



Section 5

CAPITAL FUNDS

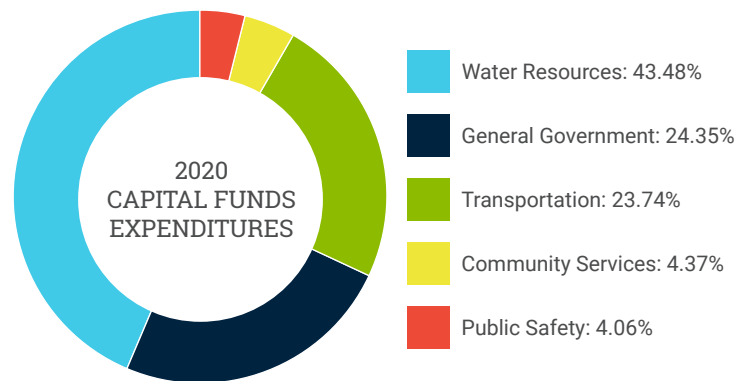
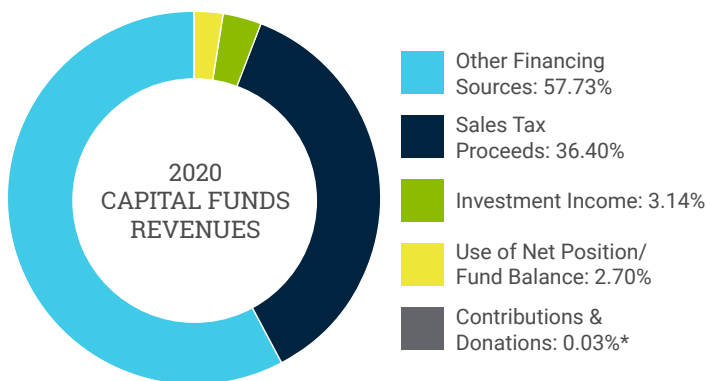
This section provides comparisons of revenues and expenditures/appropriations for all capital funds for 2017 – 2019, the 2020 budget, and the 2021 – 2025 plan. Historical fund balances and the operating impact of capital funds are also included. Financial summaries are divided into their respective fund groups with definitions of the fund groups, budget bases, funds, and major revenue sources.

CAPITAL FUNDS

Revenues and Expenditures by Category FY 2017 – 2020

	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget
Revenues				
Sales Tax Proceeds	151,800,132	162,436,087	172,255,401	146,120,771
Intergovernmental	19,685,695	23,687,542	21,481,631	—
Charges for Services	587,333	201,229	1,687,009	—
Fines and Forfeitures	113,135	42,438	—	—
Investment Income	8,277,108	15,348,841	20,425,205	12,625,000
Contributions and Donations	240,628	223,177	273,470	128,890
Miscellaneous	2,691,047	443,442	3,288,632	—
Other Financing Sources	220,035,380	252,268,043	277,180,523	231,714,498
Total	403,430,458	454,650,799	496,591,871	390,589,159
Use of Net Position	—	—	—	174,781
Use of Fund Balance	—	—	—	10,670,106
Total Revenues	403,430,458	454,650,799	496,591,871	401,434,046
Expenditures				
Community Services	22,272,109	20,799,077	20,423,612	17,550,045
General Government	63,961,806	74,082,702	95,637,525	97,751,356
Public Safety	13,055,859	17,814,843	28,481,274	16,306,922
Transportation	87,464,540	88,848,034	122,306,015	95,292,769
Water Resources	116,217,724	184,670,844	211,994,084	174,532,954
Gross Expenditures	302,972,038	386,215,500	478,842,510	401,434,046
Less: Indirect Costs*	1,848,125	1,127,781	195,397	1,492,191
Total Expenditures	301,123,913	385,087,719	478,647,113	399,941,855

*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 2017 – 2020

	2017 Actual		2018 Actual		2019 Unaudited		2020 Budget*	
	Revenue	Expend.	Revenue	Expend.	Revenue	Expend.	Revenue	Approp.
Tax-Related Funds								
Capital Projects	56,666,539	32,183,063	61,568,870	29,521,548	50,284,153	52,048,965	46,116,548	59,371,046
Total Tax-Related	56,666,539	32,183,063	61,568,870	29,521,548	50,284,153	52,048,965	46,116,548	59,371,046
Vehicle Replacement Fund								
Vehicles	10,875,884	4,809,639	15,508,242	6,543,632	15,191,295	6,224,759	15,026,017	11,093,000
Total Vehicle Replacement	10,875,884	4,809,639	15,508,242	6,543,632	15,191,295	6,224,759	15,026,017	11,093,000
Enterprise Funds								
Airport R and E	929,343	561,007	259,210	239,917	5,929,080	5,756,846	—	226,000
Solid Waste R and E	130,945	—	1,216	33,304	3,822	37,400	—	—
Stormwater R and E	23,016,626	19,255,548	29,555,870	22,713,320	34,627,241	24,150,450	19,651,330	19,644,887
Transit R and E	10,744,007	9,243,504	5,488,541	4,804,815	5,476,822	1,598,530	1,501,661	1,462,500
Water and Sewer R and E	130,677,438	97,107,132	151,861,952	162,057,316	184,356,698	188,325,875	155,380,832	155,375,217
Total Enterprise	165,498,359	126,167,191	187,166,789	189,848,672	230,393,663	219,869,101	176,533,823	176,708,604
Special Revenue Funds								
SPLOST (2005)	36	954,330	—	—	—	—	—	—
SPLOST (2009)	6,472,979	39,802,800	8,172,744	37,345,865	7,552,531	41,876,066	792,000	792,000
SPLOST (2014)	39,466,960	58,380,286	10,614,010	48,890,514	6,877,394	50,074,418	2,000,000	9,941,000
SPLOST (2017)	124,449,701	40,674,729	171,620,144	74,065,269	186,292,835	108,749,201	150,120,771	143,528,396
Total Special Revenue	170,389,676	139,812,145	190,406,898	160,301,648	200,722,760	200,699,685	152,912,771	154,261,396
Total All Funds	403,430,458	302,972,038	454,650,799	386,215,500	496,591,871	478,842,510	390,589,159	401,434,046

*Revenues in the 2020 budget column do not include 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 2017– 2020

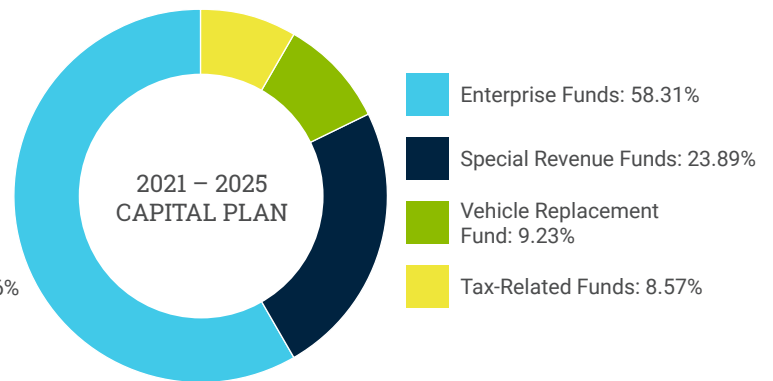
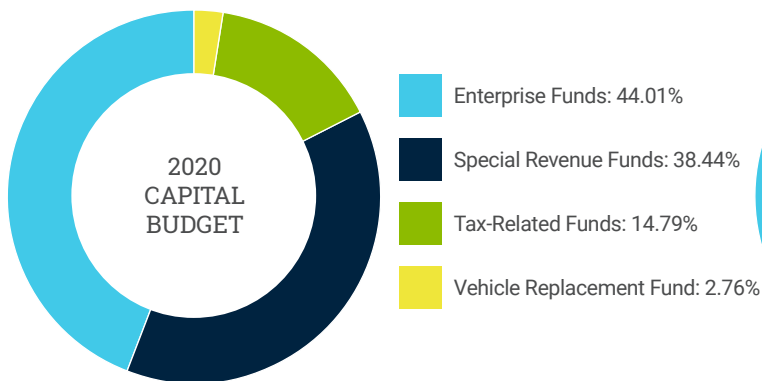
	2017 Actual	2018 Actual	2019 Unaudited	2020 Budget
Capital Project Fund				
Balance January 1	198,921,585	223,405,061	255,452,383	253,687,571
Sources	56,666,539	61,568,870	50,284,153	46,116,548
Uses	(32,183,063)	(29,521,548)	(52,048,965)	(59,371,046)
Balance December 31	223,405,061	255,452,383	253,687,571	240,433,073
Vehicle Replacement Fund				
Balance January 1	42,142,849	48,209,094	57,173,704	66,140,240
Sources	10,875,884	15,508,242	15,191,295	15,026,017
Uses	(4,809,639)	(6,543,632)	(6,224,759)	(11,093,000)
Balance December 31	48,209,094	57,173,704	66,140,240	70,073,257
2005 Sales Tax Fund				
Balance January 1	954,294	—	—	—
Sources	36	—	—	—
Uses	(954,330)	—	—	—
Balance December 31	—	—	—	—
2009 Sales Tax Fund				
Balance January 1	174,635,558	141,305,737	112,132,616	77,809,081
Sources	6,472,979	8,172,744	7,552,531	792,000
Uses	(39,802,800)	(37,345,865)	(41,876,066)	(792,000)
Balance December 31	141,305,737	112,132,616	77,809,081	77,809,081
2014 Sales Tax Fund				
Balance January 1	211,640,287	192,726,961	154,450,457	111,253,433
Sources	39,466,960	10,614,010	6,877,394	2,000,000
Uses	(58,380,286)	(48,890,514)	(50,074,418)	(9,941,000)
Balance December 31	192,726,961	154,450,457	111,253,433	103,312,433
2017 Sales Tax Fund				
Balance January 1	—	83,774,972	181,329,847	258,873,481
Sources	124,449,701	171,620,144	186,292,835	150,120,771
Uses	(40,674,729)	(74,065,269)	(108,749,201)	(143,528,396)
Balance December 31	83,774,972	181,329,847	258,873,481	265,465,856

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 2020 – 2025

	2020 Budget	2021	2022	2023	2024	2025	Total 2020 – 2025
Tax-Related Funds							
Capital Project	59,371,046	41,467,529	32,705,026	21,341,127	17,664,815	13,012,372	185,561,915
Subtotal	59,371,046	41,467,529	32,705,026	21,341,127	17,664,815	13,012,372	185,561,915
Vehicle Replacement Fund							
Vehicles	11,093,000	19,527,966	14,091,934	20,229,829	15,887,474	66,313,619	147,143,822
Subtotal	11,093,000	19,527,966	14,091,934	20,229,829	15,887,474	66,313,619	147,143,822
Enterprise Funds							
Airport R and E	226,000	159,650	40,057	400,000	—	376,150	1,201,857
Stormwater R and E	19,644,887	20,668,657	20,986,333	20,687,421	20,779,327	20,917,998	123,684,623
Transit R and E	1,462,500	970,334	500,000	153,060	1,053,782	4,913,969	9,053,645
Water and Sewer R and E	155,375,217	137,044,774	150,229,611	150,736,703	155,124,368	153,283,454	901,794,127
Subtotal	176,708,604	158,843,415	171,756,001	171,977,184	176,957,477	179,491,571	1,035,734,252
Special Revenue Funds							
2009 SPLOST	792,000	—	—	—	—	—	792,000
2014 SPLOST	9,941,000	9,259,835	—	—	—	—	19,200,835
2017 SPLOST	143,528,396	149,000,657	133,849,644	59,790,230	—	—	486,168,927
Subtotal	154,261,396	158,260,492	133,849,644	59,790,230	—	—	506,161,762
Total Capital Improvement Plan	401,434,046	378,099,402	352,402,605	273,338,370	210,509,766	258,817,562	1,874,601,751



2020 – 2025 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	2020	2021	2022	2023	2024	2025	Total
Net New IT Vehicles	\$ 17,000	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 17,000
Net New Support Services Vehicle	2,000	—	—	—	—	—	2,000
Net New Vehicles – Solicitor	82,974	—	—	—	—	—	82,974
Bay Creek Precinct/Alternate E-911 Center	—	17,000	1,700	1,870	2,057	2,263	24,890
Courthouse Addition and Parking Deck	—	315,000	—	—	—	—	315,000
Fire Station 02 – Relocation	—	—	20,257	21,270	22,333	23,450	87,310
Police Fleet – Facility Maintenance Building	—	75,000	—	—	—	—	75,000
Police Training Center 50 Yard Firing Range	52,000	120,000	—	—	—	—	172,000
Records Management Center	—	235,000	14,100	14,945	15,842	—	279,887
Police Training Expansion	—	116,972	—	—	—	—	116,972
General Building Roof Replacement Plan	—	(5,000)	(5,000)	(5,000)	(10,000)	(10,000)	(35,000)
Library Roof Replacements	(5,000)	—	—	—	—	—	(5,000)
Fleet HVAC Replacement	—	(21,000)	—	—	—	—	(21,000)
Elevator and Escalator Refurbishment	(50,000)	—	—	—	—	—	(50,000)
Fleet Management Facility Roof Replacement	—	(5,000)	—	—	—	—	(5,000)
Accela Automation Upgrade	—	197,177	203,092	209,184	215,459	221,922	1,046,834
GIS Enhancements	—	25,000	26,522	27,318	28,137	28,981	135,958
Countywide Security Camera Systems	115,000	6,000	7,000	8,000	9,000	—	145,000
SCADA Instrumentation Programming	1,285,000	—	—	—	—	—	1,285,000
DOT Field Switch Upgrades to Cisco	40,000	2,000	2,000	2,000	2,000	—	48,000
SAP Archiving	—	20,000	—	—	—	—	20,000
Disaster Recovery ODA	42,000	—	—	—	—	—	42,000
Interview Room Cameras – Police	34,242	2,474	2,722	2,994	3,293	—	45,725
Court Expansion Technology – Judiciary	—	25,000	1,250	65	—	—	26,315
Privileged Access Management	—	25,000	1,000	1,000	1,000	1,000	29,000
Tax Assessor Data Collection Solution	—	33,070	—	—	—	—	33,070
eBuilder PMIS Integration	—	67,180	3,360	170	—	—	70,710
Lucity Mobility Implementation	—	8,000	400	—	—	—	8,400
Total Annual Impact	\$ 1,615,216	\$ 1,258,873	\$ 278,403	\$ 283,816	\$ 289,121	\$ 267,616	\$ 3,993,045

TAX-RELATED CAPITAL FUNDS

The background is a solid green color. Two thin, light green curved lines intersect on the right side of the image. One line curves from the bottom left towards the top right, and the other curves from the bottom right towards the top left.

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 the revenue is 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

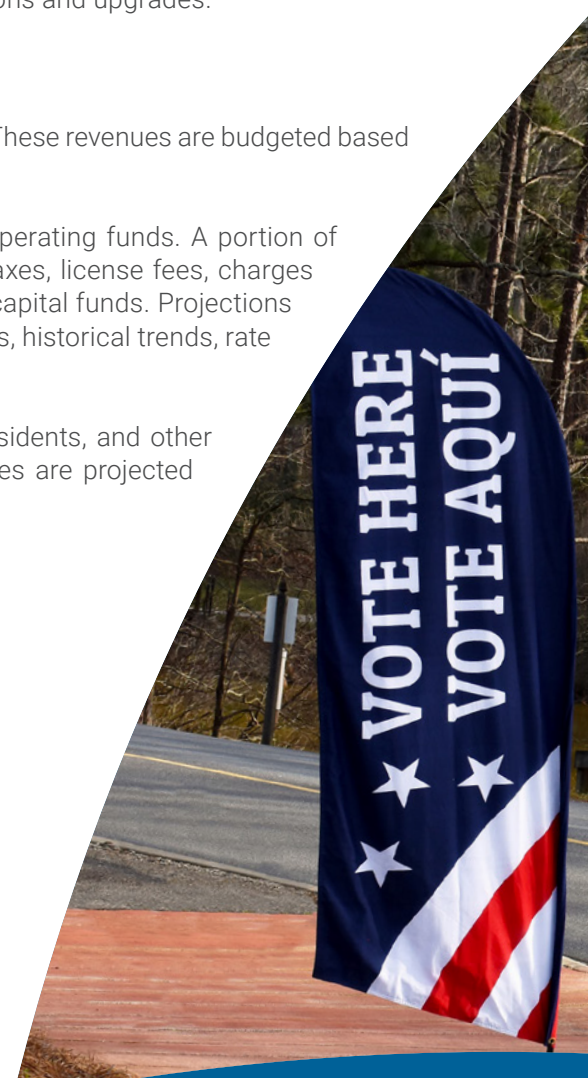
The **Capital Project Fund** accounts for financial resources provided by the contributions from various governmental operating funds. These resources, along with additional revenues specific to individual projects, are used to fund the purchase and construction of major capital facilities, heavy equipment, 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 budgeted 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.



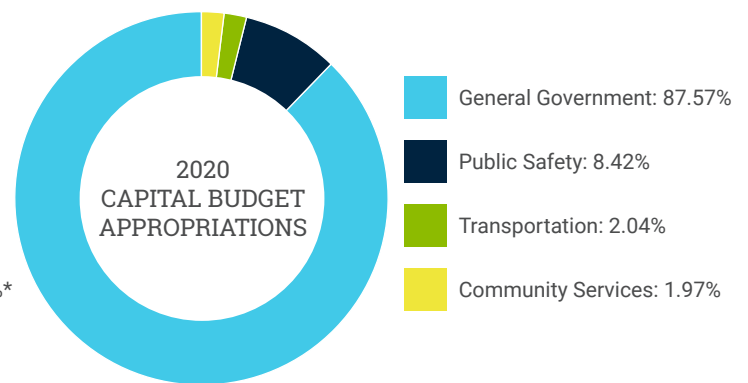
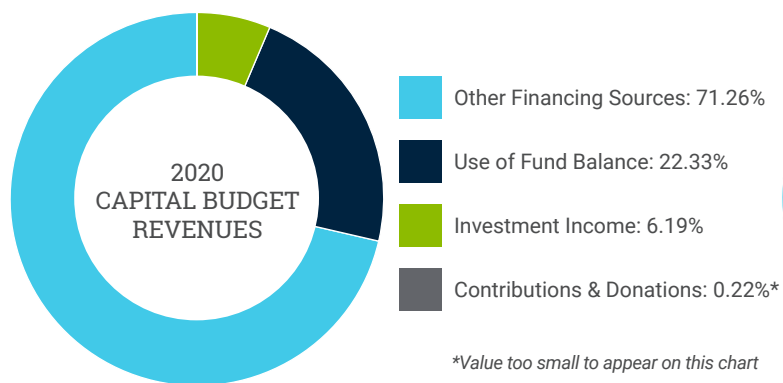
CAPITAL PROJECT FUND

Revenues and Appropriations FY 2020 – 2025

Revenues	2020 Budget	2021	2022	2023	2024	2025	Total 2020 – 2025
Investment Income	3,673,000	—	—	—	—	—	3,673,000
Other Financing Sources	42,314,658	30,164,796	28,742,726	20,153,527	16,149,245	8,242,372	145,767,324
Contributions and Donations	128,890	84,385	70,000	70,000	70,000	70,000	493,275
Total	46,116,548	30,249,181	28,812,726	20,223,527	16,219,245	8,312,372	149,933,599
Use of Fund Balance	13,254,498	11,218,348	3,892,300	1,117,600	1,445,570	4,700,000	35,628,316
Total Revenues	59,371,046	41,467,529	32,705,026	21,341,127	17,664,815	13,012,372	185,561,915

Appropriations

Community Services	1,171,400	1,148,000	1,308,000	1,398,000	1,398,000	1,398,000	7,821,400
General Government	51,990,085	37,789,529	20,603,846	9,418,469	6,301,815	10,119,872	136,223,616
Public Safety	4,997,061	1,030,000	5,193,180	3,474,658	5,465,000	994,500	21,154,399
Transportation	1,212,500	1,500,000	5,600,000	7,050,000	4,500,000	500,000	20,362,500
Total Appropriations	59,371,046	41,467,529	32,705,026	21,341,127	17,664,815	13,012,372	185,561,915



CAPITAL PROJECT FUND

Revenues and Appropriations FY 2020 – 2025

Revenues	2020 Budget	2021	2022	2023	2024	2025	Total 2020 – 2025
Investment Income							
Accumulated Interest on Investments	1,568,000	—	—	—	—	—	1,568,000
Dividend	2,105,000	—	—	—	—	—	2,105,000
Contributions and Donations							
Contributions – Private Source	128,890	84,385	70,000	70,000	70,000	70,000	493,275
Other Financing Sources							
Transfer In – General Fund	23,672,835	19,923,837	20,120,533	13,914,509	7,479,760	4,453,983	89,565,457
Transfer In – Fire and EMS District	9,740,025	6,081,843	5,105,524	3,393,062	6,090,898	1,296,407	31,707,759
Transfer In – Development and Enforcement	2,839,833	694,759	11,333	147,053	4,327	4,355	3,701,660
Transfer In – Recreation	1,460,965	1,534,557	1,815,336	1,498,903	1,454,260	1,454,627	9,218,648
Transfer In – Fleet	665,000	699,800	595,000	200,000	100,000	13,000	2,272,800
Transfer In – Administrative Support	210,500	—	—	—	—	—	210,500
Transfer In – Corrections	50,000	—	75,000	—	—	—	125,000
Transfer In – E-911	1,520,500	230,000	20,000	—	20,000	20,000	1,810,500
Transfer In – Police Services District	2,155,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	7,155,000
Total	46,116,548	30,249,181	28,812,726	20,223,527	16,219,245	8,312,372	149,933,599
Use of Fund Balance	13,254,498	11,218,348	3,892,300	1,117,600	1,445,570	4,700,000	35,628,316
Total Revenues	59,371,046	41,467,529	32,705,026	21,341,127	17,664,815	13,012,372	185,561,915

Appropriations

Community Services	1,171,400	1,148,000	1,308,000	1,398,000	1,398,000	1,398,000	7,821,400
County Administrator	70,000	70,000	70,000	70,000	70,000	70,000	420,000
District Attorney	90,000	—	—	—	—	—	90,000
Fire and EMS	2,839,426	1,030,000	4,104,520	2,879,658	5,465,000	765,000	17,083,604
Financial Services	3,673,000	—	—	—	—	—	3,673,000
Information Technology	17,359,624	6,877,963	1,786,926	3,115,669	3,393,215	383,323	32,916,720
Non-Departmental	1,272,005	14,385	—	—	—	—	1,286,390
Planning and Development	710,000	—	—	—	—	—	710,000
Police Services	1,625,500	—	518,679	—	—	—	2,144,179
Sheriff	532,135	—	569,981	595,000	—	229,500	1,926,616
Solicitor General	135,000	—	—	—	—	—	135,000
Support Services	28,680,456	30,827,181	18,696,920	3,682,800	2,838,600	9,666,549	94,392,506
Tax Commissioner	—	—	50,000	2,550,000	—	—	2,600,000
Transportation	1,212,500	1,500,000	5,600,000	7,050,000	4,500,000	500,000	20,362,500
Total Appropriations	59,371,046	41,467,529	32,705,026	21,341,127	17,664,815	13,012,372	185,561,915

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 the revenue is 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 budgeted 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.



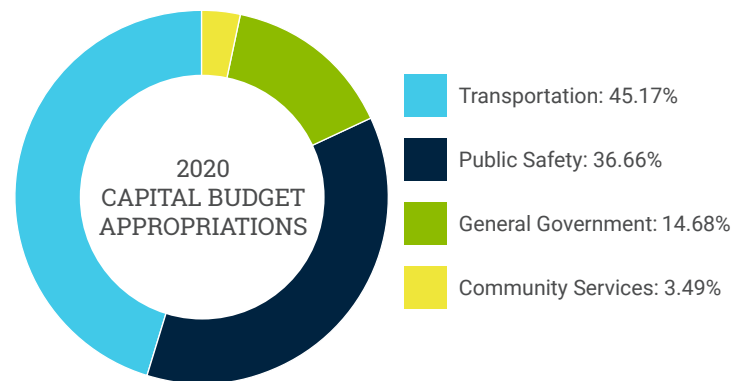
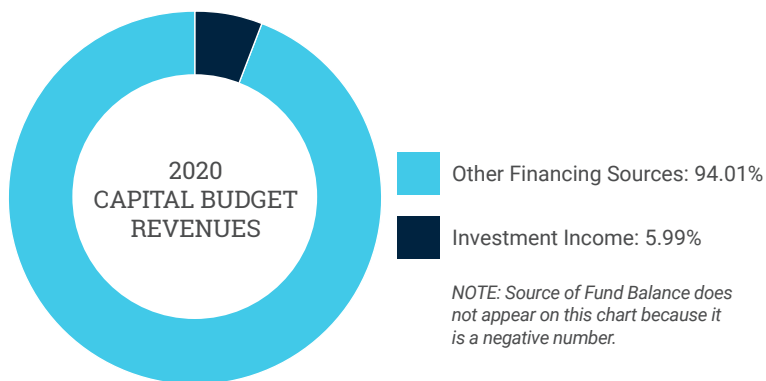
VEHICLE REPLACEMENT FUND

Revenues and Appropriations FY 2020 – 2025

Revenues	2020 Budget	2021	2022	2023	2024	2025	Total 2020 – 2025
Investment Income	900,000	—	—	—	—	—	900,000
Other Financing Sources	14,126,017	14,759,499	15,409,609	16,043,453	16,017,160	16,524,619	92,880,357
Total	15,026,017	14,759,499	15,409,609	16,043,453	16,017,160	16,524,619	93,780,357
Use (Source) of Fund Balance	(3,933,017)	4,768,467	(1,317,675)	4,186,376	(129,686)	49,789,000	53,363,465
Total Revenues	11,093,000	19,527,966	14,091,934	20,229,829	15,887,474	66,313,619	147,143,822

Appropriations

Community Services	387,000	1,373,940	1,313,505	945,006	1,954,061	4,735,310	10,708,822
General Government	1,627,000	1,306,796	1,122,308	1,187,202	1,381,313	3,843,014	10,467,633
Public Safety	4,067,000	16,600,900	10,741,609	17,322,939	10,295,229	46,248,943	105,276,620
Transportation	5,012,000	246,330	914,512	774,682	2,256,871	11,486,352	20,690,747
Total Appropriations	11,093,000	19,527,966	14,091,934	20,229,829	15,887,474	66,313,619	147,143,822



VEHICLE REPLACEMENT FUND

Revenues and Appropriations FY 2020 – 2025

Revenues	2020 Budget	2021	2022	2023	2024	2025	Total 2020 – 2025
Investment Income							
Accumulated Interest on Investments	380,000	—	—	—	—	—	380,000
Dividend	520,000	—	—	—	—	—	520,000
Other Financing Sources							
Transfer In – General Fund	5,795,289	5,913,537	5,548,835	6,050,422	5,763,845	6,159,927	35,231,855
Transfer In – Fire and EMS	315,003	272,929	272,929	272,929	272,929	272,929	1,679,648
Transfer In – Police Services	6,424,822	6,985,587	7,994,148	8,126,825	8,374,580	8,479,067	46,385,029
Transfer In – Development and Enforcement	173,538	173,538	173,538	173,538	173,538	173,539	1,041,229
Transfer In – Recreation	1,052,385	1,053,028	1,053,036	1,054,540	1,054,540	1,056,792	6,324,321
Transfer In – Street Lighting	5,936	5,936	5,936	5,936	5,936	6,499	36,179
Transfer In – Fleet	169,116	169,116	169,116	169,116	169,116	169,116	1,014,696
Transfer In – Administrative Support	189,928	185,828	192,071	190,147	202,676	206,750	1,167,400
Total	15,026,017	14,759,499	15,409,609	16,043,453	16,017,160	16,524,619	93,780,357
Use (Source) of Fund Balance	(3,933,017)	4,768,467	(1,317,675)	4,186,376	(129,686)	49,789,000	53,363,465
Total Revenues	11,093,000	19,527,966	14,091,934	20,229,829	15,887,474	66,313,619	147,143,822

Appropriations

Community Services	387,000	1,373,940	1,313,505	945,006	1,954,061	4,735,310	10,708,822
Corrections	222,500	284,070	136,292	952,434	1,178,228	1,631,465	4,404,989
Board of Commissioners/ County Administration	—	25,500	34,853	—	—	78,582	138,935
District Attorney	260,000	265,886	226,004	230,524	401,711	1,019,627	2,403,752
Fire and EMS	—	607,002	929,597	367,709	498,460	2,609,861	5,012,629
Financial Services	25,500	52,020	79,591	81,182	110,408	296,333	645,034
Information Technology	—	74,970	—	—	41,674	64,108	180,752
Juvenile Court	50,000	51,000	66,065	26,530	84,430	197,355	475,380
Non-Departmental	900,000	—	—	—	—	—	900,000
Planning and Development	35,000	285,600	390,150	185,711	335,554	1,037,150	2,269,165
Police Services	2,092,500	12,636,568	8,323,200	13,850,136	5,273,284	36,140,252	78,315,940
Sheriff	1,752,000	3,073,260	1,352,520	2,152,660	3,345,257	5,867,365	17,543,062
Solicitor	—	30,600	26,010	132,651	27,061	149,327	365,649
Support Services	356,500	495,720	268,423	530,604	380,475	953,036	2,984,758
Tax Commissioner	—	25,500	31,212	—	—	47,496	104,208
Transportation	5,012,000	246,330	914,512	774,682	2,256,871	11,486,352	20,690,747
Total Appropriations	11,093,000	19,527,966	14,091,934	20,229,829	15,887,474	66,313,619	147,143,822

CAPITAL ENTERPRISE FUNDS

The image features a solid light blue background. In the lower-left quadrant, the words "CAPITAL", "ENTERPRISE", and "FUNDS" are stacked vertically in a white, sans-serif, all-caps font. Two thin, light blue curved lines sweep across the bottom right portion of the image, intersecting each other.

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 capital 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 acquisition of new and replacement vehicles and equipment.

The **Stormwater Renewal and Extension Fund** accounts for financial resources provided primarily from net revenues of 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, future development of the stormwater drainage system, watershed protection and improvements, and 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 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 budgeted based on the projected rates of return.

Other Financing Sources consist of transfers from Water and Sewer, Stormwater, Airport, and Transit operating funds. 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 and transit contribution amounts are based on estimated operating costs and anticipated capital needs.

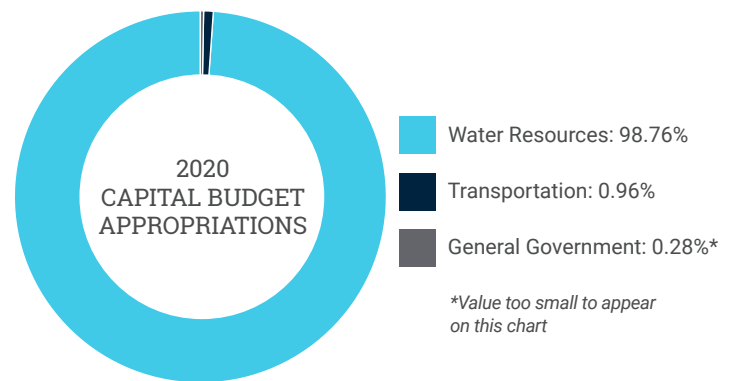
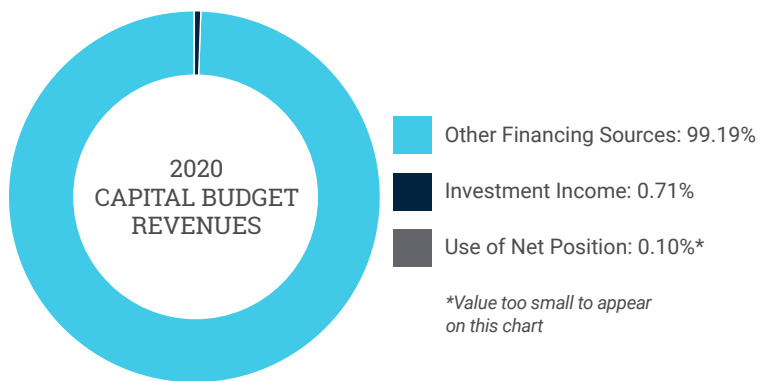
CAPITAL ENTERPRISE FUNDS

Revenues and Appropriations FY 2020 – 2025

Revenues	2020 Budget	2021	2022	2023	2024	2025	Total 2020 – 2025
Investment Income	1,260,000	—	—	—	—	—	1,260,000
Other Financing Sources	175,273,823	159,522,831	172,561,878	172,541,757	176,709,923	175,180,604	1,031,790,816
Total	176,533,823	159,522,831	172,561,878	172,541,757	176,709,923	175,180,604	1,033,050,816
Use (Source) of Net Position	174,781	(679,416)	(805,877)	(564,573)	247,554	4,310,967	2,683,436
Total Revenues	176,708,604	158,843,415	171,756,001	171,977,184	176,957,477	179,491,571	1,035,734,252

Appropriations

General Government	487,150	288,560	176,059	451,602	78,992	97,699	1,580,062
Transportation	1,688,500	1,079,984	500,000	153,060	1,053,782	5,290,119	9,765,445
Water Resources	174,532,954	157,474,871	171,079,942	171,372,522	175,824,703	174,103,753	1,024,388,745
Total Appropriations	176,708,604	158,843,415	171,756,001	171,977,184	176,957,477	179,491,571	1,035,734,252



AIRPORT RENEWAL AND EXTENSION FUND

Revenues and Appropriations FY 2020 – 2025

Revenues	2020 Budget	2021	2022	2023	2024	2025	Total 2020 – 2025
Other Financing Sources							
Transfer In – Airport	—	173,283	72,317	244,016	59,672	250,807	800,095
Total	—	173,283	72,317	244,016	59,672	250,807	800,095
Use (Source) of Net Position	226,000	(13,633)	(32,260)	155,984	(59,672)	125,343	401,762
Total Revenues	226,000	159,650	40,057	400,000	—	376,150	1,201,857
Appropriations							
Support Services	—	50,000	40,057	400,000	—	—	490,057
Transportation	226,000	109,650	—	—	—	376,150	711,800
Total Appropriations	226,000	159,650	40,057	400,000	—	376,150	1,201,857

STORMWATER RENEWAL AND EXTENSION FUND

Revenues and Appropriations FY 2020 – 2025

Revenues	2020 Budget	2021	2022	2023	2024	2025	Total 2020 – 2025
Investment Income							
Accumulated Interest on Investments	100,000	—	—	—	—	—	100,000
Dividend	160,000	—	—	—	—	—	160,000
Other Financing Sources							
Transfer In – Stormwater	19,391,330	20,675,097	20,992,773	20,693,861	20,785,767	20,885,795	123,424,623
Total	19,651,330	20,675,097	20,992,773	20,693,861	20,785,767	20,885,795	123,684,623
Use (Source) of Net Position	(6,443)	(6,440)	(6,440)	(6,440)	(6,440)	32,203	—
Total Revenues	19,644,887	20,668,657	20,986,333	20,687,421	20,779,327	20,917,998	123,684,623
Appropriations							
Information Technology	40,595	19,879	11,333	4,300	4,327	4,355	84,789
Planning and Development	—	—	—	—	—	38,643	38,643
Water Resources	19,604,292	20,648,778	20,975,000	20,683,121	20,775,000	20,875,000	123,561,191
Total Appropriations	19,644,887	20,668,657	20,986,333	20,687,421	20,779,327	20,917,998	123,684,623

TRANSIT RENEWAL AND EXTENSION FUND

Revenues and Appropriations FY 2020 – 2025

Revenues	2020 Budget	2021	2022	2023	2024	2025	Total 2020 – 2025
Other Financing Sources							
Transfer In – Transit	1,501,661	1,624,062	1,261,562	861,562	761,562	761,562	6,771,971
Total	1,501,661	1,624,062	1,261,562	861,562	761,562	761,562	6,771,971
Use (Source) of Net Position	(39,161)	(653,728)	(761,562)	(708,502)	292,220	4,152,407	2,281,674
Total Revenues	1,462,500	970,334	500,000	153,060	1,053,782	4,913,969	9,053,645
Appropriations							
Transportation	1,462,500	970,334	500,000	153,060	1,053,782	4,913,969	9,053,645
Total Appropriations	1,462,500	970,334	500,000	153,060	1,053,782	4,913,969	9,053,645

WATER AND SEWER RENEWAL AND EXTENSION FUND

Revenues and Appropriations FY 2020 – 2025

Revenues	2020 Budget	2021	2022	2023	2024	2025	Total 2020 – 2025
Investment Income							
Accumulated Interest on Investments	500,000	—	—	—	—	—	500,000
Dividend	500,000	—	—	—	—	—	500,000
Other Financing Sources							
Transfer In – DWR Operating	154,380,832	137,050,389	150,235,226	150,742,318	155,102,922	153,282,440	900,794,127
Total	155,380,832	137,050,389	150,235,226	150,742,318	155,102,922	153,282,440	901,794,127
Use (Source) of Fund Balance	(5,615)	(5,615)	(5,615)	(5,615)	21,446	1,014	—
Total Revenues	155,375,217	137,044,774	150,229,611	150,736,703	155,124,368	153,283,454	901,794,127
Appropriations							
Information Technology	446,555	218,681	124,669	47,302	47,604	47,915	932,726
Planning and Development	—	—	—	—	27,061	6,786	33,847
Water Resources	154,928,662	136,826,093	150,104,942	150,689,401	155,049,703	153,228,753	900,827,554
Total Appropriations	155,375,217	137,044,774	150,229,611	150,736,703	155,124,368	153,283,454	901,794,127

The image features a solid red background. In the lower-left quadrant, the text "CAPITAL SPECIAL REVENUE FUNDS" is written in a white, sans-serif, all-caps font. Two thin, curved red lines sweep across the lower-right portion of the image, intersecting each other and adding a dynamic, abstract element to the design.

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 the revenue is 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. Sales tax collections for the 2009 SPLOST program totaled \$671.5 million. Approximately 17 percent, or \$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 to support capital expenditures for roads 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 of its share for transportation (roads, bridges, intersections, and sidewalks) and 30 percent 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; Infinite Energy 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 of its share for transportation (roads, bridges, intersection improvements, and sidewalks) and 35 percent for recreational facilities/equipment, public safety facilities/equipment, library relocation/renovation, senior service facilities, and the expansion of the Infinite Energy 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 budgeted based on the projected rates of return of invested fund equity.

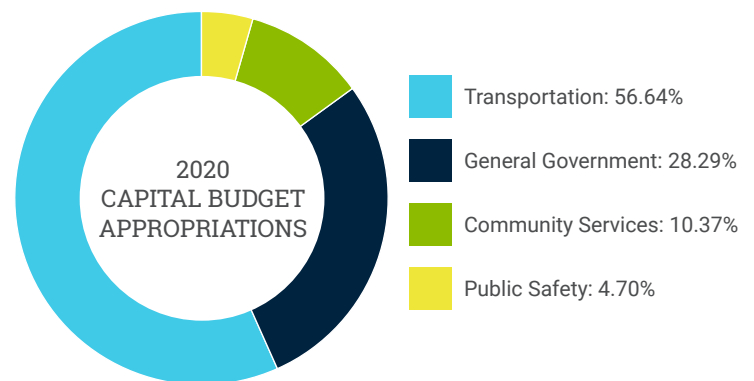
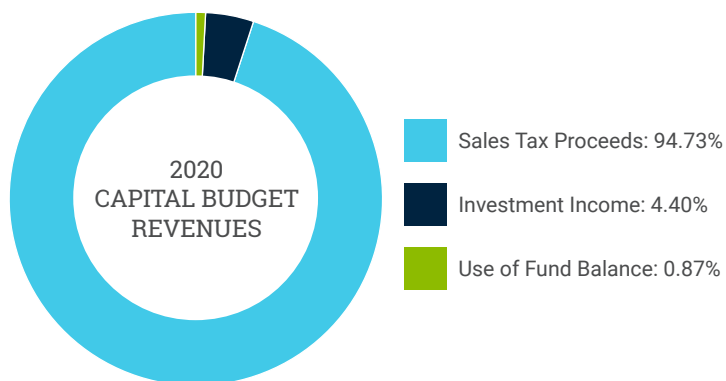
CAPITAL SPECIAL REVENUE FUNDS

Revenues and Appropriations FY 2020 – 2025

Revenues	2020 Budget	2021	2022	2023	2024	2025	Total 2020 – 2025
Sales Tax Proceeds	146,120,771	148,312,582	150,537,271	34,290,568	—	—	479,261,192
Intergovernmental	—	—	125,710	—	—	—	125,710
Investment Income	6,792,000	—	—	—	—	—	6,792,000
Total	152,912,771	148,312,582	150,662,981	34,290,568	—	—	486,178,902
Use (Source) of Fund Balance	1,348,625	9,947,910	(16,813,337)	25,499,662	—	—	19,982,860
Total Revenues	154,261,396	158,260,492	133,849,644	59,790,230	—	—	506,161,762

Appropriations

Community Services	15,991,645	14,800,000	14,811,415	8,936,155	—	—	54,539,215
General Government	43,647,121	40,691,863	35,525,094	8,547,413	—	—	128,411,491
Public Safety	7,242,861	6,628,824	6,728,255	1,656,958	—	—	22,256,898
Transportation	87,379,769	96,139,805	76,784,880	40,649,704	—	—	300,954,158
Total Appropriations	154,261,396	158,260,492	133,849,644	59,790,230	—	—	506,161,762



2009 SPECIAL PURPOSE LOCAL OPTION SALES TAX FUND

Revenues and Appropriations FY 2020 – 2025

Revenues	2020 Budget	2021	2022	2023	2024	2025	Total 2020 – 2025
Investment Income							
Accumulated Interest on Investments	297,000	—	—	—	—	—	297,000
Dividend	495,000	—	—	—	—	—	495,000
Total Revenues	792,000	—	—	—	—	—	792,000
Appropriations							
Fire and EMS	54,000	—	—	—	—	—	54,000
Police Services	19,000	—	—	—	—	—	19,000
Support Services	105,000	—	—	—	—	—	105,000
Community Services	175,000	—	—	—	—	—	175,000
Library Program	14,000	—	—	—	—	—	14,000
Transportation	425,000	—	—	—	—	—	425,000
Total Appropriations	792,000	—	—	—	—	—	792,000

2014 SPECIAL PURPOSE LOCAL OPTION SALES TAX FUND

Revenues and Appropriations FY 2020 – 2025

Revenues	2020 Budget	2021	2022	2023	2024	2025	Total 2020 – 2025
Investment Income							
Accumulated Interest on Investments	1,000,000	—	—	—	—	—	1,000,000
Dividend	1,000,000	—	—	—	—	—	1,000,000
Total	2,000,000	—	—	—	—	—	2,000,000
Use of Fund Balance	7,941,000	9,259,835	—	—	—	—	17,200,835
Total Revenues	9,941,000	9,259,835	—	—	—	—	19,200,835
Appropriations							
Fire and EMS	148,900	—	—	—	—	—	148,900
Police Services	182,100	—	—	—	—	—	182,100
Sheriff	28,000	—	—	—	—	—	28,000
Support Services	30,000	—	—	—	—	—	30,000
Community Services	151,000	—	—	—	—	—	151,000
Transportation Program	9,341,000	9,259,835	—	—	—	—	18,600,835
Library Program	60,000	—	—	—	—	—	60,000
Total Appropriations	9,941,000	9,259,835	—	—	—	—	19,200,835

2017 SPECIAL PURPOSE LOCAL OPTION SALES TAX FUND

Revenues and Appropriations FY 2020 – 2025

Revenues	2020 Budget	2021	2022	2023	2024	2025	Total 2020 – 2025
Sales Tax Proceeds							
SPLOST	146,120,771	148,312,582	150,537,271	34,290,568	—	—	479,261,192
Intergovernmental							
Public Source	—	—	125,710	—	—	—	125,710
Investment Income							
Accumulated Interest on Investments	3,000,000	—	—	—	—	—	3,000,000
Dividend	1,000,000	—	—	—	—	—	1,000,000
Total	150,120,771	148,312,582	150,662,981	34,290,568	—	—	483,386,902
Use (Source) of Fund Balance	(6,592,375)	688,075	(16,813,337)	25,499,662	—	—	2,782,025
Total Revenues	143,528,396	149,000,657	133,849,644	59,790,230	—	—	486,168,927
Appropriations							
Financial Services	33,689,431	34,194,773	34,707,694	8,547,413	—	—	111,139,311
Fire and EMS	6,810,861	6,628,824	6,728,255	1,656,958	—	—	21,824,898
Support Services	60,000	3,450,700	—	—	—	—	3,510,700
Community Services	15,665,645	14,800,000	14,811,415	8,936,155	—	—	54,213,215
Transportation Program	77,613,769	86,879,970	76,784,880	40,649,704	—	—	281,928,323
Non-Departmental	360,000	—	—	—	—	—	360,000
Library Program	9,328,690	3,046,390	817,400	—	—	—	13,192,480
Total Appropriations	143,528,396	149,000,657	133,849,644	59,790,230	—	—	486,168,927

DID YOU KNOW

The County opened Bay Creek Police Precinct, the sixth precinct in Gwinnett, with full operation December 14, 2019.