







AUGUSTA, GEORGIA
ADOPTED BUDGET
FISCAL YEAR 2013

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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
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November 21, 2012

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 attached the fiscal year 2013 Augusta Georgia budget as approved on November 20, 2012. One of the many challenges we faced in developing this year's budget was the impact of the actions taken by law makers (both federal and state) outside of our jurisdiction. It was the will of this body to balance the 2013 budget through austerity measures as opposed to utilizing available options to increase revenues. The 2013 budget assumes a 1% growth in the tax digest and a $500,000 decrease in sales tax collections.

The projected decrease in sales tax collections represents the loss of sales tax that was paid by manufactures on purchased energy. This is an example of how actions of others impact our budget. This sales tax exemption is being phased in over four years by the State of Georgia and the estimated impact to our budget in 2016 will be a $2 million loss in revenues. Other decisions that have been or will be made outside of our control include: changing from an annual ad valorem tax on motor vehicles to a onetime fee at the time purchase (state) and the federal government's resolution of the "fiscal cliff" and the resulting sequestration.

The choices made to balance the general fund budget include the approval of:

- No new programs or projects
- No new personnel
- No cost of living (COLA) increase for our employees
- The use of $4.2 million of fund balance.

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 continue our budget discussions starting in January 2013, so that we may continue to define the level of service that will be provided to our citizens.

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

Sincerely,

Frederick L. Russell
Administrator

Elected Officials December 31, 2012

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)

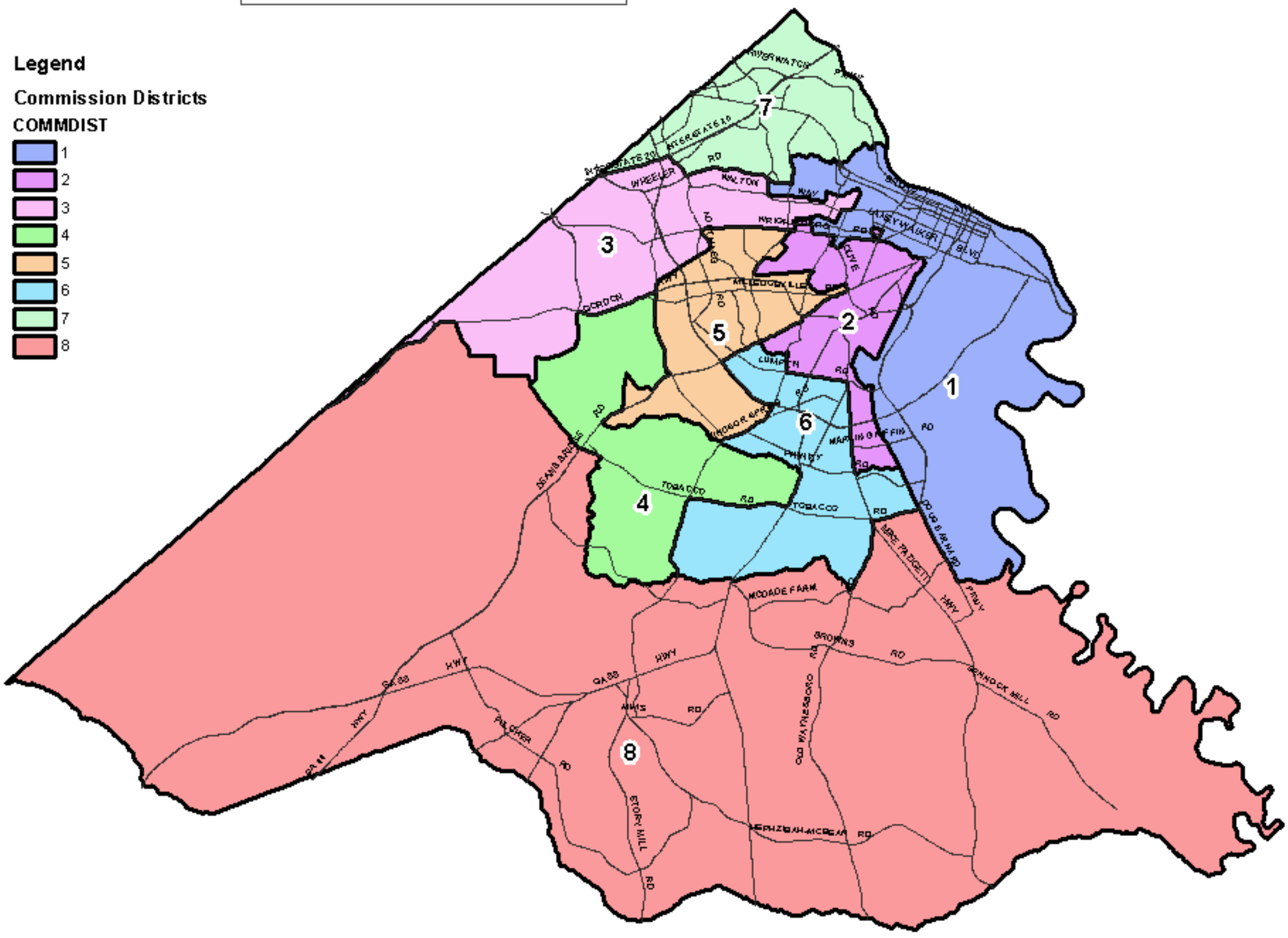
Commission Districts

Legend

Commission Districts

COMMDIST

- 1
- 2
- 3
- 4
- 5
- 6
- 7
- 8





Appointed Officials December 31, 2012

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
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William P. 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 2013

THE BUDGET PROCESS

The budget has several major purposes. It converts Augusta Georgia's long-range plans and policies into services and programs; serves as a vehicle to communicate these plans to the public; details costs of the Consolidated Government's services and programs; and outlines the revenues (taxes and fees) that support Augusta Georgia's 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 Manual which embodies the budget formulation guidelines. This manual provides specific guidelines such as inflation factors and computation/projection methodologies. Based on these guidelines, all Augusta Georgia 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 13, 2012 in accordance with procedures established by the Budget Calendar. The budget requests of 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 2012 service levels.

After analyzing the budget requests, Finance 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 2013 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 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 Georgia 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 Commission budget work sessions in November 2012. After careful deliberation, the Proposed Budget, as modified for additions and deletions, was adopted by the Commission on November 20, 2012.

AUGUSTA, GEORGIA
2013 BUDGET PLANNING CALENDAR

JULY 2012

July 17, 2012	Commission approves FY 2013 Budget Calendar.
July 19, 2012	Distribution of Budget Calendar and Instructions during department head meeting.
July 23, 2012	Departments **with** IFAS access may start entering in Budget Item Detail.

AUGUST 2012

August 6, 2012	Departmental Budgets due to Finance (for departments **without** access to IFAS system). Budget analysts begin review of proposed budgets for budget hearings.
August 13, 2012	Budget Item Detail deadline for IFAS users.

SEPTEMBER 2012

Sept. 4-14, 2012	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 28, 2012	Budget summary presented to Administrator by Finance Department.

OCTOBER 2012

October 16, 2012	FY 2013 Proposed Budget presented to Augusta Georgia Commission by the Administrator.
October 30, 2012	Publish Public Hearing Notice in newspaper.

NOVEMBER 2012

November 8, 2012	***PUBLIC TOWN MEETING / COMMISSION MEETING*** Public Hearing of 2013 Budget.
November 13, 2012	Publish Notice of Budget Adoption in newspaper.
November 20, 2012	Adoption of the FY 2013 Budget by the Augusta Georgia Commission.

JANUARY 2013

January 1, 2013	Effective date for the Fiscal year 2013 Budget.

BUDGETS AND BUDGETARY ACCOUNTING

Augusta Georgia 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 budget to the Augusta Georgia Commission in October.

3) The Augusta Georgia 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 Funds 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 Georgia 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 Georgia 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 Georgia 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 2013 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 2013

AUGUSTA, GEORGIA
FY 2013 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 Government
- 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, Richmond County Public Facilities, Inc., Richmond County Coliseum Authority, and Urban Redevelopment 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 Georgia 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 Georgia:

GOVERNMENTAL FUND TYPES

Governmental Funds are those through which most governmental functions are financed. The acquisition, use and balances 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 Georgia Governmental Fund Types:

General Fund - The General Fund is the general operating fund. 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 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 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 on a cost-reimbursement basis.

FIDUCIARY FUND TYPES

Fiduciary Funds are used to account for assets held 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 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 Georgia 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 Georgia in the past and have allowed Augusta Georgia to maintain its financial stability, even during economic recessions.

OPERATING BUDGET GUIDELINES

1. Essential services will receive first priority for funding.

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

REVENUE POLICIES

In Augusta Georgia's fiscal administration, management of revenues must be a primary concern along with the careful review and control of expenditures.

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

2. The Consolidated Government will follow an aggressive policy of collecting revenues.

3. The Consolidated Government 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 Consolidated Government will review fees/charges annually.

4. The Consolidated Government 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 Georgia 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 Georgia 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 Georgia 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 2012 Tax Digest is set at $5.25 billion compared to $5.13 in 2011.

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 2012 Tax Digest. It does not include millage rates levied by Richmond County Board of Education.

YEAR 2011/2012 TAX RATE

COUNTYWIDE					URBAN			
	2011	2012	Difference		2011	2012	Difference	
County-wide M&O	8.075	8.085	.010		8.075	8.085	.010	
Capital Outlay	0.784	0.785	.001		0.784	0.785	.001	
County Bonds	0	0	N/A		0	0	N/A	
Fire*	1.602	2.152	.550		N/A	N/A	N/A	
Urban M&O	N/A	N/A	N/A		8.002	8.026	.024	
Total*	10.461	11.022	.561		16.861	16.896	.035	

*note Residents of the Blythe Fire District pay a fire tax rate of 3.358 making their 2012 Total Tax Rate 12.228.

Millage Value for Augusta Georgia 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 Georgia 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 Consolidated Government will confine long-term borrowing to capital improvements and moral obligations.

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

3. The Consolidated Government 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 Consolidated Government 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 Consolidated Government 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 Consolidated Government's good fiscal health. Augusta Georgia 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 Georgia'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

2013
ALL FUNDS

COMBINED BUDGET OVERVIEW

AUGUSTA, GEORGIA
FY 2013 BUDGET
ADOPTED NOVEMBER 20, 2012
ALL FUNDS

Fund Number	Fund Name	Revenues FY 2013	Expenditures FY 2013
	GENERAL FUNDS		
101	General Fund	$ 83,054,870	$ 83,054,870
273	Law Enforcement	57,638,020	57,638,020
	Total General Fund/Law Enforcement	140,692,890	140,692,890
104	Port Authority	71,970	71,970
111	JAG	330,960	330,960
	SPECIAL REVENUE FUNDS		
204	DUI/Accountability Court	325,000	325,000
205	Drug Court	135,000	135,000
207	5% Crime Victim's Asst Program	315,740	315,740
208	Supplemental Juvenile Services	16,500	16,500
209	DA 5% CVAP	100,250	100,250
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	559,000	559,000
216	Emergency Telephone Response	3,295,220	3,295,220
217	Building Inspections Fund	1,145,040	1,145,040
220	Grants	2,952,580	2,952,580
221	Housing & Community Development	9,952,880	9,952,880
222	Urban Development Action Grant	24,690	24,690
231	Board of Appeals	25,370	25,370
261	NPDES Permit Fees	140,000	140,000
271	Urban Services District	13,209,380	13,209,380
272	Capital Outlay	4,001,270	4,001,270
274	Fire Protection	23,537,990	23,537,990
275	Occupation Tax	2,688,760	2,688,760
276	Street Lights	5,430,000	5,430,000
277	Downtown Development Authority	167,740	167,740
278	Sheriff Capital Outlay Grant	300,000	300,000
281	Convention Center	163,500	163,500
291	TAD 1	50,000	50,000
292	TAD 2	800,000	800,000
293	TAD 3	15,000	15,000
296	Promotion Richmond County	4,767,000	4,767,000
297	Transportation and Tourism	1,292,400	1,292,400
298	Urban Redevelopment Projects	500,000	500,000
	CAPITAL PROJECT FUNDS		
322	Special 1% Sales Tax, Phase II	1,878,830	1,878,830
323	Special 1% Sales Tax, Phase III	12,201,070	12,201,070
324	Special 1% Sales Tax, Phase IV	$ 22,651,640	$ 22,651,640

AUGUSTA, GEORGIA
FY 2013 BUDGET
ADOPTED NOVEMBER 20, 2012
ALL FUNDS

Fund Number	Fund Name	Revenues FY 2013	Expenditures FY 2013
325	Special 1% Sales Tax, Phase V	$ 13,347,660	$ 13,347,660
326	Urban SPLOST, Phase II	154,740	154,740
327	Urban SPLOST, Phase III	235,420	235,420
328	SPLOST Phase VI	78,711,750	78,711,750
361	Revenue Bonds Series 2010	5,000,000	5,000,000
371	T-SPLOST	4,000,000	4,000,000
	DEBT SERVICE FUNDS		
421	Coliseum Authority Revenue Bonds 2010	1,726,500	1,726,500
432	G/O Sales Tax Bonds 09	5,772,000	5,772,000
433	G/O Sales Tax Bonds 10	8,139,000	8,139,000
	ENTERPRISE FUNDS		
506	Water & Sewerage	135,821,230	135,821,230
507	Water & Sewerage-Renewal & Extension	10,198,280	10,198,280
508	1996 W & S Bond Fund	4,849,860	4,849,860
509	2000 Bond Series	7,180,180	7,180,180
510	W&S Bond 2002 Series	9,353,690	9,353,690
511	W&S Bond 2004 Series	8,887,870	8,887,870
512	W&S Bond 2012 Series	23,824,730	23,824,730
541	Waste Management Fund	11,133,110	11,133,110
542	Garbage Collection Fund	22,212,650	22,212,650
543	Waste Management 2004 Bonds	1,027,270	1,027,270
544	Solid Waster Revenue Bonds Series 2010	686,900	686,900
546	Augusta Public Transit System	6,734,750	6,734,750
551	Augusta Regional Airport	39,668,250	39,668,250
552	Daniel Field	212,890	212,890
	INTERNAL SERVICE FUNDS		
611	Risk Management	2,389,000	2,389,000
616	Employee Health Benefits Fund	24,191,370	24,191,370
621	Workers Compensation Fund	2,017,480	2,017,480
622	Unemployement Fund	340,000	340,000
623	Long-Term Disability Insurance	232,770	232,770
626	Fleet Operations & Management	5,622,890	5,622,890
631	GMA Lease Program	2,165,750	2,165,750
	TRUST & AGENCY FUNDS		
761	1945 Pension Fund	1,060,000	1,060,000
763	Urban 1949 Pension Plan	5,050,000	5,050,000
764	Other Urban Pension Plans	1,579,210	1,579,210
791	Exp Trust Fund-Perpetual Care	77,940	77,940
792	Exp Trust Fund-Joseph Lamar	180	180
950	Urban Redevelopment Agency	1,050,000	1,050,000
	TOTALS	**$ 699,212,990**	**$ 699,212,990**

AUGUSTA, GEORGIA
GENERAL FUND
FISCAL YEAR 2013

	2011 Actuals	2012 Budget	2013 Budget
Revenues			
Taxes	$ 43,227,470	$ 45,550,620	$ 45,369,230
Licenses And Permits	1,558,941	1,570,000	1,575,000
Intergovernmental Revenue	1,431,703	1,420,870	1,303,240
Charges for Services	17,388,777	17,990,680	17,166,390
Fines and Forfeitures	4,611,305	4,544,500	4,667,750
Use of money and property	339,545	600,750	350,750
Contributions and Donations	15,356	5,000	5,000
Miscellaneous Revenue	865,047	1,346,600	1,360,600
Other Financing Sources	364,927	6,956,440	4,337,290
Total	69,803,071	79,985,460	76,135,250
Transfers In	3,623,378	4,045,560	6,919,620
Total Revenues	$ 73,426,449	$ 84,031,020	$ 83,054,870
Expenditures			
Personnel Services & Employee Benefits	$ 41,838,022	$ 43,821,450	$ 44,040,080
Purchased/Contracted Services	10,960,347	14,346,545	14,183,380
Supplies	7,381,708	10,090,690	10,342,870
Capital Outlay	12,488	15,500	8,000
Interfund/Interdepartmental	1,650,914	1,784,340	1,975,810
Other Costs	7,076,478	6,985,350	5,511,050
Cost Reimbursement	(280,875)	(127,900)	(86,400)
Non-Departmental	6,906	566,810	454,880
Total	68,645,988	77,482,785	76,429,670
Transfers Out	6,082,693	6,548,235	6,625,200
Total Expenditures	$ 74,728,681	$ 84,031,020	$ 83,054,870

Fund 101

AUGUSTA, GEORGIA
LAW ENFORCEMENT FUND
FISCAL YEAR 2013

	2011 Actuals	2012 Budget	2013 Budget
Revenues			
Taxes	$ 48,500,914	$ 47,819,230	$ 51,600,790
Licenses and Permits	-	-	2,500
Intergovernmental Revenue	33,993	42,170	69,000
Charges for Services	1,240,877	1,417,500	1,033,000
Fines and Forfeitures	408,513	400,000	427,500
Investment Income	(26,156)	(100,000)	(100,000)
Contributions and Donations	7,688	-	-
Miscellaneous Revenue	2,119	273,000	5,000
Other Financing Sources	82,837	431,100	100,000
Total	50,250,785	50,283,000	53,137,790
Transfers In	8,222,140	6,947,180	4,500,230
Total Revenues	$ 58,472,925	$ 57,230,180	$ 57,638,020
Expenditures			
Personnel Services & Employee Benefits	$ 37,223,550	$ 38,719,120	$ 40,183,020
Purchased/Contracted Services	840,865	1,072,810	909,770
Supplies	8,936,120	9,795,630	8,782,220
Capital Outlay	18,450	321,340	17,960
Interfund/Interdepartmental	6,965,610	7,439,640	5,820,970
Cost Reimbursement	(947,138)	(750,000)	(750,000)
Non-Departmental	-	(1,986,280)	(2,657,790)
Total	53,037,457	54,612,260	52,306,150
Transfers Out	2,561,578	2,617,920	5,331,870
Total Expenditures	$ 55,599,034	$ 57,230,180	$ 57,638,020

Fund 273

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT FUND
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2013 BUDGET

Description	2011 Actuals	2012 Budget	2013 Budget
Revenues			
Taxes			
Real Property Tax-Curr Year	$ 8,046,540	$ 9,068,630	$ 8,297,380
Timber Tax - Current Year	1,896	740	1,950
Early Payment Discount	(68,406)	(55,200)	(57,360)
Motor Vehicles - Current Year	761,667	608,540	646,890
Mobile Homes - Current Year	32,798	38,150	35,850
Railroad Equipment-Current Year	11,987	12,000	12,000
Real Estate Transfer	141,136	130,500	100,000
Recording Intangible Tax	641,430	600,000	500,000
Electric Franchise Tax	15,688,252	16,250,000	16,700,000
Water Franchise Tax (In Lieu)	2,430,980	2,659,010	2,656,320
Gas Franchise Tax	818,313	820,000	810,000
Television Cable Franchise Tax	2,173,371	2,200,000	2,180,000
Telephone Franchise Tax	740,280	800,000	765,000
Waste Mgmt Franchise In Lieu	262,500	969,150	1,167,100
Other Franchise Tax	85,000	85,000	85,000
Local Option Sales & Use Tax	7,264,901	7,224,100	7,124,100
Alcoholic Beverage Excise Tax	2,769,869	2,715,000	2,900,000
Local Option Mixed Drink Tax	401,206	400,000	430,000
Penalties - Delinquent Taxes	1,006,436	1,000,000	1,000,000
Pen & Interest-FiFa	17,314	25,000	15,000
Total Taxes	**43,227,470**	**45,550,620**	**45,369,230**
Licenses And Permits			
Alcoholic Licenses - Beer	1,365,680	1,400,000	1,400,000
Zoning Rev-Planning & Development	17,586	-	-
NPDES Permit Fees	5,361	-	-
Location Permits	15,328	20,000	20,000
Late Tag Penalty	154,986	150,000	155,000
Total Licenses and Permits	**1,558,941**	**1,570,000**	**1,575,000**
Intergovernmental Revenues			
FEMA Grant	59,933	31,000	31,000
Fed Govt Payments in Lieu of Tax	126	-	-
GDOT-FHWA-PL	71,966	-	-
St GA Jud Council HB#182	110,000	110,000	-
Reimbursements-Other	16,787	20,000	20,000
Local Govt - Payment in Lieu of Tax	1,172,891	1,259,870	1,252,240
Total Intergovernmental Revenues	**$ 1,431,703**	**$ 1,420,870**	**$ 1,303,240**

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT FUND
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2013 BUDGET

Description	2011 Actuals	2012 Budget	2013 Budget
Revenues			
Charges for Services			
Court Costs, Fees & Charges	$ 791,722	$ 810,000	$ 850,000
Indigent Defense Reimbursement	700	-	-
Ind Defense Application Fees	50,750	65,000	50,000
Burke/Columbia County DA Reimbursement	689,855	825,000	1,005,790
Burke Co Public Defender Reimbursement	95,674	108,500	131,610
Columbia Co Public Defender Reimbursement	346,177	380,000	833,530
Superior Ct-Circuit Burke Reimbursement	96,360	132,790	142,400
Superior Ct-Circuit Columbia Co Reimbursement	454,268	625,990	671,300
ARA Fees	80,244	80,000	80,150
Burke Juvenile Ct Reimbursement	21,500	20,000	-
Reader Printer Fees	12,745	12,000	12,000
Radio Rebanding Administration Fees	53,156	-	-
HP Maintenance Fees	3,112	-	-
Downtown Wireless Project	605	-	-
Motor Vehicle Tag Coll Fees	209,112	210,000	210,000
Wildlife Tag Fees	436	500	500
License & Inspection Admin Allow-Recovery	46,630	48,360	50,740
Code Enforcement-Allocation-Recovery	72,290	75,400	75,390
Ind Cost Allocation-Port Authority	13,190	13,520	13,520
Ind Cost Allocation-5% Crime Victim's Asst Program	8,330	8,540	6,400
Ind Cost Allocation-Supplemental Juvenile Services	960	980	980
Ind Cost Allocation-DA 5% CVAP	-	-	2,140
Ind Cost Allocation-Building Inspection	39,450	40,440	40,440
Ind Cost Allocation-Housing & Neighborhood Development	161,140	165,170	165,170
Ind Cost Allocation-Urban Development Action Grant	6,230	6,390	6,390
Ind Cost Allocation-Board of Appeals	2,060	2,110	2,110
Ind Cost Allocation-Urban Services District	29,540	30,280	30,280
Ind Cost Allocation-Capital Outlay	27,210	27,890	27,890
Ind Cost Allocation-Law Enforcement	4,639,100	4,755,080	3,180,750
Ind Cost Allocations-Fire Protection	523,050	536,130	536,130
Ind Cost Allocation-Occupation Tax	6,360	6,520	6,520
Ind Cost Allocation-Street Lights	15,250	15,630	15,630
Ind Cost Allocation-DDA Revenue Bond	12,810	13,130	13,130
Ind Cost Allocation-Special 1% Sales Tax, Phase II	28,130	28,830	28,830
Ind Cost Allocation-Special 1% Sales Tax, Phase III	90,310	92,570	92,570
Ind Cost Allocation-Special 1% Sales Tax, Phase IV	502,830	515,400	515,400
Ind Cost Allocation-Special 1% Sales Tax, Phase V	495,770	508,160	508,160
Ind Cost Allocation-Urban SPLOST, Phase II	4,620	4,740	4,740
Ind Cost Allocation-Urban SPLOST, Phase III	24,800	25,420	25,420
Ind Cost Allocation-Water & Sewerage	1,317,200	1,350,130	1,350,130
Ind Cost Allocation-W&S-Renewal & Extension	7,720	7,910	7,910
Ind Cost Allocation-W&SBond 2000 Series	$ 4,620	$ 4,740	$ 4,740

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT FUND
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2013 BUDGET

Description	2011 Actuals	2012 Budget	2013 Budget
Revenues			
Ind Cost Allocation-W&S Bond 2002 Series	$ 8,770	$ 8,990	$ 8,990
Ind Cost Allocation-W&S Bond 2004 Series	11,630	11,920	11,920
Ind Cost Allocation-Waste Management	191,770	196,560	200,000
Ind Cost Allocation-Garbage Collection	41,710	42,750	45,000
Ind Cost Allocation-Waste Management 2004 Bonds	3,320	3,400	3,400
Ind Cost Allocation-Augusta Public Transit System	196,810	201,730	201,730
Ind Cost Allocation-Augusta Regional Airport	243,890	249,990	243,900
Ind Cost Allocation-Daniel Field Airport	14,140	14,490	14,490
Ind Cost Allocation-Municipal Golf Course	67,130	-	-
Ind Cost Allocation-Risk Management	94,600	96,970	96,970
Ind Cost Allocation-Employee Health Benefits	13,690	14,030	14,030
Ind Cost Allocation-Workers Compensation	4,970	5,090	5,090
Ind Cost Allocation-Long-Term Disability Insurance	1,480	1,520	1,520
Ind Cost Allocation-Fleet Operations & Maintenance	118,120	121,070	121,070
Election Qualifying Fees	-	35,000	-
Sale of Maps & Publications	2,578	3,000	2,000
Voter Lists and Labels	158	2,000	500
Commissions on Tax Collections	2,187,190	2,200,000	2,200,000
Motor Vehicle Title Fees	24,920	25,000	25,000
Lapsed Motor Vehicle Ins Fees	84,530	85,000	90,000
Coroner Reports/Misc	2,355	2,000	2,000
ID Card Fees - Marshal	130	-	-
Fingerprinting Fees	7,620	8,000	10,000
Prisoner Housing Fees	1,544,260	1,500,000	1,500,000
GA DOT RCCI Guard Reimbursement	144,756	95,000	100,000
State Road Maintenance	47,592	47,600	40,800
Demolition Fees	55,612	55,000	65,000
Concession Revenue	4,077	-	1,500
Concession Revenue-B&G Judicial Center	-	-	5,000
Animal Control & Shelter Fees	60,007	60,000	70,000
Rabies Certificate Fees	12,792	10,000	12,000
Sterilization Fees	40,972	40,000	40,000
Animal Control/Ft Gordon	3,782	5,000	2,500
Public Room Rental-Radison	25,992	25,000	25,000
Parking Fee-Marriott Parking	-	-	50,000
Parking Fee-Reynolds Street Deck	-	-	25,000
Cemeteries	71,378	70,000	70,000
Returned Check Fee	7,000	5,000	5,000
RCCI-Inmate Medical Fees	1,514	1,000	1,000
RCCI-Inmate Management Fees	1,212	1,000	1,000
RCCI-Inmate Disciplinary Fees	883	1,000	1,000
RCCI-Inmate Store	44,187	103,390	94,580
Utility Cut Repairs	40,402	50,000	50,000
Total Charges for Services	**$ 16,413,945**	**$ 16,950,750**	**$ 16,155,780**

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT FUND
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2013 BUDGET

Description	2011 Actuals	2012 Budget	2013 Budget
Revenues			
Recreation			
Special Activities-Program Fees	$ 11,753	$ 14,000	$ 6,000
Youth Program-Program Fees	19,958	11,000	11,000
Youth Athletics - East Augusta	4,290	4,000	4,000
Youth Athletics - South Augusta	69,668	75,000	75,000
Youth Athletics - West Augusta	37,443	50,000	45,000
Adult Programs-Program Fees	72,049	80,000	85,000
Program Fees-Aquatics	10,901	12,000	12,000
Henry Brigham Comm Center-Program Fees	22,373	30,000	30,000
Bernie Ward Comm Center-Program Fees	22,945	20,000	30,000
Sand Hills Program Fees	350	1,000	1,000
Blythe Park-Program Fees	11,716	15,000	14,000
Dyess Park-Program Fees	3,000	2,100	-
Garrett Comm-Program Fees	14,504	15,000	14,000
McBean Park-Program Fees	25,647	20,000	20,000
McDuffie Woods Park-Program Fees	9,235	10,000	10,000
May Park Comm Center-Program Fees	7,198	11,000	5,000
Carrie J. Mays-Program Fees	632	4,000	1,000
Warren Road Comm Center-Program Fees	80,844	79,000	83,000
Henry Brigham-Ceremics	-	1,000	-
Other Concessions-Program Fees	16,955	20,000	17,000
Charles Evans Park - Program Fees	5,737	10,000	8,000
Henry Brigham Swim Center-Program Fees	21,488	20,000	22,000
Fleming Tennis Center-Program Fees	140	-	-
Newman Tennis Center-Tennis Membership Fees	10,184	-	2,240
Tournament Fees	67,497	90,000	75,000
Sponsorship	8,559	10,000	10,000
Court Fees	24,137	30,000	26,000
Stringing Fees	4,009	4,000	4,000
Lessons/Clinics	36,369	40,000	40,000
Merchandise Fees	19,145	16,000	16,000
Concession Revenue	6,026	10,000	8,000
Misc Tennis Fees	250	500	200
Newman Tennis-Program Fees	(975)	-	-
Diamond Lakes Tennis-Tennis Membership Fees	129	-	-
Diamond Lakes Tennis-Tournament Fees	1,356	-	-
Diamond Lakes Tennis-Court Fees	2,422	330	-
Diamond Lakes Tennis-Stringing Fees	252	150	-
Diamond Lakes Tennis-Lessons/Clinics	7,580	450	-
Diamond Lakes Tennis-Merchandise Fees	1,006	380	-
Diamond Lakes Tennis-Concession Revenue	1,495	350	-
Augusta Aquatics Center-Program Fees	178,461	175,000	185,000
Diamond Lakes Reg Park-Program Fees	$ 9,885	$ 15,000	$ 12,500

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT FUND
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2013 BUDGET

Description	2011 Actuals	2012 Budget	2013 Budget
Revenues			
Diamond Lakes Comm Center-Program Fees	$ 92,441	$ 110,000	$ 95,000
Riverwalk - Program Fees	35,778	33,670	43,670
Total Recreation	**974,832**	**1,039,930**	**1,010,610**
Total Charges For Services and Recreation	**17,388,777**	**17,990,680**	**17,166,390**
Fines And Forfeitures			
Superior	253,847	275,000	270,000
State	2,906,377	2,850,000	3,000,000
Magistrate	1,071,500	1,000,000	1,000,000
Juvenile	1,555	2,500	750
Probate Court	300,538	285,000	290,000
Drug treatment/education	63,932	75,000	50,000
DA Welfare Fraud Investigation	2,550	2,000	2,000
DA-Forfeiture of Assets	11,006	55,000	55,000
Total Fines And Forfeitures	**4,611,305**	**4,544,500**	**4,667,750**
Investment Income			
Interest revenues	120,304	300,000	100,000
Int Earned-Tax Commissioner	218,354	300,000	250,000
Int Earned-Clerk of Court	887	750	750
Total Investment Income	**339,545**	**600,750**	**350,750**
Contributions And Donations			
Contributions & Donation (Animal Services)	1,756	5,000	5,000
Contributions & Donation (DBE)	600	-	-
Contributions & Donation (Recreation)	13,000	-	-
Total Contributions And Donations	**15,356**	**5,000**	**5,000**
Miscellaneous Income			
RxCard Royalties	10,394	5,000	12,000
Rents and royalties	247,335	250,000	250,000
Golf Course Lease	-	12,000	-
Lawsuit Settlement	131	-	-
Miscellaneous Income	234,806	25,000	50,000
Tax Commissioner-Other Revenue	(5,578)	7,500	10,000
Rents and royalties (DFACS-Lease/Operations)	-	640,000	640,000
Rents and royalties (Recreation)	375,959	367,600	388,600
Tree Commission	2,000	39,500	10,000
Total Miscellaneous Income	**$ 865,047**	**$ 1,346,600**	**$ 1,360,600**

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT FUND
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2013 BUDGET

Description	2011 Actuals	2012 Budget	2013 Budget
Revenues			
Other Financing Sources			
Property Sale	$ 364,927	$ 1,065,000	$ 100,000
Fund Balance Appropriations	-	5,891,440	4,237,290
Total Other Financing Sources	**364,927**	**6,956,440**	**4,337,290**
Total General Fund Revenue (101)	**69,803,071**	**79,985,460**	**76,135,250**
Operating Transfers In			
Law Enforcement	2,361,578	2,533,240	5,237,380
Occupation Tax	1,136,800	1,512,320	1,682,240
Waste Management	125,000	-	-
Total Operating Transfers In	**3,623,378**	**4,045,560**	**6,919,620**
Total General Fund (101)	**$ 73,426,449**	**$ 84,031,020**	**$ 83,054,870**

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT FUND
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2013 BUDGET

Description	2011 Actuals	2012 Budget	2013 Budget
Revenues			
Taxes			
Real Property Tax-Curr Year	$ 25,480,741	$ 25,342,930	$ 26,333,380
Timber Tax-Current Year	6,002	2,350	6,160
Early Payment Discount	(216,618)	(174,800)	(181,640)
Motor Vehicles-Current Year	2,411,946	1,927,040	2,048,470
Mobile Homes-Current Year	103,862	120,810	113,520
Railroad Equipment-Current Year	37,958	40,000	40,000
Local Option Sales & Use Tax	20,677,023	20,560,900	23,240,900
Total Taxes	**48,500,914**	**47,819,230**	**51,600,790**
Licenses and Permits			
Scrap Metal Permits	-	-	2,500
Total Licenses and Permits	**-**	**-**	**2,500**
Intergovernmental Revenue			
Fed Op Grant-Catergory-Indirect	33,993	-	
CJCC Pass Thru Grant	-	42,170	69,000
Total Intergovernmental Revenue	**33,993**	**42,170**	**69,000**
Charges for Services			
Sheriff Fees - Criminal Bonds	75,560	60,000	75,000
Sheriff Fines & Fees	168,777	140,000	140,000
Printing & Duplicating Service Fees	147,431	150,000	150,000
Telephone Comm-Jail	217,907	230,000	240,000
Social Security Informant Fee	15,400	17,500	15,000
GPS Monitor Fees-Sex Offender	2,521	2,500	2,000
False Alarms for Sheriff	-	10,000	5,000
Criminal Background Checks	6,070	7,500	6,000
Inmate Kiosk	-	-	250,000
Prisoner Reimb County Jail	600,300	800,000	150,000
Other Public Safety Fees	6,911	-	-
Total Charges for Services	**1,240,877**	**1,417,500**	**1,033,000**
Fines & Forfeitures			
County Jail-Construction & Staffing	378,690	375,000	400,000
Parking Violation	20,968	15,000	20,000
Bond	8,855	10,000	7,500
Total Fines & Forfeitures	**408,513**	**400,000**	**427,500**
Investment Income			
Interest Revenues	(26,156)	(100,000)	(100,000)
Total Investment Income	**$ (26,156)**	**$ (100,000)**	**$ (100,000)**

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT FUND
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2013 BUDGET

Description	2011 Actuals	2012 Budget	2013 Budget
Revenues			
Contributions and Donations			
Contributions and Donations	$ 7,688	$ -	$ -
Total Contributions and Donations	**7,688**	**-**	**-**
Miscellaneous Income			
Miscellaneous Income	2,119	273,000	5,000
Total Miscellaneous Income	**2,119**	**273,000**	**5,000**
Other Financing Sources			
Property Sale	82,837	100,000	100,000
Fund Balance Appropriations	-	81,100	-
Capital Project CarryForwards	-	250,000	-
Total Other Financing Sources	**82,837**	**431,100**	**100,000**
Total Law Enforcement Fund Revenue (273)	**50,250,785**	**50,283,000**	**53,137,790**
Operating Transfers In			
General Fund	3,602,390	2,947,180	4,500,230
Urban Services	2,319,750	3,000,000	-
Capital Outlay	2,300,000	1,000,000	
Total Operating Transfers In	**8,222,140**	**6,947,180**	**4,500,230**
Total Law Enforcement Fund (273)	**58,472,925**	**57,230,180**	**57,638,020**
TOTAL GENERAL FUND/LAW ENFORCEMENT	**$ 131,899,374**	**$ 141,261,200**	**$ 140,692,890**

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT FUND

BY SERVICE AREAS (DETAIL)
2013 BUDGET

Department	2011 Actuals	2012 Budget	2013 Budget
General Governmental			
Clerk of Commission	$ 198,735	$ 251,570	$ 264,730
Mayor's Office	210,655	311,010	326,760
County Administrator	689,981	870,870	871,440
Commissioners	276,728	287,220	292,390
Commission - Other	6,045	5,400	5,400
Local Legislative Interests	1,734	3,990	3,990
Promotion Account	-	19,680	19,680
Board of Elections	374,489	446,130	376,610
Election Expenses	31,615	615,975	45,000
Finance - General	1,137,398	1,506,710	1,521,760
Finance - Accounting	209,978	317,510	337,510
Finance - Treasurer Emeritus	3,183	3,190	-
License	544,383	566,770	614,540
License & Inspection Administration	168,498	177,950	173,700
Procurement	640,326	657,400	670,470
ARC-Law Dept	857,316	3,019,960	1,863,920
Magistrate-Law Dept	21,600	17,130	24,600
Outside Counsel-Law	1,082,823	-	-
Information Technology	4,129,361	5,041,020	5,339,050
Human Resources	1,132,851	1,093,710	1,097,340
Human Resources - Training	23,763	34,100	34,100
Employee Functions	18,200	17,800	17,800
Employee Incentives Award Program	14,407	18,800	18,800
Tax Commissioner	1,174,750	1,201,520	1,266,350
Tag Office	1,110,282	1,110,940	1,157,030
Delinquent Tax	336,335	327,680	332,070
Del Tax Sales - Fees / Cost	(124,132)	-	-
Tax Assessor	1,706,195	1,963,800	1,966,300
Board of Appeals	16,067	59,170	59,170
Board of Tax Assessors	81,336	88,570	88,570
Citizens Service & Information	94,787	98,640	189,400
Citizens Update/Publications	-	4,900	4,900
Facilities Management - Administration	242,826	-	-
Buildings and Grounds - Municipal Building	852,060	1,010,450	989,140
Buildings and Grounds - JLEC	1,216,834	1,349,420	1,151,450
Buildings and Grounds - Phinizy Road Det. Center	813,219	1,234,430	1,093,480
Buildings and Grounds - Inhouse Projects	15,624	12,500	70,000
Buildings and Grounds - Judicial Center	357,700	1,007,520	1,005,010
Buildings and Grounds - RCSO	-	-	294,020
Planning & Development	463,915	-	-
Procurement/Print Shop	184,920	224,270	226,590
FM-Construction Shop	632,714	768,050	872,500
Records Retention	95,935	104,340	106,210
Total General Governmental	**$ 21,045,438**	**$ 25,850,095**	**$ 24,791,780**

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT FUND

BY SERVICE AREAS (DETAIL)
2013 BUDGET

Department	2011 Actuals	2012 Budget	2013 Budget
Judicial			
Superior Court	$ 696,545	$ 799,120	$ 875,180
Circuit Budget	1,462,006	1,973,490	2,027,650
Clerk of Superior Court	2,366,393	2,466,030	2,506,810
District Attorney - Circuit	1,815,408	2,186,740	2,372,400
DA - Forfeiture Acct Expense	11,005	55,000	55,000
State Court - Judge	931,781	1,002,390	1,007,690
State Court - Solicitor	1,535,926	1,688,270	1,699,240
Civil Court - Chief Judge	255,798	273,960	267,560
Civil Court - Presiding Judge	198,609	202,390	204,890
Civil Court - Clerk	790,985	862,580	938,550
Probate Judge	621,375	681,780	680,310
Juvenile Court	673,709	706,540	705,080
Juvenile Court - Citizens Review	43,723	45,270	45,870
Public Defender - Superior Court	1,630,414	1,956,720	2,193,200
Public Defender - State Court	1,151,190	1,143,070	1,131,580
ICPDO - Independent Contractor	89,220	74,200	74,200
Court Appointed Legal	11,129	34,650	34,650
Civil Court - Marshal	1,539,956	1,560,970	1,666,110
Jury Clerk	81,332	126,490	161,910
Total Judicial	**15,906,503**	**17,839,660**	**18,647,880**
Public Safety			
Drivers License Bureau	16,932	17,570	16,930
Neighborhood Enhancement	7	-	-
Security-Municipal Building	423,553	442,200	486,810
Security-Judicial Center	398,069	521,100	545,510
RCCI	4,371,310	4,652,590	4,706,680
RCCI Inmate Store	44,187	103,390	94,580
Emergency Medical Service	1,230,130	1,180,000	1,330,000
Coroner	437,376	562,660	556,260
Animal Services	1,091,552	1,282,270	1,282,180
Emergency Management	89,721	241,010	259,160
878 Engineer	7,290	7,190	7,190
Total Public Safety	**8,110,127**	**9,009,980**	**9,285,300**
Public Works			
PW - Administration	1,373,187	1,963,050	1,985,280
PW - Roads and Walkways	1,975,711	3,570,980	2,749,670
Litter Patrol	295,152	326,450	325,260
PW - Traffic Engineer	1,958,573	2,136,350	2,706,090
Reynolds Street Deck	-	-	25,000
Riverwalk/Augusta Commons	120,325	168,790	167,090
Eviction & Vacant Lot Clean Up	11,543	26,440	16,540
Total Public Works	**$ 5,734,491**	**$ 8,192,060**	**$ 7,974,930**

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT FUND

BY SERVICE AREAS (DETAIL)
2013 BUDGET

Department	2011 Actuals	2012 Budget	2013 Budget
Health And Welfare			
Board of Health - Public	$ 1,039,740	$ 1,028,940	$ 1,028,940
Board of Health - Mental	7,880	7,780	7,780
Project Access	344,250	340,650	340,650
Community Medical Outreach	50,000	49,500	49,500
Miracle Making Ministry	42,500	42,050	42,050
Mosquito Control	159,650	143,650	143,650
DFAC - Administration	120,000	118,750	118,750
DFACS-Lease/Operations	-	385,000	390,000
American Red Cross	25,000	25,250	25,250
Child Enrichment	25,500	25,250	25,250
Safe Homes	8,500	8,400	8,400
Total Health And Welfare	**1,823,020**	**2,175,220**	**2,180,220**
Recreation			
Administration	1,592,252	1,881,560	1,962,240
General Shop	820,397	886,370	920,180
Special Populations	12,330	11,880	11,880
Special Activities	33,390	33,340	34,340
Boxing	29,612	-	-
Athletics	299,567	307,160	307,420
Youth Programs	189,823	199,600	200,690
Adult Programs	43,863	57,810	50,200
Aquatics	145,163	145,080	159,070
Henry H. Brigham Center	190,867	238,690	243,720
Bernie Ward Community Center	223,978	226,680	229,800
Sand Hills	149,605	152,650	156,050
Blythe Park	184,814	189,330	189,510
Dougherty Park	11,160	13,850	14,150
Dyess Park	19,883	22,490	22,990
Eastview Park	12,814	11,920	16,500
Four H Camp	72	400	170
Garrett Community Center	79,599	91,360	94,060
Hephzibah/Carroll Park	18,621	19,370	-
Hickman Park	2,031	2,510	5,660
Hyde Park	3,626	3,500	3,630
Jamestown Community Center	10,920	13,370	15,340
W. T. Johnson Community Center	29,887	29,780	31,950
McBean Park	184,133	185,630	186,000
McDuffie Woods Park	132,056	163,310	171,340
May Park Community Center	182,669	163,920	170,920
Minnick Park	5,162	6,470	8,440
Carrie J. Mays Community Life Center	210,362	214,500	211,340
Warren Road Community Center	219,037	220,810	220,910
Merry Street Craft Shop	2,656	2,850	2,910
Henry Brigham-Ceremics	$ 2,278	$ 3,000	$ 3,000

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT FUND

BY SERVICE AREAS (DETAIL)
2013 BUDGET

Department	2011 Actuals	2012 Budget	2013 Budget
Henry Brigham Senior Center	$ 17,229	$ 18,160	$ 18,420
Barton Village Community Center	4,073	4,720	5,000
Blythe Nutrition Center	46,931	48,420	51,170
McBean Nutrition Center	48,509	49,020	49,600
Carrie J. Mays Nutrition Center	67,212	79,760	79,950
Henry Brigham Nutrition Center	37,885	49,400	56,810
Sand Hills Nutrition Center	58,607	57,990	59,610
Eisenhower Concessions	245	220	220
Other Concessions	11,421	14,000	14,000
Eisenhower Park	18,006	18,400	21,760
Charles Evans Park	17,683	21,770	29,340
Wood Street Park	1,696	2,000	1,980
Misc. Parks	296,807	291,800	299,330
Henry Brigham Swim Center	148,034	124,920	163,780
Bernie Ward Swimming Pool	1,777	2,250	2,250
Jones Park Pool	1,465	2,250	2,250
Dyess Park Pool	1,355	2,250	2,250
Fleming Tennis Center	8,942	10,020	13,880
Newman Tennis Center	314,633	358,730	375,980
Augusta Aquatics Center	584,960	592,380	625,980
Fleming Sports Complex	3,783	4,280	7,850
West Augusta Soccer Complex	50,000	50,000	52,500
Diamond Lakes Regional Park	233,290	260,850	298,380
Diamond Lakes Community Center	341,940	449,480	436,220
Diamond Lakes Tennis Complex	75,678	28,780	5,630
The "Boathouse" Community Center	67,160	68,580	71,420
Julian Smith Casino	63,842	67,160	68,810
Julian Smith BBQ Pit	34,234	33,100	43,510
Gracewood Center	5,877	7,050	6,860
Sue Reynolds Center	5,234	6,520	6,390
Fleming Activity Center	4,317	4,500	7,850
Old Government House	29,810	31,900	32,560
New Savannah Bluff Lock & Dam	11,389	13,790	18,640
Riverwalk	182,320	203,130	242,060
Pendleton King Park	95,719	170,950	173,920
Shiloh Appropriations	9,080	8,980	8,980
Berry Appropriations	6,370	6,270	6,270
Senior Citizens Council	41,650	41,200	41,200
Lucy Craft Laney Museum	148,750	147,200	147,200
Augusta Museum of History	148,750	147,200	147,200
Trees and Landscaping	593,953	812,350	863,550
Cemeteries	641,962	663,380	642,830
RC Historic Augusta	9,990	9,890	9,890
Ezekiel Harris House	52,692	52,150	52,150
Greater Augusta Arts Council	148,500	146,950	146,950
Augusta/Richmond County Library	2,492,000	2,466,100	2,466,100
Total Culture-Recreation	**$ 12,228,388**	**$ 13,149,390**	**$ 13,522,890**

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT FUND

BY SERVICE AREAS (DETAIL)
2013 BUDGET

Department	2011 Actuals	2012 Budget	2013 Budget
Housing & Development			
UGA-Cooperative Extension	$ 161,875	$ 179,940	$ 193,270
Natural Resources Conservation	17,244	23,660	23,660
Central SavRiver Land Trust	55,250	54,700	54,700
Forestry	15,493	18,380	16,550
Code Enforcement	610,919	900,000	660,270
HCD-HUD Program Repayments	-	344,240	-
Industrial Dev. - Forward Augusta	100,000	162,050	162,050
CSRA Regional Commission	192,140	193,990	195,820
Land Bank Authority	-	65,000	65,000
Summer Youth Employment - Recreation	37,156	49,500	50,000
Disadvantage Business Enterprise	138,065	134,390	130,580
Equal Opportunity	151,796	164,220	164,510
Tree Commission	25,240	39,500	10,000
Total Housing And Development	**1,505,178**	**2,329,570**	**1,726,410**
Non Departmental			
S & W - Lapsed Salaries	-	(3,500,000)	(4,000,000)
Health Insurance	81,826	-	(200,000)
1945 Pension Plan	429,256	391,000	257,470
1949 Penison Plan	269,381	300,100	469,710
GMEBS Pension Plan	26,630	-	-
Unemployment Compensation	90,276	110,000	195,000
Personnel Exp Reclass	-	-	75,000
Contingency	6,906	204,000	300,000
New Programs	-	314,155	-
Special Elections	-	81,225	-
Cost Allocation - Risk Management	487,540	510,810	540,010
Pension Health Benefits	584,497	160,540	300,000
Workers Compensation	316,532	364,980	363,070
TOTAL NON-DEPARTMENTAL	**2,292,843**	**(1,063,190)**	**(1,699,740)**
TOTAL GENERAL FUND OPERATING (101)	**68,645,988**	**77,482,785**	**76,429,670**
Operating Transfers Out			
DUI Fund	-	140,000	80,000
5% Crime Victims Asst Program	-	31,370	140,490
Emergency Telephone Response	-	471,220	471,220
General Fund Grants	40,568	343,635	328,440
Zoning Appeals	7,680	11,370	11,370
Capital Outlay (DFACS-Lease)	-	255,000	250,000
Law Enforcement	3,602,390	2,947,180	4,500,230
Street Lights	700,000	700,000	735,000
Augusta Public Transit System	1,600,000	1,535,180	-
Municipal Golf Course	132,056	-	-
Employee Health Benefits	-	113,280	108,450
TOTAL OPERATING TRANSFERS OUT	**6,082,693**	**6,548,235**	**6,625,200**
GRAND TOTAL GENERAL FUND (101)	**$ 74,728,681**	**$ 84,031,020**	**$ 83,054,870**

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT FUND

BY SERVICE AREAS (DETAIL)
2013 BUDGET

Department	2011 Actuals	2012 Budget	2013 Budget
Law Enforcement Fund			
Criminal Investigation	$ 4,912,913	$ 5,400,230	$ 5,312,690
DARE Program	255,507	255,540	255,410
Sheriff Narcotics Invest	1,550,704	1,580,000	1,580,200
Records and Identification	1,219,103	1,375,940	1,498,650
Sheriff Road Patrol	16,488,560	17,906,060	18,665,800
Safety - Training Facilities	607,650	751,880	728,030
Sheriff School Patrol	281,457	337,110	504,570
Sheriff Admin.	2,501,620	2,694,630	2,635,820
Uniform/Court Services	13,948	20,070	14,010
Investigative / Fugitive	2,333,467	2,510,790	2,466,090
4th Street Jail	8,718,073	7,462,840	3,891,060
Phinizy Road Detention Facility	7,658,073	10,641,480	13,522,380
JLEC Security	253,689	234,990	277,950
Drug/Canine Grant	48,030	52,550	69,000
Housing Contract	(78,042)	109,670	116,630
S & W - Lapsed Salaries	-	(1,400,000)	(1,400,000)
Health Insurance	85,604	-	(200,000)
1949 Pension Plan	525,770	437,780	677,420
GMEBS Pension Plan	26,887	-	-
Current Year Reductions	-	(1,500,000)	(2,657,790)
IDC-GF Allocation	4,639,100	4,755,080	3,180,750
Risk Management Allocation	713,817	934,120	967,480
Operating Transfer Out-General Fund	2,361,578	2,533,240	5,237,380
Operating Transfer Out-Emergency Telephone Response	200,000	84,680	-
Operating Transfer Out-Health Benefits	-	-	94,490
Pension Health Benefits-Health Insurance	281,526	51,500	200,000
TOTAL LAW ENFORCEMENT FUND (273)	**55,599,034**	**57,230,180**	**57,638,020**
TOTAL GENERAL FUND/LAW ENFORCEMENT	**$ 130,327,715**	**$ 141,261,200**	**$ 140,692,890**

AUGUSTA, GEORGIA
PORT AUTHORITY FUND
FISCAL YEAR 2013

	2011 Actuals	2012 Budget	2013 Budget
Revenues			
Miscellaneous Revenue	$ 33,982	$ 33,000	$ 33,000
Other Financing Sources	-	75,340	38,970
Total Revenues	$ 33,982	$ 108,340	$ 71,970
Expenditures			
Personnel Services & Employee Benefits	$ 10,293	$ 14,110	$ -
Purchased/Contracted Services	21,740	33,120	21,000
Supplies	32,223	36,650	26,510
Capital Outlay	-	10,940	10,940
Interfund/Interdepartmental	13,190	13,520	13,520
Total Expenditures	$ 77,446	$ 108,340	$ 71,970

Fund 104

AUGUSTA, GEORGIA
BRYNE JAG GRANT 05/06 FUND
FISCAL YEAR 2013

	2011 Actuals	2012 Budget	2013 Budget
Revenues			
Intergovernmental Revenue	$ 308,506	$ 389,460	$ 330,960
Total Revenues	$ 308,506	$ 389,460	$ 330,960
Expenditures			
Purchased/Contracted Services	$ 2,530	$ 2,889	$ -
Supplies	77,116	252,793	208,160
Capital Outlay	222,546	133,778	122,800
Total Expenditures	$ 302,192	$ 389,460	$ 330,960

Fund 111

AUGUSTA, GEORGIA
DUI COURT FUND
FISCAL YEAR 2013

	2011 Actuals	2012 Budget	2013 Budget
Revenues			
Intergovernment Revenue	$ -	$ 42,500	$ -
Fines and Forfeitures	-	130,000	240,000
Miscellaneous Revenue	-	-	5,000
Total	-	172,500	245,000
Transfers In	-	140,000	80,000
Total Revenues	$ -	$ 312,500	$ 325,000
Expenditures			
Personnel Services & Employee Benefits	$ -	$ 210,000	$ 174,730
Purchased/Contracted Services	-	53,500	47,500
Supplies		47,000	47,000
Interfund/Interdepartmental		2,000	2,000
Non-Departmental	-	-	53,770
Total Expenditures	$ -	$ 312,500	$ 325,000

AUGUSTA, GEORGIA
DRUG COURT FUND
FISCAL YEAR 2013

	2011 Actuals	2012 Budget	2013 Budget
Revenues			
Fines and Forfeitures	$ 129,951	$ 140,000	$ 135,000
Investment Income	460	-	-
Total Revenues	$ 130,411	$ 140,000	$ 135,000
Expenditures			
Purchased/Contracted Services	$ 132,202	$ 139,000	$ 135,000
Other Costs	-	1,000	-
Total Expenditures	$ 132,202	$ 140,000	$ 135,000

Fund 205

AUGUSTA, GEORGIA
5% CRIME VICTIM'S ASST PROGRAM FUND
FISCAL YEAR 2013

	2011 Actuals	2012 Budget	2013 Budget
Revenues			
Fines and Forfeitures	$ 249,379	$ 275,000	$ 175,000
Investment Income	85	500	250
Total	249,464	275,500	175,250
Transfers In	-	31,370	140,490
Total Revenues	$ 249,464	$ 306,870	$ 315,740
Expenditures			
Personnel Services & Employee Benefits	$ 291,474	$ 288,310	$ 294,070
Purchased/Contracted Services	2,724	5,200	5,500
Supplies	4,116	4,920	5,890
Interfund/Interdepartmental	12,639	12,340	10,280
Other Costs	15,000	-	-
Non-Departmental	-	(3,900)	-
Total Expenditures	$ 325,953	$ 306,870	$ 315,740

Fund 207

AUGUSTA, GEORGIA
SUPPLEMENTAL JUVENILE SERVICES FUND
FISCAL YEAR 2013

	2011 Actuals	2012 Budget	2013 Budget
Revenues			
Charges for Services	$ 15,325	$ 38,000	$ 16,500
Investment Income	121	-	-
Total Revenues	$ 15,446	$ 38,000	$ 16,500
Expenditures			
Purchased/Contracted Services	$ 1,050	$ -	$ -
Supplies	3,554	37,020	15,520
Interfund/Interdepartmental	960	980	980
Total Expenditures	$ 5,564	$ 38,000	$ 16,500

Fund 208

AUGUSTA, GEORGIA
DISRICT ATTORNEY 5% CVAP
FISCAL YEAR 2013

	2011 Actuals	2012 Budget	2013 Budget
Revenues			
Fines and Forfeitures	$ -	$ -	$ 100,000
Investment Income			250
Total Revenues	$ -	$ -	$ 100,250
Expenditures			
Supplies	$ -	$ -	$ 98,110
Interfund/Interdepartmental	-	-	2,140
Total Expenditures	$ -	$ -	$ 100,250

AUGUSTA, GEORGIA
FEDERAL DRUG FORFEITURES FUND
FISCAL YEAR 2013

	2011 Actuals	2012 Budget	2013 Budget
Revenues			
Fines and Forfeitures	$ 188,085	$ 200,000	$ 200,000
Investment Income	755	-	-
Other Financing Sources	8,797	200,000	200,000
Total Revenues	$ 197,637	$ 400,000	$ 400,000
Expenditures			
Purchased/Contracted Services	$ -	$ 15,800	$ -
Supplies	33,517	321,480	400,000
Capital Outlay	194,786	62,720	-
Total Expenditures	$ 228,303	$ 400,000	$ 400,000

Fund 211

AUGUSTA, GEORGIA
STATE DRUG FORFEITURES FUND
FISCAL YEAR 2013

	2011 Actuals	2012 Budget	2013 Budget
Revenues			
Fines and Forfeitures	$ 86,862	$ 250,000	$ 250,000
Investment Income	1,867	-	-
Other Financing Sources	45,693	150,000	150,000
Total Revenues	$ 134,422	$ 400,000	$ 400,000
Expenditures			
Purchased/Contracted Services	$ 27,982	$ -	$ -
Supplies	50,854	256,210	400,000
Capital Outlay	66,455	143,790	-
Total Expenditures	$ 145,291	$ 400,000	$ 400,000

Fund 212

AUGUSTA, GEORGIA
K-9 FORFEITURES FUND
FISCAL YEAR 2013

	2011 Actuals	2012 Budget	2013 Budget
Revenues			
Fines and Forfeitures	$ -	$ 20,000	$ 20,000
Investment Income	45	-	-
Total Revenues	$ 45	$ 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 2013

	2011 Actuals	2012 Budget	2013 Budget
Revenues			
Charges for Services	$ 630,724	$ 594,540	$ 550,000
Investment Income	3,943	9,000	9,000
Total Revenues	$ 634,667	$ 603,540	$ 559,000
Expenditures			
Purchased/Contracted Services	$ 547,446	$ 614,010	$ 670,410
Non-Departmental	-	(10,470)	(111,410)
Total Expenditures	$ 547,446	$ 603,540	$ 559,000

Fund 215

AUGUSTA, GEORGIA
EMERGENCY TELEPHONE SYSTEM FUND
FISCAL YEAR 2013

	2011 Actuals	2012 Budget	2013 Budget
Revenues			
Charges for Services	$ 2,776,186	$ 3,248,460	$ 2,818,000
Investment Income	1,467	6,000	6,000
Total	2,777,653	3,254,460	2,824,000
Transfers In	200,000	471,220	471,220
Total Revenues	$ 2,977,653	$ 3,725,680	$ 3,295,220
Expenditures			
Personnel Services & Employee Benefits	$ 2,690,494	$ 3,085,090	$ 3,168,680
Purchased/Contracted Services	437,549	507,840	626,650
Supplies	257,659	168,320	166,050
Capital Outlay	-	-	10,000
Interfund/Interdepartmental	25	-	300
Non-Departmental	-	(42,250)	(684,150)
Total	3,385,727	3,719,000	3,287,530
Transfers Out	-	6,680	7,690
Total Expenditures	$ 3,385,727	$ 3,725,680	$ 3,295,220

Fund 216

AUGUSTA, GEORGIA
BUILDING INSPECTIONS FUND
FISCAL YEAR 2013

	2011 Actuals	2012 Budget	2013 Budget
Revenues			
Licenses And Permits	$ 886,420	$ 892,340	$ 1,034,440
Charges for Services	503	-	-
Investment Income	2,536	-	-
Other Financing Sources	-	181,080	110,600
Total Revenues	$ 889,459	$ 1,073,420	$ 1,145,040
Expenditures			
Personnel Services & Employee Benefits	$ 703,137	$ 817,080	$ 886,910
Purchased/Contracted Services	15,106	28,220	35,120
Supplies	28,096	52,110	42,980
Interfund/Interdepartmental	168,673	174,120	177,870
Total	915,012	1,071,530	1,142,880
Transfers Out	-	1,890	2,160
Total Expenditures	$ 915,012	$ 1,073,420	$ 1,145,040

Fund 217

AUGUSTA, GEORGIA
GENERAL FUND GRANTS
FISCAL YEAR 2013

	2011 Actuals	2012 Budget	2013 Budget
Revenues			
Licenses and Permits	$ -	$ 134,761	$ 113,960
Intergovernmental Revenue	3,566,498	3,778,045	2,469,860
Charges for Services	5,014	14,000	14,000
Investment Income	(4)	-	-
Contributions and Donations	6,689	26,320	26,320
Miscelleneous Revenue	-	133,840	-
Total	3,578,197	4,086,966	2,624,140
Transfers In	40,568	343,635	328,440
Total Revenues	$ 3,618,765	$ 4,430,601	$ 2,952,580
Expenditures			
Personnel Services & Employee Benefits	$ 86,246	$ 879,830	$ 801,640
Purchased/Contracted Services	223,599	2,412,905	1,719,500
Supplies	426,493	521,501	482,280
Capital Outlay	2,886,970	555,080	-
Interfund/Interdepartmental	25	170	-
Other Costs	-	60,000	-
Cost Reimbursement	-	-	(50,840)
Non-Departmental	-	1,115	-
Total Expenditures	$ 3,623,333	$ 4,430,601	$ 2,952,580

Fund 220

AUGUSTA, GEORGIA
HOUSING & COMMUNITY DEVELOPMENT FUND
FISCAL YEAR 2013

	2011 Actuals	2012 Budget	2013 Budget
Revenues			
Intergovernmental Revenue	$ 5,352,287	$ 8,347,850	$ 8,932,710
Investment Income	(1,748)	-	-
Miscellaneous Revenue	634,157	1,003,670	440,000
Total	5,984,696	9,351,520	9,372,710
Transfers In	355,000	793,280	580,170
Total Revenues	$ 6,339,696	$ 10,144,800	$ 9,952,880
Expenditures			
Personnel Services & Employee Benefits	$ 1,212,334	$ 1,475,600	$ 1,401,130
Purchased/Contracted Services	5,181,623	8,133,730	8,657,670
Supplies	40,098	91,310	103,780
Capital Outlay	37,098	-	-
Interfund/Interdepartmental	171,389	173,090	173,180
Non-Departmental	-	267,950	(386,490)
Total	6,642,542	10,141,680	9,949,270
Transfers Out	-	3,120	3,610
Total Expenditures	$ 6,642,542	$ 10,144,800	$ 9,952,880

Fund 221

AUGUSTA, GEORGIA
URBAN DEVELOPMENT ACTION GRANT FUND
FISCAL YEAR 2013

	2011 Actuals	2012 Budget	2013 Budget
Revenues			
Investment Income	$ 1,864	$ 5,300	$ 5,300
Miscellaneous Revenue	(280)	-	-
Other Financing Sources	-	47,160	19,390
Total Revenues	$ 1,584	$ 52,460	$ 24,690
Expenditures			
Purchased/Contracted Services	$ 7,701	$ 40,570	$ 12,560
Supplies	1,056	5,500	5,740
Interfund/Interdepartmental	6,230	6,390	6,390
Total Expenditures	$ 14,987	$ 52,460	$ 24,690

Fund 222

AUGUSTA, GEORGIA
APPEALS BOARD FUND
FISCAL YEAR 2013

	2011 Actuals	2012 Budget	2013 Budget
Revenues			
Licenses And Permits	$ 16,189	$ 14,000	$ 14,000
Transfers In	7,680	11,370	11,370
Total Revenues	$ 23,869	$ 25,370	$ 25,370
Expenditures			
Purchased/Contracted Services	$ 21,182	$ 23,260	$ 23,260
Interfund/Interdepartmental	2,060	2,110	2,110
Total Expenditures	$ 23,242	$ 25,370	$ 25,370

Fund 231

AUGUSTA, GEORGIA
NPDES PERMT FEES FUND
FISCAL YEAR 2013

	2011 Actuals	2012 Budget	2013 Budget
Revenues			
Licenses And Permits	$ 10,406	$ 20,000	$ 20,000
Investment Income	286	-	-
Other Financing Sources	-	100,000	120,000
Total Revenues	$ 10,692	$ 120,000	$ 140,000
Expenditures			
Purchased/Contracted Services	$ -	$ 20,000	$ -
Supplies	-	50,000	64,000
Capital Outlay	-	50,000	76,000
Total Expenditures	$ -	$ 120,000	$ 140,000

Fund 261

AUGUSTA, GEORGIA
URBAN SERVICES DISTRICT FUND
FISCAL YEAR 2013

	2011 Actuals	2012 Budget	2013 Budget
Revenues			
Taxes	$ 16,130,126	$ 15,952,840	$ 13,179,380
Charges for Services	251,910	300,000	-
Investment Income	26,153	40,000	30,000
Other Financing Sources	-	188,450	-
Total Revenues	$ 16,408,189	$ 16,481,290	$ 13,209,380
Expenditures			
Personnel Services & Employee Benefits	$ 75,582	$ 17,220	$ 5,790
Purchased/Contracted Services	220,762	358,650	119,300
Supplies	16,269	56,750	30,000
Interfund/Interdepartmental	76,663	102,330	30,280
Other Costs	317,549	321,680	366,610
Non-Departmental	-	-	78,440
Total	706,825	856,630	630,420
Transfers Out	15,065,502	15,624,660	12,578,960
Total Expenditures	$ 15,772,327	$ 16,481,290	$ 13,209,380

Fund 271

AUGUSTA, GEORGIA
CAPITAL OUTLAY FUND
FISCAL YEAR 2013

	2011 Actuals	2012 Budget	2013 Budget
Revenues			
Taxes	$ 3,594,220	$ 3,481,710	$ 3,569,610
Intergovernmental Revenue	96,718	181,660	181,660
Fines and Forfeitures	509	-	-
Investment Income	33,466	-	-
Other Financing Sources	7,350	1,005,860	-
Total	3,732,263	4,669,230	3,751,270
Transfers In	1,250,000	255,000	250,000
Total Revenues	$ 4,982,263	$ 4,924,230	$ 4,001,270
Expenditures			
Purchased/Contracted Services	$ 144,342	$ 358,005	$ -
Supplies	294,012	444,205	3,749,620
Capital Outlay	646,926	2,536,840	183,400
Interfund/Interdepartmental	27,210	27,890	27,890
Other Costs	24,800	15,800	-
Debt Service	20,420	21,140	-
Non-Departmental	-	174,110	-
Total	1,157,710	3,577,990	3,960,910
Transfers Out	2,300,000	1,346,240	40,360
Total Expenditures	$ 3,457,710	$ 4,924,230	$ 4,001,270

Fund 272

AUGUSTA, GEORGIA
FIRE PROTECTION FUND
FISCAL YEAR 2013

	2011 Actuals	2012 Budget	2013 Budget
Revenues			
Taxes	$ 14,902,384	$ 16,697,570	$ 17,550,500
Intergovernmental Revenue	228,365	275,800	-
Charges for Services	172,739	136,990	158,990
Investment Income	29,574	200,000	50,000
Contributions and Donations	147	-	-
Other Financing Sources	13,750	120,000	-
Total	15,346,959	17,430,360	17,759,490
Transfers In	5,356,607	5,778,500	5,778,500
Total Revenues	$ 20,703,566	$ 23,208,860	$ 23,537,990
Expenditures			
Personnel Services & Employee Benefits	$ 18,854,563	$ 19,505,480	$ 19,201,410
Purchased/Contracted Services	459,419	819,140	757,700
Supplies	1,398,658	1,784,520	1,384,990
Capital Outlay	36,840	259,800	348,120
Interfund/Interdepartmental	1,655,168	1,800,310	1,805,500
Non-Departmental	-	(1,000,000)	-
Total	22,404,648	23,169,250	23,497,720
Transfers Out	-	39,610	40,270
Total Expenditures	$ 22,404,648	$ 23,208,860	$ 23,537,990

Fund 274

AUGUSTA, GEORGIA
OCCUPATION TAX FUND
FISCAL YEAR 2013

	2011 Actuals	2012 Budget	2013 Budget
Revenues			
Licenses And Permits	$ 2,526,444	$ 2,518,840	$ 2,688,760
Investment Income	1,487	-	-
Miscellaneous Revenue	11,835	-	-
Total Revenues	$ 2,539,766	$ 2,518,840	$ 2,688,760
Expenditures			
Interfund/Interdepartmental	$ 6,360	$ 6,520	$ 6,520
Transfers Out	2,533,407	2,512,320	2,682,240
Total Expenditures	$ 2,539,767	$ 2,518,840	$ 2,688,760

Fund 275

AUGUSTA, GEORGIA
STREET LIGHTS FUND
FISCAL YEAR 2013

	2011 Actuals	2012 Budget	2013 Budget
Revenues			
Charges for Services	$ 2,076,807	$ 2,400,000	$ 2,535,000
Investment Income	1,576	-	-
Total	2,078,383	2,400,000	2,535,000
Transfers In	2,700,000	2,745,000	2,895,000
Total Revenues	$ 4,778,383	$ 5,145,000	$ 5,430,000
Expenditures			
Personnel Services & Employee Benefits	$ 216,480	$ 261,650	$ 272,770
Purchased/Contracted Services	4,349	22,590	14,190
Supplies	4,582,487	4,817,240	5,099,440
Interfund/Interdepartmental	40,981	35,390	43,000
Non-Departmental	-	7,570	-
Total	4,844,297	5,144,440	5,429,400
Transfers Out	-	560	600
Total Expenditures	$ 4,844,297	$ 5,145,000	$ 5,430,000

Fund 276

AUGUSTA, GEORGIA
DOWNTOWN DEVELOPMENT AUTHORITY FUND
FISCAL YEAR 2013

	2011 Actuals	2012 Budget	2013 Budget
Revenues			
Investment Income	$ (16)	$ -	$ -
Miscellaneous Revenue	5,024	-	-
Total	5,008	-	-
Transfers In	162,412	167,740	167,740
Total Revenues	$ 167,420	$ 167,740	$ 167,740
Expenditures			
Interfund/Interdepartmental	$ 12,810	$ 13,130	$ 13,130
Other Costs	154,610	154,610	154,610
Total Expenditures	$ 167,420	$ 167,740	$ 167,740

Fund 277

AUGUSTA, GEORGIA
SHERIFF'S DEPT CAPITAL OUTLAY FUND
FISCAL YEAR 2013

	2011 Actuals	2012 Budget	2013 Budget
Revenues			
Charges for Services	$ 72,636	$ 200,000	$ 300,000
Investment Income	623	-	-
Total Revenues	$ 73,259	$ 200,000	$ 300,000
Expenditures			
Purchased/Contracted Services	$ 19,710	$ 920	$ -
Capital Outlay	-	75,990	300,000
Supplies	39,525	123,090	-
Total Expenditures	$ 59,235	$ 200,000	$ 300,000

Fund 278

AUGUSTA, GEORGIA
CONVENTION CENTER
FISCAL YEAR 2013

	2011 Actuals	2012 Budget	2013 Budget
Revenues			
Taxes	$ -	$ -	$ 163,500
Total Revenues	$ -	$ -	$ 163,500
Expenditures			
Non-Departmental	$ -	$ -	$ 163,500
Total Expenditures	$ -	$ -	$ 163,500

AUGUSTA, GEORGIA
TAX ALLOCATION DISTRICTS #1
FISCAL YEAR 2013

	2011 Actuals	2012 Budget	2013 Budget
Revenues			
Taxes	$ 32,418	$ 25,270	$ 50,000
Total Revenues	$ 32,418	$ 25,270	$ 50,000
Expenditures			
Purchased/Contracted Services	$ -	$ 25,270	$ 50,000
Total Expenditures	$ -	$ 25,270	$ 50,000

AUGUSTA, GEORGIA
TAX ALLOCATION DISTRICTS #2
FISCAL YEAR 2013

	2011 Actuals	2012 Budget	2013 Budget
Revenues			
Taxes	$ -	$ 682,160	$ 700,000
Miscellaneous Revenue	-	53,290	100,000
Total Revenues	$ -	$ 735,450	$ 800,000
Expenditures			
Purchased/Contracted Services	$ -	$ 75,700	$ -
Other Costs		497,250	800,000
Cost Reimbursement	-	162,500	-
Total Expenditures	$ -	$ 735,450	$ 800,000

AUGUSTA, GEORGIA
TAX ALLOCATION DISTRICTS #3
FISCAL YEAR 2013

	2011 Actuals	2012 Budget	2013 Budget
Revenues			
Taxes	$ -	$ 8,680	$ 9,000
Miscellaneous Revenue	-	5,650	6,000
Total Revenues	$ -	$ 14,330	$ 15,000
Expenditures			
Purchased/Contracted Services	$ -	$ 14,330	$ -
Other Costs	-	-	15,000
Total Expenditures	$ -	$ 14,330	$ 15,000

AUGUSTA, GEORGIA
PROMOTION RICHMOND COUNTY FUND
FISCAL YEAR 2013

	2011 Actuals	2012 Budget	2013 Budget
Revenues			
Taxes	$ 4,383,143	$ 4,103,400	$ 4,767,000
Total Revenues	$ 4,383,143	$ 4,103,400	$ 4,767,000
Expenditures			
Other Costs	$ 3,026,869	$ 2,743,610	$ 3,407,000
Transfers Out	1,359,790	1,359,790	1,360,000
Total Expenditures	$ 4,386,659	$ 4,103,400	$ 4,767,000

Fund 296

AUGUSTA, GEORGIA
TRANSPORTATION AND TOURISM FUND
FISCAL YEAR 2013

	2011 Actuals	2012 Budget	2013 Budget
Revenues			
Charges for Services	$ 1,129,152	$ 1,030,680	$ 1,092,400
Investment Income	2,417	-	-
Other Financing Sources	-	181,500	200,000
Total Revenues	$ 1,131,569	$ 1,212,180	$ 1,292,400
Expenditures			
Purchased/Contracted Services	$ 156,779	$ 304,660	$ 384,150
Supplies	-	7,420	8,000
Interfund/Interdepartmental	-	100	250
Other Costs	350,000	350,000	350,000
Total	506,779	662,180	742,400
Transfers Out	550,000	550,000	550,000
Total Expenditures	$ 1,056,779	$ 1,212,180	$ 1,292,400

AUGUSTA, GEORGIA
URBAN REDEVELOPMENT PROJECTS FUND
FISCAL YEAR 2013

	2011 Actuals	2012 Budget	2013 Budget
Revenues			
Investment Income	$ 3,120	$ -	$ -
Contributions and Donations	304,367		
Total	307,487	-	-
Transfers In	5,349,875	3,000,000	500,000
Total Revenues	$ 5,657,362	$ 3,000,000	$ 500,000
Expenditures			
Purchased/Contracted Services	$ 1,938,715	$ 2,330,000	$ 500,000
Supplies	1,682,791	421,680	-
Capital Outlay	272,800	248,320	-
Total Expenditures	$ 3,894,306	$ 3,000,000	$ 500,000

Fund 298

AUGUSTA, GEORGIA
SPECIAL 1% SALES TAX, PHASE II FUND
FISCAL YEAR 2013

	2011 Actuals	2012 Budget	2013 Budget
Revenues			
Investment Income	$ 4,456	$ -	$ -
Other Financing Sources	-	2,028,130	1,878,830
Total Revenues	$ 4,456	$ 2,028,130	$ 1,878,830
Expenditures			
Purchased/Contracted Services	$ 30,653	$ 85,000	$ -
Capital Outlay	-	1,710,000	-
Interfund/Interdepartmental	28,130	28,830	28,830
Non-Departmental	-	204,300	1,850,000
Total Expenditures	$ 58,783	$ 2,028,130	$ 1,878,830

Fund 322

AUGUSTA, GEORGIA
SPECIAL 1% SALES TAX, PHASE III FUND
FISCAL YEAR 2013

	2011 Actuals	2012 Budget	2013 Budget
Revenues			
Intergovernmental Revenue	$ 157,429	$ -	$ -
Investment Income	94,970	-	-
Other Financing Sources	-	16,418,840	12,201,070
Total Revenues	$ 252,399	$ 16,418,840	$ 12,201,070
Expenditures			
Purchased/Contracted Services	$ 735,259	$ 3,083,250	$ 1,165,000
Supplies	-	48,250	18,500
Capital Outlay	3,073,123	9,268,500	6,775,000
Interfund/Interdepartmental	90,310	92,570	92,570
Non-Departmental	-	3,926,270	4,150,000
Total Expenditures	$ 3,898,692	$ 16,418,840	$ 12,201,070

Fund 323

AUGUSTA, GEORGIA
SPECIAL 1% SALES TAX, PHASE IV FUND
FISCAL YEAR 2013

	2011 Actuals	2012 Budget	2013 Budget
Revenues			
Intergovernmental Revenue	$ 80,013	$ -	$ -
Investment Income	163,496	-	-
Other Financing Sources	358,069	36,416,600	22,651,640
Total Revenues	$ 601,578	$ 36,416,600	$ 22,651,640
Expenditures			
Personnel Services & Employee Benefits	$ 927,174	$ 1,324,270	$ -
Purchased/Contracted Services	9,553,516	11,848,790	1,407,000
Supplies	1,077,709	1,093,540	330,000
Capital Outlay	8,472,131	12,508,510	12,188,500
Interfund/Interdepartmental	1,027,877	1,074,290	541,140
Other Costs	673,194	277,900	265,000
Non-Departmental	-	8,285,400	7,920,000
Total	21,731,601	36,412,700	22,651,640
Transfers Out	-	3,900	-
Total Expenditures	$ 21,731,601	$ 36,416,600	$ 22,651,640

Fund 324

AUGUSTA, GEORGIA
SPECIAL 1% SALES TAX, PHASE V FUND
FISCAL YEAR 2013

	2011 Actuals	2012 Budget	2013 Budget
Revenues			
Intergovernmental Revenue	$ 36,496	$ -	$ -
Investment Income	242,923	500,000	-
Miscellaneous Revenue	567,943	-	-
Other Financing Sources	-	39,299,940	13,347,660
Total Revenues	$ 847,362	$ 39,799,940	$ 13,347,660
Expenditures			
Personnel Services & Employee Benefits	$ 16,112	$ -	$ -
Purchased/Contracted Services	12,952,497	20,821,720	1,364,000
Supplies	90,606	889,310	315,500
Capital Outlay	6,431,897	16,347,070	10,010,000
Interfund/Interdepartmental	501,051	516,840	508,160
Other Costs	287,170	125,000	50,000
Debt Service	1,575,302	-	-
Non-Departmental	-	1,100,000	1,100,000
Total	21,854,635	39,799,940	13,347,660
Transfers Out	9,695,850	-	-
Total Expenditures	$ 31,550,485	$ 39,799,940	$ 13,347,660

Fund 325

AUGUSTA, GEORGIA
URBAN SPECIAL 1% SALES TAX, PHASE II FUND
FISCAL YEAR 2013

	2011 Actuals	2012 Budget	2013 Budget
Revenues			
Investment Income	$ 839	$ -	$ -
Other Financing Sources	-	244,620	154,740
Total Revenues	$ 839	$ 244,620	$ 154,740
Expenditures			
Purchased/Contracted Services	$ 1,872	$ 110,000	$ 100,000
Capital Outlay	-	40,000	-
Interfund/Interdepartmental	4,620	4,740	4,740
Non-Departmental	-	89,880	50,000
Total Expenditures	$ 6,492	$ 244,620	$ 154,740

Fund 326

AUGUSTA, GEORGIA
URBAN SPECIAL 1% SALES TAX, PHASE III FUND
FISCAL YEAR 2013

	2011 Actuals	2012 Budget	2013 Budget
Revenues			
Investment Income	$ 759	$ -	$ -
Other Financing Sources	-	474,800	235,420
Total Revenues	$ 759	$ 474,800	$ 235,420
Expenditures			
Purchased/Contracted Services	$ 156,813	$ 100,000	$ 20,000
Capital Outlay	143,220	340,000	140,000
Interfund/Interdepartmental	24,800	25,420	25,420
Non-Departmental	-	9,380	50,000
Total Expenditures	$ 324,833	$ 474,800	$ 235,420

AUGUSTA, GEORGIA
SPECIAL 1% SALES TAX, PHASE VI FUND
FISCAL YEAR 2013

	2011 Actuals	2012 Budget	2013 Budget
Revenues			
Taxes	$ 37,712,910	$ 37,200,000	$ 37,200,000
Investment Income	137,847	-	-
Other Financing Sources	-	49,076,120	41,511,750
Total Revenues	$ 37,850,757	$ 86,276,120	$ 78,711,750
Expenditures			
Personnel Services & Employee Benefits	$ 692,303	$ 972,930	$ 2,044,950
Purchased/Contracted Services	3,685,454	17,017,150	3,395,000
Supplies	141,056	1,100,420	757,930
Capital Outlay	4,567,559	31,746,440	14,285,000
Interfund/Interdepartmental	-	8,630	543,720
Other Costs	13,175	7,571,000	12,020,000
Non-Departmental	-	26,446,880	31,748,500
Total	9,099,547	84,863,450	64,795,100
Transfers Out	12,976,700	1,412,670	13,916,650
Total Expenditures	$ 22,076,247	$ 86,276,120	$ 78,711,750

Fund 328

AUGUSTA, GEORGIA
REVENUE BOND SERIES 2010
FISCAL YEAR 2013

	2011 Actuals	2012 Budget	2013 Budget
Revenues			
Investment Income	$ 45,110	$ -	$ -
Other Financing Sources	-	19,000,000	5,000,000
Total Revenues	$ 45,110	$ 19,000,000	$ 5,000,000
Expenditures			
Purchased/Contracted Services	$ 365,484	$ 5,250,000	$ 500,000
Supplies	138	-	-
Capital Outlay	9,118,011	8,250,000	4,000,000
Other Costs	-	5,000,000	-
Non Departmental	-	500,000	500,000
Total Expenditures	$ 9,483,633	$ 19,000,000	$ 5,000,000

Fund 361

AUGUSTA, GEORGIA
T-SPLOST
FISCAL YEAR 2013

	2011 Actuals	2012 Budget	2013 Budget
Revenues			
Taxes	$ -	$ -	$ 4,000,000
Total Revenues	$ -	$ -	$ 4,000,000
Expenditures			
Non Departmental	$ -	$ -	$ 4,000,000
Total Expenditures	$ -	$ -	$ 4,000,000

AUGUSTA, GEORGIA
COLISEUM AUTHORITY REVENUE BOND SERIES 2010 FUND
FISCAL YEAR 2013

	2011 Actuals	2012 Budget	2013 Budget
Revenues			
Taxes	$ 578,861	$ 367,370	$ 366,500
Investment Income	140	-	-
Total	579,001	367,370	366,500
Transfers In	1,359,790	1,359,790	1,360,000
Total Revenues	$ 1,938,791	$ 1,727,160	$ 1,726,500
Expenditures			
Debt Service	$ 1,741,595	$ 1,727,160	$ 1,726,500
Total Expenditures	$ 1,741,595	$ 1,727,160	$ 1,726,500

Fund 421

AUGUSTA, GEORGIA
G/O SALES TAX BONDS 2009
FISCAL YEAR 2013

	2011 Actuals	2012 Budget	2013 Budget
Revenues			
Investment Income	$ (16,714)	$ -	$ -
Transfers In	9,960,250	772,000	5,772,000
Total Revenues	$ 9,943,536	$ 772,000	$ 5,772,000
Expenditures			
Debt Service	$ 9,959,500	$ 772,000	$ 5,772,000
Total Expenditures	$ 9,959,500	$ 772,000	$ 5,772,000

Fund 432

AUGUSTA, GEORGIA
G/O SALES TAX BONDS 2010 FUND
FISCAL YEAR 2013

	2011 Actuals	2012 Budget	2013 Budget
Revenues			
Investment Income	$ (2,608)	$ -	$ -
Transfers In	1,766,450	639,000	8,139,000
Total Revenues	$ 1,763,842	$ 639,000	$ 8,139,000
Expenditures			
Debt Service	$ 1,844,944	$ 639,000	$ 8,139,000
Total Expenditures	$ 1,844,944	$ 639,000	$ 8,139,000

Fund 433

AUGUSTA, GEORGIA
WATER & SEWERAGE FUND
FISCAL YEAR 2013

	2011 Actuals	2012 Budget	2013 Budget
Revenues			
Intergovernmental Revenue	$ 12,380,133	$ 22,385,330	$ 11,850,510
Charges for Services	75,127,257	79,393,580	79,334,560
Investment Income	199,278	79,000	50,000
Miscellaneous Revenue	150,368	210,250	216,900
Other Financing Sources	76,508	42,763,880	44,369,260
Total Revenues	$ 87,933,544	$ 144,832,040	$ 135,821,230
Expenditures			
Personnel Services & Employee Benefits	$ 13,096,313	$ 17,392,130	$ 16,949,160
Purchased/Contracted Services	8,607,955	10,748,950	11,995,330
Supplies	8,481,623	12,212,684	12,114,670
Capital Outlay	-	15,074,346	10,610,500
Interfund/Interdepartmental	5,975,791	6,567,750	6,508,320
Depreciation and Amortization	26,152,763	25,491,000	29,464,100
Other Costs	790,466	1,300,000	975,000
Debt Service	1,577,710	3,152,480	5,616,320
Total	64,682,621	91,939,340	94,233,400
Transfers Out	49,230,707	52,892,700	41,587,830
Total Expenditures	$ 113,913,328	$ 144,832,040	$ 135,821,230

Fund 506

AUGUSTA, GEORGIA
WATER & SEWERAGE RENEWAL & EXTENSION FUND
FISCAL YEAR 2013

	2011 Actuals	2012 Budget	2013 Budget
Revenues			
Investment Income	$ (7,192)	$ -	$ -
Other Financing Sources	-	19,948,500	-
Total	(7,192)	19,948,500	-
Transfers In	15,728,149	23,204,600	10,198,280
Total Revenues	$ 15,720,957	$ 43,153,100	$ 10,198,280
Expenditures			
Purchased/Contracted Services	$ 5,073,690	$ 3,116,560	$ -
Capital Outlay	(5,071,916)	35,990,000	-
Interfund/Interdepartmental	7,720	7,910	7,910
Non-Departmental	-	4,038,630	10,190,370
Total Expenditures	$ 9,494	$ 43,153,100	$ 10,198,280

Fund 507

AUGUSTA, GEORGIA
1996 WATER & SEWERAGE BOND FUND
FISCAL YEAR 2013

	2011 Actuals	2012 Budget	2013 Budget
Revenues			
Other Financing Sources	$ (15,298)	$ -	$ 340,630
Transfers In	4,628,502	4,500,780	4,509,230
Total Revenues	$ 4,613,204	$ 4,500,780	$ 4,849,860
Expenditures			
Debt Service	$ 2,996,684	$ 4,500,780	$ 4,849,860
Total Expenditures	$ 2,996,684	$ 4,500,780	$ 4,849,860

Fund 508

AUGUSTA, GEORGIA
2000 WATER & SEWERAGE BOND SERIES FUND
FISCAL YEAR 2013

	2011 Actuals	2012 Budget	2013 Budget
Revenues			
Investment Income	$ (22)	$ -	$ -
Other Financing Sources	433,668	410,160	452,270
Total	433,646	410,160	452,270
Transfers In	6,641,288	6,727,530	6,727,910
Total Revenues	$ 7,074,934	$ 7,137,690	$ 7,180,180
Expenditures			
Purchased/Contracted Services	$ 17,840	$ 74,390	$ -
Capital Outlay	(17,840)	106,010	-
Interfund/Interdepartmental	4,620	4,740	4,740
Debt Service	4,998,869	6,947,490	7,175,440
Non-Departmental	-	5,060	-
Total Expenditures	$ 5,003,489	$ 7,137,690	$ 7,180,180

Fund 509

AUGUSTA, GEORGIA
WATER & SEWERAGE BOND 2002 SERIES FUND
FISCAL YEAR 2013

	2011 Actuals	2012 Budget	2013 Budget
Revenues			
Investment Income	$ (1,618)	$ -	$ -
Other Financing Sources	216,677	1,365,640	257,890
Total	215,059	1,365,640	257,890
Transfers In	11,671,063	9,843,500	9,095,800
Total Revenues	$ 11,886,122	$ 11,209,140	$ 9,353,690
Expenditures			
Purchased/Contracted Services	$ 25,089	$ 438,350	$ -
Capital Outlay	(29,218)	740,950	-
Interfund/Interdepartmental	8,770	8,990	8,990
Debt Service	7,150,487	9,865,260	9,344,700
Non Departmental	-	155,590	-
Total Expenditures	$ 7,155,128	$ 11,209,140	$ 9,353,690

Fund 510

AUGUSTA, GEORGIA
WATER & SEWERAGE BONDS 2004 SERIES FUND
FISCAL YEAR 2013

	2011 Actuals	2012 Budget	2013 Budget
Revenues			
Investment Income	$ (770)	$ -	$ -
Other Financing Sources	266,825	11,083,370	475,950
Total	266,055	11,083,370	475,950
Transfers In	10,561,706	8,411,920	8,411,920
Total Revenues	$ 10,827,761	$ 19,495,290	$ 8,887,870
Expenditures			
Purchased/Contracted Services	$ 111,556	$ 1,057,730	$ -
Capital Outlay	(120,546)	2,946,980	-
Interfund/Interdepartmental	11,630	11,920	11,920
Debt Service	8,805,626	8,480,670	8,875,950
Non-Departmental	-	6,997,990	-
Total Expenditures	$ 8,808,266	$ 19,495,290	$ 8,887,870

AUGUSTA, GEORGIA
WATER & SEWERAGE 2012 SERIES FUND
FISCAL YEAR 2013

	2011 Actuals	2012 Budget	2013 Budget
Revenues			
Investment Income	$ -	$ -	$ 300,000
Other Financing Sources	-	-	21,417,400
Total	-	-	21,717,400
Transfers In	-	-	2,107,330
Total Revenues	$ -	$ -	$ 23,824,730
Expenditures			
Debt Service	$ -	$ -	$ 2,107,330
Non-Departmental	-	-	21,717,400
Total Expenditures	$ -	$ -	$ 23,824,730

AUGUSTA, GEORGIA
WASTE MANAGEMENT FUND
FISCAL YEAR 2013

	2011 Actuals	2012 Budget	2013 Budget
Revenues			
Charges for Services	$ 11,123,689	$ 11,432,040	$ 11,133,110
Investment Income	40,062	-	-
Miscellaneous Revenue	1,055	-	-
Other Financing Sources	437,476	1,367,320	-
Total Revenues	$ 11,602,282	$ 12,799,360	$ 11,133,110
Expenditures			
Personnel Services & Employee Benefits	$ 1,469,885	$ 1,731,950	$ 1,962,090
Purchased/Contracted Services	745,095	1,968,242	1,714,400
Supplies	2,088,048	3,003,375	2,895,650
Capital Outlay	1,262,584	2,813,883	-
Interfund/Interdepartmental	548,306	594,540	712,220
Depreciation and Amortization	633,410	850,000	800,000
Other Costs	-	255,000	255,000
Non-Departmental	-	(12,230)	873,480
Total	6,747,328	11,204,760	9,212,840
Transfers Out	1,547,488	1,594,600	1,920,270
Total Expenditures	$ 8,294,816	$ 12,799,360	$ 11,133,110

Fund 541

AUGUSTA, GEORGIA
GARBAGE COLLECTION FUND
FISCAL YEAR 2013

	2011 Actuals	2012 Budget	2013 Budget
Revenues			
Charges for Services	$ 15,466,185	$ 18,928,130	$ 19,059,810
Investment Income	47,134	-	-
Other Financing Sources	22,050	400,478	-
Total	15,535,369	19,328,608	19,059,810
Transfers In	3,126,180	3,100,430	3,152,840
Total Revenues	$ 18,661,549	$ 22,429,038	$ 22,212,650
Expenditures			
Personnel Services & Employee Benefits	$ 373,859	$ 1,211,270	$ 1,070,030
Purchased/Contracted Services	14,788,674	17,503,473	15,045,820
Supplies	194,603	366,200	1,576,000
Capital Outlay	-	613,565	-
Interfund/Interdepartmental	42,365	728,350	827,950
Depreciation and Amortization	856,045	850,000	950,000
Other Costs	-	393,660	445,050
Non-Departmental	-	10,760	2,090,900
Total	16,255,546	21,677,278	22,005,750
Transfers Out	-	751,760	206,900
Total Expenditures	$ 16,255,546	$ 22,429,038	$ 22,212,650

AUGUSTA, GEORGIA
WASTE MANAGEMENT 2004 BONDS FUND
FISCAL YEAR 2013

	2011 Actuals	2012 Budget	2013 Budget
Revenues			
Investment Income	$ 4,734	$ -	$ -
Transfers In	1,298,320	610,200	1,027,270
Total Revenues	$ 1,303,054	$ 610,200	$ 1,027,270
Expenditures			
Interfund/Interdepartmental	$ 3,320	$ 3,400	$ 3,400
Depreciation and Amortization	378,344	380,000	799,100
Debt Service	209,115	226,800	224,770
Total Expenditures	$ 590,779	$ 610,200	$ 1,027,270

Fund 543

AUGUSTA, GEORGIA
WASTE MANAGEMENT 2010 BONDS FUND
FISCAL YEAR 2013

	2011 Actuals	2012 Budget	2013 Budget
Revenues			
Investment Income	$ (832)	$ -	$ -
Transfers In	-	686,800	686,900
Total Revenues	$ (832)	$ 686,800	$ 686,900
Expenditures			
Debt Service	$ 302,825	$ 686,800	$ 686,900
Total Expenditures	$ 302,825	$ 686,800	$ 686,900

AUGUSTA, GEORGIA
TRANSIT FUND
FISCAL YEAR 2013

	2011 Actuals	2012 Budget	2013 Budget
Revenues			
Taxes	$ -	$ -	$ 763,750
Intergovernmental Revenue	2,931,233	3,845,190	5,069,010
Charges for Services	689,715	702,300	713,490
Investment Income	434	10,000	10,000
Miscellaneous Revenue	376	-	-
Other Financing Sources	30,550	18,000	18,000
Total	3,652,308	4,575,490	6,574,250
Transfers In	3,200,000	1,695,680	160,500
Total Revenues	$ 6,852,308	$ 6,271,170	$ 6,734,750
Expenditures			
Personnel Services & Employee Benefits	$ 2,103,408	$ 268,420	$ 271,750
Purchased/Contracted Services	1,842,573	3,917,560	4,193,390
Supplies	1,725,273	2,517,310	1,417,520
Capital Outlay	(50)	(99,520)	-
Interfund/Interdepartmental	(796,927)	(1,085,350)	(266,790)
Depreciation and Amortization	831,729	650,000	1,118,880
Non-Departmental	-	102,750	-
Total Expenditures	$ 5,706,006	$ 6,271,170	$ 6,734,750

Fund 546

AUGUSTA, GEORGIA
AUGUSTA REGIONAL AIRPORT FUND
FISCAL YEAR 2013

	2011 Actuals	2012 Budget	2013 Budget
Revenues			
Intergovernmental Revenue	$ 11,538,487	$ 3,200,000	$ 12,132,930
Charges for Services	21,934,337	26,540,940	24,339,790
Investment Income	137,612	111,100	151,100
Miscellaneous Revenue	94,838	26,777,665	3,044,430
Total Revenues	$ 33,705,274	$ 56,629,705	$ 39,668,250
Expenditures			
Personnel Services & Employee Benefits	$ 4,088,876	$ 4,449,820	$ 4,891,870
Purchased/Contracted Services	2,074,744	2,131,703	2,546,120
Supplies	11,948,812	15,816,467	13,289,570
Capital Outlay	(202)	29,971,670	15,157,360
Interfund/Interdepartmental	259,650	282,380	282,380
Depreciation and Amortization	2,158,471	-	-
Other Costs	535	-	-
Debt Service	1,146,675	1,550,740	1,550,740
Non-Departmental	-	2,311,605	1,647,200
Total	21,677,561	56,514,385	39,365,240
Transfers Out	-	115,320	303,010
Total Expenditures	$ 21,677,561	$ 56,629,705	$ 39,668,250

Fund 551

AUGUSTA, GEORGIA
DANIEL FIELD AIRPORT FUND
FISCAL YEAR 2013

	2011 Actuals	2012 Budget	2013 Budget
Revenues			
Intergovernmental Revenue	$ 163,113	$ 114,640	$ -
Charges for Services	77,650	115,850	115,850
Investment Income	3,105	1,000	4,500
Miscellaneous Revenue	77	-	80
Other Financing Sources	-	-	92,460
Total Revenues	$ 243,945	$ 231,490	$ 212,890
Expenditures			
Personnel Services & Employee Benefits	$ 907	$ 45,760	$ 1,220
Purchased/Contracted Services	58,170	58,120	56,530
Supplies	13,783	23,120	15,200
Interfund/Interdepartmental	14,140	14,490	14,490
Depreciation and Amortization	94,916	90,000	125,450
Non-Departmental	(1,973)	-	-
Total Expenditures	$ 179,943	$ 231,490	$ 212,890

Fund 552

AUGUSTA, GEORGIA
RISK MANAGEMENT FUND
FISCAL YEAR 2013

	2011 Actuals	2012 Budget	2013 Budget
Revenues			
Charges for Services	$ 2,003,788	$ 2,328,560	$ 2,389,000
Fines and Forfeitures	7,241	-	-
Investment Income	4,044	-	-
Miscellaneous Revenue	168	-	-
Total Revenues	$ 2,015,241	$ 2,328,560	$ 2,389,000
Expenditures			
Personnel Services & Employee Benefits	$ 365,682	$ 466,810	$ 466,780
Purchased/Contracted Services	482,150	594,690	639,410
Supplies	146,857	166,240	182,160
Interfund/Interdepartmental	1,045,186	1,098,820	1,098,900
Depreciation and Amortization	1,722	2,000	1,750
Cost Reimbursement	(26,355)	-	-
Total Expenditures	$ 2,015,242	$ 2,328,560	$ 2,389,000

Fund 611

AUGUSTA, GEORGIA
EMPLOYEE HEATH BENEFITS FUND
FISCAL YEAR 2013

	2011 Actuals	2012 Budget	2013 Budget
Revenues			
Charges for Services	$ 22,507,406	$ 22,649,030	$ 23,882,070
Investment Income	(9,761)	(35,000)	(10,000)
Total	22,497,645	22,614,030	23,872,070
Transfers In	-	312,120	319,300
Total Revenues	$ 22,497,645	$ 22,926,150	$ 24,191,370
Expenditures			
Personnel Services & Emp Benefits	$ 4,618	$ -	$ -
Purchased/Contracted Services	98,731	462,120	469,300
Supplies	-	30,650	522,290
Interfund/Interdepartmental	22,394,296	22,433,380	23,199,780
Total Expenditures	$ 22,497,645	$ 22,926,150	$ 24,191,370

Fund 616

AUGUSTA, GEORGIA
WORKERS COMPENSATION FUND
FISCAL YEAR 2013

	2011 Actuals	2012 Budget	2013 Budget
Revenues			
Charges for Services	$ 1,930,269	$ 1,809,810	$ 2,017,480
Investment Income	185	-	-
Total Revenues	$ 1,930,454	$ 1,809,810	$ 2,017,480
Expenditures			
Interfund/Interdepartmental	$ 1,930,454	$ 1,809,810	$ 2,013,000
Non-Departmental	-	-	4,480
Total Expenditures	$ 1,930,454	$ 1,809,810	$ 2,017,480

AUGUSTA, GEORGIA
UNEMPLOYMENT FUND
FISCAL YEAR 2013

	2011 Actuals	2012 Budget	2013 Budget
Revenues			
Charges for Services	$ 283,595	$ 320,000	$ 340,000
Investment Income	(497)	-	-
Total Revenues	$ 283,098	$ 320,000	$ 340,000
Expenditures			
Interfund/Interdepartmental	$ 283,098	$ 320,000	$ 340,000
Total Expenditures	$ 283,098	$ 320,000	$ 340,000

Fund 622

AUGUSTA, GEORGIA
LONG-TERM DISABILITY INSURANCE FUND
FISCAL YEAR 2013

	2011 Actuals	2012 Budget	2013 Budget
Revenues			
Charges for Services	$ 412,219	$ 568,000	$ 232,770
Investment Income	(23)	-	-
Total Revenues	$ 412,196	$ 568,000	$ 232,770
Expenditures			
Interfund/Interdepartmental	$ 412,197	$ 568,000	$ 232,770
Total Expenditures	$ 412,197	$ 568,000	$ 232,770

Fund 623

AUGUSTA, GEORGIA
FLEET OPERATIONS & MANAGEMENT FUND
FISCAL YEAR 2013

	2011 Actuals	2012 Budget	2013 Budget
Revenues			
Charges for Services	$ 5,094,628	$ 5,430,510	$ 5,599,390
Investment Income	(89)	-	-
Miscellaneous Revenue	1,646	3,500	3,500
Other Financing Sources	23,990	25,000	20,000
Total Revenues	$ 5,120,175	$ 5,459,010	$ 5,622,890
Expenditures			
Personnel Services & Employee Benefits	$ 135,248	$ 144,680	$ 147,690
Purchased/Contracted Services	4,613,646	4,894,370	5,008,370
Supplies	167,170	194,110	194,600
Interfund/Interdepartmental	190,438	205,850	220,220
Depreciation and Amortization	13,673	20,000	15,000
Non-Departmental	-	-	37,010
Total Expenditures	$ 5,120,175	$ 5,459,010	$ 5,622,890

Fund 626

AUGUSTA, GEORGIA
GMA LEASE PROGRAM FUND
FISCAL YEAR 2013

	2011 Actuals	2012 Budget	2013 Budget
Revenues			
Investment Income	$ 276,408	$ 928,400	$ 928,400
Transfers In	2,016,271	1,609,480	1,237,350
Total Revenues	$ 2,292,679	$ 2,537,880	$ 2,165,750
Expenditures			
Debt Service	$ 2,247,773	$ 2,537,880	$ 2,165,750
Total Expenditures	$ 2,247,773	$ 2,537,880	$ 2,165,750

Fund 631

AUGUSTA, GEORGIA
1945 PENSION FUND
FISCAL YEAR 2013

	2011 Actuals	2012 Budget	2013 Budget
Revenues			
Investment Income	$ 602,817	$ 851,000	$ 790,530
Miscellaneous Revenue	435,509	209,000	269,470
Total Revenues	$ 1,038,326	$ 1,060,000	$ 1,060,000
Expenditures			
Personnel Services & Employee Benefits	$ 969,571	$ 1,010,000	$ 1,010,000
Purchased/Contracted Services	53,970	50,000	50,000
Total Expenditures	$ 1,023,541	$ 1,060,000	$ 1,060,000

AUGUSTA, GEORGIA
URBAN 1949 PENSION PLAN FUND
FISCAL YEAR 2013

	2011 Actuals	2012 Budget	2013 Budget
Revenues			
Investment Income	$ (742,068)	$ 3,750,000	$ 2,508,750
Miscellaneous Revenue	1,934,868	1,385,000	2,541,250
Total Revenues	$ 1,192,800	$ 5,135,000	$ 5,050,000
Expenditures			
Personnel Services & Employee Benefits	$ 4,857,047	$ 4,700,000	$ 4,700,000
Purchased/Contracted Services	415,599	350,000	350,000
Non-Departmental	-	85,000	-
Total Expenditures	$ 5,272,646	$ 5,135,000	$ 5,050,000

Fund 763

AUGUSTA, GEORGIA
OTHER URBAN PENSION PLAN FUND
FISCAL YEAR 2013

	2011 Actuals	2012 Budget	2013 Budget
Revenues			
Transfers In	$ 1,542,160	$ 1,579,210	$ 1,579,210
Total Revenues	$ 1,542,160	$ 1,579,210	$ 1,579,210
Expenditures			
Personnel Services & Employee Benefits	$ 1,539,095	$ 1,577,210	$ 1,577,210
Purchased/Contracted Services	3,065	2,000	2,000
Total Expenditures	$ 1,542,160	$ 1,579,210	$ 1,579,210

Fund 764

AUGUSTA, GEORGIA
EXP TRUST FUND-PERPETUAL CARE
FISCAL YEAR 2013

	2011 Actuals	2012 Budget	2013 Budget
Revenues			
Investment Income	$ 18,095	$ 20,000	$ 20,000
Other Financing Sources	-	20,000	57,940
Total Revenues	$ 18,095	$ 40,000	$ 77,940
Expenditures			
Purchased/Contracted Services	$ 13,556	$ 12,600	$ 19,100
Supplies	11,024	27,400	37,840
Capital Outlay	-	-	21,000
Total Expenditures	$ 24,580	$ 40,000	$ 77,940

Fund 791

AUGUSTA, GEORGIA
EXP TRUST FUND-JOSEPH LAMAR
FISCAL YEAR 2013

	2011 Actuals	2012 Budget	2013 Budget
Revenues			
Investment Income	$ 309	$ 180	$ 180
Total Revenues	$ 309	$ 180	$ 180
Expenditures			
Non-Departmental	$ -	$ 180	$ 180
Total Expenditures	$ -	$ 180	$ 180

Fund 792

AUGUSTA, GEORGIA
URBAN REDEVELOPMENT AGENCY FUND
FISCAL YEAR 2013

	2011 Actuals	2012 Budget	2013 Budget
Revenues			
Investment Income	$ 1,389	$ -	$ -
Miscellaneous Revenue	13,264	-	-
Other Financing Sources	329,775	3,000,000	500,000
Total	344,428	3,000,000	500,000
Transfers In	550,000	550,000	550,000
Total Revenues	$ 894,428	$ 3,550,000	$ 1,050,000
Expenditures			
Debt Services	$ 356,341	$ 550,000	$ 550,000
Transfers Out	5,349,875	3,000,000	500,000
Total Expenditures	$ 5,706,216	$ 3,550,000	$ 1,050,000

Fund 950