

AUGUSTA, GEORGIA
ADOPTED BUDGET
FOR
FISCAL YEAR 2011

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Office Of The Administrator

Frederick L. Russell, Administrator

Tameka Allen, Interim Deputy Administrator
Robert Leverett, Interim Deputy Administrator

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530 Greene Street - AUGUSTA, GA. 30901
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November 30, 2010

The Honorable Deke Copenhaver, Mayor
Members of the Augusta-Richmond County Commission
530 Greene Street
Augusta, GA 30901

Dear Mayor Copenhaver and Members of the Commission:

Please find the fiscal year 2011 Augusta-Richmond County budget as approved on November 16, 2010. As the economy continues to recover from the great recession, we will begin the new year with no new significant sources of revenue. As such, this budget assumes no growth in the tax digest and only a slight increase in sales tax collections.

The areas of law enforcement and the judicial process comprise 76% of this government's operating expenditures. Adding to the costs of operations for Law Enforcement and Judicial Services are the opening of two new facilities, The Judicial Center and the expansion of the Webster Detention Center. While we are anticipating savings from efficiencies in the operation of these facilities in future years, during the first year we will recognize no savings. Current revenues cannot keep pace with the ever increasing costs to house prisoners and protect our citizens; consequently programmatic reductions to both the general fund and law enforcement were required to balance the 2011 budget.

With the goal to maintain a reasonable level of service for the citizens of Augusta, many difficult decisions were and will have to be made as the 2011 budget is implemented. They include:

- A reorganization of governmental operations that will equate to a savings of $1.5 million thru operational efficiencies and service reductions.
- A mandatory freeze on capital outlay and the redirection of $2.3 million to the general fund.
- The sale of surplus property expected to generate an estimated $2 million in revenue.
- 5 furlough days for all employees with a resulting cost reduction of $1 million.
- The use of $1.5 million of fund balance.

During the next several months, before the mill rate is adopted in July, we will analyze actual revenue patterns for six months. This will allow us the opportunity to revise our revenue and expenditure needs and adjust our projections accordingly.

I look forward to working with you as we concentrate on dealing with the multifaceted financial issues that face our city.

Sincerely,

Frederick L. Russell
Administrator

Elected Officials December 31, 2010

Mayor Deke S. Copenhaver
(Term 2007-2010)
75 Conifer Square
Augusta, Georgia 30909
(706) 821-1831 (Work)
(706) 821-1835 (Fax)
(706) 738-3156 (Home)

Matt Aitken– District One
(Term 2010-2012)
609 Telfair Street
Augusta, Georgia 30901
(706) 724-4377 (Home)

Corey Johnson – District Two
(Term 2008-2010)
2222 Woodland Avenue
Augusta, Georgia 30904
(706) 993-0224 (Cell)
(706) 821-1838 (Fax)
(706) 736-4435 (Home)

Joe Bowles – District Three
(Term 2010-2012)
914 Milledge Road
Augusta, Georgia 30904
(706) 825-6894 (Cell)
(706) 210-1880 (Work)
(706) 210-1871 (Fax)

Alvin Mason – District Four
Mayor Pro Tem
(Term 2008-2010)
4504 Frank Warren Drive
Hephzibah, Georgia 30815
(706) 955-6130 (Cell)
(706)821-1838 (Work)

Bill Lockett– District Five
(Term 2010-2012)
3030 Longleaf Court
Augusta, Georgia 30906
(706) 798-7175 (Home)
(706) 821-1838 (Fax)

Joe Jackson – District Six
(Term 2008-2010)
2328 Neal Road
Augusta, Georgia 30906
(706) 533-7839 (Home)
(706) 821-1838 (Fax)

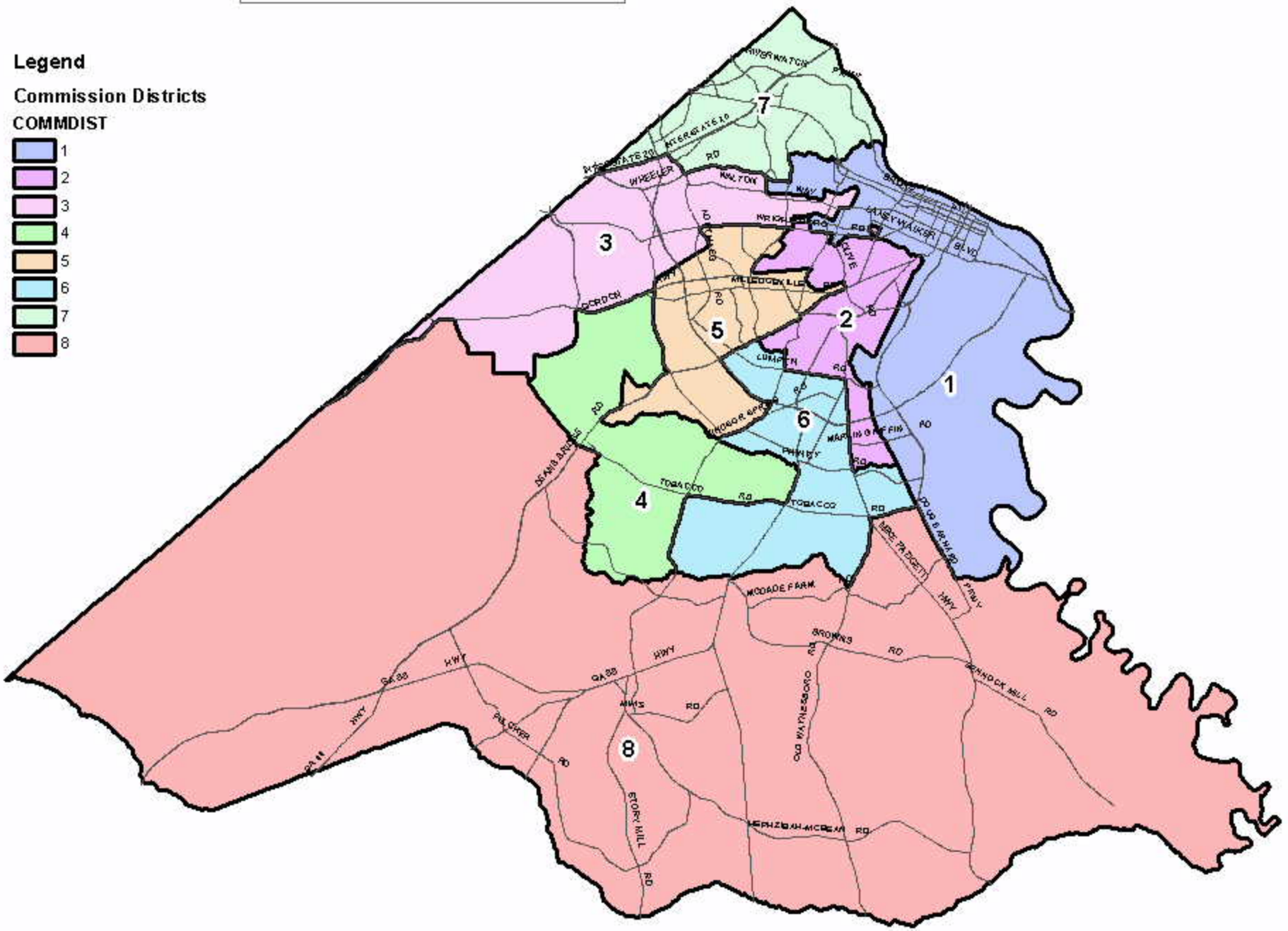
Jerry Brigham – District Seven
(Term 2010-2012)
2904 Pleasant Cove Court
Augusta, Georgia 30907
(706) 863-1698 (Home)
(706) 650-1700 (Work)
(706) 650-1141 (Fax)

Jimmy Smith – District Eight
Term (2008-2010)
1332 Brown Road
Hephzibah, Georgia 30815
(706) 798-3890 (Home)
(706) 821-1838 (Fax)

J. R. Hatney– District Nine
(Term 2010-2012)
119 East Walker Street
Augusta, Georgia 30901
(706) 722-5035 (Home)
(706) 821-1838 (Fax)

Don A. Grantham – District Ten
(Term 2008-2010)
808 Quail Court
Augusta, Georgia 30909
(706) 738-2331 (Home)
(706) 738-7786 (Work)
(706) 733-4741 (Fax)

Commission Districts





Appointed Officials December 31, 2010

Frederick L. Russell
Administrator
530 Greene Street – Room 801
Augusta, Georgia 30901
(706) 821-2400
(706) 821-2819 (Fax)

Tameka Allen
Deputy Administrator
530 Greene Street – Room 801
Augusta, Georgia 30901
(706) 821-2400
(706) 821-2819 (Fax)

Robert Leverett
Deputy Administrator
530 Greene Street – Room 801
Augusta, Georgia 30901
(706) 821-2400
(706) 821-2819 (Fax)

Lena Bonner
Clerk of Commission
530 Greene Street – Room 806
Augusta, Georgia 30901
(706) 821-1820
(706) 821-1838 (Fax)

Donna B. Williams, CGFM
Finance Director
530 Greene Street – Room 207
Augusta, Georgia 30901
(706) 821-2429
(706) 821-2502 (Fax)

Andrew G. Mackenzie
General Counsel
501 Greene Street, Suite 302
Augusta, Georgia 30901
(706) 842-5550
(706) 842-5556 (Fax)



MISSION

To provide to all its citizens cost-effective, high quality government services in an environment which enhances the economic well-being and quality of life in Augusta Metropolitan Area.

BELIEFS

WE BELIEVE that open, honest communications with the public and among governing officials will assure the accomplishment of our community objectives.

WE BELIEVE that to be successful the process of government must include all citizens.

WE BELIEVE that government should employ good business practices resulting in efficiency, accountability, and performance measurement.

WE BELIEVE that citizens who are provided government services should be viewed as "our customers" and treated in a manner which is responsive, courteous, an efficient.

AUGUSTA, GEORGIA

BUDGET PROCESS, BUDGETARY GUIDELINES AND BUDGET CALENDAR FY 2011

THE BUDGET PROCESS

The budget has several major purposes. It converts the City's long-range plans and policies into services and programs; serves as a vehicle to communicate these plans to the public; details the costs of City services and programs; and, outlines the revenues (taxes and fees) that support the City services, including the rate of taxation for the coming fiscal year. Once the budget has been adopted by the Board of Commissioners, it becomes a work plan of objectives to be accomplished during the next fiscal year.

The budget process begins in the spring of each year with the development of the Contributory Budget Manuals which embody the budget formulation guidelines. This manual provides specific guidelines, such as inflation factors and computation/projection methodologies. Based on these guidelines, all City departments and agencies prepare their funding requests and submit them to the Department of Finance in August for review and analysis.

Departments and agencies submitted detailed operating budget requests to the Finance Department on August 9, 2010, in accordance with procedures established by the Budget Calendar. The budget requests of City agencies and departments included basic and additional funding requests. Basic requests finance currently mandated or authorized services within guidelines, or ongoing expenditures. Expanded level program requests are over and above the basic 2010 service levels.

After analyzing the budget requests, Budget staff met with the Administrator, department heads and agency heads during the month of September for review of their request. The Administrator's proposed FY 2011 budget reflects his consideration of these recommendations in light of revenue projections and real property assessments, and his top priority initiatives are reflected in the Budget Message. The ranking of supplemental requests in the budget document generally reflects the department or agency head's priority ranking as submitted to the Budget Office.

As presented to the Augusta-Richmond County Commission, the Proposed Budget is intended to provide the resources necessary to continue current services. In his Budget Message, the Administrator may also recommend adjustments to the general property tax rates and user fees necessary to finance these services and identify high priority needs, new initiatives and program changes that the Augusta-Richmond County Commission may wish to consider during its deliberations on the budget. These and other issues brought forward at the public hearing on the budget will be addressed during the City Commission budget work session in November 2010. After careful deliberation, the Proposed Budget, as modified for additions and deletions, is to be adopted by the City Commission on November 16, 2010.

AUGUSTA, GEORGIA
2011 BUDGET PLANNING CALENDAR

JULY 2010

July 15, 2010	Distribution of Budget Handbook with Instructions and meeting with all department heads or assistants.
July 20, 2010	Commission approves FY 2011 Budget Calendar.
July 26, 2010	Departments with access may start entering budget detail into IFAS System

AUGUST 2010

August 9, 2010	Departmental Budgets due to Finance for departments without access to IFAS system. Budget analysts begin review of proposed budgets for budget hearings.
August 11, 2010	Deadline for budgets to be entered into Budget Item Detail by IFAS users.
Aug 23-31, 2010	Budget Hearings with Departments (**call if desired**). Budget hearings would be lead by the Finance Department with a report of new programs and personnel submitted to Administrator at conclusion of hearings. Administrator would be aware of all budget hearings, however his attendance would not be mandatory. A representative of the administrator's office would be in all hearings.

SEPTEMBER 2010

September 27, 2010	Primary budget summary of reviews from Finance department presented to Administrator. Revenue Estimates Revised.

OCTOBER 2010

October 19, 2010	FY 2011 Budget presented to Augusta-Richmond County Commission by the Administrator. Publish in paper upon presentment.
October 26, 2010	Publish Public Hearing Notice in paper one week before meeting.

NOVEMBER 2010

November 4, 2010	***PUBLIC TOWN MEETING/ COMMISSION WORKSHOP*** Public Hearing of 2011 Budget.
November 9, 2010	Publish Notice of Budget Adoption in paper one week before meeting.
November 16, 2010	Adoption of the FY 2011 Budget by the Augusta-Richmond County Commission

JANUARY 2011

January 1, 2011	Effective date for the Fiscal year 2011 Budget.

BUDGETS AND BUDGETARY ACCOUNTING

Augusta-Richmond County follows these procedures in establishing the budgetary process and data reflected in this report.

1) Departments and Agencies submit detailed budget requests to the Budget Office in the Finance Department, which reviews and compiles the requests and makes recommendations to the Administrator.

2) The Administrator submits a proposed balanced budget to the Augusta-Richmond County Commission in November 2010.

3) The Augusta-Richmond County Commissioners hold such public workshops as it deems necessary and holds an advertised public hearing on the proposed budget at which the first reading of the budget resolution occurs. The budget is adopted at a regular Board meeting, advertised in accordance with State law prior to January first.

4) Formal budgetary integration is employed for the General Fund, Special Revenue Funds, Debt Service Fund and Capital Projects Funds.

5) Budgets for governmental fund types are maintained on a basis consistent with generally accepted accounting principles.

6) The Administrator and Finance Director are authorized to transfer budgeted amounts within departments, with the exception of transfers which increase salary appropriations. The Augusta-Richmond County Commissioners may transfer amounts between departments and approve appropriations of additional resources.

ENCUMBRANCES AND APPROPRIATIONS

Appropriations are encumbered as a result of purchase orders, contracts or other forms of legal commitments. Encumbrances outstanding at year-end are reported as a reservation of fund balance at year-end. Appropriations lapse at year end; however, reappropriations of amounts to cover significant encumbrances are made by the Augusta-Richmond County Commissioners during the subsequent fiscal year as an amendment to the budget. The level of control (level at which expenditures may not legally exceed the budget) is exercised by the Augusta-Richmond County Commissioners on a departmental level.

BASIC SERVICES

In this year's budget process, the service level and associated funding level will be used to try to hold increases in operating costs to a minimum. "Basic Services" used in the development of FY 2011 budgeting included the following activities:

1. Activities that are required by law or ordinance

   Example: Many Inspections Department functions are required by ordinance to assure compliance with County codes.

2. Activities that affect the public health and safety

   Example: Many Public Safety activities, such as routine patrol, affect the general public safety.

3. Activities that are necessary to preserve capital asset value

   Example: In order to preserve the capital asset value of the Old Government House, the Recreation department would be required to at least staff it to be open, rather than let it sit idle.

AUGUSTA, GEORGIA

THE REPORTING ENTITY

OPERATING POLICIES/GUIDELINES AND LEGAL REQUIREMENTS FOR BUDGETING, ACCOUNTING, FINANCIAL REPORTING AND ANNUAL AUDIT FY 2011

AUGUSTA, GEORGIA
FY 2011 BUDGET

THE REPORTING ENTITY:

Augusta is located in the east central section of the state on the south bank of the Savannah River, which serves as the boundary between Georgia and South Carolina. Augusta is on a fault line and has a landscape dotted with foothills which descend to the coastal plain. Augusta is the head of the navigation on the Savannah River and is 135 miles east of Atlanta, 127 miles northwest of the port of Savannah, and 72 miles southwest of Columbia, South Carolina. Augusta is the trade center for 14 counties in Georgia and five in South Carolina, a section known as the Central Savannah River Area.

The Government was created by legislative act in the State of Georgia in 1995 from the unification of the two governments, the City of Augusta, Georgia and Richmond County, Georgia. On June 20, 1995, the citizens of Richmond County and the City of Augusta voted to consolidate into one government named Augusta, Georgia. The officials for the new government were elected and, based on the charter, took office on January 1, 1996. The unified government combined all functions and began financial operations January 1, 1996.

The Government is governed by a full-time Mayor, with a term of four years, and a ten member Commission, who serves on a part-time basis and is elected to staggered terms of four years. The Mayor and Commission appoint an Administrator who serves as a full-time administrative officer and is responsible for the daily operations of the Government.

Augusta, Georgia's combined financial statements include the accounts of all Augusta and Richmond County operations. The criteria for including organizations as component units within Augusta's reporting entity, as set forth in Section 2100 of GASB's Codification of Governmental Accounting and Financial Reporting Standards, include whether:

- the organization is legally separate (can sue and be sued in their own name)
- the Government holds the corporate powers of the organization
- the Government appoints a voting majority of the organization's board
- the Government is able to impose its will on the organization
- the organization has the potential to impose a financial benefit/burden on the County
- there is fiscal dependency by the organization on the Government

Utilizing the above criteria, the following agencies and commissions were included using the blending method in the financial statements: Augusta Port Authority, Downtown Development Authority, and Richmond County Public Facilities, Inc.

The component unit column in the combined financial statements includes the financial data of Augusta's other component unit. This unit is reported in a separate column to

emphasize that it is legally separate from Augusta. Separate financial statements may be obtained from the Richmond County Department of Health.

Richmond County Department of Health – A voting majority of the board is appointed by the Government.

The complete financial statement for the individual component units may be obtained at the following address: Augusta, Georgia, Finance Department-Room 207, 530 Greene Street, Augusta, Georgia 30901 or on the web site www.augustaga.gov.

The following organizations were excluded from the reporting entity because the elected officials of Augusta are not financially accountable for the organization, and based on the nature and significance of their relationship, exclusion of the organizations would not result in the presentation of misleading or incomplete financial statements. Financial statements are available from the organizations.

Augusta Housing Authority
Augusta-Richmond County Coliseum Authority
Augusta Canal Authority
City of Augusta Hospital Authority

BUDGETS AND AUDITS – LEGAL REQUIREMENTS:

Georgia Law Chapter 81 Budgets and Audits – Article 1 – Local Government Budgets and audits provide for the legal framework and legal compliance for budget adoption, budget amendment and audits. The intent of this code section is to provide minimum budget and auditing requirements for local governments so as to provide local taxpayers with an opportunity to gain information concerning the purpose for which local revenues are proposed to be spent and are actually spent and to assist local governments in generally improving local financial management practices, while maintaining, preserving, and encouraging the principle of home rule over local matters. It is also the intent to provide a mechanism through which appropriate information may be collected to assist state and local policy makers in carrying out their lawful responsibilities.

O.C.G.A. 36-81-3 Establishment of fiscal year; requirement of annual balanced budget; adoption of budget ordinances or resolutions generally; budget amendments.

a) The governing authority shall establish by ordinance, local law, or appropriate resolution a fiscal year for the operations of the local government.

b) Each unit of local government shall operate under an annual balanced budget adopted by ordinance or resolution and administered in accordance with this article. A budget ordinance or resolution is balanced when the sum of estimated net revenues and appropriated fund balances is equal to appropriations.

c) For each fiscal year beginning on or after January 1, 1982 each unit of local government shall adopt and utilize a budget ordinance or resolution as provided in this article.

d) Nothing contained in this Code section shall preclude a local government from amending its budget so as to adapt to changing governmental needs during the fiscal year. Amendments shall be made as follows, unless otherwise provided by charter or local law:

1) Any increase in appropriation in any fund for a department of local government, whether accomplished through a change in anticipated revenues in any fund or through a transfer of appropriation among departments, shall require the approval of the governing authority. Such amendment shall be adopted by ordinance or resolution;

2) Transfers of appropriations in any fund below the local government's legal level of control shall require only the approval of the budget officer; and

3) The governing authority of a local government may amend the legal level of control to establish a more detailed level of budgetary control at any time during the budget period. Said amendment shall be adopted by ordinance or resolution.

O.C.G.A. 36-81-6 Adoption of budget ordinance or resolution; form of budget

a) On a date after the conclusion of the hearing required in subsection (f) of Code Section 36-81-5, the governing authority shall adopt a budget ordinance or resolution making appropriations for the fiscal year in such sums as the governing authority may deem sufficient, whether greater or less than the sums presented in the proposed budget. The budget ordinance or resolution shall be adopted at a public meeting which shall be advertised in accordance with the procedures set forth in subsection (e) of Code Section 36-81-5 at least one week prior to the meeting.

b) The budget may be prepared in any form that the governing authority deems most efficient in enabling it to make the fiscal policy decisions embodied in the budget, but such budget shall show anticipated revenues and appropriations by fund.

O.C.G.A. 36-81-7 Requirement of audits; conduct of audits; contents of audits to state auditor; availability of copies of audits for public inspection.

(a) Beginning with the local government fiscal year which ends between July 1, 1994, and June 30, 1995, the governing authority of each unit of local government having a population in excess of 1,500 persons according to the latest estimate of population by the United States Bureau of the Census or its successor agency or expenditures of $300,000.00 or more

shall provide for and cause to be made an annual audit of the financial affairs and transactions of all funds and activities of the local government for each fiscal year of the local government.

(b) The governing authority of each local unit of government not included in paragraph (a) of this subsection shall provide for and cause to be made the audit required pursuant to paragraph (a) not less often than once every two fiscal years. Audits performed pursuant to this paragraph shall be for both fiscal years.

(c) The governing authority of each local unit of government having expenditures of less than $300,000 in that government's most recently ended fiscal year may elect to prepare, in lieu of the biennial audit otherwise required under paragraph (2) of this subsection, an annual report of agreed upon procedures for that fiscal year.

AUGUSTA, GEORGIA

FISCAL POLICIES

FUND ACCOUNTING

The accounts of the Augusta-Richmond County Government are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance/retained earnings, revenues, and expenditures/expenses. The following fund types are used by Augusta-Richmond County:

GOVERNMENTAL FUND TYPES

Governmental Funds are those through which most governmental functions of the City are financed. The acquisition, use and balances of the City's expendable financial resources, and the related liabilities (except those accounted for in proprietary funds) are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The following are the Augusta-Richmond County's Governmental Fund Types:

General Fund - The General Fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds - The Special Revenue funds are used to account for the proceeds of specific revenue sources (other than Capital Project and Trust Funds) that are legally restricted to expenditures for specified purposes.

Debt Service Funds - The Debt Service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

Capital Project Funds – Capital Project Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary and trust funds).

PROPRIETARY FUND TYPES

Proprietary Funds are used to account for the City's ongoing activities which are similar to those often found in the private sector. The measurement focus is upon determination of net income. The following are the City's Proprietary Fund Types:

Enterprise Funds – Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprise – where the intent of the governing body is that the costs (expenses, including depreciation) or providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

Internal Service Funds – The Internal Service Funds are used to account for the financing of goods or services provided by one department to other departments of the City on a cost-reimbursement basis.

FIDUCIARY FUND TYPES

Fiduciary Funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds.

Pension Trust Funds – Pension Trust funds are used to account for public employee retirement systems. The Pension Trust Funds are accounted for in the same manner as Proprietary Funds.

Agency Funds – Agency Funds account for assets held by the City as custodian or agent for individuals, other governmental units, and non-public organizations. Agency funds are custodial in nature (assets equal liabilities) and do not include the measurement of results of operations.

Basis of Accounting

Basis of accounting refers to how revenues and expenditures or expenses and related assets and liabilities are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the measurement focus applied.

The accounting and reporting treatment applied to a fund is determined by its measurement focus. All Governmental Funds and Expendable Trust Funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheet. Governmental Fund operating statements present increases (revenues and other sources) and decreases (expenditures and other financing uses) in net current assets.

All Governmental Fund Types are maintained on the modified accrual basis of accounting, revenues are generally recognized when they are susceptible to accrual, i.e. when they become measurable and available. Revenues which are considered susceptible to accrual are property and other miscellaneous taxes, assessments, grants from other governments, and interest on investments. Revenues from sales tax, fines, forfeits and penalties, and franchise fees are not susceptible to accrual, since they are neither measurable nor available prior to their receipt. Expenditures are generally recorded as the liabilities are incurred, if measurable. Exceptions to this general rule include: (1) accumulated unpaid vacation, sick pay, and other employee amounts which are not accrued; and (2) principal and interest on general long-term debt which is recognized when due.

All Proprietary Fund Type statements are prepared on the accrual basis of accounting. Revenues are recognized when they have been earned and are measurable; expenses are recognized when they are incurred, if measurable. Uncollected water and sewer charges are recorded as receivables at year-end and are reported as revenues of the Enterprise Funds.

The Fiduciary Funds are maintained on an accounting basis consistent with fund accounting measurement objectives. The Pension Trust Fund is accounted for on the accrual basis. Agency Fund assets and liabilities are accounted for on the modified accrual basis.

BUDGETARY BASIS:

The General Fund, Special Revenue Funds, Debt Service Funds and Capital Projects Funds are developed on the same basis consistent with the accounting treatment. The budgets are developed on a modified accrual basis in accordance with Generally Accepted Accounting Principles (GAAP) consistent with the Governmental Accounting Standards Board (GASB).

The Enterprise Funds and Internal Service Funds are developed on the accrual basis in accordance with Generally Accepted Accounting Principle (GAAP) consistent with the Governmental Accounting Standards Board (GASB).

FINANCIAL MANAGEMENT

The purpose of this section is to present the policies-guidelines that Augusta-Richmond County follows in managing its financial and budgetary affairs. Most of the policies-guidelines listed below are not new, but represent long-standing principles and traditions which have guided Augusta-Richmond County in the past and have allowed Augusta-Richmond County to maintain its financial stability, even during economic recessions.

OPERATING BUDGET GUIDELINES

1. Essential services will receive first priority for funding.

2. The City will avoid budgetary procedures that balance current expenditures at the expense of meeting future years' expenses. This is addressed in the inter period equity measurement concept which states the need to measure whether current-year revenues were sufficient to pay for current-year services. A measure of Inter period equity would show whether current-year citizens received services but shifted part of the payment burden to future-year citizens or used up previously accumulated resources.

3. The City will maintain a budgetary control system to ensure adherence to the budget and will prepare quarterly interim financial reports comparing actual revenues and expenditures to budgeted amounts.

4. Service quality, technological innovation and productive leadership will characterize Augusta, Georgia's financial administration.

SPECIAL PURPOSE ONE PERCENT LOCAL SALES TAX

Augusta-Richmond County January 1, 2011 derives revenues from the Special Purpose One Percent Sales Tax collection that will start and will continue until $184.4 million has been collected which is the Sixth phase of collection. This special purpose sales tax is dedicated revenues resulting from a Georgia General Assembly bill in 1985 authorizing counties in the State of Georgia to levy and collect a special one percent tax for approved capital expenditures.

CONTINGENCY RESERVE POLICIES

The City will establish contingency line item expenditure in the general operating fund to provide for unanticipated expenditures of a nonrecurring nature, or to meet unexpected small increases in service delivery costs. This reserve will not exceed three percent (3%) of the General Fund. Appropriations from this area require approval of the Commission.

INVESTMENT POLICIES

1. Disbursement, collection, and deposit of all funds will be managed to ensure maximum cash availability.

2. The City will obtain the best possible return on all cash investments within the limits of state law, local ordinances and prudent investment practices.

1. An independent audit will be performed annually.

2. The City will produce annual financial reports in accordance with generally accepted accounting practices (GAAP) as outlined in GAAFR and GASB.

REVENUE POLICIES

In Augusta-Richmond County fiscal administration, management of revenues must be a primary concern along with the careful review and control of expenditures.

1. The City will try to maintain a diversified and stable revenue system to shelter it from short-run fluctuations in any one revenue source.

2. The City will follow an aggressive policy of collecting revenues.

3. The City will establish all user charges and fees at a level related to the full cost (operating, direct, indirect, and capital) of providing the service. The City will review fees/charges annually.

4. The City will consider market rates and charges levied by other public and private organizations for similar services in establishing tax rates, fees and charges.

All Enterprise Funds should be self-supporting. Revenue management includes within its focus, an ongoing process for reviewing and analyzing each revenue source to ensure that proceeds from each source are at its maximum level. It is essential in this process to understand the legal, political and economic factors that have an influence on the level of revenue collections.

The following revenue policies are followed when considering the rates for revenue sources:

1. **LOCAL TAXES**

    a. Consider the local taxing effort of Augusta-Richmond County as compared to other similar neighboring municipalities.

    b. Consider the demand and need for public services.

2. **INTER-GOVERNMENTAL REVENUE/STATE SHARED TAXES**

   a. Ensure that Augusta-Richmond County receives a fair proportion of all shared taxes and revenues within the State of Georgia

3. **CHARGES FOR SERVICES**

   a. Include within the charge, operating, capital and indirect costs of providing the service.

   b. Consider the market rates charged by other public and private organizations for similar services.

4. **FEES AND LICENSES**

   a. Consider cost of administering and collecting the fees or licenses.

   b. Consider what other jurisdictions are charging for similar licenses and fees.

   c. Determine the purpose of the fee and if it is being accomplished.

5. **GENERAL GUIDELINES**

   a. Whenever possible, revenue sources should be designed or modified to include provisions to automatically allow the collections to grow at a rate that keeps pace with the cost of providing the service.

   b. All charges for services, fees and licenses should be reviewed annually and whenever possible recommendations for adjustments should be made at one time.

FINANCIAL CONDITION

Financial condition refers to whether a government can generate enough revenues over its normal budgetary period to meet its expenditure obligations and not incur deficits. The financial condition of Augusta-Richmond County should be structured in such a way that a balanced budget can be maintained on a current basis while providing necessary service levels, pay all obligations in a timely manner without incurring deficits, and assuring adequate reserves and cash flow.

AUGUSTA, GEORGIA
REVENUE ANALYSIS
PROPERTY TAXES

TAX DIGEST

The Chief Tax Assessor is responsible for receiving returns and fairly and impartially assessing property. The total assessed valuation for the 2010 Tax Digest is set at $5.1 billion compared to $5.0 in 2009.

The chart below shows the actual changes in the millage rates for the Urban Services District (old City) and for the County based on the 2010 Tax Digest. It does not include millage rates levied by Richmond County Board of Education.

YEAR 2010/2009 TAX RATE

COUNTYWIDE					URBAN			
	2009	2010	Difference		2009	2010	Difference	
County-wide M&O	8.149	8.056	(.093)		8.149	8.056	(.093)	
Capital Outlay	0.791	0.782	(.009)		0.791	0.782	(.009)	
County Bonds	0	0	N/A		0	0	N/A	
Fire*	1.616	1.598	(.018)		N/A	N/A	N/A	
Urban M&O	N/A	N/A	N/A		8.058	7.985	(.073)	
Total*	10.556	10.436	(.120)		16.998	16.823	(.175)	

*note Residents of the Blythe Fire District pay a fire tax rate of 2.808 making their 2010 Total Tax Rate 11.646.

Millage Value for Augusta-Richmond County Government

One mill is the equivalent of $1 of tax for each $1,000 of assessed value of a resident's home. Assessed value for homeowners is arrived at by multiplying 40% times the estimated fair market value of the property. If a resident has a home with estimated fair market value of $100,000, the assessed value is $40,000 (100,000 X 40%). This value, less allowable exemptions, multiplied by each taxing levy will generate the taxes on each home.

AUGUSTA, GEORGIA
REVENUE ANALYSIS

Introduction: Eight major revenue sources display historical trends; these mentioned here are very stable and predictable.

The Revenue Summary discusses revenue by source. Information on the impact of revenues on various budget entities will be presented in the Funds Budgets and Program Budgets sections of this Budget document.

Property taxes are the largest revenue source of the total budgeted revenues for the General Fund (including Law Enforcement Fund), Urban Services District, Capital Outlay Fund and Fire Services District appropriated funds. According to the Georgia Constitution as amended, there are three "Classes" of property from which property taxes are collected. Furthermore, certain properties are "exempted" from taxation by constitution. In addressing property taxes, the following are discussed:

1. Tangible Property
   (1) real property (real estate)
   (2) personal property
   (3) public utility property

2. Intangible Property

3. Automobiles and Trailers (which require tags)

4. Exempt Property

All property taxes are ad valorem. Ad Valorem means "according to value" therefore taxes are based on the value of the property a person owns. The value which is placed on each type of property is regulated by state laws and affected by court decisions. Since 1968, Georgia Law has required that the assessed valuation of all property for tax purposes be set at 40% of the fair market value. Fair market value is what the property would bring if it were sold on the open market in the usual manner, (i.e. a forced sale would not reflect market value).

The actual amount of tax charged an owner of a piece of property depends on its assessed value and on the county tax rate (millage rate). The tax rate is set by the Augusta-Richmond County Commissioners and excludes the rate needed by the County Board of Education. In determining the rate each year, both Boards consider how much money they will need during the year in their budgets to provide services and carry on daily operations.

OTHER TAXES

OTHER TAXES: OTHER TAX REVENUES INCLUDE THE FOLLOWING:

Local Option Sales and Use Tax
Occupational Taxes
Real Estate Transfer Tax
Insurance Premium Tax
Franchise Taxes
Malt and Alcohol Beverage Taxes
Hotel Motel Taxes
Local Option Mixed Drink Tax
Special Local Option Sales and Use Tax

AUGUSTA, GEORGIA

DEBT POLICIES/GUIDELINES

1. The City will confine long-term borrowing to capital improvements and moral obligations.

2. The City will use short-term debt for bond anticipation purposes and tax anticipation purposes only if necessary.

3. The City will follow a policy of full disclosure on every financial report and bond prospectus.

4. General obligation debt will not be used for enterprise activities.

5. The City will maintain a bond retirement fund reserve fund balance which is equivalent to the amount of tax-supported debt service due for general obligation bonds in the next fiscal year.

6. The City will use voted general obligation debt to fund General Purpose Public improvements which cannot be financed from current revenues or the unreserved portion of the unvoted debt capacity.

RESERVES

RESERVE POLICY

Reserve policies are an important factor in maintaining the City's good fiscal health. Augusta-Richmond County employs two primary types of reserves.

1. Operating Reserves
2. Debt Reserves

The degree of need for these reserves differ based upon the type of fund or operation involved. However, one policy statement for each type of reserve can be uniformly applied to all funds.

OPERATING RESERVES

There are two types of operating reserves:

1. An appropriated contingency which provides for unexpected or unanticipated expenditures during the year. This is the amount of contingency budget, normally stated as part of the operating budget.

2. Fund balance reserve of working capital is established to provide for unforeseen revenue losses. This reserve is not appropriated but recognized and maintained in the fund balance. The government has a reserve policy to fund working capital up

to 60-90 days and to provide for unforeseen economic decline and for revenue stability.

DEBT RESERVES

Debt reserves are established to protect bond holders from payment default. Adequate debt reserves are essential in maintaining good bond ratings.

DEBT ADMINISTRATION

The soundness of Augusta-Richmond County's financial condition is demonstrated by the Aa2 rating of its bonds by Moody's Investor's Service (this rating is given to bonds that are judged to be of high quality by all standards). The constitutional debt limit for direct general obligation bonds is 10 percent of the assessed value of taxable property within the County.

AUGUSTA, GEORGIA

FISCAL YEAR

2011
ALL FUNDS

COMBINED BUDGET OVERVIEW

AUGUSTA, GEORGIA

FY 2011 APPROVED BUDGET

ALL FUNDS

ADOPTED NOVEMBER 16, 2010

BUDGET BY FUND

Fund Number	Fund Name		Revenues FY 2011		Expenditures FY 2011
	GENERAL FUNDS				
101	General Fund		77,767,120		77,767,120
273	Law Enforcement		56,144,770		56,144,770
	Total General Fund/Law Enforcement		133,911,890		133,911,890
104	Port Authority		108,000		108,000
111	JAG		343,230		343,230
	SPECIAL REVENUE FUNDS				
205	Drug Court		135,000		135,000
207	5% Crime Victim's Asst Program		376,560		376,560
208	Supplemental Juvenile Services		31,000		31,000
211	Federal Drug Forfeitures		200,000		200,000
212	State Drug Forfeitures		250,000		250,000
213	K-9 Forfeitures		20,000		20,000
215	Wireless Phase		603,540		603,540
216	Emergency Telephone Response		3,714,910		3,714,910
217	Building Inspections Fund		1,099,145		1,099,145
220	Grants		2,048,030		2,048,030
221	Housing & Neighborhood Development		14,979,110		14,979,110
222	Urban Development Action Grant		12,300		12,300
231	Board of Appeals		23,260		23,260
261	NPDES Permit Fees		20,000		20,000
271	Urban Services District		16,230,170		16,230,170
272	Capital Outlay		4,713,750		4,713,750
274	Fire Protection		22,131,290		22,131,290
275	Occupation Tax		2,143,160		2,143,160
276	Street Lights		5,040,000		5,040,000
277	Downtown Development Authority		167,420		167,420
278	Sheriff Capital Outlay Grant		200,000		200,000
296	Promotion Richmond County		4,103,410		4,103,410
297	Transportation and Tourism		1,030,680		1,030,680
298	Urban Redevelopment Projects		3,649,000		3,649,000

AUGUSTA, GEORGIA

FY 2011 APPROVED BUDGET

ALL FUNDS

ADOPTED NOVEMBER 16, 2010

BUDGET BY FUND

Fund Number	Fund Name		Revenues FY 2011		Expenditures FY 2011
	CAPITAL PROJECT FUNDS				
322	Special 1% Sales Tax, Phase II		2,028,130		2,028,130
323	Special 1% Sales Tax, Phase III		9,934,310		9,934,310
324	Special 1% Sales Tax, Phase IV		31,453,580		31,453,580
325	Special 1% Sales Tax, Phase V		73,467,710		73,467,710
326	Special 1% Sales Tax – Urban Phase II		244,620		244,620
327	Special 1% Sales Tax – Urban Phase III		724,800		724,800
328	Special 1% Sales Tax, Phase VI		45,160,250		45,160,250
361	Revenue Bond Series 2010		24,000,000		24,000,000
	DEBT SERVICE FUNDS				
421	Coliseum Authority Revenue Bonds 2010		1,727,090		1,727,090
431	G/O Sales Tax Bonds 06		9,695,850		9,695,850
432	G/O Sales Tax Bonds 09		9,960,250		9,960,250
	ENTERPRISE FUNDS				
506	Water & Sewerage		118,160,802		118,160,802
507	Water & Sewerage-Renewal & Extension		12,007,720		12,007,720
508	1996 W & S Bond Fund		4,732,530		4,732,530
509	2000 Bond Series		6,948,380		6,948,380
510	W&S Bond 2002 Series		9,964,660		9,964,660
511	W&S Bond 2004 Series		8,612,670		8,612,670
541	Waste Management Fund		10,301,550		10,301,550
542	Garbage Collection Fund		18,401,070		18,401,070
543	Waste Management 2004 Bonds		1,298,320		1,298,320
546	Augusta Public Transit System		10,482,480		10,482,480
551	Augusta Regional Airport		35,258,240		35,258,240
552	Daniel Field		231,780		231,780
566	Municipal Golf Course		574,000		574,000
	INTERNAL SERVICE FUNDS				
611	Risk Management		2,441,840		2,441,840
616	Employee Health Benefits Fund		20,211,920		20,211,920
621	Workers Compensation Fund		1,909,520		1,909,520
622	Unemployment Fund		245,150		245,150

AUGUSTA, GEORGIA

FY 2011 APPROVED BUDGET

ALL FUNDS

ADOPTED NOVEMBER 16, 2010

BUDGET BY FUND

Fund Number	Fund Name		Revenues FY 2011		Expenditures FY 2011
623	Long-Term Disability Insurance		568,000		568,000
626	Fleet Operations & Management		5,478,720		5,478,720
631	GMA Lease Program		2,838,280		2,838,280
	TRUST & AGENCY FUNDS				
761	1945 Pension Fund		1,030,000		1,030,000
763	Urban 1949 Pension Plan		5,935,000		5,935,000
764	Other Urban Pension Plans		1,548,560		1,548,560
791	Exp Trust Fund-Perpetual Care		76,140		76,140
792	Exp Trust Fund-Joseph Lamar		180		180
950	Urban Redevelopment Agency		4,197,130		4,197,130
	TOTAL		**$ 709,136,087**		**$ 709,136,087**

AUGUSTA, GEORGIA
GENERAL FUND
FISCAL YEAR 2011

	2009 Actuals	2010 Budget	2011 Budget
Revenues			
Taxes	$ 43,033,654	$ 43,455,146	$ 43,628,450
Licenses And Permits	1,383,997	1,570,000	1,575,000
Use of money and property	1,079,560	1,205,490	1,302,170
Charges for Services	16,580,409	17,879,420	17,934,150
Fines and Forfeitures	4,534,813	4,741,000	4,250,000
Intergovernmental Revenue	980,271	1,320,500	921,000
Contributions and Donations	9,905	13,500	5,000
Miscellaneous Revenue	610,599	649,600	665,600
Other Financing Sources	276,858	3,754,010	3,565,000
Total	68,490,066	74,588,666	73,846,370
Transfers In	13,137,548	3,565,540	3,920,750
Total Revenues	$ 81,627,614	$ 78,154,206	$ 77,767,120
Expenditures			
Personal Services & Employee Benefits	$ 40,085,208	$ 39,856,620	$ 42,391,955
Purchased/Contracted Services	11,356,500	12,390,128	12,769,413
Supplies	6,526,284	7,578,710	8,639,914
Capital Outlay	209,849	16,000	-
Interfund/Interdepartmental	1,623,751	1,771,920	1,756,080
Other Costs	7,261,229	7,340,602	6,914,480
Debt Service	330,556	-	-
Cost Reimbursement	(246,149)	(116,000)	(158,900)
Non-Departmental	3,914	(500,770)	(868,797)
Total	67,151,142	68,337,210	71,444,145
Transfers Out	2,390,898	9,816,996	6,322,975
Total Expenditures	$ 69,542,040	$ 78,154,206	$ 77,767,120

Fund 101

AUGUSTA, GEORGIA
LAW ENFORCEMENT FUND
FISCAL YEAR 2011

	2009 Actuals	2010 Budget	2011 Budget
Revenues			
Taxes	$ 49,096,468	$ 46,229,604	$ 46,811,910
Intergovernmental Revenue	94,734	165,110	42,720
Charges for Services	1,101,715	947,000	1,035,000
Fines and Forfeitures	433,049	430,000	375,000
Investment Income	(124,484)	(200,000)	(200,000)
Miscellaneous Revenue	1,459	-	-
Other Financing Sources	1,026,179	-	42,000
Total	51,629,120	47,571,714	48,106,630
Transfers In	2,819,750	7,210,726	8,038,140
Total Revenues	$ 54,448,870	$ 54,782,440	$ 56,144,770
Expenditures			
Personal Services & Employee Benefits	$ 36,031,191	$ 36,131,610	$ 37,259,280
Purchased/Contracted Services	820,674	926,620	934,600
Supplies	8,990,724	9,464,660	9,387,340
Capital Outlay	1,006,308	28,920	5,000
Interfund/Interdepartmental	6,575,189	7,132,620	7,189,600
Cost Reimbursement	(1,077,642)	(890,000)	(740,000)
Non-Departmental	-	(378,560)	(750,000)
Total	52,346,444	52,415,870	53,285,820
Transfers Out	2,514,396	2,366,570	2,858,950
Total Expenditures	$ 54,860,840	$ 54,782,440	$ 56,144,770

Fund 273

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2011 BUDGET

Description	2009 Actuals	2010 Budget	2011 Budget
Revenues			
Taxes			
Real Property Tax-Curr Year	$ 8,765,744	$ 7,890,784	$ 7,965,160
Timber Tax - Current Year	4,166	1,962	3,690
Early Payment Discount	(60,037)	(63,600)	(63,600)
Motor Vehicles - Current Year	718,285	670,668	601,110
Mobile Homes - Current Year	37,920	44,692	37,610
Railroad Equipment-Current Year	10,969	10,000	10,000
Personal Property/Delinquent Program	-	200,000	-
Real Estate Transfer	141,005	150,000	150,000
Recording Intangible Tax	668,240	700,000	600,000
Electric Franchise Tax	15,782,383	16,100,000	16,250,000
Water Franchise Tax (In Lieu)	2,434,530	2,611,820	2,430,980
Gas Franchise Tax	807,790	830,000	830,000
Television Cable Franchise Tax	2,167,098	1,900,000	2,200,000
Telephone Franchise Tax	937,535	1,000,000	950,000
Waste Mgmt Franchise In Lieu	-	268,820	262,500
Other Franchise Tax	85,000	85,000	85,000
Local Option Sales & Use Tax	7,056,509	7,040,000	7,251,000
Alcoholic Beverage Excise Tax	2,063,787	2,715,000	2,715,000
Local Option Mixed Drink Tax	351,706	360,000	375,000
Penalties - Delinquent Taxes	1,036,480	900,000	950,000
Pen & Interest-FiFa	24,544	40,000	25,000
Total Taxes	**43,033,654**	**43,455,146**	**43,628,450**
Licenses And Permits			
Alcoholic Licenses - Beer	1,214,575	1,400,000	1,400,000
Location Permits	16,747	20,000	25,000
Late Tag Penalty	152,675	150,000	150,000
Total Licenses and Permits	**1,383,997**	**1,570,000**	**1,575,000**
Intergovernmental Revenues			
Fed Govt Pymts in Lieu of Tax	122	-	-
St GA Jud Council HB#182	110,000	110,000	110,000
Reimbursements-Other	18,147	20,000	20,000
Local Govt - Pmt in Lieu Tax	951,291	1,075,490	1,172,170
Total Intergovernmental Revenues	**$ 1,079,560**	**$ 1,205,490**	**$ 1,302,170**

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2011 BUDGET

Description	2009 Actuals	2010 Budget	2011 Budget
Charges for Services			
Court Costs, Fees & Charges	$ 833,653	$ 900,000	$ 875,000
Indigent Defense Reimbursement	521,609	-	-
Ind Defense Application Fees	62,550	385,000	75,000
Burke/Columbia County DA Reimb	665,929	806,450	743,850
Burke Co Reimb Public Defender	78,846	140,000	100,000
Columbia Co Public Defender	326,282	260,000	300,000
Superior Ct-Circuit Burke Reimb	88,849	121,500	132,000
Superior Ct-Circuit Columbia Co Reimb	418,860	572,790	622,300
ARA Fees	81,780	72,120	80,240
Reader Printer Fees	8,456	10,000	10,000
Data Processing Fees	2,625	3,000	3,000
HP Maintenance Fees	3,855	5,000	-
Motor Vehicle Tag Coll Fees	210,424	210,000	210,000
Wildlife Tag Fees	2,544	2,500	2,500
Lic & Insp Admin Allow-Recovery	46,630	46,630	46,630
Code Enforcement-Code Enf Allocation-Recovery	62,700	72,290	72,290
Ind Cost Allocation-Port Auth	9,200	11,290	13,190
Ind Cost Allocation-5%	7,740	6,750	8,330
Ind Cost Allocation - Recovery	1,580	1,040	960
Ind Cost Allocation-Inspection	26,030	32,680	39,450
Ind Cost Allocation-HND	154,270	152,250	161,140
Ind Cost Allocation-Urban Dev Action	8,100	4,070	6,230
Ind Cost Allocation-Bd of Appeals	2,950	1,820	2,060
Ind Cost Allocation-Urban SD	30,910	28,400	29,540
Ind Cost Allocation-Capital Outlay	17,120	37,180	27,210
Ind Cost Allocation-Law Enforce	4,374,730	4,547,430	4,639,100
Ind Cost Allocations-Fire	580,420	539,060	523,050
Ind Cost Allocation-Occupation	5,360	6,030	6,360
Ind Cost Allocation-Street Lights	13,990	15,650	15,250
Ind Cost Allocation - DDA Revenue Bond	4,790	8,410	12,810
Ind Cost Allocation SPL-322	49,020	35,510	28,130
Ind Cost Allocation-SPL-323	44,930	206,440	90,310
Ind Cost Allocation-SPL-324	496,280	512,600	502,830
Ind Cost Allocation-SPL-325	-	541,540	495,770
Ind Cost Allocation-SPL-326	9,300	4,010	4,620
Ind Cost Allocation-SPL-327	10,900	11,520	24,800
Ind Cost Allocation-Utilities	989,180	1,156,260	1,317,200
Ind Cost Allocation-Utilities-507	4,150	6,690	7,720

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2011 BUDGET

Description	2009 Actuals	2010 Budget	2011 Budget
Ind Cost Allocation-Utilities-509	$ 19,910	$ 25,360	$ 4,620
Ind Cost Allocation-Utilities-510	11,890	11,490	8,770
Ind Cost Allocation-W&S 2004 Bonds	5,240	18,330	11,630
Ind Cost Allocation-Waste Management	200,230	206,730	191,770
Ind Cost Allocation-Solid Waste Recovery	35,160	42,350	41,710
Ind Cost Allocation-Waste Mgmt 04 Bond	4,380	4,600	3,320
Ind Cost Allocation-Transit	172,690	137,380	196,810
Ind Cost Allocation-Augusta Regional Airport	206,870	245,880	243,890
Ind Cost Allocation-Daniel Field	9,090	8,860	14,140
Ind Cost Allocation-Muni Golf	47,940	48,890	67,130
Ind Cost Allocation-Risk Mgmt	58,950	53,790	94,600
Ind Cost Allocation-616	5,920	15,870	13,690
Ind Cost Allocation - Workers Comp	6,130	4,600	4,970
Ind Cost Allocation -623	1,880	1,320	1,480
Ind Cost Allocation - 626	113,660	125,440	118,120
Election Qualifying Fees	7,281	21,000	-
Sale of Maps & Publications	3,150	3,000	3,000
Bid Spec Fees	25	-	-
Voter Lists and Labels	2,286	5,000	2,000
Commissions on Tax Collections	2,279,690	2,100,000	2,300,000
Motor Vehicle Title Fees	23,455	26,000	25,000
Lapsed Motor Vehicle Ins Fees	80,335	65,000	80,000
Coroner Reports/Misc	2,055	2,000	2,000
ID Card Fees - Marshal	110	-	-
Fingerprinting Fees	9,932	7,500	7,500
Prisoner Housing Fees	1,523,960	1,500,000	1,500,000
GA DOT RCCI Guard Reimbursement	84,866	80,000	80,000
State Road Maintenance	47,592	47,600	47,600
Demolition Fees	26,011	15,000	25,000
Cadi-Adm Fees	5,832	6,000	-
Animal Control & Shelter Fees	56,405	60,000	55,000
Rabies Certificate Fees	11,188	12,000	10,000
Animal Control/Ft Gordon	-	-	16,500
Sterilization Fees	38,045	40,000	40,000
Public Room Rental-Radison	26,277	25,000	25,000
Cemeteries	45,307	30,000	65,000
Returned Check Fee	8,200	5,000	2,500
RCCI-Inmate Medical Fees	1,065	1,000	1,000
RCCI-Inmate Management Fees	1,167	1,000	1,000
RCCI-Inmate Disciplinary Fees	772	750	1,000
RCCI-Inmate Store	54,159	80,500	98,260
Utility Cut Repairs	45,237	50,000	50,000
Total Charges for Services	**$ 15,540,884**	**$ 16,608,150**	**$ 16,682,880**

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2011 BUDGET

Description	2009 Actuals	2010 Budget	2011 Budget
Recreation			
Special Activities-Program Fees	$ 4,730	$ 14,000	$ 14,000
Youth Program-Program Fees	133,619	148,000	148,000
Adult Programs-Program Fees	70,802	75,000	75,000
Program Fees-Aquatics	10,231	17,000	17,000
Henry Brigham Comm Cent-Program Fees	26,516	40,000	40,000
Bernie Ward Comm Cent-Program Fees	31,467	40,000	40,000
Sand Hills Program Fees	439	1,000	1,000
Blythe Park-Program Fees	24,575	33,000	33,000
Dyess Park-Program Fees	1,087	2,100	2,100
Garrett Comm-Program Fees	36,588	48,000	30,000
Hephzibah/Carroll Park-Program Fees	-	1,000	1,000
WT Johnson-Program Fees	477	-	-
McBean Park-Program Fees	34,212	42,000	42,000
McDuffie Woods Park-Program Fees	15,135	18,000	18,000
May Park Comm Cent-Program Fees	7,929	11,000	11,000
Carrie J. Mays-Program Fees	907	4,000	4,000
Warren Road Comm Cent-Program Fees	68,664	79,000	79,000
Henry Brigham-Ceremics	113	3,000	1,000
Other Concessions-Program Fees	14,830	25,000	25,000
Wood Park-Program Fees	10,402	10,000	10,000
Henry Brigham Swim Center-Program Fees	20,538	20,000	20,000
Fleming Tennis Center-Program Fees	972	-	-
Newman Tennis-Program Fees	177,836	230,500	230,500
Augusta Aquatics Cent-Program Fees	184,127	150,000	175,000
Diamond Lakes Reg Park-Program Fees	14,985	12,000	15,000
Diamond Lakes Comm. Ctr-Program Fees	106,503	150,000	150,000
Diamond Lakes Tennis Complex-Program Fees	4,430	64,000	36,000
Riverwalk-Program Fees	37,411	33,670	33,670
Total Recreation	**1,039,525**	**1,271,270**	**1,251,270**
Total Charges For Services and Recreation	**16,580,409**	**17,879,420**	**17,934,150**
Fines And Forfeitures			
Superior	313,189	350,000	300,000
State	2,893,476	3,000,000	2,600,000
Magistrate	1,000,620	1,000,000	950,000
Juvenile	2,523	4,000	3,000
Probate Court	232,028	230,000	260,000
Drug treatment/education	84,456	100,000	80,000
DA Welfare Fraud Investigation	2,700	2,000	2,000
DA-Forfeiture of Assets	5,821	55,000	55,000
Total Fines And Forfeitures	**$ 4,534,813**	**$ 4,741,000**	**$ 4,250,000**

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2011 BUDGET

Description	2009 Actuals	2010 Budget	2011 Budget
Investment Income			
Interest revenues	$ 759,750	$ 1,000,000	$ 600,000
Int Earned-Tax Commissioner	219,644	320,000	320,000
Int Earned-Clerk of Court	877	500	1,000
Total Investment Income	**980,271**	**1,320,500**	**921,000**
Contributions And Donations			
Contributions & Donation (Animal Services)	1,493	5,000	5,000
Contributions & Donation (Trees & Landscaping)	650	-	-
Contributions & Donation (Riverwalk)	530		
Contributions & Donation (Skateboard Park)	1,500	-	-
Contributions & Donation (Recreation)	5,732	8,500	-
Total Contributions And Donations	**9,905**	**13,500**	**5,000**
Miscellaneous Income			
Rents and royalties	248,183	255,000	250,000
Rents and royalties (Recreation)	332,832	372,100	388,100
Miscellaneous Income	43,910	15,000	20,000
Tax Commissioner-Other Revenue	(14,326)	7,500	7,500
Total Miscellaneous Income	**610,599**	**649,600**	**665,600**
Total General Fund Revenue (101)	**68,213,208**	**70,834,656**	**70,281,370**
Operating Transfers From			
Urban Services District	1,350	-	-
Law Enforcement	1,814,500	2,026,570	2,658,950
Occupation Tax	1,196,698	1,413,970	1,136,800
SPLOST Phase VI	10,000,000	-	-
Waste Management	125,000	125,000	125,000
Total Operating Transfers From	**13,137,548**	**3,565,540**	**3,920,750**
Other Financing Sources			
Property Sale	72,717	-	2,065,000
Capital Lease Proceeds	204,141	-	-
Encumbrance Carry Forwards	-	7,800	-
Fund Balance Appropriations	-	3,746,210	1,500,000
Total Other Financing Sources	**276,858**	**3,754,010**	**3,565,000**
Total General Fund (101)	**$ 81,627,614**	**$ 78,154,206**	**$ 77,767,120**

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2011 BUDGET

Description	2009 Actuals	2010 Budget	2011 Budget
Revenues			
Taxes			
Real Property Tax-Curr Year	$ 26,760,910	$ 24,987,483	$ 25,223,010
Timber Tax-Current Year	13,192	6,212	11,700
Early Payment Discount	(190,929)	(201,400)	(201,400)
Motor Vehicles-Current Year	2,274,571	2,123,783	1,903,510
Mobile Homes-Current Year	120,079	141,526	119,090
Railroad Equipment-Current Year	34,735	20,000	30,000
Local Option Sales & Use Tax	20,083,910	19,152,000	19,726,000
Total Taxes	**49,096,468**	**46,229,604**	**46,811,910**
Intergovernmental Revenue			
Fed Op Grant-Catergory-Direct	-	122,390	-
Local Govt Grants	31,195	42,720	42,720
GEMA-Homeland Security Grant	61,000	-	-
GEMA-Homeland Security Grant Infrastructure	2,539	-	-
Total Intergovernmental Revenue	**94,734**	**165,110**	**42,720**
Charges for Services			
Sheriff Fees - Criminal Bonds	57,642	55,000	40,000
Sheriff Fines & Fees	131,782	150,000	140,000
Printing & Duplicating Service Fees	146,383	160,000	150,000
Telephone Comm-Jail	274,376	250,000	220,000
Social Security Informant Fee	18,800	20,000	15,000
False Alarms for Sheriff	-	25,000	10,000
Criminal Background Checks	9,360	12,000	10,000
Defensive Driving Class Fees	900	-	-
Prisoner Reimb County Jail	462,472	275,000	450,000
Total Charges for Services	**1,101,715**	**947,000**	**1,035,000**
Fines & Forfeitures			
County Jail-Construction & Staffing	381,436	400,000	350,000
Parking Violation	12,756	10,000	10,000
Bond	38,857	20,000	15,000
Total Fines & Forfeitures	**433,049**	**430,000**	**375,000**
Investment Income			
Interest Revenues	(124,484)	(200,000)	(200,000)
Total Investment Income	**$ (124,484)**	**$ (200,000)**	**$ (200,000)**

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2011 BUDGET

Description	2009 Actuals	2010 Budget	2011 Budget
Miscellaneous Income			
Miscellaneous Income	$ 1,459	$ -	$ -
Total Miscellaneous Income	**1,459**	**-**	**-**
Other Financing Sources			
Property Sale	103,166	-	42,000
Capital Leases-Proceeds	923,013	-	-
Total Other Financing Sources	**1,026,179**	**-**	**42,000**
Operating Transfers From			
General Fund	-	4,890,976	3,418,390
Urban Services	2,319,750	2,319,750	2,319,750
Capital Outlay	500,000	-	2,300,000
Total Operating Transfers From	**2,819,750**	**7,210,726**	**8,038,140**
Total Law Enforcement (273)	**54,448,870**	**54,782,440**	**56,144,770**
TOTAL GENERAL FUND/LAW ENFORCEMENT	**$ 136,076,484**	**$ 132,936,646**	**$ 133,911,890**

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT
OPERATING EXPENSES
BY SERVICE AREAS (DETAIL)
2011 BUDGET

Department	2009 Actuals	2010 Budget	2011 Budget
General Governmental			
Clerk of Commission	$ 198,752	$ 223,880	$ 258,770
Mayor's Office	194,760	208,530	209,460
County Administrator	847,621	814,170	859,870
Commissioners	292,450	296,240	296,780
Commission - Other	4,820	5,500	5,500
Local Legislative Interests	1,325	4,090	4,090
Promotion Account	3,914	19,880	19,880
Board of Elections	345,205	375,850	376,680
Election Expenses	206,378	425,270	50,900
Finance - General	1,111,757	1,404,620	1,522,130
Finance - Accounting	248,611	322,560	336,610
Finance - Treasurer Emeritus	3,195	3,000	3,000
License	543,274	550,465	552,435
License & Inspection Administration	164,333	173,990	182,810
Procurement	599,223	604,350	628,240
Law	9,604	-	-
ARC-Law Dept	753,151	1,073,830	1,273,515
Magistrate-Law Dept	17,400	14,400	14,400
Outside Counsel-Law	1,496,901	1,400,000	550,000
Information Technology	4,277,577	4,736,510	4,739,257
Human Resources	675,023	754,170	1,018,580
Human Resources - Training	3,979	22,950	23,800
Employee Functions	14,186	19,000	19,000
Employee Incentives Award Program	17,913	20,000	20,000
Tax Commissioner	1,037,349	1,122,580	1,070,200
Tag Office	939,760	1,101,220	1,069,290
Delinquent Tax	326,876	313,870	409,850
Del Tax Sales - Fees / Cost	(95,601)	-	-
Tax Assessor	1,655,960	1,771,500	1,934,710
Board of Appeals	2,595	15,160	60,760
Board of Tax Assessors	63,148	75,420	89,520
Citizens Service & Information	91,719	97,360	102,150
Citizens Update/Publications	-	5,000	5,000
Facilities Management - Administration	323,768	335,620	329,470
Buildings and Grounds - Municipal Building	893,910	1,045,390	987,230
Buildings and Grounds - JLEC	1,200,905	1,445,130	1,423,930
Buildings and Grounds - Phinizy Road Det. Center	708,623	779,710	1,168,600
Buildings and Grounds - Inhouse Projects	14,706	15,000	15,000
B&G-Judicial Center	-	-	969,690
Planning & Zoning	321,000	321,000	321,000
Print Shop	194,202	227,275	230,690
Carpenters Shop	638,901	864,230	863,960
Records Retention	94,047	102,620	103,890
Total General Governmental	**$ 20,443,220**	**$ 23,111,340**	**$ 24,120,647**

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT
OPERATING EXPENSES
BY SERVICE AREAS (DETAIL)
2011 BUDGET

Department	2009 Actuals	2010 Budget	2011 Budget
Judicial			
Superior Court	$ 696,396	$ 747,660	$ 748,710
Circuit Budget	1,237,818	1,731,540	1,869,590
Clerk of Superior Court	2,277,967	2,397,810	2,455,140
District Attorney - Circuit	1,755,262	2,009,830	1,972,510
DA - Forfeiture Acct Expense	5,821	55,000	55,000
State Court - Judge	851,313	929,020	989,250
State Court - Solicitor	1,582,774	1,687,640	1,657,580
Civil Court - Chief Judge	231,739	238,420	311,000
Civil Court - Presiding Judge	193,092	197,870	201,570
Civil Court - Clerk	784,208	868,440	868,040
Probate Judge	592,731	601,460	650,890
Juvenile Court	577,189	658,210	699,170
Juvenile Court - Citizens Review	36,940	38,900	43,960
Public Defender - Superior Court	1,605,441	1,763,270	1,794,150
Public Defender - State Court	1,150,171	1,156,660	1,156,660
ICPDO - Independent Contractor	96,581	75,000	75,000
Court Appointed Legal	53,193	35,000	35,000
Civil Court - Marshal	1,520,225	1,338,280	1,532,700
Jury Clerk	77,417	86,690	90,000
Total Judicial	**15,326,278**	**16,616,700**	**17,205,920**
Public Safety			
Drivers License Bureau	14,707	14,860	11,530
Neighborhood Enhancement	124,517	96,300	-
Security-Municipal Building	383,928	395,240	444,950
Library-Security Services	-	18,580	-
Security-Judicial Center	-	-	500,000
RCCI	4,404,677	4,625,175	4,809,030
RCCI Inmate Store	59,734	80,500	73,960
Emergency Medical Service	1,280,000	1,230,000	1,230,000
Coroner	352,305	380,630	450,200
Animal Services	1,018,825	1,195,180	1,250,363
Emergency Management	25,132	133,010	210,490
878 Engineer	8,580	7,290	7,290
Total Public Safety	**7,672,405**	**8,176,765**	**8,987,813**
Public Works			
PW - Administration	1,302,873	1,400,205	1,608,940
PW - Roads and Walkways	2,491,216	2,890,455	2,876,475
Litter Patrol	308,057	316,740	325,440
PW - Traffic Engineer	1,694,493	2,080,829	2,013,060
Riverwalk/Augusta Commons	135,792	156,260	152,620
Eviction & Vacant Lot Clean Up	28,000	35,440	37,360
Total Public Works	**$ 5,960,431**	**$ 6,879,929**	**$ 7,013,895**

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT
OPERATING EXPENSES
BY SERVICE AREAS (DETAIL)
2011 BUDGET

Department	2009 Actuals	2010 Budget	2011 Budget
Health And Welfare			
Board of Health - Public	$ 1,223,230	$ 1,039,740	$ 1,039,740
Board of Health - Mental	9,270	7,880	7,880
Project Access	405,000	344,250	344,250
Community Medical Outreach	75,000	50,000	50,000
Miracle Making Ministry-Ind Health	50,000	42,500	42,500
Mosquito Control	170,770	145,150	145,150
DFAC - Administration / Social	120,000	120,000	120,000
Red Cross	-	-	25,000
Child Enrichment	30,000	25,500	25,500
Safe Homes	10,000	8,500	8,500
Total Health And Welfare	**2,093,270**	**1,783,520**	**1,808,520**
Recreation			
Rec. Administration	1,539,284	1,386,200	1,406,230
Rec. General Shop	855,494	851,000	883,500
Rec. Special Populations	13,135	11,880	11,880
Rec. Special Activities	18,596	32,835	40,890
Rec. Boxing	68,886	74,004	75,104
Rec. Athletics	308,016	288,000	294,610
Rec. Youth Programs	183,505	202,650	203,150
Rec. Adult Programs	47,675	50,500	50,500
Rec. Aquatics	125,593	143,580	146,580
Rec. Henry H. Brigham Center	195,791	218,180	239,046
Rec. Bernie Ward	221,903	224,610	221,110
Rec. Sand Hills	145,095	149,110	151,240
Rec. Blythe Center	185,541	149,740	181,940
Rec. Dougherty Park	11,925	12,600	13,500
Rec. Dyess Park	20,349	24,540	28,340
Rec. Eastview Park	10,987	12,920	14,020
Rec. Four H Camp	300	400	400
Rec. Garrett Community Center	138,778	146,150	157,500
Rec. Hephzibah Park	14,750	14,920	17,420
Rec. Hickman Park	2,860	3,850	4,260
Rec. Hyde Park	1,476	2,360	1,760
Rec. Jamestown Park	9,192	14,425	11,880
Rec. W. T. Johnson	27,323	30,930	30,380
Rec. Julian Smith Park	4,062	-	-
Rec. McBean Park	203,219	168,490	176,600
Rec. McDuffie Road	162,597	171,290	180,170
Rec. May Park	142,675	157,440	155,910
Rec. Minnick Park	4,848	5,550	7,360
Rec. Carrie J. Mays Comm Life Center	216,748	203,525	201,970
Rec. Warren Rd	205,344	210,080	209,940
Rec. Merry Street Craft Shop	1,600	3,730	3,100
Rec. Henry Brigham-Ceremics	749	2,500	4,500
Rec. Henry Brigham Senior Center	16,124	20,160	19,260

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT
OPERATING EXPENSES
BY SERVICE AREAS (DETAIL)
2011 BUDGET

Department	2009 Actuals	2010 Budget	2011 Budget
Rec. Blythe Nutrition Center	$ 58,425	$ 78,030	$ 46,780
Rec. McBean Nutrition Center	48,310	47,180	47,590
Rec. Carrie J. Mays Nutrition Center	54,039	77,280	77,940
Rec. Henry Brigham Nutrition Center	51,838	49,040	48,870
Rec. Sand Hills Nutrition Center	59,194	53,270	57,030
Rec. Eisenhower Concessions	180	220	220
Rec. Concessions	9,721	14,840	16,840
Rec. Eisenhower Park	15,733	17,400	16,500
Rec. Wood Park	10,641	23,870	23,020
Rec. Wood Street Park	1,820	1,850	1,850
Rec. Misc. Parks	288,479	199,570	224,300
Rec. Henry Brigham Swim Center	118,706	140,840	135,960
Rec. Bernie Ward Swimming Pool	1,730	1,250	2,250
Rec. Jones Park Pool	992	1,150	2,250
Rec. Dyess Park Pool	1,728	2,250	2,250
Rec. Fleming Tennis Center	8,915	11,320	10,720
Rec. Newman Tennis Center	319,761	356,610	354,230
Rec. Augusta Aquatics Center	556,771	587,170	550,610
Rec. Fleming Sports Complex	1,725	1,750	1,600
Rec. West Aug. Soccer Complex	50,000	50,000	50,000
Rec. Diamond Lakes Regional Facility	354,389	307,170	304,670
Rec. Diamond Lakes Community Center	270,311	328,700	377,990
Rec. Diamond Lakes Tennis Complex	28,244	124,450	131,860
Rec. The Boathouse Community Center	43,713	69,605	80,260
Rec. Julian Smith Casino	35,129	59,180	58,020
Rec. Julian Smith BBQ Pit	26,258	33,300	38,600
Rec. Gracewood Center	4,815	7,020	7,600
Rec. Sue Reynolds Center	3,599	5,990	5,840
Rec. Fleming Activity Center	3,711	4,480	4,500
Rec. Old Government House	24,981	28,475	28,670
Rec. New Savannah Bluff Lock & Dam	58,011	14,390	16,640
Riverwalk	178,008	190,090	230,610
Rec. Pendleton King Park	113,367	135,660	215,810
Rec. Appropriation Shiloh	10,690	9,080	9,080
Rec. Appropriation Berry	7,500	6,370	6,370
Senior Citizens	49,000	41,650	41,650
Lucy Craft Laney	175,000	148,750	148,750
Augusta Museum of History	175,000	148,750	148,750
Trees and Landscaping	725,707	841,100	851,480
Cemeteries	533,489	688,095	667,327
Historic Augusta	11,760	9,990	9,990
Ezekiel Harris House	62,000	52,700	52,700
Greater Augusta Arts Council	175,000	148,750	148,750
Augusta/Richmond County Library	2,220,000	2,492,000	2,492,000
Total Culture-Recreation	**$ 12,052,810**	**$ 12,598,784**	**$ 12,892,777**

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT
OPERATING EXPENSES
BY SERVICE AREAS (DETAIL)
2011 BUDGET

Department	2009 Actuals	2010 Budget	2011 Budget
Housing & Development			
UGA-Cooperative Extension	$ 172,435	$ 178,650	$ 179,790
Natural Resources Conservation	53,998	62,430	25,340
Central SavRiver Land Trust	65,000	55,250	55,250
Forestry	15,910	18,882	18,450
USDA - ASCS	145	1,470	1,470
Code Enforcement	572,595	654,445	685,390
Industrial Dev. - Forward Augusta	75,000	63,750	163,750
CSRA Regional Commission	151,270	193,270	192,140
Alliance for Fort Gordon	15,000	-	-
MCG-Gilbert Manor Redevelopment	330,556	-	-
Land Bank Authority	150,000	-	-
Summer Youth Employment - Recreation	53,952	36,610	50,000
Disadvantage Business Enterprise	136,627	140,550	141,640
Equal Opportunity	76,013	171,075	172,490
Human Relations	114,356	-	-
Total Housing And Development	**1,982,857**	**1,576,382**	**1,685,710**
TOTAL GENERAL FUND OPERATING (101)	**65,531,271**	**70,743,420**	**73,715,282**
Non Departmental			
S & W - Lapsed Salaries	-	(3,000,000)	(2,901,540)
Furlough Salary Cost Reduction	-	(216,000)	(540,000)
1945 Pension Plan	302,173	197,000	197,000
1949 Penison Plan	235,147	178,860	162,030
Health Insurance	-	-	711,240
Risk Management Allocation	481,641	464,110	487,540
Unemployment Compensation	77,569	70,500	120,000
Workers Compensation	341,391	341,470	432,770
Pension Health Insurance	181,950	133,500	133,500
Contingency	-	97,398	426,323
New Programs	-	334,952	-
Current Year Reductions	-	(1,008,000)	(1,500,000)
TOTAL NON-DEPARTMENTAL	**1,619,871**	**(2,406,210)**	**(2,271,137)**
Operating Transfer Out			
Zoning Appeals	11,300	15,480	7,680
UDAG-Laney/Walker Bethlehem Rev	-	1,000,000	-
Law Enforcement	-	4,890,976	3,418,390
Street Lights	750,000	738,570	700,000
Employee Health Benefits	335,076	-	-
General Fund Grants	320,482	51,240	46,905
Municipal Golf Course	83,220	195,200	150,000
Augusta Public Transit System	890,820	2,925,530	2,000,000
TOTAL OPERATING TRANSFER OUT	**2,390,898**	**9,816,996**	**6,322,975**
GRAND TOTAL GENERAL FUND (101)	**$ 69,542,040**	**$ 78,154,206**	**$ 77,767,120**

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT
OPERATING EXPENSES
BY SERVICE AREAS (DETAIL)
2011 BUDGET

Department	2009 Actuals	2010 Budget	2011 Budget
Law Enforcement Fund			
Criminal Investigation	$ 4,884,062	$ 4,875,660	$ 4,976,435
DARE Program	239,645	247,630	248,490
Sheriff Narcotics Invest	1,415,203	1,446,790	1,454,075
Records and Identification	1,239,854	1,281,230	1,289,180
Sheriff Road Patrol	16,715,648	16,678,960	16,804,270
Safety - Training Facilities	602,865	665,260	670,920
Sheriff School Patrol	313,737	369,150	293,060
Sheriff Admin.	2,355,687	2,658,920	2,645,860
Uniform/Court Services	18,235	15,380	17,240
Investigative / Fugitive	1,953,581	2,000,910	2,404,200
4th Street Jail	8,872,697	9,093,590	9,044,080
Phinizy Road Detention Facility	7,950,264	8,398,870	9,127,970
JLEC Security	248,008	250,460	199,140
Drug/Canine Grant	35,164	57,000	56,960
DUI Contract	42,312	152,990	-
Housing Contract	(20,431)	79,220	91,270
K-9 Explosive	61,000	-	-
S & W - Lapsed Salaries	-	(1,000,000)	(1,398,460)
Furlough Salary Cost Reduction	-	(184,000)	(460,000)
1949 Pension Plan	391,913	306,690	315,640
IDC-GF Allocation	4,374,730	4,547,430	4,639,100
Risk Management Allocation	613,300	809,410	843,400
Health Insurance	-	-	730,110
Pension Health Benefits-Health Insurance	38,970	42,880	42,880
Operating Transfer Out-General Fund	1,814,500	2,026,570	2,658,950
Operating Transfer Out-Emergency Telephone Response	340,000	340,000	200,000
Operating Transfer Out-Health Benefits	359,896	-	-
Current Year Reductions	-	(378,560)	(750,000)
TOTAL LAW ENFORCEMENT FUND (273)	**54,860,840**	**54,782,440**	**56,144,770**
TOTAL GENERAL FUND/LAW ENFORCEMENT	**$ 124,402,880**	**$ 132,936,646**	**$ 133,911,890**

AUGUSTA, GEORGIA
PORT AUTHORITY FUND
FISCAL YEAR 2011

	2009 Actuals	2010 Budget	2011 Budget
Revenues			
Miscellaneous Revenue	$ 29,819	$ 33,000	$ 33,000
Other Financing Sources	-	37,260	75,000
Total	29,819	70,260	108,000
Transfers In	52,830	-	-
Total Revenues	$ 82,649	$ 70,260	$ 108,000
Expenditures			
Personal Services & Employee Benefits	$ 9,038	$ 14,110	$ 14,110
Purchased/Contracted Services	14,666	15,120	15,120
Supplies	29,721	29,740	36,645
Capital Outlay	12,500	-	28,935
Interfund/Interdepartmental	9,200	11,290	13,190
Total Expenditures	$ 75,125	$ 70,260	$ 108,000

Fund 104

AUGUSTA, GEORGIA
BRYNE JAG GRANT 05/06 FUND
FISCAL YEAR 2011

	2009 Actuals	2010 Budget	2011 Budget
Revenues			
Intergovernmental Revenue	$ 1,198,950	$ 1,276,821	$ 343,230
Investment Income	(2,764)	-	-
Total Revenues	$ 1,196,186	$ 1,276,821	$ 343,230
Expenditures			
Purchased/Contracted Services	$ 240	$ -	$ -
Supplies	1,055,245	962,917	343,230
Capital Outlay	143,498	313,904	-
Total Expenditures	$ 1,198,983	$ 1,276,821	$ 343,230

Fund 111

AUGUSTA, GEORGIA
DRUG COURT FUND
FISCAL YEAR 2011

	2009 Actuals	2010 Budget	2011 Budget
Revenues			
Fines and Forfeitures	$ 26,096	$ 135,000	$ 135,000
Investment Income	60	-	-
Total Revenues	$ 26,156	$ 135,000	$ 135,000
Expenditures			
Other Costs	$ 10,400	$ 135,000	$ 135,000
Total Expenditures	$ 10,400	$ 135,000	$ 135,000

Fund 205

AUGUSTA, GEORGIA
5% CRIME VICTIM'S ASST PROGRAM FUND
FISCAL YEAR 2011

	2009 Actuals	2010 Budget	2011 Budget
Revenues			
Fines and Forfeitures	$ 280,492	$ 302,500	$ 300,000
Investment Income	2,161	5,000	5,000
Other Financing Sources	-	-	71,560
Total Revenues	$ 282,653	$ 307,500	$ 376,560
Expenditures			
Personal Services & Employee Benefits	$ 328,112	$ 312,030	$ 341,700
Purchased/Contracted Services	17,929	23,380	12,000
Supplies	2,846	10,730	10,750
Interfund/Interdepartmental	9,697	12,730	12,110
Non-Departmental	-	(51,370)	-
Total Expenditures	$ 358,584	$ 307,500	$ 376,560

AUGUSTA, GEORGIA
SUPPLEMENTAL JUVENILE SERVICES FUND
FISCAL YEAR 2011

	2009 Actuals	2010 Budget	2011 Budget
Revenues			
Charges for Services	$ 6,475	$ 15,000	$ 31,000
Investment Income	438	-	-
Other Financing Sources	-	1,040	-
Total Revenues	$ 6,913	$ 16,040	$ 31,000
Expenditures			
Purchased/Contracted Services	$ -	$ -	$ -
Supplies	2,990	15,000	30,040
Interfund/Interdepartmental	1,580	1,040	960
Total Expenditures	$ 4,570	$ 16,040	$ 31,000

AUGUSTA, GEORGIA
FEDERAL DRUG FORFEITURES FUND
FISCAL YEAR 2011

	2009 Actuals	2010 Budget	2011 Budget
Revenues			
Fines and Forfeitures	$ 167,897	$ 600,000	$ 200,000
Investment Income	8,044	-	-
Total Revenues	$ 175,941	$ 600,000	$ 200,000
Expenditures			
Purchased/Contracted Services	$ 2,862	$ 30,000	$ 30,000
Supplies	-	562,650	170,000
Capital Outlay	50,661	7,350	-
Total Expenditures	$ 53,523	$ 600,000	$ 200,000

AUGUSTA, GEORGIA
STATE DRUG FORFEITURES FUND
FISCAL YEAR 2011

	2009 Actuals	2010 Budget	2011 Budget
Revenues			
Intergovernmental Revenue	$ 215,703	$ -	$ -
Fines and Forfeitures	120,219	800,000	250,000
Investment Income	10,241	-	-
Total Revenues	$ 346,163	$ 800,000	$ 250,000
Expenditures			
Purchased/Contracted Services	$ 40,658	$ -	$ -
Supplies	117,471	507,374	172,500
Capital Outlay	253,855	292,626	77,500
Other Costs	238,656	-	-
	-		
Total Expenditures	$ 650,640	$ 800,000	$ 250,000

AUGUSTA, GEORGIA
K-9 FORFEITURES FUND
FISCAL YEAR 2011

	2009 Actuals	2010 Budget	2011 Budget
Revenues			
Fines and Forfeitures	$ 595	$ 20,000	$ 20,000
Investment Income	211	-	-
Total Revenues	$ 806	$ 20,000	$ 20,000
Expenditures			
Supplies	$ -	$ 20,000	$ 20,000
Total Expenditures	$ -	$ 20,000	$ 20,000

AUGUSTA, GEORGIA
WIRELESS PHASE FUND
FISCAL YEAR 2011

	2009 Actuals	2010 Budget	2011 Budget
Revenues			
Charges for Services	$ 867,355	$ 594,540	$ 594,540
Investment Income	17,627	9,000	9,000
Total Revenues	$ 884,982	$ 603,540	$ 603,540
Expenditures			
Purchased/Contracted Services	$ 273,407	$ 603,540	$ 603,540
Total Expenditures	$ 273,407	$ 603,540	$ 603,540

AUGUSTA, GEORGIA
EMERGENCY TELEPHONE SYSTEM FUND
FISCAL YEAR 2011

	2009 Actuals	2010 Budget	2011 Budget
Revenues			
Charges for Services	$ 2,794,287	$ 2,928,180	$ 3,023,460
Investment Income	10,241	8,000	8,000
Other Financing Sources	-	171,380	483,450
Total	2,804,528	3,107,560	3,514,910
Transfers In	340,000	340,000	200,000
Total Revenues	$ 3,144,528	$ 3,447,560	$ 3,714,910
Expenditures			
Personal Services & Employee Benefits	$ 2,609,196	$ 2,716,970	$ 2,881,460
Purchased/Contracted Services	676,673	584,770	602,450
Supplies	82,114	135,820	221,000
Capital Outlay	89,543	10,000	10,000
Interfund/Interdepartmental	65	-	-
Total	3,457,591	3,447,560	3,714,910
Transfers Out	24,820	-	-
Total Expenditures	$ 3,482,411	$ 3,447,560	$ 3,714,910

AUGUSTA, GEORGIA
BUILDING INSPECTIONS FUND
FISCAL YEAR 2011

	2009 Actuals	2010 Budget	2011 Budget
Revenues			
Licenses And Permits	$ 1,024,802	$ 1,084,140	$ 1,091,145
Investment Income	11,664	8,000	8,000
Total	1,036,466	1,092,140	1,099,145
Total Revenues	$ 1,036,466	$ 1,092,140	$ 1,099,145
Expenditures			
Personal Services & Employee Benefits	$ 773,008	$ 799,730	$ 824,140
Purchased/Contracted Services	32,282	29,790	35,820
Supplies	18,203	39,435	37,935
Capital Outlay	185,508	-	16,500
Interfund/Interdepartmental	137,847	162,720	184,750
Non-Departmental	-	60,465	-
Total	1,146,848	1,092,140	1,099,145
Transfers Out	12,410	-	-
Total Expenditures	$ 1,159,258	$ 1,092,140	$ 1,099,145

Fund 217

AUGUSTA, GEORGIA
GENERAL FUND GRANTS
FISCAL YEAR 2011

	2009 Actuals	2010 Budget	2011 Budget
Revenues			
Intergovernmental Revenue	$ 1,882,517	$ 6,262,120	$ 1,982,525
Charges for Services	9,698	12,000	12,000
Contributions and Donations	6,192	12,240	6,600
Total	1,898,407	6,286,360	2,001,125
Transfers In	500,297	51,975	46,905
Total Revenues	$ 2,398,704	$ 6,338,335	$ 2,048,030
Expenditures			
Personal Services & Employee Benefits	$ 62,450	$ 169,705	$ 81,815
Purchased/Contracted Services	1,192,223	656,050	318,905
Supplies	520,469	422,918	387,000
Capital Outlay	550,095	5,089,662	1,260,310
Total Expenditures	$ 2,325,237	$ 6,338,335	$ 2,048,030

Fund 220

AUGUSTA, GEORGIA
HOUSING & COMMUNITY DEVELOPMENT FUND
FISCAL YEAR 2011

	2009 Actuals	2010 Budget	2011 Budget
Revenues			
Intergovernmental Revenue	$ 4,879,161	$ 10,602,740	$ 13,509,620
Investment Income	(3,989)	-	-
Miscellaneous Revenue	1,023,514	1,098,290	1,114,490
Total	5,898,686	11,701,030	14,624,110
Transfers In	580,123	220,365	355,000
Total Revenues	$ 6,478,809	$ 11,921,395	$ 14,979,110
Expenditures			
Personal Services & Employee Benefits	$ 1,236,150	$ 1,333,760	$ 1,385,090
Purchased/Contracted Services	5,153,006	9,750,410	13,586,740
Supplies	55,957	83,180	88,630
Interfund/Interdepartmental	159,869	159,010	168,960
Debt Service	109,353	-	-
Non-Departmental	-	595,035	(250,310)
Total	6,714,335	11,921,395	14,979,110
Transfers Out	12,410	-	-
Total Expenditures	$ 6,726,745	$ 11,921,395	$ 14,979,110

Fund 221

AUGUSTA, GEORGIA
URBAN DEVELOPMENT ACTION GRANT FUND
FISCAL YEAR 2011

	2009 Actuals	2010 Budget	2011 Budget
Revenues			
Intergovernmental Revenue	$ 35,000	$ -	$ -
Investment Income	4,789	5,300	12,300
Miscellaneous Revenue	1,450	-	-
Other Financing Sources	-	10,570	-
Total	41,239	15,870	12,300
Transfers In	803,818	1,000,000	-
Total Revenues	$ 845,057	$ 1,015,870	$ 12,300
Expenditures			
Purchased/Contracted Services	$ 796,240	$ 1,005,560	$ 5,560
Supplies	5,294	5,740	510
Interfund/Interdepartmental	8,100	4,070	6,230
Other Costs	34,652	-	-
Non-Departmental	-	500	-
Total Expenditures	$ 844,286	$ 1,015,870	$ 12,300

AUGUSTA, GEORGIA
APPEALS BOARD FUND
FISCAL YEAR 2011

	2009 Actuals	2010 Budget	2011 Budget
Revenues			
Licenses And Permits	$ 12,550	$ 12,000	$ 15,580
Other Financing Sources	-	-	-
Total	12,550	12,000	15,580
Transfers In	11,300	15,480	7,680
Total Revenues	$ 23,850	$ 27,480	$ 23,260
Expenditures			
Purchased/Contracted Services	$ 23,078	$ 25,060	$ 21,200
Supplies	-	600	-
Interfund/Interdepartmental	2,950	1,820	2,060
Total Expenditures	$ 26,028	$ 27,480	$ 23,260

AUGUSTA, GEORGIA
NPDES PERMT FEES FUND
FISCAL YEAR 2011

	2009 Actuals	2010 Budget	2011 Budget
Revenues			
Licenses And Permits	$ 6,391	$ 30,000	$ 20,000
Investment Income	1,299	1,370	-
Total Revenues	$ 7,690	$ 31,370	$ 20,000
Expenditures			
Purchased/Contracted Services	$ -	$ 16,000	$ 20,000
Supplies	-	15,370	-
Total Expenditures	$ -	$ 31,370	$ 20,000

AUGUSTA, GEORGIA
URBAN SERVICES DISTRICT FUND
FISCAL YEAR 2011

	2009 Actuals	2010 Budget	2011 Budget
Revenues			
Taxes	$ 16,476,457	$ 15,686,983	$ 15,950,170
Use of money and property	376,887	315,000	240,000
Investment Income	64,191	75,000	40,000
Other Financing Sources	556	-	-
Total Revenues	$ 16,918,091	$ 16,076,983	$ 16,230,170
Expenditures			
Personal Services & Employee Benefits	$ 140,511	$ 141,730	$ 142,880
Purchased/Contracted Services	211,309	222,000	286,610
Supplies	6,762	18,330	22,240
Interfund/Interdepartmental	65,521	96,550	101,080
Other Costs	341,525	345,638	358,640
Non-Departmental	-	-	7,150
Total	765,628	824,248	918,600
Transfers Out	15,371,543	15,252,735	15,311,570
Total Expenditures	$ 16,137,171	$ 16,076,983	$ 16,230,170

AUGUSTA, GEORGIA
CAPITAL OUTLAY FUND
FISCAL YEAR 2011

	2009 Actuals	2010 Budget	2011 Budget
Revenues			
Taxes	$ 3,784,416	$ 3,511,344	$ 3,463,750
Intergovernmental Revenue	-	665,830	-
Investment Income	4,612	-	-
Other Financing Sources	53,720	3,874,997	-
Total	3,842,748	8,052,171	3,463,750
Transfers In	-	-	1,250,000
Total Revenues	$ 3,842,748	$ 8,052,171	$ 4,713,750
Expenditures			
Purchased/Contracted Services	$ 489,946	$ 865,696	$ -
Supplies	961,986	1,290,777	-
Capital Outlay	1,052,662	3,298,703	-
Interfund/Interdepartmental	17,120	37,180	27,210
Other Costs	164,699	-	-
Debt Service	25,787	26,601	-
Non-Departmental	-	208,636	1,702,850
Total	2,712,200	5,727,593	1,730,060
Transfers Out	1,618,155	2,324,578	2,983,690
Total Expenditures	$ 4,330,355	$ 8,052,171	$ 4,713,750

Fund 272

AUGUSTA, GEORGIA
FIRE PROTECTION FUND
FISCAL YEAR 2011

	2009 Actuals	2010 Budget	2011 Budget
Revenues			
Taxes	$ 16,690,714	$ 16,355,820	$ 16,389,110
Charges for Services	168,844	127,000	127,000
Investment Income	169,314	340,000	340,000
Contributiond and Donations	1,000	-	-
Other Financing Sources	4,395	536,713	315,180
Total	17,034,267	17,359,533	17,171,290
Transfers In	4,960,000	4,960,000	4,960,000
Total Revenues	$ 21,994,267	$ 22,319,533	$ 22,131,290
Expenditures			
Personal Services & Employee Benefits	$ 17,831,187	$ 18,110,014	$ 18,636,730
Purchased/Contracted Services	439,158	559,860	535,680
Supplies	1,078,022	1,375,515	1,229,940
Capital Outlay	1,135,655	629,788	-
Interfund/Interdepartmental	1,546,509	1,593,400	1,728,940
Non-Departmental	-	50,956	-
Total	22,030,531	22,319,533	22,131,290
Transfers Out	173,743	-	-
Total Expenditures	$ 22,204,274	$ 22,319,533	$ 22,131,290

AUGUSTA, GEORGIA
OCCUPATION TAX FUND
FISCAL YEAR 2011

	2009 Actuals	2010 Budget	2011 Budget
Revenues			
Licenses And Permits	$ 2,193,810	$ 2,400,000	$ 2,143,160
Investment Income	3,022	20,000	-
Miscellaneous Revenue	5,226	-	-
Total Revenues	$ 2,202,058	$ 2,420,000	$ 2,143,160
Expenditures			
Interfund/Interdepartmental	$ 5,360	$ 6,030	$ 6,360
Transfers Out	2,196,698	2,413,970	2,136,800
Total Expenditures	$ 2,202,058	$ 2,420,000	$ 2,143,160

Fund 275

AUGUSTA, GEORGIA
STREET LIGHTS FUND
FISCAL YEAR 2011

	2009 Actuals	2010 Budget	2011 Budget
Revenues			
Charges for Services	$ 2,051,472	$ 2,030,000	$ 2,340,000
Investment Income	(1,670)	-	-
Other Financing Sources	750	-	-
Total	2,050,552	2,030,000	2,340,000
Transfers In	2,469,860	2,775,840	2,700,000
Total Revenues	$ 4,520,412	$ 4,805,840	$ 5,040,000
Expenditures			
Personal Services & Employee Benefits	$ 205,060	$ 218,690	$ 243,560
Purchased/Contracted Services	55,954	22,590	20,490
Supplies	3,958,452	4,406,460	4,605,970
Capital Outlay	30,866	100,000	100,000
Interfund/Interdepartmental	25,929	28,750	24,950
Non-Departmental	-	29,350	45,030
Total Expenditures	$ 4,276,261	$ 4,805,840	$ 5,040,000

Fund 276

AUGUSTA, GEORGIA
DOWNTOWN DEVELOPMENT AUTHORITY FUND
FISCAL YEAR 2011

	2009 Actuals	2010 Budget	2011 Budget
Revenues			
Taxes	$ 497,833	$ 497,870	$ -
Investment Income	(3,318)	(18,000)	-
Total	494,515	479,870	-
Transfers In	315,000	332,510	167,420
Total Revenues	$ 809,515	$ 812,380	$ 167,420
Expenditures			
Interfund/Interdepartmental	$ 4,790	$ 8,410	$ 12,810
Other Costs	181,090	154,610	154,610
Debt Service	623,424	622,880	-
Non-Departmental	-	26,480	-
Total Expenditures	$ 809,310	$ 812,380	$ 167,420

Fund 277

AUGUSTA, GEORGIA
SHERIFF'S DEPT CAPITAL OUTLAY FUND
FISCAL YEAR 2011

	2009 Actuals	2010 Budget	2011 Budget
Revenues			
Charges for Services	$ 391,459	$ 200,000	$ 200,000
Investment Income	3,315	-	-
Total Revenues	$ 394,774	$ 200,000	$ 200,000
Expenditures			
Purchased/Contracted Services	$ 66,550	$ -	$ -
Supplies	3,599	200,000	200,000
Capital Outlay	55,570	-	-
Total	125,719	200,000	200,000
Transfers Out	500,000	-	-
Total Expenditures	$ 625,719	$ 200,000	$ 200,000

Fund 278

AUGUSTA, GEORGIA
PROMOTION RICHMOND COUNTY FUND
FISCAL YEAR 2011

	2009 Actuals	2010 Budget	2011 Budget
Revenues			
Taxes	$ 4,637,903	$ 4,245,000	$ 4,103,410
Total Revenues	$ 4,637,903	$ 4,245,000	$ 4,103,410
Expenditures			
Other Costs	$ 4,637,903	$ 4,245,000	$ 2,743,620
Transfers Out	-	-	1,359,790
Total Expenditures	$ 4,637,903	$ 4,245,000	$ 4,103,410

AUGUSTA, GEORGIA
TRANSPORTATION AND TOURISM FUND
FISCAL YEAR 2011

	2009 Actuals	2010 Budget	2011 Budget
Revenues			
Charges for Services	$ 997,000	$ 930,000	$ 1,030,680
Investment Income	2,794	-	-
Other Financing Sources	-	250,127	-
Total	999,794	1,180,127	1,030,680
Total Revenues	$ 999,794	$ 1,180,127	$ 1,030,680
Expenditures			
Purchased/Contracted Services	$ -	$ 75,267	$ -
Supplies	-	204,860	-
Debt Service	-	550,000	-
Non-Departmental	-	-	1,030,680
Total	-	830,127	1,030,680
Transfers Out	1,153,818	350,000	-
Total Expenditures	$ 1,153,818	$ 1,180,127	$ 1,030,680

AUGUSTA, GEORGIA
URBAN REDEVELOPMENT PROJECTS FUND
FISCAL YEAR 2011

	2009 Actuals	2010 Budget	2011 Budget
Revenues			
Other Financing Sources	$ -	$ 3,851,000	$ 3,649,000
Total Revenues	$ -	$ 3,851,000	$ 3,649,000
Expenditures			
Purchased/Contracted Services	$ -	$ 2,231,000	$ 2,231,000
Supplies	-	1,620,000	1,418,000
Total	-	3,851,000	3,649,000
Total Expenditures	$ -	$ 3,851,000	$ 3,649,000

Fund 298

AUGUSTA, GEORGIA
SPECIAL 1% SALES TAX, PHASE II FUND
FISCAL YEAR 2011

	2009 Actuals	2010 Budget	2011 Budget
Revenues			
Investment Income	$ 74,619	$ -	$ -
Other Financing Sources	-	2,770,510	2,028,130
Total Revenues	$ 74,619	$ 2,770,510	$ 2,028,130
Expenditures			
Purchased/Contracted Services	$ 28,400	$ -	$ -
Capital Outlay	55,381	1,735,000	1,710,000
Interfund/Interdepartmental	49,020	35,510	28,130
Non-Departmental	-	1,000,000	290,000
Total	132,801	2,770,510	2,028,130
Transfers Out	2,342,350	-	-
Total Expenditures	$ 2,475,151	$ 2,770,510	$ 2,028,130

Fund 322

AUGUSTA, GEORGIA
SPECIAL 1% SALES TAX, PHASE III FUND
FISCAL YEAR 2011

	2009 Actuals	2010 Budget	2011 Budget
Revenues			
Intergovernmental Revenue	$ 352,633	$ -	$ -
Investment Income	422,970	-	-
Other Financing Sources	-	23,251,440	9,934,310
Total	775,603	23,251,440	9,934,310
Transfers In	2,190,850	-	-
Total Revenues	$ 2,966,453	$ 23,251,440	$ 9,934,310
Expenditures			
Purchased/Contracted Services	$ 1,394,047	$ 2,190,000	$ 233,000
Supplies	20,162	6,000	26,000
Capital Outlay	4,279,062	15,660,000	6,185,000
Interfund/Interdepartmental	45,039	206,440	90,310
Non-Departmental	-	5,189,000	3,400,000
Total	5,738,310	23,251,440	9,934,310
Transfers Out	1,289,916	-	-
Total Expenditures	$ 7,028,226	$ 23,251,440	$ 9,934,310

Fund 323

AUGUSTA, GEORGIA
SPECIAL 1% SALES TAX, PHASE IV FUND
FISCAL YEAR 2011

	2009 Actuals	2010 Budget	2011 Budget
Revenues			
Intergovernmental Revenue	$ 2,686,890	$ -	$ -
Investment Income	826,777	-	-
Other Financing Sources	22	55,537,310	31,453,580
Total	3,513,689	55,537,310	31,453,580
Transfers In	2,911,493	-	-
Total Revenues	$ 6,425,182	$ 55,537,310	$ 31,453,580
Expenditures			
Personal Services & Employee Benefits	$ 944,102	$ 1,362,000	$ 1,286,430
Purchased/Contracted Services	8,618,735	9,688,140	3,957,590
Supplies	1,236,013	808,790	530,240
Capital Outlay	8,903,714	22,539,250	7,251,500
Interfund/Interdepartmental	1,144,958	1,098,630	1,049,140
Other Costs	83,030	300,000	200,000
Non-Departmental	-	19,740,500	17,178,680
Total	20,930,552	55,537,310	31,453,580
Transfers Out	3,646,720	-	-
Total Expenditures	$ 24,577,272	$ 55,537,310	$ 31,453,580

Fund 324

AUGUSTA, GEORGIA
SPECIAL 1% SALES TAX, PHASE V FUND
FISCAL YEAR 2011

	2009 Actuals	2010 Budget	2011 Budget
Revenues			
Taxes	$ 36,567,939	$ 32,000,000	$ -
Investment Income	3,216,093	-	500,000
Other Financing Sources	-	71,751,183	72,967,710
Total	39,784,032	103,751,183	73,467,710
Transfers In	3,621,900	-	-
Total Revenues	$ 43,405,932	$ 103,751,183	$ 73,467,710
Expenditures			
Personal Services & Employee Benefits	$ 734,363	$ 784,580	$ 814,210
Purchased/Contracted Services	18,596,558	29,597,150	16,141,750
Supplies	263,254	2,028,972	1,843,500
Capital Outlay	25,302,183	51,582,901	39,531,000
Interfund/Interdepartmental	9,046	552,910	504,400
Other Costs	16,500	185,500	125,000
Debt Service	-	57,000	57,000
Non-Departmental	-	9,264,270	4,755,000
Total	44,921,904	94,053,283	63,771,860
Transfers Out	9,707,050	9,697,900	9,695,850
Total Expenditures	$ 54,628,954	$ 103,751,183	$ 73,467,710

Fund 325

AUGUSTA, GEORGIA
URBAN SPECIAL 1% SALES TAX, PHASE II FUND
FISCAL YEAR 2011

	2009 Actuals	2010 Budget	2011 Budget
Revenues			
Intergovernmental Revenue	$ 8,450	$ -	$ -
Investment Income	7,571	-	-
Other Financing Sources	-	254,010	244,620
Total Revenues	$ 16,021	$ 254,010	$ 244,620
Expenditures			
Purchased/Contracted Services	$ 27,559	$ -	$ 110,000
Capital Outlay	11,592	-	40,000
Interfund/Interdepartmental	9,300	4,010	4,620
Non-Departmental	-	250,000	90,000
Total	48,451	254,010	244,620
Transfers Out	197,300	-	-
Total Expenditures	$ 245,751	$ 254,010	$ 244,620

Fund 326

AUGUSTA, GEORGIA
URBAN SPECIAL 1% SALES TAX, PHASE III FUND
FISCAL YEAR 2011

	2009 Actuals	2010 Budget	2011 Budget
Revenues			
Intergovernmental Revenue	$ -	$ -	$ -
Investment Income	26,711	-	-
Other Financing Sources	-	1,301,520	724,800
Total Revenues	$ 26,711	$ 1,301,520	$ 724,800
Expenditures			
Purchased/Contracted Services	$ 226,222	$ 500,000	$ 350,000
Capital Outlay	607,605	290,000	40,000
Interfund/Interdepartmental	10,900	11,520	24,800
Non-Departmental	-	500,000	310,000
Total	844,727	1,301,520	724,800
Transfers Out	1,272,777	-	-
Total Expenditures	$ 2,962,231	$ 1,301,520	$ 724,800

Fund 327

AUGUSTA, GEORGIA
SPECIAL 1% SALES TAX, PHASE VI FUND
FISCAL YEAR 2011

	2009 Actuals	2010 Budget	2011 Budget
Revenues			
Intergovernmental Revenue	$ -	$ -	$ 37,200,000
Investment Income	1,494	-	-
Other Financing Sources	-	21,533,270	7,960,250
Total	1,494	21,533,270	45,160,250
Transfers In	31,533,270	1,250,000	-
Total Revenues	$ 31,534,764	$ 22,783,270	$ 45,160,250
Expenditures			
Purchased/Contracted Services	$ -	$ 3,712,150	$ 600,000
Supplies	-	12,500	
Capital Outlay	-	6,553,000	11,125,000
Interfund/Interdepartmental	-	250,000	-
Non-Departmental	-	12,255,620	22,225,000
Other Financing Uses	-	-	9,960,250
Total	-	22,783,270	43,910,250
Transfers Out	10,000,000	-	1,250,000
Total Expenditures	$ 10,000,000	$ 22,783,270	$ 45,160,250

AUGUSTA, GEORGIA
REVENUE BOND SERIES 2010
FISCAL YEAR 2011

	2009 Actuals	2010 Budget	2011 Budget
Revenues			
Other Financing Sources	$ -	$ -	$ 24,000,000
Total	-	-	24,000,000
Total Revenues	$ -	$ -	$ 24,000,000
Expenditures			
Purchased/Contracted Services	$ -	$ -	$ 3,000,000
Capital Outlay	-	-	14,750,000
Other Costs	-	-	5,000,000
Other Financing Uses	-	-	1,250,000
Total	-	-	24,000,000
Total Expenditures	$ -	$ -	$ 24,000,000

AUGUSTA, GEORGIA
COLISEUM AUTHORITY REVENUE BOND SERIES 2010 FUND
FISCAL YEAR 2011

	2009 Actuals	2010 Budget	2011 Budget
Revenues			
Taxes	$ -	$ -	$ 367,300
Total	-	-	367,300
Transfers In	-	-	1,359,790
Total Revenues	$ -	$ -	$ 1,727,090
Expenditures			
Debt Service	$ -	$ -	$ 1,727,090
Total Expenditures	$ -	$ -	$ 1,727,090

AUGUSTA, GEORGIA
G/O SALES TAX BONDS 2006 FUND
FISCAL YEAR 2011

	2009 Actuals	2010 Budget	2011 Budget
Revenues			
Investment Income	$ -	$ 750	$ -
Transfers In	9,707,050	9,697,900	9,695,850
Total Revenues	$ 9,707,050	$ 9,698,650	$ 9,695,850
Expenditures			
Debt Service	$ 9,706,800	$ 9,698,650	$ 9,695,850
Total Expenditures	$ 9,706,800	$ 9,698,650	$ 9,695,850

AUGUSTA, GEORGIA
G/O SALES TAX BONDS 2009 FUND
FISCAL YEAR 2011

	2009 Actuals	2010 Budget	2011 Budget
Revenues			
Other Financing Sources	$ 32,521,444	$ 895,680	$ -
Transfers In	-	-	9,960,250
Total Revenues	$ 32,521,444	$ 895,680	$ 9,960,250
Expenditures			
Debt Service	$ 91,352	$ 895,680	$ 9,960,250
Total	91,352	895,680	9,960,250
Transfers Out	31,533,270	-	-
Total Expenditures	$ 31,624,622	$ 895,680	$ 9,960,250

AUGUSTA, GEORGIA
WATER & SEWERAGE FUND
FISCAL YEAR 2011

	2009 Actuals	2010 Budget	2011 Budget
Revenues			
Intergovernmental Revenue	$ 7,927,277	$ 3,823,924	$ 5,050,810
Charges for Services	68,351,355	77,510,305	73,476,750
Ivestment Income	185,749	154,000	154,000
Miscellaneous Revenue	245,641	314,500	245,650
Other Financing Sources	114,370	29,907,937	39,233,592
Total Revenues	$ 76,824,392	$ 111,710,666	$ 118,160,802
Expenditures			
Personal Services & Employee Benefits	$ 13,584,259	$ 14,997,354	$ 16,656,760
Purchased/Contracted Services	11,182,557	11,198,454	9,148,630
Supplies	7,366,215	9,396,524	10,625,520
Capital Outlay	-	6,940,485	7,267,000
Interfund/Interdepartmental	5,518,362	6,062,190	6,156,590
Depreciation and Amortization	17,644,049	20,091,490	22,841,490
Other Costs	760,641	793,000	780,000
Debt Service	1,422,943	1,927,772	2,344,992
Non-Departmental	-	(52,003)	677,210
Total	57,479,026	71,355,266	76,498,192
Transfers Out	62,143,102	40,355,400	41,662,610
Total Expenditures	$ 119,622,128	$ 111,710,666	$ 118,160,802

Fund 506

AUGUSTA, GEORGIA
WATER & SEWERAGE RENEWAL & EXTENSION FUND
FISCAL YEAR 2011

	2009 Actuals	2010 Budget	2011 Budget
Revenues			
Other Financing Sources	$ -	$ 35,936,766	$ -
Transfers In	34,528,536	11,421,630	12,007,720
Total Revenues	$ 34,528,536	$ 47,358,396	$ 12,007,720
Expenditures			
Purchased/Contracted Services	$ 4,226,164	$ 6,946,866	$ -
Capital Outlay	(4,160,242)	33,297,598	-
Interfund/Interdepartmental	4,150	6,690	7,720
Non-Departmental	-	7,107,242	12,000,000
Total Expenditures	$ 70,072	$ 47,358,396	$ 12,007,720

AUGUSTA, GEORGIA
1996 WATER & SEWERAGE BOND FUND
FISCAL YEAR 2011

	2009 Actuals	2010 Budget	2011 Budget
Revenues			
Other Financing Sources	$ 124,764	$ 219,830	$ 219,830
Total	124,764	219,830	219,830
Transfers In	4,732,398	4,525,500	4,512,700
Total Revenues	$ 4,857,162	$ 4,745,330	$ 4,732,530
Expenditures			
Debt Service	$ 2,981,525	$ 4,745,330	$ 4,732,530
Total Expenditures	$ 2,981,525	$ 4,745,330	$ 4,732,530

AUGUSTA, GEORGIA
2000 WATER & SEWERAGE BOND SERIES FUND
FISCAL YEAR 2011

	2009 Actuals	2010 Budget	2011 Budget
Revenues			
Investment Income	$ 4,401	$ 10,000	$ -
Other Financing Sources	221,258	6,936,458	221,260
Total	225,659	6,946,458	221,260
Transfers In	6,991,931	6,727,490	6,727,120
Total Revenues	$ 7,217,590	$ 13,673,948	$ 6,948,380
Expenditures			
Purchased/Contracted Services	$ 227,179	$ 54,787	$ -
Capital Outlay	(239,476)	6,602,366	-
Interfund/Interdepartmental	19,910	25,360	4,620
Debt Service	4,389,827	6,932,280	6,943,760
Non-Departmental	-	59,155	-
Total Expenditures	$ 4,397,440	$ 13,673,948	$ 6,948,380

AUGUSTA, GEORGIA
WATER & SEWERAGE BOND 2002 SERIES FUND
FISCAL YEAR 2011

	2009 Actuals	2010 Budget	2011 Budget
Revenues			
Investment Income	$ 7,407	$ 29,000	$ -
Other Financing Sources	97,190	2,783,752	125,220
Total	104,597	2,812,752	125,220
Transfers In	8,258,509	9,275,540	9,839,440
Total Revenues	$ 8,363,106	$ 12,088,292	$ 9,964,660
Expenditures			
Purchased/Contracted Services	$ 1,332,801	$ 1,182,668	$ -
Capital Outlay	(1,343,541)	1,502,544	-
Interfund/Interdepartmental	11,890	11,490	8,770
Debt Service	5,686,318	9,391,590	9,955,890
Total Expenditures	$ 5,687,468	$ 12,088,292	$ 9,964,660

Fund 510

AUGUSTA, GEORGIA
W&S BOND 2004 SERIES FUND
FISCAL YEAR 2011

	2009 Actuals	2010 Budget	2011 Budget
Revenues			
Investment Income	$ 176,969	$ 20,000	$ -
Other Financing Sources	201,031	7,562,033	201,040
Total	378,000	7,582,033	201,040
Transfers In	7,482,806	8,405,240	8,411,630
Total Revenues	$ 7,860,806	$ 15,987,273	$ 8,612,670
Expenditures			
Purchased/Contracted Services	$ 650,107	$ 1,442,068	$ -
Capital Outlay	(652,031)	5,918,925	-
Interfund/Interdepartmental	5,240	18,330	11,630
Debt Service	4,305,716	8,480,670	8,480,670
Non-Departmental	-	127,280	120,370
Total Expenditures	$ 4,309,032	$ 15,987,273	$ 8,612,670

Fund 511

AUGUSTA, GEORGIA
WASTE MANAGEMENT FUND
FISCAL YEAR 2011

	2009 Actuals	2010 Budget	2011 Budget
Revenues			
Charges for Services	$ 10,966,071	$ 10,855,920	$ 10,301,550
Investment Income	252,132	30,000	-
Miscellaneous Revenue	3,600	-	-
Other Financing Sources	2,505	13,584,340	-
Total Revenues	$ 11,224,308	$ 24,470,260	$ 10,301,550
Expenditures			
Personal Services & Employee Benefits	$ 1,173,202	$ 1,668,510	$ 1,997,170
Purchased/Contracted Services	682,349	3,029,870	1,624,510
Supplies	2,416,064	3,220,630	2,532,730
Capital Outlay	6,310,582	12,604,690	1,070,500
Interfund/Interdepartmental	256,332	601,280	550,700
Depreciation and Amortization	750,630	714,000	800,000
Non-Departmental	-	(99,170)	85,630
Total	11,589,159	21,739,810	8,661,240
Transfers Out	1,958,418	2,730,450	1,640,310
Total Expenditures	$ 13,547,577	$ 24,470,260	$ 10,301,550

AUGUSTA, GEORGIA
GARBAGE COLLECTION FUND
FISCAL YEAR 2011

	2009 Actuals	2010 Budget	2011 Budget
Revenues			
Charges for Services	$ 14,798,236	$ 15,440,705	$ 15,440,230
Investment Income	30,757	-	-
Total	14,828,993	15,440,705	15,440,230
Transfers In	2,980,840	2,980,840	2,960,840
Total Revenues	$ 17,809,833	$ 18,421,545	$ 18,401,070
Expenditures			
Personal Services & Employee Benefits	$ 376,691	$ 1,079,170	$ 1,250,480
Purchased/Contracted Services	14,064,842	15,419,100	14,979,730
Supplies	7,734	79,200	157,640
Capital Outlay	-	134,500	100,000
Interfund/Interdepartmental	35,797	42,650	84,710
Depreciation and Amortization	747,403	590,000	600,000
Other Costs	-	556,030	372,960
Non-Departmental	-	(490,305)	84,350
Total	15,232,467	17,410,345	17,629,870
Transfers Out	(2,473)	1,011,200	771,200
Total Expenditures	$ 15,229,994	$ 18,421,545	$ 18,401,070

Fund 542

AUGUSTA, GEORGIA
WASTE MANAGEMENT 2004 BONDS FUND
FISCAL YEAR 2011

	2009 Actuals	2010 Budget	2011 Budget
Revenues			
Investment Income	$ 21	$ -	$ -
Other Financing Sources	13,979	-	-
Total	14,000	-	-
Transfers In	1,822,350	2,208,150	1,298,320
Total Revenues	$ 1,836,350	$ 2,208,150	$ 1,298,320
Expenditures			
Interfund/Interdepartmental	$ 4,380	$ 4,600	$ 3,320
Depreciation and Amortization	378,344	380,000	380,000
Debt Service	172,994	1,823,550	607,850
Non-Departmental	-	-	307,150
Total Expenditures	$ 555,718	$ 2,208,150	$ 1,298,320

Fund 543

AUGUSTA, GEORGIA
TRANSIT FUND
FISCAL YEAR 2011

	2009 Actuals	2010 Budget	2011 Budget
Revenues			
Intergovernmental Revenue	$ 817,022	$ 6,356,952	$ 5,716,330
Charges for Services	703,449	1,001,760	756,150
Investment Income	15,252	10,000	10,000
Miscellaneous Revenue	226	-	-
Total	1,535,949	7,368,712	6,482,480
Transfers In	3,351,450	5,275,530	4,000,000
Total Revenues	$ 4,887,399	$ 12,644,242	$ 10,482,480
Expenditures			
Personal Services & Employee Benefits	$ 3,155,569	$ 3,787,960	$ 3,655,080
Purchased/Contracted Services	283,267	1,174,610	659,270
Supplies	469,320	1,682,199	2,728,364
Capital Outlay	-	4,714,097	4,000,810
Interfund/Interdepartmental	466,804	421,100	(732,459)
Depreciation and Amortization	426,971	750,000	750,000
Non-Departmental	-	114,276	(578,585)
Total	4,801,931	12,644,242	10,482,480
Transfers Out	24,820	-	-
Total Expenditures	$ 4,826,751	$ 12,644,242	$ 10,482,480

Fund 546

AUGUSTA, GEORGIA
AUGUSTA REGIONAL AIRPORT FUND
FISCAL YEAR 2011

	2009 Actuals	2010 Budget	2011 Budget
Revenues			
Intergovernmental Revenue	$ 1,165,342	$ 18,265,000	$ 15,010,000
Charges for Services	13,701,945	21,421,280	20,156,740
Investment Income	132,252	209,500	91,500
Miscellaneous Revenue	13,847	8,500	-
Other Financing Sources	41,669	100,000	-
Total Revenues	$ 15,055,055	$ 40,004,280	$ 35,258,240
Expenditures			
Personal Services & Employee Benefits	$ 3,718,799	$ 3,861,330	$ 4,156,890
Purchased/Contracted Services	1,122,507	1,501,010	1,644,680
Supplies	6,278,472	9,330,220	10,734,810
Capital Outlay	-	13,775,000	(25,210)
Interfund/Interdepartmental	226,459	269,240	260,650
Depreciation and Amortization	2,245,763	2,233,750	-
Debt Service	1,072,720	1,550,740	1,550,740
Non-Departmental	-	7,482,990	16,861,680
Total	14,664,720	40,004,280	35,184,240
Transfers Out	37,231	-	74,000
Total Expenditures	$ 14,701,951	$ 40,004,280	$ 35,258,240

Fund 551

AUGUSTA, GEORGIA
DANIEL FIELD AIRPORT FUND
FISCAL YEAR 2011

	2009 Actuals	2010 Budget	2011 Budget
Revenues			
Intergovernmental Revenue	$ 196,779	$ 165,000	$ 165,000
Charges for Services	89,938	115,850	62,280
Investment Income	7,599	9,000	4,500
Miscellaneous Revenue	12,314	-	-
Total Revenues	$ 306,630	$ 289,850	$ 231,780
Expenditures			
Personal Services & Employee Benefits	$ 46,040	$ 51,930	$ 5,510
Purchased/Contracted Services	13,440	51,690	77,430
Supplies	15,954	19,840	32,700
Interfund/Interdepartmental	9,116	8,860	14,140
Depreciation and Amortization	89,401	90,000	102,000
Non-Departmental	-	67,530	-
Total Expenditures	$ 173,951	$ 289,850	$ 231,780

Fund 552

AUGUSTA, GEORGIA
MUNICIPAL GOLF COURSE FUND
FISCAL YEAR 2011

	2009 Actuals	2010 Budget	2011 Budget
Revenues			
Charges for Services	$ 420,499	$ 425,500	$ 423,000
Investment Income	(476)	-	-
Miscellaneous Revenue	10,302	1,000	1,000
Total	430,325	426,500	424,000
Transfers In	98,100	195,200	150,000
Total Revenues	$ 528,425	$ 621,700	$ 574,000
Expenditures			
Personal Services & Employee Benefits	$ 267,690	$ 386,960	$ 392,030
Purchased/Contracted Services	59,621	79,290	70,750
Supplies	172,420	226,960	197,800
Capital	-	-	1,500
Interfund/Interdepartmental	48,031	53,690	71,740
Depreciation and Amortization	31,022	30,000	34,000
Non-Departmental	-	(155,200)	(193,820)
Total Expenditures	$ 578,784	$ 621,700	$ 574,000

AUGUSTA, GEORGIA
RISK MANAGEMENT FUND
FISCAL YEAR 2011

	2009 Actuals	2010 Budget	2011 Budget
Revenues			
Charges for Services	$ 1,974,596	$ 2,331,360	$ 2,441,840
Fines and Forfeitures	13,345	-	-
Investment Income	14,196	30,000	-
Miscellaneous Revenue	101	-	-
Total Revenues	$ 2,002,238	$ 2,361,360	$ 2,441,840
Expenditures			
Personal Services & Employee Benefits	$ 354,386	$ 392,830	$ 407,480
Purchased/Contracted Services	425,632	623,390	623,390
Supplies	26,020	181,970	175,970
Capital Outlay	-	-	25,000
Interfund/Interdepartmental	1,424,500	1,161,170	1,201,420
Depreciation and Amortization	1,722	2,000	1,750
Cost Reimbursement	(230,022)	-	-
Non-Departmental	-	-	6,830
Total Expenditures	$ 2,002,238	$ 2,361,360	$ 2,441,840

AUGUSTA, GEORGIA
EMPLOYEE HEATH BENEFITS FUND
FISCAL YEAR 2011

	2009 Actuals	2010 Budget	2011 Budget
Revenues			
Charges for Services	$ 18,646,839	$ 20,246,920	$ 20,246,920
Investment Income	(24,769)	(35,000)	(35,000)
Total	18,622,070	20,211,920	20,211,920
Transfers In	1,241,021	-	-
Total Revenues	$ 19,863,091	$ 20,211,920	$ 20,211,920
Expenditures			
Purchased/Contracted Services	$ 50,056	$ 50,000	$ 55,000
Interfund/Interdepartmental	19,769,057	20,115,870	20,113,690
Non-Departmental	-	46,050	43,230
Total	19,819,113	20,211,920	20,211,920
Transfers Out	43,978	-	-
Total Expenditures	$ 19,863,091	$ 20,211,920	$ 20,211,920

Fund 616

AUGUSTA, GEORGIA
WORKERS COMPENSATION FUND
FISCAL YEAR 2011

	2009 Actuals	2010 Budget	2011 Budget
Revenues			
Charges for Services	$ 2,013,003	$ 1,909,140	$ 1,909,520
Investment Income	706	-	-
Total Revenues	$ 2,013,709	$ 1,909,140	$ 1,909,520
Expenditures			
Interfund/Interdepartmental	$ 2,013,709	$ 1,909,140	$ 1,909,520
Total Expenditures	$ 2,013,709	$ 1,909,140	$ 1,909,520

AUGUSTA, GEORGIA
UNEMPLOYMENT FUND
FISCAL YEAR 2011

	2009 Actuals	2010 Budget	2011 Budget
Revenues			
Charges for Services	$ 209,515	$ 200,000	$ 245,150
Investment Income	(1,977)	-	-
Total Revenues	$ 207,538	$ 200,000	$ 245,150
Expenditures			
Interfund/Interdepartmental	$ 207,538	$ 200,000	$ 245,150
Total Expenditures	$ 207,538	$ 200,000	$ 245,150

AUGUSTA, GEORGIA
LONG-TERM DISABILITY INSURANCE FUND
FISCAL YEAR 2011

	2009 Actuals	2010 Budget	2011 Budget
Revenues			
Charges for Services	$ 501,520	$ 460,000	$ 568,000
Investment Income	(1,269)	700	-
Total	500,251	460,700	568,000
Transfers In	43,978	-	-
Total Revenues	$ 544,229	$ 460,700	$ 568,000
Expenditures			
Interfund/Interdepartmental	$ 544,229	$ 460,700	$ 568,000
Total Expenditures	$ 544,229	$ 460,700	$ 568,000

Fund 623

AUGUSTA, GEORGIA
FLEET OPERATIONS & MANAGEMENT FUND
FISCAL YEAR 2011

	2009 Actuals	2010 Budget	2011 Budget
Revenues			
Charges for Services	$ 5,050,640	$ 5,391,800	$ 5,450,220
Investment Income	(4,062)	-	-
Miscellaneous Revenue	478	3,000	3,500
Other Financing Sources	10,145	-	25,000
Total Revenues	$ 5,057,201	$ 5,394,800	$ 5,478,720
Expenditures			
Personal Services & Employee Benefits	$ 129,135	$ 129,740	$ 134,070
Purchased/Contracted Services	4,582,890	4,796,290	4,897,520
Supplies	147,837	192,770	181,420
Interfund/Interdepartmental	170,610	237,000	204,270
Depreciation and Amortization	26,729	39,000	28,000
Non-Departmental	-	-	33,440
Total Expenditures	$ 5,057,201	$ 5,394,800	$ 5,478,720

AUGUSTA, GEORGIA
GMA LEASE PROGRAM FUND
FISCAL YEAR 2011

	2009 Actuals	2010 Budget	2011 Budget
Revenues			
Investment Income	$ 244,293	$ 928,400	$ 928,400
Transfers In	2,628,232	2,176,330	1,909,880
Total Revenues	$ 2,872,525	$ 3,104,730	$ 2,838,280
Expenditures			
Debt Service	$ 2,872,525	$ 3,104,730	$ 2,838,280
Total Expenditures	$ 2,872,525	$ 3,104,730	$ 2,838,280

AUGUSTA, GEORGIA
1945 PENSION FUND
FISCAL YEAR 2011

	2009 Actuals	2010 Budget	2011 Budget
Revenues			
Investment Income	$ 977,359	$ 740,000	$ 740,000
Miscellaneous Revenue	$ 314,517	$ 209,000	$ 209,000
Other Financing Sources	-	82,000	81,000
Total Revenues	$ 1,291,876	$ 1,031,000	$ 1,030,000
Expenditures			
Personal Services & Employee Benefits	$ 945,174	$ 981,000	$ 980,000
Purchased/Contracted Services	37,572	50,000	50,000
Total Expenditures	$ 982,746	$ 1,031,000	$ 1,030,000

AUGUSTA, GEORGIA
URBAN 1949 PENSION PLAN FUND
FISCAL YEAR 2011

	2009 Actuals	2010 Budget	2011 Budget
Revenues			
Investment Income	$ 7,830,552	$ 3,750,000	$ 3,750,000
Miscellaneous Revenue	1,677,277	1,385,000	1,385,000
Other Financing Sources	-	800,000	800,000
Total Revenues	$ 9,507,829	$ 5,935,000	$ 5,935,000
Expenditures			
Personal Services & Employee Benefits	$ 4,146,094	$ 4,550,000	$ 4,550,000
Purchased/Contracted Services	346,531	350,000	350,000
Other Costs	-	30,000	30,000
Non-Departmental	-	1,005,000	1,005,000
Total Expenditures	$ 4,492,625	$ 5,935,000	$ 5,935,000

AUGUSTA, GEORGIA
OTHER URBAN PENSION PLAN FUND
FISCAL YEAR 2011

	2009 Actuals	2010 Budget	2011 Budget
Revenues			
Investment Income	$ 5	$ -	$ -
Total	5	-	-
Transfers In	1,316,280	1,402,000	1,548,560
Total Revenues	$ 1,316,285	$ 1,402,000	$ 1,548,560
Expenditures			
Personal Services & Employee Benefits	$ 1,239,790	$ 1,400,000	$ 1,546,560
Purchased/Contracted Services	2,034	2,000	2,000
Total	1,241,824	1,402,000	1,548,560
Transfers Out	74,461	-	-
Total Expenditures	$ 1,316,285	$ 1,402,000	$ 1,548,560

Fund 764

AUGUSTA, GEORGIA
EXP TRUST FUND-PERPETUAL CARE
FISCAL YEAR 2011

	2009 Actuals	2010 Budget	2011 Budget
Revenues			
Investment Income	$ 27,387	$ 79,800	$ 76,140
Total Revenues	$ 27,387	$ 79,800	$ 76,140
Expenditures			
Purchased/Contracted Services	$ 17,435	$ 20,958	$ 17,300
Supplies	28,944	37,842	37,840
Capital Outlay	-	21,000	21,000
Total Expenditures	$ 46,379	$ 79,800	$ 76,140

Fund 791

AUGUSTA, GEORGIA
EXP TRUST FUND-JOSEPH LAMAR
FISCAL YEAR 2011

	2009 Actuals	2010 Budget	2011 Budget
Revenues			
Investment Income	$ 306	$ 180	$ 180
Total Revenues	$ 306	$ 180	$ 180
Expenditures			
Non-Departmental	$ 175	$ 180	$ 180
Total Expenditures	$ 175	$ 180	$ 180

Fund 792

AUGUSTA, GEORGIA
URBAN REDEVELOPMENT AGENCY FUND
FISCAL YEAR 2011

	2009 Actuals	2010 Budget	2011 Budget
Revenues			
Other Financing Sources	$ -	$ 8,000,000	$ 4,197,130
Total	-	8,000,000	4,197,130
Transfers In	-	1,000,000	-
Total Revenues	$ -	$ 9,000,000	$ 4,197,130
Expenditures			
Debt Services	$ -	$ 500,000	$ 548,130
Total	-	500,000	548,130
Transfers Out	-	8,500,000	3,649,000
Total Expenditures	$ -	$ 9,000,000	$ 4,197,130