

AUGUSTA, GEORGIA
ADOPTED BUDGET
FISCAL YEAR 2014
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Augusta GEORGIA

FINANCE DEPARTMENT

Donna B. Williams, CGFM, Finance Director
530 Greene Street, Room 207, Augusta, Georgia 30901
Office (706) 821-2429 Fax (706) 821-2520

December 3, 2013

The Honorable Deke Copenhaver, Mayor
Members of the Augusta-Richmond County Commission
Frederick L. Russell, Administrator
530 Greene Street
Augusta, GA 30901

Dear Mayor Copenhaver, Members of the Commission and Mr. Russell:

Please find attached the fiscal year 2014 Augusta Georgia budget as adopted during the November 19, 2013 commission meeting. It was the will of the Commission to balance the 2014 budget through austerity measures as opposed to utilizing available options to increase revenues. The 2014 budget assumes no growth in the tax digest.

One of the options to increase revenue that was not imposed was the energy excise tax that would replace the loss of sales tax revenue paid by manufacturers on purchased energy. This sales tax exemption is being phased in over four years by the State of Georgia. The estimated impact to our budget in 2016 will be a cumulative $10 million loss in revenues. Once fully implemented this sales tax exemption will reduce the sales tax revenues by $4 million annually. However, the energy excise tax remains an option and could be imposed at a future date.

The austerity measures used to balance the general fund budget include the approval of:

- Limited new programs and personnel
- A 2.4% budget reduction to departments' expenditure requests
- No cost of living (COLA) increase for employees
- The use of $4.5 million of fund balance

As was stated during workshops, the budget is a fluid document. The budget may be changed to reflect the impact of new information or a change to the funded level of service. Department directors and elected officials will submit their implementation plans for the mandatory budget reduction in the next few weeks. Difficult decisions remain. We will certainly continue our budget discussions so that we may define the level of service that will be provided to the citizens of Augusta Georgia.

Sincerely,

Donna B. Williams

Donna B. Williams, CGFM
Director of Finance

Augusta
GEORGIA

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

Appointed Officials December 31, 2013

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

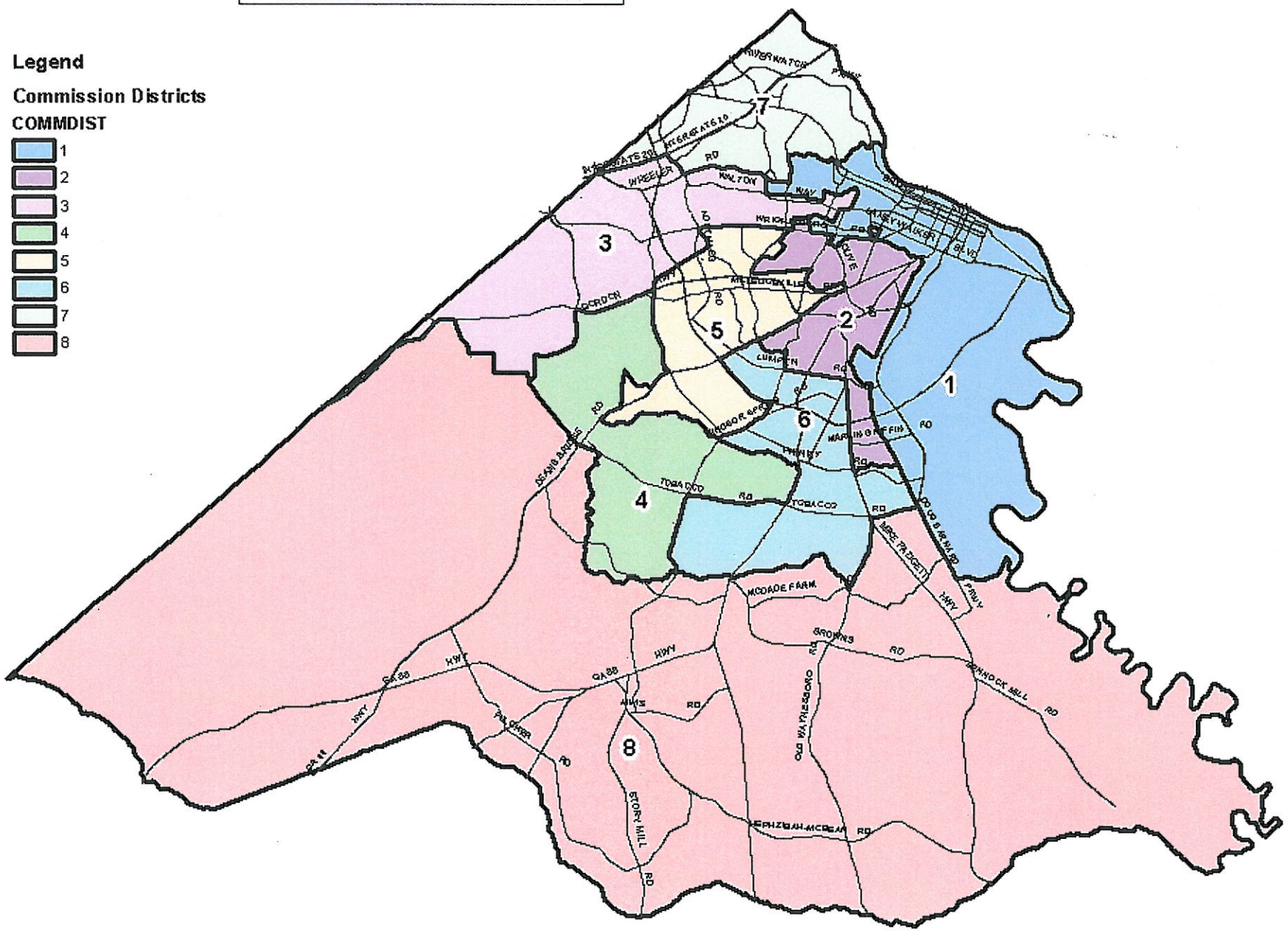
Tameka Allen
Deputy Administrator
530 Greene Street – Room 801
Augusta, Georgia 30901
(706) 821-2400
(706) 821-2819 (Fax)

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

Andrew G. MacKenzie
General Counsel
520 Greene Street
Augusta, Georgia 30901
(706) 842-5550
(706) 842-5556 (Fax)

Donna B. Williams, CGFM
Finance Director
530 Greene Street – Room 207
Augusta, Georgia 30901
(706) 821-2429
(706) 821-2520 (Fax)

Commission Districts



Augusta
GEORGIA

Elected Officials December 31, 2013

Mayor Deke S. Copenhaver
(Term 2011-2014)
75 Conifer Square
Augusta, Georgia 30909
(706) 821-1831 (Work)
(706) 738-3156 (Home)

William Fennoy – District One
(Term 2013-2016)
1027 Dugas Street
Augusta, Georgia 30901
(706) 726-4014 (Cell)

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

Mary Davis – District Three
(Term 2013-2016)
813 Windsor Court
Augusta, Georgia 30909
(706) 910-2574 (Cell)

Alvin Mason – District Four
(Term 2013-2016)
4504 Frank Warren Drive
Hephzibah, Georgia 30815
(706) 955-6130 (Cell)

Bill Lockett– District Five
(Term 2013-2016)
3030 Longleaf Court
Augusta, Georgia 30906
(706) 798-7175 (Home)
(706) 825-1847 (Cell)

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

Donnie Smith – District Seven
(Term 2013-2016)
3124 Whaley Road
Augusta, Georgia 30907
(706) 910-2606 (Cell)

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

Marion Williams – District Nine
(Term 2013-2016)
1941 Kratha Drive
Augusta, Georgia 30901
(706) 910-2582 (Cell)

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

*Mayor Fax #
(706) 821-1835
*Commissioner Fax #
(706) 821-1838

AUGUSTA, GEORGIA

BUDGET PROCESS, BUDGETARY GUIDELINES AND BUDGET CALENDAR FY 2014

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 12, 2013 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 2013 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 2014 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 and December, 2013. After careful deliberation, the Proposed Budget, as modified for additions and deletions, was adopted by the Commission on November 19, 2013.

AUGUSTA, GEORGIA
2014 BUDGET PLANNING CALENDAR

JULY 2013	
July 18, 2013	Distribution of Budget Calendar and Instructions during department head meeting.
July 22, 2013	Departments **with** IFAS access may start entering in Budget Item Detail.
July 29, 2013	Finance Committee approves FY2014 Budget Calendar.
AUGUST 2013	
August 5, 2013	Departmental Budgets due to Finance (for departments **without** access to IFAS system). Budget analysts begin review of proposed budgets for budget hearings.
August 6, 2013	Commission approves FY 2014 Budget Calendar.
August 12, 2013	Budget Item Detail deadline for IFAS users.
SEPTEMBER 2013	
Sept. 3-13, 2013	Budget Hearings with Departments (**call if desired**). Budget hearings will be led by the Finance Department with a report of new programs and personnel submitted to the Administrator. Administrator will be aware of all budget hearings; however his attendance will not be mandatory. A representative of the administrator's office will be in all hearings.
September 30, 2013	Budget summary presented to Administrator by Finance Department.
OCTOBER 2013	
October 15, 2013	FY 2014 Proposed Budget presented to Augusta-Richmond County Commission by the Administrator.
October 29, 2013	Publish Public Hearing Notice in newspaper. (One week before meeting)
NOVEMBER 2013	
November 5, 2013	***PUBLIC TOWN MEETING / COMMISSION MEETING*** Public Hearing of 2014 Budget.
November 12, 2013	Publish Notice of Budget Adoption in newspaper. (One week before meeting)
November 19, 2013	Adoption of the FY 2014 Budget by the Augusta-Richmond County Commission
JANUARY 2014	
January 1, 2014	Effective date for the Fiscal year 2014 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 2014 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 2014

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 705, 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 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.

TAX DIGEST

The Chief Tax Assessor is responsible for receiving returns and fairly and impartially assessing property. The total assessed valuation for the 2013 Tax Digest is set at $5.32 billion compared to $5.25 in 2012.

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 2013 Tax Digest. It does not include millage rates levied by Richmond County Board of Education.

YEAR 2012/2013 TAX RATE

	COUNTYWIDE				URBAN			
	2012	2013	Difference		2012	2013	Difference	
County-wide M&O	8.085	8.042	-0.043		8.085	8.042	-0.043	
Capital Outlay	0.785	0.781	-0.004		0.785	0.781	-0.004	
County Bonds	0	0	N/A		0	0	N/A	
Fire	2.152	2.140	-0.012		N/A	N/A	N/A	
Urban M&O	N/A	N/A	N/A		8.026	7.987	-0.039	
Total	11.022	10.963	-0.059		16.896	16.810	-0.086	

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

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

2014
ALL FUNDS

COMBINED BUDGET OVERVIEW

AUGUSTA, GEORGIA
FY 2014 BUDGET
ADOPTED NOVEMBER 19, 2013
ALL FUNDS

Fund Number	Fund Name	Revenues FY 2014	Expenditures FY 2014
	GENERAL FUNDS		
101	General Fund	$ 86,511,020	$ 86,511,020
273	Law Enforcement	56,594,910	56,594,910
	Total General Fund/Law Enforcement	$ 143,105,930	$ 143,105,930
104	Port Authority	82,500	82,500
	SPECIAL REVENUE FUNDS		
203	Life Skills Court	7,000	7,000
204	DUI Court	337,350	337,350
205	Drug Court	51,130	51,130
207	5% Crime Victim's Asst Program	323,880	323,880
208	Supplemental Juvenile Services	15,000	15,000
209	DA 5% CVAP	100,250	100,250
211	Federal Drug Forfeitures	200,000	200,000
212	State Drug Forfeitures	250,000	250,000
213	K-9 Forfeitures	20,000	20,000
215	Wireless Phase	672,980	672,980
216	Emergency Telephone Response	3,925,230	3,925,230
217	Building Inspections Fund	1,166,080	1,166,080
220	Grants	2,292,850	2,292,850
221	Housing & Neighborhood Development	10,455,570	10,455,570
231	Board of Appeals	26,200	26,200
235	TSPLOST Discretionary	4,000,000	4,000,000
261	NPDES Permit Fees	120,000	120,000
271	Urban Services District	12,197,690	12,197,690
272	Capital Outlay	4,376,050	4,376,050
274	Fire Protection	24,424,380	24,424,380
275	Occupation Tax	2,688,760	2,688,760
276	Street Lights	5,431,800	5,431,800
277	Downtown Development Authority	165,100	165,100
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	726,610	726,610
293	TAD 3	5,470	5,470
296	Promotion Richmond County	5,235,000	5,235,000
297	Transportation and Tourism	1,120,510	1,120,510
298	Urban Redevelopment Projects	500,000	500,000
	CAPITAL PROJECT FUNDS		
322	Special 1% Sales Tax, Phase II	1,851,620	1,851,620
323	Special 1% Sales Tax, Phase III	12,164,260	12,164,260
324	Special 1% Sales Tax, Phase IV	22,404,070	22,404,070
325	Special 1% Sales Tax, Phase V	16,422,030	16,422,030
326	Urban SPLOST, Phase II	150,880	150,880
327	Urban SPLOST, Phase III	215,260	215,260
328	SPLOST Phase VI	78,652,050	78,652,050
335	Capital Projects for Public Roads	1,500,000	1,500,000
371	T-SPLOST Projects	9,398,950	9,398,950

AUGUSTA, GEORGIA
FY 2014 BUDGET
ADOPTED NOVEMBER 19, 2013
ALL FUNDS

Fund Number	Fund Name	Revenues FY 2014	Expenditures FY 2014
	DEBT SERVICE FUNDS		
421	Coliseum Authority Revenue Bonds 2010	$ 1,740,950	$ 1,740,950
432	G/O Sales Tax Bonds 09	5,622,000	5,622,000
433	G/O Sales Tax Bonds 10	7,914,000	7,914,000
	ENTERPRISE FUNDS		
506	Water & Sewerage	127,161,320	127,161,320
507	Water & Sewerage-Renewal & Extension	2,857,910	2,857,910
508	1996 W & S Bond Fund	4,809,190	4,809,190
509	2000 Bond Series	6,957,480	6,957,480
510	W&S Bond 2002 Series	9,423,590	9,423,590
511	W&S Bond 2004 Series	8,826,920	8,826,920
512	W&S Bond 2012 Series	1,847,530	1,847,530
513	W&S Taxable Rev Bds Series 2013	1,915,300	1,915,300
541	Waste Management Fund	13,899,000	13,899,000
542	Garbage Collection Fund	22,300,450	22,300,450
543	Waste Management 2004 Bonds	1,025,980	1,025,980
544	Solid Waste Revenue Bond Series 2010	686,760	686,760
546	Augusta Public Transit System	4,819,490	4,819,490
547	Transit Capital Grants	12,598,990	12,598,990
551	Augusta Regional Airport	40,337,210	40,337,210
552	Daniel Field	320,910	320,910
	INTERNAL SERVICE FUNDS		
611	Risk Management	2,376,300	2,376,300
616	Employee Health Benefits Fund	24,242,650	24,242,650
621	Workers Compensation Fund	3,058,200	3,058,200
622	Unemployment Fund	300,000	300,000
623	Long-Term Disability Insurance	235,030	235,030
626	Fleet Operations & Management	5,440,160	5,440,160
631	GMA Lease Program	2,236,910	2,236,910
	TRUST & AGENCY FUNDS		
761	1945 Pension Fund	1,060,000	1,060,000
763	Urban 1949 Pension Plan	6,350,000	6,350,000
764	Other Urban Pension Plans	1,752,500	1,752,500
791	Exp Trust Fund-Perpetual Care	77,940	77,940
792	Exp Trust Fund-Joseph Lamar	180	180
950	Urban Redevelopment Agency	1,052,040	1,052,040
	TOTALS	**$ 690,542,830**	**$ 690,542,830**

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT FUND
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2014 BUDGET

Description - Revenues	2012 Actuals	2013 Budget	2014 Budget
Taxes			
Real Property Tax-Curr Year	$ 7,399,249	$ 8,628,580	$ 8,298,800
Timber Tax - Current Year	1,896	1,950	1,940
Early Payment Discount	(73,451)	(57,360)	(57,250)
Motor Vehicles - Current Year	811,870	646,890	650,000
TAVT-S	-	-	2,000,000
Mobile Homes - Current Year	33,122	35,850	36,020
Railroad Equipment-Current Year	11,277	12,000	12,000
Real Estate Transfer	97,444	100,000	140,000
Recording Intangible Tax	521,364	500,000	600,000
Electric Franchise Tax	16,773,835	16,700,000	15,800,000
Water Franchise Tax (In Lieu)	2,659,010	2,656,320	2,660,780
Gas Franchise Tax	810,991	810,000	810,000
Television Cable Franchise Tax	2,160,392	2,180,000	2,500,000
Telephone Franchise Tax	639,862	765,000	700,000
Waste Mgmt Franchise In Lieu	969,150	1,167,100	1,218,600
Other Franchise Tax	85,000	85,000	85,000
Local Option Sales & Use Tax	7,208,304	7,124,100	7,124,100
Alcoholic Beverage Excise Tax	2,906,073	2,900,000	2,830,820
Local Option Mixed Drink Tax	410,512	430,000	436,160
Energy Excise Tax	-	-	-
Penalties - Delinquent Taxes	916,948	1,000,000	1,000,000
Pen & Interest-FiFa	11,176	15,000	12,000
Total Taxes	**44,354,024**	**45,700,430**	**46,858,970**
Licenses And Permits			
Alcoholic Licenses - Beer	1,420,811	1,400,000	1,482,420
Location Permits	14,972	20,000	20,000
Late Tag Penalty	156,284	155,000	155,000
Total Licenses and Permits	**1,592,067**	**1,575,000**	**1,657,420**
Intergovernmental Revenues			
FEMA Grant (Emergency Management)	60,165	31,000	60,000
Fed Govt Payments in Lieu of Tax	128	-	-
St GA Jud Council HB#182	82,500	-	-
Reimbursements-Other	20,383	20,000	20,000
Local Govt - Payment in Lieu of Tax	1,262,081	1,252,240	1,657,170
Total Intergovernmental Revenues	**$ 1,425,257**	**$ 1,303,240**	**$ 1,737,170**

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT FUND
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2014 BUDGET

Description - Revenues	2012 Actuals	2013 Budget	2014 Budget
Charges for Services			
Court Costs, Fees & Charges	$ 847,593	$ 850,000	$ 900,000
Indigent Defense Reimbursement	906	-	-
Ind Defense Application Fees	49,505	50,000	50,000
Burke/Columbia County DA Reimbursement	831,464	1,005,790	1,000,880
Burke Co Public Defender Reimbursement	93,317	131,610	103,110
Columbia Co Public Defender Reimbursement	381,831	833,530	413,690
Superior Ct-Circuit Burke Reimbursement	103,873	142,400	142,510
Superior Ct-Circuit Columbia Co Reimbursement	489,688	671,300	671,850
ARA Fees	80,243	80,150	80,150
Licensing Late Fee	-	-	150,000
Burke Juvenile Ct Reimbursement	21,500	-	-
Reader Printer Fees	14,926	12,000	15,000
Radio Rebanding Administration Fees	32,804	-	-
HP Maintenance Fees	1,890	-	-
Motor Vehicle Tag Coll Fees	212,264	210,000	210,000
Wildlife Tag Fees	533	500	500
License & Inspection Admin Allow-Recovery	48,360	50,740	26,000
Code Enforcement-Allocation-Recovery	75,400	75,390	75,570
Ind Cost Allocation-Port Authority	13,520	13,520	6,950
Ind Cost Allocation-DUI Accountability	-	-	80
Ind Cost Allocation-Drug Court	-	-	1,130
Ind Cost Allocation-5% Crime Victim's Asst Program	8,540	6,400	16,320
Ind Cost Allocation-Supplemental Juvenile Services	980	980	1,230
Ind Cost Allocation-DA CVAP	-	2,140	5,440
Ind Cost Allocation-Wireless Phase	-	-	1,670
Ind Cost Allocation-E911	-	-	258,930
Ind Cost Allocation-Building Inspection	40,440	40,440	114,910
Ind Cost Allocation-Housing & Neighborhood Development	165,170	165,170	188,250
Ind Cost Allocation-Urban Development Action Grant	6,390	6,390	-
Ind Cost Allocation-Board of Appeals	2,110	2,110	2,940
Ind Cost Allocation-Urban Services District	30,280	30,280	24,430
Ind Cost Allocation-Capital Outlay	27,890	27,890	28,740
Ind Cost Allocation-Law Enforcement	4,755,080	3,180,750	2,422,720
Ind Cost Allocations-Fire Protection	536,130	536,130	671,250
Ind Cost Allocation-Occupation Tax	6,520	6,520	7,780
Ind Cost Allocation-Street Lights	15,630	15,630	24,250
Ind Cost Allocation-DDA Revenue Bond	13,130	13,130	10,490
Ind Cost Allocation-Urban Redevelopment	-	-	25,920
Ind Cost Allocation-Special 1% Sales Tax, Phase II	28,830	28,830	1,620
Ind Cost Allocation-Special 1% Sales Tax, Phase III	92,570	92,570	55,760
Ind Cost Allocation-Special 1% Sales Tax, Phase IV	515,400	515,400	348,100
Ind Cost Allocation-Special 1% Sales Tax, Phase V	508,160	508,160	416,530
Ind Cost Allocation-Urban SPLOST, Phase II	4,740	4,740	880
Ind Cost Allocation-Urban SPLOST, Phase III	25,420	25,420	5,260
Ind Cost Allocation-Urban SPLOST, Phase VI	-	-	290,980
Ind Cost Allocation-Water & Sewerage	1,350,130	1,350,130	1,369,130
Ind Cost Allocation-W&S-Renewal & Extension	7,910	7,910	12,950
Ind Cost Allocation-1996 W&S Bond	-	-	1,850

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT FUND
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2014 BUDGET

Description - Revenues	2012 Actuals	2013 Budget	2014 Budget
Ind Cost Allocation-W&S Bond 2000 Series	$ 4,740	$ 4,740	$ 4,890
Ind Cost Allocation-W&S Bond 2002 Series	8,990	8,990	7,990
Ind Cost Allocation-W&S Bond 2004 Series	11,920	11,920	9,020
Ind Cost Allocation-Waste Management	196,560	200,000	264,950
Ind Cost Allocation-Garbage Collection	42,750	45,000	43,690
Ind Cost Allocation-Waste Management 2004 Bonds	3,400	3,400	2,850
Ind Cost Allocation-Solid Waste 2010 Bonds	-	-	910
Ind Cost Allocation-Augusta Public Transit System	201,730	201,730	324,290
Ind Cost Allocation-Augusta Regional Airport	243,900	243,900	316,850
Ind Cost Allocation-Daniel Field Airport	14,490	14,490	11,480
Ind Cost Allocation-Risk Management	96,970	96,970	94,900
Ind Cost Allocation-Employee Health Benefits	14,030	14,030	15,310
Ind Cost Allocation-Workers Compensation	5,090	5,090	5,340
Ind Cost Allocation-Long-Term Disability Insurance	1,520	1,520	1,380
Ind Cost Allocation-Fleet Operations & Maintenance	121,070	121,070	87,660
Ind Cost Allocation-Urban Redevelopment	-	-	3,840
Election Qualifying Fees	50,361	-	20,000
Sale of Maps & Publications	2,618	2,000	2,000
Bid Spec Fees	735	-	-
Voter Lists and Labels	2,255	500	500
Commissions on Tax Collections	2,250,602	2,200,000	2,200,000
Motor Vehicle Title Fees	26,652	25,000	25,000
Lapsed Motor Vehicle Ins Fees	86,885	90,000	90,000
Coroner Reports/Misc	1,410	2,000	1,000
ID Card Fees - Marshal	235	-	-
Fingerprinting Fees	11,047	10,000	12,000
Prisoner Housing Fees	1,535,320	1,500,000	1,500,000
GA DOT RCCI Guard Reimbursement	144,523	100,000	125,000
State Road Maintenance	45,328	40,800	40,800
Demolition Fees	53,619	65,000	45,720
Concession Revenue	2,461	1,500	2,500
Concession Revenue-B&G Judicial Center	7,797	5,000	8,000
Animal Control & Shelter Fees	67,532	70,000	70,000
Rabies Certificate Fees	12,782	12,000	12,000
Sterilization Fees	36,020	40,000	40,000
Animal Control/Ft Gordon	3,720	2,500	3,000
Public Room Rental-Radison	25,716	25,000	25,000
Parking Fee-Marriott Parking	4,167	50,000	50,000
Parking Fee-Reynolds Street Deck	-	25,000	25,000
Cemeteries	67,369	70,000	80,000
Returned Check Fee	8,541	5,000	5,000
RCCI-Inmate Medical Fees	1,315	1,000	1,000
RCCI-Inmate Management Fees	1,054	1,000	1,000
RCCI-Inmate Disciplinary Fees	996	1,000	1,000
RCCI-Inmate Store	78,490	94,580	100,000
Utility Cut Repairs	34,243	50,000	-
Total Charges for Services	**$ 16,972,020**	**$ 16,155,780**	**$ 15,836,620**

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT FUND
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2014 BUDGET

Description - Revenues	2012 Actuals	2013 Budget	2014 Budget
Recreation			
Recreation -Administration Program Fees	$ -	$ -	$ 150,000
Special Activities-Program Fees	-	6,000	4,000
Youth Program-Program Fees	20,428	11,000	11,000
Youth Athletics - East Augusta	4,307	4,000	4,000
Youth Athletics - South Augusta	68,442	75,000	75,000
Youth Athletics - West Augusta	31,235	45,000	45,000
Adult Programs-Program Fees	79,046	85,000	85,000
Program Fees-Aquatics	10,315	12,000	12,000
Henry Brigham Comm Cent-Program Fees	22,477	30,000	30,000
Bernie Ward Comm Cent-Program Fees	27,706	30,000	30,000
Sand Hills Program Fees	218	1,000	1,000
Blythe Park-Program Fees	12,878	14,000	14,000
Dyess Park-Program Fees	1,000	-	-
Garrett Comm-Program Fees	17,814	14,000	20,000
Hickman Park-Program Fees	77	-	-
WT Johnson Comm Center-Program Fees	225	-	-
McBean Park-Program Fees	25,750	20,000	20,000
McDuffie Woods Park-Program Fees	9,623	10,000	10,000
May Park Comm Cent-Program Fees	5,908	5,000	5,000
Carrie J. Mays-Program Fees	697	1,000	1,000
Warren Road Comm Cent-Program Fees	79,183	83,000	83,000
Henry Brigham-Ceremics	-	-	-
Other Concessions-Program Fees	16,269	17,000	17,000
Charles Evans Park - Program Fees	5,278	8,000	8,000
Henry Brigham Swim Center-Program Fees	20,027	22,000	22,000
Golf Course-Membership Fees	-	-	83,600
Golf Course-Green Fees	-	-	153,000
Golf Course-Cart Fees	-	-	115,000
Golf Course-Pro Shop Fees	-	-	10,000
Golf Course-Concessions Revenue	-	-	50,000
Golf Course-Beer Concession Revenue	-	-	25,000
Golf Course-Tournament Green Fees	-	-	15,000
Golf Course-Driving Range Ball Fees	-	-	17,500
Newman Tennis Center-Tennis Membership Fees	6,714	2,240	2,240
Tournament Fees	73,771	75,000	75,000
Sponsorship	7,697	10,000	10,000
Court Fees	28,870	26,000	26,000
Stringing Fees	3,799	4,000	4,000
Lessons/Clinics	52,501	40,000	40,000
Merchandise Fees	25,514	16,000	16,000
Concession Revenue	6,093	8,000	8,000
Misc Tennis Fees	379	200	200
Augusta Aquatics Cent-Program Fees	175,238	185,000	175,000
Diamond Lakes Reg Park-Program Fees	6,970	12,500	12,500
Diamond Lakes Comm. Ctr-Program Fees	82,009	95,000	95,000
Diamond Lakes Tennis-Tournament Fees	1,960	-	-
Diamond Lakes Tennis-Court Fees	684	-	-
Diamond Lakes Tennis-Stringing Fees	150	-	-

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT FUND
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2014 BUDGET

Description - Revenues	2012 Actuals	2013 Budget	2014 Budget
Diamond Lakes Tennis-Lessons/Clinics	$ 450	$ -	$ -
Diamond Lakes Tennis-Merchandise Fees	442	-	-
Diamond Lakes Tennis-Concession Revenue	357	-	-
Riverwalk - Program Fees	38,580	43,670	43,670
Total Recreation	**971,079**	**1,010,610**	**1,623,710**
Total Charges For Services and Recreation	**$ 17,943,099**	**$ 17,166,390**	**$ 17,460,330**
Fines And Forfeitures			
Superior	248,522	270,000	250,000
State	2,986,521	3,000,000	3,000,000
Magistrate	1,022,527	1,000,000	1,030,000
Juvenile	486	750	7,000
Probate Court	287,183	290,000	290,000
Drug treatment/education	51,974	50,000	60,000
DA Welfare Fraud Investigation	900	2,000	1,000
DA-Forfeiture of Assets	10,154	55,000	55,000
Total Fines And Forfeitures	**4,608,267**	**4,667,750**	**4,693,000**
Investment Income			
Interest revenues	81,002	100,000	100,000
Int Earned-Tax Commissioner	153,898	250,000	250,000
Int Earned-Clerk of Court	868	750	750
Total Investment Income	**235,768**	**350,750**	**350,750**
Contributions And Donations			
Contributions & Donation (Animal Services)	3,469	5,000	5,000
Contributions & Donations (DBE)	1,200	2,100	-
Contributions & Donation (Procurement)	175	-	-
Contributions & Donation (Recreation)	15,071	-	-
Total Contributions And Donations	**19,915**	**7,100**	**5,000**

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT FUND
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2014 BUDGET

Description - Revenues	2012 Actuals	2013 Budget	2014 Budget
Miscellaneous Income			
RxCard Royalties	$ 14,797	$ 12,000	$ 15,000
Cash-Confiscated assets	69	-	-
Rents and royalties	248,000	250,000	10,000
Golf Course Lease	3,000	-	-
Miscellaneous Income	55,617	50,000	50,000
Miscellaneous Income (District Attorney)	56	-	-
Miscellaneous Income (Animal Services)	135	-	1,200
Tax Commissioner-Other Revenue	2,979	10,000	7,500
Rents and royalties (DFACS-Lease/Operations)	640,000	640,000	640,000
Rents and royalties (Recreation)	422,239	388,600	389,000
Tree Commission	7,000	10,000	10,000
Total Miscellaneous Income	**$ 1,393,892**	**$ 1,360,600**	**$ 1,122,700**
Other Financing Sources			
Property Sale	77,618	100,000	1,000,000
Encumbrance Carry Forwards	-	3,690	-
Fund Balance Appropriations	-	3,597,420	4,500,000
Total Other Financing Sources	**77,618**	**3,701,110**	**5,500,000**
Total General Fund Revenue (101)	**71,649,907**	**75,832,370**	**79,385,340**
Operating Transfers In			
Law Enforcement	2,409,009	5,237,380	5,328,980
Occupation Tax	1,512,320	1,682,240	1,680,980
Water & Sewerage	-	-	39,420
Garbage Collection		-	76,300
Total Operating Transfers In	**3,921,329**	**6,919,620**	**7,125,680**
Total General Fund (101)	**$ 75,571,236**	**$ 82,751,990**	**$ 86,511,020**

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT FUND
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2014 BUDGET

Description	2012 Actuals	2013 Budget	2014 Budget
Revenues			
Taxes			
Real Property Tax-Curr Year	$ 26,555,822	$ 27,382,180	$ 26,279,400
Timber Tax-Current Year	6,005	6,160	6,160
Early Payment Discount	(232,596)	(181,640)	(181,290)
Motor Vehicles-Current Year	2,570,921	2,048,470	2,048,470
Mobile Homes-Current Year	104,886	113,520	114,050
Railroad Equipment-Current Year	35,710	40,000	40,000
Local Option Sales & Use Tax	20,515,942	23,240,900	23,240,900
Energy Excise Tax	-	-	-
Total Taxes	**49,556,690**	**52,649,590**	**51,547,690**
Licenses and Permits			
Scrap Metal Permits	3,000	2,500	2,500
Total Licenses and Permits	**3,000**	**2,500**	**2,500**
Intergovernmental Revenue			
Fed Op Grant-Catergory-Indirect	-	-	
CJCC Pass Thru Grant	45,168	69,000	-
Total Intergovernmental Revenue	**45,168**	**69,000**	**-**
Charges for Services			
Sheriff Fees - Criminal Bonds	71,506	75,000	75,000
Sheriff Fines & Fees	141,749	140,000	140,000
Printing & Duplicating Service Fees	130,060	150,000	130,000
Radio Rebanding Administration	49,050	-	-
Telephone Comm-Jail	225,091	240,000	240,000
Social Security Informant Fee	2,200	15,000	2,500
GPS Monitor Fees-Sex Offender	1,485	2,000	2,000
False Alarms for Sheriff	-	5,000	2,500
Criminal Background Checks	4,984	6,000	5,000
Defensive Driving Class Fees	4,000	-	-
Inmate Kiosk	549,020	250,000	200,000
Prisoner Reimb County Jail	93,284	150,000	150,000
Admin Fees-Specials	-	-	250,000
Total Charges for Services	**1,272,429**	**1,033,000**	**1,197,000**
Fines & Forfeitures			
County Jail-Construction & Staffing	402,355	400,000	400,000
Parking Violation	22,225	20,000	20,000
Bond	6,634	7,500	5,000
Total Fines & Forfeitures	**431,214**	**427,500**	**425,000**
Investment Income			
Interest Revenues	(25,762)	(100,000)	(100,000)
Total Investment Income	**$ (25,762)**	**$ (100,000)**	**$ (100,000)**

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT FUND
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2014 BUDGET

Description	2012 Actuals	2013 Budget	2014 Budget
Revenues			
Contributions and Donations			
Contributions and Donations	$ 31,500	$ 8,630	$ 10,000
Total Contributions and Donations	**31,500**	**8,630**	**10,000**
Miscellaneous Income			
Miscellaneous Income	5,839	5,000	5,000
Total Miscellaneous Income	**5,839**	**5,000**	**5,000**
Other Financing Sources			
Property Sale	88,356	100,000	100,000
Fund Balance Appropriations	-	125,630	-
Capital Project CarryForwards	-	160,000	-
Total Other Financing Sources	**88,356**	**385,630**	**100,000**
Total Law Enforcement Fund Revenue (273)	**51,408,434**	**54,480,850**	**53,187,190**
Operating Transfers In			
General Fund	2,947,180	3,451,430	3,407,720
Urban Services	3,000,000	-	-
Capital Outlay	1,000,000	-	-
Total Operating Transfers In	**6,947,180**	**3,451,430**	**3,407,720**
Total Law Enforcement Fund (273)	**58,355,614**	**57,932,280**	**56,594,910**
TOTAL GENERAL FUND/LAW ENFORCEMENT	**$ 133,926,850**	**$ 140,684,270**	**$ 143,105,930**

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT FUND

BY SERVICE AREAS (DETAIL)
2014 BUDGET

Department	2012 Actuals	2013 Budget	2014 Budget
General Governmental			
Clerk of Commission	$ 232,570	$ 264,730	$ 254,190
Mayor's Office	319,921	326,760	605,710
County Administrator	729,778	871,440	858,190
Commissioners	287,750	292,390	289,970
Commission - Other	5,595	5,400	5,270
Local Legislative Interests	4,535	3,990	3,890
Promotion Account	1,750	19,680	10,420
Board of Elections	425,870	410,000	464,340
Election Expenses	505,579	26,090	462,210
Finance - General	1,166,051	1,521,760	1,474,780
Finance - Accounting	265,989	337,510	329,410
Finance - Treasurer Emeritus	61	-	-
License	543,776	614,540	656,320
License & Inspection Administration	172,216	173,700	173,860
Procurement	634,182	670,470	747,620
ARC-Law Dept	2,600,269	1,863,920	1,643,000
Magistrate-Law Dept	26,400	24,600	26,350
Outside Counsel-Law	-	-	-
Information Technology	4,413,291	5,339,050	5,199,830
Human Resources	835,831	1,126,740	1,401,980
Human Resources - Training	9,860	4,700	23,520
Employee Functions	17,835	17,800	17,370
Employee Incentives Award Program	14,269	18,800	18,350
Tax Commissioner	1,262,317	1,271,350	1,255,260
Tag Office	1,116,919	1,152,030	1,248,840
Delinquent Tax	333,445	332,070	325,480
Del Tax Sales - Fees / Cost	(26,632)	-	-
Tax Assessor	1,847,470	2,246,830	2,083,800
Board of Appeals	9,590	59,170	18,710
Board of Tax Assessors	80,865	88,570	86,440
Citizens Service & Information	93,439	189,400	353,880
Citizens Update/Publications	-	4,900	-
Buildings and Grounds - Municipal Building	804,572	989,140	913,080
Buildings and Grounds - JLEC	1,035,541	1,151,450	727,530
Buildings and Grounds - Phinizy Road Det. Center	926,027	1,093,480	1,019,930
Buildings and Grounds - Inhouse Projects	5,956	70,000	29,280
Buildings and Grounds - Judicial Center	615,905	1,000,010	796,930
Buildings and Grounds - RCSO	-	294,020	272,870
Chamber Building	-	5,000	40,350
Procurement/Print Shop	181,526	226,590	208,240
FM-Construction Shop	618,135	872,500	895,410
Records Retention	97,551	106,210	101,290
Total General Governmental	**$ 22,216,004**	**$ 25,086,790**	**$ 25,043,900**

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT FUND

BY SERVICE AREAS (DETAIL)
2014 BUDGET

Department	2012 Actuals	2013 Budget	2014 Budget
Judicial			
Superior Court	$ 732,212	$ 875,180	$ 885,530
Circuit Budget	1,573,025	2,027,650	2,018,850
Clerk of Superior Court	2,403,462	2,506,810	2,654,730
District Attorney - Circuit	2,037,377	2,372,400	2,507,310
DA - Forfeiture Acct Expense	10,154	55,000	55,000
State Court - Judge	966,955	1,007,690	949,640
State Conflict Defenders	-	120,000	117,120
State Court - Solicitor	1,524,365	1,699,240	1,577,680
Civil Court - Chief Judge	268,279	267,560	266,050
Civil Court - Presiding Judge	201,839	204,890	199,980
Civil Court - Clerk	845,158	943,350	1,056,020
Probate Judge	587,761	748,600	734,100
Juvenile Court	675,395	690,080	791,290
Juvenile Court - Citizens Review	38,056	60,870	74,240
Juvenile Conflict Defenders	-	-	50,000
Public Defender - Superior Court	1,823,532	2,193,200	2,141,040
Public Defender - State Court	1,150,061	1,131,580	1,179,440
ICPDO - Independent Contractor	84,950	74,200	72,420
Court Appointed Legal	13,592	34,650	33,820
Civil Court - Marshal	1,493,605	1,671,910	1,611,100
Jury Clerk	100,882	161,910	141,310
Total Judicial	**16,530,660**	**18,846,770**	**19,116,670**
Public Safety			
Drivers License Bureau	14,838	16,930	16,260
Security-Municipal Building	462,102	478,510	531,800
Security-Judicial Center	453,302	548,010	522,110
RCCI	4,412,469	4,706,680	4,417,000
RCCI Inmate Store	78,490	94,580	100,000
Emergency Medical Service	1,230,000	1,330,000	1,080,000
Coroner	502,144	556,260	604,370
Animal Services	1,132,465	1,282,180	1,248,990
Emergency Management	92,958	259,160	178,170
878 Engineer	7,190	7,190	7,020
Total Public Safety	**8,385,958**	**9,279,500**	**8,705,720**
Public Works			
PW - Administration	1,411,364	1,985,280	1,940,680
PW - Roads and Walkways	2,630,344	2,749,670	2,500,280
Litter Patrol	327,023	325,260	330,370
PW - Traffic Engineer	1,955,040	2,706,090	2,792,820
Marriott Parking	-	-	24,400
Reynolds Street Deck	-	25,000	24,400
Riverwalk/Augusta Commons	135,730	167,090	165,100
Eviction & Vacant Lot Clean Up	8,796	16,540	6,400
Total Public Works	**$ 6,468,297**	**$ 7,974,930**	**$ 7,784,450**

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT FUND

BY SERVICE AREAS (DETAIL)
2014 BUDGET

Department	2012 Actuals	2013 Budget	2014 Budget
Health And Welfare			
Board of Health - Public	$ 1,028,940	$ 1,028,940	$ 1,004,250
Board of Health - Mental	7,780	7,780	7,590
Project Access	340,650	340,650	332,470
Community Medical Outreach	49,500	49,500	48,310
Miracle Making Ministry-Ind Health	42,050	42,050	41,040
Mosquito Control	158,650	143,650	-
DFAC - Administration / Social	118,750	118,750	118,750
DFACS-Lease/Operations	640,000	640,000	640,000
American Red Cross	25,250	25,250	24,640
Child Enrichment	25,250	25,250	24,640
Safe Homes	8,400	8,400	8,200
Mach Academy	-	25,000	24,400
Total Health And Welfare	**2,445,220**	**2,455,220**	**2,274,290**
Recreation			
Administration	1,798,993	1,962,840	1,744,700
General Shop	761,683	920,180	901,390
Special Populations	12,632	11,880	11,880
Special Activities	32,927	34,340	33,080
Athletics	304,774	307,420	315,570
Youth Programs	197,085	204,765	213,770
Adult Programs	55,372	52,200	66,700
Aquatics	144,235	159,070	159,060
Henry H. Brigham Center	228,593	243,720	230,580
Bernie Ward Community Center	218,366	244,800	261,900
Sand Hills	158,468	156,050	157,010
Blythe Park	188,348	189,510	189,330
Dougherty Park	11,887	14,150	14,150
Dyess Park	16,356	22,890	20,390
Eastview Park	11,320	15,970	16,500
Four H Camp	-	170	170
Garrett Community Center	15,529	94,060	92,620
Hephzibah/Carroll Park	17,672	-	-
Hickman Park	1,962	5,190	3,160
Hyde Park	3,328	3,630	3,090
Jamestown Community Center	13,330	15,340	15,060
W. T. Johnson Community Center	27,506	31,950	31,950
McBean Park	187,798	185,920	172,380
McDuffie Woods Park	154,008	171,200	157,800
May Park Community Center	162,339	170,580	180,470
Minnick Park	4,837	8,440	7,440
Carrie J. Mays Community Life Center	169,976	211,140	210,840
Warren Road Community Center	213,497	220,865	230,130
Merry Street Craft Shop	2,672	3,440	4,440
Henry Brigham-Ceremics	-	3,000	3,000

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT FUND

BY SERVICE AREAS (DETAIL)
2014 BUDGET

Department	2012 Actuals	2013 Budget	2014 Budget
Henry Brigham Senior Center	$ 18,508	$ 18,420	$ 18,300
Barton Village Community Center	2,710	5,000	3,900
Blythe Nutrition Center	45,708	51,170	51,650
McBean Nutrition Center	50,020	49,600	50,090
Carrie J. Mays Nutrition Center	61,309	79,950	80,440
Henry Brigham Nutrition Center	39,478	56,810	56,790
Sand Hills Nutrition Center	62,778	59,610	59,760
Eisenhower Concessions	-	220	220
Other Concessions	12,773	14,000	8,070
Eisenhower Park	18,420	19,260	25,440
Charles Evans Park	17,046	29,340	29,260
Wood Street Park	2,049	1,980	1,850
Brookfield Park	421	-	18,850
Misc. Parks	313,004	261,770	279,110
Henry Brigham Swim Center	155,526	167,780	162,250
Bernie Ward Swimming Pool	1,354	2,250	2,250
Jones Park Pool	1,771	2,250	2,250
Dyess Park Pool	1,387	2,250	2,250
Golf Course	-	-	331,090
Fleming Tennis Center	8,927	13,880	11,640
Newman Tennis Center	339,142	375,480	373,980
Augusta Aquatics Center	528,539	625,980	615,540
Fleming Sports Complex	3,856	6,100	5,350
West Augusta Soccer Complex	50,000	52,500	52,500
Diamond Lakes Regional Park	230,690	296,880	290,040
Diamond Lakes Community Center	381,971	454,480	442,180
Diamond Lakes Tennis Complex	29,093	5,630	13,540
The "Boathouse" Community Center	66,073	71,420	70,850
Julian Smith Casino	62,979	68,810	69,800
Julian Smith BBQ Pit	27,373	43,510	41,510
Gracewood Center	6,483	6,860	7,900
Sue Reynolds Center	2,868	6,390	7,270
Fleming Activity Center	4,784	9,100	5,350
Old Government House	30,592	32,560	29,560
New Savannah Bluff Lock & Dam	11,539	18,640	19,320
Riverwalk	198,814	242,060	283,140
Pendleton King Park	136,383	173,920	170,860
Shiloh Appropriations	8,980	8,980	8,760
Berry Appropriations	6,270	6,270	6,120
Senior Citizens Council	41,200	41,200	40,210
Lucy Craft Laney Museum	147,200	147,200	143,670
Augusta Museum of History	147,200	147,200	143,670
Trees and Landscaping	567,808	863,550	838,140
Cemeteries	559,930	642,830	637,570
RC Historic Augusta	9,890	9,890	9,650
Ezekiel Harris House	52,150	52,150	50,900
Greater Augusta Arts Council	146,950	146,950	143,420
Augusta/Richmond County Library	2,466,286	2,466,100	2,466,100
Total Culture-Recreation	**$ 12,193,725**	**$ 13,522,890**	**$ 13,630,920**

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT FUND

BY SERVICE AREAS (DETAIL)
2014 BUDGET

Department	2012 Actuals	2013 Budget	2014 Budget
Housing & Development			
UGA-Cooperative Extension	$ 172,338	$ 193,270	$ 185,990
Natural Resources Conservation	18,170	23,660	23,090
Central SavRiver Land Trust	59,258	54,700	53,390
Forestry	15,674	16,550	15,840
Code Enforcement	750,520	660,270	679,010
HCD-HUD Program Repayments	322,519	-	-
Economic Development	-	-	100,000
Development Authority of Augusta	362,050	162,050	60,560
CSRA Regional Commission	192,140	195,820	195,820
Alliance for Fort Gordon	-	25,000	24,400
Land Bank Authority	65,000	65,000	63,440
Summer Youth Employment - Recreation	39,114	50,000	48,800
Disadvantage Business Enterprise	128,003	132,680	138,320
Equal Opportunity	158,622	164,510	162,210
Tree Commission	17,360	10,000	10,000
Total Housing And Development	**2,300,768**	**1,753,510**	**1,760,870**
Non Departmental			
S & W - Lapsed Salaries	-	(4,000,000)	(4,000,000)
Health Insurance	8,918	(200,000)	-
1945 Pension Plan	291,502	257,470	299,600
1949 Penison Plan	550,869	469,710	387,380
Unemployment Compensation	174,495	195,000	255,000
Personnel Exp Reclass	-	75,000	100,000
Cost Reimbursement	(127,808)	-	-
Contingency	18,446	110,720	500,000
New Programs	-	-	(100,000)
Special Elections	-	-	200,000
Current Year Reductions	-	-	-
COLA/Merit	-	-	-
Cost Allocation - Risk Management	395,815	540,010	553,790
Pension Health Benefits	623,398	300,000	550,000
Workers Compensation	463,530	683,070	744,150
TOTAL NON-DEPARTMENTAL	**2,399,165**	**(1,569,020)**	**(510,080)**
TOTAL GENERAL FUND OPERATING (101)	**72,939,797**	**77,350,590**	**77,806,740**

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT FUND

BY SERVICE AREAS (DETAIL)
2014 BUDGET

Department	2012 Actuals	2013 Budget	2014 Budget
Operating Transfers Out			
DUI Fund	$ 140,000	$ 155,000	$ 71,700
5% Crime Victims Asst Program	31,370	140,490	148,630
Emergency Telephone Response	471,220	471,220	976,230
General Fund Grants	343,635	328,440	424,340
Housing & Neughborhood Development	-	-	503,460
Zoning Appeals	11,370	11,370	12,200
Capital Outlay (DFACS-Lease)	-	-	-
Law Enforcement	2,947,180	3,451,430	3,407,720
Street Lights	700,000	735,000	735,000
Augusta Public Transit System	1,535,180	-	1,828,010
APT Capital Grants	-	-	484,420
Employee Health Benefits	113,280	108,450	112,570
Urban Redevelopment Agency	-	-	-
TOTAL OPERATING TRANSFERS OUT	**6,293,235**	**5,401,400**	**8,704,280**
GRAND TOTAL GENERAL FUND (101)	**$ 79,233,032**	**$ 82,751,990**	**$ 86,511,020**

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT FUND

BY SERVICE AREAS (DETAIL)
2014 BUDGET

Department	2012 Actuals	2013 Budget	2014 Budget
Law Enforcement Fund			
Criminal Investigation	$ 5,191,803	$ 5,509,580	$ 5,303,970
Champs/Community Services Division	239,432	263,540	445,340
Sheriff Narcotics Invest	1,591,676	1,646,790	1,471,700
Records and Identification	1,230,247	1,504,750	1,269,720
Sheriff Road Patrol	17,457,988	18,597,680	18,719,040
Safety - Training Facilities	745,272	869,210	950,110
Sheriff School Patrol	290,605	504,570	218,900
Sheriff Admin.	2,607,732	2,593,820	2,707,370
Uniform/Court Services	13,384	14,010	14,010
Investigative / Fugitive	2,448,418	2,466,090	2,380,980
4th Street Jail	4,674,574	3,929,150	3,981,290
Phinizy Road Detention Facility	11,758,470	13,469,780	13,938,770
JLEC Security	255,011	277,950	342,890
CJCC Reg 3 K9 Tak Force Grant	52,874	69,000	-
Housing Contract	158,833	116,630	150,490
S & W - Lapsed Salaries	-	(1,400,000)	(1,400,000)
Furlough Salary Cost Reduction	-		
Health Insurance	9,760	(200,000)	-
Life Insurance	-		
Long-Term Disability Insurance	-		
1949 Pension Plan	803,573	677,420	562,780
GMEBS Pension Plan	-	-	-
COLA/Merit	-	-	-
Current Year Reductions	-	(2,657,790)	(3,547,050)
IDC-GF Allocation	4,755,080	3,180,750	2,422,720
Risk Management Allocation	905,736	967,480	940,670
Operating Transfer Out-General Fund	2,409,009	5,237,380	5,328,980
Operating Transfer Out-Emergency Telephone Response	-	-	
Operating Transfer Out-Health Benefits	84,680	94,490	92,230
Pension Health Benefits-Health Insurance	403,785	200,000	300,000
TOTAL LAW ENFORCEMENT FUND (273)	**58,087,942**	**57,932,280**	**56,594,910**
TOTAL GENERAL FUND/LAW ENFORCEMENT	**$ 137,320,974**	**$ 140,684,270**	**$ 143,105,930**

AUGUSTA, GEORGIA
GENERAL FUND
FISCAL YEAR 2014

	2012 Actuals	2013 Budget	2014 Budget
Revenues			
Taxes	$ 44,354,024	$ 45,700,430	$ 46,858,970
Licenses And Permits	1,592,067	1,575,000	1,657,420
Intergovernmental Revenue	1,425,257	1,303,240	1,737,170
Charges for Services	17,943,099	17,166,390	17,460,330
Fines and Forfeitures	4,608,267	4,667,750	4,693,000
Use of money and property	235,768	350,750	350,750
Contributions and Donations	19,915	7,100	5,000
Miscellaneous Revenue	1,393,892	1,360,600	1,122,700
Other Financing Sources	77,618	3,701,110	5,500,000
Total	71,649,907	75,832,370	79,385,340
Transfers In	3,921,329	6,919,620	7,125,680
Total Revenues	$ 75,571,236	$ 82,751,990	$ 86,511,020
Expenditures			
Personnel Services & Employee Benefits	$ 42,869,602	$ 44,626,320	$ 46,681,710
Purchased/Contracted Services	12,355,210	14,294,045	14,489,070
Supplies	8,749,224	10,409,925	9,871,280
Capital Outlay	3,750	54,750	9,500
Interfund/Interdepartmental	1,710,994	1,979,980	1,840,630
Other Costs	7,181,087	5,561,050	5,317,080
Debt Service	72	-	-
Cost Reimbursement	(308,330)	(86,400)	(86,400)
Non-Departmental	19,546	260,920	(608,430)
Other Financing Uses	-	-	484,420
Total	72,581,155	77,100,590	77,998,860
Transfers Out	6,651,877	5,651,400	8,512,160
Total Expenditures	$ 79,233,032	$ 82,751,990	$ 86,511,020

Fund 101

AUGUSTA, GEORGIA
LAW ENFORCEMENT FUND
FISCAL YEAR 2014

	2012 Actuals	2013 Budget	2014 Budget
Revenues			
Taxes	$ 49,556,690	$ 52,649,590	$ 51,547,690
Licenses and Permits	3,000	2,500	2,500
Intergovernmental Revenue	45,168	69,000	-
Charges for Services	1,272,429	1,033,000	1,197,000
Fines and Forfeitures	431,214	427,500	425,000
Investment Income	(25,762)	(100,000)	(100,000)
Contributions and Donations	31,500	8,630	10,000
Miscellaneous Revenue	5,839	5,000	5,000
Other Financing Sources	88,356	385,630	100,000
Total	51,408,434	54,480,850	53,187,190
Transfers In	6,947,180	3,451,430	3,407,720
Total Revenues	$ 58,355,614	$ 57,932,280	$ 56,594,910
Expenditures			
Personnel Services & Employee Benefits	$ 39,584,864	$ 40,343,020	$ 40,144,890
Purchased/Contracted Services	915,946	957,830	994,990
Supplies	8,356,849	8,744,750	9,359,940
Capital Outlay	243,728	141,630	-
Interfund/Interdepartmental	7,240,039	5,820,970	4,970,930
Cost Reimbursement	(747,174)	(750,000)	(750,000)
Non-Departmental	-	(2,657,790)	(3,547,050)
Total	55,594,252	52,600,410	51,173,700
Transfers Out	2,493,689	5,331,870	5,421,210
Total Expenditures	$ 58,087,940	$ 57,932,280	$ 56,594,910

Fund 273

AUGUSTA, GEORGIA
PORT AUTHORITY FUND
FISCAL YEAR 2014

	2012 Actuals	2013 Budget	2014 Budget
Revenues			
Miscellaneous Revenue	$ 37,473	$ 33,000	$ 33,000
Other Financing Sources	-	38,970	49,500
Total	37,473	71,970	82,500
Total Revenues	$ 37,473	$ 71,970	$ 82,500
Expenditures			
Personnel Services & Employee Benefits	$ 97	$ -	$ 14,100
Purchased/Contracted Services	24,167	22,150	21,000
Supplies	22,082	26,510	29,510
Capital Outlay	-	9,790	10,940
Interfund/Interdepartmental	13,520	13,520	6,950
Total Expenditures	$ 59,866	$ 71,970	$ 82,500

Fund 104

AUGUSTA, GEORGIA
LIFE SKILLS MENTORING COURT FUND
FISCAL YEAR 2014

	2012 Actuals	2013 Budget	2014 Budget
Revenues			
Fines and Forfeitures	$ -	$ -	$ 7,000
Total Revenues	$ -	$ -	$ 7,000
Expenditures			
Purchased/Contracted Services	$ -	$ -	$ 6,000
Supplies	-	-	1,000
Total Expenditures	$ -	$ -	$ 7,000

Fund 203

AUGUSTA, GEORGIA
DUI COURT FUND
FISCAL YEAR 2014

	2012 Actuals	2013 Budget	2014 Budget
Revenues			
Fines and Forfeitures	$ 59,787	$ 240,000	$ 240,000
Investment Income	96	-	-
Miscellaneous Revenue	-	5,000	5,000
Other Financing Sources	-	-	20,650
Total	59,883	245,000	265,650
Transfers In	140,000	155,000	71,700
Total Revenues	$ 199,883	$ 400,000	$ 337,350
Expenditures			
Personnel Services & Employee Benefits	$ 83,245	$ 249,730	$ 243,370
Purchased/Contracted Services	11,889	50,900	53,500
Supplies	12,239	44,600	46,700
Interfund/Interdepartmental	248	1,000	2,080
Non-Departmental	-	53,770	(8,300)
Total Expenditures	$ 107,621	$ 400,000	$ 337,350

Fund 204

AUGUSTA, GEORGIA
DRUG COURT FUND
FISCAL YEAR 2014

	2012 Actuals	2013 Budget	2014 Budget
Revenues			
Fines and Forfeitures	$ 53,961	$ 135,000	$ 51,130
Investment Income	62	-	-
Total Revenues	$ 54,023	$ 135,000	$ 51,130
Expenditures			
Purchased/Contracted Services	$ 159,057	$ 135,000	$ 50,000
Interfund/Interdepartmental	-	-	1,130
Total Expenditures	$ 159,057	$ 135,000	$ 51,130

Fund 205

AUGUSTA, GEORGIA
5% CRIME VICTIM'S ASST PROGRAM FUND
FISCAL YEAR 2014

	2012 Actuals	2013 Budget	2014 Budget
Revenues			
Fines and Forfeitures	$ 271,176	$ 175,000	$ 175,000
Investment Income	78	250	250
Total	271,254	175,250	175,250
Transfers In	31,370	140,490	148,630
Total Revenues	$ 302,624	$ 315,740	$ 323,880
Expenditures			
Personnel Services & Employee Benefits	$ 236,062	$ 294,070	$ 295,360
Purchased/Contracted Services	1,464	4,900	5,500
Supplies	2,808	6,490	8,160
Interfund/Interdepartmental	14,070	10,280	22,820
Non-Departmental	-	-	(7,960)
Total	254,404	315,740	323,880
Transfers Out	278,882	-	-
Total Expenditures	$ 533,286	$ 315,740	$ 323,880

Fund 207

AUGUSTA, GEORGIA
SUPPLEMENTAL JUVENILE SERVICES FUND
FISCAL YEAR 2014

	2012 Actuals	2013 Budget	2014 Budget
Revenues			
Charges for Services	$ 13,269	$ 16,500	$ 14,000
Investment Income	81	-	1,000
Total Revenues	$ 13,350	$ 16,500	$ 15,000
Expenditures			
Purchased/Contracted Services	$ (6)	$ -	$ -
Supplies	5,722	15,520	13,770
Interfund/Interdepartmental	980	980	1,230
Total Expenditures	$ 6,696	$ 16,500	$ 15,000

Fund 208

AUGUSTA, GEORGIA
DISRICT ATTORNEY 5% CVAP FUND
FISCAL YEAR 2014

	2012 Actuals	2013 Budget	2014 Budget
Revenues			
Fines and Forfeitures	$ -	$ 100,000	$ 100,000
Investment Income	-	250	250
Total	-	100,250	100,250
Transfers In	278,882	-	-
Total Revenues	$ 278,882	$ 100,250	$ 100,250
Expenditures			
Supplies	$ -	$ 98,110	$ 94,810
Interfund/Interdepartmental	-	2,140	5,440
Total Expenditures	$ -	$ 100,250	$ 100,250

AUGUSTA, GEORGIA
FEDERAL DRUG FORFEITURES FUND
FISCAL YEAR 2014

	2012 Actuals	2013 Budget	2014 Budget
Revenues			
Fines and Forfeitures	$ 190,024	$ 200,000	$ 200,000
Investment Income	589	-	-
Other Financing Sources	-	200,000	-
Total Revenues	$ 190,613	$ 400,000	$ 200,000
Expenditures			
Purchased/Contracted Services	$ 6,000	$ 4,100	$ 50,000
Supplies	71,843	261,300	100,000
Capital Outlay	62,698	134,600	50,000
Total Expenditures	$ 140,541	$ 400,000	$ 200,000

Fund 211

AUGUSTA, GEORGIA
STATE DRUG FORFEITURES FUND
FISCAL YEAR 2014

	2012 Actuals	2013 Budget	2014 Budget
Revenues			
Fines and Forfeitures	$ 159,947	$ 250,000	$ 250,000
Investment Income	809	-	-
Other Financing Sources	51,874	150,000	-
Total Revenues	$ 212,630	$ 400,000	$ 250,000
Expenditures			
Purchased/Contracted Services	$ 40,071	$ 43,160	$ 50,000
Supplies	86,737	246,430	200,000
Capital Outlay	219,031	110,410	-
Total Expenditures	$ 345,839	$ 400,000	$ 250,000

Fund 212

AUGUSTA, GEORGIA
K-9 FORFEITURES FUND
FISCAL YEAR 2014

	2012 Actuals	2013 Budget	2014 Budget
Revenues			
Fines and Forfeitures	$ -	$ 20,000	$ 20,000
Investment Income	26	-	-
Total Revenues	$ 26	$ 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 2014

	2012 Actuals	2013 Budget	2014 Budget
Revenues			
Charges for Services	$ 791,942	$ 550,000	$ 550,000
Investment Income	2,418	9,000	9,000
Other Financing Sources	-	684,000	113,980
Total Revenues	$ 794,360	$ 1,243,000	$ 672,980
Expenditures			
Purchased/Contracted Services	$ 520,990	$ 670,410	$ 671,310
	-	-	1,670
Non-Departmental	-	(111,410)	-
Total	520,990	559,000	672,980
Transfers Out	-	684,000	-
Total Expenditures	$ 520,990	$ 1,243,000	$ 672,980

Fund 215

AUGUSTA, GEORGIA
EMERGENCY TELEPHONE SYSTEM FUND
FISCAL YEAR 2014

	2012 Actuals	2013 Budget	2014 Budget
Revenues			
Charges for Services	$ 2,661,132	$ 2,818,000	$ 2,943,000
Investment Income	602	6,000	6,000
Miscellaneous Revenue	29	-	-
Total	2,661,763	2,824,000	2,949,000
Transfers In	471,220	1,155,220	976,230
Total Revenues	$ 3,132,983	$ 3,979,220	$ 3,925,230
Expenditures			
Personnel Services & Employee Benefits	$ 2,870,553	$ 3,168,680	$ 3,188,950
Purchased/Contracted Services	507,888	608,660	399,000
Supplies	139,476	177,350	172,050
Capital Outlay	-	16,540	10,000
Interfund/Interdepartmental	50	300	260,430
Non-Departmental	-	-	(113,070)
Total	3,517,967	3,971,530	3,917,360
Transfers Out	6,680	7,690	7,870
Total Expenditures	$ 3,524,647	$ 3,979,220	$ 3,925,230

Fund 216

AUGUSTA, GEORGIA
BUILDING INSPECTIONS FUND
FISCAL YEAR 2014

	2012 Actuals	2013 Budget	2014 Budget
Revenues			
Licenses And Permits	$ 1,111,959	$ 1,034,440	$ 1,034,440
Investment Income	1,038	-	-
Other Financing Sources	-	110,600	131,640
Total Revenues	$ 1,112,997	$ 1,145,040	$ 1,166,080
Expenditures			
Personnel Services & Employee Benefits	$ 714,167	$ 886,910	$ 823,150
Purchased/Contracted Services	24,383	35,420	70,420
Supplies	45,819	42,680	41,070
Interfund/Interdepartmental	175,491	177,870	229,380
Total	959,860	1,142,880	1,164,020
Transfers Out	1,890	2,160	2,060
Total Expenditures	$ 961,750	$ 1,145,040	$ 1,166,080

Fund 217

AUGUSTA, GEORGIA
GENERAL FUND GRANTS
FISCAL YEAR 2014

	2012 Actuals	2013 Budget	2014 Budget
Revenues			
Licenses and Permits	$ 149,364	$ 113,960	$ 100,960
Intergovernmental Revenue	1,662,904	3,669,800	1,727,230
Charges for Services	6,813	14,000	14,000
Contributions and Donations	299,819	26,320	26,320
Miscelleneous Revenue	5,340	-	-
Total	2,124,240	3,824,080	1,868,510
Transfers In	343,635	328,440	424,340
Total Revenues	$ 2,467,875	$ 4,152,520	$ 2,292,850
Expenditures			
Personnel Services & Employee Benefits	$ 755,071	$ 939,740	$ 827,080
Purchased/Contracted Services	640,901	2,103,040	823,500
Supplies	477,599	936,750	650,020
Capital Outlay	33,840	202,500	40,000
Interfund/Interdepartmental	1,316	1,330	250
Other Costs	55,382	20,000	-
Cost Reimbursement	(1,270)	(50,840)	(48,000)
Total Expenditures	$ 1,962,839	$ 4,152,520	$ 2,292,850

Fund 220

AUGUSTA, GEORGIA
HOUSING & COMMUNITY DEVELOPMENT FUND
FISCAL YEAR 2014

	2012 Actuals	2013 Budget	2014 Budget
Revenues			
Intergovernmental Revenue	$ 4,754,388	$ 8,932,710	$ 8,931,940
Investment Income	(1,151)	-	-
Miscellaneous Revenue	733,109	440,000	440,000
Total	5,486,346	9,372,710	9,371,940
Transfers In	793,280	580,170	1,083,630
Total Revenues	$ 6,279,626	$ 9,952,880	$ 10,455,570
Expenditures			
Personnel Services & Employee Benefits	$ 1,073,917	$ 1,401,130	$ 1,506,200
Purchased/Contracted Services	5,063,057	8,686,972	8,868,200
Supplies	45,674	71,978	138,060
Capital Outlay	(1)	-	-
Interfund/Interdepartmental	170,318	175,680	196,210
Non-Departmental	-	(386,490)	(257,100)
Total	6,352,965	9,949,270	10,451,570
Transfers Out	3,120	3,610	4,000
Total Expenditures	$ 6,356,085	$ 9,952,880	$ 10,455,570

Fund 221

AUGUSTA, GEORGIA
APPEALS BOARD FUND
FISCAL YEAR 2014

	2012 Actuals	2013 Budget	2014 Budget
Revenues			
Licenses And Permits	$ 14,050	$ 14,000	$ 14,000
Investment Income	35	-	-
Total Revenues	$ 14,085	$ 14,000	$ 14,000
Transfers In	11,370	11,370	12,200
Total Revenues	$ 25,455	$ 25,370	$ 26,200
Expenditures			
Purchased/Contracted Services	$ 15,361	$ 21,760	$ 21,760
Supplies	15	-	-
Interfund/Interdepartmental	2,110	3,610	4,440
Total Expenditures	$ 17,486	$ 25,370	$ 26,200

Fund 231

AUGUSTA, GEORGIA
TSPLOST 25% DISCRETIONARY FUND
FISCAL YEAR 2014

	2012 Actuals	2013 Budget	2014 Budget
Revenues			
Taxes	$ -	$ 4,000,000	$ 4,000,000
Total Revenues	$ -	$ 4,000,000	$ 4,000,000
Expenditures			
Purchased/Contracted Services	$ -	$ 1,650,760	$ -
Capital Outlay	-	47,570	-
Non-Departmental	-	2,301,670	2,104,370
Other Financing Uses	-	-	1,895,630
Total Expenditures	$ -	$ 4,000,000	$ 4,000,000

Fund 235

AUGUSTA, GEORGIA
NPDES PERMT FEES FUND
FISCAL YEAR 2014

	2012 Actuals	2013 Budget	2014 Budget
Revenues			
Licenses And Permits	$ 13,013	$ 20,000	$ 20,000
Investment Income	182	-	-
Other Financing Sources	-	120,000	100,000
Total Revenues	$ 13,195	$ 140,000	$ 120,000
Expenditures			
Supplies	$ -	$ 64,000	$ 44,000
Capital Outlay	-	76,000	76,000
Total Expenditures	$ -	$ 140,000	$ 120,000

Fund 261

AUGUSTA, GEORGIA
URBAN SERVICES DISTRICT FUND
FISCAL YEAR 2014

	2012 Actuals	2013 Budget	2014 Budget
Revenues			
Taxes	$ 16,236,423	$ 13,179,380	$ 12,197,690
Charges for Services	35,356	-	-
Investment Income	21,403	30,000	-
Other Financing Sources	28,713	-	-
Total Revenues	$ 16,321,895	$ 13,209,380	$ 12,197,690
Expenditures			
Personnel Services & Employee Benefits	$ 18,909	$ 5,790	$ 5,040
Purchased/Contracted Services	192,287	119,300	-
Supplies	35,237	30,000	30,000
Interfund/Interdepartmental	59,994	30,280	24,430
Other Costs	317,375	366,610	-
Non-Departmental	-	78,440	1,581,530
Total	623,802	630,420	1,641,000
Transfers Out	15,734,228	12,578,960	10,556,690
Total Expenditures	$ 16,358,030	$ 13,209,380	$ 12,197,690

Fund 271

AUGUSTA, GEORGIA
CAPITAL OUTLAY FUND
FISCAL YEAR 2014

	2012 Actuals	2013 Budget	2014 Budget
Revenues			
Taxes	$ 3,670,420	$ 3,569,610	$ 3,633,750
Intergovernmental Revenue	-	181,660	450,000
Investment Income	21,322	-	-
Other Financing Sources	-	1,307,590	-
Total	3,691,742	5,058,860	4,083,750
Transfers In	358,642	250,000	292,300
Total Revenues	$ 4,050,384	$ 5,308,860	$ 4,376,050
Expenditures			
Purchased/Contracted Services	$ 113,948	$ 485,725	$ -
Supplies	354,668	775,300	-
Capital Outlay	1,221,381	3,495,895	854,800
Interfund/Interdepartmental	27,890	27,890	28,740
Other Costs	15,800	5,630	-
Debt Service	13,131	19,500	-
Non-Departmental	-	208,560	3,242,510
Total	1,746,818	5,018,500	4,126,050
Transfers Out	1,000,000	290,360	250,000
Total Expenditures	$ 2,746,818	$ 5,308,860	$ 4,376,050

Fund 272

AUGUSTA, GEORGIA
FIRE PROTECTION FUND
FISCAL YEAR 2014

	2012 Actuals	2013 Budget	2014 Budget
Revenues			
Taxes	$ 17,299,260	$ 17,550,500	$ 18,036,870
Intergovernmental Revenue	47,384	-	425,020
Charges for Services	199,947	158,990	163,990
Investment Income	15,896	50,000	20,000
Contributions and Donations	25	-	-
Miscellaneous Revenue	1,916	-	-
Other Financing Sources	6,364	636,310	-
Total	17,570,792	18,395,800	18,645,880
Transfers In	5,859,384	5,778,500	5,778,500
Total Revenues	$ 23,430,176	$ 24,174,300	$ 24,424,380
Expenditures			
Personnel Services & Employee Benefits	$ 19,465,151	$ 19,451,410	$ 19,044,690
Purchased/Contracted Services	534,811	715,690	884,020
Supplies	1,180,175	1,779,330	1,483,810
Capital Outlay	131,965	381,600	235,000
Interfund/Interdepartmental	1,734,984	1,806,000	2,158,430
Non-Departmental	-	-	577,880
Total	23,047,086	24,134,030	24,383,830
Transfers Out	39,610	40,270	40,550
Total Expenditures	$ 23,086,696	$ 24,174,300	$ 24,424,380

Fund 274

AUGUSTA, GEORGIA
OCCUPATION TAX FUND
FISCAL YEAR 2014

	2012 Actuals	2013 Budget	2014 Budget
Revenues			
Licenses And Permits	$ 2,586,019	$ 2,688,760	$ 2,688,760
Investment Income	377	-	-
Miscellaneous Revenue	13,328	-	-
Total Revenues	$ 2,599,724	$ 2,688,760	$ 2,688,760
Expenditures			
Interfund/Interdepartmental	$ 6,520	$ 6,520	$ 7,780
Transfers Out	2,593,204	2,682,240	2,680,980
Total Expenditures	$ 2,599,724	$ 2,688,760	$ 2,688,760

Fund 275

AUGUSTA, GEORGIA
STREET LIGHTS FUND
FISCAL YEAR 2014

	2012 Actuals	2013 Budget	2014 Budget
Revenues			
Charges for Services	$ 1,988,381	$ 2,535,000	$ 2,536,800
Investment Income	789	-	-
Total	1,989,170	2,535,000	2,536,800
Transfers In	2,745,000	2,895,000	2,895,000
Total Revenues	$ 4,734,170	$ 5,430,000	$ 5,431,800
Expenditures			
Personnel Services & Employee Benefits	$ 202,688	$ 272,770	$ 256,680
Purchased/Contracted Services	1,049	14,555	21,255
Supplies	4,547,378	5,099,075	5,099,385
Interfund/Interdepartmental	38,150	43,000	45,250
Non-Departmental	-	-	8,630
Total	4,789,265	5,429,400	5,431,200
Transfers Out	560	600	600
Total Expenditures	$ 4,789,825	$ 5,430,000	$ 5,431,800

Fund 276

AUGUSTA, GEORGIA
DOWNTOWN DEVELOPMENT AUTHORITY FUND
FISCAL YEAR 2014

	2012 Actuals	2013 Budget	2014 Budget
Revenues			
Investment Income	$ (2)	$ -	$ -
Total	(2)	-	-
Transfers In	167,740	167,740	165,100
Total Revenues	$ 167,738	$ 167,740	$ 165,100
Expenditures			
Interfund/Interdepartmental	$ 13,130	$ 13,130	$ 10,490
Other Costs	154,610	154,610	154,610
Total Expenditures	$ 167,740	$ 167,740	$ 165,100

Fund 277

AUGUSTA, GEORGIA
SHERIFF'S DEPT CAPITAL OUTLAY FUND
FISCAL YEAR 2014

	2012 Actuals	2013 Budget	2014 Budget
Revenues			
Charges for Services	$ 75,030	$ 300,000	$ 300,000
Investment Income	368	-	-
Other Financing Sources	3,600	-	-
Total Revenues	$ 78,998	$ 300,000	$ 300,000
Expenditures			
Purchased/Contracted Services	$ (918)	$ -	$ -
Capital Outlay	9,036	233,640	300,000
Supplies	56,580	66,360	-
Total	64,698	300,000	300,000
Total Expenditures	$ 64,698	$ 300,000	$ 300,000

Fund 278

AUGUSTA, GEORGIA
CONVENTION CENTER FUND
FISCAL YEAR 2014

	2012 Actuals	2013 Budget	2014 Budget
Revenues			
Taxes	$ -	$ 163,500	$ 163,500
Total Revenues	$ -	$ 163,500	$ 163,500
Expenditures			
Non-Departmental	$ -	$ 163,500	$ 163,500
Total Expenditures	$ -	$ 163,500	$ 163,500

AUGUSTA, GEORGIA
TAX ALLOCATION DISTRICTS #1 FUND
FISCAL YEAR 2014

	2012 Actuals	2013 Budget	2014 Budget
Revenues			
Taxes	$ -	$ 50,000	$ 50,000
Investment Income	$ 18		
Total Revenues	$ 18	$ 50,000	$ 50,000
Expenditures			
Purchased/Contracted Services	$ -	$ 50,000	$ 50,000
Total Expenditures	$ -	$ 50,000	$ 50,000

Fund 291

AUGUSTA, GEORGIA
TAX ALLOCATION DISTRICTS #2 FUND
FISCAL YEAR 2014

	2012 Actuals	2013 Budget	2014 Budget
Revenues			
Taxes	$ 351,159	$ 700,000	$ 685,000
Investment Income	(26)	-	-
Miscellaneous Revenue	36,756	100,000	41,610
Total Revenues	$ 387,889	$ 800,000	$ 726,610
Expenditures			
Other Costs	$ 114,381	$ 800,000	$ 726,610
Cost Reimbursement	127,808	-	-
Total	242,189	800,000	726,610
Total Expenditures	$ 242,189	$ 800,000	$ 726,610

Fund 292

AUGUSTA, GEORGIA
TAX ALLOCATION DISTRICTS #3 FUND
FISCAL YEAR 2014

	2012 Actuals	2013 Budget	2014 Budget
Revenues			
Taxes	$ 3,240	$ 9,000	$ 1,940
Investment Income	8	-	-
Miscellaneous Revenue	5,477	6,000	3,530
Total Revenues	$ 8,725	$ 15,000	$ 5,470
Expenditures			
Other Costs	$ -	$ 15,000	$ 5,470
Total Expenditures	$ -	$ 15,000	$ 5,470

Fund 293

AUGUSTA, GEORGIA
PROMOTION RICHMOND COUNTY FUND
FISCAL YEAR 2014

	2012 Actuals	2013 Budget	2014 Budget
Revenues			
Taxes	$ 4,625,243	$ 4,767,000	$ 5,235,000
Total Revenues	$ 4,625,243	$ 4,767,000	$ 5,235,000
Expenditures			
Other Costs	$ 3,265,453	$ 3,407,000	$ 3,895,550
Transfers Out	1,359,790	1,360,000	1,339,450
Total Expenditures	$ 4,625,243	$ 4,767,000	$ 5,235,000

Fund 296

AUGUSTA, GEORGIA
TRANSPORTATION AND TOURISM FUND
FISCAL YEAR 2014

	2012 Actuals	2013 Budget	2014 Budget
Revenues			
Charges for Services	$ 1,136,106	$ 1,092,400	$ 1,120,510
Investment Income	1,364	-	-
Other Financing Sources	-	200,000	-
Total	1,137,470	1,292,400	1,120,510
Total Revenues	$ 1,137,470	$ 1,292,400	$ 1,120,510
Expenditures			
Purchased/Contracted Services	$ 225,002	$ 384,150	$ -
Supplies	6,595	8,000	-
Interfund/Interdepartmental	72	250	-
Other Costs	-	350,000	350,000
Non-Departmental	-	-	218,470
Total	231,669	742,400	568,470
Transfers Out	550,000	550,000	552,040
Total Expenditures	$ 781,669	$ 1,292,400	$ 1,120,510

AUGUSTA, GEORGIA
URBAN REDEVELOPMENT PROJECTS FUND
FISCAL YEAR 2014

	2012 Actuals	2013 Budget	2014 Budget
Revenues			
Investment Income	$ 1,558	$ -	$ -
Miscellaneous Revenue	2	-	-
Total	1,560	-	-
Transfers In	403,482	500,000	500,000
Total Revenues	$ 405,042	$ 500,000	$ 500,000
Expenditures			
Purchased/Contracted Services	$ 1,697,232	$ 500,000	$ 474,080
Supplies	405,774	-	-
Capital Outlay	56,012	-	-
Interfund/Interdepartmental	-	-	25,920
Total Expenditures	$ 2,159,018	$ 500,000	$ 500,000

Fund 298

AUGUSTA, GEORGIA
SPECIAL 1% SALES TAX, PHASE II FUND
FISCAL YEAR 2014

	2012 Actuals	2013 Budget	2014 Budget
Revenues			
Investment Income	$ 2,477	$ -	$ -
Other Financing Sources	-	1,878,830	1,851,620
Total Revenues	$ 2,477	$ 1,878,830	$ 1,851,620
Expenditures			
Purchased/Contracted Services	$ 83,412	$ -	$ -
Interfund/Interdepartmental	28,830	28,830	1,620
Non-Departmental	-	1,850,000	1,850,000
Total Expenditures	$ 112,242	$ 1,878,830	$ 1,851,620

Fund 322

AUGUSTA, GEORGIA
SPECIAL 1% SALES TAX, PHASE III FUND
FISCAL YEAR 2014

	2012 Actuals	2013 Budget	2014 Budget
Revenues			
Intergovernmental Revenue	$ 91,674	$ -	$ -
Investment Income	52,933	-	-
Other Financing Sources	-	12,201,070	12,164,260
Total Revenues	$ 144,607	$ 12,201,070	$ 12,164,260
Expenditures			
Personal Services & Emp Benefits	$ 39,992	$ -	$ -
Purchased/Contracted Services	1,907,952	1,165,000	1,165,000
Supplies	14,810	18,500	18,500
Capital Outlay	268,758	6,775,000	6,775,000
Interfund/Interdepartmental	92,570	92,570	55,760
Other Costs	342,109	-	-
Non-Departmental	-	4,150,000	4,150,000
Total Expenditures	$ 2,666,191	$ 12,201,070	$ 12,164,260

Fund 323

AUGUSTA, GEORGIA
SPECIAL 1% SALES TAX, PHASE IV FUND
FISCAL YEAR 2014

	2012 Actuals	2013 Budget	2014 Budget
Revenues			
Investment Income	$ 76,543	$ -	$ -
Miscellaneous Revenue	879	-	-
Other Financing Sources	29,083	22,651,640	22,404,070
Total Revenues	$ 106,505	$ 22,651,640	$ 22,404,070
Expenditures			
Personnel Services & Employee Benefits	$ 850,780	$ -	$ -
Purchased/Contracted Services	891,279	1,407,000	1,407,000
Supplies	292,385	330,000	275,470
Capital Outlay	1,253,923	12,188,500	12,188,500
Interfund/Interdepartmental	1,085,528	541,140	348,100
Other Costs	14,685	265,000	265,000
Non-Departmental	-	7,920,000	7,920,000
Total	4,388,580	22,651,640	22,404,070
Transfers Out	3,900	-	-
Total Expenditures	$ 4,392,480	$ 22,651,640	$ 22,404,070

Fund 324

AUGUSTA, GEORGIA
SPECIAL 1% SALES TAX, PHASE V FUND
FISCAL YEAR 2014

	2012 Actuals	2013 Budget	2014 Budget
Revenues			
Intergovernmental Revenue	$ 140,394	$ -	$ -
Investment Income	67,975	-	-
Miscellaneous Revenue	209,905	-	-
Other Financing Sources	-	17,593,660	16,422,030
Total Revenues	$ 418,274	$ 17,593,660	$ 16,422,030
Expenditures			
Purchased/Contracted Services	$ 6,786,557	$ 4,782,000	$ 4,712,000
Supplies	178,379	1,692,000	1,632,000
Capital Outlay	3,013,863	10,011,500	8,811,500
Interfund/Interdepartmental	513,671	508,160	416,530
Other Costs	59,511	50,000	50,000
Non-Departmental	-	550,000	800,000
Total	10,551,981	17,593,660	16,422,030
Transfers Out	2,795	-	-
Total Expenditures	$ 10,554,776	$ 17,593,660	$ 16,422,030

Fund 325

AUGUSTA, GEORGIA
URBAN SPECIAL 1% SALES TAX, PHASE II FUND
FISCAL YEAR 2014

	2012 Actuals	2013 Budget	2014 Budget
Revenues			
Investment Income	$ 483	$ -	$ -
Other Financing Sources	-	154,740	150,880
Total Revenues	$ 483	$ 154,740	$ 150,880
Expenditures			
Purchased/Contracted Services	$ -	$ 100,000	$ 100,000
Interfund/Interdepartmental	4,740	4,740	880
Non-Departmental	-	50,000	50,000
Total Expenditures	$ 4,740	$ 154,740	$ 150,880

Fund 326

AUGUSTA, GEORGIA
URBAN SPECIAL 1% SALES TAX, PHASE III FUND
FISCAL YEAR 2014

	2012 Actuals	2013 Budget	2014 Budget
Revenues			
Investment Income	$ 87	$ -	$ -
Other Financing Sources	-	235,420	215,260
Total Revenues	$ 87	$ 235,420	$ 215,260
Expenditures			
Purchased/Contracted Services	$ 31,054	$ 20,000	$ 20,000
Capital Outlay	159,715	140,000	140,000
Interfund/Interdepartmental	25,420	25,420	5,260
Non-Departmental	-	50,000	50,000
Total Expenditures	$ 216,189	$ 235,420	$ 215,260

Fund 327

AUGUSTA, GEORGIA
SPECIAL 1% SALES TAX, PHASE VI FUND
FISCAL YEAR 2014

	2012 Actuals	2013 Budget	2014 Budget
Revenues			
Taxes	$ 37,692,765	$ 37,200,000	$ 37,200,000
Investment Income	108,731	-	-
Other Financing Sources	-	75,478,850	41,452,050
Total	37,801,496	112,678,850	78,652,050
Total Revenues	$ 37,801,496	$ 112,678,850	$ 78,652,050
Expenditures			
Personnel Services & Employee Benefits	$ 724,452	$ 2,119,950	$ 1,912,750
Purchased/Contracted Services	10,453,833	17,025,000	3,395,000
Supplies	847,682	6,415,930	520,000
Capital Outlay	5,988,035	42,490,000	14,285,000
Other Costs	-	543,720	825,860
Interfund/Interdepartmental	3,512,000	12,820,000	12,420,000
Cost Reimbursement	(25,000)	-	-
Non-Departmental	-	17,347,600	31,752,110
Total	21,501,002	98,762,200	65,110,720
Transfers Out	1,430,454	13,916,650	13,541,330
Total Expenditures	$ 22,931,456	$ 112,678,850	$ 78,652,050

Fund 328

AUGUSTA, GEORGIA
CAPITAL PROJECT FOR PUBLIC ROADS FUND
FISCAL YEAR 2014

	2012 Actuals	2013 Budget	2014 Budget
Revenues			
Intergovernmental Revenue	$ -	$ 3,270,840	$ 1,500,000
Total	-	3,270,840	1,500,000
Total Revenues	$ -	$ 3,270,840	$ 1,500,000
Expenditures			
Purchased/Contracted Services	$ -	$ -	$ 1,500,000
Capital Outlay	-	200,000	-
Non-Departmental	-	3,070,840	-
Total	-	3,270,840	1,500,000
Total Expenditures	$ -	$ 3,270,840	$ 1,500,000

AUGUSTA, GEORGIA
T-SPLOST PROJECTS FUND
FISCAL YEAR 2014

	2012 Actuals	2013 Budget	2014 Budget
Revenues			
Taxes	$ -	$ -	$ 9,398,950
Total	-	-	9,398,950
Total Revenues	$ -	$ -	$ 9,398,950
Expenditures			
Non-Departmental	$ -	$ -	$ 9,398,950
Total	-	-	9,398,950
Total Expenditures	$ -	$ -	$ 9,398,950

AUGUSTA, GEORGIA
COLISEUM AUTHORITY REVENUE BOND SERIES 2010 FUND
FISCAL YEAR 2014

	2012 Actuals	2013 Budget	2014 Budget
Revenues			
Taxes	$ 585,180	$ 366,500	$ 401,500
Investiment Income	777	-	-
Total	585,957	366,500	401,500
Transfers In	1,359,790	1,360,000	1,339,450
Total Revenues	$ 1,945,747	$ 1,726,500	$ 1,740,950
Expenditures			
Debt Service	$ 1,726,925	$ 1,726,500	$ 1,740,950
Total Expenditures	$ 1,726,925	$ 1,726,500	$ 1,740,950

Fund 421

AUGUSTA, GEORGIA
G/O SALES TAX BONDS 2009 FUND
FISCAL YEAR 2014

	2012 Actuals	2013 Budget	2014 Budget
Revenues			
Investment Income	$ (2,213)	$ -	$ -
Transfers In	789,784	5,772,000	5,622,000
Total Revenues	$ 787,571	$ 5,772,000	$ 5,622,000
Expenditures			
Debt Service	$ 773,025	$ 5,772,000	$ 5,622,000
Total Expenditures	$ 773,025	$ 5,772,000	$ 5,622,000

Fund 432

AUGUSTA, GEORGIA
G/O SALES TAX BONDS 2010 FUND
FISCAL YEAR 2014

	2012 Actuals	2013 Budget	2014 Budget
Revenues			
Investment Income	$ (743)	$ -	$ -
Transfers In	639,000	8,139,000	7,914,000
Total Revenues	$ 638,257	$ 8,139,000	$ 7,914,000
Expenditures			
Debt Service	$ 639,600	$ 8,139,000	$ 7,914,000
Total Expenditures	$ 639,600	$ 8,139,000	$ 7,914,000

Fund 433

AUGUSTA, GEORGIA
WATER & SEWERAGE FUND
FISCAL YEAR 2014

	2012 Actuals	2013 Budget	2014 Budget
Revenues			
Intergovernmental Revenue	$ 25,279,745	$ 11,850,510	$ 7,506,810
Charges for Services	76,955,941	79,334,560	79,140,110
Investment Income	193,912	50,000	50,000
Miscellaneous Revenue	260,226	216,900	286,900
Other Financing Sources	50,853	51,240,880	40,177,500
Total Revenues	$ 102,740,677	$ 142,692,850	$ 127,161,320
Expenditures			
Personnel Services & Employee Benefits	$ 13,419,330	$ 17,049,160	$ 16,092,050
Purchased/Contracted Services	8,618,827	12,772,990	12,731,390
Supplies	9,264,668	12,888,220	12,905,970
Capital Outlay	-	15,633,360	5,016,500
Interfund/Interdepartmental	6,406,348	6,545,910	7,286,560
Depreciation and Amortization	27,091,020	29,464,100	31,764,100
Other Costs	793,714	1,099,960	975,000
Debt Service	1,445,184	5,616,320	5,341,370
Total	67,039,091	101,070,020	92,112,940
Transfers Out	53,880,727	41,622,830	35,048,380
Total Expenditures	$ 120,919,818	$ 142,692,850	$ 127,161,320

Fund 506

AUGUSTA, GEORGIA
WATER & SEWERAGE RENEWAL & EXTENSION FUND
FISCAL YEAR 2014

	2012 Actuals	2013 Budget	2014 Budget
Revenues			
Investment Income	$ (8,047)	$ -	$ -
Other Financing Sources	-	14,228,060	-
Total	(8,047)	14,228,060	-
Transfers In	24,441,051	10,198,280	2,857,910
Total Revenues	$ 24,433,004	$ 24,426,340	$ 2,857,910
Expenditures			
Purchased/Contracted Services	$ 1,478,339	$ 2,664,559	$ -
Capital Outlay	(1,474,305)	15,078,560	500,000
Interfund/Interdepartmental	7,910	7,910	12,950
Non-Departmental	-	6,675,311	2,344,960
Total Expenditures	$ 11,944	$ 24,426,340	$ 2,857,910

Fund 507

AUGUSTA, GEORGIA
1996 WATER & SEWERAGE BOND FUND
FISCAL YEAR 2014

	2012 Actuals	2013 Budget	2014 Budget
Revenues			
Investment Income	$ 4	$ -	$ -
Other Financing Sources	195,139	340,630	302,590
Total	195,143	340,630	302,590
Transfers In	4,657,364	4,509,230	4,506,600
Total Revenues	$ 4,852,507	$ 4,849,860	$ 4,809,190
Expenditures			
Interfund/Interdepartmental	$ -	$ -	$ 1,850
Debt Service	2,993,559	4,849,860	4,807,340
Total Expenditures	$ 2,993,559	$ 4,849,860	$ 4,809,190

Fund 508

AUGUSTA, GEORGIA
2000 WATER & SEWERAGE BOND SERIES FUND
FISCAL YEAR 2014

	2012 Actuals	2013 Budget	2014 Budget
Revenues			
Investment Income	$ 4,734	$ -	$ -
Other Financing Sources	346,063	575,410	230,670
Total	350,797	575,410	230,670
Transfers In	6,574,036	6,727,910	6,726,810
Total Revenues	$ 6,924,833	$ 7,303,320	$ 6,957,480
Expenditures			
Purchased/Contracted Services	$ 27,194	$ 34,035	$ -
Capital Outlay	(23,152)	54,040	-
Interfund/Interdepartmental	4,740	4,740	4,890
Debt Service	4,503,312	7,175,440	6,952,590
Non-Departmental	-	35,065	-
Total Expenditures	$ 4,512,094	$ 7,303,320	$ 6,957,480

Fund 509

AUGUSTA, GEORGIA
WATER & SEWERAGE BOND 2002 SERIES FUND
FISCAL YEAR 2014

	2012 Actuals	2013 Budget	2014 Budget
Revenues			
Investment Income	$ 8,973	$ -	$ -
Other Financing Sources	472,373	614,340	500,530
Total	481,346	614,340	500,530
Transfers In	9,756,808	9,095,800	8,923,060
Total Revenues	$ 10,238,154	$ 9,710,140	$ 9,423,590
Expenditures			
Purchased/Contracted Services	$ 236,334	$ 43,549	$ -
Capital Outlay	(242,648)	65,991	-
Interfund/Interdepartmental	8,990	8,990	7,990
Debt Service	7,804,214	9,344,700	9,086,740
Non Departmental	-	246,910	328,860
Total Expenditures	$ 7,806,890	$ 9,710,140	$ 9,423,590

Fund 510

AUGUSTA, GEORGIA
WATER & SEWERAGE BONDS 2004 SERIES FUND
FISCAL YEAR 2014

	2012 Actuals	2013 Budget	2014 Budget
Revenues			
Investment Income	$ 12,945	$ -	$ -
Other Financing Sources	218,725	10,117,640	415,000
Total	231,670	10,117,640	415,000
Transfers In	8,410,848	8,411,920	8,411,920
Total Revenues	$ 8,642,518	$ 18,529,560	$ 8,826,920
Expenditures			
Purchased/Contracted Services	$ 418,277	$ 2,471,719	$ -
Capital Outlay	(416,738)	7,037,021	-
Interfund/Interdepartmental	11,920	11,920	9,020
Debt Service	8,815,068	8,875,950	8,817,900
Non-Departmental	-	132,950	-
Total Expenditures	$ 8,828,527	$ 18,529,560	$ 8,826,920

Fund 511

AUGUSTA, GEORGIA
WATER & SEWERAGE BONDS 2012 SERIES FUND
FISCAL YEAR 2014

	2012 Actuals	2013 Budget	2014 Budget
Revenues			
Investment Income	$ 4,148	$ 300,000	$ 300,000
Other Financing Sources	-	39,752,670	-
Total	4,148	40,052,670	300,000
Transfers In	-	2,107,330	1,547,530
Total Revenues	$ 4,148	$ 42,160,000	$ 1,847,530
Expenditures			
Purchased/Contracted Services	$ -	$ 2,992,960	$ -
Capital Outlay	-	185,300	-
Debt Service	665,398	2,107,330	1,585,520
Non-Departmental	-	36,874,410	262,010
Total Expenditures	$ 665,398	$ 42,160,000	$ 1,847,530

Fund 512

AUGUSTA, GEORGIA
WATER & SEWERAGE BONDS 2013 SERIES FUND
FISCAL YEAR 2014

	2012 Actuals	2013 Budget	2014 Budget
Revenues			
Investment Income	$ -	$ -	$ 216,010
Other Financing Sources	-	350,000	-
Total	-	350,000	216,010
Transfers In	-	-	1,699,290
Total Revenues	$ -	$ 350,000	$ 1,915,300
Expenditures			
Debt Service	$ -	$ 350,000	$ 1,702,040
Non-Departmental	-	-	213,260
Total Expenditures	$ -	$ 350,000	$ 1,915,300

AUGUSTA, GEORGIA
WASTE MANAGEMENT FUND
FISCAL YEAR 2014

	2012 Actuals	2013 Budget	2014 Budget
Revenues			
Charges for Services	$ 10,659,789	$ 11,133,110	$ 13,899,000
Investment Income	35,115	-	-
Miscellaneous Revenue	29,479	-	-
Other Financing Sources	1,550	484,270	-
Total	10,725,933	11,617,380	13,899,000
Total Revenues	$ 10,725,933	$ 11,617,380	$ 13,899,000
Expenditures			
Personnel Services & Employee Benefits	$ 1,285,445	$ 1,972,090	$ 1,818,440
Purchased/Contracted Services	806,990	2,117,520	2,932,050
Supplies	2,539,320	2,957,950	4,043,160
Capital Outlay	348,719	-	-
Interfund/Interdepartmental	588,920	712,220	865,990
Depreciation and Amortization	564,598	800,000	718,390
Other Costs	226,739	263,850	302,870
Non-Departmental	-	873,480	1,251,970
Total	6,360,731	9,697,110	11,932,870
Transfers Out	1,300,230	1,920,270	1,966,130
Total Expenditures	$ 7,660,961	$ 11,617,380	$ 13,899,000

Fund 541

AUGUSTA, GEORGIA
GARBAGE COLLECTION FUND
FISCAL YEAR 2014

	2012 Actuals	2013 Budget	2014 Budget
Revenues			
Charges for Services	$ 15,877,407	$ 19,059,810	$ 21,180,030
Investment Income	30,705	-	-
Other Financing Sources	-	14,180	-
Total	15,908,112	19,073,990	21,180,030
Transfers In	3,100,430	3,152,840	1,120,420
Total Revenues	$ 19,008,542	$ 22,226,830	$ 22,300,450
Expenditures			
Personnel Services & Employee Benefits	$ 713,028	$ 1,234,600	$ 1,361,930
Purchased/Contracted Services	14,358,483	15,075,730	17,764,100
Supplies	247,798	1,558,070	703,500
Capital Outlay	-	-	-
Interfund/Interdepartmental	728,577	830,150	832,010
Depreciation and Amortization	509,957	950,000	572,000
Other Costs	-	445,050	609,650
Non-Departmental	-	1,926,330	38,180
Total	16,557,843	22,019,930	21,881,370
Transfers Out	2,230	206,900	419,080
Total Expenditures	$ 16,560,073	$ 22,226,830	$ 22,300,450

Fund 542

AUGUSTA, GEORGIA
WASTE MANAGEMENT 2004 BONDS FUND
FISCAL YEAR 2014

	2012 Actuals	2013 Budget	2014 Budget
Revenues			
Investment Income	$ (1,591)	$ -	$ -
Investment Income	20,711	-	-
Total	19,120	-	-
Transfers In	610,200	1,027,270	1,025,980
Total Revenues	$ 629,320	$ 1,027,270	$ 1,025,980
Expenditures			
Interfund/Interdepartmental	$ 3,400	$ 3,400	$ 2,850
Depreciation and Amortization	799,042	799,100	799,050
Debt Service	55,292	224,770	224,080
Total Expenditures	$ 857,734	$ 1,027,270	$ 1,025,980

Fund 543

AUGUSTA, GEORGIA
WASTE MANAGEMENT 2010 BONDS FUND
FISCAL YEAR 2014

	2012 Actuals	2013 Budget	2014 Budget
Revenues			
Investment Income	$ 5,877	$ -	$ -
Total	5,877	-	-
Transfers In	686,800	686,900	686,760
Total Revenues	$ 692,677	$ 686,900	$ 686,760
Expenditures			
Interfundfund/Interdepartmental	$ -	$ -	$ 910
Debt Service	378,794	686,900	685,850
Total	378,794	686,900	686,760
Total Expenditures	$ 378,794	$ 686,900	$ 686,760

Fund 544

AUGUSTA, GEORGIA
TRANSIT FUND
FISCAL YEAR 2014

	2012 Actuals	2013 Budget	2014 Budget
Revenues			
Taxes	$ -	$ 763,750	$ 763,750
Intergovernmental Revenue	108,582	241,050	1,500,000
Charges for Services	718,722	713,490	727,730
Investment Income	(2,606)	10,000	-
Miscellaneous Revenue	6,365	-	-
Other Financing Sources	23,917	18,000	-
Total	854,980	1,746,290	2,991,480
Transfers In	1,624,781	3,996,380	1,828,010
Total Revenues	$ 2,479,761	$ 5,742,670	$ 4,819,490
Expenditures			
Personnel Services & Employee Benefits	$ 375,741	$ 271,750	$ 291,430
Purchased/Contracted Services	5,142,514	4,124,160	3,865,820
Supplies	575,621	494,580	343,120
Interfund/Interdepartmental	(1,394,009)	(266,700)	(633,020)
Depreciation and Amortization	927,884	1,118,880	947,900
Cost Reimbursement	-	-	(20,250)
Non-Departmental	-	-	24,490
Total	5,627,751	5,742,670	4,819,490
Total Expenditures	$ 5,627,751	$ 5,742,670	$ 4,819,490

Fund 546

AUGUSTA, GEORGIA
TRANSIT CAPITAL GRANTS FUND
FISCAL YEAR 2014

	2012 Actuals	2013 Budget	2014 Budget
Revenues			
Intergovernmental Revenue	$ 495,507	$ 4,907,960	$ 10,218,940
Other Financing Sources	-	-	1,895,630
Total	495,507	4,907,960	12,114,570
Transfers In	-	-	484,420
Total Revenues	$ 495,507	$ 4,907,960	$ 12,598,990
Expenditures			
Purchased/Contracted Services	$ 10,663	$ 49,330	$ 364,350
Supplies	555,743	975,962	1,380,420
Capital Outlay	-	46,788	10,854,220
Total	566,406	1,072,080	12,598,990
Transfers Out	(70,899)	3,835,880	-
Total Expenditures	$ 495,507	$ 4,907,960	$ 12,598,990

AUGUSTA, GEORGIA
AUGUSTA REGIONAL AIRPORT FUND
FISCAL YEAR 2014

	2012 Actuals	2013 Budget	2014 Budget
Revenues			
Intergovernmental Revenue	$ 3,292,284	$ 12,132,930	$ 6,687,150
Charges for Services	21,216,437	24,339,790	23,447,220
Investment Income	197,436	151,100	151,100
Miscellaneous Revenue	63,865	3,044,430	10,026,740
Other Financing Sources	-	-	25,000
Total Revenues	$ 24,770,022	$ 39,668,250	$ 40,337,210
Expenditures			
Personnel Services & Employee Benefits	$ 4,441,338	$ 4,891,870	$ 5,266,780
Purchased/Contracted Services	2,270,039	2,491,787	2,412,920
Supplies	11,058,578	13,343,903	12,134,760
Capital Outlay	-	15,157,360	16,713,890
Interfund/Interdepartmental	269,909	282,380	354,330
Depreciation and Amortization	2,121,892	-	-
Other Costs	30,887	-	-
Debt Service	1,037,094	1,550,740	1,550,740
Non-Departmental	-	1,647,200	1,709,500
Total	21,229,737	39,365,240	40,142,920
Transfers Out	10,650	303,010	194,290
Total Expenditures	$ 21,240,387	$ 39,668,250	$ 40,337,210

Fund 551

AUGUSTA, GEORGIA
DANIEL FIELD AIRPORT FUND
FISCAL YEAR 2014

	2012 Actuals	2013 Budget	2014 Budget
Revenues			
Intergovernmental Revenue	$ 25,015	$ -	$ -
Charges for Services	96,293	115,850	100,950
Investment Income	2,704	4,500	3,000
Miscellaneous Revenue	77	80	-
Other Financing Sources	-	92,460	216,960
Total Revenues	$ 124,089	$ 212,890	$ 320,910
Expenditures			
Personnel Services & Employee Benefits	$ 462	$ 1,220	$ -
Purchased/Contracted Services	61,178	46,530	59,530
Supplies	17,385	15,200	125,200
Capital Outlay	-	10,000	-
Interfund/Interdepartmental	14,490	14,490	11,480
Depreciation and Amortization	124,686	125,450	124,700
Total Expenditures	$ 218,201	$ 212,890	$ 320,910

Fund 552

AUGUSTA, GEORGIA
RISK MANAGEMENT FUND
FISCAL YEAR 2014

	2012 Actuals	2013 Budget	2014 Budget
Revenues			
Charges for Services	$ 2,027,917	$ 2,389,000	$ 2,376,300
Fines and Forfeitures	5,962	-	-
Investment Income	1,705	-	-
Other Financing Sources	5,143	-	-
Total Revenues	$ 2,040,727	$ 2,389,000	$ 2,376,300
Expenditures			
Personnel Services & Employee Benefits	$ 412,715	$ 466,780	$ 416,690
Purchased/Contracted Services	525,773	636,910	663,700
Supplies	149,473	184,960	176,090
Interfund/Interdepartmental	1,017,100	1,098,600	1,105,740
Depreciation and Amortization	1,721	1,750	2,000
Cost Reimbursement	(62,878)	-	-
Non-Departmental	-	-	12,080
Total Expenditures	$ 2,043,904	$ 2,389,000	$ 2,376,300

Fund 611

AUGUSTA, GEORGIA
EMPLOYEE HEATH BENEFITS FUND
FISCAL YEAR 2014

	2012 Actuals	2013 Budget	2014 Budget
Revenues			
Charges for Services	$ 22,778,673	$ 23,882,070	$ 23,923,350
Investment Income	(6,419)	(10,000)	-
Total	22,772,254	23,872,070	23,923,350
Transfers In	312,120	319,300	319,300
Total Revenues	$ 23,084,374	$ 24,191,370	$ 24,242,650
Expenditures			
Personnel Services & Emp Benefits	$ 2,045	$ -	$ -
Purchased/Contracted Services	465,971	473,040	523,040
Supplies	66,640	538,250	538,250
Interfund/Interdepartmental	22,549,718	23,180,080	23,181,360
Total	23,084,374	24,191,370	24,242,650
Total Expenditures	$ 23,084,374	$ 24,191,370	$ 24,242,650

Fund 616

AUGUSTA, GEORGIA
WORKERS COMPENSATION FUND
FISCAL YEAR 2014

	2012 Actuals	2013 Budget	2014 Budget
Revenues			
Charges for Services	$ 1,999,312	$ 2,857,480	$ 3,058,200
Total Revenues	$ 1,999,312	$ 2,857,480	$ 3,058,200
Expenditures			
Interfund/Interdepartmental	$ 2,161,949	$ 2,853,000	$ 3,058,200
Non-Departmental	-	4,480	-
Total Expenditures	$ 2,161,949	$ 2,857,480	$ 3,058,200

Fund 621

AUGUSTA, GEORGIA
UNEMPLOYMENT FUND
FISCAL YEAR 2014

	2012 Actuals	2013 Budget	2014 Budget
Revenues			
Charges for Services	$ 298,160	$ 340,000	$ 300,000
Total Revenues	$ 298,160	$ 340,000	$ 300,000
Expenditures			
Interfund/Interdepartmental	$ 298,160	$ 340,000	$ 300,000
Total Expenditures	$ 298,160	$ 340,000	$ 300,000

Fund 622

AUGUSTA, GEORGIA
LONG-TERM DISABILITY INSURANCE FUND
FISCAL YEAR 2014

	2012 Actuals	2013 Budget	2014 Budget
Revenues			
Charges for Services	$ 210,471	$ 232,770	$ 235,030
Investment Income	1	-	-
Total	210,472	232,770	235,030
Total Revenues	$ 210,472	$ 232,770	$ 235,030
Expenditures			
Interfund/Interdepartmental	$ 210,471	$ 232,770	$ 235,030
Total Expenditures	$ 210,471	$ 232,770	$ 235,030

Fund 623

AUGUSTA, GEORGIA
FLEET OPERATIONS & MANAGEMENT FUND
FISCAL YEAR 2014

	2012 Actuals	2013 Budget	2014 Budget
Revenues			
Charges for Services	$ 5,326,027	$ 5,599,390	$ 5,436,660
Miscellaneous Revenue	4,550	3,500	3,500
Other Financing Sources	7,470	20,000	-
Total Revenues	$ 5,338,047	$ 5,622,890	$ 5,440,160
Expenditures			
Personnel Services & Employee Benefits	$ 150,836	$ 147,690	$ 140,660
Purchased/Contracted Services	4,822,675	5,010,770	4,916,550
Supplies	140,257	195,200	166,080
Interfund/Interdepartmental	210,683	220,220	166,360
Depreciation and Amortization	13,596	15,000	13,600
Non-Departmental	-	34,010	36,910
Total	5,338,047	5,622,890	5,440,160
Total Expenditures	$ 5,338,047	$ 5,622,890	$ 5,440,160

Fund 626

AUGUSTA, GEORGIA
GMA LEASE PROGRAM FUND
FISCAL YEAR 2014

	2012 Actuals	2013 Budget	2014 Budget
Revenues			
Investment Income	$ 283,532	$ 928,400	$ 914,700
Transfers In	1,424,593	1,487,350	1,322,210
Total Revenues	$ 1,708,125	$ 2,415,750	$ 2,236,910
Expenditures			
Debt Service	$ 1,645,283	$ 2,415,750	$ 2,236,910
Total Expenditures	$ 1,645,283	$ 2,415,750	$ 2,236,910

Fund 631

AUGUSTA, GEORGIA
1945 PENSION FUND
FISCAL YEAR 2014

	2012 Actuals	2013 Budget	2014 Budget
Revenues			
Investment Income	$ 668,379	$ 790,530	$ 753,400
Miscellaneous Revenue	298,071	269,470	306,600
Total Revenues	$ 966,450	$ 1,060,000	$ 1,060,000
Expenditures			
Personnel Services & Employee Benefits	$ 895,590	$ 1,010,000	$ 1,010,000
Purchased/Contracted Services	48,702	50,000	50,000
Total Expenditures	$ 944,292	$ 1,060,000	$ 1,060,000

Fund 761

AUGUSTA, GEORGIA
URBAN 1949 PENSION PLAN FUND
FISCAL YEAR 2014

	2012 Actuals	2013 Budget	2014 Budget
Revenues			
Investment Income	$ 7,252,000	$ 2,508,750	$ 4,229,080
Miscellaneous Revenue	3,046,988	2,541,250	2,120,920
Total Revenues	$ 10,298,988	$ 5,050,000	$ 6,350,000
Expenditures			
Personnel Services & Employee Benefits	$ 5,751,262	$ 4,700,000	$ 5,900,000
Purchased/Contracted Services	416,969	350,000	450,000
Total Expenditures	$ 6,168,231	$ 5,050,000	$ 6,350,000

Fund 763

AUGUSTA, GEORGIA
OTHER URBAN PENSION PLAN FUND
FISCAL YEAR 2014

	2012 Actuals	2013 Budget	2014 Budget
Revenues			
Transfers In	$ 1,688,778	$ 1,579,210	$ 1,752,500
Total Revenues	$ 1,688,778	$ 1,579,210	$ 1,752,500
Expenditures			
Personnel Services & Employee Benefits	$ 1,686,330	$ 1,577,210	$ 1,750,000
Purchased/Contracted Services	2,448	2,000	2,500
Total	1,688,778	1,579,210	1,752,500
Total Expenditures	$ 1,688,778	$ 1,579,210	$ 1,752,500

Fund 764

AUGUSTA, GEORGIA
EXP TRUST FUND-PERPETUAL CARE FUND
FISCAL YEAR 2014

	2012 Actuals	2013 Budget	2014 Budget
Revenues			
Investment Income	$ 24,256	$ 20,000	$ 20,000
Other Financing Sources	-	57,940	57,940
Total Revenues	$ 24,256	$ 77,940	$ 77,940
Expenditures			
Purchased/Contracted Services	$ 13,408	$ 19,100	$ 19,100
Supplies	7,611	37,840	37,840
Capital Outlay	-	21,000	21,000
Total Expenditures	$ 21,019	$ 77,940	$ 77,940

Fund 791

AUGUSTA, GEORGIA
EXP TRUST FUND-JOSEPH LAMAR FUND
FISCAL YEAR 2014

	2012 Actuals	2013 Budget	2014 Budget
Revenues			
Investment Income	$ 308	$ 180	$ 180
Total Revenues	$ 308	$ 180	$ 180
Expenditures			
Non-Departmental	$ 175	$ 180	$ 180
Total Expenditures	$ 175	$ 180	$ 180

Fund 792

AUGUSTA, GEORGIA
URBAN REDEVELOPMENT AGENCY FUND
FISCAL YEAR 2014

	2012 Actuals	2013 Budget	2014 Budget
Revenues			
Investment Income	$ 1,743	$ -	$ -
Miscellaneous Revenue	30,878		
Other Financing Sources	375,102	500,000	500,000
Total	407,723	500,000	500,000
Transfers In	550,000	550,000	552,040
Total Revenues	$ 957,723	$ 1,050,000	$ 1,052,040
Expenditures			
Interfund/Interdepartmental	$ -	$ -	$ 3,840
Debt Services	227,701	550,000	548,200
Total	227,701	550,000	552,040
Transfers Out	403,482	500,000	500,000
Total Expenditures	$ 631,183	$ 1,050,000	$ 1,052,040

Fund 950