



CAPITAL PROJECT FUNDS

Capital Project Funds are used to account for financial resources that are used for the acquisition or construction of major capital facilities other than those financed by other funds. The county has one Major Capital Project Fund – The Special Purpose Local Option Sales Tax (SPLOST). A project length budget has been adopted for the 2014 SPLOST beginning July 1, 2014 to run for five years ending June 30, 2019 in the total amount of \$60,000,000, or \$12,000,000 per year.

CAPITAL PROJECT FUNDS

2004 SPLOST

Revenue Description	FY 2015-16 Actual	FY 2016-17 Budget	FY 2017-18 Budget	Change 2017-18 Favorable/(Unfavorable)		Report Page #
				\$ Amount	%	
Total Fund Revenues	\$ 7,153	\$ -	\$ -	\$ -	#DIV/0!	
Total Fund Expenditures	\$ 3,848,944	\$ -	\$ -	\$ -	#DIV/0!	
Expenditures / Revenue	\$ (3,841,791)	\$ -	\$ -	\$ -	#DIV/0!	

2009 SPLOST

Revenue Description	FY 2015-16 Actual	FY 2016-17 Budget	FY 2017-18 Budget	Change 2017-18 Favorable/(Unfavorable)		Report Page #
				\$ Amount	%	
Total Fund Revenues	\$ 9,143	\$ -	\$ -	\$ -	#DIV/0!	
Total Fund Expenditures	\$ 1,581,031	\$ -	\$ -	\$ -	#DIV/0!	
Expenditures / Revenue	\$ (1,571,888)	\$ -	\$ -	\$ -	#DIV/0!	

2014 SPLOST

Revenue Description	FY 2015-16 Actual	FY 2016-17 Budget	FY 2017-18 Budget	Change 2017-18 Favorable/(Unfavorable)		Report Page #
				\$ Amount	%	
Total Fund Revenues	\$ 10,646,215	\$ 12,000,000	\$ 12,000,000	\$ -	0.00%	202,203,204
Total Fund Expenditures	\$ 9,018,377	\$ 12,000,000	\$ 12,000,000	\$ -	0.00%	205 - 217
Expenditures / Revenue	\$ 1,627,838	\$ -	\$ -	\$ -	#DIV/0!	

CAPITAL PROJECTS GRANT FUND

Revenue Description	FY 2015-16 Actual	FY 2016-17 Budget	FY 2017-18 Budget	Change 2017-18 Favorable/(Unfavorable)		Report Page #
				\$ Amount	%	
Total Fund Revenues	\$ 46,217	\$ -	\$ -	\$ -	#DIV/0!	
Total Fund Expenditures	\$ 57,229	\$ -	\$ -	\$ -	#DIV/0!	
Expenditures / Revenue	\$ (11,012)	\$ -	\$ -	\$ -	#DIV/0!	

OTHER SOURCE OF FUNDS

Revenue Description	FY 2015-16 Actual	FY 2016-17 Budget	FY 2017-18 Budget	Change 2017-18 Favorable/(Unfavorable)		Report Page #
				\$ Amount	%	
Bond Proceeds	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
Transfer from Jail Fund	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
Other Source of Funds	\$ -	\$ -	\$ -	\$ -	#DIV/0!	

CAPITAL PROJECT FUNDS

OTHER USE OF FUNDS

Revenue Description	FY 2015-16 Actual	FY 2016-17 Budget	FY 2017-18 Budget	Change 2017-18 Favorable/(Unfavorable)		Report Page #
				\$ Amount	%	
Transfer to Sewers	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
Transfer to Other Fund	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
Other Use of Funds	\$ -	\$ -	\$ -	\$ -	#DIV/0!	

CAPITAL PROJECT FUNDS SUMMARY

Revenue Description	FY 2015-16 Actual	FY 2016-17 Budget	FY 2017-18 Budget	Change 2017-18 Favorable/(Unfavorable)		Report Page #
				\$ Amount	%	
Total Fund Revenues	\$ 10,662,511	\$ 12,000,000	\$ 12,000,000	\$ -	0.00%	
Total Fund Expenditures	\$ 14,505,581	\$ 12,000,000	\$ 12,000,000	\$ -	0.00%	
Expenditures / Revenue	\$ (3,843,070)	\$ -	\$ -	\$ -	#DIV/0!	

PROJECTION: 2018 FISCAL YEAR 2017 - 2018 BUDGET

FOR PERIOD 13

ACCOUNTS FOR:

2014 SPOST CAPITAL PROJECTS	2016 ACTUAL	2017 ORIG BUD	2017 REVISED BUD	2017 ACTUAL	2017 PROJECTION	2018 APPROVED	PCT CHANGE
C3231002 SALES AND OTHER TAXES							
C3231002 313200 2000 SPOST-CITY	87,845.94	-1,000,000.00	-1,000,000.00	-668,608.00	-250,000.00	-1,000,000.00	.0%
C3231002 313200 2135 W.CHICK PR	-811,883.35	-1,480,000.00	-1,480,000.00	-989,539.82	-370,000.00	-1,480,000.00	.0%
C3231002 313200 2150 PEAVINE	-1,201,587.40	-60,000.00	-60,000.00	-40,116.47	-15,000.00	-60,000.00	.0%
C3231002 313200 2200 GIS	-48,712.99	-600,000.00	-600,000.00	-401,164.82	-150,000.00	-600,000.00	.0%
C3231002 313200 2210 STMMTR PRJ	-487,130.00	-452,620.00	-452,620.00	-302,625.49	.00	-452,620.00	.0%
C3231002 313200 2400 REC PROJ	-367,474.79	.00	.00	.00	.00	.00	.0%
C3231002 313200 2410 BOVN REC	.00	.00	.00	.00	.00	.00	.0%
C3231002 313200 2420 FT O REC	.00	.00	.00	.00	.00	.00	.0%
C3231002 313200 2430 RING REC	.00	.00	.00	.00	.00	.00	.0%
C3231002 313200 2440 MATTOX PK	.00	.00	.00	.00	.00	.00	.0%
C3231002 313200 2510 911 UPRDE	-106,936.23	-131,712.00	-131,712.00	-88,064.90	-113,155.00	-131,712.00	.0%
C3231002 313200 2515 SHER RADIO	-41,540.82	-51,168.00	-51,168.00	-34,210.01	-12,792.00	-51,168.00	.0%
C3231002 313200 2530 FIRE EQUIP	-600,793.69	-740,000.00	-740,000.00	-494,769.93	-185,000.00	-740,000.00	.0%
C3231002 313200 2540 STATION 7	.00	.00	.00	.00	.00	.00	.0%
C3231002 313200 2544 STATION 3	.00	.00	.00	.00	.00	.00	.0%
C3231002 313200 2545 F&R BLDG	-405,941.67	-500,000.00	-500,000.00	-334,304.01	-125,000.00	-500,000.00	.0%
C3231002 313200 2550 SHER VEH	-342,290.03	-421,600.00	-421,600.00	-281,885.13	-105,400.00	-421,600.00	.0%
C3231002 313200 2600 PW VEH	.00	.00	.00	.00	-108,225.00	-432,900.00	.0%
C3231002 313200 2601 CO EQ/VH	-351,464.28	-432,900.00	-432,900.00	-289,440.40	.00	-432,900.00	.0%
C3231002 313200 2702 FUEL TANK	.00	.00	.00	.00	.00	.00	.0%
C3231002 313200 2703 COURT REP	-357,228.67	-440,000.00	-440,000.00	-294,187.51	-110,000.00	-440,000.00	.0%
C3231002 313200 2704 WOOD TRACK	.00	.00	.00	.00	.00	.00	.0%
C3231002 313200 2705 VOTING REP	.00	.00	.00	.00	.00	.00	.0%
C3231002 313200 2708 BLDG REP	-129,901.33	-160,000.00	-160,000.00	-106,977.28	-40,000.00	-160,000.00	.0%
C3231002 313200 2800 ROAD PROJ	-1,461,390.02	-1,800,000.00	-1,800,000.00	-1,203,494.42	-450,000.00	-1,800,000.00	.0%
C3231002 313200 2900 LIBRARY	.00	.00	.00	.00	.00	.00	.0%
C3231002 313200 2990 SUNTRUST	.00	.00	.00	.00	.00	.00	.0%
C3231002 313200 2993 CSTCO LEAS	.00	.00	.00	.00	.00	.00	.0%
C3231002 313200 2994 RET INDEBT	-1,087,923.67	-1,340,000.00	-1,340,000.00	-895,934.72	-335,000.00	-1,340,000.00	.0%
C3231002 313200 3500 ECON DEV	.00	.00	.00	.00	.00	.00	.0%
C3231002 313200 7100 HISTORICAL	.00	.00	.00	.00	.00	.00	.0%
C3231002 313210 2010 TAX-FT OGL	-1,147,921.41	-1,430,000.00	-1,430,000.00	-956,109.44	-357,500.00	-1,430,000.00	.0%
C3231002 313220 2020 TAX-RINGLD	-401,371.12	-500,000.00	-500,000.00	-334,304.01	-125,000.00	-500,000.00	.0%
C3231002 313230 2030 TAX-CUD	-369,261.43	-460,000.00	-460,000.00	-307,559.68	-115,000.00	-460,000.00	.0%
TOTAL SALES AND OTHER TAXES	-9,632,906.96	-12,000,000.00	-12,000,000.00	-8,023,296.04	-3,000,000.00	-12,000,000.00	.0%

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CATOOSA COUNTY
 NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 2018 FISCAL YEAR 2017 - 2018 BUDGET

FOR PERIOD 13

ACCOUNTS FOR:

2014 SPOST CAPITAL PROJECTS	2016 ACTUAL	2017 ORIG BUD	2017 REVISED BUD	2017 ACTUAL	2017 PROJECTION	2018 APPROVED	PCT CHANGE
C3231008 INVESTMENT INCOME							
C3231008 361120 2000 INT REVENU	-14,973.20	.00	.00	-19,049.91	.00	.00	.0%
C3231008 361121 2010 INT-FT OGL	-509.82	.00	.00	-629.30	.00	.00	.0%
C3231008 361122 2020 INT-RINGLD	-63.85	.00	.00	-47.80	.00	.00	.0%
C3231008 361123 2030 INT-CUD	-17.85	.00	.00	-15.16	.00	.00	.0%
TOTAL INVESTMENT INCOME	-15,564.72	.00	.00	-19,742.17	.00	.00	.0%

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CATOOSA COUNTY
 NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 2018 FISCAL YEAR 2017 - 2018 BUDGET

FOR PERIOD 13

ACCOUNTS FOR:

2014 SPLOST CAPITAL PROJECTS	2016 ACTUAL	2017 ORIG BUD	2017 REVISED BUD	2017 ACTUAL	2017 PROJECTION	2018 APPROVED	PCT CHANGE
C3231010 OTHER REVENUE							
C3231010 334110 LARP ROADS	-523,319.53	.00	.00	-716,204.71	.00	.00	.0%
C3231010 334117 SURETY	.00	.00	.00	.00	.00	.00	.0%
TOTAL OTHER REVENUE	-523,319.53	.00	.00	-716,204.71	.00	.00	.0%

PROJECTION: 2018 FISCAL YEAR 2017 - 2018 BUDGET

FOR PERIOD 13

ACCOUNTS FOR:

2014 SPOST CAPITAL PROJECTS	2016 ACTUAL	2017 ORIG BUD	2017 REVISED BUD	2017 ACTUAL	2017 PROJECTION	2018 APPROVED	PCT CHANGE
<u>2014 SPOST CAPITAL PROJECTS</u>							
<u>E3231565 PUBLIC BUILDINGS</u>							
E3231565 522210 2702 BLDG REPRS	.00	.00	.00	.00	.00	.00	.0%
E3231565 522210 2703 BLDG REPRS	354,559.91	440,000.00	440,000.00	87,605.82	110,000.00	440,000.00	.0%
E3231565 522210 2704 BLDG REPRS	.00	.00	.00	.00	.00	.00	.0%
E3231565 522210 2705 BLDG REPRS	.00	.00	.00	.00	.00	.00	.0%
E3231565 522210 2708 BLDG REPRS	35,940.00	160,000.00	160,000.00	8,293.10	40,000.00	160,000.00	.0%
TOTAL PUBLIC BUILDINGS	390,499.91	600,000.00	600,000.00	95,898.92	150,000.00	600,000.00	.0%

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 NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 2018 FISCAL YEAR 2017 - 2018 BUDGET

FOR PERIOD 13

ACCOUNTS FOR:

2014 SPLOST CAPITAL PROJECTS	2016 ACTUAL	2017 ORIG BUD	2017 REVISED BUD	2017 ACTUAL	2017 PROJECTION	2018 APPROVED	PCT CHANGE
E3231585 GIS DEPARTMENT	.00	60,000.00	60,000.00	.00	15,000.00	60,000.00	.0%
E3231585 541450 2200 PROJECTS	.00	.00	.00	.00	.00	.00	.0%
E3231585 542500 2200 EQUIPMENT	.00	60,000.00	60,000.00	.00	15,000.00	60,000.00	.0%
TOTAL GIS DEPARTMENT							

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PROJECTION: 2018 FISCAL YEAR 2017 - 2018 BUDGET

FOR PERIOD 13

ACCOUNTS FOR:

2014 SPLIT CAPITAL PROJECTS	2016 ACTUAL	2017 ORIG BUD	2017 REVISED BUD	2017 ACTUAL	2017 PROJECTION	2018 APPROVED	PCT CHANGE
E3231595 OTHER AGENCIES							
E3231595 571210 2010 FO PROJCTS	675,006.48	1,430,000.00	1,430,000.00	750,982.79	357,500.00	1,430,000.00	.0%
E3231595 571220 2020 RNG PROJCTS	841,787.84	500,000.00	500,000.00	307,381.85	125,000.00	500,000.00	.0%
E3231595 571230 2030 CUD PROJCTS	373,291.09	460,000.00	460,000.00	340,097.27	115,000.00	460,000.00	.0%
TOTAL OTHER AGENCIES	1,890,085.41	2,390,000.00	2,390,000.00	1,398,461.91	597,500.00	2,390,000.00	.0%

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 | NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 2018 FISCAL YEAR 2017 - 2018 BUDGET

FOR PERIOD 13

ACCOUNTS FOR:

2014 SPOST CAPITAL PROJECTS	2016 ACTUAL	2017 ORIG BUD	2017 REVISED BUD	2017 ACTUAL	2017 PROJECTION	2018 APPROVED	PCT CHANGE
E3233310 SHERIFF ADMINISTRATION	274,048.25	421,600.00	421,600.00	273,029.62	105,400.00	421,600.00	.0%
E3233310 542200 2550 VEHICLES	.00	.00	.00	.00	32,928.00	.00	.0%
E3233310 542500 2510 EQUIPMENT	.00	51,168.00	51,168.00	.00	12,792.00	51,168.00	.0%
E3233310 542500 2515 SHER RADIO							
TOTAL SHERIFF ADMINISTRATION	274,048.25	472,768.00	472,768.00	273,029.62	151,120.00	472,768.00	.0%

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CATOOSA COUNTY
 NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 2018 FISCAL YEAR 2017 - 2018 BUDGET

FOR PERIOD 13

ACCOUNTS FOR:

2014 SPLOST CAPITAL PROJECTS	2016 ACTUAL	2017 ORIG BUD	2017 REVISED BUD	2017 ACTUAL	2017 PROJECTION	2018 APPROVED	PCT CHANGE
E3233510 FIRE AND RESCUE	.00	.00	.00	.00	125,000.00	.00	.0%
E3233510 541300 2544 STATION 3	.00	500,000.00	500,000.00	.00	.00	500,000.00	.0%
E3233510 541300 2545 F&R BLDG	.00	740,000.00	740,000.00	1,647,150.00	185,000.00	740,000.00	.0%
E3233510 542500 2530 EQUIPMENT	.00	1,240,000.00	1,240,000.00	1,647,150.00	310,000.00	1,240,000.00	.0%
TOTAL FIRE AND RESCUE							

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CATOOSA COUNTY
 NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 2018 FISCAL YEAR 2017 - 2018 BUDGET

FOR PERIOD 13

ACCOUNTS FOR:

2014 SPLOST CAPITAL PROJECTS	2016 ACTUAL	2017 ORIG BUD	2017 REVISED BUD	2017 ACTUAL	2017 PROJECTION	2018 APPROVED	PCT CHANGE
E3233810 E-911 OPERATION	.00	131,712.00	131,712.00	160.00	.00	131,712.00	.0%
E3233810 542500 2510 EQUIPMENT	.00	131,712.00	131,712.00	160.00	.00	131,712.00	.0%
TOTAL E-911 OPERATION							

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CATOOSA COUNTY
 NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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FOR PERIOD 13

PROJECTION: 2018 FISCAL YEAR 2017 - 2018 BUDGET

ACCOUNTS FOR:

2014 SPOST CAPITAL PROJECTS	2016 ACTUAL	2017 ORIG BUD	2017 REVISED BUD	2017 ACTUAL	2017 PROJECTION	2018 APPROVED	PCT CHANGE
<u>E3234210 ROADS AND BRIDGES</u>							
E3234210 541400 2800 INF PURCH	2,010,921.21	1,800,000.00	1,800,000.00	1,078,985.36	450,000.00	1,800,000.00	.0%
E3234210 542200 2600 VEHICLES	132,372.00	432,900.00	432,900.00	203,525.81	108,225.00	432,900.00	.0%
TOTAL ROADS AND BRIDGES	2,143,293.21	2,232,900.00	2,232,900.00	1,282,511.17	558,225.00	2,232,900.00	.0%

PROJECTION: 2018 FISCAL YEAR 2017 - 2018 BUDGET

FOR PERIOD 13

ACCOUNTS FOR:

2014 SPOST CAPITAL PROJECTS	2016 ACTUAL	2017 ORIG BUD	2017 REVISED BUD	2017 ACTUAL	2017 PROJECTION	2018 APPROVED	PCT CHANGE
<u>E3234333 SEWER CONSTRUCTION PROJECTS</u>							
E3234333 541535 2135 W CHICK BS	.00	1,000,000.00	1,000,000.00	.00	250,000.00	1,000,000.00	.0%
E3234333 541550 2155 PEAVINE BS	.00	1,480,000.00	1,480,000.00	.00	370,000.00	1,480,000.00	.0%
E3234333 541550 2156 PEAVINE BS	.00	.00	.00	.00	.00	.00	.0%
E3234333 541550 2157 PEAVINE BS	.00	.00	.00	.00	.00	.00	.0%
TOTAL SEWER CONSTRUCTION PRO	.00	2,480,000.00	2,480,000.00	.00	620,000.00	2,480,000.00	.0%

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CATOOSA COUNTY
 NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 2018 FISCAL YEAR 2017 - 2018 BUDGET

FOR PERIOD 13

ACCOUNTS FOR:

2014 SPOST CAPITAL PROJECTS	2016 ACTUAL	2017 ORIG BUD	2017 REVISED BUD	2017 ACTUAL	2017 PROJECTION	2018 APPROVED	PCT CHANGE
E3236110 RECREATION							
E3236110 541232 2440 MATTOX PK	.00	452,620.00	452,620.00	12,170.67	113,155.00	452,620.00	.0%
E3236110 541239 2430 RINGGOLD	.00	.00	.00	.00	.00	.00	.0%
E3236110 541240 2420 FO LAND	.00	.00	.00	.00	.00	.00	.0%
E3236110 541241 2410 BOYNTON	.00	.00	.00	.00	.00	.00	.0%
TOTAL RECREATION	.00	452,620.00	452,620.00	12,170.67	113,155.00	452,620.00	.0%

PROJECTION: 2018 FISCAL YEAR 2017 - 2018 BUDGET

FOR PERIOD 13

ACCOUNTS FOR:

2014 SPOST CAPITAL PROJECTS	2016 ACTUAL	2017 ORIG BUD	2017 REVISED BUD	2017 ACTUAL	2017 PROJECTION	2018 APPROVED	PCT CHANGE
E3238010 RETIRE INDEBTEDNESS							
E3238010 581143 2990 DEBT PRIN	.00	.00	.00	.00	.00	.00	.0%
E3238010 581143 2993 CSTCO PRIN	980,598.86	1,340,000.00	1,340,000.00	980,598.86	335,000.00	1,340,000.00	.0%
E3238010 582144 2990 LEASE INT	.00	.00	.00	.00	.00	.00	.0%
E3238010 582144 2993 CSTCO INT	74,534.63	.00	.00	54,532.26	.00	.00	.0%
TOTAL RETIRE INDEBTEDNESS	1,055,133.49	1,340,000.00	1,340,000.00	1,035,131.12	335,000.00	1,340,000.00	.0%
TOTAL 2014 SPOST CAPITAL PR	-4,223,067.23	.00	.00	-2,952,298.50	.00	.00	.0%