,030,365	91,805,649
Public Safety	30,228,934	13,055,859	17,814,797	14,928,817
Transportation	97,694,703	87,464,540	89,166,747	100,518,276
Water Resources	140,535,695	116,217,724	183,856,160	212,367,909
<b>Gross Expenditures</b>	<b>368,052,898</b>	<b>302,972,038</b>	<b>385,667,077</b>	<b>438,480,506</b>
Less: Indirect Costs*	1,840,170	1,848,125	1,127,781	1,320,015
<b>Total Expenditures</b>	<b>366,212,728</b>	<b>301,123,913</b>	<b>384,539,296</b>	<b>437,160,491</b>

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



\*Value too small to appear on this chart

# CAPITAL FUNDS

## Revenues and Expenditures by Fund FY 2016 – 2019

	2016 Actual		2017 Actual		2018 Unaudited		2019 Budget*	
	Revenue	Expend.	Revenue	Expend.	Revenue	Expend.	Revenue	Approp.
<b>Tax-Related Funds</b>								
Capital Projects	53,902,686	17,982,318	56,666,539	32,183,063	61,568,870	29,521,548	30,171,416	44,211,474
<b>Total Tax-Related</b>	<b>53,902,686</b>	<b>17,982,318</b>	<b>56,666,539</b>	<b>32,183,063</b>	<b>61,568,870</b>	<b>29,521,548</b>	<b>30,171,416</b>	<b>44,211,474</b>
<b>Vehicle Replacement Fund</b>								
Vehicles	8,820,294	5,847,849	10,875,884	4,809,639	15,551,733	6,543,632	13,830,003	6,088,830
<b>Total Vehicle Replacement</b>	<b>8,820,294</b>	<b>5,847,849</b>	<b>10,875,884</b>	<b>4,809,639</b>	<b>15,551,733</b>	<b>6,543,632</b>	<b>13,830,003</b>	<b>6,088,830</b>
<b>Enterprise Funds</b>								
Airport R and E	3,455	–	929,343	561,007	259,210	239,917	1,120,697	1,426,225
Solid Waste R and E	721	2,066	130,945	–	1,216	33,305	–	–
Stormwater R and E	20,463,333	27,043,862	23,016,626	19,255,548	29,555,870	22,713,320	32,969,768	32,969,768
Transit R and E	10,164,512	13,115,000	10,744,007	9,243,504	5,445,051	4,799,365	9,021,510	8,299,109
W and S (Combined)	120,538,103	113,676,698	130,677,438	97,107,132	151,861,952	161,242,632	179,905,835	179,905,835
<b>Total Enterprise</b>	<b>151,170,124</b>	<b>153,837,626</b>	<b>165,498,359</b>	<b>126,167,191</b>	<b>187,123,299</b>	<b>189,028,539</b>	<b>223,017,810</b>	<b>222,600,937</b>
<b>Special Revenue Funds</b>								
SPLOST (2005)	13,244	4,327,789	36	954,330	–	–	–	–
SPLOST (2009)	15,267,656	78,249,178	6,472,979	39,802,800	8,135,935	37,293,420	1,332,000	3,832,000
SPLOST (2014)	158,189,820	107,808,138	39,466,960	58,380,286	10,613,586	49,214,781	2,281,000	10,434,915
SPLOST (2017)	–	–	124,449,701	40,674,729	171,620,144	74,065,157	151,312,350	151,312,350
<b>Total Special Revenue</b>	<b>173,470,720</b>	<b>190,385,105</b>	<b>170,389,676</b>	<b>139,812,145</b>	<b>190,369,665</b>	<b>160,573,358</b>	<b>154,925,350</b>	<b>165,579,265</b>
<b>Total All Funds</b>	<b>387,363,824</b>	<b>368,052,898</b>	<b>403,430,458</b>	<b>302,972,038</b>	<b>454,613,567</b>	<b>385,667,077</b>	<b>421,944,579</b>	<b>438,480,506</b>

\*Revenues in the 2019 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 2016 – 2019

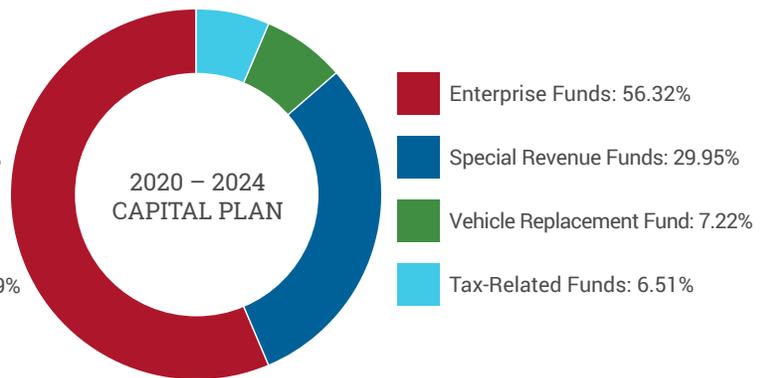
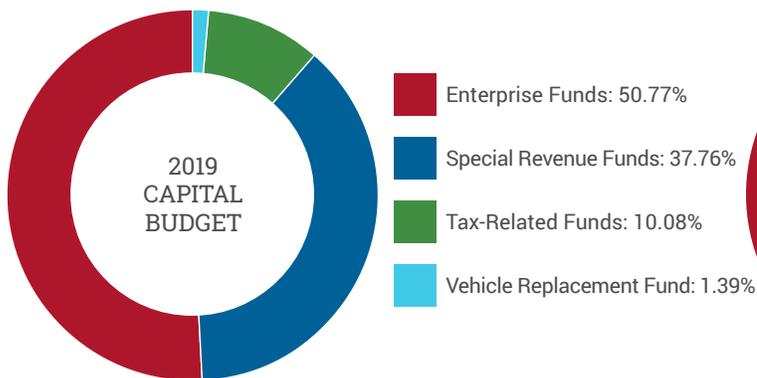
	2016 Actual	2017 Actual	2018 Unaudited	2019 Budget
<b>Capital Project Fund</b>				
Balance January 1	163,001,217	198,921,585	223,405,061	255,452,383
Sources	53,902,686	56,666,539	61,568,870	30,171,416
Uses	(17,982,318)	(32,183,063)	(29,521,548)	(44,211,474)
<b>Balance December 31</b>	<b>198,921,585</b>	<b>223,405,061</b>	<b>255,452,383</b>	<b>241,412,325</b>
<b>Vehicle Replacement Fund</b>				
Balance January 1	39,170,404	42,142,849	48,209,094	57,217,195
Sources	8,820,294	10,875,884	15,551,733	13,830,003
Uses	(5,847,849)	(4,809,639)	(6,543,632)	(6,088,830)
<b>Balance December 31</b>	<b>42,142,849</b>	<b>48,209,094</b>	<b>57,217,195</b>	<b>64,958,368</b>
<b>2005 Sales Tax Fund</b>				
Balance January 1	5,268,839	954,294	–	–
Sources	13,244	36	–	–
Uses	(4,327,789)	(954,330)	–	–
<b>Balance December 31</b>	<b>954,294</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>2009 Sales Tax Fund</b>				
Balance January 1	237,617,080	174,635,558	141,305,737	112,148,252
Sources	15,267,656	6,472,979	8,135,935	1,332,000
Uses	(78,249,178)	(39,802,800)	(37,293,420)	(3,832,000)
<b>Balance December 31</b>	<b>174,635,558</b>	<b>141,305,737</b>	<b>112,148,252</b>	<b>109,648,252</b>
<b>2014 Sales Tax Fund</b>				
Balance January 1	161,258,605	211,640,287	192,726,961	154,125,766
Sources	158,189,820	39,466,960	10,613,586	2,281,000
Uses	(107,808,138)	(58,380,286)	(49,214,781)	(10,434,915)
<b>Balance December 31</b>	<b>211,640,287</b>	<b>192,726,961</b>	<b>154,125,766</b>	<b>145,971,851</b>
<b>2017 Sales Tax Fund</b>				
Balance January 1	–	–	83,774,972	181,329,959
Sources	–	124,449,701	171,620,144	151,312,350
Uses	–	(40,674,729)	(74,065,157)	(151,312,350)
<b>Balance December 31</b>	<b>–</b>	<b>83,774,972</b>	<b>181,329,959</b>	<b>181,329,959</b>

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 2019 – 2024

	2019 Budget	2020	2021	2022	2023	2024	Total 2019 – 2024
<b><u>Tax-Related Funds</u></b>							
Capital Project	44,211,474	33,057,136	28,387,755	25,094,802	13,571,348	8,359,391	152,681,906
<b>Subtotal</b>	<b>44,211,474</b>	<b>33,057,136</b>	<b>28,387,755</b>	<b>25,094,802</b>	<b>13,571,348</b>	<b>8,359,391</b>	<b>152,681,906</b>
<b><u>Vehicle Replacement Fund</u></b>							
Vehicles	6,088,830	13,338,546	12,563,005	14,585,146	26,609,742	53,267,000	126,452,269
<b>Subtotal</b>	<b>6,088,830</b>	<b>13,338,546</b>	<b>12,563,005</b>	<b>14,585,146</b>	<b>26,609,742</b>	<b>53,267,000</b>	<b>126,452,269</b>
<b><u>Enterprise Funds</u></b>							
Airport R and E	1,426,225	226,883	157,838	166,860	282,607	132,395	2,392,808
Stormwater R and E	32,969,768	24,301,654	25,815,000	23,800,000	23,365,000	22,785,000	153,036,422
Transit R and E	8,299,109	1,250,000	111,072	53,844	–	5,728,812	15,442,837
Water and Sewer R and E	179,905,835	189,641,269	151,812,613	150,759,641	152,168,394	166,372,904	990,660,656
<b>Subtotal</b>	<b>222,600,937</b>	<b>215,419,806</b>	<b>177,896,523</b>	<b>174,780,345</b>	<b>175,816,001</b>	<b>195,019,111</b>	<b>1,161,532,723</b>
<b><u>Special Revenue Funds</u></b>							
2009 SPLOST	3,832,000	–	–	–	–	–	3,832,000
2014 SPLOST	10,434,915	17,200,835	–	–	–	–	27,635,750
2017 SPLOST	151,312,350	146,120,771	147,026,268	131,176,658	57,845,230	–	633,481,277
<b>Subtotal</b>	<b>165,579,265</b>	<b>163,321,606</b>	<b>147,026,268</b>	<b>131,176,658</b>	<b>57,845,230</b>	<b>–</b>	<b>664,949,027</b>
<b>Total Capital Improvement Plan</b>	<b>438,480,506</b>	<b>425,137,094</b>	<b>365,873,551</b>	<b>345,636,951</b>	<b>273,842,321</b>	<b>256,645,502</b>	<b>2,105,615,925</b>



# 2019 – 2024 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 2019	Year 2020	Year 2021	Year 2022	Year 2023	Year 2024	Total
Fire Station Number 32	\$ –	\$ 3,604,779	\$ 1,726,007	\$ 913,305	\$ 215,361	\$ 234,995	\$ 6,694,447
2017 SPLOST Senior Service Facilities	–	25,000	–	–	–	–	25,000
Police Training Center 50 Yard Firing Range	–	–	–	–	52,000	–	52,000
Police Fleet – Facility Maintenance Building	–	–	75,000	–	–	–	75,000
Records Management Warehouse Facility	–	–	235,000	14,100	14,945	15,842	279,887
Pump Station Phase Out Program	(15,000)	–	–	–	–	–	(15,000)
Case Management Clerk of Court	364,054	116,548	19,128	20,085	35,838	22,144	577,797
Civil Service – Sheriff	12,785	–	–	–	–	–	12,785
Countywide Security Camera Systems	115,400	6,000	7,000	8,000	9,000	–	145,400
Disaster Recovery Oracle Database Appliance	300,165	–	–	–	–	–	300,165
Inventory System	–	2,754	–	–	–	–	2,754
Net New IT Vehicles	19,000	–	–	–	–	–	19,000
Records Versatile Enterprise	15,000	750	788	827	868	912	19,145
SAP Security Module	–	117,500	–	–	–	–	117,500
Managed Fire and Equipment Program	–	30,500	–	–	–	–	30,500
Public Safety Solution	–	500,000	–	–	–	–	500,000
FileNet Upgrade – Sheriff	100,165	20,000	–	–	–	–	120,165
SharePoint Upgrade	–	15,000	–	–	–	–	15,000
uPerform Cloud Migration	–	13,000	–	–	–	–	13,000
SCADA Instrumentation Programming	2,035,000	–	–	–	–	–	2,035,000
Relocate Peachtree Corners Tag Branch	53,000	–	–	–	–	–	53,000
Physical Security Improvements – Department of Water Resources	188,640	–	–	–	–	–	188,640
SAP Business Objects (BOBJ) Upgrade V4.2	–	100	–	–	–	–	100
Driver Record and Integrated Vehicle Enterprise System Requirements	1,571	157	173	190	209	230	2,530
SAP Archiving	–	20,000	–	–	–	–	20,000
Interview Room Cameras – Police	–	34,242	2,474	2,722	2,994	3,293	45,725
Cyber Security Solutions	–	990,000	–	–	–	–	990,000
Department of Transportation Field Switch Upgrades to Cisco	40,000	2,000	2,000	2,000	2,000	–	48,000
<b>Total Annual Impact</b>	<b>\$ 3,229,780</b>	<b>\$ 5,498,330</b>	<b>\$ 2,067,570</b>	<b>\$ 961,229</b>	<b>\$ 333,215</b>	<b>\$ 277,416</b>	<b>\$ 12,367,540</b>

# 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.

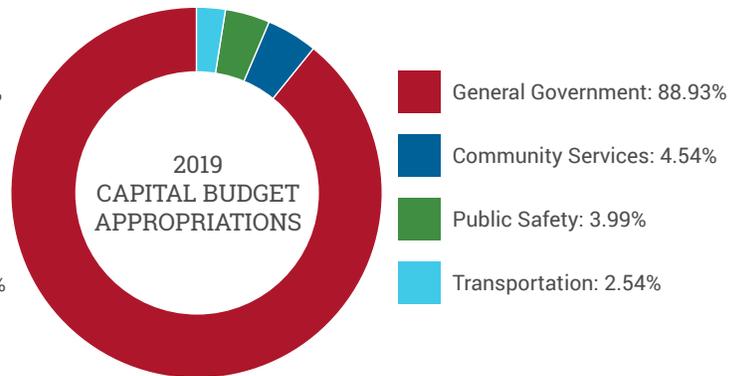
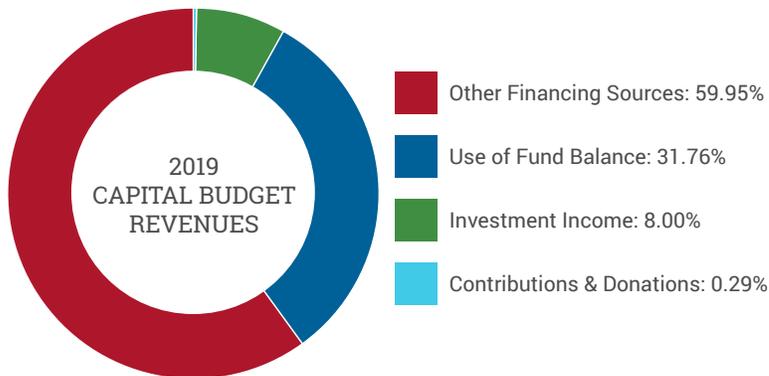


# TAX-RELATED CAPITAL FUNDS

## Revenues and Appropriations FY 2019 – 2024

	2019 Budget	2020	2021	2022	2023	2024	Total 2019 – 2024
<b>Revenues</b>							
Investment Income	3,537,000	–	–	–	–	–	3,537,000
Other Financing Sources	26,505,526	32,264,064	27,656,484	25,024,802	13,501,348	8,289,391	133,241,615
Contributions and Donations	128,890	128,890	84,386	70,000	70,000	70,000	552,166
<b>Total</b>	<b>30,171,416</b>	<b>32,392,954</b>	<b>27,740,870</b>	<b>25,094,802</b>	<b>13,571,348</b>	<b>8,359,391</b>	<b>137,330,781</b>
Use of Fund Balance	14,040,058	664,182	646,885	–	–	–	15,351,125
<b>Total Revenues</b>	<b>44,211,474</b>	<b>33,057,136</b>	<b>28,387,755</b>	<b>25,094,802</b>	<b>13,571,348</b>	<b>8,359,391</b>	<b>152,681,906</b>

<b>Appropriations</b>							
Community Services	2,008,000	1,320,000	1,825,000	1,945,000	1,825,000	1,780,000	10,703,000
General Government	39,317,794	24,746,847	16,505,875	18,034,821	5,116,863	4,726,629	108,448,829
Public Safety	1,764,680	3,945,289	6,061,880	1,169,981	6,184,485	1,407,762	20,534,077
Transportation	1,121,000	3,045,000	3,995,000	3,945,000	445,000	445,000	12,996,000
<b>Total Appropriations</b>	<b>44,211,474</b>	<b>33,057,136</b>	<b>28,387,755</b>	<b>25,094,802</b>	<b>13,571,348</b>	<b>8,359,391</b>	<b>152,681,906</b>



# CAPITAL PROJECT FUND

## Revenues and Appropriations FY 2019 – 2024

Revenues	2019 Budget	2020	2021	2022	2023	2024	Total 2019 – 2024
<b>Investment Income</b>							
Accumulated Interest on Investments	1,800,000	–	–	–	–	–	1,800,000
Dividend	1,737,000	–	–	–	–	–	1,737,000
<b>Contributions and Donations</b>							
Contributions – Private Source	128,890	128,890	84,386	70,000	70,000	70,000	552,166
<b>Other Financing Sources</b>							
Transfer In – General Fund	13,882,419	16,423,382	18,033,681	18,068,828	2,612,300	1,597,615	70,618,225
Transfer In – Fire and EMS District	6,238,180	4,815,775	6,770,880	862,000	6,370,485	1,655,762	26,713,082
Transfer In – Development and Enforcement	1,570,568	307,500	10,000	5,000	189,992	–	2,083,060
Transfer In – Recreation	2,240,233	1,293,322	1,413,115	2,070,000	2,070,000	2,070,000	11,156,670
Transfer In – Fleet	200,000	1,149,700	500,000	–	–	–	1,849,700
Transfer In – Administrative Support	30,000	–	–	–	–	–	30,000
Transfer In – E-911	1,461,475	239,000	18,830	–	–	18,830	1,738,135
Transfer In – Authority Imaging	882,651	–	–	–	–	–	882,651
Transfer In – Police Services District	–	8,035,385	909,978	4,018,974	2,258,571	2,947,184	18,170,092
<b>Total</b>	<b>30,171,416</b>	<b>32,392,954</b>	<b>27,740,870</b>	<b>25,094,802</b>	<b>13,571,348</b>	<b>8,359,391</b>	<b>137,300,781</b>
Use of Fund Balance	14,040,058	664,182	646,885	–	–	–	15,351,125
<b>Total Revenues</b>	<b>44,211,474</b>	<b>33,057,136</b>	<b>28,387,755</b>	<b>25,094,802</b>	<b>13,571,348</b>	<b>8,359,391</b>	<b>152,651,906</b>
<b>Appropriations</b>							
Community Services	2,008,000	1,320,000	1,825,000	1,945,000	1,825,000	1,780,000	10,703,000
County Administrator	70,000	70,000	70,000	70,000	70,000	70,000	420,000
Fire and EMS	752,500	3,525,000	5,811,880	600,000	6,184,485	1,407,762	18,281,627
Financial Services	3,537,000	–	–	–	–	–	3,537,000
Information Technology	19,203,627	10,753,534	4,781,693	1,028,074	2,888,563	3,064,999	41,720,490
Non-Departmental	1,208,890	58,890	14,386	–	–	–	1,282,166
Planning and Development	260,000	–	–	–	–	–	260,000
Police Services	500,000	420,289	–	–	–	–	920,289
Sheriff	512,180	–	250,000	569,981	–	–	1,332,161
Support Services	15,038,277	13,864,423	11,639,796	16,936,747	2,158,300	1,591,630	61,229,173
Transportation	1,121,000	3,045,000	3,995,000	3,945,000	445,000	445,000	12,996,000
<b>Total Appropriations</b>	<b>44,211,474</b>	<b>33,057,136</b>	<b>28,387,755</b>	<b>25,094,802</b>	<b>13,571,348</b>	<b>8,359,391</b>	<b>152,681,906</b>

VEHICLE  
REPLACEMENT  
FUND

# VEHICLE REPLACEMENT FUND

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## 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.

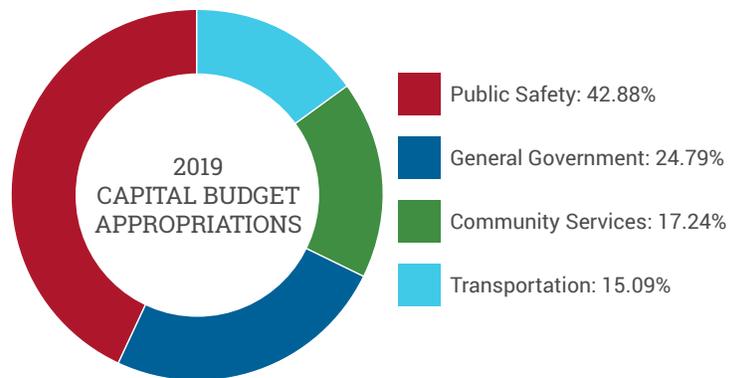
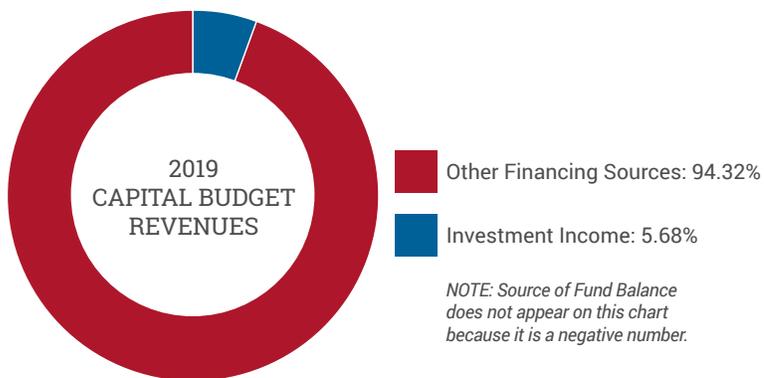
**Other Financing Sources** consist of funds contributed by various County departments based on the value of vehicles owned, their depreciation rate, and an inflation factor.



# VEHICLE REPLACEMENT FUND

## Revenues and Appropriations FY 2019 – 2024

	2019 Budget	2020	2021	2022	2023	2024	Total 2019 – 2024
<b>Revenues</b>							
Investment Income	785,000	–	–	–	–	–	785,000
Other Financing Sources	13,045,003	13,699,683	13,619,144	13,621,311	13,694,320	13,695,540	81,375,001
<b>Total</b>	<b>13,830,003</b>	<b>13,699,683</b>	<b>13,619,144</b>	<b>13,621,311</b>	<b>13,694,320</b>	<b>13,695,540</b>	<b>82,160,001</b>
Use (Source) of Fund Balance	(7,741,173)	(361,137)	(1,056,139)	963,835	12,915,422	39,571,460	44,292,268
<b>Total Revenues</b>	<b>6,088,830</b>	<b>13,338,546</b>	<b>12,563,005</b>	<b>14,585,146</b>	<b>26,609,742</b>	<b>53,267,000</b>	<b>126,452,269</b>
<b>Appropriations</b>							
Community Services	1,049,500	1,379,040	805,842	786,886	3,857,247	3,789,388	11,667,903
General Government	1,509,500	1,694,903	541,528	370,361	954,298	3,948,003	9,018,593
Public Safety	2,610,792	7,860,079	9,837,307	11,841,639	21,333,799	35,384,818	88,868,434
Transportation	919,038	2,404,524	1,378,328	1,586,260	464,398	10,144,791	16,897,339
<b>Total Appropriations</b>	<b>6,088,830</b>	<b>13,338,546</b>	<b>12,563,005</b>	<b>14,585,146</b>	<b>26,609,742</b>	<b>53,267,000</b>	<b>126,452,269</b>



# VEHICLE REPLACEMENT FUND

## Revenues and Appropriations FY 2019 – 2024

Revenues	2019 Budget	2020	2021	2022	2023	2024	Total 2019 – 2024
<b>Investment Income</b>							
Accumulated Interest on Investments	420,000	–	–	–	–	–	420,000
Dividend	365,000	–	–	–	–	–	365,000
<b>Other Financing Sources</b>							
Transfer In – General Fund	5,217,018	5,307,957	5,343,710	5,341,187	5,419,025	5,402,167	32,031,064
Transfer In – Fire and EMS	551,371	554,904	555,309	553,031	554,830	550,176	3,319,621
Transfer In – Police Services	5,425,864	6,008,398	6,008,879	6,016,484	6,010,659	6,037,173	35,507,457
Transfer In – Development and Enforcement	172,446	155,310	151,451	151,451	151,393	150,054	932,105
Transfer In – Recreation	1,280,626	1,280,625	1,280,161	1,279,092	1,282,846	1,287,641	7,690,991
Transfer In – Street Lighting	17,136	5,336	5,379	5,379	5,379	5,379	43,988
Transfer In – Fleet	278,543	279,118	164,614	164,614	159,614	152,587	1,199,090
Transfer In – Administrative Support	101,999	108,035	109,641	110,074	110,574	110,363	650,686
<b>Total</b>	<b>13,830,003</b>	<b>13,699,683</b>	<b>13,619,144</b>	<b>13,621,312</b>	<b>13,694,320</b>	<b>13,695,540</b>	<b>82,160,002</b>
Use (Source) of Fund Balance	(7,741,173)	(361,137)	(1,056,139)	963,834	12,915,422	39,571,460	44,292,267
<b>Total Revenues</b>	<b>6,088,830</b>	<b>13,338,546</b>	<b>12,563,005</b>	<b>14,585,146</b>	<b>26,609,742</b>	<b>53,267,000</b>	<b>126,452,269</b>

### Appropriations

Community Services	1,049,500	1,379,040	805,842	786,886	3,857,247	3,789,388	11,667,903
Corrections	223,000	659,940	497,831	576,767	633,223	904,709	3,495,470
Board of Commissioners/ County Administration	–	45,900	–	47,754	–	67,787	161,441
District Attorney	225,000	183,600	234,090	191,017	435,484	1,136,642	2,405,833
Fire and EMS	295,000	158,610	877,578	939,700	817,777	3,307,567	6,396,232
Financial Services	25,000	255,000	–	–	27,061	406,033	713,094
Information Technology	40,000	35,700	–	–	–	93,087	168,787
Juvenile Court	84,000	155,040	26,530	–	–	291,667	557,237
Non-Departmental	845,500	4,049	–	–	–	–	849,549
Planning and Development	290,000	35,700	–	–	42,003	552,685	920,388
Police Services	885,792	4,608,319	5,706,898	7,895,345	19,011,614	25,299,402	63,407,370
Sheriff	1,207,000	2,433,210	2,755,000	2,429,827	871,185	5,873,140	15,569,362
Solicitor	–	33,150	280,908	–	62,240	192,689	568,987
Support Services	–	882,504	–	131,590	319,317	1,186,961	2,520,372
Tax Commissioner	–	64,260	–	–	68,193	20,452	152,905
Transportation	919,038	2,404,524	1,378,328	1,586,260	464,398	10,144,791	16,897,339
<b>Total Appropriations</b>	<b>6,088,830</b>	<b>13,338,546</b>	<b>12,563,005</b>	<b>14,585,146</b>	<b>26,609,742</b>	<b>53,267,000</b>	<b>126,452,269</b>

CAPITAL  
ENTERPRISE  
FUNDS

# CAPITAL ENTERPRISE FUNDS

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## 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

**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** 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.

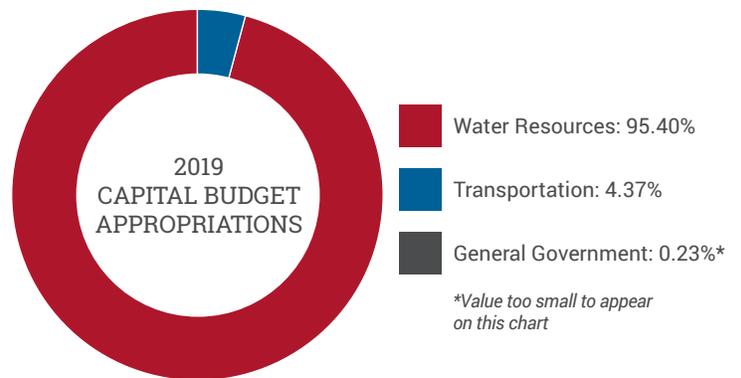
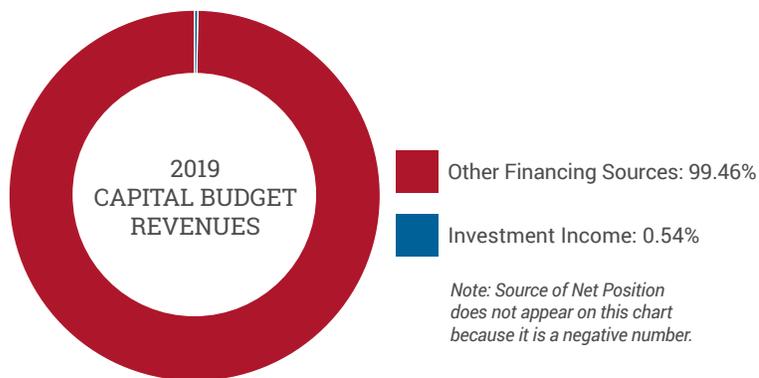
# CAPITAL ENTERPRISE FUNDS

## Revenues and Appropriations FY 2019 – 2024

	2019 Budget	2020	2021	2022	2023	2024	Total 2019 – 2024
<b>Revenues</b>							
Intergovernmental	5,301,242	–	–	–	–	–	5,301,242
Investment Income	1,176,000	–	–	–	–	–	1,176,000
Other Financing Sources	216,540,568	215,969,192	178,493,929	175,385,381	176,459,590	189,940,259	1,152,788,919
<b>Total</b>	<b>223,017,810</b>	<b>215,969,192</b>	<b>178,493,929</b>	<b>175,385,381</b>	<b>176,459,590</b>	<b>189,940,259</b>	<b>1,159,266,161</b>
Use (Source) of Net Position	(416,873)	(549,386)	(597,406)	(605,036)	(643,589)	5,078,852	2,266,562
<b>Total Revenues</b>	<b>222,600,937</b>	<b>215,419,806</b>	<b>177,896,523</b>	<b>174,780,345</b>	<b>175,816,001</b>	<b>195,019,111</b>	<b>1,161,532,723</b>

### Appropriations

General Government	507,694	199,850	166,000	63,000	100,000	–	1,036,544
Transportation	9,725,334	1,476,883	222,910	217,704	182,607	5,861,207	17,686,645
Water Resources	212,367,909	213,743,073	177,507,613	174,499,641	175,533,394	189,157,904	1,142,809,534
<b>Total Appropriations</b>	<b>222,600,937</b>	<b>215,419,806</b>	<b>177,896,523</b>	<b>174,780,345</b>	<b>175,816,001</b>	<b>195,019,111</b>	<b>1,161,532,723</b>



# AIRPORT RENEWAL AND EXTENSION FUND

## Revenues and Appropriations FY 2019 – 2024

Revenues	2019 Budget	2020	2021	2022	2023	2024	Total 2019 – 2024
<b>Other Financing Sources</b>							
Transfer In – Airport	1,120,697	53,870	143,915	103,282	203,799	59,956	1,685,519
<b>Total</b>	<b>1,120,697</b>	<b>53,870</b>	<b>143,915</b>	<b>103,282</b>	<b>203,799</b>	<b>59,956</b>	<b>1,685,519</b>
Use of Net Position	305,528	173,013	13,923	63,578	78,808	72,439	707,289
<b>Total Revenues</b>	<b>1,426,225</b>	<b>226,883</b>	<b>157,838</b>	<b>166,860</b>	<b>282,607</b>	<b>132,395</b>	<b>2,392,808</b>
<b>Appropriations</b>							
Support Services	–	–	46,000	3,000	100,000	–	149,000
Transportation	1,426,225	226,883	111,838	163,860	182,607	132,395	2,243,808
<b>Total Appropriations</b>	<b>1,426,225</b>	<b>226,883</b>	<b>157,838</b>	<b>166,860</b>	<b>282,607</b>	<b>132,395</b>	<b>2,392,808</b>

# STORMWATER RENEWAL AND EXTENSION FUND

## Revenues and Appropriations FY 2019 – 2024

Revenues	2019 Budget	2020	2021	2022	2023	2024	Total 2019 – 2024
<b>Investment Income</b>							
Accumulated Interest on Investments	90,000	–	–	–	–	–	90,000
Dividend	86,000	–	–	–	–	–	86,000
<b>Other Financing Sources</b>							
Transfer In – Stormwater	32,793,768	24,301,654	25,815,000	23,800,000	23,365,000	22,785,000	152,860,422
<b>Total Revenues</b>	<b>32,969,768</b>	<b>24,301,654</b>	<b>25,815,000</b>	<b>23,800,000</b>	<b>23,365,000</b>	<b>22,785,000</b>	<b>153,036,422</b>
<b>Appropriations</b>							
Information Technology	42,308	16,654	10,000	5,000	–	–	73,962
Water Resources	32,927,460	24,285,000	25,805,000	23,795,000	23,365,000	22,785,000	152,962,460
<b>Total Appropriations</b>	<b>32,969,768</b>	<b>24,301,654</b>	<b>25,815,000</b>	<b>23,800,000</b>	<b>23,365,000</b>	<b>22,785,000</b>	<b>153,036,422</b>

# TRANSIT RENEWAL AND EXTENSION FUND

## Revenues and Appropriations FY 2019 – 2024

Revenues	2019 Budget	2020	2021	2022	2023	2024	Total 2019 – 2024
<b>Intergovernmental</b>							
Federal – Capital – Direct	5,101,242	–	–	–	–	–	5,101,242
<b>Other Financing Sources</b>							
Transfer In – Transit	3,920,268	1,972,399	722,401	722,458	722,397	722,399	8,782,322
<b>Total</b>	<b>9,021,510</b>	<b>1,972,399</b>	<b>722,401</b>	<b>722,458</b>	<b>722,397</b>	<b>722,399</b>	<b>13,883,564</b>
Use (Source) of Net Position	(722,401)	(722,399)	(611,329)	(668,614)	(722,397)	5,006,413	1,559,273
<b>Total Revenues</b>	<b>8,299,109</b>	<b>1,250,000</b>	<b>111,072</b>	<b>53,844</b>	<b>–</b>	<b>5,728,812</b>	<b>15,442,837</b>
<b>Appropriations</b>							
Transportation	8,299,109	1,250,000	111,072	53,844	–	5,728,812	15,442,837
<b>Total Appropriations</b>	<b>8,299,109</b>	<b>1,250,000</b>	<b>111,072</b>	<b>53,844</b>	<b>–</b>	<b>5,728,812</b>	<b>15,442,837</b>

# WATER AND SEWER RENEWAL AND EXTENSION FUND

## Revenues and Appropriations FY 2019 – 2024

Revenues	2019 Budget	2020	2021	2022	2023	2024	Total 2019 – 2024
<b>Intergovernmental</b>							
Public Source	200,000	–	–	–	–	–	200,000
<b>Investment Income</b>							
Accumulated Interest on Investments	500,000	–	–	–	–	–	500,000
Dividend	500,000	–	–	–	–	–	500,000
<b>Other Financing Sources</b>							
Transfer In – DWR Operating	178,705,835	189,641,269	151,812,613	150,759,641	152,168,394	166,372,904	989,460,656
<b>Total Revenues</b>	<b>179,905,835</b>	<b>189,641,269</b>	<b>151,812,613</b>	<b>150,759,641</b>	<b>152,168,394</b>	<b>166,372,904</b>	<b>990,460,656</b>
<b>Appropriations</b>							
Water Resources	179,440,449	189,458,073	151,702,613	150,704,641	152,168,394	166,372,904	989,847,074
Information Technology	465,386	183,196	110,000	55,000	–	–	813,582
<b>Total Appropriations</b>	<b>179,905,835</b>	<b>189,641,269</b>	<b>151,812,613</b>	<b>150,759,641</b>	<b>152,168,394</b>	<b>166,372,904</b>	<b>990,660,656</b>

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.

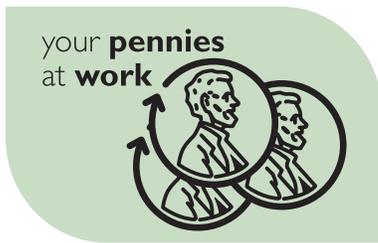
## BUDGET BASIS

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, 2017. 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 from a one percent 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.

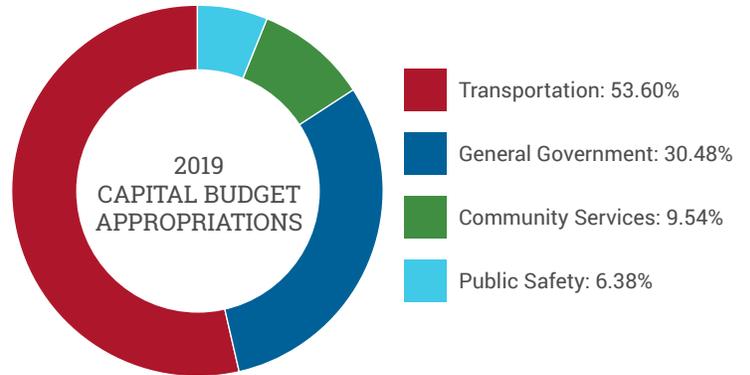
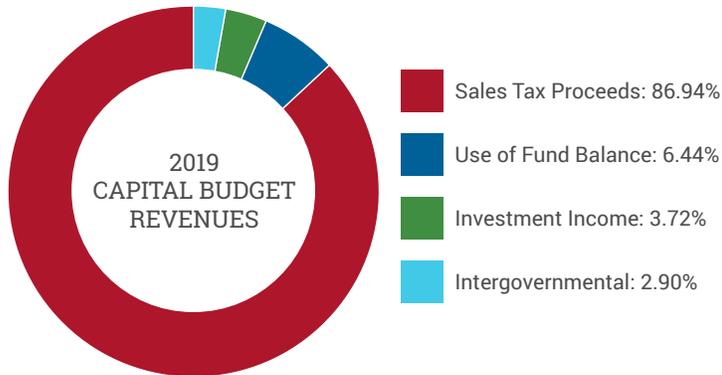
**Investment Income** consists of revenues earned from the investment of available resources. These revenues are based on the projected rates of return of invested fund equity.

# CAPITAL SPECIAL REVENUE FUNDS

## Revenues and Appropriations FY 2019 – 2024

	2019 Budget	2020	2021	2022	2023	2024	Total 2019 – 2024
<b>Revenues</b>							
Sales Tax Proceeds	143,961,350	146,120,771	148,312,582	150,537,271	27,590,568	–	616,522,542
Intergovernmental	4,800,000	–	–	125,710	–	–	4,925,710
Investment Income	6,164,000	–	–	–	–	–	6,164,000
<b>Total</b>	<b>154,925,350</b>	<b>146,120,771</b>	<b>148,312,582</b>	<b>150,662,981</b>	<b>27,590,568</b>	<b>–</b>	<b>627,612,252</b>
Use (Source) of Fund Balance	10,653,915	17,200,835	(1,286,314)	(19,486,323)	30,254,662	–	37,336,775
<b>Total Revenues</b>	<b>165,579,265</b>	<b>163,321,606</b>	<b>147,026,268</b>	<b>131,176,658</b>	<b>57,845,230</b>	<b>–</b>	<b>664,949,027</b>

<b>Appropriations</b>							
Community Services	15,802,355	15,085,645	14,800,000	14,811,415	8,936,155	–	69,435,570
General Government	50,470,661	42,898,121	40,691,863	35,525,094	8,547,413	–	178,133,152
Public Safety	10,553,345	6,530,861	6,628,824	6,728,255	1,656,958	–	32,098,243
Transportation	88,752,904	98,806,979	84,905,581	74,111,894	38,704,704	–	385,282,062
<b>Total Appropriations</b>	<b>165,579,265</b>	<b>163,321,606</b>	<b>147,026,268</b>	<b>131,176,658</b>	<b>57,845,230</b>	<b>–</b>	<b>664,949,027</b>



# 2009 SPECIAL PURPOSE LOCAL OPTION SALES TAX FUND

## Revenues and Appropriations FY 2019 – 2024

Revenues	2019 Budget	2020	2021	2022	2023	2024	Total 2019 – 2024
<b>Investment Income</b>							
Accumulated Interest on Investments	640,000	–	–	–	–	–	640,000
Dividend	692,000	–	–	–	–	–	692,000
<b>Total</b>	<b>1,332,000</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>1,332,000</b>
Use of Fund Balance	2,500,000	–	–	–	–	–	2,500,000
<b>Total Revenues</b>	<b>3,832,000</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>3,832,000</b>
<b>Appropriations</b>							
Fire and EMS	91,000	–	–	–	–	–	91,000
Police Services	31,000	–	–	–	–	–	31,000
Support Services	175,000	–	–	–	–	–	175,000
Community Services	302,000	–	–	–	–	–	302,000
Library Program	23,000	–	–	–	–	–	23,000
Transportation	3,210,000	–	–	–	–	–	3,210,000
<b>Total Appropriations</b>	<b>3,832,000</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>3,832,000</b>

# 2014 SPECIAL PURPOSE LOCAL OPTION SALES TAX FUND

## Revenues and Appropriations FY 2019 – 2024

Revenues	2019 Budget	2020	2021	2022	2023	2024	Total 2019 – 2024
<b>Investment Income</b>							
Accumulated Interest on Investments	1,599,000	–	–	–	–	–	1,599,000
Dividend	682,000	–	–	–	–	–	682,000
<b>Total</b>	<b>2,281,000</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>2,281,000</b>
Use of Fund Balance	8,153,915	17,200,835	–	–	–	–	25,354,750
<b>Total Revenues</b>	<b>10,434,915</b>	<b>17,200,835</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>27,635,750</b>

### Appropriations

Fire and EMS	168,000	–	–	–	–	–	168,000
Police Services	210,000	–	–	–	–	–	210,000
Sheriff	31,000	–	–	–	–	–	31,000
Support Services	34,000	–	–	–	–	–	34,000
Community Services	170,000	–	–	–	–	–	170,000
Transportation Program	9,753,915	17,200,835	–	–	–	–	26,954,750
Library Program	68,000	–	–	–	–	–	68,000
<b>Total Appropriations</b>	<b>10,434,915</b>	<b>17,200,835</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>27,635,750</b>

# 2017 SPECIAL PURPOSE LOCAL OPTION SALES TAX FUND

## Revenues and Appropriations FY 2019 – 2024

Revenues	2019 Budget	2020	2021	2022	2023	2024	Total 2019 – 2024
<b>Sales Tax Proceeds</b>							
SPLOST	143,961,350	146,120,771	148,312,582	150,537,271	27,590,568	–	616,522,542
<b>Intergovernmental</b>							
Federal – Capital – Direct	4,800,000	–	–	–	–	–	4,800,000
Public Source	–	–	–	125,710	–	–	125,710
<b>Investment Income</b>							
Accumulated Interest on Investments	1,852,000	–	–	–	–	–	1,852,000
Dividend	699,000	–	–	–	–	–	699,000
<b>Total</b>	<b>151,312,350</b>	<b>146,120,771</b>	<b>148,312,582</b>	<b>150,662,981</b>	<b>27,590,568</b>	<b>–</b>	<b>623,999,252</b>
Use (Source) of Fund Balance	–	–	(1,286,314)	(19,486,323)	30,254,662	–	9,482,025
<b>Total Revenues</b>	<b>151,312,350</b>	<b>146,120,771</b>	<b>147,026,268</b>	<b>131,176,658</b>	<b>57,845,230</b>	<b>–</b>	<b>633,481,277</b>

### Appropriations

Financial Services	31,691,558	33,689,431	34,194,773	34,707,694	8,547,413	–	142,830,869
Fire and EMS	6,613,345	6,530,861	6,628,824	6,728,255	1,656,958	–	28,158,243
Police Services	3,409,000	–	–	–	–	–	3,409,000
Support Services	5,337,000	–	3,450,700	–	–	–	8,787,700
Community Services	15,330,355	15,085,645	14,800,000	14,811,415	8,936,155	–	68,963,570
Transportation Program	75,788,989	81,606,144	84,905,581	74,111,894	38,704,704	–	355,117,312
Non-Departmental	6,420,943	–	–	–	–	–	6,420,943
Library Program	6,721,160	9,208,690	3,046,390	817,400	–	–	19,793,640
<b>Total Appropriations</b>	<b>151,312,350</b>	<b>146,120,771</b>	<b>147,026,268</b>	<b>131,176,658</b>	<b>57,845,230</b>	<b>–</b>	<b>633,481,277</b>



# DID YOU KNOW

*Fire and Emergency Services distributed and installed  
3,332 smoke alarms in 2018.*