

AUGUSTA, GEORGIA
ADOPTED BUDGET
FOR
FISCAL YEAR 2012

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Augusta GEORGIA

Office of the Administrator

Frederick L. Russell, Administrator

Tameka Allen, Deputy Administrator
William P. Shanahan, Deputy Administrator

Room 801 - Municipal Building
530 Greene Street - AUGUSTA, GA. 30901
(706) 821-2400 - FAX (706) 821-2819
www.augustaga.gov

November 16, 2011

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 2012 Augusta-Richmond County budget as approved on November 15, 2011. As the economy continues to find a new equilibrium, 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 a 4% increase in sales tax collections.

At the beginning of the budget process, we discussed the fact that *at the most fundamental level governments are a service industry. Our government exists to provide services to the citizens of Augusta. The method by which these services are delivered is through our employees. These services take various forms: protecting our citizens' safety and property, providing infrastructure, producing clean water to drink, lighting the streets at night and improving their quality of life through recreation and culture just to name a few. Decreasing revenues or increasing levels of expenditures from increasing costs such as gasoline, electricity, health care costs will translate into a lower level of service to the citizens.* Therefore, one of the major objectives in this year's budget process was to define the level of service that will be provided to citizens of Augusta. We had many discussions to determine that level. The result of those discussions and the decision made provided the blue print of this year's budget. The choices made to balance the general fund budget include the approval of:

- The reduction of $1.5 million in prisoner costs due to operational efficiencies.
- Transfer of $1 million from capital fund to the general fund.
- A cost reduction of $1 million from a reduction in force.
- Departmental reorganizational cost reductions of $300,000.
- Departmental cost reductions of $2.3 million.
- The use of $2.1 million of fund balance.
- Salary increase for employees totaling $1 million.

Funding for the Fire Department also required further attention this year. This department was faced with increasing costs and a significant decrease in revenues provided by the insurance premium tax; therefore, decisions regarding the operations of the fire department were needed. The choices made to address a budget shortfall were a departmental reorganization with a projected cost savings of $1 Million and an increase in the Fire Ad Valorem millage rate of .594 mills. This change to the millage rate equates to a tax increase of $20.79 on a $100,000 home and will raise an additional $2 Million in revenue. This increase will be presented for approval later this year when the millage rates for 2012 are set.

As I had stated during workshops, the budget is a fluid document. As such, changes can be made to the budget that reflects the impact of new information or a change in the desired level of service. We will use the next several

months to evaluate and analyze revenue and expenditure patterns allowing us the opportunity to adjust our projections before the mill rates are adopted in July.

I look forward to working with you as we continue to focus on the complex financial issues that face our city.

Sincerely,

Frederick L. Russell
Administrator

Elected Officials December 31, 2011

Mayor Deke S. Copenhaver
(Term 2011-2014)
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)
(706) 564-6281 (Cell)
(706) 821-1838 (Fax)

Corey Johnson – District Two
(Term 2011-2014)
2222 Woodland Avenue
Augusta, Georgia 30904
(706) 736-4435 (Home)
(706) 993-0224 (Cell)
(706) 821-1838 (Fax)

Joe Bowles – District Three
Mayor Pro Tem
(Term 2010-2012)
914 Milledge Road
Augusta, Georgia 30904
(706) 733-9074 (Home)
(706) 825-6894 (Work)
(706) 210-1871 (Fax)

Alvin Mason – District Four
(Term 2011-2014)
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)
(706) 825-1847 (Cell)

Joe Jackson – District Six
(Term 2011-2014)
2328 Neal Road
Augusta, Georgia 30906
(706) 533-7839 (Home)
(706) 821-1838 (Fax)

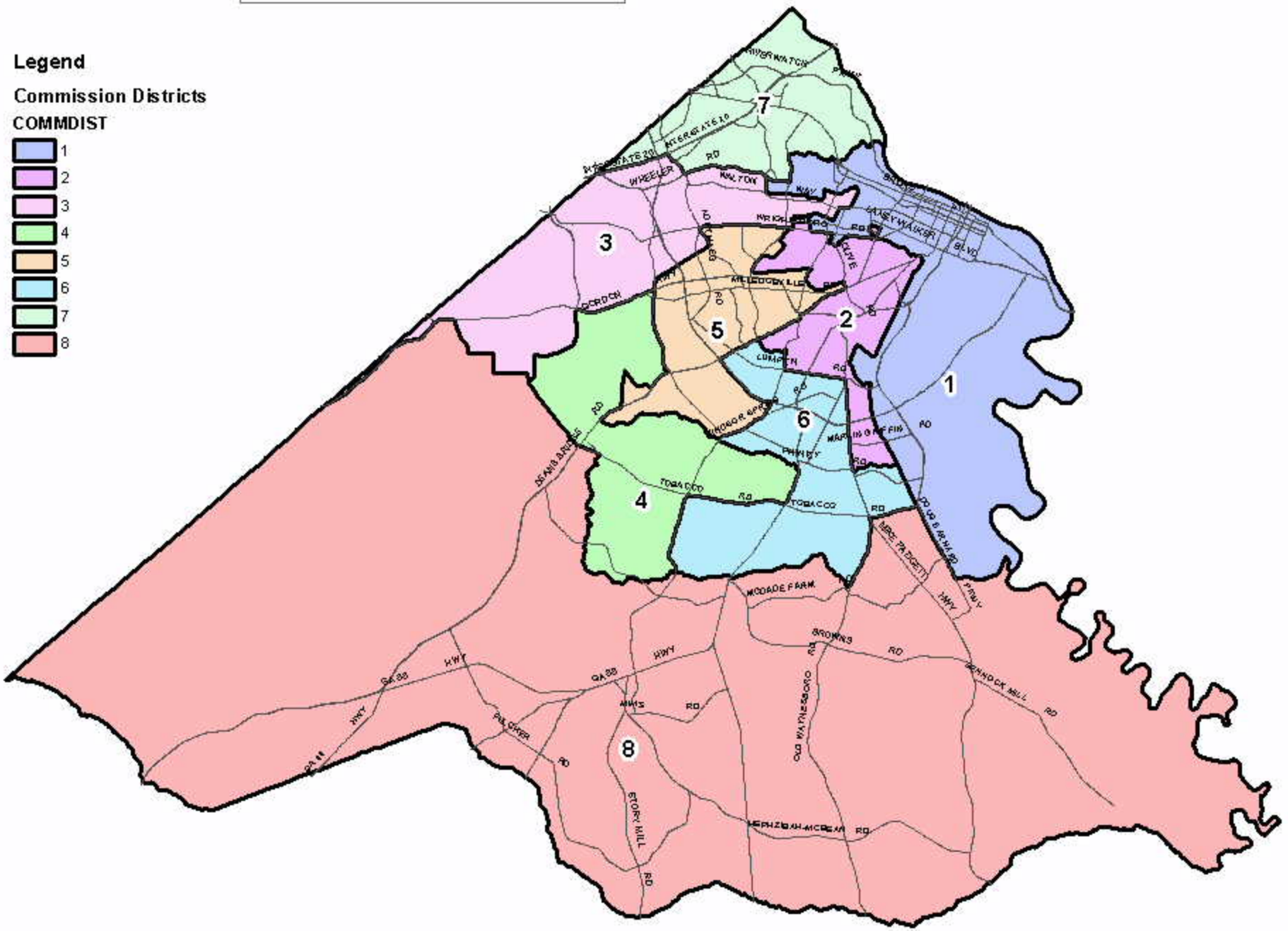
Jerry Brigham – District Seven
(Term 2010-2012)
2904 Pleasant Cove Court
Augusta, Georgia 30907
(706) 863-1698 (Home)
(706) 650-1700 (Work)
(706) 650-1141 (Fax)

Wayne Guilfoyle – District Eight
(Term 2011-2014)
4940 Windsor Spring Road
Hephzibah, Georgia 30815
(706) 592-2385 (Home)
(706) 796-3444 (Work)
(706) 821-1838 (Fax)

J. R. Hatney– District Nine
(Term 2010-2012)
119 East Walker Street
Augusta, Georgia 30901
(706) 722-5035 (Home)
(706) 726-8186 (Cell)
(706) 821-1838 (Fax)

Grady Smith – District Ten
(Term 2011-2014)
810 Quail Court
Augusta, Georgia 30909
(706) 825-9473 (Cell)
(706) 733-9473 (Work)
(706) 821-1838 (Fax)

Commission Districts



Appointed Officials December 31, 2011

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)

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

Lena J. 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) 821-2520 (Fax)

Andrew G. Mackenzie
General Counsel
520 Greene Street
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, and efficient.

AUGUSTA, GEORGIA

BUDGET PROCESS, BUDGETARY GUIDELINES AND BUDGET CALENDAR FY 2012

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 15, 2011, 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 2011 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 2012 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 were addressed during the City Commission budget work session in November 2011. After careful deliberation, the Proposed Budget, as modified for additions and deletions, was adopted by the City Commission on November 15, 2011.

AUGUSTA, GEORGIA
2012 BUDGET PLANNING CALENDAR

JULY 2011

July 19, 2011	Commission approves FY 2012 Budget Calendar.
July 21, 2011	Distribution of Budget Calendar and Instructions during department head meeting.
July 25, 2011	Departments **with** IFAS access may start entering in Budget Item Detail.

AUGUST 2011

August 8, 2011	Departmental Budgets due to Finance (for departments **without** access to IFAS system). Budget analysts begin review of proposed budgets for budget hearings.
August 15, 2011	Budget Item Detail deadline for IFAS users.

SEPTEMBER 2011

Sept. 6-16, 2011	Budget Hearings with Departments (**call if desired**). Budget hearings will be led by the Finance Department with a report of new programs and personnel submitted to the Administrator. Administrator will be aware of all budget hearings; however his attendance will not be mandatory. A representative of the administrator's office will be in all hearings.
September 30, 2011	Budget summary presented to Administrator by Finance Department.

OCTOBER 2011

October 18, 2011	FY 2012 Proposed Budget presented to Augusta-Richmond County Commission by the Administrator.
October 25, 2011	Publish Public Hearing Notice in newspaper. (One week before meeting)

NOVEMBER 2011

November 1, 2011	***PUBLIC TOWN MEETING/ COMMISSION MEETING*** Public Hearing of 2012 Budget.
November 8, 2011	Publish Notice of Budget Adoption in newspaper. (One week before meeting)
November 15, 2011	Adoption of the FY 2012 Budget by the Augusta-Richmond County Commission.

JANUARY 2012

January 1, 2012	Effective date for the Fiscal year 2012 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 October 2011.

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 2012 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 2012

AUGUSTA, GEORGIA
FY 2012 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., Richmond County Coliseum Authority.

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 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 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) of 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 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 designated 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 a 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 2011 Tax Digest is set at $5.13 billion compared to $5.11 in 2010.

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 2011 Tax Digest. It does not include millage rates levied by Richmond County Board of Education.

YEAR 2010/2011 TAX RATE

	COUNTYWIDE				URBAN			
	2010	2011	Difference		2010	2011	Difference	
County-wide M&O	8.056	8.075	.019		8.056	8.075	.019	
Capital Outlay	0.782	0.784	.002		0.782	0.784	.002	
County Bonds	0	0	N/A		0	0	N/A	
Fire*	1.598	1.602	.006		N/A	N/A	N/A	
Urban M&O	N/A	N/A	N/A		7.985	8.002	.017	
Total*	10.436	10.461	.025		16.823	16.861	.038	

*note Residents of the Blythe Fire District pay a fire tax rate of 2.808 making their 2011 Total Tax Rate 11.667.

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

2012
ALL FUNDS

COMBINED BUDGET OVERVIEW

AUGUSTA, GEORGIA
FY 2012 APPROVED BUDGET
ALL FUNDS
ADOPTED NOVEMBER 15, 2011
BUDGET BY FUND

Fund Number	Fund Name		Revenues FY 2012	Expenditures FY 2012
	GENERAL FUNDS			
101	General Fund		79,131,320	79,131,320
273	Law Enforcement		56,899,230	56,899,230
	Total General Fund/Law Enforcement		136,030,550	136,030,550
104	Port Authority		108,340	108,340
111	JAG		131,350	131,350
	SPECIAL REVENUE FUNDS			
204	DUI Court		312,500	312,500
205	Drug Court		135,000	135,000
207	5% Crime Victim's Asst Program		307,000	307,000
208	Supplemental Juvenile Services		38,000	38,000
211	Federal Drug Forfeitures		400,000	400,000
212	State Drug Forfeitures		400,000	400,000
213	K-9 Forfeitures		20,000	20,000
215	Wireless Phase		603,540	603,540
216	Emergency Telephone Response		3,626,020	3,626,020
217	Building Inspections Fund		1,061,570	1,061,570
220	Grants		2,319,395	2,319,395
221	Housing & Neighborhood Development		10,144,800	10,144,800
222	Urban Development Action Grant		5,300	5,300
231	Board of Appeals		25,370	25,370
261	NPDES Permit Fees		20,000	20,000
271	Urban Services District		16,292,840	16,292,840
272	Capital Outlay		3,918,370	3,918,370
274	Fire Protection		23,088,860	23,088,860
275	Occupation Tax		2,518,840	2,518,840
276	Street Lights		5,145,000	5,145,000
277	Downtown Development Authority		167,740	167,740
278	Sheriff Capital Outlay Grant		200,000	200,000
291	Tax Allocation Districts		775,050	775,050

AUGUSTA, GEORGIA
FY 2012 APPROVED BUDGET
ALL FUNDS
ADOPTED NOVEMBER 15, 2011
BUDGET BY FUND

Fund Number	Fund Name		Revenues FY 2012	Expenditures FY 2012
	SPECIAL REVENUE FUNDS			
296	Promotion Richmond County		4,103,400	4,103,400
297	Transportation and Tourism		1,030,680	1,030,680
298	Urban Redevelopment Projects		3,000,000	3,000,000
	CAPITAL PROJECT FUNDS			
322	Special 1% Sales Tax, Phase II		2,028,130	2,028,130
323	Special 1% Sales Tax, Phase III		16,418,840	16,418,840
324	Special 1% Sales Tax, Phase IV		36,082,500	36,082,500
325	Special 1% Sales Tax, Phase V		39,001,940	39,001,940
326	Urban SPLOST, Phase II		244,620	244,620
327	Urban SPLOST, Phase III		474,800	474,800
328	SPLOST Phase VI		86,031,020	86,031,020
361	Revenue Bonds Series 2010		19,000,000	19,000,000
	DEBT SERVICE FUNDS			
421	Coliseum Authority Revenue Bonds 2010		1,727,160	1,727,160
432	G/O Sales Tax Bonds 09		772,000	772,000
433	G/O Sales Tax Bonds 10		639,000	639,000
	ENTERPRISE FUNDS			
506	Water & Sewerage		139,283,110	139,283,110
507	Water & Sewerage-Renewal & Extension		23,204,600	23,204,600
508	1996 W & S Bond Fund		4,500,780	4,500,780
509	2000 Bond Series		6,952,230	6,952,230
510	W&S Bond 2002 Series		9,940,690	9,940,690
511	W&S Bond 2004 Series		8,612,960	8,612,960
541	Waste Management Fund		11,432,040	11,432,040
542	Garbage Collection Fund		22,028,560	22,028,560
543	Waste Management 2004 Bonds		610,200	610,200
544	Solid Waste Revenue Bond Series 2010		686,800	686,800
546	Augusta Public Transit System		6,271,170	6,271,170
551	Augusta Regional Airport		56,629,705	56,629,705
552	Daniel Field		231,490	231,490

AUGUSTA, GEORGIA
FY 2012 APPROVED BUDGET
ALL FUNDS
ADOPTED NOVEMBER 15, 2011
BUDGET BY FUND

Fund Number	Fund Name		Revenues FY 2012	Expenditures FY 2012
	INTERNAL SERVICE FUNDS			
611	Risk Management		2,328,560	2,328,560
616	Employee Health Benefits Fund		22,926,150	22,926,150
621	Workers Compensation Fund		1,809,810	1,809,810
622	Unemployment Fund		320,000	320,000
623	Long-Term Disability Insurance		568,000	568,000
626	Fleet Operations & Management		5,459,010	5,459,010
631	GMA Lease Program		2,537,880	2,537,880
	TRUST & AGENCY FUNDS			
761	1945 Pension Fund		1,060,000	1,060,000
763	Urban 1949 Pension Plan		5,135,000	5,135,000
764	Other Urban Pension Plans		1,579,210	1,579,210
791	Exp Trust Fund-Perpetual Care		40,000	40,000
792	Exp Trust Fund-Joseph Lamar		180	180
950	Urban Redevelopment Agency		3,550,000	3,550,000
	TOTAL		**$ 756,047,660**	**$ 756,047,660**

AUGUSTA, GEORGIA
GENERAL FUND
FISCAL YEAR 2012

	2010 Actuals	2011 Budget	2012 Budget
Revenues			
Taxes	$ 43,053,562	$ 43,628,450	$ 44,485,020
Licenses And Permits	1,502,947	1,649,000	1,570,000
Use of money and property	1,368,039	1,433,290	1,389,870
Charges for Services	17,183,023	17,940,150	17,979,020
Fines and Forfeitures	4,319,377	4,250,000	4,544,500
Intergovernmental Revenue	562,036	921,000	600,750
Contributions and Donations	24,845	5,000	5,000
Miscellaneous Revenue	641,245	705,100	1,346,600
Other Financing Sources	160,725	4,242,500	3,165,000
Total	68,815,799	74,774,490	75,085,760
Transfers In	4,070,439	3,920,750	4,045,560
Total Revenues	$ 72,886,238	$ 78,695,240	$ 79,131,320
Expenditures			
Personnel Services & Employee Benefits	$ 39,689,158	$ 42,735,165	$ 43,632,330
Purchased/Contracted Services	11,079,130	12,752,231	13,712,900
Supplies	6,632,685	8,749,491	8,913,660
Capital Outlay	77,826	14,470	-
Interfund/Interdepartmental	1,589,630	1,837,025	1,767,270
Other Costs	7,345,885	7,109,230	6,863,260
Debt Service	-	-	-
Cost Reimbursement	(198,498)	(161,900)	(158,900)
Non-Departmental	94,751	(847,447)	(1,890,255)
Other Financing Uses	-	-	140,000
Total	66,310,567	72,188,265	72,980,265
Transfers Out	8,150,445	6,506,975	6,151,055
Total Expenditures	$ 74,461,012	$ 78,695,240	$ 79,131,320

Fund 101

AUGUSTA, GEORGIA
LAW ENFORCEMENT FUND
FISCAL YEAR 2012

	2010 Actuals	2011 Budget	2012 Budget
Revenues			
Taxes	$ 47,109,107	$ 46,811,910	$ 47,819,230
Intergovernmental Revenue	47,312	42,720	42,320
Charges for Services	1,364,447	1,035,000	1,417,500
Fines and Forfeitures	382,132	375,000	400,000
Investment Income	(116,437)	(200,000)	(100,000)
Miscellaneous Revenue	1,152	-	273,000
Other Financing Sources	933,939	42,000	100,000
Total	49,721,652	48,106,630	49,952,050
Transfers In	7,210,726	8,222,140	6,947,180
Total Revenues	$ 56,932,378	$ 56,328,770	$ 56,899,230
Expenditures			
Personnel Services & Employee Benefits	$ 35,253,558	$ 37,443,280	$ 38,178,910
Purchased/Contracted Services	759,612	929,715	1,039,380
Supplies	8,059,069	9,358,565	9,913,550
Capital Outlay	881,211	18,660	5,000
Interfund/Interdepartmental	6,763,765	7,209,600	7,421,640
Cost Reimbursement	(503,876)	(740,000)	(750,000)
Non-Departmental	-	(750,000)	(1,527,170)
Total	51,213,339	53,469,820	54,281,310
Transfers Out	2,539,142	2,858,950	2,617,920
Total Expenditures	$ 53,752,481	$ 56,328,770	$ 56,899,230

Fund 273

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2012 BUDGET

Description	2010 Actuals	2011 Budget	2012 Budget
Revenues			
Taxes			
Real Property Tax-Curr Year	$ 8,096,756	$ 7,965,160	$ 8,003,030
Timber Tax - Current Year	752	3,690	740
Early Payment Discount	(66,785)	(63,600)	(55,200)
Motor Vehicles - Current Year	723,538	601,110	608,540
Mobile Homes - Current Year	41,448	37,610	38,150
Railroad Equipment-Current Year	11,351	10,000	12,000
Real Estate Transfer	158,815	150,000	130,500
Recording Intangible Tax	608,327	600,000	600,000
Electric Franchise Tax	14,290,523	16,250,000	16,250,000
Water Franchise Tax (In Lieu)	2,611,820	2,430,980	2,659,010
Gas Franchise Tax	812,118	830,000	820,000
Television Cable Franchise Tax	2,234,899	2,200,000	2,200,000
Telephone Franchise Tax	872,625	950,000	800,000
Waste Mgmt Franchise In Lieu	268,820	262,500	969,150
Other Franchise Tax	85,000	85,000	85,000
Local Option Sales & Use Tax	8,082,901	7,251,000	7,224,100
Alcoholic Beverage Excise Tax	2,740,487	2,715,000	2,715,000
Local Option Mixed Drink Tax	364,098	375,000	400,000
Penalties - Delinquent Taxes	1,084,081	950,000	1,000,000
Pen & Interest-FiFa	31,990	25,000	25,000
Total Taxes	**43,053,564**	**43,628,450**	**44,485,020**
Licenses And Permits			
Alcoholic Licenses - Beer	1,329,601	1,400,000	1,400,000
Zoning and Land Use Permits	-	74,000	-
Location Permits	18,345	25,000	20,000
Late Tag Penalty	155,002	150,000	150,000
Total Licenses and Permits	**1,502,948**	**1,649,000**	**1,570,000**
Intergovernmental Revenues			
FEMA Grant	119,866	-	-
Fed Govt Payments in Lieu of Tax	125	-	-
Fed Transit-Section 5303	-	20,860	-
Georgia DOT Cost Sharing	-	2,320	-
Reimbrsments-Other	-	3,750	-
GDOT-FHWA-PL	-	103,550	-
Local Govt Grants	-	640	-
St GA Jud Council HB#182	110,000	110,000	110,000
Reimbursements-Other	20,701	20,000	20,000
Local Govt - Payment in Lieu of Tax	1,117,347	1,172,170	1,259,870
Total Intergovernmental Revenues	**$ 1,368,039**	**$ 1,433,290**	**$ 1,389,870**

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2012 BUDGET

Description	2010 Actuals	2011 Budget	2012 Budget
Revenues			
Charges for Services			
Court Costs, Fees & Charges	$ 843,940	$ 875,000	$ 800,000
Indigent Defense Reimbursement	43,890	-	-
Ind Defense Application Fees	63,158	75,000	65,000
Burke/Columbia County DA Reimbursement	706,782	743,850	825,000
Burke Co Public Defender Reimbursement	78,850	100,000	108,500
Columbia Co Public Defender Reimbursement	326,290	300,000	380,000
Superior Ct-Circuit Burke Reimbursement	93,651	132,000	132,790
Superior Ct-Circuit Columbia Co Reimbursement	441,495	622,300	625,990
ARA Fees	72,116	80,240	80,000
Burke Juvenile Ct Reimbursement	21,500	-	20,000
Reader Printer Fees	11,313	10,000	12,000
Data Processing Fees	1,875	3,000	-
HP Maintenance Fees	4,101	-	-
Motor Vehicle Tag Coll Fees	213,351	210,000	210,000
Wildlife Tag Fees	1,725	2,500	500
License & Inspection Admin Allow-Recovery	46,630	46,630	48,360
Code Enforcement-Allocation-Recovery	72,290	72,290	75,400
Ind Cost Allocation-Port Authority	11,290	13,190	13,520
Ind Cost Allocation-5% Crime Victim's Asst Program	6,750	8,330	8,540
Ind Cost Allocation-Supplemental Juvenile Services	1,040	960	980
Ind Cost Allocation-Building Inspection	32,680	39,450	40,440
Ind Cost Allocation-Housing & Neighborhood Development	152,250	161,140	165,170
Ind Cost Allocation-Urban Development Action Grant	4,070	6,230	6,390
Ind Cost Allocation-Board of Appeals	1,820	2,060	2,110
Ind Cost Allocation-Urban Services District	28,400	29,540	30,280
Ind Cost Allocation-Capital Outlay	37,180	27,210	27,890
Ind Cost Allocation-Law Enforcement	4,547,430	4,639,100	4,755,080
Ind Cost Allocations-Fire Protection	539,060	523,050	536,130
Ind Cost Allocation-Occupation Tax	6,030	6,360	6,520
Ind Cost Allocation-Street Lights	15,650	15,250	15,630
Ind Cost Allocation-DDA Revenue Bond	8,410	12,810	13,130
Ind Cost Allocation-Special 1% Sales Tax, Phase II	35,510	28,130	28,830
Ind Cost Allocation-Special 1% Sales Tax, Phase III	206,440	90,310	92,570
Ind Cost Allocation-Special 1% Sales Tax, Phase IV	512,600	502,830	515,400
Ind Cost Allocation-Special 1% Sales Tax, Phase V	541,540	495,770	508,160
Ind Cost Allocation-Urban SPLOST, Phase II	4,010	4,620	4,740
Ind Cost Allocation-Urban SPLOST, Phase III	11,520	24,800	25,420
Ind Cost Allocation-Water & Sewerage	1,156,260	1,317,200	1,350,130
Ind Cost Allocation-W&S-Renewal & Extension	6,690	7,720	7,910

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2012 BUDGET

Description	2010 Actuals	2011 Budget	2012 Budget
Revenues			
Ind Cost Allocation-W&SBond 2000 Series	$ 25,360	$ 4,620	$ 4,740
Ind Cost Allocation-W&S Bond 2002 Series	11,490	8,770	8,990
Ind Cost Allocation-W&S Bond 2004 Series	18,330	11,630	11,920
Ind Cost Allocation-Waste Management	206,730	191,770	196,560
Ind Cost Allocation-Garbage Collection	42,350	41,710	42,750
Ind Cost Allocation-Waste Management 2004 Bonds	4,600	3,320	3,400
Ind Cost Allocation-Augusta Public Transit System	137,380	196,810	201,730
Ind Cost Allocation-Augusta Regional Airport	198,200	243,890	249,990
Ind Cost Allocation-Daniel Field Airport	8,860	14,140	14,490
Ind Cost Allocation-Municipal Golf Course	48,890	67,130	-
Ind Cost Allocation-Risk Management	53,790	94,600	96,970
Ind Cost Allocation-Employee Health Benefits	15,870	13,690	14,030
Ind Cost Allocation-Workers Compensation	4,600	4,970	5,090
Ind Cost Allocation-Long-Term Disability Insurance	1,320	1,480	1,520
Ind Cost Allocation-Fleet Operations & Maintenance	125,440	118,120	121,070
Election Qualifying Fees	29,857	-	35,000
Sale of Maps & Publications	5,746	3,000	3,000
Bid Spec Fees	25	-	-
Voter Lists and Labels	1,320	2,000	2,000
Commissions on Tax Collections	2,200,170	2,300,000	2,200,000
Motor Vehicle Title Fees	24,040	25,000	25,000
Lapsed Motor Vehicle Ins Fees	82,275	80,000	85,000
Coroner Reports/Misc	1,235	2,000	2,000
ID Card Fees - Marshal	120	-	-
Fingerprinting Fees	8,595	7,500	8,000
Prisoner Housing Fees	1,506,240	1,500,000	1,500,000
GA DOT RCCI Guard Reimbursement	89,435	80,000	95,000
State Road Maintenance	47,592	47,600	47,600
Demolition Fees	56,896	25,000	55,000
Animal Control & Shelter Fees	65,858	55,000	60,000
Rabies Certificate Fees	10,445	10,000	10,000
Sterilization Fees	39,500	40,000	40,000
Animal Control/Ft Gordon	2,824	16,500	5,000
Public Room Rental-Radison	26,434	25,000	25,000
Cemeteries	78,845	65,000	70,000
Returned Check Fee	5,056	2,500	5,000
HRC-EEOC Contract	19,800	-	-
RCCI-Inmate Medical Fees	1,260	1,000	1,000
RCCI-Inmate Management Fees	1,205	1,000	1,000
RCCI-Inmate Disciplinary Fees	1,683	1,000	1,000
RCCI-Inmate Store	33,692	104,260	78,390
Utility Cut Repairs	39,156	50,000	50,000
Total Charges for Services	**$ 16,192,101**	**$ 16,688,880**	**$ 16,915,750**

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2012 BUDGET

Description	2010 Actuals	2011 Budget	2012 Budget
Revenues			
Recreation			
Special Activities-Program Fees	$ 6,433	$ 14,000	$ 14,000
Boxing-Program Fees	1,500	-	-
Youth Program-Program Fees	140,408	148,000	140,000
Adult Programs-Program Fees	73,833	75,000	80,000
Program Fees-Aquatics	10,736	17,000	12,000
Henry Brigham Comm Cent-Program Fees	19,404	40,000	30,000
Bernie Ward Comm Cent-Program Fees	27,101	40,000	20,000
Sand Hills Program Fees	358	1,000	1,000
Blythe Park-Program Fees	16,536	33,000	15,000
Dyess Park-Program Fees	2,755	2,100	2,100
Garrett Comm-Program Fees	13,536	30,000	15,000
Hephzibah/Carroll Park-Program Fees	-	1,000	-
WT Johnson-Program Fees	772	-	-
McBean Park-Program Fees	25,771	42,000	20,000
McDuffie Woods Park-Program Fees	7,423	18,000	10,000
May Park Comm Cent-Program Fees	7,592	11,000	11,000
Carrie J. Mays-Program Fees	689	4,000	4,000
Warren Road Comm Cent-Program Fees	82,523	79,000	79,000
Henry Brigham-Ceremics	34	1,000	1,000
Blythe Nutrition-Program Fees	14	-	-
McBean Nutrition-Program Fees	24	-	-
Brigham Nutrition-Program Fees	29	-	-
Other Concessions-Program Fees	13,109	25,000	20,000
Wood Park-Program Fees	6,253	10,000	10,000
Henry Brigham Swim Center-Program Fees	20,831	20,000	20,000
Fleming Tennis Center-Program Fees	399	-	-
Newman Tennis-Program Fees	183,074	230,500	200,500
Augusta Aquatics Cent-Program Fees	180,540	175,000	175,000
Diamond Lakes Reg Park-Program Fees	19,620	15,000	15,000
Diamond Lakes Comm. Ctr-Program Fees	88,911	150,000	110,000
Diamond Lakes Tennis Complex-Program Fees	16,361	36,000	25,000
Riverwalk-Program Fees	24,355	33,670	33,670
Total Recreation	**990,924**	**1,251,270**	**1,063,270**
Total Charges For Services and Recreation	**17,183,025**	**17,940,150**	**17,979,020**
Fines And Forfeitures			
Superior	267,199	300,000	275,000
State	2,748,458	2,600,000	2,850,000
Magistrate	947,108	950,000	1,000,000
Juvenile	2,126	3,000	2,500
Probate Court	285,306	260,000	285,000
Drug treatment/education	64,481	80,000	75,000
DA Welfare Fraud Investigation	1,100	2,000	2,000
DA-Forfeiture of Assets	3,598	55,000	55,000
Total Fines And Forfeitures	**$ 4,319,376**	**$ 4,250,000**	**$ 4,544,500**

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2012 BUDGET

Description	2010 Actuals	2011 Budget	2012 Budget
Revenues			
Investment Income			
Interest revenues	$ 382,085	$ 600,000	$ 300,000
Int Earned-Tax Commissioner	179,125	320,000	300,000
Int Earned-Clerk of Court	826	1,000	750
Total Investment Income	**562,036**	**921,000**	**600,750**
Contributions And Donations			
Contributions & Donation (Animal Services)	1,431	5,000	5,000
Contributions & Donation (Special Activities)	800	-	-
Contributions & Donation (Riverwalk)	14,450	-	-
Contributions & Donation (Recreation)	8,164	-	-
Total Contributions And Donations	**24,845**	**5,000**	**5,000**
Miscellaneous Income			
RxCard Royalties	795	-	5,000
Rents and royalties	247,307	250,000	250,000
Rents and royalties (DFACS-Lease/Operations)	-	-	640,000
Rents and royalties (Recreation)	346,135	388,100	367,600
Golf Course Lease	-	-	12,000
Tree Commission	-	39,500	39,500
Miscellaneous Income	36,965	20,000	25,000
Tax Commissioner-Other Revenue	10,041	7,500	7,500
Total Miscellaneous Income	**641,243**	**705,100**	**1,346,600**
Total General Fund Revenue (101)	**68,655,076**	**70,531,990**	**71,920,760**
Operating Transfers From			
Law Enforcement	1,754,089	2,658,950	2,533,240
Occupation Tax	1,191,350	1,136,800	1,512,320
Waste Management	125,000	125,000	-
Urban Redevelopment	1,000,000	-	-
Total Operating Transfers From	**4,070,439**	**3,920,750**	**4,045,560**
Other Financing Sources			
Property Sale	82,899	2,065,000	1,065,000
Capital Lease Proceeds	77,826	-	-
Fund Balance Appropriations	-	2,177,500	2,100,000
Total Other Financing Sources	**160,725**	**4,242,500**	**3,165,000**
Total General Fund (101)	**$ 72,886,240**	**$ 78,695,240**	**$ 79,131,320**

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2012 BUDGET

Description	2010 Actuals	2011 Budget	2012 Budget
Revenues			
Taxes			
Real Property Tax-Curr Year	$ 25,700,790	$ 25,223,010	$ 25,342,930
Timber Tax-Current Year	2,380	11,700	2,350
Early Payment Discount	(211,485)	(201,400)	(174,800)
Motor Vehicles-Current Year	2,291,203	1,903,510	1,927,040
Mobile Homes-Current Year	131,251	119,090	120,810
Railroad Equipment-Current Year	35,943	30,000	40,000
Local Option Sales & Use Tax	19,159,025	19,726,000	20,560,900
Total Taxes	**47,109,107**	**46,811,910**	**47,819,230**
Intergovernmental Revenue			
Fed Op Grant-Catergory-Direct	-	42,720	42,320
Local Govt Grants	45,347	-	-
GEMA-Homeland Security Grant	904	-	-
GEMA-Homeland Security Grant Infrastructure	1,061	-	-
Total Intergovernmental Revenue	**47,312**	**42,720**	**42,320**
Charges for Services			
Sheriff Fees - Criminal Bonds	54,688	40,000	60,000
Sheriff Fines & Fees	154,319	140,000	140,000
Printing & Duplicating Service Fees	149,389	150,000	150,000
Telephone Comm-Jail	237,996	220,000	230,000
Social Security Informant Fee	17,200	15,000	17,500
GPS Monitor Fees-Sex Offender	-	-	2,500
False Alarms for Sheriff	-	10,000	10,000
Criminal Background Checks	6,142	10,000	7,500
Prisoner Reimb County Jail	744,713	450,000	800,000
Total Charges for Services	**1,364,447**	**1,035,000**	**1,417,500**
Fines & Forfeitures			
County Jail-Construction & Staffing	356,010	350,000	375,000
Parking Violation	17,755	10,000	15,000
Bond	8,368	15,000	10,000
Total Fines & Forfeitures	**382,133**	**375,000**	**400,000**
Investment Income			
Interest Revenues	(116,437)	(200,000)	(100,000)
Total Investment Income	**$ (116,437)**	**$ (200,000)**	**$ (100,000)**

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2012 BUDGET

Description	2010 Actuals	2011 Budget	2012 Budget
Revenues			
Miscellaneous Income			
Miscellaneous Income	$ 1,152	$ -	$ 273,000
Total Miscellaneous Income	**1,152**	**-**	**273,000**
Other Financing Sources			
Property Sale	94,296	42,000	100,000
Capital Leases-Proceeds	839,643	-	-
Total Other Financing Sources	**933,939**	**42,000**	**100,000**
Operating Transfers From			
General Fund	4,890,976	3,602,390	2,947,180
Urban Services	2,319,750	2,319,750	3,000,000
Capital Outlay	-	2,300,000	1,000,000
Total Operating Transfers From	**7,210,726**	**8,222,140**	**6,947,180**
Total Law Enforcement (273)	**56,932,379**	**56,328,770**	**56,899,230**
TOTAL GENERAL FUND/LAW ENFORCEMENT	**$ 129,818,619**	**$ 135,024,010**	**$ 136,030,550**

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT
OPERATING EXPENSES
BY SERVICE AREAS (DETAIL)
2012 BUDGET

Department	2010 Actuals	2011 Budget	2012 Budget
General Governmental			
Clerk of Commission	$ 202,426	$ 261,698	$ 250,150
Mayor's Office	194,673	211,803	310,200
County Administrator	578,492	844,398	870,110
Commissioners	289,580	298,592	288,150
Commission - Other	5,393	5,500	5,440
Local Legislative Interests	3,654	4,090	4,050
Promotion Account	-	19,880	19,680
Board of Elections	367,979	400,464	440,590
Election Expenses	419,479	33,000	549,750
Finance - General	1,106,521	1,548,838	1,463,210
Finance - Accounting	227,595	336,610	333,240
Finance - Treasurer Emeritus	3,174	3,000	3,190
License	547,573	560,009	556,760
License & Inspection Administration	164,876	183,396	176,960
Procurement	629,550	636,987	651,440
ARC-Law Dept	872,921	1,047,851	1,740,430
Magistrate-Law Dept	17,100	14,400	17,160
Outside Counsel-Law	1,724,651	1,053,770	-
Information Technology	4,313,358	4,788,435	4,890,990
Human Resources	705,153	1,026,997	1,085,300
Human Resources - Training	17,076	23,800	36,630
Employee Functions	14,357	19,000	17,820
Employee Incentives Award Program	22,011	20,000	18,810
Tax Commissioner	1,058,493	1,084,905	1,189,640
Tag Office	1,061,225	1,089,539	1,106,190
Delinquent Tax	388,893	412,962	321,960
Del Tax Sales - Fees / Cost	(121,896)	-	-
Tax Assessor	1,554,489	1,959,153	1,853,210
Board of Appeals	9,542	60,760	59,170
Board of Tax Assessors	63,645	89,520	88,620
Citizens Service & Information	92,134	103,323	97,710
Citizens Update/Publications	-	5,000	4,950
Facilities Management - Administration	321,018	333,569	-
Buildings and Grounds - Municipal Building	838,454	992,466	970,450
Buildings and Grounds - JLEC	1,334,645	1,430,925	1,306,620
Buildings and Grounds - Phinizy Road Det. Center	599,083	1,095,968	1,194,100
Buildings and Grounds - Inhouse Projects	6,138	15,600	15,000
Buildings and Grounds - Judicial Center	-	969,690	1,030,420
Planning & Zoning	321,491	526,120	317,790
Print Shop	148,810	233,000	222,220
Carpenters Shop	641,383	883,762	748,810
Records Retention	93,722	105,647	102,260
Total General Governmental	**$ 20,838,861**	**$ 24,734,427**	**$ 24,359,180**

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT
OPERATING EXPENSES
BY SERVICE AREAS (DETAIL)
2012 BUDGET

Department	2010 Actuals	2011 Budget	2012 Budget
Judicial			
Superior Court	$ 700,902	$ 749,836	$ 799,800
Circuit Budget	1,466,449	1,883,506	1,924,520
Clerk of Superior Court	2,205,978	2,489,657	2,404,410
District Attorney - Circuit	1,861,867	1,974,230	2,128,560
DA - Forfeiture Acct Expense	3,716	55,000	55,000
State Court - Judge	872,691	992,845	1,002,030
State Court - Solicitor	1,506,450	1,681,608	1,655,550
Civil Court - Chief Judge	232,218	314,514	273,080
Civil Court - Presiding Judge	195,125	203,327	202,230
Civil Court - Clerk	771,755	879,795	853,120
Probate Judge	596,361	661,985	676,440
Juvenile Court	664,654	705,409	705,660
Juvenile Court - Citizens Review	41,139	44,745	44,770
Public Defender - Superior Court	1,609,444	1,797,250	1,930,340
Public Defender - State Court	1,156,956	1,153,560	1,143,520
ICPDO - Independent Contractor	95,795	75,000	74,250
Court Appointed Legal	39,457	35,000	34,650
Civil Court - Marshal	1,443,478	1,573,889	1,533,300
Jury Clerk	84,289	91,173	125,950
Total Judicial	**15,548,724**	**17,362,329**	**17,567,180**
Public Safety			
Drivers License Bureau	16,055	18,530	17,590
Neighborhood Enhancement	84,065	-	4,950
Security-Municipal Building	391,486	443,927	439,320
Library-Security Services	-	-	-
Security-Judicial Center	-	500,000	512,360
RCCI	4,342,350	4,871,154	4,495,590
RCCI Inmate Store	33,953	79,960	78,390
Emergency Medical Service	1,230,000	1,230,000	1,180,000
Coroner	385,113	452,624	560,550
Animal Services	987,297	1,269,614	1,255,100
Emergency Management	78,518	212,215	209,260
878 Engineer	7,290	7,290	7,220
Total Public Safety	**7,556,127**	**9,085,314**	**8,760,330**
Public Works			
PW - Administration	1,304,573	1,613,532	1,836,100
PW - Roads and Walkways	2,210,865	2,928,077	2,879,510
Litter Patrol	282,074	314,450	322,630
PW - Traffic Engineer	1,805,451	2,059,893	2,006,140
Riverwalk/Augusta Commons	138,126	155,548	167,930
Eviction & Vacant Lot Clean Up	14,355	37,360	26,440
Total Public Works	**$ 5,755,444**	**$ 7,108,860**	**$ 7,238,750**

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT
OPERATING EXPENSES
BY SERVICE AREAS (DETAIL)
2012 BUDGET

Department	2010 Actuals	2011 Budget	2012 Budget
Health And Welfare			
Board of Health - Public	$ 1,039,740	$ 1,039,740	$ 1,029,340
Board of Health - Mental	7,880	7,880	7,800
Project Access	344,250	344,250	340,810
Community Medical Outreach	50,000	50,000	49,500
Miracle Making Ministry-Ind Health	42,500	42,500	42,070
Mosquito Control	159,650	159,650	143,700
DFAC - Administration / Social	120,000	120,000	118,800
DFACS-Lease/Operations	-	-	633,600
Red Cross	-	25,000	25,240
Child Enrichment	25,500	25,500	25,240
Safe Homes	8,500	8,500	8,410
Total Health And Welfare	**1,798,020**	**1,823,020**	**2,424,510**
Recreation			
Administration	1,296,288	1,516,022	1,544,690
General Shop	754,686	899,247	883,510
Special Populations	11,170	11,880	11,880
Special Activities	30,793	40,090	35,340
Boxing	71,714	75,690	-
Athletics	280,386	300,466	304,610
Youth Programs	200,607	203,150	203,150
Adult Programs	42,131	50,500	49,000
Aquatics	141,573	146,580	145,080
Henry H. Brigham Center	211,060	241,389	251,000
Bernie Ward Community Center	224,540	223,452	234,650
Sand Hills	139,970	153,583	153,480
Blythe Park	175,475	184,283	189,150
Dougherty Park	12,566	13,500	13,100
Dyess Park	20,553	28,340	22,790
Eastview Park	12,991	14,020	13,920
Four H Camp	-	400	400
Garrett Community Center	124,012	160,259	92,270
Hephzibah/Carroll Park	15,801	17,820	18,420
Hickman Park	1,798	4,260	3,560
Hyde Park	2,661	1,760	3,000
Jamestown Community Center	12,055	11,880	12,580
W. T. Johnson Community Center	28,787	30,380	29,530
McBean Park	163,380	181,287	183,890
McDuffie Woods Park	167,982	184,270	165,610
May Park Community Center	155,371	157,667	167,200
Minnick Park	4,658	6,560	6,470
Carrie J. Mays Community Life Center	192,990	204,898	212,360
Warren Road Community Center	207,914	214,364	219,750
Merry Street Craft Shop	3,030	3,100	2,850
Henry Brigham-Ceremics	1,553	2,960	3,000

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT
OPERATING EXPENSES
BY SERVICE AREAS (DETAIL)
2012 BUDGET

Department	2010 Actuals	2011 Budget	2012 Budget
Henry Brigham Senior Center	$ 9,900	$ 19,260	$ 18,160
Barton Village Community Center	-	5,000	-
Blythe Nutrition Center	47,356	48,576	47,890
McBean Nutrition Center	47,231	48,176	48,490
Carrie J. Mays Nutrition Center	78,998	78,526	79,300
Henry Brigham Nutrition Center	40,842	49,200	48,920
Sand Hills Nutrition Center	57,999	57,616	57,470
Eisenhower Concessions	205	220	220
Other Concessions	4,563	16,840	14,000
Eisenhower Park	16,113	16,500	18,400
Charles Evans Park	20,339	23,020	21,770
Wood Street Park	1,683	1,850	1,850
Misc. Parks	256,958	224,300	276,800
Henry Brigham Swim Center	134,177	138,550	142,620
Bernie Ward Swimming Pool	856	2,250	2,250
Jones Park Pool	325	2,250	2,250
Dyess Park Pool	3,274	2,250	2,250
Fleming Tennis Center	10,259	10,720	10,720
Newman Tennis Center	322,376	359,418	355,670
Augusta Aquatics Center	540,714	556,384	599,060
Fleming Sports Complex	1,536	1,950	4,100
West Augusta Soccer Complex	50,000	50,000	50,000
Diamond Lakes Regional Park	279,337	307,216	254,020
Diamond Lakes Community Center	319,504	380,333	394,960
Diamond Lakes Tennis Complex	84,283	130,186	133,160
The "Boathouse" Community Center	68,961	78,017	67,730
Julian Smith Casino	61,620	66,116	59,630
Julian Smith BBQ Pit	37,996	36,090	40,100
Gracewood Center	6,224	7,600	7,050
Sue Reynolds Center	4,288	5,840	6,520
Fleming Activity Center	4,683	4,500	4,500
Old Government House	22,866	28,670	31,900
New Savannah Bluff Lock & Dam	10,216	12,440	13,790
Riverwalk	180,257	210,857	204,060
Pendleton King Park	106,342	216,149	169,480
Shiloh Appropriations	9,080	9,080	8,990
Berry Appropriations	6,370	6,370	6,310
Senior Citizens Council	41,650	49,000	41,230
Lucy Craft Laney Museum	148,750	148,750	147,260
Augusta Museum of History	148,750	148,750	147,260
Trees and Landscaping	638,787	860,718	746,370
Cemeteries	606,702	677,282	649,330
RC Historic Augusta	9,990	9,990	9,890
Ezekiel Harris House	52,692	52,700	52,170
Greater Augusta Arts Council	148,750	148,750	147,010
Augusta/Richmond County Library	2,492,000	2,492,000	2,429,700
Total Culture-Recreation	**$ 11,844,297**	**$ 13,084,317**	**$ 12,750,850**

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT
OPERATING EXPENSES
BY SERVICE AREAS (DETAIL)
2012 BUDGET

Department	2010 Actuals	2011 Budget	2012 Budget
Housing & Development			
UGA-Cooperative Extension	$ 160,015	$ 180,376	$ 175,470
Natural Resources Conservation	18,544	25,340	23,700
Central SavRiver Land Trust	55,200	55,250	54,700
Forestry	16,242	18,450	16,670
USDA - ASCS	-	1,470	-
Code Enforcement	542,103	698,209	738,070
Industrial Dev. - Forward Augusta	63,750	163,750	162,110
CSRA Regional Commission	193,270	192,140	192,140
Summer Youth Employment - Recreation	35,841	50,000	49,500
Disadvantage Business Enterprise	137,102	142,813	133,570
Equal Opportunity	142,093	173,715	163,020
Tree Commission	-	39,500	39,500
Total Housing And Development	**1,364,160**	**1,741,013**	**1,748,450**
TOTAL GENERAL FUND OPERATING (101)	**64,705,633**	**74,939,280**	**74,849,250**
Non Departmental			
S & W - Lapsed Salaries	-	(2,901,540)	(3,500,000)
Furlough Salary Cost Reduction	-	(324,000)	-
Health Insurance	-	-	150,910
Life Insurance	-	-	(57,880)
Long-Term Disability Insurance	-	-	(113,750)
1945 Pension Plan	302,173	197,000	391,000
1949 Penison Plan	235,147	162,030	300,100
Unemployment Compensation	86,397	120,000	110,000
Contingency	-	419,323	320,955
New Programs	94,751	-	-
Special Elections	-	-	150,000
Current Year Reductions	-	(1,500,000)	(1,000,000)
COLA/Merit	-	-	501,630
Cost Allocation - Risk Management	450,982	487,540	510,810
Pension Health Benefits	206,482	155,862	155,860
Workers Compensation	458,636	432,770	326,380
TOTAL NON-DEPARTMENTAL	**1,834,568**	**(2,751,015)**	**(1,753,985)**

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT
OPERATING EXPENSES
BY SERVICE AREAS (DETAIL)
2012 BUDGET

Department	2010 Actuals	2011 Budget	2012 Budget
Operating Transfer Out			
DUI Fund	$ -	$ -	$ 140,000
5% Crime Victims Asst Program	-	-	31,500
Emergency Telephone Response	-	-	371,560
General Fund Grants	61,642	46,905	25,985
Zoning Appeals	15,480	7,680	11,370
Law Enforcement	4,890,976	3,602,390	2,947,180
Street Lights	738,570	700,000	700,000
Augusta Public Transit System	800,000	2,000,000	1,695,180
Municipal Golf Course	230,200	150,000	-
Employee Health Benefits	413,577	-	113,280
Urban Redevelopment Agency	1,000,000	-	-
TOTAL OPERATING TRANSFER OUT	**8,150,445**	**6,506,975**	**6,036,055**
GRAND TOTAL GENERAL FUND (101)	**$ 74,690,646**	**$ 78,695,240**	**$ 79,131,320**

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT
OPERATING EXPENSES
BY SERVICE AREAS (DETAIL)
2012 BUDGET

Department	2010 Actuals	2011 Budget	2012 Budget
Law Enforcement Fund			
Criminal Investigation	$ 4,856,354	$ 5,038,245	$ 5,233,910
DARE Program	238,003	259,108	253,530
Sheriff Narcotics Invest	1,394,908	1,527,095	1,536,220
Records and Identification	1,224,037	1,319,140	1,354,950
Sheriff Road Patrol	16,384,851	17,369,779	17,433,200
Safety - Training Facilities	628,036	676,274	739,540
Sheriff School Patrol	284,041	293,060	337,110
Sheriff Admin.	2,371,385	2,667,169	2,716,540
Uniform/Court Services	18,265	17,240	20,070
Investigative / Fugitive	2,023,799	2,441,678	2,485,870
4th Street Jail	8,315,212	9,013,090	7,075,160
Phinizy Road Detention Facility	7,239,978	9,061,601	10,953,650
JLEC Security	245,063	200,897	232,880
Drug/Canine Grant	57,149	56,960	58,020
Housing Contract	349,259	104,740	102,770
S & W - Lapsed Salaries	-	(1,398,460)	(1,400,000)
Furlough Salary Cost Reduction	-	(276,000)	-
Health Insurance	-	-	155,580
Life Insurance	-	-	(47,340)
Long-Term Disability Insurance	-	-	(96,440)
1949 Pension Plan	391,912	315,640	437,780
COLA/Merit	-	-	459,110
Current Year Reductions	-	(750,000)	(1,500,000)
IDC-GF Allocation	4,547,430	4,639,100	4,755,080
Risk Management Allocation	654,771	843,400	934,120
Operating Transfer Out-General Fund	1,754,089	2,658,950	2,533,240
Operating Transfer Out-Emergency Telephone Response	340,000	200,000	84,680
Operating Transfer Out-Health Benefits	445,053	-	-
Pension Health Benefits-Health Insurance	38,970	50,064	50,000
TOTAL LAW ENFORCEMENT FUND (273)	**53,802,565**	**56,328,770**	**56,899,230**
TOTAL GENERAL FUND/LAW ENFORCEMENT	**$ 128,493,211**	**$ 135,024,010**	**$ 136,030,550**

AUGUSTA, GEORGIA
PORT AUTHORITY FUND
FISCAL YEAR 2012

	2010 Actuals	2011 Budget	2012 Budget
Revenues			
Investment Income	$ 59	$ -	$ -
Miscellaneous Revenue	36,709	33,000	33,000
Other Financing Sources	-	75,000	75,340
Total	36,768	108,000	108,340
Total Revenues	$ 36,768	$ 108,000	$ 108,340
Expenditures			
Personnel Services & Employee Benefits	$ 9,874	$ 14,110	$ 14,110
Purchased/Contracted Services	13,792	26,250	33,120
Supplies	29,544	43,515	36,650
Capital Outlay	-	10,935	10,940
Interfund/Interdepartmental	11,290	13,190	13,520
Total Expenditures	$ 64,500	$ 108,000	$ 108,340

Fund 104

AUGUSTA, GEORGIA
BRYNE JAG GRANT 05/06 FUND
FISCAL YEAR 2012

	2010 Actuals	2011 Budget	2012 Budget
Revenues			
Intergovernmental Revenue	$ 665,746	$ 509,706	$ 131,350
Investment Income	(1,400)	-	-
Total Revenues	$ 664,346	$ 509,706	$ 131,350
Expenditures			
Purchased/Contracted Services	$ -	$ 6,600	$ -
Supplies	155,852	138,113	21,350
Capital Outlay	513,797	364,993	110,000
Total Expenditures	$ 669,649	$ 509,706	$ 131,350

Fund 111

AUGUSTA, GEORGIA
DUI COURT FUND
FISCAL YEAR 2012

	2010 Actuals	2011 Budget	2012 Budget
Revenues			
Intergovernment Revenue	$ -	$ -	$ 42,500
Fines and Forfeitures	-	-	130,000
Total	-	-	172,500
Transfers In	-	-	140,000
Total Revenues	$ -	$ -	$ 312,500
Expenditures			
Personnel Services & Employee Benefits	$ -	$ -	$ 210,000
Purchased/Contracted Services	-	-	70,000
Other Costs	-	-	32,500
Total Expenditures	$ -	$ -	$ 312,500

AUGUSTA, GEORGIA
DRUG COURT FUND
FISCAL YEAR 2012

	2010 Actuals	2011 Budget	2012 Budget
Revenues			
Fines and Forfeitures	$ 148,388	$ 135,000	$ 135,000
Investment Income	589	-	-
Total Revenues	$ 148,977	$ 135,000	$ 135,000
Expenditures			
Other Costs	$ 14,991	$ 135,000	$ 135,000
Total Expenditures	$ 14,991	$ 135,000	$ 135,000

Fund 205

AUGUSTA, GEORGIA
5% CRIME VICTIM'S ASST PROGRAM FUND
FISCAL YEAR 2012

	2010 Actuals	2011 Budget	2012 Budget
Revenues			
Fines and Forfeitures	$ 266,742	$ 300,000	$ 275,000
Investment Income	681	5,000	500
Other Financing Sources	-	71,560	-
Total	267,423	376,560	275,500
Transfers In	-	-	31,500
Total Revenues	$ 267,423	$ 376,560	$ 307,000
Expenditures			
Personnel Services & Employee Benefits	$ 293,460	$ 341,700	$ 284,860
Purchased/Contracted Services	17,463	12,000	5,200
Supplies	9,074	10,750	4,920
Interfund/Interdepartmental	12,333	12,110	12,340
Non-Departmental	-	-	(320)
Total Expenditures	$ 332,330	$ 376,560	$ 307,000

Fund 207

AUGUSTA, GEORGIA
SUPPLEMENTAL JUVENILE SERVICES FUND
FISCAL YEAR 2012

	2010 Actuals	2011 Budget	2012 Budget
Revenues			
Charges for Services	$ 14,425	$ 31,000	$ 38,000
Investment Income	319	-	-
Total Revenues	$ 14,744	$ 31,000	$ 38,000
Expenditures			
Purchased/Contracted Services	$ 270	$ -	$ -
Supplies	3,231	30,040	37,020
Interfund/Interdepartmental	1,040	960	980
Total Expenditures	$ 4,541	$ 31,000	$ 38,000

Fund 208

AUGUSTA, GEORGIA
FEDERAL DRUG FORFEITURES FUND
FISCAL YEAR 2012

	2010 Actuals	2011 Budget	2012 Budget
Revenues			
Fines and Forfeitures	$ 33,311	$ 200,000	$ 200,000
Investment Income	5,027	-	-
Other Financing Sources	-	130,000	200,000
Total Revenues	$ 38,338	$ 330,000	$ 400,000
Expenditures			
Purchased/Contracted Services	$ 21,500	$ -	$ -
Supplies	20,056	133,685	400,000
Capital Outlay	-	196,315	-
Total Expenditures	$ 41,556	$ 330,000	$ 400,000

Fund 211

AUGUSTA, GEORGIA
STATE DRUG FORFEITURES FUND
FISCAL YEAR 2012

	2010 Actuals	2011 Budget	2012 Budget
Revenues			
Fines and Forfeitures	$ 112,560	$ -	$ -
Investment Income	4,646	250,000	250,000
Other Financing Sources	30,644	-	150,000
Total Revenues	$ 147,850	$ 250,000	$ 400,000
Expenditures			
Purchased/Contracted Services	$ -	$ 28,020	$ -
Supplies	32,959	77,990	400,000
Capital Outlay	288,690	143,990	-
Total	321,649	250,000	400,000
Total Expenditures	$ 321,649	$ 250,000	$ 400,000

AUGUSTA, GEORGIA
K-9 FORFEITURES FUND
FISCAL YEAR 2012

	2010 Actuals	2011 Budget	2012 Budget
Revenues			
Fines and Forfeitures	$ 1,883	$ 20,000	$ 20,000
Investment Income	147	-	-
Total Revenues	$ 2,030	$ 20,000	$ 20,000
Expenditures			
Supplies	$ -	$ 20,000	$ 20,000
Total Expenditures	$ -	$ 20,000	$ 20,000

Fund 213

AUGUSTA, GEORGIA
WIRELESS PHASE FUND
FISCAL YEAR 2012

	2010 Actuals	2011 Budget	2012 Budget
Revenues			
Charges for Services	$ 527,362	$ 594,540	$ 594,540
Investment Income	12,549	9,000	9,000
Total Revenues	$ 539,911	$ 603,540	$ 603,540
Expenditures			
Purchased/Contracted Services	$ 556,593	$ 603,540	$ 614,010
Non-Departmental	-	-	(10,470)
Total Expenditures	$ 556,593	$ 603,540	$ 603,540

AUGUSTA, GEORGIA
EMERGENCY TELEPHONE SYSTEM FUND
FISCAL YEAR 2012

	2010 Actuals	2011 Budget	2012 Budget
Revenues			
Charges for Services	$ 3,134,630	$ 3,023,460	$ 3,248,460
Investment Income	5,724	8,000	6,000
Other Financing Sources	-	496,538	-
Total	3,140,354	3,527,998	3,254,460
Transfers In	340,000	200,000	371,560
Total Revenues	$ 3,480,354	$ 3,727,998	$ 3,626,020
Expenditures			
Personnel Services & Employee Benefits	$ 2,666,965	$ 2,894,548	$ 3,047,740
Purchased/Contracted Services	378,366	539,850	516,460
Supplies	84,609	283,525	159,700
Capital Outlay	-	10,000	-
Interfund/Interdepartmental	27	75	-
Non-Departmental	-	-	(104,560)
Total	3,129,967	3,727,998	3,619,340
Transfers Out	30,531	-	6,680
Total Expenditures	$ 3,160,498	$ 3,727,998	$ 3,626,020

Fund 216

AUGUSTA, GEORGIA
BUILDING INSPECTIONS FUND
FISCAL YEAR 2012

	2010 Actuals	2011 Budget	2012 Budget
Revenues			
Licenses And Permits	$ 798,040	$ 1,091,145	$ 892,340
Investment Income	5,689	8,000	-
Other Financing Sources	-	-	169,230
Total Revenues	$ 803,729	$ 1,099,145	$ 1,061,570
Expenditures			
Personnel Services & Employee Benefits	$ 778,704	$ 824,140	$ 809,030
Purchased/Contracted Services	19,071	33,480	31,780
Supplies	24,185	43,025	36,860
Capital Outlay	-	13,750	-
Interfund/Interdepartmental	158,447	184,750	173,960
Non-Departmental	-	-	8,050
Total	980,407	1,099,145	1,059,680
Transfers Out	12,149	-	1,890
Total Expenditures	$ 992,556	$ 1,099,145	$ 1,061,570

Fund 217

AUGUSTA, GEORGIA
GENERAL FUND GRANTS
FISCAL YEAR 2012

	2010 Actuals	2011 Budget	2012 Budget
Revenues			
Intergovernmental Revenue	$ 2,773,255	$ 4,578,189	$ 1,873,090
Charges for Services	6,236	12,000	14,000
Contributions and Donations	23,764	14,600	406,320
Total	2,803,255	4,604,789	2,293,410
Transfers In	61,642	46,905	25,985
Total Revenues	$ 2,864,897	$ 4,651,694	$ 2,319,395
Expenditures			
Personnel Services & Employee Benefits	$ 92,942	$ 126,618	$ 112,250
Purchased/Contracted Services	434,851	725,522	1,201,970
Supplies	590,080	516,296	446,940
Capital Outlay	1,746,670	3,281,233	555,080
Interfund/Interdepartmental	355	25	-
Non-Departmental	-	2,000	3,155
Total Expenditures	$ 2,864,898	$ 4,651,694	$ 2,319,395

Fund 220

AUGUSTA, GEORGIA
HOUSING & COMMUNITY DEVELOPMENT FUND
FISCAL YEAR 2012

	2010 Actuals	2011 Budget	2012 Budget
Revenues			
Intergovernmental Revenue	$ 5,468,011	$ 13,502,326	$ 8,347,850
Investment Income	(103)	-	-
Miscellaneous Revenue	855,957	1,121,784	1,003,670
Total	6,323,865	14,624,110	9,351,520
Transfers In	544,460	355,000	793,280
Total Revenues	$ 6,868,325	$ 14,979,110	$ 10,144,800
Expenditures			
Personnel Services & Employee Benefits	$ 1,235,451	$ 1,376,192	$ 1,479,030
Purchased/Contracted Services	5,425,821	12,547,060	8,412,640
Supplies	37,452	93,868	93,240
Interfund/Interdepartmental	-	61,700	-
Debt Service	157,232	171,160	173,080
Non-Departmental	-	729,130	(16,310)
Total	6,855,956	14,979,110	10,141,680
Transfers Out	12,369	-	3,120
Total Expenditures	$ 6,868,325	$ 14,979,110	$ 10,144,800

Fund 221

AUGUSTA, GEORGIA
URBAN DEVELOPMENT ACTION GRANT FUND
FISCAL YEAR 2012

	2010 Actuals	2011 Budget	2012 Budget
Revenues			
Investment Income	$ 3,250	$ 12,300	$ 5,300
Miscellaneous Revenue	5,321	-	-
Other Financing Sources	-	40,000	-
Total Revenues	$ 8,571	$ 52,300	$ 5,300
Expenditures			
Purchased/Contracted Services	$ 20,297	$ 45,560	$ -
Supplies	2,615	510	-
Interfund/Interdepartmental	4,070	6,230	6,390
Other Costs	204	-	-
Non-Departmental	-	-	(1,090)
Total Expenditures	$ 27,186	$ 52,300	$ 5,300

Fund 222

AUGUSTA, GEORGIA
APPEALS BOARD FUND
FISCAL YEAR 2012

	2010 Actuals	2011 Budget	2012 Budget
Revenues			
Licenses And Permits	$ 14,000	$ 15,580	$ 14,000
Other Financing Sources	-	-	-
Total	14,000	15,580	14,000
Transfers In	15,480	7,680	11,370
Total Revenues	$ 29,480	$ 23,260	$ 25,370
Expenditures			
Purchased/Contracted Services	$ 19,444	$ 21,200	$ 23,260
Interfund/Interdepartmental	1,820	2,060	2,110
Total Expenditures	$ 21,264	$ 23,260	$ 25,370

Fund 231

AUGUSTA, GEORGIA
NPDES PERMT FEES FUND
FISCAL YEAR 2012

	2010 Actuals	2011 Budget	2012 Budget
Revenues			
Licenses And Permits	$ 14,963	$ 20,000	$ 20,000
Investment Income	843	-	-
Total Revenues	$ 15,806	$ 20,000	$ 20,000
Expenditures			
Purchased/Contracted Services	$ 1,750	$ 20,000	$ 20,000
Total Expenditures	$ 1,750	$ 20,000	$ 20,000

Fund 261

AUGUSTA, GEORGIA
URBAN SERVICES DISTRICT FUND
FISCAL YEAR 2012

	2010 Actuals	2011 Budget	2012 Budget
Revenues			
Taxes	$ 16,141,704	$ 15,950,170	$ 15,952,840
Use of money and property	339,345	240,000	300,000
Investment Income	32,200	40,000	40,000
Other Financing Sources	75	-	-
Total Revenues	$ 16,513,324	$ 16,230,170	$ 16,292,840
Expenditures			
Personal Services & Employee Benefits	$ 141,487	$ 142,880	$ 17,220
Purchased/Contracted Services	269,218	286,610	220,200
Supplies	16,277	22,240	6,750
Interfund/Interdepartmental	68,505	101,080	102,330
Other Costs	320,009	358,640	321,680
Non-Departmental	-	7,150	-
Total	815,496	918,600	668,180
Transfers Out	14,272,650	15,311,570	15,624,660
Total Expenditures	$ 15,088,146	$ 16,230,170	$ 16,292,840

Fund 271

AUGUSTA, GEORGIA
CAPITAL OUTLAY FUND
FISCAL YEAR 2012

	2010 Actuals	2011 Budget	2012 Budget
Revenues			
Taxes	$ 3,599,292	$ 3,463,750	$ 3,481,710
Intergovernmental Revenue	186,028	194,715	181,660
Investment Income	30,562	-	-
Other Financing Sources	20,618	2,165,413	-
Total	3,836,500	5,823,878	3,663,370
Transfers In	-	1,250,000	255,000
Total Revenues	$ 3,836,500	$ 7,073,878	$ 3,918,370
Expenditures			
Purchased/Contracted Services	$ 736,491	$ 468,244	$ 55,380
Supplies	844,259	683,980	-
Capital Outlay	1,787,226	1,427,869	255,000
Interfund/Interdepartmental	37,180	27,210	27,890
Other Costs	-	24,800	
Debt Service	25,427	28,000	-
Non-Departmental	-	1,430,085	2,233,860
Total	3,430,583	4,090,188	2,572,130
Transfers Out	2,329,354	2,983,690	1,346,240
Total Expenditures	$ 5,759,937	$ 7,073,878	$ 3,918,370

Fund 272

AUGUSTA, GEORGIA
FIRE PROTECTION FUND
FISCAL YEAR 2012

	2010 Actuals	2011 Budget	2012 Budget
Revenues			
Taxes	$ 16,193,402	$ 16,389,110	$ 16,697,570
Intergovernmental Revenue	-	275,800	275,800
Charges for Services	151,936	127,000	136,990
Investment Income	84,535	340,000	200,000
Other Financing Sources	5,273	1,203,674	-
Total	16,435,146	18,335,584	17,310,360
Transfers In	4,960,000	4,960,000	5,778,500
Total Revenues	$ 21,395,146	$ 23,295,584	$ 23,088,860
Expenditures			
Personnel Services & Employee Benefits	$ 18,124,830	$ 18,715,742	$ 19,314,710
Purchased/Contracted Services	356,958	678,780	705,900
Supplies	1,100,423	1,522,640	1,778,260
Capital Outlay	544,500	649,482	259,800
Interfund/Interdepartmental	1,510,725	1,728,940	1,799,810
Non-Departmental	-	-	(809,230)
Total	21,637,436	23,295,584	23,049,250
Transfers Out	277,549	-	39,610
Total Expenditures	$ 21,914,985	$ 23,295,584	$ 23,088,860

Fund 274

AUGUSTA, GEORGIA
OCCUPATION TAX FUND
FISCAL YEAR 2012

	2010 Actuals	2011 Budget	2012 Budget
Revenues			
Licenses And Permits	$ 2,186,476	$ 2,143,160	$ 2,518,840
Investment Income	1,263	-	-
Miscellaneous Revenue	9,642	-	-
Total Revenues	$ 2,197,381	$ 2,143,160	$ 2,518,840
Expenditures			
Interfund/Interdepartmental	$ 6,030	$ 6,360	$ 6,520
Transfers Out	2,191,350	2,136,800	2,512,320
Total Expenditures	$ 2,197,380	$ 2,143,160	$ 2,518,840

Fund 275

AUGUSTA, GEORGIA
STREET LIGHTS FUND
FISCAL YEAR 2012

	2010 Actuals	2011 Budget	2012 Budget
Revenues			
Charges for Services	$ 2,059,052	$ 2,340,000	$ 2,400,000
Investment Income	(99)	-	-
Total	2,058,953	2,340,000	2,400,000
Transfers In	2,775,840	2,700,000	2,745,000
Total Revenues	$ 4,834,793	$ 5,040,000	$ 5,145,000
Expenditures			
Personnel Services & Employee Benefits	$ 225,731	$ 243,560	$ 259,350
Purchased/Contracted Services	12,721	17,990	22,590
Supplies	3,943,633	4,666,470	4,827,240
Capital Outlay	95,366	23,500	-
Interfund/Interdepartmental	41,336	43,450	25,390
Non-Departmental	-	45,030	9,870
Total	4,318,787	5,040,000	5,144,440
Transfers Out	-	-	560
Total Expenditures	$ 4,318,787	$ 5,040,000	$ 5,145,000

Fund 276

AUGUSTA, GEORGIA
DOWNTOWN DEVELOPMENT AUTHORITY FUND
FISCAL YEAR 2012

	2010 Actuals	2011 Budget	2012 Budget
Revenues			
Taxes	$ 534,219	$ -	$ -
Investment Income	(1,433)	-	-
Total	532,786	-	-
Transfers In	253,106	167,420	167,740
Total Revenues	$ 785,892	$ 167,420	$ 167,740
Expenditures			
Interfund/Interdepartmental	$ 8,410	$ 12,810	$ 13,130
Other Costs	154,610	154,610	154,610
Debt Service	622,872	-	-
Total Expenditures	$ 809,310	$ 167,420	$ 167,740

Fund 277

AUGUSTA, GEORGIA
SHERIFF'S DEPT CAPITAL OUTLAY FUND
FISCAL YEAR 2012

	2010 Actuals	2011 Budget	2012 Budget
Revenues			
Charges for Services	$ 79,332	$ 200,000	$ 200,000
Investment Income	1,835	-	-
Total Revenues	$ 81,167	$ 200,000	$ 200,000
Expenditures			
Purchased/Contracted Services	$ -	$ 19,700	$ -
Supplies	37,070	140,775	200,000
Capital Outlay	-	39,525	-
Total	37,070	200,000	200,000
Total Expenditures	$ 37,070	$ 200,000	$ 200,000

Fund 278

AUGUSTA, GEORGIA
TAX ALLOCATION DISTRICTS
FISCAL YEAR 2012

	2010 Actuals	2011 Budget	2012 Budget
Revenues			
Real Property	$ -	$ -	$ 140,000
Local Options Sales Tax	-	-	635,050
Total Revenues	$ -	$ -	$ 775,050
Expenditures			
Purchased/Contracted Services	$ -	$ -	$ 50,000
Other Costs	-	-	725,050
Total	-	-	775,050
Total Expenditures	$ -	$ -	$ 775,050

AUGUSTA, GEORGIA
PROMOTION RICHMOND COUNTY FUND
FISCAL YEAR 2012

	2010 Actuals	2011 Budget	2012 Budget
Revenues			
Taxes	$ 4,094,576	$ 4,103,410	$ 4,103,400
Total Revenues	$ 4,094,576	$ 4,103,410	$ 4,103,400
Expenditures			
Other Costs	$ 3,548,549	$ 2,743,620	$ 2,743,610
Transfers Out	546,027	1,359,790	1,359,790
Total Expenditures	$ 4,094,576	$ 4,103,410	$ 4,103,400

AUGUSTA, GEORGIA
TRANSPORTATION AND TOURISM FUND
FISCAL YEAR 2012

	2010 Actuals	2011 Budget	2012 Budget
Revenues			
Charges for Services	$ 1,052,662	$ 1,030,680	$ 1,030,680
Investment Income	3,601	-	-
Other Financing Sources	-	119,000	-
Total	1,056,263	1,149,680	1,030,680
Total Revenues	$ 1,056,263	$ 1,149,680	$ 1,030,680
Expenditures			
Purchased/Contracted Services	$ 75,267	$ 249,680	$ 130,680
Supplies	204,860	-	-
Debt Service	-	350,000	350,000
Non-Departmental	-	550,000	-
Total	280,127	1,149,680	480,680
Transfers Out	350,000	-	550,000
Total Expenditures	$ 630,127	$ 1,149,680	$ 1,030,680

AUGUSTA, GEORGIA
URBAN REDEVELOPMENT PROJECTS FUND
FISCAL YEAR 2012

	2010 Actuals	2011 Budget	2012 Budget
Revenues			
Investment Income	$ (7,523)	$ -	$ -
Total	(7,523)	-	-
Transfers In	2,144,780	7,830,000	3,000,000
Total Revenues	$ 2,137,257	$ 7,830,000	$ 3,000,000
Expenditures			
Purchased/Contracted Services	$ 691,460	$ 3,830,000	$ 2,200,000
Supplies	1,453,320	3,200,000	-
Capital Outlay	-	800,000	800,000
Total Expenditures	$ 2,144,780	$ 7,830,000	$ 3,000,000

Fund 298

AUGUSTA, GEORGIA
SPECIAL 1% SALES TAX, PHASE II FUND
FISCAL YEAR 2012

	2010 Actuals	2011 Budget	2012 Budget
Revenues			
Investment Income	$ 31,692	$ -	$ -
Other Financing Sources	-	2,028,130	2,028,130
Total Revenues	$ 31,692	$ 2,028,130	$ 2,028,130
Expenditures			
Purchased/Contracted Services	$ 56,640	$ -	$ -
Capital Outlay	-	1,710,000	1,710,000
Interfund/Interdepartmental	35,510	28,130	28,830
Non-Departmental	-	290,000	289,300
Total Expenditures	$ 92,150	$ 2,028,130	$ 2,028,130

Fund 322

AUGUSTA, GEORGIA
SPECIAL 1% SALES TAX, PHASE III FUND
FISCAL YEAR 2012

	2010 Actuals	2011 Budget	2012 Budget
Revenues			
Intergovernmental Revenue	$ 275,447	$ -	$ -
Investment Income	297,970	-	-
Other Financing Sources	-	25,436,585	16,418,840
Total Revenues	$ 573,417	$ 25,436,585	$ 16,418,840
Expenditures			
Purchased/Contracted Services	$ 1,152,814	$ 1,712,410	$ 1,681,000
Supplies	1,274	26,000	25,000
Capital Outlay	3,509,246	13,961,300	9,260,000
Interfund/Interdepartmental	206,440	90,310	92,570
Non-Departmental	-	9,646,565	5,360,270
Total Expenditures	$ 4,869,774	$ 25,436,585	$ 16,418,840

Fund 323

AUGUSTA, GEORGIA
SPECIAL 1% SALES TAX, PHASE IV FUND
FISCAL YEAR 2012

	2010 Actuals	2011 Budget	2012 Budget
Revenues			
Intergovernmental Revenue	$ 851,445	$ -	$ -
Investment Income	368,060	-	-
Other Financing Sources	-	45,780,855	36,082,500
Total Revenues	$ 1,219,505	$ 45,780,855	$ 36,082,500
Expenditures			
Personnel Services & Employee Benefits	$ 936,933	$ 1,286,430	$ 1,324,270
Purchased/Contracted Services	2,167,004	14,611,335	11,576,190
Supplies	1,243,683	1,138,660	1,150,040
Capital Outlay	8,574,993	15,638,210	10,120,510
Interfund/Interdepartmental	1,163,333	1,049,140	1,074,290
Other Costs	210,172	277,900	277,900
Non-Departmental	6,421	11,779,180	10,555,400
Total	14,302,539	45,780,855	36,078,600
Transfers Out	22,413	-	3,900
Total Expenditures	$ 14,324,952	$ 45,780,855	$ 36,082,500

Fund 324

AUGUSTA, GEORGIA
SPECIAL 1% SALES TAX, PHASE V FUND
FISCAL YEAR 2012

	2010 Actuals	2011 Budget	2012 Budget
Revenues			
Taxes	$ 36,724,791	$ -	$ -
Intergovernmental Revenue	-	338,670	-
Investment Income	983,753	500,000	500,000
Other Financing Sources	-	78,653,980	38,501,940
Total Revenues	$ 37,708,544	$ 79,492,650	$ 39,001,940
Expenditures			
Personnel Services & Employee Benefits	$ 639,494	$ 814,210	$ -
Purchased/Contracted Services	30,793,931	36,081,245	20,570,970
Supplies	212,587	1,653,309	1,400,610
Capital Outlay	25,623,120	24,892,756	13,988,520
Interfund/Interdepartmental	548,794	504,400	516,840
Other Costs	15,144	125,000	125,000
Debt Service	-	1,623,310	-
Non-Departmental	-	4,102,570	2,400,000
Total	57,833,070	69,796,800	39,001,940
Transfers Out	9,697,900	9,695,850	-
Total Expenditures	$ 67,530,970	$ 79,492,650	$ 39,001,940

Fund 325

AUGUSTA, GEORGIA
URBAN SPECIAL 1% SALES TAX, PHASE II FUND
FISCAL YEAR 2012

	2010 Actuals	2011 Budget	2012 Budget
Revenues			
Investment Income	$ 5,883	$ -	$ -
Other Financing Sources	-	244,620	244,620
Total Revenues	$ 5,883	$ 244,620	$ 244,620
Expenditures			
Purchased/Contracted Services	$ 37,718	$ 110,000	$ 110,000
Capital Outlay	-	40,000	40,000
Interfund/Interdepartmental	4,010	4,620	4,740
Non-Departmental	-	90,000	89,880
Total Expenditures	$ 41,728	$ 244,620	$ 244,620

Fund 326

AUGUSTA, GEORGIA
URBAN SPECIAL 1% SALES TAX, PHASE III FUND
FISCAL YEAR 2012

	2010 Actuals	2011 Budget	2012 Budget
Revenues			
Investment Income	$ 4,559	$ -	$ -
Other Financing Sources	-	724,800	474,800
Total Revenues	$ 4,559	$ 724,800	$ 474,800
Expenditures			
Purchased/Contracted Services	$ 146,413	$ 350,000	$ 100,000
Capital Outlay	2,332	40,000	40,000
Interfund/Interdepartmental	11,520	24,800	25,420
Non-Departmental	-	310,000	309,380
Total Expenditures	$ 160,265	$ 724,800	$ 474,800

Fund 327

AUGUSTA, GEORGIA
SPECIAL 1% SALES TAX, PHASE VI FUND
FISCAL YEAR 2012

	2010 Actuals	2011 Budget	2012 Budget
Revenues			
Taxes	$ -	$ 37,200,000	$ 37,200,000
Investment Income	32,975	-	-
Other Financing Sources	-	51,025,250	48,831,020
Total	32,975	88,225,250	86,031,020
Transfers In	24,143,350	-	-
Total Revenues	$ 24,176,325	$ 88,225,250	$ 86,031,020
Expenditures			
Personnel Services & Employee Benefits	$ -	$ 476,280	$ 944,770
Purchased/Contracted Services	441,282	12,143,400	12,050,000
Supplies	11,149	210,700	210,700
Capital Outlay	144,412	11,966,825	11,025,000
Interfund/Interdepartmental	-	-	8,630
Other Costs	250,000	13,175	7,571,000
Non-Departmental	-	52,204,620	52,808,250
Total	846,843	77,015,000	84,618,350
Transfers Out	-	11,210,250	1,412,670
Total Expenditures	$ 1,693,686	$ 88,225,250	$ 86,031,020

Fund 328

AUGUSTA, GEORGIA
REVENUE BOND SERIES 2010
FISCAL YEAR 2012

	2010 Actuals	2011 Budget	2012 Budget
Revenues			
Other Financing Sources	$ -	$ 24,000,000	$ 19,000,000
Total	-	24,000,000	19,000,000
Transfers In	24,546,027	-	-
Total Revenues	$ 24,546,027	$ 24,000,000	$ 19,000,000
Expenditures			
Purchased/Contracted Services	$ -	$ 1,205,000	$ 5,250,000
Capital Outlay	-	17,253,350	8,250,000
Other Costs	-	5,000,000	5,000,000
Non Departmental	-	541,650	500,000
Total	-	24,000,000	19,000,000
Total Expenditures	$ -	$ 24,000,000	$ 19,000,000

Fund 361

AUGUSTA, GEORGIA
COLISEUM AUTHORITY REVENUE BOND SERIES 2010 FUND
FISCAL YEAR 2012

	2010 Actuals	2011 Budget	2012 Budget
Revenues			
Taxes	$ -	$ 367,300	$ 367,370
Investment Income	10,173	-	-
Other Financing Sources	24,438,820	-	-
Total	24,448,993	367,300	367,370
Transfers In	-	1,359,790	1,359,790
Total Revenues	$ 24,448,993	$ 1,727,090	$ 1,727,160
Expenditures			
Debt Service	$ 377,643	$ 1,727,090	$ 1,727,160
Total Expenditures	$ -	$ 1,727,090	$ 1,727,160

Fund 421

AUGUSTA, GEORGIA
G/O SALES TAX BONDS 2009 FUND
FISCAL YEAR 2012

	2010 Actuals	2011 Budget	2012 Budget
Revenues			
Other Financing Sources	$ 40,575	$ -	$ -
Transfers In	-	9,960,250	772,000
Total Revenues	$ 40,575	$ 9,960,250	$ 772,000
Expenditures			
Debt Service	$ 935,979	$ 9,960,250	$ 772,000
Total Expenditures	$ 935,979	$ 9,960,250	$ 772,000

Fund 432

AUGUSTA, GEORGIA
G/O SALES TAX BONDS 2010 FUND
FISCAL YEAR 2012

	2010 Actuals	2011 Budget	2012 Budget
Revenues			
Other Financing Sources	$ 23,266,444	$ -	$ -
Transfers In	-	1,766,450	639,000
Total Revenues	$ 23,266,444	$ 1,766,450	$ 639,000
Expenditures			
Debt Service	$ 247,986	$ 1,766,450	$ 639,000
Total	247,986	1,766,450	639,000
Transfers Out	22,893,350	-	-
Total Expenditures	$ 23,141,336	$ 1,766,450	$ 639,000

Fund 433

AUGUSTA, GEORGIA
WATER & SEWERAGE FUND
FISCAL YEAR 2012

	2010 Actuals	2011 Budget	2012 Budget
Revenues			
Intergovernmental Revenue	$ 10,427,491	$ 5,050,810	$ 22,385,330
Charges for Services	73,730,256	73,476,750	79,393,580
Ivestment Income	163,973	154,000	79,000
Miscellaneous Revenue	210,253	245,650	210,250
Other Financing Sources	32,104	41,758,641	37,214,950
Total Revenues	$ 84,564,077	$ 120,685,851	$ 139,283,110
Expenditures			
Personnel Services & Employee Benefits	$ 13,010,676	$ 16,656,760	$ 17,185,840
Purchased/Contracted Services	8,304,357	9,500,660	10,350,310
Supplies	8,900,457	10,850,297	11,569,890
Capital Outlay	-	9,096,162	11,344,700
Interfund/Interdepartmental	5,754,590	6,243,590	6,489,900
Depreciation and Amortization	22,791,229	22,841,490	25,491,000
Other Costs	575,995	780,000	600,000
Debt Service	1,369,973	2,344,992	3,152,480
Non-Departmental	-	677,210	206,290
Total	60,707,277	78,991,161	86,390,410
Transfers Out	48,980,769	41,694,690	52,892,700
Total Expenditures	$ 109,688,046	$ 120,685,851	$ 139,283,110

Fund 506

AUGUSTA, GEORGIA
WATER & SEWERAGE RENEWAL & EXTENSION FUND
FISCAL YEAR 2012

	2010 Actuals	2011 Budget	2012 Budget
Revenues			
Other Financing Sources	$ -	$ 26,430,930	$ -
Transfers In	19,643,941	12,007,720	23,204,600
Total Revenues	$ 19,643,941	$ 38,438,650	$ 23,204,600
Expenditures			
Purchased/Contracted Services	$ 1,905,031	$ 6,583,030	$ -
Capital Outlay	(1,889,531)	31,635,450	-
Interfund/Interdepartmental	6,690	7,720	7,910
Non-Departmental	-	212,450	23,196,690
Total Expenditures	$ 22,190	$ 38,438,650	$ 23,204,600

AUGUSTA, GEORGIA
1996 WATER & SEWERAGE BOND FUND
FISCAL YEAR 2012

	2010 Actuals	2011 Budget	2012 Budget
Revenues			
Other Financing Sources	$ 124,764	$ 219,830	$ -
Total	124,764	219,830	-
Transfers In	4,538,006	4,512,700	4,500,780
Total Revenues	$ 4,662,770	$ 4,732,530	$ 4,500,780
Expenditures			
Debt Service	$ 2,955,910	$ 4,732,530	$ 4,500,780
Total Expenditures	$ 2,955,910	$ 4,732,530	$ 4,500,780

AUGUSTA, GEORGIA
2000 WATER & SEWERAGE BOND SERIES FUND
FISCAL YEAR 2012

	2010 Actuals	2011 Budget	2012 Budget
Revenues			
Investment Income	$ 3	$ -	$ -
Other Financing Sources	221,258	467,025	224,700
Total	221,261	467,020	224,700
Transfers In	6,953,037	6,727,120	6,727,530
Total Revenues	$ 7,174,298	$ 7,194,140	$ 6,952,230
Expenditures			
Purchased/Contracted Services	$ -	$ 18,600	$ -
Capital Outlay	(25,360)	139,880	-
Interfund/Interdepartmental	25,360	4,620	4,740
Debt Service	4,743,461	6,943,760	6,947,490
Non-Departmental	-	87,280	-
Total Expenditures	$ 4,743,461	$ 7,194,140	$ 6,952,230

Fund 509

AUGUSTA, GEORGIA
WATER & SEWERAGE BOND 2002 SERIES FUND
FISCAL YEAR 2012

	2010 Actuals	2011 Budget	2012 Budget
Revenues			
Investment Income	$ 18	$ -	$ -
Other Financing Sources	97,190	1,802,160	97,190
Total	97,208	1,802,160	97,190
Transfers In	9,257,920	9,839,440	9,843,500
Total Revenues	$ 9,355,128	$ 11,641,600	$ 9,940,690
Expenditures			
Purchased/Contracted Services	$ 702,296	$ 463,420	$ -
Capital Outlay	(708,956)	535,390	-
Interfund/Interdepartmental	11,490	8,770	8,990
Debt Service	6,814,260	9,955,890	9,865,260
Non Departmental	-	678,130	66,440
Total Expenditures	$ 6,819,090	$ 11,641,600	$ 9,940,690

Fund 510

AUGUSTA, GEORGIA
W&S BOND 2004 SERIES FUND
FISCAL YEAR 2012

	2010 Actuals	2011 Budget	2012 Budget
Revenues			
Intergovernmental Revenue	$ 761,855	$ -	$ -
Investment Income	1,063	-	-
Other Financing Sources	201,031	11,811,871	201,040
Total	963,949	11,811,871	201,040
Transfers In	8,418,330	8,411,630	8,411,920
Total Revenues	$ 9,382,279	$ 20,223,501	$ 8,612,960
Expenditures			
Purchased/Contracted Services	$ 323,166	$ 873,570	$ -
Capital Outlay	(340,469)	3,563,940	-
Interfund/Interdepartmental	18,330	11,630	11,920
Debt Service	7,258,085	8,480,670	8,480,670
Non-Departmental	-	7,293,691	120,370
Total Expenditures	$ 7,259,112	$ 20,223,501	$ 8,612,960

Fund 511

AUGUSTA, GEORGIA
WASTE MANAGEMENT FUND
FISCAL YEAR 2012

	2010 Actuals	2011 Budget	2012 Budget
Revenues			
Charges for Services	$ 10,563,200	$ 10,301,550	$ 11,432,040
Investment Income	95,871	-	-
Miscellaneous Revenue	(11)	-	-
Other Financing Sources	156,948	4,570,341	-
Total	10,816,008	14,871,891	11,432,040
Transfers In	2,573,325	-	-
Total Revenues	$ 13,389,333	$ 14,871,891	$ 11,432,040
Expenditures			
Personnel Services & Employee Benefits	$ 1,172,404	$ 1,997,170	$ 1,710,110
Purchased/Contracted Services	1,256,560	2,369,113	1,832,180
Supplies	2,272,187	2,668,730	2,986,000
Capital Outlay	750,675	4,682,858	1,600,000
Interfund/Interdepartmental	573,867	550,700	594,540
Depreciation and Amortization	776,036	800,000	850,000
Other Costs	-	-	255,000
Non-Departmental	-	85,630	9,610
Total	6,801,729	13,154,201	9,837,440
Transfers Out	2,489,635	1,717,690	1,594,600
Total Expenditures	$ 9,291,364	$ 14,871,891	$ 11,432,040

Fund 541

AUGUSTA, GEORGIA
GARBAGE COLLECTION FUND
FISCAL YEAR 2012

	2010 Actuals	2011 Budget	2012 Budget
Revenues			
Charges for Services	$ 15,626,418	$ 15,440,230	$ 18,928,130
Investment Income	50,795	-	-
Other Financing Sources	-	580,519	-
Total	15,677,213	16,020,749	18,928,130
Transfers In	2,947,301	2,960,840	3,100,430
Total Revenues	$ 18,624,514	$ 18,981,589	$ 22,028,560
Expenditures			
Personnel Services & Employee Benefits	$ 353,646	$ 1,250,480	$ 1,207,820
Purchased/Contracted Services	14,310,720	14,736,730	17,411,340
Supplies	66,493	241,640	365,500
Capital Outlay	-	839,519	355,000
Interfund/Interdepartmental	42,681	84,710	728,350
Depreciation and Amortization	796,284	600,000	850,000
Other Costs	-	372,960	393,660
Non-Departmental	-	54,140	14,210
Total	15,569,824	18,180,179	21,325,880
Transfers Out	5,283	801,410	702,680
Total Expenditures	$ 15,575,107	$ 18,981,589	$ 22,028,560

Fund 542

AUGUSTA, GEORGIA
WASTE MANAGEMENT 2004 BONDS FUND
FISCAL YEAR 2012

	2010 Actuals	2011 Budget	2012 Budget
Revenues			
Investment Income	$ 3,387	$ -	$ -
Other Financing Sources	13,979	-	-
Total	17,366	-	-
Transfers In	2,208,150	1,298,320	610,200
Total Revenues	$ 2,225,516	$ 1,298,320	$ 610,200
Expenditures			
Interfund/Interdepartmental	$ 4,600	$ 3,320	$ 3,400
Depreciation and Amortization	378,344	380,000	380,000
Debt Service	123,493	607,850	226,800
Non-Departmental	-	307,150	-
Total Expenditures	$ 506,437	$ 1,298,320	$ 610,200

Fund 543

AUGUSTA, GEORGIA
WASTE MANAGEMENT 2010 BONDS FUND
FISCAL YEAR 2012

	2010 Actuals	2011 Budget	2012 Budget
Revenues			
Transfers In	$ -	$ 535,000	$ 686,800
Total Revenues	$ -	$ 535,000	$ 686,800
Expenditures			
Debt Service	$ 285,630	$ 535,000	$ 686,800
Transfers Out	2,573,325	-	-
Total Expenditures	$ 2,858,955	$ 535,000	$ 686,800

Fund 544

AUGUSTA, GEORGIA
TRANSIT FUND
FISCAL YEAR 2012

	2010 Actuals	2011 Budget	2012 Budget
Revenues			
Intergovernmental Revenue	$ 3,733,228	$ 5,716,330	$ 3,685,190
Charges for Services	727,297	756,150	702,300
Investment Income	18,496	10,000	10,000
Miscellaneous Revenue	846	-	-
Other Financing Sources	3,506	-	18,000
Total	4,483,373	6,482,480	4,415,490
Transfers In	1,900,000	4,000,000	1,855,680
Total Revenues	$ 6,383,373	$ 10,482,480	$ 6,271,170
Expenditures			
Personnel Services & Employee Benefits	$ 3,041,302	$ 3,655,080	$ 267,840
Purchased/Contracted Services	298,992	1,277,244	4,067,890
Supplies	684,535	2,541,270	2,370,210
Capital Outlay	-	3,569,930	-
Interfund/Interdepartmental	278,090	(732,459)	(1,085,350)
Depreciation and Amortization	597,252	750,000	650,000
Non-Departmental	-	(578,585)	580
Total	4,900,171	10,482,480	6,271,170
Transfers Out	39,144	-	-
Total Expenditures	$ 4,939,315	$ 10,482,480	$ 6,271,170

Fund 546

AUGUSTA, GEORGIA
AUGUSTA REGIONAL AIRPORT FUND
FISCAL YEAR 2012

	2010 Actuals	2011 Budget	2012 Budget
Revenues			
Intergovernmental Revenue	$ 377,018	$ 15,490,349	$ 3,200,000
Charges for Services	17,205,291	23,511,940	26,540,940
Investment Income	81,901	91,500	111,100
Miscellaneous Revenue	50,415	6,073,950	26,777,665
Total Revenues	$ 17,714,625	$ 45,167,739	$ 56,629,705
Expenditures			
Personnel Services & Employee Benefits	$ 3,719,779	$ 4,156,890	$ 4,395,230
Purchased/Contracted Services	1,343,926	2,145,040	1,851,620
Supplies	9,199,599	12,950,570	16,096,550
Capital Outlay	32	6,526,089	29,971,670
Interfund/Interdepartmental	221,460	260,650	282,380
Depreciation and Amortization	2,181,241	-	-
Debt Service	1,073,596	1,550,740	1,550,740
Non-Departmental	-	17,503,760	2,366,195
Total	17,739,633	45,093,739	56,514,385
Transfers Out	44,498	74,000	115,320
Total Expenditures	$ 17,784,131	$ 45,167,739	$ 56,629,705

Fund 551

AUGUSTA, GEORGIA
DANIEL FIELD AIRPORT FUND
FISCAL YEAR 2012

	2010 Actuals	2011 Budget	2012 Budget
Revenues			
Intergovernmental Revenue	$ 155,602	$ 503,194	$ 114,640
Charges for Services	101,029	62,280	115,850
Investment Income	2,097	4,500	1,000
Miscellaneous Revenue	38,880	-	-
Total Revenues	$ 297,608	$ 569,974	$ 231,490
Expenditures			
Personnel Services & Employee Benefits	$ 25,166	$ 5,510	$ 45,760
Purchased/Contracted Services	46,135	82,522	60,120
Supplies	15,826	31,213	21,120
Interfund/Interdepartmental	-	334,589	-
Depreciation and Amortization	8,860	14,140	14,490
Non-Departmental	84,504	102,000	90,000
Total Expenditures	$ 180,491	$ 569,974	$ 231,490

Fund 552

AUGUSTA, GEORGIA
RISK MANAGEMENT FUND
FISCAL YEAR 2012

	2010 Actuals	2011 Budget	2012 Budget
Revenues			
Charges for Services	$ 1,683,574	$ 2,441,840	$ 2,328,560
Fines and Forfeitures	6,524	-	-
Investment Income	10,030	-	-
Total Revenues	$ 1,700,128	$ 2,441,840	$ 2,328,560
Expenditures			
Personnel Services & Employee Benefits	$ 337,806	$ 407,480	$ 461,630
Purchased/Contracted Services	452,366	628,190	594,690
Supplies	67,440	171,170	166,240
Capital Outlay	-	25,000	-
Interfund/Interdepartmental	917,859	1,201,420	1,098,820
Depreciation and Amortization	1,722	1,750	2,000
Cost Reimbursement	(72,320)	-	-
Non-Departmental	-	6,830	5,180
Total Expenditures	$ 1,704,873	$ 2,441,840	$ 2,328,560

Fund 611

AUGUSTA, GEORGIA
EMPLOYEE HEATH BENEFITS FUND
FISCAL YEAR 2012

	2010 Actuals	2011 Budget	2012 Budget
Revenues			
Charges for Services	$ 18,745,479	$ 20,246,920	$ 22,649,030
Investment Income	(26,740)	(35,000)	(35,000)
Total	18,718,739	20,211,920	22,614,030
Transfers In	1,529,093	-	312,120
Total Revenues	$ 20,247,832	$ 20,211,920	$ 22,926,150
Expenditures			
Purchased/Contracted Services	$ 82,958	$ 55,000	$ 412,120
Interfund/Interdepartmental	20,163,326	20,113,690	22,514,030
Non-Departmental	-	43,230	-
Total	20,246,284	20,211,920	22,926,150
Transfers Out	1,548	-	-
Total Expenditures	$ 20,247,832	$ 20,211,920	$ 22,926,150

Fund 616

AUGUSTA, GEORGIA
WORKERS COMPENSATION FUND
FISCAL YEAR 2012

	2010 Actuals	2011 Budget	2012 Budget
Revenues			
Charges for Services	$ 2,170,030	$ 1,909,520	$ 1,809,810
Investment Income	407	-	-
Total Revenues	$ 2,170,437	$ 1,909,520	$ 1,809,810
Expenditures			
Interfund/Interdepartmental	$ 2,170,437	$ 1,909,520	$ 1,809,810
Total Expenditures	$ 2,170,437	$ 1,909,520	$ 1,809,810

AUGUSTA, GEORGIA
UNEMPLOYMENT FUND
FISCAL YEAR 2012

	2010 Actuals	2011 Budget	2012 Budget
Revenues			
Charges for Services	$ 266,580	$ 245,150	$ 320,000
Investment Income	(1,504)	-	-
Total Revenues	$ 265,076	$ 245,150	$ 320,000
Expenditures			
Interfund/Interdepartmental	$ 265,076	$ 245,150	$ 320,000
Total Expenditures	$ 265,076	$ 245,150	$ 320,000

Fund 622

AUGUSTA, GEORGIA
LONG-TERM DISABILITY INSURANCE FUND
FISCAL YEAR 2012

	2010 Actuals	2011 Budget	2012 Budget
Revenues			
Charges for Services	$ 486,432	$ 568,000	$ 568,000
Investment Income	(224)	-	-
Total	486,208	568,000	568,000
Transfers In	1,548	-	-
Total Revenues	$ 487,756	$ 568,000	$ 568,000
Expenditures			
Interfund/Interdepartmental	$ 487,756	$ 568,000	$ 568,000
Total Expenditures	$ 487,756	$ 568,000	$ 568,000

AUGUSTA, GEORGIA
FLEET OPERATIONS & MANAGEMENT FUND
FISCAL YEAR 2012

	2010 Actuals	2011 Budget	2012 Budget
Revenues			
Charges for Services	$ 5,026,670	$ 5,450,220	$ 5,430,510
Investment Income	(665)	-	-
Miscellaneous Revenue	400	3,500	3,500
Other Financing Sources	4,669	25,000	25,000
Total Revenues	$ 5,031,074	$ 5,478,720	$ 5,459,010
Expenditures			
Personnel Services & Employee Benefits	$ 119,726	$ 134,070	$ 143,530
Purchased/Contracted Services	4,544,238	4,887,520	4,896,550
Supplies	159,323	191,420	191,930
Interfund/Interdepartmental	185,683	204,270	205,850
Depreciation and Amortization	19,446	28,000	20,000
Non-Departmental	-	33,440	1,150
Total	5,028,416	5,478,720	5,459,010
Transfers Out	3,123	-	-
Total Expenditures	$ 5,031,539	$ 5,478,720	$ 5,459,010

AUGUSTA, GEORGIA
GMA LEASE PROGRAM FUND
FISCAL YEAR 2012

	2010 Actuals	2011 Budget	2012 Budget
Revenues			
Investment Income	$ 266,574	$ 895,170	$ 928,400
Transfers In	2,159,999	2,049,550	1,609,480
Total Revenues	$ 2,426,573	$ 2,944,720	$ 2,537,880
Expenditures			
Debt Service	$ 2,426,573	$ 2,838,280	$ 2,537,880
Total Expenditures	$ 2,426,573	$ 2,944,720	$ 2,537,880

AUGUSTA, GEORGIA
1945 PENSION FUND
FISCAL YEAR 2012

	2010 Actuals	2011 Budget	2012 Budget
Revenues			
Investment Income	$ (183,142)	$ 740,000	$ 851,000
Miscellaneous Revenue	312,091	209,000	209,000
Other Financing Sources	-	81,000	-
Total Revenues	$ 128,949	$ 1,030,000	$ 1,060,000
Expenditures			
Personnel Services & Employee Benefits	$ 979,295	$ 980,000	$ 1,010,000
Purchased/Contracted Services	33,117	50,000	50,000
Total Expenditures	$ 1,012,412	$ 1,030,000	$ 1,060,000

AUGUSTA, GEORGIA
URBAN 1949 PENSION PLAN FUND
FISCAL YEAR 2012

	2010 Actuals	2011 Budget	2012 Budget
Revenues			
Investment Income	$ 3,972,829	$ 3,750,000	$ 3,750,000
Miscellaneous Revenue	1,634,770	1,385,000	1,385,000
Other Financing Sources	-	800,000	-
Total Revenues	$ 5,607,599	$ 5,935,000	$ 5,135,000
Expenditures			
Personnel Services & Employee Benefits	$ 4,570,772	$ 4,550,000	$ 4,700,000
Purchased/Contracted Services	393,102	350,000	350,000
Other Costs	-	30,000	-
Non-Departmental	-	1,005,000	85,000
Total Expenditures	$ 4,963,874	$ 5,935,000	$ 5,135,000

Fund 763

AUGUSTA, GEORGIA
OTHER URBAN PENSION PLAN FUND
FISCAL YEAR 2012

	2010 Actuals	2011 Budget	2012 Budget
Revenues			
Transfers In	$ 1,460,762	$ 1,548,560	$ 1,579,210
Total Revenues	$ 1,460,762	$ 1,548,560	$ 1,579,210
Expenditures			
Personnel Services & Employee Benefits	$ 1,358,446	$ 1,546,560	$ 1,577,210
Purchased/Contracted Services	3,211	2,000	2,000
Total	1,361,657	1,548,560	1,579,210
Transfers Out	99,105	-	-
Total Expenditures	$ 1,460,762	$ 1,548,560	$ 1,579,210

Fund 764

AUGUSTA, GEORGIA
EXP TRUST FUND-PERPETUAL CARE
FISCAL YEAR 2012

	2010 Actuals	2011 Budget	2012 Budget
Revenues			
Investment Income	$ 20,182	$ 76,140	$ 20,000
Miscellaneous Revenue	72	-	-
Other Financing Sources	-	-	20,000
Total Revenues	$ 20,254	$ 76,140	$ 40,000
Expenditures			
Purchased/Contracted Services	$ 15,437	$ 19,060	$ 12,600
Supplies	9,798	36,080	27,400
Capital Outlay	5,346	21,000	-
Total Expenditures	$ 30,581	$ 76,140	$ 40,000

Fund 791

AUGUSTA, GEORGIA
EXP TRUST FUND-JOSEPH LAMAR
FISCAL YEAR 2012

	2010 Actuals	2011 Budget	2012 Budget
Revenues			
Investment Income	$ 308	$ 180	$ 180
Total Revenues	$ 308	$ 180	$ 180
Expenditures			
Non-Departmental	$ -	$ 180	$ 180
Total Expenditures	$ -	$ 180	$ 180

Fund 792

AUGUSTA, GEORGIA
URBAN REDEVELOPMENT AGENCY FUND
FISCAL YEAR 2012

	2010 Actuals	2011 Budget	2012 Budget
Revenues			
Investment Income	$ 24,166	$ -	$ -
Other Financing Sources	-	8,378,130	3,000,000
Total	-	8,378,130	3,000,000
Transfers In	1,000,000	-	550,000
Total Revenues	$ 1,000,000	$ 8,378,130	$ 3,550,000
Expenditures			
Debt Services	$ 59,872	$ 548,130	$ 550,000
Total	59,872	548,130	550,000
Transfers Out	3,144,780	7,830,000	3,000,000
Total Expenditures	$ 3,204,652	$ 8,378,130	$ 3,550,000

Fund 950