

AUGUSTA, GEORGIA
ADOPTED BUDGET
FISCAL YEAR 2015

WWW.AUGUSTAGA.GOV

Table of Contents

Elected Officials	1
Appointed Officials	3
Missions and Beliefs	4
Budgetary Guidelines	5
The Reporting Entity	10
Combined Budget Overview	27
General Fund/Law Enforcement Fund	31
Special Revenue Funds	49
Capital Projects Funds	81
Debt Service Funds	90
Enterprise Funds	93
Internal Service Funds	110
Trust and Agency Funds	117

Elected Officials December 31, 2014

Mayor Deke S. Copenhaver
(Term 2011-2014)
75 Conifer Square
Augusta, Georgia 30909
(706) 738-3156 (Home)
(706)821-1831 (Work)
(706) 821-1835 (Fax)

William Fennoy– District One
(Term 2013-2016)
1027 Dugas Street
Augusta, Georgia 30901
(706) 726-4014 (Cell)
(706) 821-1838 (Fax)

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

Mary Davis – District Three
(Term 2013-2016)
813 Windsor Court
Augusta, Georgia 30909
(706) 910-2574 (Cell)
(706) 821-1838 (Fax)

Alvin Mason – District Four
(Term 2011-2014)
4504 Frank Warren Drive
Hephzibah, Georgia 30815
(706) 955-6130 (Cell)
(706) 821-1838 (Fax)

Bill Lockett– District Five
(Term 2013-2016)
3030 Longleaf Court
Augusta, Georgia 30906
(706) 798-7175 (Home)
(706) 825-1847 (Cell)
(706) 821-1838 (Fax)

Ben Hasan – District Six
(Term 2015-2019)
3529 Monte Carlo Drive
Augusta, Georgia 30906
(706) 821-1838 (Fax)

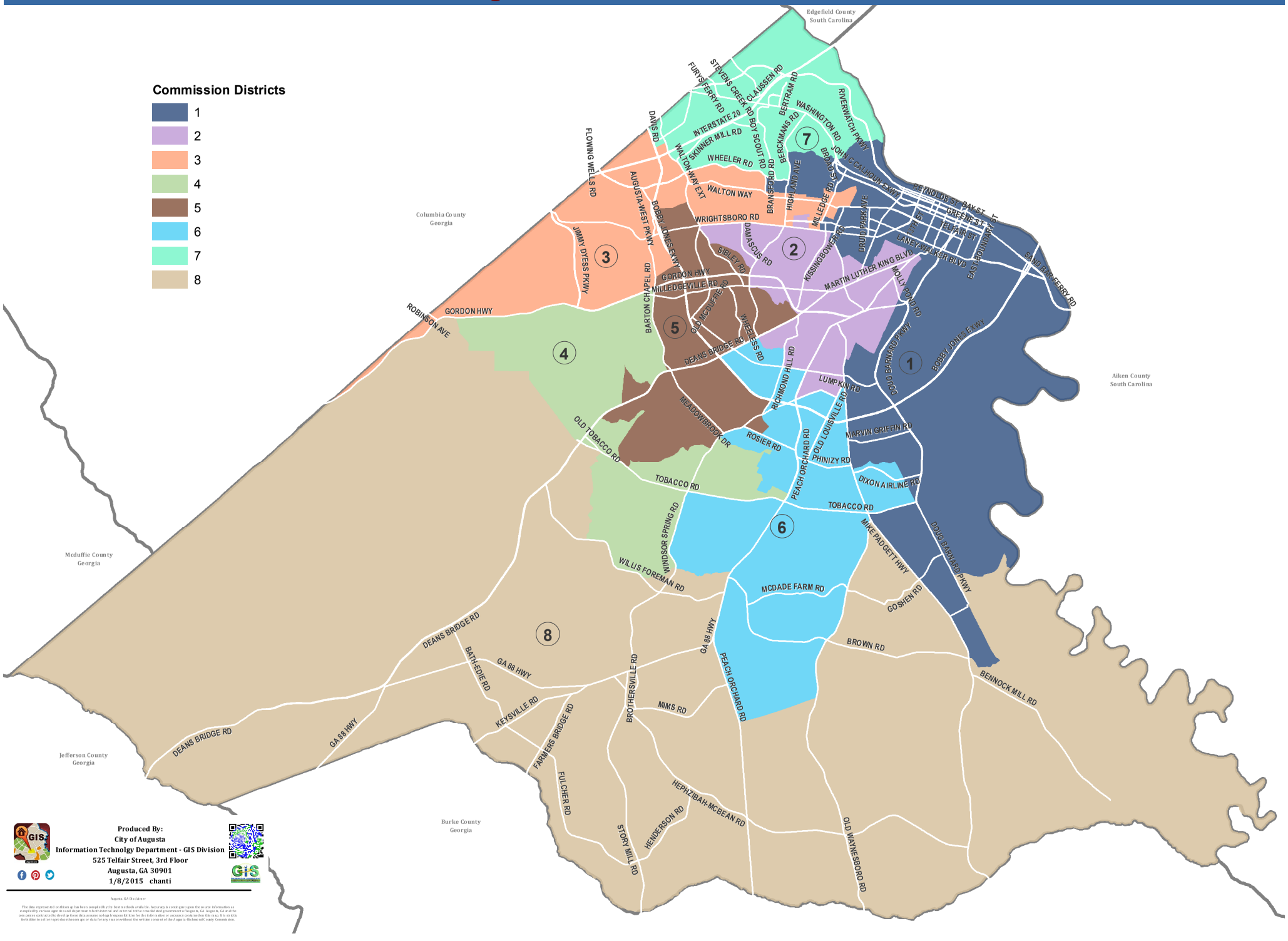
Louis "Hap" Harris – District Seven
(Term 2014-2015)
628 Carlton Drive
Augusta, Georgia 30909
(706) 564-2364 (Home)
(706) 821-1838 (Fax)

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

Marion Williams– District Nine
(Term 2013-2016)
1941 Kratha Drive
Augusta, Georgia 30906
(706) 910-2582 (Cell)
(706) 821-1838 (Fax)

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

Augusta Commission Districts



Produced By:
City of Augusta
Information Technolgy Department - GIS Division
525 Telfair Street, 3rd Floor
Augusta, GA 30901
1/8/2015 chanti

Augusta, GA Disclaimer

The data represented on this map has been compiled by the best methods available. Accuracy is contingent upon the source information as compiled by various agencies and departments both internal and external to the consolidated government of Augusta, GA. Augusta, GA and the companies contracted to develop these data assume no legal responsibility for the information or accuracy contained on this map. It is strictly forbidden to sell or reproduce these maps or data for any reason without the written consent of the Augusta-Richmond County Commission.

Appointed Officials December 31, 2014

Janice Allen Jackson
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)

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

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

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

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



MISSION

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

BELIEFS

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

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

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

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

AUGUSTA, GEORGIA

BUDGET PROCESS, BUDGETARY GUIDELINES AND BUDGET CALENDAR FY 2015

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 15, 2014 in accordance with procedures established by the Budget Calendar. The budget requests of agencies and departments included basic and additional funding requests. Basic requests are finance currently mandated or authorized services within guidelines, or ongoing expenditures. Expanded level program requests are over and above the basic 2014 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 2015 budget reflects her consideration of these recommendations in light of revenue projections and real property assessments, and her 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 her Budget Message, the Administrator may also recommend adjustments to the general property tax rates and user fees necessary to finance these services as well as 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 were addressed during Commission budget work sessions in November 2014. After careful deliberation, the Proposed Budget, as modified for additions and deletions, was adopted by the Commission on November 18, 2014.

AUGUSTA, GEORGIA
2015 BUDGET PLANNING CALENDAR

JULY 2014

July 7, 2014	Finance Committee approves FY2015 Budget Calendar.
July 15, 2014	Commission approves FY 2015 Budget Calendar.
July 17, 2014	Distribution of Budget Calendar and Instructions during department head meeting.
July 21, 2014	Departments **with** IFAS access may start entering in Budget Item Detail.

AUGUST 2014

August 4, 2014	Departmental Budgets due to Finance (for departments ***without*** access to IFAS system). Budget analysts begin review of proposed budgets for budget hearings.
August 11, 2014	Deadline for ***IFAS*** users entering budgets into Budget Item Detail module.
August 15, 2014	Deadline for ***ALL*** submission of budget documents to Finance department.

SEPTEMBER 2014

Sept. 3-12, 2014	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 her attendance will not be mandatory. A representative of the administrator's office will be in all hearings.
September 30, 2014	Budget summary presented to Administrator by Finance Department.

OCTOBER 2014

October 21, 2014	FY 2015 Proposed Budget presented to Augusta-Richmond County Commission by the Administrator.
October 28, 2014	Publish Public Hearing Notice in newspaper. (One week before meeting)

NOVEMBER 2014

November 4, 2014	***PUBLIC TOWN MEETING / COMMISSION MEETING*** Public Hearing of 2015 Budget.
November 11, 2014	Publish Notice of Budget Adoption in newspaper
November 18, 2014	Adoption of the FY 2015 Budget by the ARC Commission.

JANUARY 2015

January 1, 2015	Effective date for the Fiscal year 2015 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. 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 2015 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 2015

AUGUSTA, GEORGIA
FY 2015 BUDGET

THE REPORTING ENTITY:

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

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

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

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

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

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

The component unit column in the combined financial statements includes the financial data of Augusta's other component units. These units are reported in a separate column to emphasize that it is legally separate from Augusta. Separate financial statements may be obtained from the organizations.

Richmond County Coliseum Authority
Richmond County Department of Health
Downtown Development Authority

The complete financial statement for the individual component units may be obtained at the following address: Augusta Georgia, Finance Department-Room 801, 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
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 Principles (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.

AUGUSTA, GEORGIA
REVENUE ANALYSIS
PROPERTY TAXES

TAX DIGEST

The Chief Tax Assessor is responsible for receiving returns and fairly and impartially assessing property. The total assessed valuation for the 2014 Tax Digest is set at $5.34 billion compared to $5.32 in 2013.

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 2014 Tax Digest. It does not include millage rates levied by Richmond County Board of Education.

YEAR 2013/2014 TAX RATE

	COUNTYWIDE				URBAN			
	2013	2014	Difference		2013	2014	Difference	
County-wide M&O	8.042	9.788	1.746		8.042	9.788	1.746	
Capital Outlay	0.781	0.781	0		0.781	0.781	0	
County Bonds	0	0	N/A		0	0	N/A	
Fire	2.140	2.139	-.001		N/A	N/A	N/A	
Urban M&O	N/A	N/A	N/A		7.987	5.200	-2.787	
Total	10.963	12.708	1.745		16.810	15.769	-1.041	

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 the assessed valuation of all property for tax purposes be set at 40% of the fair market value. Fair market value is what the property would bring if it were sold on the open market in the usual manner, (i.e. a forced sale would not reflect market value).

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

OTHER TAXES

OTHER TAXES: OTHER TAX REVENUES INCLUDE THE FOLLOWING:

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

AUGUSTA, GEORGIA

DEBT POLICIES/GUIDELINES

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

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

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

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

5. The Consolidated Government will maintain a bond retirement fund reserve 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

2015
ALL FUNDS

COMBINED BUDGET OVERVIEW

AUGUSTA, GEORGIA
FY 2015 BUDGET
ADOPTED NOVEMBER 18, 2014
ALL FUNDS

Fund Number	Fund Name	Rev/Exp FY 2014	Rev/Exp FY 2015
	GENERAL FUNDS		
101	General Fund	$ 87,294,410	$ 90,992,330
273	Law Enforcement	58,420,730	59,438,350
	Total General Fund/Law Enforcement	145,715,140	150,430,680
104	Port Authority	82,500	90,640
	SPECIAL REVENUE FUNDS		
203	Life Skills Mentoring Court	7,000	7,000
204	DUI Court	347,350	355,900
205	Drug Court	171,130	174,270
207	5% Crime Victim's Asst Program	323,880	326,290
208	Supplemental Juvenile Services	15,000	15,000
209	DA 5% CVAP	100,250	120,250
211	Federal Drug Forfeitures	200,000	200,000
212	State Drug Forfeitures	250,000	250,000
213	K-9 Forfeitures	20,000	-
215	Wireless Phase	672,980	582,630
216	Emergency Telephone Response	3,979,230	4,292,170
217	Building Inspections Fund	1,374,150	1,396,710
220	Grants	8,809,820	2,683,380
221	Housing & Neighborhood Development	10,455,570	9,884,390
222	Urban Development Action Grant	-	1,280
231	Board of Appeals	26,200	26,200
235	TSPLOST 25% Discretionary	4,935,000	5,200,000
261	NPDES Permit Fees	120,000	120,000
271	Urban Services District	14,697,690	10,157,740
272	Capital Outlay	5,417,260	3,695,590
274	Fire Protection	25,004,640	24,774,360
275	Occupation Tax	3,398,700	3,440,760
276	Street Lights	5,431,800	5,068,490
277	Downtown Development Authority	165,100	164,120
278	Sheriff Capital Outlay Grant	300,000	100,000
281	Convention Center	1,300,000	1,300,000
291	TAD 1	$ 50,000	$ -

AUGUSTA, GEORGIA
FY 2015 BUDGET
ADOPTED NOVEMBER 18, 2014
ALL FUNDS

Fund Number	Fund Name	Rev/Exp FY 2014	Rev/Exp FY 2015
292	TAD 2	$ 726,610	$ 726,610
293	TAD 3	5,470	6,820
296	Promotion Richmond County	5,235,000	5,335,000
297	Transportation and Tourism	1,120,510	850,000
298	Urban Redevelopment Projects	3,000,000	1,000,000
	CAPITAL PROJECT FUNDS		
322	Special 1% Sales Tax, Phase II	1,851,620	503,820
323	Special 1% Sales Tax, Phase III	12,164,260	10,183,980
324	Special 1% Sales Tax, Phase IV	23,623,070	20,416,270
325	Special 1% Sales Tax, Phase V	16,722,030	14,753,300
326	Urban SPLOST, Phase II	150,880	150,500
327	Urban SPLOST, Phase III	215,260	217,330
328	SPLOST Phase VI	113,174,470	102,838,610
335	Capital Projects for Public Roads	3,227,930	1,500,000
371	T-SPLOST	9,398,950	5,290,000
	DEBT SERVICE FUNDS		
421	Coliseum Authority Revenue Bonds 2010	1,740,950	1,761,500
432	G/O Sales Tax Bonds 2009	5,622,000	12,273,000
433	G/O Sales Tax Bonds 2010	7,914,000	5,815,000
	ENTERPRISE FUNDS		
506	Water & Sewerage	136,484,810	147,186,990
507	Water & Sewerage-Renewal & Extension	23,706,460	18,500,280
508	1996 W & S Bond Fund	4,809,190	4,823,800
509	2000 Bond Series	7,055,340	7,064,490
510	W&S Bond 2002 Series	9,698,030	9,442,080
511	W&S Bond 2004 Series	11,675,850	10,360,930
512	W&S Bond 2012 Series	40,598,130	22,464,460
513	W&S Bond 2013 Series	1,915,300	1,761,010
514	W&S Bond 2014 Series	-	6,208,140
541	Waste Management Fund	14,477,930	14,373,340
542	Garbage Collection Fund	22,793,430	21,966,670
543	Waste Management 2004 Bonds	1,025,980	1,024,320
544	Solid Waste Revenue Bond Series 2010	686,760	691,730
546	Augusta Public Transit System	$ 4,870,310	$ 5,270,270

AUGUSTA, GEORGIA
FY 2015 BUDGET
ADOPTED NOVEMBER 18, 2014
ALL FUNDS

Fund Number	Fund Name	Rev/Exp FY 2014	Rev/Exp FY 2015
547	Transit Capital Grants	$ 12,651,860	$ 13,230,290
551	Augusta Regional Airport	40,337,210	36,511,470
552	Daniel Field	320,910	211,490
	INTERNAL SERVICE FUNDS		
611	Risk Management	2,490,780	2,443,600
616	Employee Health Benefits Fund	24,242,650	24,274,050
621	Workers Compensation Fund	3,058,200	3,062,430
622	Unemployment Fund	300,000	230,000
623	Long-Term Disability Insurance	235,030	245,620
626	Fleet Operations & Management	5,440,160	4,484,940
631	GMA Lease Program	2,303,300	2,554,240
	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	1,652,500
791	Exp Trust Fund-Perpetual Care	77,940	77,940
792	Exp Trust Fund-Joseph Lamar	180	180
950	Urban Redevelopment Agency	3,912,040	10,501,600
	TOTAL	**$ 823,593,680**	**$ 786,508,450**

AUGUSTA, GEORGIA
GENERAL FUND
FISCAL YEAR 2015

	2013 Actuals	2014 Budget	2015 Budget
Revenues			
Taxes	$ 47,360,352	$ 49,906,030	$ 54,399,490
Licenses And Permits	1,611,124	1,657,420	1,657,420
Intergovernmental Revenue	1,330,192	1,737,170	2,618,500
Charges for Services	16,965,693	17,541,330	18,201,070
Fines and Forfeitures	4,334,854	4,693,000	4,193,000
Use of money and property	323,559	350,750	375,750
Contributions and Donations	20,702	7,500	25,000
Miscellaneous Revenue	1,471,283	1,122,700	1,117,960
Other Financing Sources	113,299	2,200,000	500,000
Total	73,531,058	79,215,900	83,088,190
Transfers In	6,389,387	8,078,510	7,904,140
Total Revenues	$ 79,920,445	$ 87,294,410	$ 90,992,330
Expenditures			
Personnel Services & Employee Benefits	$ 44,007,837	$ 47,294,625	$ 47,680,630
Purchased/Contracted Services	12,332,315	14,110,905	14,366,850
Supplies	8,861,635	9,500,560	10,105,330
Capital Outlay	21,200	55,210	12,500
Interfund/Interdepartmental	1,523,029	1,852,760	2,013,850
Other Costs	5,613,006	6,313,360	5,339,790
Cost Reimbursement	(305,234)	(185,540)	(294,900)
Non-Departmental	-	1,757,290	1,941,420
Other Financing Uses	-	484,420	679,130
Total	72,053,788	81,183,590	81,844,600
Transfers Out	5,626,325	6,110,820	9,147,730
Total Expenditures	$ 77,680,113	$ 87,294,410	$ 90,992,330

Fund 101

AUGUSTA, GEORGIA
LAW ENFORCEMENT FUND
FISCAL YEAR 2015

	2013 Actuals	2014 Budget	2015 Budget
Revenues			
Taxes	$ 49,971,546	$ 56,423,230	$ 55,379,560
Licenses and Permits	2,000	2,500	3,500
Intergovernmental Revenue	2,573	-	-
Charges for Services	911,592	1,237,000	922,100
Fines and Forfeitures	369,037	425,000	322,000
Investment Income	(8,913)	(100,000)	(25,000)
Contributions and Donations	9,126	10,000	10,000
Miscellaneous Revenue	1,314	5,000	5,000
Other Financing Sources	368,136	418,000	20,000
Total	51,626,411	58,420,730	56,637,160
Transfers In	3,451,430	-	2,801,190
Total Revenues	$ 55,077,841	$ 58,420,730	$ 59,438,350
Expenditures			
Personnel Services & Employee Benefits	$ 39,529,314	$ 39,829,560	$ 39,884,890
Purchased/Contracted Services	972,860	1,041,950	1,044,330
Supplies	8,226,410	9,586,520	9,507,280
Capital Outlay	149,622	92,600	-
Interfund/Interdepartmental	5,498,195	4,971,230	5,426,800
Cost Reimbursement	(938,903)	(750,000)	(600,000)
Non-Departmental	(141,573)	(2,079,230)	(1,278,480)
Total	53,295,925	52,692,630	53,984,820
Transfers Out	4,589,785	5,728,100	5,453,530
Total Expenditures	$ 57,885,709	$ 58,420,730	$ 59,438,350

Fund 273

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT FUND
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2015 BUDGET

Description - Revenues	2013 Actuals	2014 Budget	2015 Budget
Taxes			
Real Property Tax-Curr Year	$ 8,050,973	$ 11,345,860	$ 11,087,100
Timber Tax - Current Year	1,227	1,940	1,680
Early Payment Discount	(69,724)	(57,250)	(79,900)
Motor Vehicles - Current Year	701,003	650,000	550,000
TAVT	565,897	-	2,000,000
TAVT-L	1,506,634	-	1,800,000
TAVT-S	1,805,217	2,000,000	2,100,000
Mobile Homes - Current Year	36,710	36,020	46,430
Railroad Equipment-Current Year	13,406	12,000	14,000
Real Estate Transfer	160,963	140,000	150,000
Recording Intangible Tax	710,613	600,000	550,000
Electric Franchise Tax	15,095,713	15,800,000	15,150,000
Water Franchise Tax (In Lieu)	2,656,320	2,660,780	4,279,770
Gas Franchise Tax	806,248	810,000	810,000
Television Cable Franchise Tax	2,290,768	2,500,000	2,200,000
Telephone Franchise Tax	616,378	700,000	600,000
Waste Mgmt Franchise In Lieu	1,167,100	1,218,600	1,747,190
Other Franchise Tax	85,000	85,000	85,000
Local Option Sales & Use Tax	6,854,980	7,124,100	6,923,220
Alcoholic Beverage Excise Tax	2,776,500	2,830,820	3,000,000
Local Option Mixed Drink Tax	373,029	436,160	375,000
Penalties - Delinquent Taxes	1,149,345	1,000,000	1,000,000
Pen & Interest-FiFa	6,052	12,000	10,000
Total Taxes	**47,360,352**	**49,906,030**	**54,399,490**
Licenses And Permits			
Alcoholic Licenses - Beer	1,439,028	1,482,420	1,482,420
Location Permits	16,606	20,000	20,000
Late Tag Penalty	155,490	155,000	155,000
Total Licenses and Permits	**1,611,124**	**1,657,420**	**1,657,420**
Intergovernmental Revenues			
FEMA Grant (Emergency Management)	60,165	60,000	60,000
Fed Govt Payments in Lieu of Tax	125	-	-
Reimbursements-Other	18,505	20,000	20,000
Local Govt - Payment in Lieu of Tax	1,251,397	1,657,170	2,538,500
Total Intergovernmental Revenues	**$ 1,330,192**	**$ 1,737,170**	**$ 2,618,500**

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT FUND
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2015 BUDGET

Description - Revenues	2013 Actuals	2014 Budget	2015 Budget
Charges for Services			
Court Costs, Fees & Charges	$ 877,128	$ 900,000	$ 900,000
Indigent Defense Reimbursement	2,699	201,000	115,000
Ind Defense Application Fees	45,667	50,000	50,000
Burke/Columbia County DA Reimbursement	904,781	1,000,880	1,055,000
Burke Co Public Defender Reimbursement	101,547	103,110	123,590
Columbia Co Public Defender Reimbursement	452,031	413,690	506,680
Superior Ct-Circuit Burke Reimbursement	110,823	142,510	130,000
Superior Ct-Circuit Columbia Co Reimbursement	522,451	671,850	620,000
ARA Fees	80,152	80,150	79,110
Reader Printer Fees	17,334	15,000	15,000
Radio Rebanding Administration Fees	17	-	-
HP Maintenance Fees	1,756	-	-
Motor Vehicle Tag Coll Fees	205,066	210,000	210,000
Wildlife Tag Fees	470	500	500
License & Inspection Admin Allow-Recovery	50,740	26,000	59,070
Code Enforcement-Allocation-Recovery	75,390	75,570	110,820
Ind Cost Allocation-Port Authority	13,520	6,950	6,090
Ind Cost Allocation-DUI Accountability	-	80	9,750
Ind Cost Allocation-Drug Court	-	1,130	4,270
Ind Cost Allocation-5% Crime Victim's Asst Program	6,400	16,320	10,200
Ind Cost Allocation-Supplemental Juvenile Services	980	1,230	990
Ind Cost Allocation-DA CVAP	2,140	5,440	3,400
Ind Cost Allocation-Wireless Phase	-	1,670	1,630
Ind Cost Allocation-E911	-	258,930	181,670
Ind Cost Allocation-Building Inspection	40,440	114,910	35,490
Ind Cost Allocation-Housing & Neighborhood Development	165,170	188,250	231,440
Ind Cost Allocation-Urban Development Action Grant	6,390	-	-
Ind Cost Allocation-Board of Appeals	2,110	2,940	3,550
Ind Cost Allocation-Urban Services District	30,280	24,430	18,220
Ind Cost Allocation-Capital Outlay	27,890	28,740	27,040
Ind Cost Allocation-Law Enforcement	3,180,750	2,422,720	2,626,920
Ind Cost Allocations-Fire Protection	536,130	671,250	742,090
Ind Cost Allocation-Occupation Tax	6,520	7,780	8,560
Ind Cost Allocation-Street Lights	15,630	24,250	23,570
Ind Cost Allocation-DDA Revenue Bond	13,130	10,490	9,510
Ind Cost Allocation-Urban Redevelopment	-	25,920	30,360
Ind Cost Allocation-Special 1% Sales Tax, Phase II	28,830	1,620	3,820
Ind Cost Allocation-Special 1% Sales Tax, Phase III	92,570	55,760	75,480
Ind Cost Allocation-Special 1% Sales Tax, Phase IV	515,400	348,100	159,620
Ind Cost Allocation-Special 1% Sales Tax, Phase V	508,160	416,530	447,800
Ind Cost Allocation-Urban SPLOST, Phase II	4,740	880	500
Ind Cost Allocation-Urban SPLOST, Phase III	25,420	5,260	7,330
Ind Cost Allocation-Urban SPLOST, Phase VI	-	290,980	561,630
Ind Cost Allocation-Water & Sewerage	1,350,130	1,369,130	1,381,850
Ind Cost Allocation-W&S-Renewal & Extension	7,910	12,950	7,050
Ind Cost Allocation-1996 W&S Bond	$ -	$ 1,850	$ 2,160

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT FUND
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2015 BUDGET

Description - Revenues	2013 Actuals	2014 Budget	2015 Budget
Ind Cost Allocation-W&S Bond 2000 Series	$ 4,740	$ 4,890	$ 4,930
Ind Cost Allocation-W&S Bond 2002 Series	8,990	7,990	6,930
Ind Cost Allocation-W&S Bond 2004 Series	11,920	9,020	8,080
Ind Cost Allocation-W&S Bond 2012 Series	-	-	750
Ind Cost Allocation-Waste Management	200,000	264,950	325,890
Ind Cost Allocation-Garbage Collection	45,000	43,690	62,680
Ind Cost Allocation-Waste Management 2004 Bonds	3,400	2,850	2,430
Ind Cost Allocation-Solid Waste 2010 Bonds	-	910	930
Ind Cost Allocation-Augusta Public Transit System	201,730	324,290	295,400
Ind Cost Allocation-Transit Grants	-	-	1,770
Ind Cost Allocation-Augusta Regional Airport	243,900	316,850	353,820
Ind Cost Allocation-Daniel Field Airport	14,490	11,480	7,500
Ind Cost Allocation-Risk Management	96,970	94,900	93,830
Ind Cost Allocation-Employee Health Benefits	14,030	15,310	22,410
Ind Cost Allocation-Workers Compensation	5,090	5,340	9,570
Ind Cost Allocation-Long-Term Disability Insurance	1,520	1,380	920
Ind Cost Allocation-Fleet Operations & Maintenance	121,070	87,660	88,180
Ind Cost Allocation-Urban Redevelopment	-	3,840	1,600
Election Qualifying Fees	-	20,000	5,000
Sale of Maps & Publications	2,337	2,000	2,000
Bid Spec Fees	13	-	-
Voter Lists and Labels	460	500	2,000
Commissions on Tax Collections	2,480,503	2,200,000	2,450,000
Motor Vehicle Title Fees	20,751	25,000	25,000
Lapsed Motor Vehicle Ins Fees	83,300	90,000	90,000
Coroner Reports/Misc	180	1,000	1,000
Coroner - GRU	-	30,000	40,000
ID Card Fees - Marshal	450	-	-
Fingerprinting Fees	12,009	12,000	12,000
Prisoner Housing Fees	1,508,820	1,500,000	1,500,000
GA DOT RCCI Guard Reimbursement	146,018	125,000	160,000
State Road Maintenance	40,800	40,800	40,800
Demolition Fees	14,545	45,720	20,000
Concession Revenue	2,560	2,500	2,500
Concession Revenue-B&G Judicial Center	7,432	8,000	8,000
Animal Control & Shelter Fees	62,645	70,000	65,000
Rabies Certificate Fees	10,785	12,000	12,000
Sterilization Fees	28,980	40,000	30,000
Animal Control/Ft Gordon	3,600	3,000	3,000
Public Room Rental-Radison	28,339	25,000	25,000
Parking Fee-Marriott Parking	57,536	50,000	50,000
Parking Fee-Reynolds Street Deck	168,360	25,000	25,000
Cemeteries	73,733	80,000	70,000
Returned Check Fee	5,387	5,000	5,000
RCCI-Inmate Medical Fees	889	1,000	1,000
RCCI-Inmate Management Fees	1,019	1,000	1,000
RCCI-Inmate Disciplinary Fees	861	1,000	1,000
RCCI-Inmate Store	46,956	100,000	101,400
Total Charges for Services	**$ 15,810,810**	**$ 15,917,620**	**$ 16,632,080**

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT FUND
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2015 BUDGET

Description - Revenues	2013 Actuals	2014 Budget	2015 Budget
Recreation			
Recreation -Administration Program Fees	$ -	$ 150,000	$ -
Special Activities-Program Fees	433	4,000	14,000
Youth Program-Program Fees	14,346	11,000	20,000
Youth Athletics - East Augusta	3,870	4,000	4,000
Youth Athletics - South Augusta	66,988	75,000	75,000
Youth Athletics - West Augusta	31,908	45,000	45,000
Adult Programs-Program Fees	85,544	85,000	85,600
Program Fees-Aquatics	8,532	12,000	12,000
Henry Brigham Comm Cent-Program Fees	29,667	30,000	30,000
Bernie Ward Comm Cent-Program Fees	29,710	30,000	30,000
Sand Hills Program Fees	360	1,000	1,000
Blythe Park-Program Fees	13,475	14,000	14,000
Garrett Comm-Program Fees	19,818	20,000	25,000
WT Johnson Comm Center-Program Fees	197	-	-
McBean Park-Program Fees	24,989	20,000	25,000
McDuffie Woods Park-Program Fees	5,590	10,000	10,000
May Park Comm Cent-Program Fees	4,498	5,000	5,000
Carrie J. Mays-Program Fees	371	1,000	1,000
Warren Road Comm Cent-Program Fees	90,565	83,000	90,000
Other Concessions-Program Fees	17,233	17,000	17,000
Eisenhower Park-Program Fees	2,000	-	-
Charles Evans Park - Program Fees	4,766	8,000	8,000
Henry Brigham Swim Center-Program Fees	18,946	22,000	22,000
Augusta Aquatics Center - Program Fees	189,168	175,000	175,000
Golf Course-Membership Fees	11,020	83,600	-
Golf Course-Green Fees	68,357	153,000	497,180
Golf Course-Cart Fees	63,847	115,000	-
Golf Course-Pro Shop Fees	-	10,000	-
Golf Course-Concessions Revenue	2,292	50,000	-
Golf Course-Beer Concession Revenue	-	25,000	-
Golf Course-Tournament Green Fees	-	15,000	-
Golf Course-Driving Range Ball Fees	23,996	17,500	-
Newman Tennis Center-Tennis Membership Fees	4,751	2,240	2,240
Tournament Fees	75,016	75,000	75,000
Sponsorship	7,380	10,000	10,000
Court Fees	23,121	26,000	26,000
Stringing Fees	3,162	4,000	4,000
Lessons/Clinics	42,945	40,000	70,000
Merchandise Fees	20,328	16,000	16,000
Concession Revenue	5,251	8,000	8,000
Misc Tennis Fees	-	200	200
Diamond Lakes Regional Park - Program Fees	9,478	12,500	13,100
Diamond Lakes Comm. Ctr-Program Fees	93,280	95,000	95,000
Riverwalk - Program Fees	37,685	43,670	43,670
Total Recreation	**1,154,883**	**1,623,710**	**1,568,990**
Total Charges For Services and Recreation	**$ 16,965,693**	**$ 17,541,330**	**$ 18,201,070**

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT FUND
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2015 BUDGET

Description - Revenues	2013 Actuals	2014 Budget	2015 Budget
Fines And Forfeitures			
Superior	$ 243,808	$ 250,000	$ 250,000
State	2,676,332	3,000,000	2,500,000
Magistrate	1,038,103	1,030,000	1,000,000
Juvenile	10,668	7,000	12,000
Probate Court	281,412	290,000	300,000
Drug treatment/education	71,302	60,000	75,000
DA Welfare Fraud Investigation	-	1,000	1,000
DA-Forfeiture of Assets	13,229	55,000	55,000
Total Fines And Forfeitures	**4,334,854**	**4,693,000**	**4,193,000**
Investment Income			
Interest revenues	32,342	100,000	75,000
Int Earned-Tax Commissioner	290,527	250,000	300,000
Int Earned-Clerk of Court	690	750	750
Total Investment Income	**323,559**	**350,750**	**375,750**
Contributions And Donations			
Contributions & Donations (Animal Services)	1,838	5,000	5,000
Contributions & Donations (DBE)	1,200	-	-
Contributions & Donations (Procurement)	175	-	-
Contributions & Donations (Emergency Management)	1,000	-	-
Contributions & Donations (Recreation)	16,489	2,500	20,000
Total Contributions And Donations	**20,702**	**7,500**	**25,000**
Miscellaneous Income			
RxCard Royalties	15,341	15,000	15,000
Cash-Confiscated assets	19	-	-
Rents and royalties	250,400	10,000	20,000
Lawsuit Settlement	190,017	-	-
Miscellaneous Income	23,917	50,000	50,910
Miscellaneous Income (Golf Course)	-	1,500	-
Miscellaneous Income (Recreation)	1,326	-	-
Miscellaneous Income (District Attorney)	231	-	-
Miscellaneous Income (Animal Services)	-	1,200	-
Tax Commissioner-Other Revenue	2,355	7,500	5,000
Rent and royalties-Golf Course	5,870	-	-
Rents and royalties (DFACS-Lease/Operations)	640,000	640,000	640,000
Rents and royalties (Recreation)	339,807	387,500	382,050
Tree Commission	2,000	10,000	5,000
Total Miscellaneous Income	**1,471,283**	**1,122,700**	**1,117,960**
Other Financing Sources			
Property Sale	113,299	1,000,000	500,000
Capital Project Carry Forwards	-	85,000	-
Fund Balance Appropriations	-	365,000	-
Use of FB/Reserve for Ex Losses	-	750,000	-
Total Other Financing Sources	**113,299**	**2,200,000**	**500,000**
Total General Fund Revenue (101)	**$ 73,531,058**	**$ 79,215,900**	**$ 83,088,190**

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT FUND
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2015 BUDGET

Description - Revenues	2013 Actuals	2014 Budget	2015 Budget
Operating Transfers In			
Law Enforcement	$ 4,495,295	$ 5,571,870	$ 5,354,730
Occupation Tax	1,894,092	2,390,920	2,432,200
Water & Sewerage	-	39,420	41,280
Garbage Collection	-	76,300	75,930
Total Operating Transfers In	**6,389,387**	**8,078,510**	**7,904,140**
Total General Fund (101)	**$ 79,920,445**	**$ 87,294,410**	**$ 90,992,330**

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT FUND
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2015 BUDGET

Description	2013 Actuals	2014 Budget	2015 Budget
Revenues			
Taxes			
Real Property Tax-Curr Year	$ 25,494,750	$ 31,154,940	$ 31,154,940
Timber Tax-Current Year	3,885	6,160	4,540
Early Payment Discount	(220,792)	(181,290)	(216,040)
Motor Vehicles-Current Year	2,219,844	2,048,470	1,680,000
Mobile Homes-Current Year	116,249	114,050	125,540
Railroad Equipment-Current Year	42,454	40,000	45,000
Local Option Sales & Use Tax	22,315,156	23,240,900	22,585,580
Energy Excise Tax	-	-	-
Total Taxes	**49,971,546**	**56,423,230**	**55,379,560**
Licenses and Permits			
Scrap Metal Permits	2,000	2,500	3,500
Total Licenses and Permits	**2,000**	**2,500**	**3,500**
Intergovernmental Revenue			
CJCC Pass Thru Grant	2,573	-	-
Total Intergovernmental Revenue	**2,573**	**-**	**-**
Charges for Services			
Sheriff Fees - Criminal Bonds	82,435	75,000	75,000
Sheriff Fines & Fees	142,203	140,000	150,000
Printing & Duplicating Service Fees	128,651	130,000	120,000
Telephone Comm-Jail	209,329	240,000	200,000
Social Security Informant Fee	1,600	2,500	2,000
GPS Monitor Fees-Sex Offender	1,485	2,000	1,600
False Alarms for Sheriff	-	2,500	2,500
Accident Reports	-	40,000	40,000
Criminal Background Checks	2,197	5,000	2,500
Inmate Kiosk/Commissary	220,439	200,000	250,000
Prisoner Reimb County Jail	120,126	150,000	75,000
Other Public Safety Fees	3,127	-	1,000
Admin Fees-Specials	-	250,000	2,500
Total Charges for Services	**911,592**	**1,237,000**	**922,100**
Fines & Forfeitures			
County Jail-Construction & Staffing	350,889	400,000	300,000
Parking Violation	16,450	20,000	12,000
Bond	1,698	5,000	10,000
Total Fines & Forfeitures	**369,037**	**425,000**	**322,000**
Investment Income			
Interest Revenues	(8,913)	(100,000)	(25,000)
Total Investment Income	**$ (8,913)**	**$ (100,000)**	**$ (25,000)**

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT FUND
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2015 BUDGET

Description	2013 Actuals	2014 Budget	2015 Budget
Revenues			
Contributions and Donations			
Contributions and Donations	$ 9,126	$ 10,000	$ 10,000
Total Contributions and Donations	**9,126**	**10,000**	**10,000**
Miscellaneous Income			
Miscellaneous Income	1,314	5,000	5,000
Total Miscellaneous Income	**1,314**	**5,000**	**5,000**
Other Financing Sources			
Property Sale	368,136	100,000	20,000
Capital Project CarryForwards	-	318,000	-
Total Other Financing Sources	**368,136**	**418,000**	**20,000**
Total Law Enforcement Fund Revenue (273)	**51,626,411**	**58,420,730**	**56,637,160**
Operating Transfers In			
General Fund	3,451,430	-	2,801,190
Total Operating Transfers In	**3,451,430**	**-**	**2,801,190**
Total Law Enforcement Fund (273)	**55,077,841**	**58,420,730**	**59,438,350**
TOTAL GENERAL FUND/LAW ENFORCEMENT	**$ 134,998,286**	**$ 145,715,140**	**$ 150,430,680**

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT FUND
OPERATING EXPENDITURES
BY SERVICE AREAS (DETAIL)
2015 BUDGET

Department	2013 Actuals	2014 Budget	2015 Budget
General Governmental			
Clerk of Commission	$ 217,810	$ 254,190	$ 300,150
Mayor's Office	321,864	605,710	305,710
County Administrator	718,451	858,190	904,810
Boards and Commissioners	291,703	289,970	309,480
Commission - Other	10,668	5,270	5,270
Local Legislative Interests	3,985	3,890	3,890
Promotion Account	7,217	10,420	7,800
Board of Elections	410,417	473,260	460,620
Election Expenses	20,211	453,290	192,110
Finance - General	1,156,651	1,522,040	1,511,040
Finance - Accounting	271,182	282,150	293,150
Licensing	536,053	837,260	816,360
License & Inspection Administration	173,620	178,140	178,530
Procurement	674,776	748,920	825,840
ARC-Law Dept	1,332,971	2,317,130	1,652,360
Magistrate-Law Dept	24,900	26,350	44,000
Information Technology	4,585,297	5,199,830	5,471,910
Human Resources	1,093,609	1,401,980	1,496,070
Human Resources - Training	2,753	23,070	29,000
Employee Functions	17,528	17,370	17,370
Employee Incentives Award Program	19,025	18,800	18,800
Tax Commissioner	1,328,643	1,281,460	1,498,690
Tag Office	1,148,208	1,285,280	1,266,440
Delinquent Tax	311,593	333,480	335,460
Del Tax Sales - Fees / Cost	(125,814)	(70,640)	(180,000)
Tax Assessor	1,986,055	2,083,800	2,113,150
Board of Appeals/Equalization	20,194	18,710	21,540
Board of Assessors	77,903	86,440	86,440
Citizens Service & Information-311	173,133	353,880	375,140
Buildings and Grounds - Municipal Building	801,692	901,200	981,690
Buildings and Grounds - Joint Law Enforcement Center	914,224	845,050	153,970
Buildings and Grounds - Charles D. Webster Detention Center	926,375	962,470	1,388,610
Buildings and Grounds - Inhouse Projects	35,702	20,000	20,000
Buildings and Grounds - Judicial Center	671,369	765,280	984,170
Buildings and Grounds - Richmond County Sheriffs Office	156,463	279,580	464,910
Chamber Building	-	22,040	-
Procurement/Print Shop	168,972	206,940	217,040
FM-Construction Shop	632,992	913,990	874,760
Records Retention	94,397	101,780	98,730
Total General Governmental	**$ 21,212,792**	**$ 25,917,970**	**$ 25,545,010**

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT FUND
OPERATING EXPENDITURES
BY SERVICE AREAS (DETAIL)
2015 BUDGET

Department	2013 Actuals	2014 Budget	2015 Budget
Judicial			
Superior Court	$ 764,944	$ 885,530	$ 807,060
Circuit Budget	1,695,762	2,018,850	1,963,950
Clerk of Superior Court	2,582,545	2,654,730	2,641,440
District Attorney - Circuit	2,136,471	2,507,310	2,494,730
DA - Forfeiture Acct Expense	13,229	55,000	55,000
State Court - Judge	959,042	979,240	1,018,370
State Conflict Defenders	28,500	117,120	120,000
State Court - Solicitor	1,537,910	1,577,680	1,706,360
Civil Court - Chief Judge	270,165	282,320	280,770
Civil Court - Presiding Judge	202,817	204,480	213,340
Civil Court - Clerk	954,749	1,075,410	1,139,830
Probate Judge	750,125	751,100	741,590
Juvenile Court	690,017	755,690	712,610
Juvenile Court - Citizens Review	48,364	74,240	73,990
Juvenile Conflict Defenders	1,042	85,600	100,000
Public Defender-Juvenile Court	-	143,000	134,380
Public Defender - Superior Court	1,991,598	2,295,600	2,536,570
Public Defender - State Court	1,177,086	1,167,880	947,830
ICPDO - Independent Contractor	77,915	72,420	-
Court Appointed Legal	-	33,820	-
Civil Court - Marshal	1,497,978	1,651,070	1,789,590
Jury Clerk	115,081	141,310	156,470
Total Judicial	**17,495,340**	**19,529,400**	**19,633,880**
Public Safety			
Drivers License Bureau	14,873	16,260	16,000
Security-Municipal Building	510,429	582,070	420,920
Security-Judicial Center	489,827	666,640	969,730
RCCI	4,228,093	4,417,000	4,674,150
RCCI Inmate Store	46,956	100,000	101,400
Emergency Medical Service Contract	1,230,678	1,080,000	1,100,000
Coroner/Medical Examiner	494,487	634,370	628,170
Animal Services	1,063,614	1,248,990	1,311,050
Emergency Management	159,769	178,170	183,670
878 Engineer	7,190	7,020	7,020
Total Public Safety	**8,245,916**	**8,930,520**	**9,412,110**
Public Works			
Highway & Street - Administration	1,683,824	1,940,680	2,144,480
Roads and Walkways - Other	1,839,854	2,500,280	2,885,080
Litter Patrol	311,958	338,490	335,240
Traffic Engineering	2,365,630	2,792,820	2,885,440
Marriott Parking	-	24,400	24,400
Reynolds Street Deck	196,096	24,400	189,400
Riverwalk/Augusta Commons	153,511	140,980	143,500
Eviction & Vacant Lot Clean Up	4,918	6,400	-
Total Public Works	**$ 6,555,791**	**$ 7,768,450**	**$ 8,607,540**

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT FUND
OPERATING EXPENDITURES
BY SERVICE AREAS (DETAIL)
2015 BUDGET

Department	2013 Actuals	2014 Budget	2015 Budget
Health And Welfare			
Board of Health - Public	$ 1,028,940	$ 1,004,250	$ 1,004,250
Serenity Behavioral Health System	7,780	7,590	7,590
Project Access	340,650	332,470	332,470
Community Medical Outreach	49,500	48,310	48,310
Miracle Making Ministry-Ind Health	42,050	41,040	41,040
Mosquito Control	164,901	-	-
DFAC - Administration / Social	118,750	118,750	118,750
DFACS-Lease/Operations	502,108	640,000	640,000
American Red Cross	25,250	24,640	24,640
Child Enrichment	25,250	24,640	24,640
Safe Homes	-	8,200	8,200
Mach Academy	25,000	24,400	25,000
Total Health And Welfare	**2,330,179**	**2,274,290**	**2,274,890**
Recreation			
Administration	1,847,768	1,931,260	2,054,000
General Shop	757,836	899,390	871,380
Special Populations	17,956	11,880	11,880
Special Activities	33,569	35,580	27,390
Athletics	283,129	315,570	315,450
Youth Programs	202,532	215,130	214,520
Adult Programs	51,410	61,700	71,700
Aquatics	122,615	158,060	145,400
Henry H. Brigham Center	209,782	230,370	229,670
Bernie Ward Community Center	246,558	251,450	269,370
Sand Hills	107,792	116,340	112,810
Blythe Park	188,139	190,180	195,620
Dougherty Park	13,677	13,150	13,150
Dyess Park	25,195	30,040	22,890
Eastview Park	13,508	16,000	17,000
Four H Camp	-	170	170
Garrett Community Center	39,610	54,900	54,690
Hickman Park	3,701	3,060	5,780
Hyde Park	3,199	3,090	3,090
Jamestown Community Center	12,722	13,310	15,340
W. T. Johnson Community Center	32,194	31,950	31,950
McBean Park	177,611	173,010	174,640
McDuffie Woods Park	140,403	157,450	173,220
May Park Community Center	168,083	179,470	170,220
Minnick Park	4,731	7,440	7,440
Carrie J. Mays Community Life Center	218,807	210,840	205,640
Warren Road Community Center	185,937	231,030	234,710
Merry Street Craft Shop	3,267	4,440	5,440
Henry Brigham-Ceremics	$ 2,055	$ 3,000	$ 4,500

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT FUND
OPERATING EXPENDITURES
BY SERVICE AREAS (DETAIL)
2015 BUDGET

Department	2013 Actuals	2014 Budget	2015 Budget
Henry Brigham Senior Center	$ 18,326	$ 18,300	$ 18,960
Barton Village Community Center	3,193	3,900	4,900
Blythe Nutrition Center	51,804	51,800	51,460
McBean Nutrition Center	52,645	50,090	52,500
Carrie J. Mays Nutrition Center	56,391	80,440	72,100
Henry Brigham Nutrition Center	46,123	56,790	56,600
Sand Hills Nutrition Center	64,155	59,760	59,640
Eisenhower Concessions	-	220	220
Other Concessions	13,732	8,070	8,070
Eisenhower Park	19,311	25,160	27,440
Charles Evans Park	18,725	25,260	29,980
Wood Street Park	2,478	1,850	1,850
Brookfield Park	774	6,850	18,850
Misc. Parks	272,270	279,110	279,390
Henry Brigham Swim Center	164,564	184,250	175,400
Bernie Ward Swimming Pool	1,949	2,250	2,250
Jones Park Pool	2,094	2,250	2,250
Dyess Park Pool	1,989	2,250	2,250
Golf Course	108,482	331,090	585,050
Fleming Tennis Center	11,666	11,640	14,140
Newman Tennis Center	327,423	369,170	392,770
Augusta Aquatics Center	554,863	570,020	575,540
Fleming Sports Complex	3,240	4,970	7,850
West Augusta Soccer Complex	50,000	51,350	52,500
Diamond Lakes Regional Park	255,636	276,440	290,990
Diamond Lakes Community Center	367,867	401,910	398,530
Diamond Lakes Tennis Complex	3,112	8,540	13,540
The "Boathouse" Community Center	61,803	69,350	71,080
Julian Smith Casino	60,586	69,800	72,140
Julian Smith BBQ Pit	28,146	41,510	43,510
Gracewood Center	5,696	7,900	7,900
Sue Reynolds Center	879	6,370	7,620
Fleming Activity Center	5,190	6,600	7,850
Old Government House	26,715	29,560	31,630
New Savannah Bluff Lock & Dam	14,352	19,320	19,590
Riverwalk	222,293	283,140	253,430
Pendleton King Park	142,569	171,960	177,020
Shiloh Appropriations	8,980	8,760	8,760
Berry Appropriations	6,270	6,120	6,120
Senior Citizens Council	41,200	40,210	40,210
Lucy Craft Laney Museum	147,200	143,670	143,670
Augusta Museum of History	151,755	143,670	143,670
Trees and Landscaping	664,154	840,970	823,000
Cemeteries	609,235	652,150	654,150
RC Historic Augusta	9,890	9,650	9,650
Ezekiel Harris House	52,150	50,900	50,900
Greater Augusta Arts Council	146,950	143,420	143,420
Augusta/Richmond County Library	2,467,601	2,466,100	2,467,230
Total Culture-Recreation	**$ 12,460,212**	**$ 13,644,120**	**$ 14,036,630**

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT FUND
OPERATING EXPENDITURES
BY SERVICE AREAS (DETAIL)
2015 BUDGET

Department	2013 Actuals	2014 Budget	2015 Budget
Housing & Development			
UGA-Cooperative Extension	$ 183,709	$ 185,990	$ 191,520
Natural Resources Conservation	17,491	23,090	23,090
Central SavRiver Land Trust	50,142	53,390	53,390
Forestry	15,444	15,840	17,130
Code Enforcement	561,302	826,890	858,800
Economic Development	100,000	100,000	-
Development Authority of Augusta	62,050	60,560	60,560
CSRA Regional Commission	195,820	195,820	195,820
Alliance for Fort Gordon	25,000	24,400	24,400
Land Bank Authority	65,000	141,440	141,400
Summer Youth Employment - Recreation	45,214	47,500	49,990
Disadvantage Business Enterprise	135,269	141,720	139,060
Equal Opportunity	159,245	162,210	173,290
Tree Commission	-	10,000	5,000
Total Housing And Development	**1,615,686**	**1,988,850**	**1,933,450**
Non Departmental			
S & W - Lapsed Salaries	-	(4,000,000)	(4,500,000)
Health Insurance	547	-	-
1945 Pension Plan	299,605	299,600	290,560
1949 Penison Plan	391,074	387,380	459,300
Unemployment Compensation	63,337	255,000	238,610
Personnel Exp Reclass	-	100,000	100,000
Vehicle Cost Allocation-Contract	(152,165)	-	-
Contingency	-	129,980	660,000
New Programs	-	(100,000)	(925,000)
Special Elections	-	200,000	70,000
New Personnel/Upgrades	-	-	300,000
COLA/Merit	-	692,970	-
Provision Extra Ordinary Loss	-	1,125,000	1,125,000
Risk Management Cost Allocation	443,442	553,790	631,430
Pension Health Benefits	685,928	550,000	628,000
Workers Compensation	631,986	744,150	744,060
TOTAL NON-DEPARTMENTAL	**2,363,754**	**937,870**	**(178,040)**
TOTAL GENERAL FUND OPERATING (101)	**$ 72,279,670**	**$ 80,991,470**	**$ 81,265,470**

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT FUND
OPERATING EXPENDITURES
BY SERVICE AREAS (DETAIL)
2015 BUDGET

Department	2013 Actuals	2014 Budget	2015 Budget
Operating Transfers Out			
DUI Fund	$ 155,000	$ 71,700	$ 71,700
Drug Court	-	-	39,270
5% Crime Victims Asst Program	140,490	148,630	176,040
Emergency Telephone Response	471,220	976,230	1,098,170
General Fund Grants	315,990	1,379,900	725,910
Housing & Neughborhood Development	-	503,460	666,840
Zoning Appeals	4,827	12,200	12,200
Law Enforcement	3,451,430	-	2,801,190
Street Lights	735,000	735,000	735,000
Augusta Public Transit System	-	1,878,830	2,600,830
APT Capital Grants	-	484,420	679,130
Municipal Golf Course	17,958	-	-
Employee Health Benefits	108,450	112,570	120,580
TOTAL OPERATING TRANSFERS OUT	**5,400,365**	**6,302,940**	**9,726,860**
GRAND TOTAL GENERAL FUND (101)	**$ 77,680,035**	**$ 87,294,410**	**$ 90,992,330**

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT FUND
OPERATING EXPENDITURES
BY SERVICE AREAS (DETAIL)
2015 BUDGET

Department	2013 Actuals	2014 Budget	2015 Budget
Law Enforcement Fund			
Criminal Investigation	$ 4,905,255	$ 5,325,840	$ 5,674,530
Champs/Community Services Division	349,407	463,140	571,600
Sheriff Narcotics Invest	1,436,364	1,487,070	1,530,740
Records and Identification	1,209,451	1,269,590	1,294,870
Sheriff Road Patrol	17,773,373	18,732,340	19,041,060
Safety - Training Facilities	919,120	954,550	961,920
Sheriff School Patrol	253,045	218,900	156,270
Sheriff Admin.	2,753,602	2,948,150	2,835,630
Uniform/Court Services	13,354	14,010	13,970
Investigative / Fugitive	2,371,548	2,374,560	2,400,520
4th Street Jail	3,953,392	684,230	-
Phinizy Road Detention Facility	12,205,715	17,241,260	17,532,350
JLEC Security	276,628	-	-
Administration Building Security	-	81,560	32,300
CJCC Reg 3 K9 Tak Force Grant	4,442	-	-
Housing Contract	112,297	150,490	120,620
S & W - Lapsed Salaries	-	(1,400,000)	(1,400,000)
Health Insurance	590	-	-
1949 Pension Plan	564,017	562,780	640,710
New Personnel/Upgrades	-	-	1,600,000
Current Year Reductions	(141,573)	(2,657,790)	(2,878,480)
COLA/Merit	-	578,560	-
IDC-GF Allocation	3,180,750	2,422,720	2,626,920
Risk Management Allocation	707,057	940,670	929,290
Operating Transfer Out-General Fund	4,495,295	5,571,870	5,354,730
Operating Transfer Out-DUI Fund	-	10,000	-
Operating Transfer Out-Emergency Telephone Response	-	54,000	-
Operating Transfer Out-Health Benefits	94,490	92,230	98,800
Pension Health Benefits-Health Insurance	448,090	300,000	300,000
TOTAL LAW ENFORCEMENT FUND (273)	**57,885,709**	**58,420,730**	**59,438,350**
TOTAL GENERAL FUND/LAW ENFORCEMENT	**$ 135,565,744**	**$ 145,715,140**	**$ 150,430,680**

AUGUSTA, GEORGIA
PORT AUTHORITY FUND
FISCAL YEAR 2015

	2013 Actuals	2014 Budget	2015 Budget
Revenues			
Miscellaneous Revenue	$ 35,394	$ 33,000	$ 33,000
Other Financing Sources	-	49,500	57,640
Total Revenues	$ 35,394	$ 82,500	$ 90,640
Expenditures			
Personnel Services & Employee Benefits	$ -	$ 14,100	$ 13,100
Purchased/Contracted Services	14,023	21,000	31,000
Supplies	21,551	29,510	29,510
Capital Outlay	-	10,940	10,940
Interfund/Interdepartmental	13,520	6,950	6,090
Total Expenditures	$ 49,094	$ 82,500	$ 90,640

Fund 104

AUGUSTA, GEORGIA
LIFE SKILLS MENTORING COURT FUND
FISCAL YEAR 2015

	2013 Actuals	2014 Budget	2015 Budget
Revenues			
Fines and Forfeitures	$ -	$ 7,000	$ 7,000
Total Revenues	$ -	$ 7,000	$ 7,000
Expenditures			
Purchased/Contracted Services	$ -	$ 6,000	$ 6,000
Supplies	-	1,000	1,000
Total Expenditures	$ -	$ 7,000	$ 7,000

AUGUSTA, GEORGIA
DUI COURT FUND
FISCAL YEAR 2015

	2013 Actuals	2014 Budget	2015 Budget
Revenues			
Fines and Forfeitures	$ 189,077	$ 240,000	$ 240,000
Investment Income	55	-	-
Miscellaneous Revenue	-	5,000	5,000
Other Financing Sources	-	20,650	39,200
Total	189,132	265,650	284,200
Transfers In	155,000	81,700	71,700
Total Revenues	$ 344,132	$ 347,350	$ 355,900
Expenditures			
Personnel Services & Employee Benefits	$ 182,584	$ 243,370	$ 235,670
Purchased/Contracted Services	53,292	63,500	70,500
Supplies	39,636	46,700	39,700
Interfund/Interdepartmental	285	2,080	11,750
Non-Departmental	-	(8,300)	(1,720)
Total Expenditures	$ 275,797	$ 347,350	$ 355,900

AUGUSTA, GEORGIA
DRUG COURT FUND
FISCAL YEAR 2015

	2013 Actuals	2014 Budget	2015 Budget
Revenues			
Fines and Forfeitures	$ 179,023	$ 171,130	$ 135,000
Investment Income	(12)	-	-
Total	179,011	171,130	135,000
Transfers In	-	-	39,270
Total Revenues	$ 179,011	$ 171,130	$ 174,270
Expenditures			
Purchased/Contracted Services	$ 139,484	$ 170,000	$ 170,000
Interfund/Interdepartmental	-	1,130	4,270
Total Expenditures	$ 139,484	$ 171,130	$ 174,270

Fund 205

AUGUSTA, GEORGIA
5% CRIME VICTIM'S ASST PROGRAM FUND
FISCAL YEAR 2015

	2013 Actuals	2014 Budget	2015 Budget
Revenues			
Fines and Forfeitures	$ 143,277	$ 175,000	$ 150,000
Investment Income	(60)	250	250
Total	143,217	175,250	150,250
Transfers In	140,490	148,630	176,040
Total Revenues	$ 283,707	$ 323,880	$ 326,290
Expenditures			
Personnel Services & Employee Benefits	$ 229,681	$ 295,360	$ 302,110
Purchased/Contracted Services	1,988	5,500	6,900
Supplies	3,689	8,160	6,880
Interfund/Interdepartmental	8,013	22,820	13,970
Non-Departmental	-	(7,960)	(3,570)
Total	243,371	323,880	326,290
Transfers Out	-	-	-
Total Expenditures	$ 243,371	$ 323,880	$ 326,290

Fund 207

AUGUSTA, GEORGIA
SUPPLEMENTAL JUVENILE SERVICES FUND
FISCAL YEAR 2015

	2013 Actuals	2014 Budget	2015 Budget
Revenues			
Charges for Services	$ 14,055	$ 14,000	$ 14,000
Investment Income	26	1,000	1,000
Total Revenues	$ 14,081	$ 15,000	$ 15,000
Expenditures			
Purchased/Contracted Services	$ 250	$ -	$ -
Supplies	13,715	13,770	14,010
Interfund/Interdepartmental	980	1,230	990
Total Expenditures	$ 14,945	$ 15,000	$ 15,000

Fund 208

AUGUSTA, GEORGIA
DISRICT ATTORNEY 5% CVAP FUND
FISCAL YEAR 2015

	2014 Actuals	2014 Budget	2015 Budget
Revenues			
Fines and Forfeitures	$ 124,287	$ 100,000	$ 120,000
Investment Income	154	250	250
Total Revenues	$ 124,441	$ 100,250	$ 120,250
Expenditures			
Purchased/Contracted Services	$ 1,428	$ 1,320	$ -
Supplies	-	93,490	116,850
Interfund/Interdepartmental	2,140	5,440	3,400
Other Costs	30,000	-	-
Total Expenditures	$ 33,568	$ 100,250	$ 120,250

AUGUSTA, GEORGIA
FEDERAL DRUG FORFEITURES FUND
FISCAL YEAR 2015

	2013 Actuals	2014 Budget	2015 Budget
Revenues			
Fines and Forfeitures	$ 69,490	$ 200,000	$ 200,000
Investment Income	243	-	-
Other Financing Sources	500	-	-
Total Revenues	$ 70,233	$ 200,000	$ 200,000
Expenditures			
Purchased/Contracted Services	$ 3,999	$ 30,200	$ -
Supplies	223,629	69,800	200,000
Capital Outlay	134,587	100,000	-
Total Expenditures	$ 362,215	$ 200,000	$ 200,000

Fund 211

AUGUSTA, GEORGIA
STATE DRUG FORFEITURES FUND
FISCAL YEAR 2015

	2013 Actuals	2014 Budget	2015 Budget
Revenues			
Fines and Forfeitures	$ 151,351	$ 250,000	$ 250,000
Investment Income	279	-	-
Other Financing Sources	52,896	-	-
Total Revenues	$ 204,526	$ 250,000	$ 250,000
Expenditures			
Purchased/Contracted Services	$ 42,978	$ 84,900	$ -
Supplies	6,397	139,400	250,000
Capital Outlay	89,904	25,700	-
Total Expenditures	$ 139,279	$ 250,000	$ 250,000

Fund 212

AUGUSTA, GEORGIA
K-9 FORFEITURES FUND
FISCAL YEAR 2015

	2013 Actuals	2014 Budget	2015 Budget
Revenues			
Fines and Forfeitures	$ -	$ 20,000	$ -
Investment Income	5	-	-
Total Revenues	$ 5	$ 20,000	$ -
Expenditures			
Supplies	$ 19,892	$ 20,000	$ -
Total Expenditures	$ 19,892	$ 20,000	$ -

Fund 213

AUGUSTA, GEORGIA
WIRELESS PHASE FUND
FISCAL YEAR 2015

	2013 Actuals	2014 Budget	2015 Budget
Revenues			
Charges for Services	$ 581,415	$ 550,000	$ 581,630
Investment Income	872	9,000	1,000
Other Financing Sources	-	113,980	-
Total Revenues	$ 582,287	$ 672,980	$ 582,630
Expenditures			
Purchased/Contracted Services	$ 471,067	$ 671,310	$ 581,000
Interfund/Interdepartmental	-	1,670	1,630
Total	471,067	672,980	582,630
Transfers Out	684,000	-	-
Total Expenditures	$ 1,155,067	$ 672,980	$ 582,630

AUGUSTA, GEORGIA
EMERGENCY TELEPHONE SYSTEM FUND
FISCAL YEAR 2015

	2013 Actuals	2014 Budget	2015 Budget
Revenues			
Charges for Services	$ 2,999,339	$ 2,943,000	$ 3,193,000
Investment Income	363	6,000	1,000
Miscellaneous Revenue	71	-	-
Total	2,999,773	2,949,000	3,194,000
Transfers In	1,155,220	1,030,230	1,098,170
Total Revenues	$ 4,154,993	$ 3,979,230	$ 4,292,170
Expenditures			
Personnel Services & Employee Benefits	$ 2,900,153	$ 3,242,950	$ 3,470,050
Purchased/Contracted Services	506,005	399,000	399,200
Supplies	147,138	172,050	176,050
Capital Outlay	24,398	10,000	10,000
Interfund/Interdepartmental	348	260,430	183,170
Non-Departmental	-	(113,070)	45,270
Total	3,578,042	3,971,360	4,283,740
Transfers Out	7,690	7,870	8,430
Total Expenditures	$ 3,585,732	$ 3,979,230	$ 4,292,170

Fund 216

AUGUSTA, GEORGIA
BUILDING INSPECTIONS FUND
FISCAL YEAR 2015

	2013 Actuals	2014 Budget	2015 Budget
Revenues			
Licenses And Permits	$ 1,371,873	$ 1,242,510	$ 1,396,710
Investment Income	643	-	-
Other Financing Sources	-	131,640	-
Total Revenues	$ 1,372,516	$ 1,374,150	$ 1,396,710
Expenditures			
Personnel Services & Employee Benefits	$ 616,385	$ 990,830	$ 1,031,070
Purchased/Contracted Services	49,893	50,240	87,910
Supplies	23,718	50,880	50,600
Interfund/Interdepartmental	180,094	280,140	224,930
Total	870,090	1,372,090	1,394,510
Transfers Out	2,160	2,060	2,200
Total Expenditures	$ 872,250	$ 1,374,150	$ 1,396,710

Fund 217

AUGUSTA, GEORGIA
GENERAL FUND GRANTS
FISCAL YEAR 2015

	2013 Actuals	2014 Budget	2015 Budget
Revenues			
Licenses and Permits	$ 137,410	$ 169,910	$ 126,000
Intergovernmental Revenue	2,614,243	2,935,810	1,776,680
Charges for Services	7,126	14,000	14,000
Fines and Forfeitures	-	33,880	33,290
Contributions and Donations	2,390	26,320	7,500
Miscelleneous Revenue	(198,736)	4,250,000	-
Total	2,562,433	7,429,920	1,957,470
Transfers In	315,990	1,379,900	725,910
Total Revenues	$ 2,878,423	$ 8,809,820	$ 2,683,380
Expenditures			
Personnel Services & Employee Benefits	$ 774,409	$ 1,254,140	$ 1,157,130
Purchased/Contracted Services	1,373,063	6,350,296	809,480
Supplies	806,252	1,030,204	668,270
Capital Outlay	85,000	222,170	-
Interfund/Interdepartmental	1,379	1,010	500
Other Costs	36,843	-	48,000
Cost Reimbursement	-	(48,000)	-
Total Expenditures	$ 3,076,946	$ 8,809,820	$ 2,683,380

Fund 220

AUGUSTA, GEORGIA
HOUSING & COMMUNITY DEVELOPMENT FUND
FISCAL YEAR 2015

	2013 Actuals	2014 Budget	2015 Budget
Revenues			
Intergovernmental Revenue	$ 3,923,525	$ 8,931,940	$ 7,952,380
Miscellaneous Revenue	1,034,098	440,000	685,000
Total	4,957,623	9,371,940	8,637,380
Transfers In	580,170	1,083,630	1,247,010
Total Revenues	$ 5,537,793	$ 10,455,570	$ 9,884,390
Expenditures			
Personnel Services & Employee Benefits	$ 1,200,858	$ 1,535,200	$ 1,513,120
Purchased/Contracted Services	4,206,456	8,819,500	8,095,340
Supplies	55,915	150,160	44,650
Capital Outlay	-	6,600	-
Interfund/Interdepartmental	174,201	197,210	239,080
Non-Departmental	-	(257,100)	(12,080)
Total	5,637,430	10,451,570	9,880,110
Transfers Out	3,610	4,000	4,280
Total Expenditures	$ 5,641,040	$ 10,455,570	$ 9,884,390

Fund 221

AUGUSTA, GEORGIA
URBAN DEVELOPMENT ACTION GRANT FUND
FISCAL YEAR 2015

	2013 Actuals	2014 Budget	2015 Budget
Revenues			
Investment Income	$ 1,774	$ -	$ 1,280
Total Revenues	$ 1,774	$ -	$ 1,280
Expenditures			
Purchased/Contracted Services	$ 3,920	$ -	$ 1,280
Supplies	2,468	-	-
Interfund/Interdepartmental	6,390	-	-
Total Expenditures	$ 12,778	$ -	$ 1,280

AUGUSTA, GEORGIA
APPEALS BOARD FUND
FISCAL YEAR 2015

	2013 Actuals	2014 Budget	2015 Budget
Revenues			
Licenses And Permits	$ 13,900	$ 14,000	$ 14,000
Transfers In	4,827	12,200	12,200
Total Revenues	$ 18,727	$ 26,200	$ 26,200
Expenditures			
Purchased/Contracted Services	$ 15,120	$ 21,760	$ 21,760
Interfund/Interdepartmental	3,607	4,440	4,440
Total Expenditures	$ 18,727	$ 26,200	$ 26,200

Fund 231

AUGUSTA, GEORGIA
TSPLOST 25% DISCRETIONARY FUND
FISCAL YEAR 2015

	2013 Actuals	2014 Budget	2015 Budget
Revenues			
Taxes	$ 3,043,334	$ 4,000,000	$ 3,200,000
Investment Income	735	-	-
Other Financing Sources	-	935,000	2,000,000
Total Revenues	$ 3,044,069	$ 4,935,000	$ 5,200,000
Expenditures			
Purchased/Contracted Services	$ 415,313	$ 2,210,250	$ 2,210,000
Capital Outlay	47,561	400,800	100,000
Non-Departmental	-	428,320	890,000
Other Financing Uses	-	1,895,630	2,000,000
Total Expenditures	$ 462,874	$ 4,935,000	$ 5,200,000

AUGUSTA, GEORGIA
NPDES PERMT FEES FUND
FISCAL YEAR 2015

	2013 Actuals	2014 Budget	2015 Budget
Revenues			
Licenses And Permits	$ 10,569	$ 20,000	$ 20,000
Investment Income	92	-	-
Other Financing Sources	-	100,000	100,000
Total Revenues	$ 10,661	$ 120,000	$ 120,000
Expenditures			
Supplies	$ -	$ 44,000	$ 44,000
Capital Outlay	-	76,000	76,000
Total Expenditures	$ -	$ 120,000	$ 120,000

AUGUSTA, GEORGIA
URBAN SERVICES DISTRICT FUND
FISCAL YEAR 2015

	2013 Actuals	2014 Budget	2015 Budget
Revenues			
Taxes	$ 11,938,457	$ 12,197,690	$ 10,092,160
Investment Income	18,038	-	-
Other Financing Sources	1,628	2,500,000	65,580
Total Revenues	$ 11,958,123	$ 14,697,690	$ 10,157,740
Expenditures			
Personnel Services & Employee Benefits	$ 4,818	$ 5,040	$ 6,070
Purchased/Contracted Services	1,118,969	100	-
Supplies	18,408	29,900	-
Interfund/Interdepartmental	30,280	24,430	18,220
Other Costs	44,120	-	-
Non-Departmental	-	1,581,530	-
Total	1,216,595	1,641,000	24,290
Transfers Out	12,664,038	13,056,690	10,133,450
Total Expenditures	$ 13,880,633	$ 14,697,690	$ 10,157,740

Fund 271

AUGUSTA, GEORGIA
CAPITAL OUTLAY FUND
FISCAL YEAR 2015

	2013 Actuals	2014 Budget	2015 Budget
Revenues			
Taxes	$ 3,580,020	$ 3,633,750	$ 3,595,590
Intergovernmental Revenue	-	450,000	-
Investment Income	10,504	-	-
Other Financing Sources	-	1,041,210	-
Total	3,590,524	5,124,960	3,595,590
Transfers In	225,960	292,300	100,000
Total Revenues	$ 3,816,484	$ 5,417,260	$ 3,695,590
Expenditures			
Purchased/Contracted Services	$ 330,740	$ 451,035	$ -
Supplies	654,433	1,153,755	-
Capital Outlay	2,901,790	3,334,880	100,000
Interfund/Interdepartmental	27,890	28,740	27,040
Other Costs	-	5,630	-
Debt Service	17,508	17,600	-
Non-Departmental	-	109,230	3,305,840
Total	3,932,361	5,100,870	3,432,880
Transfers Out	-	316,390	262,710
Total Expenditures	$ 3,932,361	$ 5,417,260	$ 3,695,590

Fund 272

AUGUSTA, GEORGIA
FIRE PROTECTION FUND
FISCAL YEAR 2015

	2013 Actuals	2014 Budget	2015 Budget
Revenues			
Taxes	$ 17,785,984	$ 18,036,870	$ 18,266,150
Intergovernmental Revenue	-	425,020	542,720
Charges for Services	155,552	163,990	166,990
Investment Income	24,006	20,000	20,000
Miscellaneous Revenue	1,666	-	-
Other Financing Sources	201,031	580,260	-
Total	18,168,239	19,226,140	18,995,860
Transfers In	5,778,500	5,778,500	5,778,500
Total Revenues	$ 23,946,739	$ 25,004,640	$ 24,774,360
Expenditures			
Personnel Services & Employee Benefits	$ 18,879,569	$ 19,238,800	$ 20,251,970
Purchased/Contracted Services	648,695	786,220	856,920
Supplies	1,330,049	2,083,635	2,342,660
Capital Outlay	114,837	313,235	58,000
Interfund/Interdepartmental	1,662,974	2,158,430	979,800
Non-Departmental	-	383,770	241,570
Total	22,636,124	24,964,090	24,730,920
Transfers Out	40,270	40,550	43,440
Total Expenditures	$ 22,676,394	$ 25,004,640	$ 24,774,360

Fund 274

AUGUSTA, GEORGIA
OCCUPATION TAX FUND
FISCAL YEAR 2015

	2013 Actuals	2014 Budget	2015 Budget
Revenues			
Licenses And Permits	$ 2,888,697	$ 3,248,700	$ 3,271,860
Charges for Services	-	150,000	150,000
Investment Income	608	-	-
Miscellaneous Revenue	11,306	-	18,900
Total Revenues	$ 2,900,611	$ 3,398,700	$ 3,440,760
Expenditures			
Interfund/Interdepartmental	$ 6,520	$ 7,780	$ 8,560
Transfers Out	2,894,092	3,390,920	3,432,200
Total Expenditures	$ 2,900,612	$ 3,398,700	$ 3,440,760

Fund 275

AUGUSTA, GEORGIA
STREET LIGHTS FUND
FISCAL YEAR 2015

	2013 Actuals	2014 Budget	2015 Budget
Revenues			
Charges for Services	$ 2,068,736	$ 2,536,800	$ 2,523,490
Investment Income	1,250	-	-
Total	2,069,986	2,536,800	2,523,490
Transfers In	2,895,000	2,895,000	2,545,000
Total Revenues	$ 4,964,986	$ 5,431,800	$ 5,068,490
Expenditures			
Personnel Services & Employee Benefits	$ 206,631	$ 256,680	$ 256,490
Purchased/Contracted Services	1,364	21,255	19,555
Supplies	4,627,685	5,099,385	4,752,685
Interfund/Interdepartmental	44,567	45,250	39,110
Non-Departmental	-	8,630	-
Total	4,880,247	5,431,200	5,067,840
Transfers Out	600	600	650
Total Expenditures	$ 4,880,847	$ 5,431,800	$ 5,068,490

Fund 276

AUGUSTA, GEORGIA
DOWNTOWN DEVELOPMENT AUTHORITY FUND
FISCAL YEAR 2015

	2013 Actuals	2014 Budget	2015 Budget
Revenues			
Investment Income	$ (38)	$ -	$ -
Transfers In	167,740	165,100	164,120
Total Revenues	$ 167,702	$ 165,100	$ 164,120
Expenditures			
Interfund/Interdepartmental	$ 13,130	$ 10,490	$ 9,510
Other Costs	154,610	154,610	154,610
Total Expenditures	$ 167,740	$ 165,100	$ 164,120

Fund 277

AUGUSTA, GEORGIA
SHERIFF'S DEPT CAPITAL OUTLAY FUND
FISCAL YEAR 2015

	2013 Actuals	2014 Budget	2015 Budget
Revenues			
Charges for Services	$ 69,776	$ 300,000	$ 100,000
Investment Income	161	-	-
Total Revenues	$ 69,937	$ 300,000	$ 100,000
Expenditures			
Supplies	$ 22,426	$ 235,930	$ 100,000
Capital Outlay	66,358	64,070	-
Total Expenditures	$ 88,784	$ 300,000	$ 100,000

Fund 278

AUGUSTA, GEORGIA
CONVENTION CENTER FUND
FISCAL YEAR 2015

	2013 Actuals	2014 Budget	2015 Budget
Revenues			
Taxes	$ 219,610	$ 200,000	$ 200,000
Charges for Services	804,748	1,100,000	1,100,000
Total	1,024,358	1,300,000	1,300,000
Transfers In	567,810	-	-
Total Revenues	$ 1,592,168	$ 1,300,000	$ 1,300,000
Expenditures			
Purchased/Contracted Services	$ 1,083,976	$ 1,300,000	$ 1,300,000
Total Expenditures	$ 1,083,976	$ 1,300,000	$ 1,300,000

AUGUSTA, GEORGIA
TAX ALLOCATION DISTRICTS #1 FUND
FISCAL YEAR 2015

	2013 Actuals	2014 Budget	2015 Budget
Revenues			
Taxes	$ -	$ 50,000	$ -
Total Revenues	$ -	$ 50,000	$ -
Expenditures			
Purchased/Contracted Services	$ -	$ 50,000	$ -
Total Expenditures	$ -	$ 50,000	$ -

AUGUSTA, GEORGIA
TAX ALLOCATION DISTRICTS #2 FUND
FISCAL YEAR 2015

	2013 Actuals	2014 Budget	2015 Budget
Revenues			
Taxes	$ 405,556	$ 685,000	$ 660,050
Miscellaneous Revenue	40,388	41,610	66,560
Total Revenues	$ 445,944	$ 726,610	$ 726,610
Expenditures			
Other Costs	$ 474,414	$ 726,610	$ 726,610
Total Expenditures	$ 474,414	$ 726,610	$ 726,610

AUGUSTA, GEORGIA
TAX ALLOCATION DISTRICTS #3 FUND
FISCAL YEAR 2015

	2013 Actuals	2014 Budget	2015 Budget
Revenues			
Taxes	$ 1,887	$ 1,940	$ 2,650
Investment Income	6	-	-
Miscellaneous Revenue	3,532	3,530	4,170
Total Revenues	$ 5,425	$ 5,470	$ 6,820
Expenditures			
Other Costs	$ -	$ 5,470	$ 6,820
Total Expenditures	$ -	$ 5,470	$ 6,820

AUGUSTA, GEORGIA
PROMOTION RICHMOND COUNTY FUND
FISCAL YEAR 2015

	2013 Actuals	2014 Budget	2015 Budget
Revenues			
Taxes	$ 4,837,844	$ 5,235,000	$ 5,335,000
Total Revenues	$ 4,837,844	$ 5,235,000	$ 5,335,000
Expenditures			
Other Costs	$ 3,527,860	$ 3,895,550	$ 3,975,000
Transfers Out	1,360,000	1,339,450	1,360,000
Total Expenditures	$ 4,887,860	$ 5,235,000	$ 5,335,000

Fund 296

AUGUSTA, GEORGIA
TRANSPORTATION AND TOURISM FUND
FISCAL YEAR 2015

	2013 Actuals	2014 Budget	2015 Budget
Revenues			
Charges for Services	$ 794,023	$ 1,120,510	$ 850,000
Investment Income	534	-	-
Total Revenues	$ 794,557	$ 1,120,510	$ 850,000
Expenditures			
Purchased/Contracted Services	$ 126,987	$ 203,920	$ 178,000
Supplies	13,654	14,550	15,000
Other Costs	-	350,000	-
Non-Departmental	-	-	107,000
Total	140,641	568,470	300,000
Transfers Out	1,003,915	552,040	550,000
Total Expenditures	$ 1,144,556	$ 1,120,510	$ 850,000

AUGUSTA, GEORGIA
URBAN REDEVELOPMENT PROJECTS FUND
FISCAL YEAR 2015

	2013 Actuals	2014 Budget	2015 Budget
Revenues			
Investment Income	$ (176)	$ -	$ -
Transfers In	1,200,817	3,000,000	1,000,000
Total Revenues	$ 1,200,641	$ 3,000,000	$ 1,000,000
Expenditures			
Purchased/Contracted Services	$ 1,154,103	$ 1,474,080	$ 650,000
Capital Outlay	46,537	-	-
Interfund/Interdepartmental	-	25,920	30,360
Non-Departmental	-	1,500,000	319,640
Total Expenditures	$ 1,200,640	$ 3,000,000	$ 1,000,000

Fund 298

AUGUSTA, GEORGIA
SPECIAL 1% SALES TAX, PHASE II FUND
FISCAL YEAR 2015

	2013 Actuals	2014 Budget	2015 Budget
Revenues			
Investment Income	$ 2,992	$ -	$ 3,820
Other Financing Sources	-	1,851,620	500,000
Total Revenues	$ 2,992	$ 1,851,620	$ 503,820
Expenditures			
Purchased/Contracted Services	$ 151,050	$ 500,000	$ 500,000
Interfund/Interdepartmental	28,830	1,620	3,820
Non-Departmental	-	1,350,000	-
Total Expenditures	$ 179,880	$ 1,851,620	$ 503,820

Fund 322

AUGUSTA, GEORGIA
SPECIAL 1% SALES TAX, PHASE III FUND
FISCAL YEAR 2015

	2013 Actuals	2014 Budget	2015 Budget
Revenues			
Investment Income	$ 9,021	$ -	$ -
Other Financing Sources	-	12,164,260	10,183,980
Total Revenues	$ 9,021	$ 12,164,260	$ 10,183,980
Expenditures			
Purchased/Contracted Services	$ 1,201,027	$ 1,820,000	$ 1,820,000
Supplies	48,468	18,500	18,500
Capital Outlay	843,207	6,775,000	4,775,000
Interfund/Interdepartmental	92,657	55,760	75,480
Other Costs	1,791,200	-	-
Non-Departmental	-	3,495,000	3,495,000
Total Expenditures	$ 3,976,559	$ 12,164,260	$ 10,183,980

Fund 323

AUGUSTA, GEORGIA
SPECIAL 1% SALES TAX, PHASE IV FUND
FISCAL YEAR 2015

	2013 Actuals	2014 Budget	2015 Budget
Revenues			
Investment Income	$ 30,093	$ -	$ -
Other Financing Sources	5,530	23,623,070	20,416,270
Total Revenues	$ 35,623	$ 23,623,070	$ 20,416,270
Expenditures			
Purchased/Contracted Services	$ 685,309	$ 2,570,900	$ 2,570,900
Supplies	12,834	272,470	254,150
Capital Outlay	2,937,889	14,920,500	11,920,500
Interfund/Interdepartmental	529,439	348,100	159,620
Other Costs	-	265,000	265,000
Non-Departmental	-	5,246,100	5,246,100
Total Expenditures	$ 4,165,471	$ 23,623,070	$ 20,416,270

Fund 324

AUGUSTA, GEORGIA
SPECIAL 1% SALES TAX, PHASE V FUND
FISCAL YEAR 2015

	2013 Actuals	2014 Budget	2015 Budget
Revenues			
Intergovernmental Revenue	$ 33,224	$ -	$ -
Investment Income	46,988	-	-
Other Financing Sources	-	16,722,030	14,753,300
Total Revenues	$ 80,212	$ 16,722,030	$ 14,753,300
Expenditures			
Purchased/Contracted Services	$ 1,050,805	$ 4,284,000	$ 4,284,000
Supplies	1,580,483	1,642,000	1,642,000
Capital Outlay	1,823,278	9,541,500	7,541,500
Interfund/Interdepartmental	508,160	416,530	447,800
Other Costs	-	50,000	50,000
Non-Departmental	-	788,000	788,000
Total Expenditures	$ 4,962,726	$ 16,722,030	$ 14,753,300

Fund 325

AUGUSTA, GEORGIA
URBAN SPECIAL 1% SALES TAX, PHASE II FUND
FISCAL YEAR 2015

	2013 Actuals	2014 Budget	2015 Budget
Revenues			
Investment Income	$ 646	$ -	$ -
Other Financing Sources	-	150,880	150,500
Total Revenues	$ 646	$ 150,880	$ 150,500
Expenditures			
Purchased/Contracted Services	$ -	$ 75,000	$ 75,000
Capital Outlay	-	75,000	75,000
Interfund/Interdepartmental	4,740	880	500
Total Expenditures	$ 4,740	$ 150,880	$ 150,500

Fund 326

AUGUSTA, GEORGIA
URBAN SPECIAL 1% SALES TAX, PHASE III FUND
FISCAL YEAR 2015

	2013 Actuals	2014 Budget	2015 Budget
Revenues			
Investment Income	$ 6	$ -	$ -
Other Financing Sources	-	215,260	217,330
Total Revenues	$ 6	$ 215,260	$ 217,330
Expenditures			
Purchased/Contracted Services	$ -	$ 20,000	$ 20,000
Capital Outlay	-	140,000	140,000
Interfund/Interdepartmental	25,420	5,260	7,330
Non-Departmental	-	50,000	50,000
Total Expenditures	$ 25,420	$ 215,260	$ 217,330

Fund 327

AUGUSTA, GEORGIA
SPECIAL 1% SALES TAX, PHASE VI FUND
FISCAL YEAR 2015

	2013 Actuals	2014 Budget	2015 Budget
Revenues			
Taxes	$ 35,413,904	$ 37,200,000	$ 37,200,000
Investment Income	134,725	-	-
Other Financing Sources	-	75,974,470	65,638,610
Total Revenues	$ 35,548,629	$ 113,174,470	$ 102,838,610
Expenditures			
Personnel Services & Employee Benefits	$ 1,512,876	$ 2,112,750	$ 2,015,950
Purchased/Contracted Services	6,759,580	15,666,500	15,555,500
Supplies	1,017,506	20,479,350	5,479,350
Capital Outlay	21,778,513	43,767,970	43,752,970
Interfund/Interdepartmental	569,498	825,860	1,034,420
Other Costs	6,375,320	4,033,000	4,033,000
Non-Departmental	-	12,747,710	12,873,710
Total	38,013,293	99,633,140	84,744,900
Transfers Out	13,916,650	13,541,330	18,093,710
Total Expenditures	$ 51,929,943	$ 113,174,470	$ 102,838,610

Fund 328

AUGUSTA, GEORGIA
CAPITAL PROJECT FOR PUBLIC ROADS FUND
FISCAL YEAR 2015

	2013 Actuals	2014 Budget	2015 Budget
Revenues			
Intergovernmental Revenue	$ 3,270,838	$ 1,500,000	$ 1,500,000
Investment Income	4,029	-	-
Other Financing Sources	-	1,570,840	-
Total	3,274,867	3,070,840	1,500,000
Transfers In	-	157,090	-
Total Revenues	$ 3,274,867	$ 3,227,930	$ 1,500,000
Expenditures			
Purchased/Contracted Services	$ -	$ 1,500,000	$ 1,500,000
Capital Outlay	200,000	1,727,930	-
Total Expenditures	$ 200,000	$ 3,227,930	$ 1,500,000

AUGUSTA, GEORGIA
T-SPLOST PROJECTS FUND
FISCAL YEAR 2015

	2013 Actuals	2014 Budget	2015 Budget
Revenues			
Taxes	$ -	$ 9,398,950	$ 5,290,000
Total Revenues	$ -	$ 9,398,950	$ 5,290,000
Expenditures			
Purchased/Contracted Services	$ 348,037	$ 7,684,530	$ 3,050,000
Capital Outlay	-	1,557,330	2,240,000
Total	348,037	9,241,860	5,290,000
Transfers Out	-	157,090	-
Total Expenditures	$ 348,037	$ 9,398,950	$ 5,290,000

AUGUSTA, GEORGIA
COLISEUM AUTHORITY REVENUE BOND SERIES 2010 FUND
FISCAL YEAR 2015

	2013 Actuals	2014 Budget	2015 Budget
Revenues			
Taxes	$ 366,500	$ 401,500	$ 401,500
Investiment Income	897	-	-
Total	367,397	401,500	401,500
Transfers In	1,360,000	1,339,450	1,360,000
Total Revenues	$ 1,727,397	$ 1,740,950	$ 1,761,500
Expenditures			
Debt Service	$ 1,725,825	$ 1,740,950	$ 1,761,500
Transfers Out	217,810	-	-
Total Expenditures	$ 1,943,635	$ 1,740,950	$ 1,761,500

Fund 421

AUGUSTA, GEORGIA
G/O SALES TAX BONDS 2009 FUND
FISCAL YEAR 2015

	2013 Actuals	2014 Budget	2015 Budget
Revenues			
Transfers In	$ 5,772,000	$ 5,622,000	$ 12,273,000
Total Revenues	$ 5,772,000	$ 5,622,000	$ 12,273,000
Expenditures			
Debt Service	$ 5,772,000	$ 5,622,000	$ 12,273,000
Total Expenditures	$ 5,772,000	$ 5,622,000	$ 12,273,000

Fund 432

AUGUSTA, GEORGIA
G/O SALES TAX BONDS 2010 FUND
FISCAL YEAR 2015

	2013 Actuals	2014 Budget	2015 Budget
Revenues			
Transfers In	$ 8,139,000	$ 7,914,000	$ 5,815,000
Total Revenues	$ 8,139,000	$ 7,914,000	$ 5,815,000
Expenditures			
Debt Service	$ 8,139,500	$ 7,914,000	$ 5,815,000
Total Expenditures	$ 8,139,500	$ 7,914,000	$ 5,815,000

Fund 433

AUGUSTA, GEORGIA
WATER & SEWERAGE FUND
FISCAL YEAR 2015

	2013 Actuals	2014 Budget	2015 Budget
Revenues			
Intergovernmental Revenue	$ 11,873,725	$ 7,506,810	$ 7,506,810
Charges for Services	75,463,321	79,140,110	89,406,610
Investment Income	118,028	50,000	50,000
Miscellaneous Revenue	303,781	286,900	280,000
Other Financing Sources	39,511	49,500,990	49,943,570
Total Revenues	$ 87,798,366	$ 136,484,810	$ 147,186,990
Expenditures			
Personnel Services & Employee Benefits	$ 14,364,959	$ 16,092,050	$ 16,607,300
Purchased/Contracted Services	10,221,652	13,298,640	12,471,200
Supplies	8,841,867	12,602,340	12,283,450
Capital Outlay	-	13,946,890	7,685,000
Interfund/Interdepartmental	6,368,873	7,416,040	9,836,970
Depreciation and Amortization	27,950,199	31,764,100	28,850,200
Other Costs	622,090	975,000	1,100,000
Debt Service	1,363,481	5,341,370	6,529,640
Non-Departmental	-	-	193,780
Total	69,733,121	101,436,430	95,557,540
Transfers Out	38,462,261	35,048,380	51,629,450
Total Expenditures	$ 108,195,382	$ 136,484,810	$ 147,186,990

Fund 506

AUGUSTA, GEORGIA
WATER & SEWERAGE RENEWAL & EXTENSION FUND
FISCAL YEAR 2015

	2013 Actuals	2014 Budget	2015 Budget
Revenues			
Investment Income	$ (7,371)	$ -	$ -
Other Financing Sources	-	20,848,550	-
Total	(7,371)	20,848,550	-
Transfers In	9,023,647	2,857,910	18,500,280
Total Revenues	$ 9,016,276	$ 23,706,460	$ 18,500,280
Expenditures			
Purchased/Contracted Services	$ 1,193,879	$ 1,797,340	$ 1,786,770
Capital Outlay	(1,181,280)	11,643,720	6,437,740
Interfund/Interdepartmental	7,910	12,950	7,050
Non-Departmental	-	10,252,450	10,268,720
Total Expenditures	$ 20,509	$ 23,706,460	$ 18,500,280

Fund 507

AUGUSTA, GEORGIA
1996 WATER & SEWERAGE BOND FUND
FISCAL YEAR 2015

	2013 Actuals	2014 Budget	2015 Budget
Revenues			
Investment Income	$ 476	$ -	$ 480
Other Financing Sources	193,321	302,590	304,060
Total	193,797	302,590	304,540
Transfers In	4,486,252	4,506,600	4,519,260
Total Revenues	$ 4,680,049	$ 4,809,190	$ 4,823,800
Expenditures			
Interfund/Interdepartmental	$ -	$ 1,850	$ 2,160
Debt Service	2,717,908	4,807,340	4,811,140
Non-Departmental	-	-	10,500
Total Expenditures	$ 2,717,908	$ 4,809,190	$ 4,823,800

Fund 508

AUGUSTA, GEORGIA
2000 WATER & SEWERAGE BOND SERIES FUND
FISCAL YEAR 2015

	2013 Actuals	2014 Budget	2015 Budget
Revenues			
Investment Income	$ 694	$ -	$ 700
Other Financing Sources	342,837	328,530	342,840
Total	343,531	328,530	343,540
Transfers In	6,694,751	6,726,810	6,720,950
Total Revenues	$ 7,038,282	$ 7,055,340	$ 7,064,490
Expenditures			
Purchased/Contracted Services	$ 25,282	$ 23,710	$ -
Capital Outlay	(24,482)	74,110	-
Interfund/Interdepartmental	4,740	4,890	4,930
Debt Service	4,490,135	6,952,590	6,905,040
Non-Departmental	-	40	154,520
Total Expenditures	$ 4,495,675	$ 7,055,340	$ 7,064,490

Fund 509

AUGUSTA, GEORGIA
WATER & SEWERAGE BOND 2002 SERIES FUND
FISCAL YEAR 2015

	2013 Actuals	2014 Budget	2015 Budget
Revenues			
Investment Income	$ 1,779	$ -	$ -
Other Financing Sources	507,653	774,970	508,380
Total	509,432	774,970	508,380
Transfers In	7,336,723	8,923,060	8,933,700
Total Revenues	$ 7,846,155	$ 9,698,030	$ 9,442,080
Expenditures			
Purchased/Contracted Services	$ 17,880	$ 274,406	$ -
Capital Outlay	(25,950)	37	-
Interfund/Interdepartmental	8,990	7,990	6,930
Debt Service	4,911,093	9,086,740	9,041,280
Non Departmental	-	328,857	393,870
Total Expenditures	$ 4,912,013	$ 9,698,030	$ 9,442,080

Fund 510

AUGUSTA, GEORGIA
WATER & SEWERAGE BONDS 2004 SERIES FUND
FISCAL YEAR 2015

	2013 Actuals	2014 Budget	2015 Budget
Revenues			
Investment Income	$ (6,835)	$ -	$ -
Other Financing Sources	218,725	3,263,930	3,325,980
Total	211,890	3,263,930	3,325,980
Transfers In	8,312,472	8,411,920	7,034,950
Total Revenues	$ 8,524,362	$ 11,675,850	$ 10,360,930
Expenditures			
Purchased/Contracted Services	$ 1,861,653	$ 1,908,500	$ 1,880,530
Capital Outlay	(1,871,993)	860,690	836,650
Interfund/Interdepartmental	11,920	9,020	8,080
Debt Service	8,815,068	8,817,900	7,443,830
Non-Departmental	-	79,740	191,840
Total Expenditures	$ 8,816,648	$ 11,675,850	$ 10,360,930

Fund 511

AUGUSTA, GEORGIA
WATER & SEWERAGE BONDS 2012 SERIES FUND
FISCAL YEAR 2015

	2013 Actuals	2014 Budget	2015 Budget
Revenues			
Investment Income	$ 26,649	$ 300,000	$ 28,460
Other Financing Sources	-	38,750,600	20,888,470
Total	26,649	39,050,600	20,916,930
Transfers In	14,123,063	1,547,530	1,547,530
Total Revenues	$ 14,149,712	$ 40,598,130	$ 22,464,460
Expenditures			
Purchased/Contracted Services	$ 1,131,001	$ 4,158,820	$ 4,097,270
Capital Outlay	(1,131,000)	17,394,760	16,790,450
Interfund/Interdepartmental	-	-	750
Debt Service	2,194,570	1,585,520	1,554,820
Non-Departmental	-	17,459,030	21,170
Total Expenditures	$ 2,194,571	$ 40,598,130	$ 22,464,460

AUGUSTA, GEORGIA
WATER & SEWERAGE BONDS 2013 SERIES FUND
FISCAL YEAR 2015

	2013 Actuals	2014 Budget	2015 Budget
Revenues			
Investment Income	$ 734	$ 216,010	$ 56,920
Other Financing Sources	1,886	-	4,800
Total	2,620	216,010	61,720
Transfers In	152,036	1,699,290	1,699,290
Total Revenues	$ 154,656	$ 1,915,300	$ 1,761,010
Expenditures			
Debt Service	$ 895,240	$ 1,702,040	$ 1,699,290
Non-Departmental	-	213,260	61,720
Total	895,240	1,915,300	1,761,010
Transfers Out	11,706,713	-	-
Total Expenditures	$ 12,601,953	$ 1,915,300	$ 1,761,010

AUGUSTA, GEORGIA
WATER & SEWERAGE BONDS 2014 SERIES FUND
FISCAL YEAR 2015

	2013 Actuals	2014 Budget	2015 Budget
Revenues			
Investment Income	$ -	$ -	$ 42,690
Other Financing Sources	-	-	4,164,150
Total	-	-	4,206,840
Transfers In	-	-	2,001,300
Total Revenues	$ -	$ -	$ 6,208,140
Expenditures			
Debt Service	$ -	$ -	$ 2,001,300
Non-Departmental	-	-	4,206,840
Total Expenditures	$ -	$ -	$ 6,208,140

AUGUSTA, GEORGIA
WASTE MANAGEMENT FUND
FISCAL YEAR 2015

	2013 Actuals	2014 Budget	2015 Budget
Revenues			
Charges for Services	$ 12,636,291	$ 13,899,000	$ 14,373,340
Investment Income	64,521	-	-
Contributions and Donations	2,650,000	-	-
Miscellaneous Revenue	1,746	-	-
Other Financing Sources	-	578,930	-
Total	15,352,558	14,477,930	14,373,340
Total Revenues	$ 15,352,558	$ 14,477,930	$ 14,373,340
Expenditures			
Personnel Services & Employee Benefits	$ 1,577,702	$ 1,818,440	$ 1,903,640
Purchased/Contracted Services	1,067,129	3,471,160	2,251,580
Supplies	2,983,755	4,198,160	3,426,120
Capital Outlay	826,500	4,820	-
Interfund/Interdepartmental	698,155	865,990	1,203,740
Depreciation and Amortization	705,508	718,390	2,728,660
Other Costs	300,269	302,870	300,000
Non-Departmental	-	1,131,970	352,940
Total	8,159,018	12,511,800	12,166,680
Transfers Out	1,718,380	1,966,130	2,206,660
Total Expenditures	$ 9,877,398	$ 14,477,930	$ 14,373,340

Fund 541

AUGUSTA, GEORGIA
GARBAGE COLLECTION FUND
FISCAL YEAR 2015

	2013 Actuals	2014 Budget	2015 Budget
Revenues			
Charges for Services	$ 16,415,315	$ 21,180,030	$ 20,818,510
Investment Income	37,069	-	-
Other Financing Sources	-	492,980	-
Total	16,452,384	21,673,010	20,818,510
Transfers In	3,152,840	1,120,420	1,148,160
Total Revenues	$ 19,605,224	$ 22,793,430	$ 21,966,670
Expenditures			
Personnel Services & Employee Benefits	$ 724,871	$ 1,361,930	$ 1,305,120
Purchased/Contracted Services	14,424,097	17,804,790	15,665,940
Supplies	553,599	716,040	2,274,000
Capital Outlay	-	439,750	-
Interfund/Interdepartmental	829,900	832,010	1,168,660
Depreciation and Amortization	494,439	572,000	606,740
Other Costs	-	609,650	859,000
Non-Departmental	-	38,180	(88,680)
Total	17,026,906	22,374,350	21,790,780
Transfers Out	2,040	419,080	175,890
Total Expenditures	$ 17,028,946	$ 22,793,430	$ 21,966,670

Fund 542

AUGUSTA, GEORGIA
WASTE MANAGEMENT 2004 BONDS FUND
FISCAL YEAR 2015

	2013 Actuals	2014 Budget	2015 Budget
Revenues			
Investment Income	$ (1,146)	$ -	$ -
Other Financing Source	19,560	-	-
Total	18,414	-	-
Transfers In	1,027,270	1,025,980	1,024,320
Total Revenues	$ 1,045,684	$ 1,025,980	$ 1,024,320
Expenditures			
Interfund/Interdepartmental	$ 3,400	$ 2,850	$ 2,430
Depreciation and Amortization	799,042	799,050	799,100
Debt Service	53,618	224,080	222,790
Total Expenditures	$ 856,060	$ 1,025,980	$ 1,024,320

Fund 543

AUGUSTA, GEORGIA
WASTE MANAGEMENT 2010 BONDS FUND
FISCAL YEAR 2015

	2013 Actuals	2014 Budget	2015 Budget
Revenues			
Investment Income	$ 8,037	$ -	$ -
Transfers In	686,900	686,760	691,730
Total Revenues	$ 694,937	$ 686,760	$ 691,730
Expenditures			
Interfundfund/Interdepartmental	$ -	$ 910	$ 930
Debt Service	348,743	685,850	690,800
Total Expenditures	$ 348,743	$ 686,760	$ 691,730

Fund 544

AUGUSTA, GEORGIA
TRANSIT FUND
FISCAL YEAR 2015

	2013 Actuals	2014 Budget	2015 Budget
Revenues			
Taxes	$ 747,450	$ 763,750	$ 763,750
Intergovernmental Revenue	98,696	1,500,000	1,177,960
Charges for Services	745,244	727,730	727,730
Investment Income	(4,689)	-	-
Miscellaneous Revenue	1,379	-	-
Other Financing Sources	6,216	-	-
Total	1,594,296	2,991,480	2,669,440
Transfers In	160,500	1,878,830	2,600,830
Total Revenues	$ 1,754,796	$ 4,870,310	$ 5,270,270
Expenditures			
Personnel Services & Employee Benefits	$ 256,758	$ 434,310	$ 504,450
Purchased/Contracted Services	4,392,074	3,759,350	3,682,760
Supplies	211,075	500,410	552,900
Interfund/Interdepartmental	221,460	(633,020)	(453,620)
Depreciation and Amortization	866,650	947,900	947,900
Cost Reimbursement	-	(20,250)	(20,250)
Non-Departmental	-	(118,390)	56,130
Total Expenditures	$ 5,948,017	$ 4,870,310	$ 5,270,270

Fund 546

AUGUSTA, GEORGIA
TRANSIT CAPITAL GRANTS FUND
FISCAL YEAR 2015

	2013 Actuals	2014 Budget	2015 Budget
Revenues			
Intergovernmental Revenue	$ 578,316	$ 10,271,810	$ 10,551,160
Other Financing Sources	(307)	-	-
Total	578,009	10,271,810	10,551,160
Transfers In	-	2,380,050	2,679,130
Total Revenues	$ 578,009	$ 10,271,810	$ 13,230,290
Expenditures			
Purchased/Contracted Services	$ 145,584	$ 364,350	$ 659,120
Supplies	289,248	1,399,800	1,348,300
Capital Outlay	(119,447)	10,887,710	11,221,100
Interfund/Interdepartmental	-	-	1,770
Total Expenditures	$ 315,385	$ 12,651,860	$ 13,230,290

AUGUSTA, GEORGIA
AUGUSTA REGIONAL AIRPORT FUND
FISCAL YEAR 2015

	2013 Actuals	2014 Budget	2015 Budget
Revenues			
Intergovernmental Revenue	$ 264,184	$ 6,687,150	$ 12,773,580
Charges for Services	17,489,808	23,447,220	17,085,820
Investment Income	10,104	151,100	151,100
Miscellaneous Revenue	(1,368)	10,026,740	6,475,970
Other Financing Sources	29,054	25,000	25,000
Total Revenues	$ 17,791,782	$ 40,337,210	$ 36,511,470
Expenditures			
Personnel Services & Employee Benefits	$ 4,874,738	$ 5,266,780	$ 5,514,540
Purchased/Contracted Services	1,985,400	2,456,298	2,386,740
Supplies	6,716,457	12,091,382	6,279,300
Capital Outlay	-	16,713,890	19,249,540
Interfund/Interdepartmental	272,662	354,330	391,150
Depreciation and Amortization	2,115,957	-	-
Debt Service	1,037,094	1,550,740	1,550,740
Non-Departmental	-	1,709,500	926,160
Total	17,002,308	40,142,920	36,298,170
Transfers Out	10,100	194,290	213,300
Total Expenditures	$ 17,012,408	$ 40,337,210	$ 36,511,470

Fund 551

AUGUSTA, GEORGIA
DANIEL FIELD AIRPORT FUND
FISCAL YEAR 2015

	2013 Actuals	2014 Budget	2015 Budget
Revenues			
Intergovernmental Revenue	$ 215,811	$ -	$ -
Charges for Services	62,621	100,950	81,950
Investment Income	364	3,000	3,000
Miscellaneous Revenue	7	-	-
Other Financing Sources	-	216,960	126,540
Total Revenues	$ 278,803	$ 320,910	$ 211,490
Expenditures			
Personnel Services & Employee Benefits	$ -	$ -	$ 1,130
Purchased/Contracted Services	73,008	81,330	59,530
Supplies	8,155	90,900	15,200
Capital Outlay	-	12,500	-
Interfund/Interdepartmental	14,490	11,480	7,500
Depreciation and Amortization	124,936	124,700	128,130
Total Expenditures	$ 220,589	$ 320,910	$ 211,490

Fund 552

AUGUSTA, GEORGIA
RISK MANAGEMENT FUND
FISCAL YEAR 2015

	2013 Actuals	2014 Budget	2015 Budget
Revenues			
Charges for Services	$ 1,893,032	$ 2,490,780	$ 2,443,600
Fines and Forfeitures	10,627	-	-
Investment Income	2,669	-	-
Other Financing Sources	1,552	-	-
Total Revenues	$ 1,907,880	$ 2,490,780	$ 2,443,600
Expenditures			
Personnel Services & Employee Benefits	$ 402,109	$ 416,690	$ 414,710
Purchased/Contracted Services	582,830	679,240	768,140
Supplies	151,352	175,560	182,390
Interfund/Interdepartmental	886,749	1,205,210	1,076,360
Depreciation and Amortization	1,722	2,000	2,000
Cost Reimbursement	(116,881)	-	-
Non-Departmental	-	12,080	-
Total Expenditures	$ 1,907,881	$ 2,490,780	$ 2,443,600

Fund 611

AUGUSTA, GEORGIA
EMPLOYEE HEATH BENEFITS FUND
FISCAL YEAR 2015

	2013 Actuals	2014 Budget	2015 Budget
Revenues			
Charges for Services	$ 22,831,753	$ 23,923,350	$ 23,932,010
Investment Income	(177)	-	-
Total	22,831,576	23,923,350	23,932,010
Transfers In	319,300	319,300	342,040
Total Revenues	$ 23,150,876	$ 24,242,650	$ 24,274,050
Expenditures			
Personnel Services & Emp Benefits	$ 1,510	$ -	$ -
Purchased/Contracted Services	483,743	536,050	559,040
Supplies	517,924	535,240	536,490
Interfund/Interdepartmental	22,147,699	23,171,360	23,178,520
Total	23,150,876	24,242,650	24,274,050
Total Expenditures	$ 23,150,876	$ 24,242,650	$ 24,274,050

Fund 616

AUGUSTA, GEORGIA
WORKERS COMPENSATION FUND
FISCAL YEAR 2015

	2013 Actuals	2014 Budget	2015 Budget
Revenues			
Charges for Services	$ 2,435,618	$ 3,058,200	$ 3,062,430
Investment Income	34	-	-
Total Revenues	$ 2,435,652	$ 3,058,200	$ 3,062,430
Expenditures			
Purchased/Contracted Services	$ -	$ 1,500	$ 1,500
Interfund/Interdepartmental	2,435,652	3,056,700	3,060,930
Total Expenditures	$ 2,435,652	$ 3,058,200	$ 3,062,430

Fund 621

AUGUSTA, GEORGIA
UNEMPLOYMENT FUND
FISCAL YEAR 2015

	2013 Actuals	2014 Budget	2015 Budget
Revenues			
Charges for Services	$ 262,738	$ 300,000	$ 230,000
Investment Income	(240)	-	-
Total Revenues	$ 262,498	$ 300,000	$ 230,000
Expenditures			
Interfund/Interdepartmental	$ 262,497	$ 300,000	$ 230,000
Total Expenditures	$ 262,497	$ 300,000	$ 230,000

Fund 622

AUGUSTA, GEORGIA
LONG-TERM DISABILITY INSURANCE FUND
FISCAL YEAR 2015

	2013 Actuals	2014 Budget	2015 Budget
Revenues			
Charges for Services	$ 204,564	$ 235,030	$ 245,620
Investment Income	26	-	-
Total Revenues	$ 204,590	$ 235,030	$ 245,620
Expenditures			
Interfund/Interdepartmental	$ 204,590	$ 235,030	$ 245,620
Total Expenditures	$ 204,590	$ 235,030	$ 245,620

Fund 623

AUGUSTA, GEORGIA
FLEET OPERATIONS & MANAGEMENT FUND
FISCAL YEAR 2015

	2013 Actuals	2014 Budget	2015 Budget
Revenues			
Charges for Services	$ 5,335,381	$ 5,436,660	$ 4,481,440
Investment Income	(30)	-	-
Miscellaneous Revenue	5,153	3,500	3,500
Other Financing Sources	3,579	-	-
Total Revenues	$ 5,344,083	$ 5,440,160	$ 4,484,940
Expenditures			
Personnel Services & Employee Benefits	$ 139,087	$ 140,660	$ 139,860
Purchased/Contracted Services	4,831,978	4,916,550	3,993,700
Supplies	136,716	166,740	170,900
Interfund/Interdepartmental	222,706	166,360	166,880
Depreciation and Amortization	13,596	13,600	13,600
Non-Departmental	-	36,250	-
Total Expenditures	$ 5,344,083	$ 5,440,160	$ 4,484,940

Fund 626

AUGUSTA, GEORGIA
GMA LEASE PROGRAM FUND
FISCAL YEAR 2015

	2013 Actuals	2014 Budget	2015 Budget
Revenues			
Investment Income	$ 308,497	$ 914,700	$ 914,700
Transfers In	1,154,552	1,388,600	1,639,540
Total Revenues	$ 1,463,049	$ 2,303,300	$ 2,554,240
Expenditures			
Debt Service	$ 1,415,020	$ 2,303,300	$ 2,554,240
Total Expenditures	$ 1,415,020	$ 2,303,300	$ 2,554,240

AUGUSTA, GEORGIA
1945 PENSION FUND
FISCAL YEAR 2015

	2013 Actuals	2014 Budget	2015 Budget
Revenues			
Investment Income	$ 1,045,504	$ 753,400	$ 762,440
Miscellaneous Revenue	306,516	306,600	297,560
Total Revenues	$ 1,352,020	$ 1,060,000	$ 1,060,000
Expenditures			
Personnel Services & Employee Benefits	$ 855,208	$ 1,010,000	$ 1,010,000
Purchased/Contracted Services	50,711	50,000	50,000
Total Expenditures	$ 905,919	$ 1,060,000	$ 1,060,000

AUGUSTA, GEORGIA
URBAN 1949 PENSION PLAN FUND
FISCAL YEAR 2015

	2013 Actuals	2014 Budget	2015 Budget
Revenues			
Investment Income	$ 13,769,219	$ 4,229,080	$ 3,895,930
Miscellaneous Revenue	2,138,052	2,120,920	2,454,070
Total Revenues	$ 15,907,271	$ 6,350,000	$ 6,350,000
Expenditures			
Personnel Services & Employee Benefits	$ 5,864,315	$ 5,900,000	$ 5,900,000
Purchased/Contracted Services	442,130	450,000	450,000
Total Expenditures	$ 6,306,445	$ 6,350,000	$ 6,350,000

Fund 763

AUGUSTA, GEORGIA
OTHER URBAN PENSION PLAN FUND
FISCAL YEAR 2015

	2013 Actuals	2014 Budget	2015 Budget
Revenues			
Transfers In	$ 1,664,288	$ 1,752,500	$ 1,652,500
Total Revenues	$ 1,664,288	$ 1,752,500	$ 1,652,500
Expenditures			
Personnel Services & Employee Benefits	$ 1,662,496	$ 1,750,000	$ 1,650,000
Purchased/Contracted Services	1,792	2,500	2,500
Total Expenditures	$ 1,664,288	$ 1,752,500	$ 1,652,500

Fund 764

AUGUSTA, GEORGIA
EXP TRUST FUND-PERPETUAL CARE FUND
FISCAL YEAR 2015

	2013 Actuals	2014 Budget	2015 Budget
Revenues			
Investment Income	$ 13,481	$ 20,000	$ 20,000
Other Financing Sources	-	57,940	57,940
Total Revenues	$ 13,481	$ 77,940	$ 77,940
Expenditures			
Purchased/Contracted Services	$ 12,583	$ 18,950	$ 19,100
Supplies	14,237	37,990	37,840
Capital Outlay	-	21,000	21,000
Total Expenditures	$ 26,820	$ 77,940	$ 77,940

Fund 791

AUGUSTA, GEORGIA
EXP TRUST FUND-JOSEPH LAMAR FUND
FISCAL YEAR 2015

	2013 Actuals	2014 Budget	2015 Budget
Revenues			
Investment Income	$ 308	$ 180	$ 180
Total Revenues	$ 308	$ 180	$ 180
Expenditures			
Non-Departmental	$ -	$ 180	$ 180
Total Expenditures	$ -	$ 180	$ 180

Fund 792

AUGUSTA, GEORGIA
URBAN REDEVELOPMENT AGENCY FUND
FISCAL YEAR 2015

	2013 Actuals	2014 Budget	2015 Budget
Revenues			
Investment Income	$ 1,315	$ -	$ 1,600
Miscellaneous Revenue	26,992	-	-
Other Financing Sources	562,615	860,000	9,950,000
Total	590,922	860,000	9,951,600
Transfers In	550,000	3,052,040	550,000
Total Revenues	$ 1,140,922	$ 3,912,040	$ 10,501,600
Expenditures			
Interfund/Interdepartmental	$ -	$ 3,840	$ 1,600
Debt Services	223,904	908,200	9,500,000
Total	223,904	908,200	9,501,600
Transfers Out	1,096,902	3,000,000	1,000,000
Total Expenditures	$ 1,320,806	$ 3,908,200	$ 10,501,600

Fund 950