

AUGUSTA, GEORGIA
ADOPTED BUDGET
FISCAL YEAR 2017

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Augusta GEORGIA

Office of the Administrator

Janice Allen Jackson, Administrator
Chester Brazzell, Deputy Administrator
William E. Rhinehart, Deputy Administrator

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(706) 821-2400 - FAX (706) 821-2819

November 18, 2016

The Honorable Hardie Davis, Jr., Mayor
Members of the Augusta, Georgia Commission
535 Telfair Street
Augusta, GA 30901

Dear Mayor Davis and Members of the Commission:

Attached is a copy of the 2017 budget, which was approved by the Commission during its regular session on November 15, 2016. The $788M spending plan for 2017 was presented to the Commission and the general public, and adopted in accordance with the Official Code of Georgia as well as the Code of Augusta, Georgia. The Budget achieves the following goals:

- Aligns expenses with revenue estimates.
- Presents all proposed expenditures, including operating, debt service requirements and other appropriations required by statute and other purposes.
- Compares historical data covering the last completed fiscal year along with actual and estimated data for the current fiscal year.

In addition, the Budget describes the human and capital resources dedicated to addressing the priorities of the Mayor, the Commission and the citizens. It also ensures Augusta will maintain its strong financial foundation, which has made it possible to implement strategies targeting capital and development priorities without raising the property tax millage rate. By looking to the future, and simultaneously respecting the economic realities of the present, the 2017 Budget achieves admirable balance.

Revenue

The General Fund's major sources of revenue include: Ad Valorem Tax, Sales Tax and Franchise Fees. General Fund revenue is projected to be $153,594,520. As shown in the below table, we are projecting slight growth in the category of Ad Valorem Taxes in 2017. The decline in the categories of Franchise Fees and Local Option Sales Tax will range between $1M to $1.2M. The declining revenue directly affected our ability to balance the 2017 budget and consider any program and service enhancements.

	2015	2016	2017
Ad Valorem Taxes	$50,313,290	$50,518,010	$ 51,367,660
Franchise Fees	$24,871,960	$25,238,380	$24,831,460
Local Option Sales Tax	$29,508,800	$31,110,000	$29,710,050

Budget Highlights

The approved budget continues the theme of realigning resources needed to improve functionality, accountability, and transparency of financial management in our organization. Specifically:

- The budget is balanced with no increase in property taxes.
- The budget includes an increase in the occupational tax and other fees
- The budget funds all essential programs and services
- The General Fund headcount increased by 4 positions in support of new facilities. In addition, there were headcount adjustments in three Enterprise Funds (Stormwater, Utilities and Airport) to improve service delivery.
- The budget targets efficiencies in the area of Fleet Services, which will be derived from reducing the cost of the fleet maintenance contract, promoting pool usage vs. individually assigned vehicles, where possible, and eliminating low use vehicles.
- The budget places greater emphasis on wellness in order to improve employee health and reduce the cost of the healthcare plan over time. To offset the increase in healthcare costs, the employees share of the healthcare costs will increased by 10%, however, employees who participate in the wellness initiative will avoid the increase. In addition, the pharmacy plan has been revamped and carved out of the major medical contract in order to yield considerable cost savings with no change in quality of service or products enjoyed by the employees and dependents.
- The budget anticipates new or additional facilities coming online: new headquarters for Utilities and Engineering, the Public Defender and Probation Services.
- The budget funds some of the non governmental organizations and the emergency medical service provider at a reduced level.
- The Budget includes an appropriation to conduct a Disparity Study, which is essential in order to develop and implement any new procurement programs focused on local and small businesses.
- Finally, the budget funds the fourth and final reimbursement to the reserve for extraordinary losses. These funds were used for expenditures associated with the 2014 ice storm.

Major Concerns and Requests

As is the case in most budget cycles, there were far more requests than the organization could afford.

- The departments and functional areas submitted a number of new program, service, and staffing requests in excess of $10M. Many of the requests had strong merit; however, we were unable to consider the vast majority of the requests due to the revenue challenges. We will re-evaluate the requests during the course of the year if resources become available.
- Health care costs are projected to increase by $3.6 million. Augusta's share of the increase will be $3M. The remainder is paid through employee contributions.
- While the Storm Water Utility is good for the community, no one is exempt from the fee. We have included costs in the amount of $575,600 for our facilities based on full implementation of the Storm Water Utility.
- The portion of the general fund budget assigned to non-Administrative Departments (those not under the umbrella of the Mayor and Commission) equals 67.4%. We must develop a plan of action to address this dynamic in future years.
- The community is ripe for economic development; however, the initiatives need to be implemented in a more strategic and collaborative fashion and Augusta should benefit from the

- results. According to data obtained from the Office of Tax Assessor, Augusta will not benefit financially from some of the recent efforts for the next 30 years. It is difficult to grow the revenue of the government under these circumstances.
- The Augusta Public Transit System has operated with deficits for many years, even after the General Fund subsidy has been applied. We are looking to the efficiency study and other options to create a dedicated funding sources and reasonable budget for Transit in future years.
- Streets Lights is a special revenue fund, with residents of the Urban Services District paying for lights through their property taxes, Augusta paying the bill for lights on arterial streets and residents in sub-divisions being billed for their usage. We have initiated a study to determine the rate structure needed. Once we have the study results, we will return to the Commission with recommendations on how to adequately fund street lighting services.
- Other areas to be re-examined during the 2017 fiscal year include: Probation Services, Library Services, Animal Services, Code Enforcement, Environmental Services and reorganizations in the Offices of Tax Assessor and Engineering Services.
- Finally, it is the responsibility of every employee and official of Augusta, Georgia to assist with efforts to streamline the efficiency of the government and help maintain a high level of program and service quality. Although I have submitted a balanced budget, I am challenging each leader to revisit the programs and services offered by the respective departments and recommend additional efficiency measures. A deadline of January 31st has been set.

In summary, the 2017 budget represents a solid and balanced financial plan for the Fiscal Year 2017. We thank you for your leadership and support with passage of the fiscal plan.

Sincerely,

Janice Allen Jackson
Administrator

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Elected Officials December 31, 2016

Mayor Hardie Davis, Jr.
(Term 2015-2018)
Augusta, Georgia 30901
(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)

Dennis Williams – District Two
(Term 2015-2018)
2590 Richmond Hill Road
Augusta, Georgia 30906
(706) 564-2969 (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)

Sammie Sias – District Four
(Term 2015-2018)
3839 Crest Drive
Hephzibah, Georgia 30815
(706) 564-9436 (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 2015-2018)
3529 Monte Carlo Drive
Augusta, Georgia 30906
(706) 821-1838 (Fax)
(706) 564-9370 (Cell)

Sean Frantom – District Seven
(Term 2015-2016)
642 Canterbury Drive
Augusta, Georgia 30907
(706) 564-1663 (Home)
(706) 821-1838 (Fax)

Wayne Guilfoyle – District Eight
(Term 2015-2018)
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 2015-2018)
810 Quail Court
Augusta, Georgia 30909
(706) 825-9473 (Cell)
(706) 733-9473 (Work)
(706) 821-1838 (Fax)

Appointed Officials December 31, 2016

Janice Allen Jackson
Administrator
535 Telfair Street, Suite 910
Augusta, Georgia 30901
(706) 821-2400
(706) 821-2819 (Fax)

Chester Brazzell
Deputy Administrator
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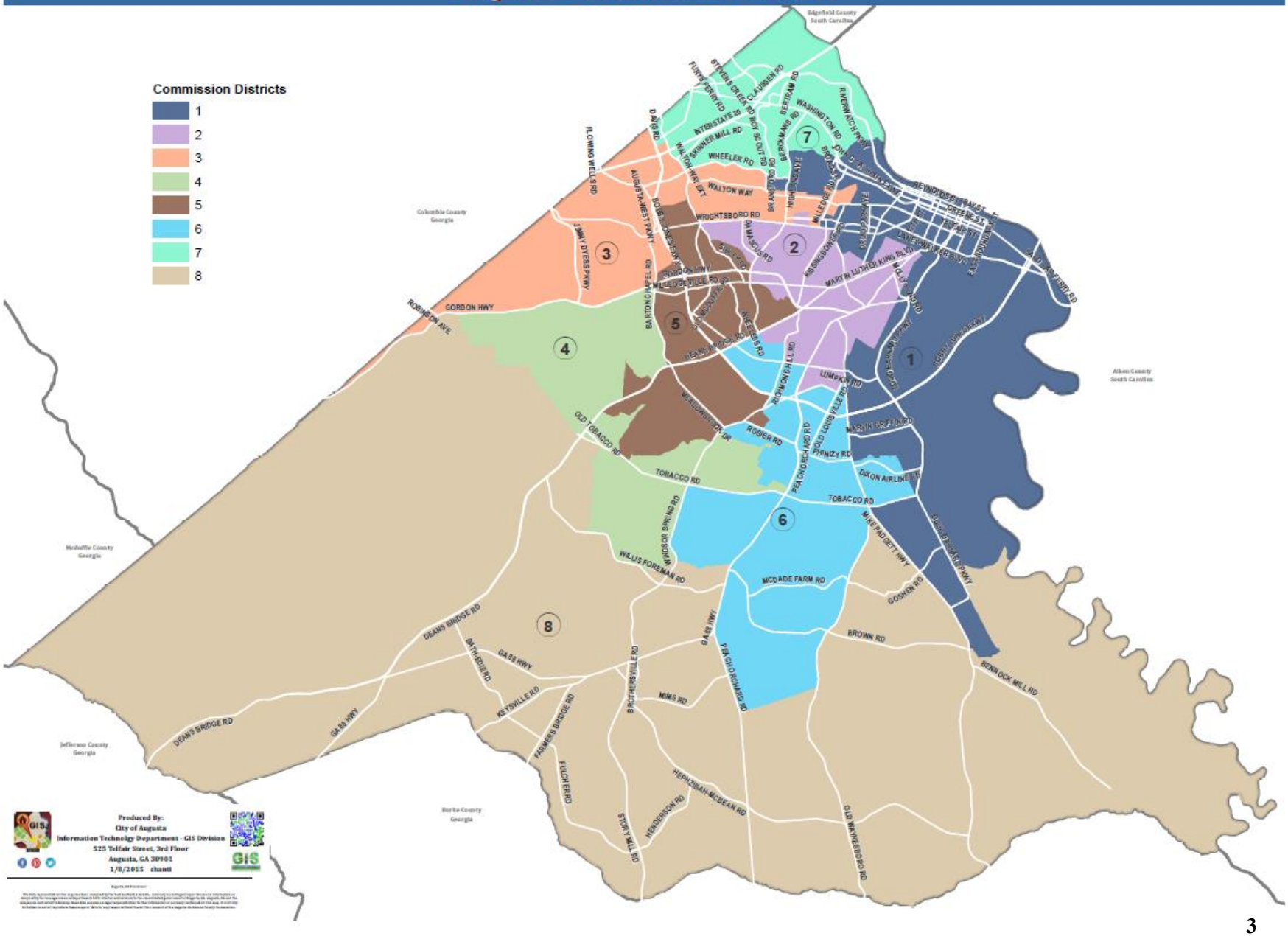
Ted Rhinehart
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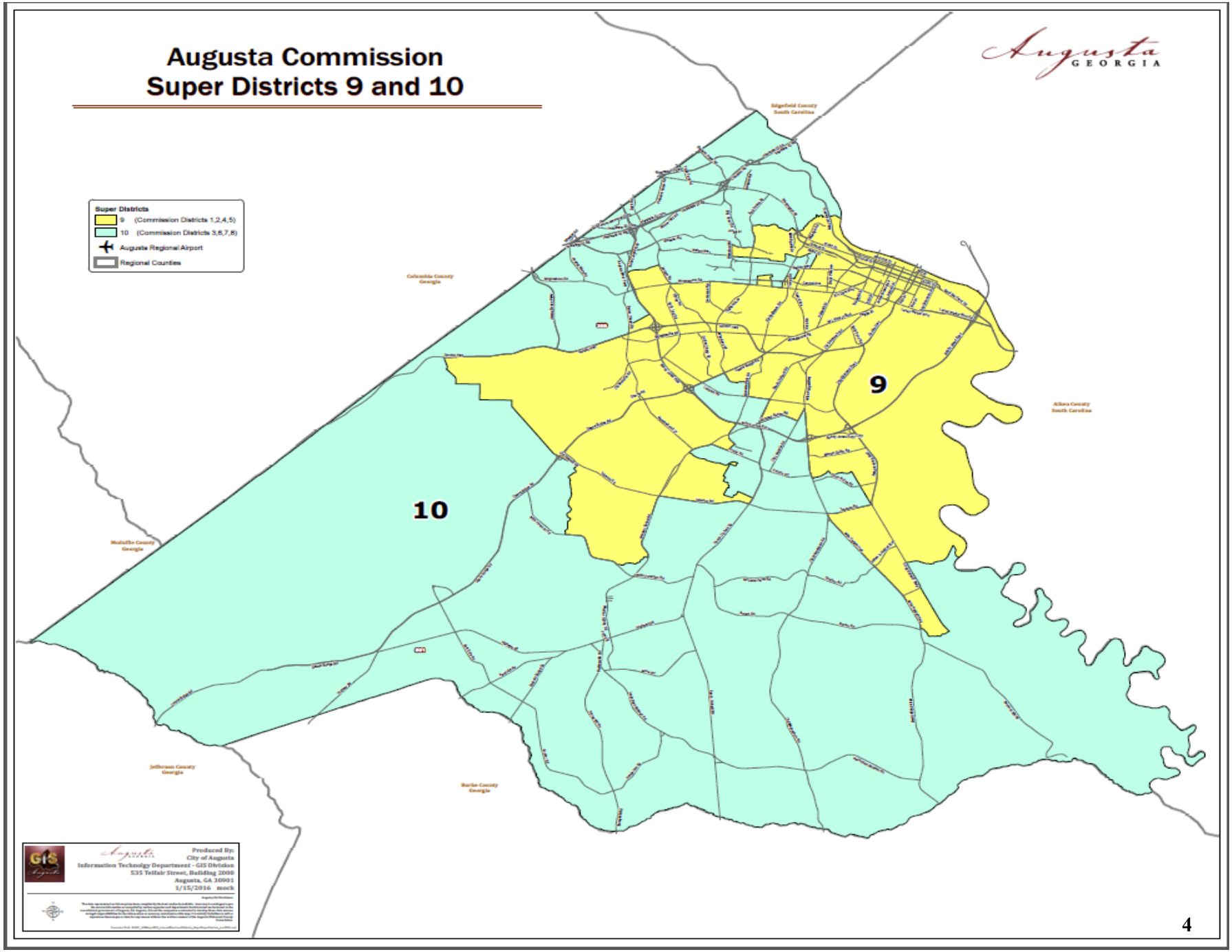
Lena J. Bonner
Clerk of Commission
535 Telfair Street, Suite 220
Augusta, Georgia 30901
(706) 821-1820
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Donna B. Williams, CGFM
Finance Director
535 Telfair Street, Suite 800
Augusta, Georgia 30901
(706) 821-2429
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Andrew G. Mackenzie
General Counsel
535 Telfair Street, Building 3000
Augusta, Georgia 30901
(706) 842-5550
(706) 842-5556 (Fax)

Augusta Commission Districts




Augusta Commission
Super Districts 9 and 10
Augusta GEORGIA
Super Districts
9 (Commission Districts 1,2,4,5)
10 (Commission Districts 3,6,7,8)
Augusta Regional Airport
Regional Counties
9
10
Edgefield County South Carolina
Columbia County Georgia
McDuffie County Georgia
Jefferson County Georgia
Burke County Georgia
Aiken County South Carolina
Produced By:
City of Augusta
Information Technology Department - GIS Division
535 Telfair Street, Building 2000
Augusta, GA 30901
1/15/2016 mock



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 2017

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 10, 2016 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 currently mandated or authorized services within guidelines, or ongoing expenditures. Expanded level program requests are over and above the basic 2016 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 2017 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 on October 28th, November 3rd and 10th, 2016. After careful deliberation, the Proposed Budget, as modified for additions and deletions, was adopted by the Commission during the November 15, 2016 commission meeting.

AUGUSTA, GEORGIA
2017 BUDGET PLANNING CALENDAR

JUNE 2016

June 30, 2016	Commission approves FY2017 Budget Calendar.

JULY 2016

July 21, 2016	Distribution of Budget Calendar and Instructions during department head meeting.
July 25, 2016	Departments **with** OneSolution access may start entering in Budget Item Detail.

AUGUST 2016

August 10, 2016	Deadline for ***ALL*** submission of budget documents to Finance.

SEPTEMBER 2016

Sept. 1-16, 2016	Departmental Work Sessions with representatives of the Administrator's office and the Finance Department
September 30, 2016	Budget summary presented to Administrator by Finance Department.

OCTOBER 2016

October 18, 2016	FY2017 Proposed Budget presented to Augusta-Richmond County Commission by the Administrator.
October 25, 2016	Publish Public Hearing Notice in newspaper.

NOVEMBER 2016

November 1, 2016	***PUBLIC TOWN MEETING / COMMISSION MEETING*** Public Hearing of 2017 Budget.
November 8, 2016	Publish Notice of Budget Adoption in newspaper.
November 15, 2016	Adoption of the FY2017 Budget by the Augusta-Richmond County Commission.

JANUARY 2017

January 1, 2017	Effective date for the Fiscal year 2017 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 and between departments, with the exception of transfers which increase salary appropriations. The Augusta Georgia Commissioners may transfer amounts between funds 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 2017 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 2017

AUGUSTA, GEORGIA
FY 2017 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 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
Augusta Canal Authority

The complete financial statement for the individual component units may be obtained at the following address: Augusta Georgia, Finance Department, 535 Telfair Street, Suite 800, 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; uniform chart of accounts

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

(b) (1) Each unit of local government shall adopt and operate under an annual balanced budget for the general fund, each special revenue fund, and each debt service fund in use by the local government. The annual balanced budget shall be adopted by ordinance or resolution and administered in accordance with this article.

(2) Each unit of local government shall adopt and operate under a project-length balanced budget for each capital projects fund in use by the government. The project-length balanced budget shall be adopted by ordinance or resolution in the year that the project initially begins and shall be administered in accordance with this article. The project-

length balanced budget shall appropriate total expenditures for the duration of the capital project.

(3) A budget ordinance or resolution is balanced when the sum of estimated revenues and appropriated fund balances is equal to appropriations.

(4) Nothing contained in this Code section shall preclude a local government from adopting a budget for any funds used by the local government other than those specifically identified in paragraphs (1) and (2) of this subsection, including enterprise funds, internal service funds, and fiduciary funds.

(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 budget period. Amendments shall be made as follows, unless otherwise provided by charter or local law:

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

(2) Transfers of appropriations within 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.

(e) The Department of Community Affairs, in cooperation with the Association County Commissioners of Georgia and the Georgia Municipal Association, shall develop local government uniform charts of accounts. The uniform charts of accounts, including any subsequent revisions thereto, shall require approval of the state auditor prior to final adoption by the Department of Community Affairs. All units of local government shall adopt and use such initial uniform charts of accounts within 18 months following adoption of the uniform charts of accounts by the Department of Community Affairs. The department shall adopt the initial local government uniform charts of accounts no later than December 31, 1998. The department shall be authorized to grant a waiver delaying adoption of the initial uniform charts of accounts for a period of time not to exceed two years upon a clear demonstration that conversion of the accounting system of the requesting local government, within the time period specified in this subsection, would be unduly burdensome.

(f) The department's implementation of subsection (e) of this Code section shall be subject to Chapter 13 of Title 50, the "Georgia Administrative Procedure Act".

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 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 be subject to the provisions of this article.

O.C.G.A. 36-81-7 Requirement of audits; conduct of audits; audits reports; forwarding of audits to state auditor; failure to file or correct deficiencies; public inspection

(a) (1) 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.

(2) The governing authority of each local unit of government not included in paragraph (1) of this subsection shall provide for and cause to be made the audit required pursuant to paragraph (1) of this subsection not less often than once every two fiscal years. Audits performed pursuant to this paragraph shall be for both fiscal years.

(3) 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 provide for and cause to be made, 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. The agreed upon procedures shall include as a minimum: proof and reconciliation of cash, confirmation of cash balances, a listing of bank balances by bank, a statement of cash receipts and cash disbursements, a review of compliance with state law, and a report of agreed upon procedures. This agreed upon procedures report shall be in a format prescribed by the state auditor and shall constitute an annual audit report for purposes of and within the meaning of the requirements of subsections (d) through (g) of this Code section. The Department of Community Affairs is authorized to assist requesting local governments in preparing agreed upon procedures reports required under this paragraph and in establishing record-keeping procedures needed in preparing those reports and is further authorized to charge those local governments reasonable fees for that assistance. To the extent that the state auditor is able to perform the agreed upon procedures, the governing body may contract with the state auditor.

(4) At the option of the governing authority, an audit may be made at a lesser interval than one year.

(b) The audits of each local government shall be conducted in accordance with generally accepted government auditing standards. Each audit shall also contain a statement of any agreement or arrangement under which the local unit of government has assumed any actual or potential liability for the obligations of any governmental or private agency, authority, or instrumentality. Such statement shall include the purpose of the agreement or arrangement, shall identify the agency, authority, or instrumentality upon whose obligations the unit of local government is or may become liable, and shall state the amount of actual liability and the maximum amount of potential liability of the local government under the agreement or arrangement. To the extent that the state auditor is able to provide comparable auditing services, the governing body may contract with the state auditor.

(c) All annual audit reports of local units of government shall contain at least the following:

(1) Financial statements prepared in conformity with generally accepted governmental accounting principles, setting forth the financial condition and results of operation of each fund and activity of the local government and such financial statements shall be the representation of the local government; and

(2) The opinion of the performing auditor with respect to the financial statement; in addition to an explanation of any qualification or disclaimers contained in the opinion, such opinion shall also disclose, in accordance with generally accepted government auditing standards, any apparent material violation of state or local law discovered during the audit.

(d) (1) Each annual audit report of a local unit of government shall be completed and a copy of the report forwarded to the state auditor within 180 days after the close of the unit's fiscal year. In addition to the audit report, the local unit of government shall forward to the state auditor, within 30 days after the audit report due date, written comments on the findings and recommendations in the report, including a plan for corrective action taken on prior findings. If corrective action is not necessary, the written comments should include a statement describing the reason it is not. In the case of units provided for in paragraph (2) of subsection (a) of this Code section, the audit reports for both fiscal periods shall be submitted within 180 days after the close of each second fiscal year and the written comments shall be submitted within 30 days after the report due date.

(2) The state auditor shall review the audit report and written comments submitted to the auditor's office to ensure that it meets the requirements for audits of local governments. If the state auditor finds the requirements for audits of local governments have not been complied with, the state auditor shall within 60 days of receipt of the audit or the written comments notify the governing authority and the auditor who performed the audit and shall submit to them a list of deficiencies to be corrected. A copy of this notification shall also be sent by the state auditor to each member of the General Assembly whose senatorial or representative district includes any part of the unit of local government.

(3) If the state auditor has not received any required audit or written comments by the date specified in paragraph (1) of this subsection, the state auditor shall within 30 days of such date notify the unit of local government that the audit has not been received as required by law. A copy of this notification shall also be sent by the state auditor to each member of the General Assembly whose senatorial or representative district includes any part of the unit of local government.

(4) The state auditor, for good cause shown by those local units in which an audit is in the process of being conducted or will promptly be conducted may waive the requirement for completion of the audit within 180 days. Such waiver shall be for an additional period of not more than 180 days and no such waiver shall be granted for more than two successive years to the same unit of local government.

(5) No state agency shall make or transmit any state grant funds to any local government which has failed to provide all the audits required by law within the preceding five years.

(e) A copy of the report and of any comments made by the state auditor pursuant to paragraph (2) of subsection (d) of this Code section shall be maintained as a public record for public inspection during the regular working hours at the principal office of the local government. Those units of local government not having a principal office shall provide a notification to the public as to the location of and times during which the public may inspect the report.

(f) Upon a failure, refusal, or neglect to have an annual audit made, or a failure to file a copy of the annual audit report with the state auditor, or a failure to correct auditing deficiencies noted by the state auditor, the state auditor shall cause a prominent notice to be published in the legal organ of, and any other newspapers of general circulation within, the unit of local government. Such notice shall be a prominently displayed advertisement or news article and shall not be placed in that section of the newspaper where legal notices appear. Such notice shall be published twice and shall state that the governing authority of the unit of local government has failed or refused, as the case may be, to file an audit report or to correct auditing deficiencies, as the case may be, for the fiscal year or years in question. Such notice shall further state that such failure or refusal is in violation of state law.

(g) The state auditor may waive the requirement of correction of auditing deficiencies for a period of one year from the required audit filing date, provided evidence is presented that substantial progress is being made towards removing the cause of the need for the waiver. No such waiver for the same set of deficiencies shall be granted for more than two successive years to the same local government.

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. The collection period for this phase ended March 31, 2016. On November 3, 2015 voters approved a referendum for the collection of $215.5 million; this will be the seventh phase of collection. Collections for this phase began April 1, 2016. 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 2016 Tax Digest is set at $5.711 billion compared to $5.339 in 2015.

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 2016 Tax Digest. It does not include millage rates levied by Richmond County Board of Education.

YEAR 2015/2016 TAX RATE

COUNTYWIDE					URBAN			
	2015	2016	Difference		2015	2016	Difference	
County-wide M&O	9.792	9.794	0.002		9.792	9.794	0.002	
Capital Outlay	0.781	0.781	0.000		0.781	0.781	0.000	
County Bonds	0.000	0.000	0.000		0.000	0.000	0.000	
Fire	2.139	2.139	0.000		0.000	0.000	0.000	
Urban M&O	0.000	0.000	0.000		5.208	5.216	0.008	
Total	12.712	12.714	0.002		15.781	15.791	0.010	

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 property. Assessed value is arrived at by multiplying 40% times the estimated fair market value of the property. If a resident has property with an 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 property.

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 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

2017
ALL FUNDS

COMBINED BUDGET OVERVIEW

AUGUSTA, GEORGIA
FY 2017 BUDGET
ADOPTED NOVEMBER 15, 2016
ALL FUNDS

Fund Number	Fund Name	FY 2016	FY 2017
	GENERAL FUNDS		
101	General Fund	$ 94,306,880	$ 93,842,730
273	Law Enforcement	59,959,900	59,751,790
	Total General Fund/Law Enforcement	153,790,120	153,594,520
104	Port Authority	96,490	92,830
151	Adult Probation	333,500	1,601,200
	SPECIAL REVENUE FUNDS		
203	Life Skills Mentoring Court	7,000	7,000
204	DUI Court	440,850	365,850
205	Drug Court	173,550	135,000
206	Law Library	160,720	179,920
207	5% Crime Victim's Asst Program	346,870	341,920
208	Supplemental Juvenile Services	15,000	8,700
209	DA 5% CVAP	120,250	121,000
211	Federal Drug Forfeitures	200,000	200,000
212	State Drug Forfeitures	250,000	250,000
215	Wireless Phase	582,630	580,330
216	Emergency Telephone Response	4,492,190	4,327,170
217	Building Inspections Fund	1,823,995	1,985,040
220	Grants	4,794,674	2,535,830
221	Housing & Neighborhood Development	10,381,070	5,501,440
222	Urban Development Action Grant	1,280	500
231	Board of Appeals	25,150	25,650
235	TIA 25% Discretionary	8,011,090	8,604,550
261	NPDES Permit Fees	44,000	20,000
271	Urban Services District	9,951,110	9,556,680
272	Capital Outlay	6,742,010	3,928,260
274	Fire Protection	26,590,340	26,878,240
275	Occupation Tax	3,280,210	3,813,710
276	Street Lights	5,560,080	6,056,940
277	Downtown Development Authority	164,520	162,230
278	Sheriff Capital Outlay	100,000	200,000
281	Convention Center	$ 1,311,140	$ 1,350,000

AUGUSTA, GEORGIA
FY 2017 BUDGET
ADOPTED NOVEMBER 15, 2016
ALL FUNDS

Fund Number	Fund Name	FY 2016	FY 2017
292	TAD 2	$ 581,980	$ 997,700
293	TAD 3	30,350	1,484,500
294	TAD 4	33,380	25,500
296	Promotion Richmond County	6,335,000	6,956,500
297	Transportation and Tourism	1,821,180	1,150,000
298	Urban Redevelopment Projects	3,200,000	2,377,840
	CAPITAL PROJECT FUNDS		
322	Special 1% Sales Tax, Phase II	253,820	-
323	Special 1% Sales Tax, Phase III	11,507,810	9,219,270
324	Special 1% Sales Tax, Phase IV	13,596,580	11,300,290
325	Special 1% Sales Tax, Phase V	8,788,860	5,721,260
326	Urban SPLOST, Phase II	150,540	-
327	Urban SPLOST, Phase III	212,940	-
328	SPLOST Phase VI	60,838,210	41,162,920
329	SPLOST Phase 7	56,400,000	88,656,000
335	Capital Projects for Public Roads	4,470,720	6,101,030
371	TIA Projects	36,013,000	20,977,000
	DEBT SERVICE FUNDS		
421	Coliseum Authority Revenue Bonds 2010	1,730,000	1,730,000
	ENTERPRISE FUNDS		
506	Water & Sewerage	133,472,383	132,115,520
507	Water & Sewerage-Renewal & Extension	40,164,830	3,705,900
508	1996 W & S Bond Fund	4,801,040	4,788,410
509	2000 Bond Series	7,048,640	7,086,940
510	W&S Bond 2002 Series	10,050,580	9,643,880
511	W&S Bond 2004 Series	11,167,360	7,444,260
512	W&S Bond 2012 Series	54,123,470	11,000,880
513	W&S Taxable Rev Bds Series 2013	1,706,640	1,732,400
514	W&S Bond 2014 Series	30,572,990	2,104,160
541	Waste Management Fund	13,947,380	14,009,400
542	Garbage Collection Fund	24,157,010	21,215,800
543	Waste Management 2004 Bonds	1,032,240	1,027,430
544	Solid Waste Revenue Bond Series 2010	$ 691,940	$ 693,680

AUGUSTA, GEORGIA
FY 2017 BUDGET
ADOPTED NOVEMBER 15, 2016
ALL FUNDS

Fund Number	Fund Name	FY 2016	FY 2017
546	Augusta Public Transit System	$ 5,885,800	$ 5,819,780
547	Transit Capital Grants	13,507,490	15,686,400
551	Augusta Regional Airport	41,754,350	49,570,280
552	Daniel Field	733,950	587,.850
581	Stormwater Utility	14,806,750	13,187,790
	INTERNAL SERVICE FUNDS		
611	Risk Management	2,443,430	2,524,910
616	Employee Health Benefits Fund	28,215,980	31,803,630
621	Workers Compensation Fund	2,825,120	3,253,550
622	Unemployment Fund	200,000	150,000
623	Long-Term Disability Insurance	252,300	258,620
626	Fleet Operations & Management	4,769,830	5,094,880
631	GMA Lease Program	2,325,760	2,021,000
	TRUST & AGENCY FUNDS		
761	1945 Pension Fund	852,000	822,440
763	Urban 1949 Pension Plan	6,945,000	6,988,800
764	Other Urban Pension Plans	1,677,500	1,866,180
791	Exp Trust Fund-Perpetual Care	77,940	77,940
792	Exp Trust Fund-Joseph Lamar	180	180
950	Urban Redevelopment Agency	3,863,130	1,548,750
	TOTAL	**$ 910,303,882**	**$ 788,115,960**

AUGUSTA, GEORGIA
GENERAL FUND
FISCAL YEAR 2017

	2015 Actuals	2016 Budget	2017 Budget
Revenues			
Taxes	$ 54,821,678	$ 55,647,710	$ 55,338,080
Licenses And Permits	1,641,907	1,670,000	1,598,090
Intergovernmental Revenue	2,633,684	2,923,980	2,873,480
Charges for Services	17,853,823	19,265,160	18,718,730
Fines and Forfeitures	5,295,306	4,800,000	5,268,500
Use of money and property	406,202	410,500	430,650
Contributions and Donations	20,807	35,900	20,000
Miscellaneous Revenue	1,185,187	1,201,410	1,159,210
Other Financing Sources	184,537	830,990	200,000
Total	84,043,131	86,785,650	85,606,740
Transfers In	6,658,206	7,521,230	8,235,990
Total Revenues	$ 90,701,337	$ 94,306,880	$ 93,842,730
Expenditures			
Personnel Services & Employee Benefits	$ 49,274,960	$ 48,452,365	$ 48,411,270
Purchased/Contracted Services	13,217,385	15,453,075	15,729,480
Supplies	9,208,348	10,625,110	9,909,140
Capital Outlay	1,677	30,660	12,000
Interfund/Interdepartmental	1,938,437	1,715,310	1,856,110
Other Costs	5,693,140	6,152,405	5,143,960
Cost Reimbursement	(310,228)	(116,400)	(121,690)
Non-Departmental	-	2,009,475	1,590,710
Total	79,023,719	84,322,000	82,530,980
Transfers Out	8,406,344	9,984,880	11,311,750
Total Expenditures	$ 87,430,063	$ 94,306,880	$ 93,842,730

Fund 101

AUGUSTA, GEORGIA
GENERAL FUND
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2017 BUDGET

Description - Revenues	2015 Actuals	2016 Budget	2017 Budget
Taxes			
Real Property Tax-Curr Year	$ 11,770,525	$ 11,611,560	$ 11,841,400
Timber Tax - Current Year	2,615	3,300	2,600
Early Payment Discount	(97,059)	(81,410)	(83,930)
Motor Vehicles - Current Year	525,250	475,000	400,000
TAVT	2,059,204	2,500,000	3,400,000
TAVT-L	1,613,597	1,500,000	1,108,420
TAVT-S	1,933,378	1,800,000	1,328,090
Mobile Homes - Current Year	42,154	43,880	42,000
Railroad Equipment-Current Year	17,288	17,000	20,000
Real Estate Transfer	258,219	220,000	300,000
Recording Intangible Tax	829,652	750,000	800,000
Electric Franchise Tax	15,227,378	15,230,000	14,600,000
Water Franchise Tax (In Lieu)	4,279,770	3,832,890	4,059,280
Gas Franchise Tax	813,931	810,000	820,000
Television Cable Franchise Tax	2,214,749	2,250,000	2,250,000
Telephone Franchise Tax	512,870	600,000	530,000
Waste Mgmt Franchise In Lieu	1,747,190	1,690,150	1,746,840
Stormwater Franshise In Lieu	-	740,340	740,340
Other Franchise Tax	85,000	85,000	85,000
Local Option Sales & Use Tax	6,615,848	7,310,000	6,981,050
Alcoholic Beverage Excise Tax	2,794,894	2,820,000	2,818,680
Local Option Mixed Drink Tax	467,489	440,000	448,310
Penalties - Delinquent Taxes	1,103,309	1,000,000	1,100,000
Pen & Interest-FiFa-Lot Cleanup Fee	4,427	-	-
Total Taxes	**54,821,678**	**55,647,710**	**55,338,080**
Licenses And Permits			
Alcoholic Licenses - Beer	1,473,618	1,500,000	1,428,090
Location Permits	14,886	20,000	20,000
Late Tag Penalty	153,403	150,000	150,000
Total Licenses and Permits	**1,641,907**	**1,670,000**	**1,598,090**
Intergovernmental Revenues			
FEMA Grant (Emergency Management)	61,165	60,000	33,190
Reimbursements-Other	16,013	20,000	20,000
Local Govt - Payment in Lieu of Tax	2,556,506	2,843,980	2,820,290
Total Intergovernmental Revenues	**$ 2,633,684**	**$ 2,923,980**	**$ 2,873,480**

AUGUSTA, GEORGIA
GENERAL FUND
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2017 BUDGET

Description - Revenues	2015 Actuals	2016 Budget	2017 Budget
Charges for Services			
Court Costs, Fees & Charges	$ 828,486	$ 850,000	$ 850,000
Indigent Defense Reimbursement	129,340	35,000	100,000
Ind Defense Application Fees	39,170	45,000	40,000
Burke/Columbia County DA Reimbursement	1,002,516	1,058,160	1,138,980
Burke Co Public Defender Reimbursement	90,457	133,380	153,090
Columbia Co Public Defender Reimbursement	377,030	546,580	641,840
Superior Ct-Circuit Burke Reimbursement	119,026	99,800	139,470
Superior Ct-Circuit Columbia Co Reimbursement	561,121	617,380	657,490
ARA Fees	79,110	79,110	88,200
Re-Inspection Code Enforcement	-	-	10,000
Reader Printer Fees	11,686	15,000	12,000
Radio Rebanding Administration Fees	-	-	-
HP Maintenance Fees	1,946	-	-
Motor Vehicle Tag Coll Fees	201,868	210,000	205,000
Wildlife Tag Fees	460	500	500
License & Inspection Admin Allow-Recovery	59,070	59,070	60,310
Code Enforcement-Allocation-Recovery	110,820	110,820	110,820
Ind Cost Allocation-Port Authority	6,090	3,800	5,590
Ind Cost Allocation-DUI Accountability	9,750	15,610	17,630
Ind Cost Allocation-Drug Court	4,270	3,550	3,130
Ind Cost Allocation-5% Crime Victim's Asst Program	10,200	10,930	10,980
Ind Cost Allocation-Supplemental Juvenile Services	990	1,140	910
Ind Cost Allocation-DA CVAP	3,400	1,750	830
Ind Cost Allocation-Wireless Phase	1,630	1,810	1,510
Ind Cost Allocation-E911	181,670	310,990	329,890
Ind Cost Allocation-Building Inspection	35,490	32,970	60,990
Ind Cost Allocation-Housing & Neighborhood Development	231,440	217,390	242,740
Ind Cost Allocation-Board of Appeals	3,550	2,500	2,470
Ind Cost Allocation-TSPLOST Discretionary	-	10,610	70,970
Ind Cost Allocation-Urban Services District	18,220	13,340	11,400
Ind Cost Allocation-Capital Outlay	27,040	28,140	19,410
Ind Cost Allocation-Law Enforcement	2,626,920	2,724,660	1,793,580
Ind Cost Allocations-Fire Protection	742,090	819,590	600,910
Ind Cost Allocation-Occupation Tax	8,560	8,970	8,710
Ind Cost Allocation-Street Lights	23,570	24,710	48,310
Ind Cost Allocation-DDA Revenue Bond	9,510	9,910	7,620
Ind Cost Allocation-Urban Redevelopment	30,360	20,320	2,840
Ind Cost Allocation-Special 1% Sales Tax, Phase II	3,820	5,280	-
Ind Cost Allocation-Special 1% Sales Tax, Phase III	75,480	88,490	64,270
Ind Cost Allocation-Special 1% Sales Tax, Phase IV	159,620	126,080	70,290
Ind Cost Allocation-Special 1% Sales Tax, Phase V	447,800	113,860	25,260
Ind Cost Allocation-Urban SPLOST, Phase II	500	540	-
Ind Cost Allocation-Urban SPLOST, Phase III	7,330	2,940	-
Ind Cost Allocation-Urban SPLOST, Phase VI	561,630	1,181,750	1,166,070
Ind Cost Allocation-Capital Projects	-	440	1,030
Ind Cost Allocation-Water & Sewerage	1,381,850	1,396,770	1,323,310
Ind Cost Allocation-W&S-Renewal & Extension	7,050	6,420	5,900
Ind Cost Allocation-1996 W&S Bond	$ 2,160	$ 2,000	$ 2,980

AUGUSTA, GEORGIA
GENERAL FUND
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2017 BUDGET

Description - Revenues	2015 Actuals	2016 Budget	2017 Budget
Ind Cost Allocation-W&S Bond 2000 Series	$ 4,930	$ 4,570	$ 5,080
Ind Cost Allocation-W&S Bond 2002 Series	6,930	4,610	5,540
Ind Cost Allocation-W&S Bond 2004 Series	8,080	8,950	9,310
Ind Cost Allocation-W&S Bond 2012 Series	750	2,490	10,620
Ind Cost Allocation-W&S Bond 2013 Series	-	6,790	1,530
Ind Cost Allocation-W&S Bond 2014 Series	-	-	140
Ind Cost Allocation-Waste Management	325,890	349,600	258,030
Ind Cost Allocation-Garbage Collection	62,680	188,030	253,710
Ind Cost Allocation-Waste Management 2004 Bonds	2,430	1,830	2,280
Ind Cost Allocation-Solid Waste 2010 Bonds	930	740	1,180
Ind Cost Allocation-Augusta Public Transit System	295,400	287,780	216,850
Ind Cost Allocation-Transit Grants	1,770	8,090	2,880
Ind Cost Allocation-Augusta Regional Airport	353,820	315,010	332,330
Ind Cost Allocation-Daniel Field Airport	7,500	7,930	7,190
Ind Cost Allocation-Stormwater	-	459,460	459,460
Ind Cost Allocation-Risk Management	93,830	84,860	106,650
Ind Cost Allocation-Employee Health Benefits	22,410	21,600	20,840
Ind Cost Allocation-Workers Compensation	9,570	5,560	5,270
Ind Cost Allocation-Long-Term Disability Insurance	920	770	1,060
Ind Cost Allocation-Fleet Operations & Maintenance	88,180	94,240	138,970
Ind Cost Allocation-Urban Redevelopment	1,600	2,130	2,750
Election Qualifying Fees	1,080	35,500	-
Sale of Maps & Publications	1,676	3,000	1,500
Bid Spec Fees	1,000	-	-
Voter Lists and Labels	370	2,000	2,000
Commissions on Tax Collections	2,601,198	2,500,000	2,650,000
Motor Vehicle Title Fees	20,413	20,000	20,000
Lapsed Motor Vehicle Ins Fees	84,460	90,000	90,000
Coroner - GRU	7,500	15,000	10,000
ID Card Fees - Marshal	700	1,000	500
Fingerprinting Fees	13,880	14,000	16,000
Prisoner Housing Fees	1,574,360	1,525,000	1,600,000
GA DOT RCCI Guard Reimbursement	141,064	150,000	140,000
State Road Maintenance	40,800	40,800	40,800
Demolition Fees	11,601	10,000	20,000
Concession Revenue	2,364	2,500	2,400
ATM-Snack Bar Fees	167	-	200
Concession Revenue-Judicial Center	6,112	7,000	6,000
Animal Control & Shelter Fees	65,995	70,000	65,000
Rabies Certificate Fees	14,890	15,000	17,000
Sterilization Fees	32,960	35,000	40,000
Animal Registration Fees	-	-	75,000
Animal Control/Ft Gordon	-	1,000	1,000
Public Room Rental-Radison	25,257	25,000	25,000
Parking Fee-Marriott Parking	181,919	50,000	100,000
Parking Fee-Reynolds Street Deck	107,029	25,000	100,000
Parking Fee-Eisenhower Park	2,000	2,000	-
Cemetery Fees	52,109	50,000	60,000
Returned Check Fee	4,641	5,000	3,500
RCCI-Inmate Medical Fees	992	1,000	1,000
RCCI-Inmate Management Fees	1,235	1,000	1,000
RCCI-Inmate Disciplinary Fees	988	1,000	1,000
RCCI-Inmate Store	56,634	114,360	93,900
Total Charges for Services	**$ 16,577,110**	**$ 17,713,260**	**$ 17,131,700**

AUGUSTA, GEORGIA
GENERAL FUND
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2017 BUDGET

Description - Revenues	2015 Actuals	2016 Budget	2017 Budget
Recreation			
Special Activities-Program Fees	$ -	$ -	$ -
Youth Program-Program Fees	18,202	20,000	25,000
Youth Athletics - East Augusta	1,275	2,000	2,000
Youth Athletics - South Augusta	60,718	75,000	75,000
Youth Athletics - West Augusta	30,139	45,000	45,000
Adult Programs-Program Fees	55,961	85,600	85,600
Program Fees-Aquatics	5,320	12,000	10,000
Henry Brigham Comm Cent-Program Fees	20,532	35,000	25,000
Bernie Ward Comm Cent-Program Fees	27,705	30,000	30,000
Sand Hills Program Fees	243	1,000	500
Blythe Park-Program Fees	22,951	16,000	16,000
Garrett Comm-Program Fees	32,270	25,000	35,000
WT Johnson Comm Center-Program Fees	279	250	250
McBean Park-Program Fees	30,978	25,000	25,000
McDuffie Woods Park-Program Fees	2,104	5,000	10,000
May Park Comm Cent-Program Fees	8,134	5,000	7,500
Carrie J. Mays-Program Fees	9,129	3,000	10,000
Warren Road Comm Cent-Program Fees	104,954	100,000	100,000
Other Concessions-Program Fees	23,324	20,000	25,000
Charles Evans Park - Program Fees	7,596	8,000	12,000
Henry Brigham Swim Center-Program Fees	15,479	22,000	22,000
Augusta Aquatics Center - Program Fees	150,658	175,000	175,000
Golf Course-Membership Fees	49,610	-	-
Golf Course-Green Fees	214,639	497,180	497,180
Golf Course-Pro Shop Sales	11,107	-	-
Golf Course-Concessions Revenue	60,549	-	-
Newman Tennis Center-Tennis Membership Fees	10,338	5,000	10,000
Tournament Fees	58,775	75,000	75,000
Sponsorship	5,159	10,000	10,000
Court Fees	31,425	26,000	31,000
Stringing Fees	3,962	4,000	4,000
Lessons/Clinics	43,402	60,000	50,000
Merchandise Fees	19,083	18,000	18,000
Concession Revenue	5,469	8,000	6,000
Misc Tennis Fees	23	200	-
Diamond Lakes Regional Park - Program Fees	4,925	-	5,000
Diamond Lakes Comm. Ctr-Program Fees	84,793	95,000	95,000
Riverwalk - Program Fees	45,503	43,670	50,000
Total Recreation	**1,276,713**	**1,551,900**	**1,587,030**
Total Charges For Services and Recreation	**$ 17,853,823**	**$ 19,265,160**	**$ 18,718,730**

AUGUSTA, GEORGIA
GENERAL FUND
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2017 BUDGET

Description - Revenues	2015 Actuals	2016 Budget	2017 Budget
Fines And Forfeitures			
Superior	$ 266,037	$ 275,000	$ 280,000
State	3,600,437	3,000,000	3,500,000
Magistrate	951,398	1,000,000	950,000
Juvenile	8,687	10,000	8,500
Probate Court	307,638	320,000	325,000
Drug treatment/education	136,994	140,000	140,000
DA Welfare Fraud Investigation	-	-	-
DA-Forfeiture of Assets	24,115	55,000	55,000
Marshal-Forfeiture of Assets	-	-	10,000
Total Fines And Forfeitures	**5,295,306**	**4,800,000**	**5,268,500**
Investment Income			
Interest revenues	122,981	60,000	80,000
Int Earned-Tax Commissioner	282,515	350,000	350,000
Int Earned-Clerk of Court	706	500	650
Total Investment Income	**406,202**	**410,500**	**430,650**
Contributions And Donations			
Contributions & Donations (Animal Services)	1,929	15,200	5,000
Contributions & Donations (Emergency Management)	-	700	-
Contributions & Donations (Recreation)	18,878	20,000	15,000
Total Contributions And Donations	**20,807**	**35,900**	**20,000**
Miscellaneous Income			
RxCard Royalties	9,008	10,000	10,000
Cash-Confiscated assets	-	-	-
Rents and royalties	18,700	20,000	20,000
Lawsuit Settlement	41,602	-	-
Miscellaneous Income	11,241	50,000	25,000
Tax Commissioner-Other Revenue	9,415	5,000	5,000
Rents and royalties (DFACS-Lease/Operations)	640,000	640,000	640,000
Rents and royalties (Recreation)	445,235	471,410	454,210
Charles Evans Park - Rental Tower	-	-	-
Tree Commission	9,986	5,000	5,000
Total Miscellaneous Income	**1,185,187**	**1,201,410**	**1,159,210**
Other Financing Sources			
Property Sale	184,537	200,000	200,000
Capital Project Carry Forwards	-	9,990	-
Fund Balance Appropriations	-	621,000	-
Total Other Financing Sources	**184,537**	**830,990**	**200,000**
Total General Fund Revenue (101)	**$ 84,043,131**	**$ 86,785,650**	**$ 85,606,740**

AUGUSTA, GEORGIA
GENERAL FUND
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2017 BUDGET

Description - Revenues	2015 Actuals	2016 Budget	2017 Budget
Operating Transfers In			
Law Enforcement	$ 4,339,131	$ 5,249,990	$ 5,260,960
Occupation Tax	2,201,865	2,271,240	2,805,000
Water & Sewerage	41,280	-	119,240
Garbage Collection	75,930	-	-
Stormwater Utility	-	-	50,790
Total Operating Transfers In	**6,658,206**	**7,521,230**	**8,235,990**
Total General Fund (101)	**$ 90,701,337**	**$ 94,306,880**	**$ 93,842,730**

AUGUSTA, GEORGIA
GENERAL FUND
OPERATING EXPENDITURES
BY SERVICE AREAS (DETAIL)
2017 BUDGET

Department	2015 Actuals	2016 Budget	2017 Budget
General Governmental			
Clerk of Commission	$ 287,532	$ 359,910	$ 364,890
Mayor's Office	328,037	308,950	409,840
My Brother's Keeper	-	-	38,750
County Administrator	838,183	1,022,890	1,032,180
Boards and Commissioners	302,126	310,830	314,280
Commission - Other	4,182	5,270	5,270
Local Legislative Interests	4,161	10,550	10,550
Promotion Account	600	7,800	7,800
Board of Elections	448,485	481,370	452,540
Election Expenses	177,539	582,710	44,500
Finance - General	1,168,147	1,662,770	1,660,870
Finance - Accounting	233,094	293,150	293,150
Licensing	765,922	949,180	1,008,300
License & Inspection Administration	180,993	179,340	189,090
Procurement	782,916	987,210	994,630
ARC-Law Dept	1,595,390	2,465,035	1,790,450
Magistrate-Law Dept	42,000	44,000	44,000
Compliance Dept	309,008	571,860	572,520
Information Technology	5,191,056	5,650,700	5,970,240
Human Resources	1,185,743	1,712,820	1,655,020
Human Resources - Training	6,195	30,000	30,500
Employee Functions	17,086	17,370	17,370
Employee Incentives Award Program	20,668	18,800	18,800
Tax Commissioner	3,124,264	3,297,860	3,322,410
Tag Office	-	-	-
Tax Assessor	1,968,186	2,297,350	2,388,600
Board of Appeals/Equalization	9,834	23,000	23,000
Board of Assessors	82,665	88,570	81,070
Service & Information-311	329,208	405,510	376,290
Central Services-Administration	-	110,160	219,870
Buildings and Grounds - Municipal Building	848,745	1,057,140	1,102,630
Buildings and Grounds - Joint Law Enforcement Center	85,312	137,860	131,640
Buildings and Grounds - Charles D. Webster Detention Center	1,092,372	1,399,590	1,246,430
Buildings and Grounds - Inhouse Projects	25,706	30,000	27,040
Buildings and Grounds - Judicial Center	752,991	1,018,640	918,960
Buildings and Grounds - Richmond County Sheriffs Office	312,984	394,280	367,460
Buildings and Grounds - Public Defender Office	-	-	158,410
Buildings and Grounds - Probation	-	-	76,780
Buildings and Grounds - Utilities/Engineering	-	-	220,810
Procurement/Print Shop	277,431	244,650	257,780
FM-Construction Shop	790,557	1,104,340	1,067,850
Records Retention	98,922	98,950	98,770
Total General Governmental	**$ 23,688,240**	**$ 29,380,415**	**$ 29,011,340**

AUGUSTA, GEORGIA
GENERAL FUND
OPERATING EXPENDITURES
BY SERVICE AREAS (DETAIL)
2017 BUDGET

Department	2015 Actuals	2016 Budget	2017 Budget
Judicial			
Superior Court	$ 756,872	$ 831,970	$ 875,550
Circuit Budget	1,728,053	2,007,330	1,992,380
Clerk of Superior Court	2,665,240	2,832,570	2,832,570
District Attorney - Circuit	2,322,649	2,488,430	2,671,400
DA - Forfeiture Acct Expense	24,112	55,000	55,000
State Court - Judge	1,086,675	1,233,720	1,218,730
State Conflict Defenders	92,808	120,000	115,000
State Court - Solicitor	1,544,824	1,760,810	1,766,040
Civil Court - Chief Judge	306,494	313,780	315,590
Civil Court - Presiding Judge	228,901	246,850	253,070
Civil Court - Clerk	1,106,116	1,157,120	1,157,120
Probate Judge	739,101	795,530	798,920
Juvenile Court	701,641	801,030	813,870
Juvenile Court - Citizens Review	73,953	78,950	80,470
Juvenile Conflict Defenders	111,319	150,000	130,000
Public Defender - Juvenile Court	133,303	139,850	144,100
Public Defender - Superior Court	2,206,457	2,629,240	2,607,870
Public Defender - State Court	1,195,726	913,330	974,980
Civil Court - Marshal	1,598,390	1,741,390	1,730,530
Marshal Fofeiture Fees	-	-	10,000
Jury Clerk	141,568	175,830	192,160
Total Judicial	**18,764,202**	**20,472,730**	**20,735,350**
Public Safety			
Drivers License Bureau	15,922	16,000	16,000
Security - Municipal Building	333,744	447,970	436,540
Security - Judicial Center	916,327	1,062,180	1,036,210
RCCI	4,335,916	4,694,690	4,696,890
RCCI Inmate Store	56,634	114,360	93,900
Emergency Medical Service Contract	1,099,999	1,080,000	380,000
Coroner/Medical Examiner	547,632	677,270	675,030
Animal Services	1,170,991	1,407,600	1,384,000
Emergency Management	162,657	175,230	240,020
878 Engineer	7,020	7,020	7,020
Total Public Safety	**8,646,842**	**9,682,320**	**8,965,610**
Public Works			
Highway & Street - Administration	1,817,735	989,320	968,360
Roads and Walkways - Other	2,176,593	1,043,670	900,360
Litter Patrol	286,986	345,170	342,090
Traffic Engineering	2,630,471	2,918,720	2,937,200
Marriott Parking	20,085	24,400	24,400
Reynolds Street Deck	162,695	189,400	189,400
Riverwalk/Augusta Commons	120,353	151,750	155,780
Eviction & Vacant Lot Clean Up	-	-	-
Total Public Works	**$ 7,214,918**	**$ 5,662,430**	**$ 5,517,590**

AUGUSTA, GEORGIA
GENERAL FUND
OPERATING EXPENDITURES
BY SERVICE AREAS (DETAIL)
2017 BUDGET

Department	2015 Actuals	2016 Budget	2017 Budget
Health And Welfare			
Board of Health - Public	$ 1,004,250	$ 1,004,250	$ 854,250
Serenity Behavioral Health System	7,590	27,590	25,000
Area Agency on Aging	-	20,000	20,000
Project Access	332,470	332,470	262,470
Community Medical Outreach	48,310	48,310	43,310
Miracle Making Ministry - Ind Health	41,040	41,040	41,040
DFAC - Administration / Social	118,750	118,750	118,750
DFAC - Lease/Operations	306,119	422,990	397,580
American Red Cross	24,640	24,640	14,640
Child Enrichment	24,640	24,640	24,640
Safe Homes	8,200	8,200	8,200
Mach Academy	25,000	25,000	25,000
Total Health And Welfare	**1,941,009**	**2,097,880**	**1,834,880**
Recreation			
Administration	1,748,032	1,997,970	1,518,400
General Shop	809,194	819,000	1,026,570
Special Populations	17,338	11,870	134,560
Special Activities	28,098	30,980	37,280
Athletics	351,701	315,280	431,960
Youth Programs	210,196	219,430	221,180
Adult Programs	49,535	72,140	75,990
Aquatics	142,565	146,250	177,700
Bethlehem Community Center	-	20,000	-
Henry H. Brigham Center	227,734	231,900	241,660
Bernie Ward Community Center	204,952	240,730	221,000
Sand Hills	113,285	114,480	114,850
Blythe Park	171,500	194,080	185,340
Dougherty Park	16,072	13,150	13,150
Dyess Park	51,887	43,170	31,390
Eastview Park	15,624	17,000	30,950
Four H Camp	-	170	170
Garrett Community Center	53,627	56,470	56,660
Hickman Park	2,346	5,840	5,780
Hyde Park	4,388	3,090	3,090
Jamestown Community Center	14,165	15,340	15,340
W. T. Johnson Community Center	27,786	32,150	32,150
McBean Park	183,765	181,570	177,830
McDuffie Woods Park	137,182	167,850	168,910
May Park Community Center	158,483	177,430	173,890
Minnick Park	5,765	8,990	8,890
Carrie J. Mays Community Life Center	200,864	202,510	213,160
Warren Road Community Center	219,024	237,740	230,110
Merry Street Craft Shop	3,135	4,440	4,440
Henry Brigham-Ceremics	$ 5,091	$ 8,500	$ 8,500

AUGUSTA, GEORGIA
GENERAL FUND
OPERATING EXPENDITURES
BY SERVICE AREAS (DETAIL)
2017 BUDGET

Department	2015 Actuals	2016 Budget	2017 Budget
Henry Brigham Senior Center	$ 4,877	$ 22,460	$ 56,870
Barton Village Community Center	3,959	4,900	4,900
Blythe Nutrition Center	59,543	51,640	51,800
McBean Nutrition Center	46,263	55,180	56,330
Carrie J. Mays Nutrition Center	58,583	72,280	66,320
Henry Brigham Nutrition Center	44,051	56,780	58,440
Sand Hills Nutrition Center	57,433	56,710	56,870
Eisenhower Concessions	207	220	220
Other Concessions	8,260	15,750	30,750
Eisenhower Park	35,177	26,440	27,440
Charles Evans Park	42,800	41,640	31,640
Wood Street Park	623	1,850	1,850
Brookfield Park	4,016	11,340	20,150
Misc. Parks	325,063	278,300	282,750
Henry Brigham Swim Center	178,600	191,140	189,960
Bernie Ward Swimming Pool	1,078	4,000	4,000
Jones Park Pool	1,583	3,000	4,000
Dyess Park Pool	1,193	4,000	4,000
Golf Course	593,751	585,990	585,050
Fleming Tennis Center	20,182	17,390	21,940
Newman Tennis Center	327,172	402,730	399,250
Augusta Aquatics Center	535,802	592,140	589,410
Fleming Sports Complex	6,232	9,850	10,350
West Augusta Soccer Complex	50,820	51,000	52,500
Diamond Lakes Regional Park	300,772	318,770	402,860
Diamond Lakes Community Center	350,124	457,370	472,640
Diamond Lakes Tennis Complex	3,814	13,540	20,380
The "Boathouse" Community Center	67,226	58,490	72,350
Julian Smith Casino	48,289	72,320	72,470
Julian Smith BBQ Pit	50,371	43,510	43,510
Gracewood Center	6,328	22,600	8,900
Sue Reynolds Center	884	7,620	7,620
Fleming Activity Center	7,356	6,850	7,850
Old Government House	29,570	31,700	31,700
Lake Olmstead Stadium	49	-	-
New Savannah Bluff Lock & Dam	26,961	62,070	63,600
Riverwalk	298,579	324,200	329,490
Pendleton King Park	149,731	144,040	143,680
Shiloh Appropriations	8,760	28,760	25,000
Berry Appropriations	6,120	6,120	6,120
Senior Citizens Council	40,210	40,200	40,200
Lucy Craft Laney Museum	143,670	143,670	143,670
Augusta Museum of History	150,809	143,670	143,670
Trees and Landscaping	743,781	801,800	820,300
Cemeteries	581,334	667,990	652,910
RC Historic Socity	25	-	-
Historic Augusta	9,650	9,650	9,650
Ezekiel Harris House	50,900	50,900	50,900
Greater Augusta Arts Council	168,420	143,420	143,420
Augusta/Richmond County Library	2,466,100	2,466,100	2,466,100
Total Culture-Recreation	**$ 13,290,435**	**$ 14,211,610**	**$ 14,346,680**

AUGUSTA, GEORGIA
GENERAL FUND
OPERATING EXPENDITURES
BY SERVICE AREAS (DETAIL)
2017 BUDGET

Department	2015 Actuals	2016 Budget	2017 Budget
Housing & Development			
UGA - Cooperative Extension	$ 192,359	$ 212,780	$ 229,980
Natural Resources Conservation	17,002	23,090	23,090
Central SavRiver Land Trust	53,390	53,390	53,390
Forestry	17,296	17,150	17,310
Code Enforcement	755,568	895,250	895,330
Development Authority of Augusta	60,560	60,560	7,700
CSRA Regional Commission	195,820	195,820	195,820
Alliance for Fort Gordon	24,400	24,400	14,400
Land Bank Authority	141,440	141,400	141,400
Summer Youth Employment - Recreation	51,232	53,830	53,830
Tree Commission	9,986	5,000	5,000
Total Housing And Development	**1,519,053**	**1,682,670**	**1,637,250**
Non Departmental			
S & W - Lapsed Salaries	-	(4,000,000)	(4,500,000)
Health Insurance	1,258,713	-	-
1945 Pension Plan	290,560	290,570	242,710
1949 Pension Plan	459,302	448,580	466,820
Unemployment Compensation	19,549	205,640	200,000
Personnel Exp Reclass	-	100,000	100,000
Contingency	-	422,215	724,940
Current Year Reductions	-	-	(100,000)
New Programs	-	457,100	-
Special Elections	-	7,950	-
Provision Extra Ordinary Loss	-	1,125,000	1,125,000
Risk Management Cost Allocation	535,368	614,100	647,170
Pension Health Benefits	786,208	780,000	837,480
Workers Compensation	609,319	680,790	738,160
TOTAL NON-DEPARTMENTAL	**3,959,019**	**1,131,945**	**482,280**
TOTAL GENERAL FUND OPERATING (101)	**$ 79,023,718**	**$ 84,322,000**	**$ 82,530,980**

AUGUSTA, GEORGIA
GENERAL FUND
OPERATING EXPENDITURES
BY SERVICE AREAS (DETAIL)
2017 BUDGET

Department	2015 Actuals	2016 Budget	2017 Budget
Operating Transfers Out			
DFACS - Lease	$ 333,881	$ 217,390	$ 242,420
DUI	11,700	6,450	140,850
Adult Probation	-	333,500	-
DUI Fund	-	140,850	-
Drug Court	-	38,550	-
5% Crime Victims Asst Program	176,040	171,870	166,920
Emergency Telephone Response	745,270	1,498,170	1,748,170
General Fund Grants	725,910	612,900	502,580
Housing & Neighborhood Development	666,840	685,850	1,235,850
Zoning Appeals	9,500	11,150	20,150
Law Enforcement	2,176,190	2,130,970	2,236,710
Street Lights	735,000	735,000	1,000,000
Augusta Public Transit System	2,600,830	2,675,300	2,675,300
APT Capital Grants	104,603	608,750	608,750
Employee Health Benefits	120,580	118,180	734,050
TOTAL OPERATING TRANSFERS OUT	**8,406,344**	**9,984,880**	**11,311,750**
TOTAL GENERAL FUND (101)	**$ 87,430,063**	**$ 94,306,880**	**$ 93,842,730**

AUGUSTA, GEORGIA
LAW ENFORCEMENT FUND
FISCAL YEAR 2017

	2015 Actuals	2016 Budget	2017 Budget
Revenues			
Taxes	$ 54,686,202	$ 56,448,680	$ 55,998,080
Licenses and Permits	2,645	3,500	3,000
Charges for Services	995,863	910,000	1,054,000
Fines and Forfeitures	474,190	403,400	460,000
Investment Income	(58,662)	(25,000)	(40,000)
Contributions and Donations	-	10,000	-
Miscellaneous Revenue	15,532	5,000	30,000
Other Financing Sources	6,285	73,350	10,000
Total	56,122,055	57,828,930	57,515,080
Transfers In	2,176,190	2,130,970	2,236,710
Total Revenues	$ 58,298,245	$ 59,959,900	$ 59,751,790
Expenditures			
Personnel Services & Employee Benefits	$ 41,795,703	$ 41,021,640	$ 41,618,820
Purchased/Contracted Services	1,082,539	1,082,440	1,063,370
Supplies	8,900,807	10,069,830	9,454,000
Capital Outlay	5,388	-	-
Interfund/Interdepartmental	4,922,977	5,565,680	4,777,370
Cost Reimbursement	(548,558)	(250,000)	(250,000)
Non-Departmental	-	(2,878,480)	(2,878,480)
Total	56,158,856	54,611,110	53,785,080
Transfers Out	4,437,931	5,348,790	5,966,710
Total Expenditures	$ 60,596,787	$ 59,959,900	$ 59,751,790

AUGUSTA. GEORGIA
LAW ENFORCEMENT FUND
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2017 BUDGET

Description	2015 Actuals	2016 Budget	2017 Budget
Revenues			
Taxes			
Real Property Tax-Curr Year	$ 31,824,038	$ 31,394,230	$ 32,155,600
Timber Tax-Current Year	7,071	8,920	7,000
Early Payment Discount	(262,420)	(220,110)	(226,910)
Motor Vehicles-Current Year	1,420,120	1,300,000	1,165,400
Mobile Homes-Current Year	113,975	118,640	112,990
Railroad Equipment-Current Year	46,720	47,000	55,000
Local Option Sales & Use Tax	21,536,698	23,800,000	22,729,000
Total Taxes	**54,686,202**	**56,448,680**	**55,998,080**
Licenses and Permits			
Scrap Metal Permits	2,645	3,500	3,000
Total Licenses and Permits	**2,645**	**3,500**	**3,000**
Charges for Services			
Sheriff Fees - Criminal Bonds	82,218	79,000	75,000
Sheriff Fines & Fees	160,779	150,000	170,000
Printing & Duplicating Service Fees	111,262	115,000	120,000
Telephone Comm-Jail	242,259	200,000	270,000
Social Security Informant Fee	39,200	20,000	40,000
GPS Monitor Fees-Sex Offender	-	1,000	-
False Alarms for Sheriff	-	2,000	2,000
Accident Reports	48,275	40,000	50,000
Criminal Background Checks	2,325	2,500	2,500
Defensive Driving Class Fees	1,000	-	-
Inmate Medical Fees	11,500	12,000	12,000
Inmate Kiosk/Commissary	288,750	275,000	300,000
Prisoner Reimb County Jail	8,295	10,000	10,000
Other Public Safety Fees	-	1,000	-
Admin Fees-Specials	-	2,500	2,500
Total Charges for Services	**995,863**	**910,000**	**1,054,000**
Fines & Forfeitures			
County Jail-Construction & Staffing	457,521	390,000	440,000
Parking Violation	7,006	8,400	15,000
Drug treatment/education	-	-	-
Bond	9,663	5,000	5,000
Total Fines & Forfeitures	**474,190**	**403,400**	**460,000**
Investment Income			
Interest Revenues	(58,662)	(25,000)	(40,000)
Total Investment Income	**$ (58,662)**	**$ (25,000)**	**$ (40,000)**

AUGUSTA. GEORGIA
LAW ENFORCEMENT FUND
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2017 BUDGET

Description	2015 Actuals	2016 Budget	2017 Budget
Revenues			
Contributions and Donations			
Contributions and Donations	$ -	$ 10,000	$ -
Total Contributions and Donations	**-**	**10,000**	**-**
Miscellaneous Income			
Miscellaneous Income	15,532	5,000	30,000
Total Miscellaneous Income	**15,532**	**5,000**	**30,000**
Other Financing Sources			
Property Sale	6,285	20,000	10,000
Encumbance Carry Forwards	-	19,460	-
Capital Project CarryForwards	-	33,890	-
Fund Balance Appropriations	-	-	-
Capital Project CarryForwards	-		-
Total Other Financing Sources	**6,285**	**73,350**	**10,000**
Total Law Enforcement Fund Revenue (273)	**56,122,055**	**57,828,930**	**57,515,080**
Operating Transfers In			
General Fund	2,176,190	2,130,970	2,236,710
Total Operating Transfers In	**2,176,190**	**2,130,970**	**2,236,710**
Total Law Enforcement Fund (273)	**$ 58,298,245**	**$ 59,959,900**	**$ 59,751,790**

AUGUSTA. GEORGIA
LAW ENFORCEMENT FUND
OPERATING EXPENDITURES
BY SERVICE AREAS (DETAIL)
2017 BUDGET

Department	2015 Actuals	2016 Budget	2017 Budget
Law Enforcement Fund			
Criminal Investigation	$ 5,623,818	$ 5,732,440	$ 6,270,800
Champs/Community Services Division	361,313	606,510	534,080
Sheriff Narcotics Invest	1,353,060	1,500,860	1,603,270
Records and Identification	1,184,442	1,268,320	1,262,990
Sheriff Road Patrol	18,675,895	19,507,120	19,794,350
Safety - Training Facilities	945,694	1,021,350	1,017,350
Sheriff School Patrol	224,130	146,430	170,120
Sheriff Admin.	2,505,135	3,004,910	2,920,950
Uniform/Court Services	14,025	13,970	14,260
Investigative / Fugitive	2,253,570	2,454,800	2,459,340
4th Street Jail	-	-	-
Phinizy Road Detention Facility	17,432,513	18,707,480	18,590,420
Administration Building Security	-	32,300	32,540
Housing Contract	94,383	577,450	-
S & W - Lapsed Salaries	-	(1,850,000)	(1,900,000)
Health Insurance	1,204,362	-	-
1949 Pension Plan	640,710	625,070	655,770
New Personnel/Upgrades	-	-	-
Current Year Reductions	-	(2,878,480)	(2,878,480)
COLA/Merit	-	-	-
IDC-GF Allocation	2,626,920	2,724,660	1,793,580
Risk Management Allocation	503,498	905,920	919,740
Operating Transfer Out-General Fund	4,339,131	5,249,990	5,260,960
Operating Transfer Out-DUI Fund	-	-	-
Operating Transfer Out-Emergency Telephone Response	-	-	-
Operating Transfer Out-Health Benefits	98,800	98,800	705,750
Pension Health Benefits-Health Insurance	515,387	510,000	524,000
TOTAL LAW ENFORCEMENT FUND (273)	**$ 60,596,786**	**$ 59,959,900**	**$ 59,751,790**

AUGUSTA, GEORGIA
PORT AUTHORITY FUND
FISCAL YEAR 2017

	2015 Actuals	2016 Budget	2017 Budget
Revenues			
Charges for Services	$ -	$ -	$ 14,500
Miscellaneous Revenue	38,829	33,000	33,000
Other Financing Sources	-	57,040	45,330
Total	38,829	90,040	92,830
Transfers In	-	6,450	-
Total Revenues	$ 38,829	$ 96,490	$ 92,830
Expenditures			
Personnel Services & Employee Benefits	$ 5,457	$ 13,100	$ 14,100
Purchased/Contracted Services	19,184	32,690	32,690
Supplies	21,121	29,510	29,510
Capital Outlay	-	17,390	10,940
Interfund/Interdepartmental	6,090	3,800	5,590
Total Expenditures	$ 51,852	$ 96,490	$ 92,830

AUGUSTA, GEORGIA
PROBATION FUND
FISCAL YEAR 2017

	2015 Actuals	2016 Budget	2017 Budget
Revenues			
Charges for Services	$ -	$ -	$ 1,601,200
Transfers In	-	333,500	
Total Revenues	$ -	$ 333,500	$ 1,601,200
Expenditures			
Personnel Services & Employee Benefits	$ -	$ -	$ 1,206,070
Purchased/Contracted Services	-	7,550	303,150
Supplies	-	325,950	34,200
Interfund/Interdepartmental	-	-	4,230
Non-Departmental	-	-	53,550
Total Expenditures	$ -	$ 333,500	$ 1,601,200

AUGUSTA, GEORGIA
LIFE SKILLS MENTORING COURT FUND
FISCAL YEAR 2017

	2015 Actuals	2016 Budget	2017 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 2017

	2015 Actuals	2016 Budget	2017 Budget
Revenues			
Fines and Forfeitures	$ 335,093	$ 300,000	$ 225,000
Investment Income	512	-	-
Total	335,605	300,000	225,000
Transfers In	11,700	140,850	140,850
Total Revenues	$ 347,305	$ 440,850	$ 365,850
Expenditures			
Personnel Services & Employee Benefits	$ 236,080	$ 277,540	$ 281,880
Purchased/Contracted Services	47,306	103,000	100,000
Supplies	53,831	42,700	48,630
Interfund/Interdepartmental	10,019	17,610	18,630
Non-Departmental	-	-	(83,290)
Total Expenditures	$ 347,236	$ 440,850	$ 365,850

AUGUSTA, GEORGIA
DRUG COURT FUND
FISCAL YEAR 2017

	2015 Actuals	2016 Budget	2017 Budget
Revenues			
Licenses and Permits	$ -	$ -	$ -
Fines and Forfeitures	123,440	135,000	135,000
Investment Income	153	-	-
Contributions and Donations	-	-	-
Total	123,593	135,000	135,000
Transfers In	-	38,550	-
Total Revenues	$ 123,593	$ 173,550	$ 135,000
Expenditures			
Purchased/Contracted Services	$ 66,760	$ 170,000	$ 85,000
Interfund/Interdepartmental	4,270	3,550	3,130
Non-Departmental	-	-	46,870
Total Expenditures	$ 71,030	$ 173,550	$ 135,000

Fund 205

AUGUSTA, GEORGIA
LAW LIBRARY FUND
FISCAL YEAR 2017

	2015 Actuals	2016 Budget	2017 Budget
Revenues			
Charges for Services	$ 191,097	$ 160,720	$ 179,920
Investment Income	310	-	-
Total Revenues	$ 191,407	$ 160,720	$ 179,920
Expenditures			
Personnel Services & Employee Benefits	$ 45,558	$ 46,460	$ 46,660
Purchased/Contracted Services	122	150	150
Supplies	124,423	114,060	133,060
Interfund/Interdepartmental	25	50	50
Total Expenditures	$ 170,128	$ 160,720	$ 179,920

AUGUSTA, GEORGIA
5% CRIME VICTIM'S ASST. PROGRAM FUND
FISCAL YEAR 2017

	2015 Actuals	2016 Budget	2017 Budget
Revenues			
Fines and Forfeitures	$ 179,135	$ 175,000	$ 175,000
Investment Income	(184)	-	-
Total	178,951	175,000	175,000
Transfers In	176,040	171,870	166,920
Total Revenues	$ 354,991	$ 346,870	$ 341,920
Expenditures			
Personnel Services & Employee Benefits	$ 221,388	$ 317,830	$ 318,090
Purchased/Contracted Services	3,555	6,900	4,250
Supplies	2,657	7,410	4,510
Interfund/Interdepartmental	16,319	14,730	15,070
Total Expenditures	$ 243,919	$ 346,870	$ 341,920

AUGUSTA, GEORGIA
SUPPLEMENTAL JUVENILE SERVICES FUND
FISCAL YEAR 2017

	2015 Actuals	2016 Budget	2017 Budget
Revenues			
Charges for Services	$ 6,975	$ 14,000	$ 8,500
Fines and Forfeitures	250	-	-
Investment Income	119	1,000	200
Total Revenues	$ 7,344	$ 15,000	$ 8,700
Expenditures			
Purchased/Contracted Services	$ 936	$ -	$ -
Supplies	12,174	13,860	7,790
Interfund/Interdepartmental	990	1,140	910
Total Expenditures	$ 14,100	$ 15,000	$ 8,700

AUGUSTA, GEORGIA
DISTRICT ATTORNEY 5% CVAP FUND
FISCAL YEAR 2017

	2015 Actuals	2016 Budget	2017 Budget
Revenues			
Fines and Forfeitures	$ 113,762	$ 120,000	$ 120,000
Investment Income	1,187	250	1,000
Total Revenues	$ 114,949	$ 120,250	$ 121,000
Expenditures			
Supplies	$ -	$ 118,500	$ 120,170
Interfund/Interdepartmental	3,400	1,750	830
Total Expenditures	$ 3,400	$ 120,250	$ 121,000

AUGUSTA, GEORGIA
FEDERAL DRUG FORFEITURES FUND
FISCAL YEAR 2017

	2015 Actuals	2016 Budget	2017 Budget
Revenues			
Fines and Forfeitures	$ 38,122	$ 200,000	$ 200,000
Investment Income	1,176	-	-
Other Financing Sources	600	-	-
Total Revenues	$ 39,898	$ 200,000	$ 200,000
Expenditures			
Purchased/Contracted Services	$ 16,115	$ 40,000	$ -
Supplies	5,312	160,000	200,000
Capital Outlay	-	-	-
Total Expenditures	$ 21,427	$ 200,000	$ 200,000

AUGUSTA, GEORGIA
STATE DRUG FORFEITURES FUND
FISCAL YEAR 2017

	2015 Actuals	2016 Budget	2017 Budget
Revenues			
Fines and Forfeitures	$ 309,151	$ 250,000	$ 250,000
Investment Income	1,842	-	-
Miscellaneous Revenue	-	-	-
Other Financing Sources	77,971	-	-
Total Revenues	$ 388,964	$ 250,000	$ 250,000
Expenditures			
Purchased/Contracted Services	$ -	$ 45,300	$ -
Supplies	52,925	119,700	250,000
Capital Outlay	27,407	85,000	-
Total Expenditures	$ 80,332	$ 250,000	$ 250,000

AUGUSTA, GEORGIA
WIRELESS PHASE FUND
FISCAL YEAR 2017

	2015 Actuals	2016 Budget	2017 Budget
Revenues			
Charges for Services	$ 620,619	$ 350,000	$ 350,000
Investment Income	3,996	1,000	1,000
Other Financing Sources	-	231,630	229,330
Total Revenues	$ 624,615	$ 582,630	$ 580,330
Expenditures			
Purchased/Contracted Services	$ 314,424	$ 580,820	$ 578,820
Interfund/Interdepartmental	1,630	1,810	1,510
Total Expenditures	$ 316,054	$ 582,630	$ 580,330

AUGUSTA, GEORGIA
EMERGENCY TELEPHONE SYSTEM FUND
FISCAL YEAR 2017

	2015 Actuals	2016 Budget	2017 Budget
Revenues			
Charges for Services	$ 2,765,088	$ 2,578,000	$ 2,578,000
Investment Income	2,587	1,000	1,000
Contributions and Donations	128	-	
Miscellaneous Revenue	29	-	-
Other Financing Sources	-	415,020	-
Total	2,767,832	2,994,020	2,579,000
Transfers In	745,270	1,498,170	1,748,170
Total Revenues	$ 3,513,102	$ 4,492,190	$ 4,327,170
Expenditures			
Personnel Services & Employee Benefits	$ 2,967,903	$ 3,423,850	$ 3,507,470
Purchased/Contracted Services	197,731	395,790	335,770
Supplies	144,250	204,380	187,850
Capital Outlay	12,908	146,310	-
Interfund/Interdepartmental	181,872	312,490	331,390
Non-Departmental	-	-	(92,360)
Total	3,504,664	4,482,820	4,270,120
Transfers Out	8,430	9,370	57,050
Total Expenditures	$ 3,513,094	$ 4,492,190	$ 4,327,170

AUGUSTA, GEORGIA
BUILDING INSPECTIONS FUND
FISCAL YEAR 2017

	2015 Actuals	2016 Budget	2017 Budget
Revenues			
Licenses And Permits	$ 1,220,427	$ 1,414,680	$ 1,450,050
Investment Income	3,891	-	-
Other Financing Sources	-	409,315	534,990
Total Revenues	$ 1,224,318	$ 1,823,995	$ 1,985,040
Expenditures			
Personnel Services & Employee Benefits	$ 786,271	$ 1,152,950	$ 1,204,730
Purchased/Contracted Services	111,871	210,230	252,710
Supplies	45,779	113,960	125,180
Capital Outlay	-	123,025	125,000
Interfund/Interdepartmental	218,083	221,460	251,310
Total	1,162,004	1,821,625	1,958,930
Transfers Out	2,200	2,370	26,110
Total Expenditures	$ 1,164,204	$ 1,823,995	$ 1,985,040

Fund 217

AUGUSTA, GEORGIA
GENERAL FUND GRANTS
FISCAL YEAR 2017

	2015 Actuals	2016 Budget	2017 Budget
Revenues			
Licenses and Permits	$ 243,182	$ 178,530	$ 220,550
Intergovernmental Revenue	1,987,905	3,836,464	1,769,340
Charges for Services	23,880	6,000	7,000
Fines and Forfeitures	30,872	152,160	36,360
Contributions and Donations	3,924	8,620	-
Miscelleneous Revenue	1,464,112	-	-
Total	3,753,875	4,181,774	2,033,250
Transfers In	725,910	612,900	502,580
Total Revenues	$ 4,479,785	$ 4,794,674	$ 2,535,830
Expenditures			
Personnel Services & Employee Benefits	$ 1,082,542	$ 1,535,460	$ 1,341,630
Purchased/Contracted Services	728,246	1,663,620	569,080
Supplies	784,951	1,106,570	571,820
Capital Outlay	106,582	437,724	2,000
Interfund/Interdepartmental	2,264	3,300	3,300
Other Costs	66,346	48,000	48,000
Total Expenditures	$ 2,770,931	$ 4,794,674	$ 2,535,830

AUGUSTA, GEORGIA
HOUSING COMMUNITY DEVELOPMENT FUND
FISCAL YEAR 2017

	2015 Actuals	2016 Budget	2017 Budget
Revenues			
Intergovernmental Revenue	$ 3,512,837	$ 8,482,030	$ 4,223,360
Investment Income	(2,101)	-	-
Miscellaneous Revenue	67,529	704,120	42,230
Total	3,578,265	9,186,150	4,265,590
Transfers In	1,247,010	1,194,920	1,235,850
Total Revenues	$ 4,825,275	$ 10,381,070	$ 5,501,440
Expenditures			
Personnel Services & Employee Benefits	$ 1,277,919	$ 1,509,470	$ 1,495,810
Purchased/Contracted Services	3,291,214	8,622,325	3,839,570
Supplies	42,471	52,175	40,840
Capital Outlay	5,148	7,400	-
Interfund/Interdepartmental	202,481	186,270	219,660
Non-Departmental	-	-	(123,100)
Total	4,819,233	10,377,640	5,472,780
Transfers Out	4,280	3,430	28,660
Total Expenditures	$ 4,823,513	$ 10,381,070	$ 5,501,440

AUGUSTA, GEORGIA
URBAN DEVELOPMENT ACTION GRANT
FISCAL YEAR 2017

	2015 Actuals	2016 Budget	2017 Budget
Revenues			
Investment Income	$ 553	$ 1,280	$ 500
Contributions and Donations	700	-	-
Total Revenues	$ 1,253	$ 1,280	$ 500
Expenditures			
Purchased/Contracted Services	$ 2,150	$ 1,280	$ 500
Supplies	2,674	-	-
Total Expenditures	$ 4,824	$ 1,280	$ 500

AUGUSTA, GEORGIA
APPEALS BOARD FUND
FISCAL YEAR 2017

	2015 Actuals	2016 Budget	2017 Budget
Revenues			
Licenses And Permits	$ 5,950	$ 14,000	$ 5,500
Transfers In	9,500	11,150	20,150
Total Revenues	$ 15,450	$ 25,150	$ 25,650
Expenditures			
Purchased/Contracted Services	$ 11,858	$ 21,760	$ 22,290
Interfund/Interdepartmental	3,550	3,390	3,360
Total Expenditures	$ 15,408	$ 25,150	$ 25,650

AUGUSTA, GEORGIA
TIA 25% DISCRETIONARY FUND
FISCAL YEAR 2017

	2015 Actuals	2016 Budget	2017 Budget
Revenues			
Taxes	$ 3,421,037	$ 4,011,090	$ 3,500,000
Investment Income	6,858	-	5,104,550
Other Financing Sources	-	4,000,000	-
Total Revenues	$ 3,427,895	$ 8,011,090	$ 8,604,550
Expenditures			
Purchased/Contracted Services	$ 868,720	$ 1,183,300	$ 1,260,000
Supplies	8,136	2,200	-
Capital Outlay	63,542	3,191,850	3,570,000
Interfund/Interdepartmental	-	10,610	70,970
Other Costs	100,000	-	-
Non-Departmental	-	3,419,550	3,500,000
Total	1,040,398	7,807,510	8,400,970
Transfers Out	-	203,580	203,580
Total Expenditures	$ 1,040,398	$ 8,011,090	$ 8,604,550

AUGUSTA, GEORGIA
NPDES PERMIT FEES FUND
FISCAL YEAR 2017

	2015 Actuals	2016 Budget	2017 Budget
Revenues			
Licenses And Permits	$ 17,406	$ 20,000	$ 20,000
Investment Income	267	-	-
Other Financing Sources	-	24,000	-
Total Revenues	$ 17,673	$ 44,000	$ 20,000
Expenditures			
Supplies	$ -	$ 44,000	$ 20,000
Capital Outlay	65,834	-	-
Total Expenditures	$ 65,834	$ 44,000	$ 20,000

AUGUSTA, GEORGIA
URBAN SERVICES DISTRICT FUND
FISCAL YEAR 2017

	2015 Actuals	2016 Budget	2017 Budget
Revenues			
Taxes	$ 9,472,159	$ 9,941,110	$ 9,546,680
Investment Income	18,849	10,000	10,000
Other Financing Sources	-	-	-
Total Revenues	$ 9,491,008	$ 9,951,110	$ 9,556,680
Expenditures			
Personnel Services & Employee Benefits	$ 6,070	$ 6,290	$ 10,210
Purchased/Contracted Services	-	-	-
Supplies	-	19,500	-
Interfund/Interdepartmental	18,220	13,340	11,400
Total	24,290	39,130	21,610
Transfers Out	10,427,418	9,911,980	9,535,070
Total Expenditures	$ 10,451,708	$ 9,951,110	$ 9,556,680

AUGUSTA, GEORGIA
CAPITAL OUTLAY FUND
FISCAL YEAR 2017

	2015 Actuals	2016 Budget	2017 Budget
Revenues			
Taxes	$ 3,692,993	$ 3,626,530	$ 3,665,840
Intergovernmental Revenue	213,835	390,750	-
Investment Income	23,024	20,000	20,000
Other Financing Sources	-	2,487,340	-
Total	3,929,852	6,524,620	3,685,840
Transfers In	333,881	217,390	242,420
Total Revenues	$ 4,263,733	$ 6,742,010	$ 3,928,260
Expenditures			
Purchased/Contracted Services	$ 245,154	$ 574,560	$ -
Supplies	806,814	785,640	-
Capital Outlay	2,354,195	4,850,280	242,420
Interfund/Interdepartmental	27,040	28,140	19,410
Other Costs	17,000	-	-
Debt Service	60,510	83,310	-
Non-Departmental	-	141,550	3,518,230
Total	3,510,713	6,463,480	3,780,060
Transfers Out	-	278,530	148,200
Total Expenditures	$ 3,510,713	$ 6,742,010	$ 3,928,260

AUGUSTA, GEORGIA
FIRE PROTECTION FUND
FISCAL YEAR 2017

	2015 Actuals	2016 Budget	2017 Budget
Revenues			
Taxes	$ 19,207,382	$ 19,634,470	$ 20,294,190
Licenses and Permits	-	-	-
Intergovernmental Revenue	542,720	610,170	604,890
Charges for Services	159,342	176,260	175,660
Investment Income	25,880	25,000	25,000
Contributions and Donations	5,500	2,500	-
Miscellaneous Revenue	1,009	-	-
Other Financing Sources	9,013	363,440	-
Total	19,950,846	20,811,840	21,099,740
Transfers In	5,778,500	5,778,500	5,778,500
Total Revenues	$ 25,729,346	$ 26,590,340	$ 26,878,240
Expenditures			
Personnel Services & Employee Benefits	$ 21,357,968	$ 22,524,490	$ 22,894,390
Purchased/Contracted Services	623,156	829,310	888,240
Supplies	2,020,973	1,785,830	1,699,450
Capital Outlay	763,230	313,290	156,000
Interfund/Interdepartmental	981,561	1,062,260	852,710
Cost Reimbursement	(1,084)	-	-
Non-Departmental	-	30,580	-
Total	25,745,804	26,545,760	26,490,790
Transfers Out	43,440	44,580	387,450
Total Expenditures	$ 25,789,244	$ 26,590,340	$ 26,878,240

AUGUSTA, GEORGIA
OCCUPATION TAX FUND
FISCAL YEAR 2017

	2015 Actuals	2016 Budget	2017 Budget
Revenues			
Licenses And Permits	$ 3,201,682	$ 3,261,000	$ 3,776,200
Charges for Services	-	-	-
Investment Income	1,105	-	-
Miscellaneous Revenue	7,638	19,210	37,510
Total Revenues	$ 3,210,425	$ 3,280,210	$ 3,813,710
Expenditures			
Interfund/Interdepartmental	$ 8,560	$ 8,970	$ 8,710
Transfers Out	3,201,865	3,271,240	3,805,000
Total Expenditures	$ 3,210,425	$ 3,280,210	$ 3,813,710

AUGUSTA, GEORGIA
STREET LIGHTS FUND
FISCAL YEAR 2017

	2015 Actuals	2016 Budget	2017 Budget
Revenues			
Charges for Services	$ 2,033,318	$ 2,523,490	$ 3,433,410
Investment Income	(401)	-	-
Miscellaneous Revenue	-	-	-
Other Financing Sources	-	678,060	-
Total	2,032,917	3,201,550	3,433,410
Transfers In	2,545,000	2,358,530	2,623,530
Total Revenues	$ 4,577,917	$ 5,560,080	$ 6,056,940
Expenditures			
Personnel Services & Employee Benefits	$ 223,946	$ 308,870	$ 322,900
Purchased/Contracted Services	4,433	14,555	6,070
Supplies	4,794,171	5,196,245	5,663,070
Interfund/Interdepartmental	33,777	39,620	64,110
Total	5,056,327	5,559,290	6,056,150
Transfers Out	650	790	790
Total Expenditures	$ 5,056,977	$ 5,560,080	$ 6,056,940

Fund 276

AUGUSTA, GEORGIA
DOWNTOWN DEVELOPMENT AUTHORITY FUND
FISCAL FUND 2017

	2015 Actuals	2016 Budget	2017 Budget
Revenues			
Investment Income	$ (106)	$ -	$ -
Transfers In	164,226	164,520	162,230
Total Revenues	$ 164,120	$ 164,520	$ 162,230
Expenditures			
Interfund/Interdepartmental	$ 9,510	$ 9,910	$ 7,620
Other Costs	154,610	154,610	154,610
Total Expenditures	$ 164,120	$ 164,520	$ 162,230

AUGUSTA, GEORGIA
SHERIFF'S DEPT. CAPITAL OUTLAY FUND
FISCAL YEAR 2017

	2015 Actuals	2016 Budget	2017 Budget
Revenues			
Charges for Services	$ 80,753	$ 100,000	$ 200,000
Investment Income	603	-	-
Total Revenues	$ 81,356	$ 100,000	$ 200,000
Expenditures			
Purchased/Contracted Services	$ 28,972	$ 20,800	$ -
Supplies	31,675	79,200	200,000
Capital Outlay	-	-	-
Total Expenditures	$ 60,647	$ 100,000	$ 200,000

Fund 278

AUGUSTA, GEORGIA
CONVENTION CENTER FUND
FISCAL YEAR 2017

	2015 Actuals	2016 Budget	2017 Budget
Revenues			
Taxes	$ 278,533	$ 200,000	$ 250,000
Charges for Services	822,644	1,111,140	1,100,000
Investment Income	(1,278)	-	-
Total	1,099,899	1,311,140	1,350,000
Total Revenues	$ 1,099,899	$ 1,311,140	$ 1,350,000
Expenditures			
Purchased/Contracted Services	$ 1,190,417	$ 1,311,140	$ 1,350,000
Total Expenditures	$ 1,190,417	$ 1,311,140	$ 1,350,000

AUGUSTA, GEORGIA
TAX ALLOCATION DISTRICT #2 FUND
FISCAL YEAR 2017

	2015 Actuals	2016 Budget	2017 Budget
Revenues			
Taxes	$ 624,164	$ 502,670	$ 817,500
Investment Income	205	-	-
Miscellaneous Revenue	75,611	79,310	180,200
Total Revenues	$ 699,980	$ 581,980	$ 997,700
Expenditures			
Other Costs	$ 609,196	$ 581,980	$ 997,700
Total Expenditures	$ 609,196	$ 581,980	$ 997,700

AUGUSTA, GEORGIA
TAX ALLOCATION DISTRICT #3 FUND
FISCAL YEAR 2017

	2015 Actuals	2016 Budget	2017 Budget
Revenues			
Taxes	$ 11,804	$ 11,800	$ 577,500
Investment Income	40	-	-
Miscellaneous Revenue	18,083	18,550	907,000
Total Revenues	$ 29,927	$ 30,350	$ 1,484,500
Expenditures			
Other Costs	$ -	$ 30,350	$ 1,484,500
Total Expenditures	$ -	$ 30,350	$ 1,484,500

AUGUSTA, GEORGIA
TAX ALLOCATION DISTRICT #4 FUND
FISCAL YEAR 2017

	2015 Actuals	2016 Budget	2017 Budget
Revenues			
Taxes	$ 32,953	$ 33,380	$ 25,500
Investment Income	42	-	-
Total Revenues	$ 32,995	$ 33,380	$ 25,500
Expenditures			
Other Costs	$ -	$ 33,380	$ 25,500
Total Expenditures	$ -	$ 33,380	$ 25,500

AUGUSTA, GEORGIA
PROMOTION RICHMOND COUNTY FUND
FISCAL YEAR 2017

	2015 Actuals	2016 Budget	2017 Budget
Revenues			
Taxes	$ 5,574,471	$ 6,335,000	$ 6,956,500
Total Revenues	$ 5,574,471	$ 6,335,000	$ 6,956,500
Expenditures			
Other Costs	$ 4,217,857	$ 4,975,000	$ 5,596,500
Transfers Out	1,360,000	1,360,000	1,360,000
Total Expenditures	$ 5,577,857	$ 6,335,000	$ 6,956,500

AUGUSTA, GEORGIA
TRANSPORTATION AND TOURISM FUND
FISCAL YEAR 2017

	2015 Actuals	2016 Budget	2017 Budget
Revenues			
Charges for Services	$ 874,401	$ 900,000	$ 800,000
Investment Income	3,056	-	-
Other Financing Sources	-	921,180	350,000
Total Revenues	$ 877,457	$ 1,821,180	$ 1,150,000
Expenditures			
Purchased/Contracted Services	$ 143,087	$ 478,000	$ 350,000
Supplies	5,625	15,000	-
Non-Departmental	-	228,180	150,000
Total	148,712	721,180	500,000
Transfers Out	550,000	1,100,000	650,000
Total Expenditures	$ 698,712	$ 1,821,180	$ 1,150,000

AUGUSTA, GEORGIA
URBAN REDEVELOPMENT PROJECTS FUND
FISCAL YEAR 2017

	2015 Actuals	2016 Budget	2017 Budget
Revenues			
Investment Income	$ (1,798)	$ -	$ -
Other Financing Sources	-	500,000	-
Total	(1,798)	500,000	-
Transfers In	1,560,000	2,700,000	2,377,840
Total Revenues	$ 1,558,202	$ 3,200,000	$ 2,377,840
Expenditures			
Purchased/Contracted Services	$ 907,079	$ 1,098,090	$ 1,475,000
Supplies	108,280	105,910	200,000
Capital Outlay	15,894	6,000	50,000
Interfund/Interdepartmental	30,360	20,320	2,840
Non-Departmental	-	1,969,680	650,000
Total Expenditures	$ 1,061,613	$ 3,200,000	$ 2,377,840

AUGUSTA, GEORGIA
SPECIAL 1% SALES TAX, PHASE II FUND
FISCAL YEAR 2017

	2015 Actuals	2016 Budget	2017 Budget
Revenues			
Investment Income	$ 484	$ 3,820	$ -
Other Financing Sources	-	250,000	-
Total Revenues	$ 484	$ 253,820	$ -
Expenditures			
Purchased/Contracted Services	$ 553,113	$ 248,540	$ -
Interfund/Interdepartmental	3,820	5,280	-
Non-Departmental	1,000,000	-	-
Total Expenditures	$ 1,556,933	$ 253,820	$ -

AUGUSTA, GEORGIA
SPECIAL 1% SALES TAX, PHASE III FUND
FISCAL YEAR 2017

	2015 Actuals	2016 Budget	2017 Budget
Revenues			
Investment Income	$ 35,403	$ -	$ -
Other Financing Sources	-	11,507,810	9,219,270
Total Revenues	$ 35,403	$ 11,507,810	$ 9,219,270
Expenditures			
Personnel Services & Employee Benefits	$ 2,725	$ -	$ -
Purchased/Contracted Services	347,871	1,382,520	605,000
Supplies	1,050	4,000	-
Capital Outlay	611,472	8,517,800	7,550,000
Interfund/Interdepartmental	75,480	88,490	64,270
Other Costs	251,746	1,265,000	1,000,000
Non-Departmental	-	250,000	-
Total Expenditures	$ 1,290,344	$ 11,507,810	$ 9,219,270

AUGUSTA. GEORGIA
SPECAL 1% SALES TAX, PHASE IV FUND
FISCAL YEAR 2017

	2015 Actuals	2016 Budget	2017 Budget
Revenues			
Investment Income	$ 66,523	$ -	$ -
Other Financing Sources	-	13,596,580	11,300,290
Total Revenues	$ 66,523	$ 13,596,580	$ 11,300,290
Expenditures			
Purchased/Contracted Services	$ 246,347	$ 1,618,900	$ 590,000
Supplies	-	110,000	110,000
Capital Outlay	1,056,787	6,545,500	6,560,000
Interfund/Interdepartmental	143,519	126,080	70,290
Other Costs	14,000	250,000	170,000
Non-Departmental	-	4,946,100	3,800,000
Total Expenditures	$ 1,460,653	$ 13,596,580	$ 11,300,290

AUGUSTA, GEORGIA
SPECIAL 1% SALES TAX, PHASE V FUND
FISCAL YEAR 2017

	2015 Actuals	2016 Budget	2017 Budget
Revenues			
Investment Income	$ 42,604	$ -	$ -
Other Financing Sources	-	8,788,860	5,721,260
Total Revenues	$ 42,604	$ 8,788,860	$ 5,721,260
Expenditures			
Purchased/Contracted Services	$ 216,425	$ 1,355,100	$ 527,500
Supplies	-	222,000	113,500
Capital Outlay	220,369	3,447,900	1,405,000
Interfund/Interdepartmental	447,800	113,860	25,260
Other Costs	1,352	50,000	50,000
Cost Reimbursement	(1,800)	-	-
Non-Departmental	-	3,600,000	3,600,000
Total Expenditures	$ 884,146	$ 8,788,860	$ 5,721,260

AUGUSTA, GEORGIA
URBAN SPECIAL 1% SALES TAX, PHASE II FUND
FISCAL YEAR 2017

	2015 Actuals	2016 Budget	2017 Budget
Revenues			
Investment Income	$ 406	$ -	$ -
Other Financing Sources	-	150,540	-
Total Revenues	$ 406	$ 150,540	$ -
Expenditures			
Purchased/Contracted Services	$ -	$ 19,500	$ -
Capital Outlay	-	130,500	-
Interfund/Interdepartmental	500	540	-
Other Costs	200,000	-	-
Total Expenditures	$ 200,500	$ 150,540	$ -

AUGUSTA, GEORGIA
URBAN SPECIAL 1% SALES TAX, PHASE III FUND
FISCAL YEAR 2017

	2015 Actuals	2016 Budget	2017 Budget
Revenues			
Investment Income	$ 2	$ -	$ -
Other Financing Sources	-	212,940	-
Total Revenues	$ 2	$ 212,940	$ -
Expenditures			
Purchased/Contracted Services	$ 10,584	$ 20,000	$ -
Capital Outlay	-	140,000	-
Interfund/Interdepartmental	7,330	2,940	-
Non-Departmental	-	50,000	-
Total Expenditures	$ 17,914	$ 212,940	$ -

AUGUSTA, GEORGIA
SPECIAL 1% SALES TAX, PHASE VI FUND
FISCAL YEAR 2017

	2015 Actuals	2016 Budget	2017 Budget
Revenues			
Taxes	$ 34,199,195	$ 9,300,000	$ -
Investment Income	119,769	-	-
Other Financing Sources	-	51,538,210	41,162,920
Total	34,318,964	60,838,210	41,162,920
Total Revenues	$ 34,318,964	$ 60,838,210	$ 41,162,920
Expenditures			
Personnel Services & Employee Benefits	$ 1,435,965	$ 1,222,990	$ 1,073,350
Purchased/Contracted Services	4,213,323	11,028,680	4,320,500
Supplies	6,146,760	990,350	896,770
Capital Outlay	14,525,826	20,645,370	13,995,000
Interfund/Interdepartmental	779,428	1,206,080	1,192,840
Other Costs	4,856,095	2,154,000	475,000
Non-Departmental	-	23,585,730	19,184,100
Total	31,957,397	60,833,200	41,137,560
Transfers Out	18,093,710	5,010	25,360
Total Expenditures	$ 50,051,107	$ 60,838,210	$ 41,162,920

AUGUSTA, GEORGIA
SPECIAL 1% SALES TAX, PHASE 7 FUND
FISCAL YEAR 2017

	2015 Actuals	2016 Budget	2017 Budget
Revenues			
Taxes	$ -	$ 27,900,000	$ 37,200,000
Other Financing Sources	-	-	51,456,000
Transfers In	-	28,500,000	-
Total Revenues	$ -	$ 56,400,000	$ 88,656,000
Expenditures			
Purchased/Contracted Services	$ -	$ 1,398,000	$ 1,100,000
Capital Outlay	-	1,123,000	1,000,000
Other Costs	-	5,200,000	9,700,000
Non-Departmental	-	48,679,000	75,925,000
Total	-	56,400,000	87,725,000
Transfers Out	-	-	931,000
Total Expenditures	$ -	$ 56,400,000	$ 88,656,000

AUGUSTA, GEORGIA
CAPITAL PROJECT FOR PUBLIC ROADS FUND
FISCAL YEAR 2017

	2015 Actuals	2016 Budget	2017 Budget
Revenues			
Intergovernmental Revenue	$ 4,227,294	$ 1,500,000	$ 1,500,000
Investment Income	11,749		
Other Financing Sources	-	2,970,720	4,601,030
Total	4,239,043	4,470,720	6,101,030
Total Revenues	$ 4,239,043	$ 4,470,720	$ 6,101,030
Expenditures			
Purchased/Contracted Services	$ 2,130	$ 22,450	$ 100,000
Capital Outlay	456,639	4,447,830	6,000,000
Interfund/Interdepartmental	-	440	1,030
Other Costs	100,000	-	-
Total Expenditures	$ 558,769	$ 4,470,720	$ 6,101,030

AUGUSTA, GEORGIA
TIA PROJECTS FUND
FISCAL YEAR 2017

	2015 Actuals	2016 Budget	2017 Budget
Revenues			
Taxes	$ 14,516,313	$ 36,013,000	$ 20,977,000
Intergovernmental Revenue	-	-	-
Investment Income	(8,901)	-	-
Total Revenues	$ 14,507,412	$ 36,013,000	$ 20,977,000
Expenditures			
Personnel Services & Employee Benefits	$ 11,218	$ 11,000	$ -
	2,753,344	3,002,100	2,177,000
Capital Outlay	14,171,514	32,999,600	18,800,000
Other Costs	-	300	-
Total	16,936,076	36,013,000	20,977,000
Total Expenditures	$ 16,936,076	$ 36,013,000	$ 20,977,000

AUGUSTA, GEORGIA
COLISEUM AUTHORITY REVENUE BOND SERIES 2010 FUND
FISCAL YEAR 2017

	2015 Actuals	2016 Budget	2017 Budget
Revenues			
Taxes	$ 401,500	$ 370,000	$ 370,000
Investment Income	434	-	-
Total	401,934	370,000	370,000
Transfers In	1,360,000	1,360,000	1,360,000
Total Revenues	$ 1,761,934	$ 1,730,000	$ 1,730,000
Expenditures			
Debt Service	$ 1,730,800	$ 1,730,000	$ 1,730,000
Total Expenditures	$ 1,730,800	$ 1,730,000	$ 1,730,000

AUGUSTA, GEORGIA
WATER SEWERAGE FUND
FISCAL YEAR 2017

	2015 Actuals	2016 Budget	2017 Budget
Revenues			
Intergovernmental Revenue	$ 8,163,317	$ 9,502,860	$ 9,931,050
Charges for Services	81,401,308	79,086,390	85,372,280
Investment Income	80,513	52,000	48,000
Miscellaneous Revenue	430,648	322,100	678,590
Other Financing Sources	17,882	44,509,033	36,085,600
Total Revenues	$ 90,093,668	$ 133,472,383	$ 132,115,520
Expenditures			
Personnel Services & Employee Benefits	$ 15,553,771	$ 18,818,160	$ 19,924,760
Purchased/Contracted Services	10,603,783	12,087,695	12,055,450
Supplies	9,453,520	13,389,338	12,071,370
Capital Outlay	-	5,432,700	5,511,000
Interfund/Interdepartmental	9,907,341	9,540,490	9,738,120
Depreciation and Amortization	29,061,781	29,600,200	30,488,210
Other Costs	743,488	900,000	750,000
Debt Service	1,015,327	5,364,760	5,233,500
Non-Departmental	-	140,900	158,840
Total	76,339,011	95,274,243	95,931,250
Transfers Out	34,857,788	38,198,140	36,184,270
Total Expenditures	$ 111,196,799	$ 133,472,383	$ 132,115,520

AUGUSTA, GEORGIA
WATER SEWERAGE RENEWAL EXTENSION FUND
FISCAL YEAR 2017

	2015 Actuals	2016 Budget	2017 Budget
Revenues			
Investment Income	$ (17,243)	$ -	$ -
Other Financing Sources	-	34,147,280	-
Total	(17,243)	34,147,280	-
Transfers In	3,149,787	6,017,550	3,705,900
Total Revenues	$ 3,132,544	$ 40,164,830	$ 3,705,900
Expenditures			
Purchased/Contracted Services	$ 351,849	$ 3,160,330	$ -
Capital Outlay	(180,637)	21,252,640	200,000
Interfund/Interdepartmental	7,050	6,420	5,900
Non-Departmental	-	15,745,440	3,500,000
Total Expenditures	$ 178,262	$ 40,164,830	$ 3,705,900

AUGUSTA, GEORGIA
1996 WATER SEWERAGE BOND FUND
FISCAL YEAR 2017

	2015 Actuals	2016 Budget	2017 Budget
Revenues			
Investment Income	$ 765	$ -	$ -
Other Financing Sources	174,585	292,650	276,070
Total	175,350	292,650	276,070
Transfers In	4,505,198	4,508,390	4,512,340
Total Revenues	$ 4,680,548	$ 4,801,040	$ 4,788,410
Expenditures			
Interfund/Interdepartmental	$ 2,160	$ 2,000	$ 2,980
Debt Service	2,474,295	4,799,040	4,785,430
Total Expenditures	$ 2,476,455	$ 4,801,040	$ 4,788,410

AUGUSTA, GEORGIA
2000 WATER SEWERAGE BOND SERIES FUND
FISCAL YEAR 2017

	2015 Actuals	2016 Budget	2017 Budget
Revenues			
Investment Income	$ 1,097	$ -	$ -
Other Financing Sources	309,612	330,470	365,330
Total	310,709	330,470	365,330
Transfers In	6,716,050	6,718,170	6,721,610
Total Revenues	$ 7,026,759	$ 7,048,640	$ 7,086,940
Expenditures			
Purchased/Contracted Services	$ 10,100	$ 2,380	$ -
Capital Outlay	(8,407)	840	-
Interfund/Interdepartmental	4,930	4,570	5,080
Debt Service	4,180,786	6,894,080	7,077,860
Non-Departmental	-	146,770	4,000
Total Expenditures	$ 4,187,409	$ 7,048,640	$ 7,086,940

AUGUSTA, GEORGIA
WATER SEWERAGE BOND 2002 SERIES FUND
FISCAL YEAR 2017

	2015 Actuals	2016 Budget	2017 Budget
Revenues			
Investment Income	$ 2,258	$ -	$ -
Other Financing Sources	493,059	893,920	497,380
Total	495,317	893,920	497,380
Transfers In	8,925,700	9,156,660	9,146,500
Total Revenues	$ 9,421,017	$ 10,050,580	$ 9,643,880
Expenditures			
Purchased/Contracted Services	$ 21,228	$ 9,600	$ -
Capital Outlay	(28,158)	30	-
Interfund/Interdepartmental	6,930	4,610	5,540
Debt Service	5,478,686	9,262,080	9,335,170
Non Departmental	-	774,260	303,170
Total Expenditures	$ 5,478,686	$ 10,050,580	$ 9,643,880

AUGUSTA, GEORGIA
WATER SEWERAGE BONDS 2004 SERIES FUND
FISCAL YEAR 2017

	2015 Actuals	2016 Budget	2017 Budget
Revenues			
Investment Income	$ (4,194)	$ -	$ -
Other Financing Sources	534,971	4,847,540	1,124,150
Total	530,777	4,847,540	1,124,150
Transfers In	6,293,270	6,319,820	6,320,110
Total Revenues	$ 6,824,047	$ 11,167,360	$ 7,444,260
Expenditures			
Purchased/Contracted Services	$ 765,025	$ 2,048,525	$ -
Capital Outlay	(755,904)	841,292	-
Interfund/Interdepartmental	8,080	8,950	9,310
Debt Service	6,425,335	6,340,820	6,507,150
Non-Departmental	-	1,927,773	927,800
Total	6,442,536	11,167,360	7,444,260
Total Expenditures	$ 6,442,536	$ 11,167,360	$ 7,444,260

AUGUSTA, GEORGIA
WATER SEWERAGE BONDS 2012 SERIES FUND
FISCAL YEAR 2017

	2015 Actuals	2016 Budget	2017 Budget
Revenues			
Investment Income	$ 9,124	$ 14,040	$ 7,000
Other Financing Sources	-	52,787,010	9,660,840
Total	9,124	52,801,050	9,667,840
Transfers In	1,547,525	1,322,420	1,333,040
Total Revenues	$ 1,556,649	$ 54,123,470	$ 11,000,880
Expenditures			
Purchased/Contracted Services	$ 3,011,461	$ 5,715,600	$ -
Capital Outlay	(3,010,702)	26,684,480	-
Interfund/Interdepartmental	750	2,490	10,620
Debt Service	1,134,608	1,357,950	1,357,950
Non-Departmental	-	20,362,950	9,632,310
Total	1,136,117	54,123,470	11,000,880
Total Expenditures	$ 1,136,117	$ 54,123,470	$ 11,000,880

AUGUSTA, GEORGIA
WATER SEWERAGE BONDS 2013 SERIES FUND
FISCAL YEAR 2017

	2015 Actuals	2016 Budget	2017 Budget
Revenues			
Investment Income	$ (446)	$ 56,790	$ 25,000
Other Financing Sources	4,115	-	4,120
Total	3,669	56,790	29,120
Transfers In	1,698,197	1,649,850	1,703,280
Total Revenues	$ 1,701,866	$ 1,706,640	$ 1,732,400
Expenditures			
Interfund/Indepartmental	$ -	$ 6,790	$ 1,530
Debt Service	820,998	1,699,850	1,701,750
Non-Departmental	-	-	29,120
Total	820,998	1,706,640	1,732,400
Total Expenditures	$ 820,998	$ 1,706,640	$ 1,732,400

AUGUSTA, GEORGIA
WATER SEWERAGE BONDS 2014 SERIES FUND
FISCAL YEAR 2017

	2015 Actuals	2016 Budget	2017 Budget
Revenues			
Investment Income	$ (125)	$ 43,000	$ 40,000
Other Financing Sources	119,225	28,586,400	119,230
Total	119,100	28,629,400	159,230
Transfers In	1,940,067	1,943,590	1,944,930
Total Revenues	$ 2,059,167	$ 30,572,990	$ 2,104,160
Expenditures			
Purchased/Contracted Services	$ 65,862	$ 2,881,860	$ -
Capital Outlay	(98,982)	13,837,340	-
Interfund/Interdepartmental	-	-	140
Debt Service	1,074,962	2,592,090	1,944,790
Non-Departmental	-	11,261,700	159,230
Total Expenditures	$ 1,041,842	$ 30,572,990	$ 2,104,160

AUGUSTA, GEORGIA
WASTE MANAGEMENT FUND
FISCAL YEAR 2017

	2015 Actuals	2016 Budget	2017 Budget
Revenues			
Intergovernmental Revenue	$ -	$ 510,000	$ -
Charges for Services	13,097,308	13,339,800	14,009,400
Investment Income	87,291	-	-
Miscellaneous Revenue	143,501	-	-
Other Financing Sources	4,992	97,580	-
Total	13,333,092	13,947,380	14,009,400
Total Revenues	$ 13,333,092	$ 13,947,380	$ 14,009,400
Expenditures			
Personnel Services & Employee Benefits	$ 1,551,251	$ 1,826,580	$ 2,159,940
Purchased/Contracted Services	1,690,800	2,730,800	2,027,330
Supplies	2,761,077	3,728,510	3,980,370
Capital Outlay	3,429,765	(230,000)	-
Interfund/Interdepartmental	1,198,740	1,175,550	1,100,180
Depreciation and Amortization	2,199,050	2,300,000	2,202,680
Other Costs	258,490	276,560	272,370
Debt Service	14,130	-	197,160
Non-Departmental	-	(660)	(24,120)
		-	
Total	13,103,303	11,807,340	11,915,910
Transfers Out	1,848,214	2,140,040	2,093,490
Total Expenditures	$ 14,951,517	$ 13,947,380	$ 14,009,400

AUGUSTA, GEORGIA
GARBAGE COLLECTION FUND
FISCAL YEAR 2017

	2015 Actuals	2016 Budget	2017 Budget
Revenues			
Intergovernmental Revenue	$ -	$ 75,000	$ -
Charges for Services	19,255,922	20,634,040	19,861,170
Investment Income	25,954	-	-
Miscellaneous Services	-	-	-
Other Financing Sources	-	2,039,110	-
Total	19,281,876	22,748,150	19,861,170
Transfers In	1,148,160	1,408,860	1,354,630
Total Revenues	$ 20,430,036	$ 24,157,010	$ 21,215,800
Expenditures			
Personnel Services & Employee Benefits	$ 801,217	$ 1,304,040	$ 983,070
Purchased/Contracted Services	16,213,685	18,933,590	16,552,110
Supplies	578,181	1,059,000	2,059,170
Capital Outlay	-	833,270	-
Interfund/Interdepartmental	1,168,994	1,286,110	1,386,520
Depreciation and Amortization	389,463	442,000	447,000
Other Costs	200,000	225,000	671,650
Non-Departmental	-	(1,340)	(904,600)
Total	19,351,540	24,081,670	21,194,920
Transfers Out	(49,624)	75,340	20,880
Total Expenditures	$ 19,301,916	$ 24,157,010	$ 21,215,800

AUGUSTA, GEORGIA
WASTE MANAGMENT 2004 BONDS FUND
FISCAL YEAR 2017

	2015 Actuals	2016 Budget	2017 Budget
Revenues			
Investment Income	$ 3,987	$ -	$ -
Other Financing Source	19,767	-	-
Total	23,754	-	-
Transfers In	1,024,320	1,032,240	1,027,430
Total Revenues	$ 1,048,074	$ 1,032,240	$ 1,027,430
Expenditures			
Interfund/Interdepartmental	$ 2,430	$ 1,830	$ 2,280
Depreciation and Amortization	796,449	799,100	795,150
Debt Service	38,931	231,310	230,000
Total Expenditures	$ 837,810	$ 1,032,240	$ 1,027,430

Fund 543

AUGUSTA, GEORGIA
WASTE MANAGEMENT 2010 BONDS FUND
FISCAL YEAR 2017

	2015 Actuals	2016 Budget	2017 Budget
Revenues			
Investment Income	$ 10,517	$ -	$ -
Transfers In	691,730	691,940	693,680
Total Revenues	$ 702,247	$ 691,940	$ 693,680
Expenditures			
Interfund/Interdepartmental	$ 930	$ 740	$ 1,180
Debt Service	325,443	691,200	692,500
Total Expenditures	$ 326,373	$ 691,940	$ 693,680

AUGUSTA, GEORGIA
TRANSIT FUND
FISCAL YEAR 2017

	2015 Actuals	2016 Budget	2017 Budget
Revenues			
Taxes	$ 747,450	$ 747,450	$ 747,450
Intergovernmental Revenue	510,659	1,054,830	1,684,690
Charges for Services	786,602	958,220	662,340
Investment Income	(13,056)	-	-
Miscellaneous Revenue	14,332	-	-
Other Financing Sources	4,703	-	-
Total	2,050,690	2,760,500	3,094,480
Transfers In	2,600,830	3,125,300	2,725,300
Total Revenues	$ 4,651,520	$ 5,885,800	$ 5,819,780
Expenditures			
Personnel Services & Employee Benefits	$ 462,346	$ 556,670	$ 600,030
Purchased/Contracted Services	4,291,107	4,341,145	4,365,670
Supplies	377,582	527,005	539,510
Interfund/Interdepartmental	2,151	(463,540)	234,020
Depreciation and Amortization	517,707	947,900	543,170
Cost Reimbursement	-	(23,380)	(901,700)
Total	5,650,893	5,885,800	5,380,700
Transfers Out	-	-	439,080
Total Expenditures	$ 5,650,893	$ 5,885,800	$ 5,819,780

AUGUSTA, GEORGIA
TRANSIT CAPITAL GRANTS FUND
FISCAL YEAR 2017

	2015 Actuals	2016 Budget	2017 Budget
Revenues			
Intergovernmental Revenue	$ 418,413	$ 10,799,530	$ 12,546,810
Investment Income	6,938	-	-
Other Financing Sources	-	1,895,630	1,895,630
Total	425,351	12,695,160	14,442,440
Transfers In	104,603	812,330	1,243,960
Total Revenues	$ 529,954	$ 13,507,490	$ 15,686,400
Expenditures			
Purchased/Contracted Services	$ 22,368	$ 625,760	$ 720,820
Supplies	359,851	1,083,860	646,200
Capital Outlay	(17,500)	11,789,780	14,316,500
Interfund/Interdepartmental	1,770	8,090	2,880
Total Expenditures	$ 366,489	$ 13,507,490	$ 15,686,400

AUGUSTA, GEORGIA
AUGUSTA REGIONAL AIRPORT FUND
FISCAL YEAR 2017

	2015 Actuals	2016 Budget	2017 Budget
Revenues			
Intergovernmental Revenue	$ 1,200,500	$ 20,250,628	$ 21,692,450
Charges for Services	15,229,805	17,260,600	18,039,560
Investment Income	35,287	151,100	151,100
Miscellaneous Revenue	13,390	(75,620)	-
Other Financing Sources	1,902	4,167,642	9,687,170
Total Revenues	$ 16,480,884	$ 41,754,350	$ 49,570,280
Expenditures			
Personnel Services & Employee Benefits	$ 5,329,192	$ 5,565,700	$ 5,720,900
Purchased/Contracted Services	2,266,619	2,723,450	2,603,870
Supplies	3,079,221	4,210,835	3,910,770
Capital Outlay	-	24,262,385	31,354,600
Interfund/Interdepartmental	391,150	354,330	373,150
Depreciation and Amortization	3,472,546	-	-
Other Costs	40,000	2,500	-
Debt Service	1,234,108	1,550,740	873,750
Non-Departmental	-	2,939,080	4,416,490
Total	15,812,836	41,609,020	49,253,530
Transfers Out	10,630	145,330	316,750
Total Expenditures	$ 15,823,466	$ 41,754,350	$ 49,570,280

AUGUSTA, GEORGIA
DANIEL FIELD AIRPORT FUND
FISCAL YEAR 2017

	2015 Actuals	2016 Budget	2017 Budget
Revenues			
Intergovernmental Revenue	$ 150,479	$ 450,000	$ 429,000
Charges for Services	104,062	100,070	117,650
Investment Income	4,264	4,000	3,000
Miscellaneous Revenue	63,787	-	30,000
Other Financing Sources	-	179,880	8,200
Transfers In	322,592	-	-
Total Revenues	$ 645,184	$ 733,950	$ 587,850
Expenditures			
Personnel Services & Employee Benefits	$ -	$ 1,130	$ -
Purchased/Contracted Services	308,952	413,070	434,570
Supplies	18,145	15,980	18,200
Capital Outlay	-	150,000	-
Interfund/Interdepartmental	7,500	7,930	7,190
Depreciation and Amortization	127,882	145,840	127,890
Total Expenditures	$ 462,479	$ 733,950	$ 587,850

AUGUSTA, GEORGIA
STORMWATER UTILITY FUND
FISCAL YEAR 2017

	2015 Actuals	2016 Budget	2017 Budget
Revenues			
Charges for Services	$ -	$ 14,806,750	$ 13,187,790
Total Revenues	$ -	$ 14,806,750	$ 13,187,790
Expenditures			
Personnel Services & Employee Benefits	$ -	$ 3,634,880	$ 3,250,720
Purchased/Contracted Services	-	4,148,010	5,664,820
Supplies	-	280,290	239,350
Capital Outlay	-	2,064,000	-
Interfund/Interdepartmental	-	2,509,800	2,485,690
Other Costs	-	763,240	763,240
Non-Departmental	-	1,150,730	437,690
Total	-	14,550,950	12,841,510
Transfers Out	-	255,800	346,280
Total Expenditures	$ -	$ 14,806,750	$ 13,187,790

AUGUSTA, GEORGIA
RISK MANAGEMENT FUND
FISCAL YEAR 2017

	2015 Actuals	2016 Budget	2017 Budget
Revenues			
Charges for Services	$ 1,889,843	$ 2,443,430	$ 2,524,910
Fines and Forfeitures	17,912	-	-
Investment Income	2,882	-	-
Miscellaneous Revenue	3,228	-	-
Total Revenues	$ 1,913,865	$ 2,443,430	$ 2,524,910
Expenditures			
Personnel Services & Employee Benefits	$ 392,091	$ 413,740	$ 446,820
Purchased/Contracted Services	593,504	767,680	791,630
Supplies	142,150	182,140	182,140
Interfund/Interdepartmental	823,068	1,067,310	1,104,320
Depreciation and Amortization	575	1,750	-
Cost Reimbursement	(37,523)	-	-
Non-Departmental	-	10,810	-
Total Expenditures	$ 1,913,865	$ 2,443,430	$ 2,524,910

AUGUSTA, GEORGIA
EMPLOYEE HEALTH BENEFITS FUND
FISCAL YEAR 2017

	2015 Actuals	2016 Budget	2017 Budget
Revenues			
Charges for Services	$ 28,234,865	$ 27,861,960	$ 29,156,210
Investment Income	(3,031)	-	-
Total	28,231,834	27,861,960	29,156,210
Transfers In	342,040	354,020	2,647,420
Total Revenues	$ 28,573,874	$ 28,215,980	$ 31,803,630
Expenditures			
Personnel Services & Employee Benefits	$ 65,078	$ -	$ -
Purchased/Contracted Services	503,307	561,020	577,640
Supplies	734,162	814,200	854,800
Interfund/Interdepartmental	27,271,327	26,840,760	30,371,190
Total	28,573,874	28,215,980	31,803,630
Total Expenditures	$ 28,573,874	$ 28,215,980	$ 31,803,630

AUGUSTA, GEORGIA
WORKERS COMPENSATION FUND
FISCAL YEAR 2017

	2015 Actuals	2016 Budget	2017 Budget
Revenues			
Charges for Services	$ 2,799,316	$ 2,825,120	$ 3,253,550
Investment Income	65	-	-
Total Revenues	$ 2,799,381	$ 2,825,120	$ 3,253,550
Expenditures			
Purchased/Contracted Services	$ -	$ -	$ -
Interfund/Interdepartmental	2,799,381	2,823,900	3,253,550
Non-Departmental	-	1,220	-
Total Expenditures	$ 2,799,381	$ 2,825,120	$ 3,253,550

AUGUSTA, GEORGIA
UNEMPLOYMENT FUND
FISCAL YEAR 2017

	2015 Actuals	2016 Budget	2017 Budget
Revenues			
Charges for Services	$ 29,710	$ 200,000	$ 150,000
Investment Income	(34)	-	-
Total Revenues	$ 29,676	$ 200,000	$ 150,000
Expenditures			
Interfund/Interdepartmental	$ 29,676	$ 200,000	$ 150,000
Total Expenditures	$ 29,676	$ 200,000	$ 150,000

AUGUSTA, GEORGIA
LONG-TERM DISABILITY INSURANCE FUND
FISCAL YEAR 2017

	2015 Actuals	2016 Budget	2017 Budget
Revenues			
Charges for Services	$ 283,122	$ 252,300	$ 258,620
Investment Income	(113)	-	-
Total Revenues	$ 283,009	$ 252,300	$ 258,620
Expenditures			
Interfund/Interdepartmental	$ 283,009	$ 252,300	$ 258,620
Total Expenditures	$ 283,009	$ 252,300	$ 258,620

AUGUSTA, GEORGIA
FLEET OPERATIONS MANAGEMENT FUND
FISCAL YEAR 2017

	2015 Actuals	2016 Budget	2017 Budget
Revenues			
Charges for Services	$ 4,353,890	$ 4,764,500	$ 5,094,880
Investment Income	(195)	-	-
Miscellaneous Revenue	3,325	5,330	-
Total Revenues	$ 4,357,020	$ 4,769,830	$ 5,094,880
Expenditures			
Personnel Services & Employee Benefits	$ 123,812	$ 131,000	$ 125,300
Purchased/Contracted Services	4,024,911	4,385,830	4,681,800
Supplies	114,885	141,660	147,810
Interfund/Interdepartmental	88,205	98,640	139,370
Depreciation and Amortization	5,503	12,700	600
Total Expenditures	$ 4,357,316	$ 4,769,830	$ 5,094,880

AUGUSTA, GEORGIA
GMA LEASE PROGRAM FUND
FISCAL YEAR 2017

	2015 Actuals	2016 Budget	2017 Budget
Revenues			
Investment Income	$ 212,654	$ 914,700	$ 914,700
Transfers In	1,619,749	1,411,060	1,106,300
Total Revenues	$ 1,832,403	$ 2,325,760	$ 2,021,000
Expenditures			
Debt Service	$ 1,832,403	$ 2,325,760	$ 2,021,000
Total Expenditures	$ 1,832,403	$ 2,325,760	$ 2,021,000

AUGUSTA, GEORGIA
1945 PENSION FUND
FISCAL YEAR 2017

	2015 Actuals	2016 Budget	2017 Budget
Revenues			
Investment Income	$ (78,436)	$ 330,000	$ 494,470
Miscellaneous Revenue	297,171	297,560	249,660
Other Financing Sources	-	224,440	78,310
Total Revenues	$ 218,735	$ 852,000	$ 822,440
Expenditures			
Personnel Services & Employee Benefits	$ 789,081	$ 792,000	$ 767,220
Purchased/Contracted Services	46,572	60,000	55,220
Total Expenditures	$ 835,653	$ 852,000	$ 822,440

AUGUSTA, GEORGIA
URBAN 1949 PENSION PLAN FUND
FISCAL YEAR 2017

	2015 Actuals	2016 Budget	2017 Budget
Revenues			
Investment Income	$ (436,021)	$ 4,490,930	$ 1,157,850
Miscellaneous Revenue	2,402,462	2,454,070	2,531,950
Other Financing Sources	-	-	3,299,000
Total Revenues	$ 1,966,441	$ 6,945,000	$ 6,988,800
Expenditures			
Personnel Services & Employee Benefits	$ 6,425,815	$ 6,420,000	$ 6,528,790
Purchased/Contracted Services	466,390	525,000	460,010
Total Expenditures	$ 6,892,205	$ 6,945,000	$ 6,988,800

AUGUSTA, GEORGIA
OTHER URBAN PENSION PLAN FUND
FISCAL YEAR 2017

	2015 Actuals	2016 Budget	2017 Budget
Revenues			
Transfers In	$ 1,946,361	$ 1,677,500	$ 1,866,180
Total Revenues	$ 1,946,361	$ 1,677,500	$ 1,866,180
Expenditures			
Personnel Services & Employee Benefits	$ 1,944,552	$ 1,675,000	$ 1,663,370
Purchased/Contracted Services	1,809	2,500	2,780
Total	-	-	200,030
Transfers Out	-	-	1,666,150
Total Expenditures	$ 1,946,361	$ 1,677,500	$ 1,866,180

AUGUSTA, GEORGIA
EXP TRUST FUND-PERPETUAL CARE FUND
FISCAL YEAR 2017

	2015 Actuals	2016 Budget	2017 Budget
Revenues			
Investment Income	$ 17,242	$ 16,000	$ 16,000
Other Financing Sources	-	61,940	61,940
Total Revenues	$ 17,242	$ 77,940	$ 77,940
Expenditures			
Purchased/Contracted Services	$ 13,306	$ 19,100	$ 19,100
Supplies	9,780	37,840	37,840
Capital Outlay	-	21,000	21,000
Total Expenditures	$ 23,086	$ 77,940	$ 77,940

AUGUSTA, GEORGIA
EXP TRUST FUND-JOSEPH LAMAR FUND
FISCAL YEAR 2017

	2015 Actuals	2016 Budget	2017 Budget
Revenues			
Investment Income	$ 3	$ 180	$ 180
Total Revenues	$ 3	$ 180	$ 180
Expenditures			
Non-Departmental	$ -	$ 180	$ 180
Total Expenditures	$ -	$ 180	$ 180

AUGUSTA, GEORGIA
URBAN REDEVELOPMENT AGENCY FUND
FISCAL YEAR 2017

	2015 Actuals	2016 Budget	2017 Budget
Revenues			
Investment Income	$ 2,019	$ -	$ -
Miscellaneous Revenue	33,754	-	-
Other Financing Sources	372,423	3,213,130	17,750
Total	408,196	3,213,130	17,750
Transfers In	550,000	650,000	1,531,000
Total Revenues	$ 958,196	$ 3,863,130	$ 1,548,750
Expenditures			
Interfund/Interdepartmental	$ 1,600	$ 2,130	$ 2,750
Debt Services	1,541,031	1,161,000	1,516,800
Non-Departmental	-	-	29,200
Total	1,542,631	1,163,130	1,548,750
Transfers Out	1,560,000	2,700,000	-
Total Expenditures	$ 3,102,631	$ 3,863,130	$ 1,548,750