

AUGUSTA, GEORGIA

ADOPTED BUDGET

FISCAL YEAR 2018

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Augusta GEORGIA

Office of the Administrator

Janice Allen Jackson, Administrator

Ste. 910 - Municipal Building
535 Telfair Street - AUGUSTA, GA 30901

November 21, 2017

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

RE: 2018 Budget

Dear Mayor Davis and Members of the Commission:

I am pleased to submit for your information the 2018 budget approved by the Commission during its regular session on November 21, 2017. The process began with the recommended budget presentation on October 17, 2017. Several budget workshops followed in the weeks leading to its final approval. This budget was presented to the commission and the public and adopted in accordance with the Official Code of Georgia as well as the Code of Augusta, Georgia. The total combined budget for all funds is $823.2 million.

Revenue
The main sources of revenue for the General Fund include Ad Valorem Tax, Sales Tax and Franchise Fees. We project the General Fund revenue to be $154,763,190, up approximately $535,000 from the 2017 level.

	2018	**2017**	**2016**
Ad Valorem Taxes	$51,920,310	$51,187,660	$50,518,010
Franchise Fees	$24,863,100	$24,831,460	$25,238,380
Local Option Sales Tax	$30,207,150	$29,710,050	$31,110,000

General Fund Expenditures

	2018	**2017**	**2016**
Adopted Budget	$154,763,190	$154,227,920	$153,549,880

The 2018 budget emphasizes several important themes that we have adopted for the year:

1. We are investing in ourselves.
   a. To the greatest extent possible, we will implement the Classification and Compensation Study conducted by The Archer Company.
   b. We will commit to making our workforce healthier while cutting specific costs.
   c. We will place people before operations.

2. We are refining our financial and administrative practices.
   a. We will abolish positions that have been vacant for the long term.
   b. We will realistically fund our financial liabilities, including transit, streetlights and probation services.
   c. We will review various procedures, which could produce indirect cost savings through tighter management.

3. We are adjusting to new realities.
   a. Our electric franchise fees continue to decrease.
   b. The Motor vehicle digest continues to decrease as older model vehicles are replaced with those subject to the TAVT
   c. While the local economy is stable and significant growth is predicted due to the addition of the Cyber Center, the precise impact is not measureable at this time.
   d. The 2018 budget is based on a modest 1% growth in the tax digest and 1% growth in Local Option Sales Tax collections.

Status Quo Operations

The 2018 operating expenditures have been held consistent with 2017 levels to the greatest extent possible. After successive budgets that focused on expansion and enhancement of programs, this budget emphasizes "people first," with a goal of holding expenditures flat so that any additional resources will be invested our workforce.

Some 2018 expenses will be higher than those of 2017, but for good reason. We cannot avoid the additional costs associated with this year's elections (an added $300,000+), and new programs that began in 2017 and must now be funded for a full year – such as our new campground at Diamond Lakes. In addition, some departments, particularly smaller ones, have been impacted when current or new employees selected a different level of health insurance coverage (i.e. selecting family coverage over individual coverage). We will work with individual departments on a case-by-case basis to determine if any adjustments beyond the status quo are necessary.

Augusta made provisions for unexpected occurrences by providing a contingency budget of $750,000 and to continue to rebuild Fund Balance with an allocation of $250,000.

Given this status quo approach, the General Fund (non-Law Enforcement) expenditures level increased by $498,550. Law Enforcement expenditures increased by $36,720.

Healthcare Premium Increases and Focus on Wellness

For our employees who chose to participate in our wellness program, healthcare premiums had not changed since 2012 and the plan had no deductible. Industry publications show average costs to employees on employer-sponsored plans have more than doubled in the same period. In accordance with our recommendations, the following material changes to our health plan were adopted: a 5 percent rate increase for participants in our wellness program; a 15 percent rate increase in our Standard plan; new deductibles and higher co-pays. Additional savings will be realized from the new contract for purchasing prescription medication.

We encourage a healthier workforce by allowing employees to use our recreation facilities at no charge by presenting their employee ID, and require more use of the YMCA and other gyms to receive discounts. We are also expanding our Wellness Center to help accommodate employees and their families in a more timely fashion.

We estimate a net savings of $400,000 to the health plan because of these adjustments, which were redirected to offset expected increases.

Implementation of the Classification and Compensation Study

The study is currently in draft form, awaiting final review. When the review is completed, we will request your formal adoption of the study.

Our proposed implementation strategy includes the following in 2018:

- A 1.5 percent increase for all full and part time employees, effective with the paychecks issued on Jan. 19
- Adjustments to the new market minimums, for all employees currently below the new minimums, effective with the paychecks issued on March 16
- Adjustments above the minimums, as appropriate, for those employees with at least 10 years of service, in grades 4-14, effective with the paychecks issued on March 30.

The study identified approximately 917 employees below new minimum pay levels for their respective grades. The remaining employees, approximately 1573, have been compensated in accordance with the market expectations.

Elimination or De-funding of Vacant, Full-time Positions

Our Human Resources, Finance, and Administrator's teams performed a comprehensive review of positions vacant for at least two years. This review identified 79 positions, across all funds, which are proposed to be eliminated. In deference to the concerns of department directors, we will review the listing in early 2018. If I conclude there is a need for changes to the list, I will present a revised listing. However, we are confident we can – and should – eliminate 2.5 to 3 percent of our full-time positions.

Discussions with our Sheriff resulted in the "defunding" of 30 positions inside the Richmond County Sheriff's Office. This action, along with other funds targeted to implement the pay and compensation study, will produce approximately $1.84 million for raises to the Sheriff's staff.

Additional Compensation for Part-time Workers

Our Personnel Policy and Procedures Manual defines a part-time worker as an employee who is to work on a continuing basis, but will work less than 30 hours per week and is not eligible for any benefits. We will use approximately $130,000 to increase their hourly compensation to the rate paid to full-time employees for similar work, after implementation of the compensation study. This change will affect 134 part-time workers.

Revised Funding for Non-Governmental Organizations

Most Non-Governmental Organizations remain funded at the 2017 level with the exception of those listed below.

- Project Access $225,000
- Lamar Medical Center $48,310
- Miracle Making Ministries $90,000
- Safe Homes $12,000
- Historic Augusta $0
- Bethlehem Center $25,000
- Central Savannah River Land Trust $48,380.

The net increase resulting from these changes is $30,640.

Fire District Property Tax Increase

The Augusta Fire Department faces two challenges:

- Generating sufficient funds to compensate personnel at market levels
- Opening and operating two new stations to ensure appropriate service in growing areas of the county.

To provide funding, we proposed a one-half mill increase in the local fire tax. The increase was reduced to one-quarter mill during Commission discussion. The Commission will finalize any increase when the 2018 millage rates are adopted in July. It should be noted that even with an increase to the millage rates, some property owners may see a total out of pocket reduction as they benefit from savings on property insurance. In 2017 Augusta was awarded an ISO fire classification of 01/1X.

Difficult decisions were made during this budget process. A number of new programs were not funded as we maintained focus on our employees- the resource by which this government provides services to its citizens. The internal franchise fee charged to our enterprise funds increased from 5% to 6%. Operational subsidies to Probations Services and the Transit Fund are appropriately budgeted. A comprehensive review of the street light fee structure has begun which should be completed in early 2018. The revision will reduce and may eliminate the General Fund subsidy while providing potential opportunities to enhance the level of service.

Thank you for your participation in the 2018 budget process. I believe that this document provides a solid blueprint for the upcoming fiscal year. If you have questions, I am available for discussion.

Sincerely,

Janice Allen Jackson
Administrator

Augusta
GEORGIA

Elected Officials December 31, 2017

Mayor Hardie Davis, Jr.
(Term 2015-2018)
Augusta, Georgia 30901
(706) 821-1831 (Work)
(706) 821-1835 (Fax)

William Fennoy – District One
(Term 2017-2020)
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 2017-2020)
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)

Andrew Jefferson – District Five
(Term 2017-2020)
2653 Portsmouth Place
Hephzibah, Georgia 30815
(706) 798-7828 (Home)
(706) 834-7523 (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 2017-2020)
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 2017-2020)
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)

Augusta
GEORGIA

Appointed Officials December 31, 2017

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

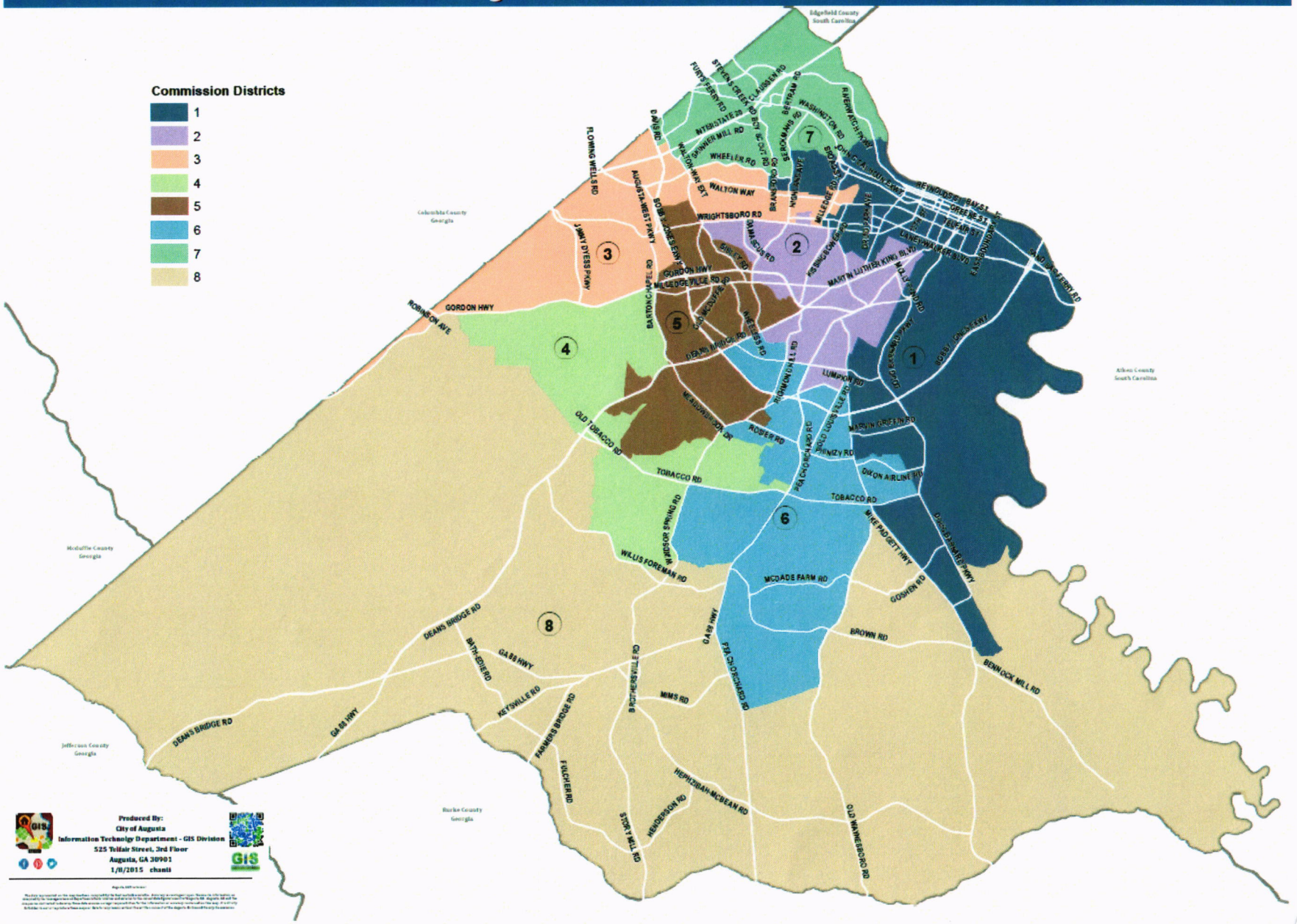
Chester Brazzell
Deputy Administrator
535 Telfair Street, Suite 910
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(706) 821-2819 (Fax)

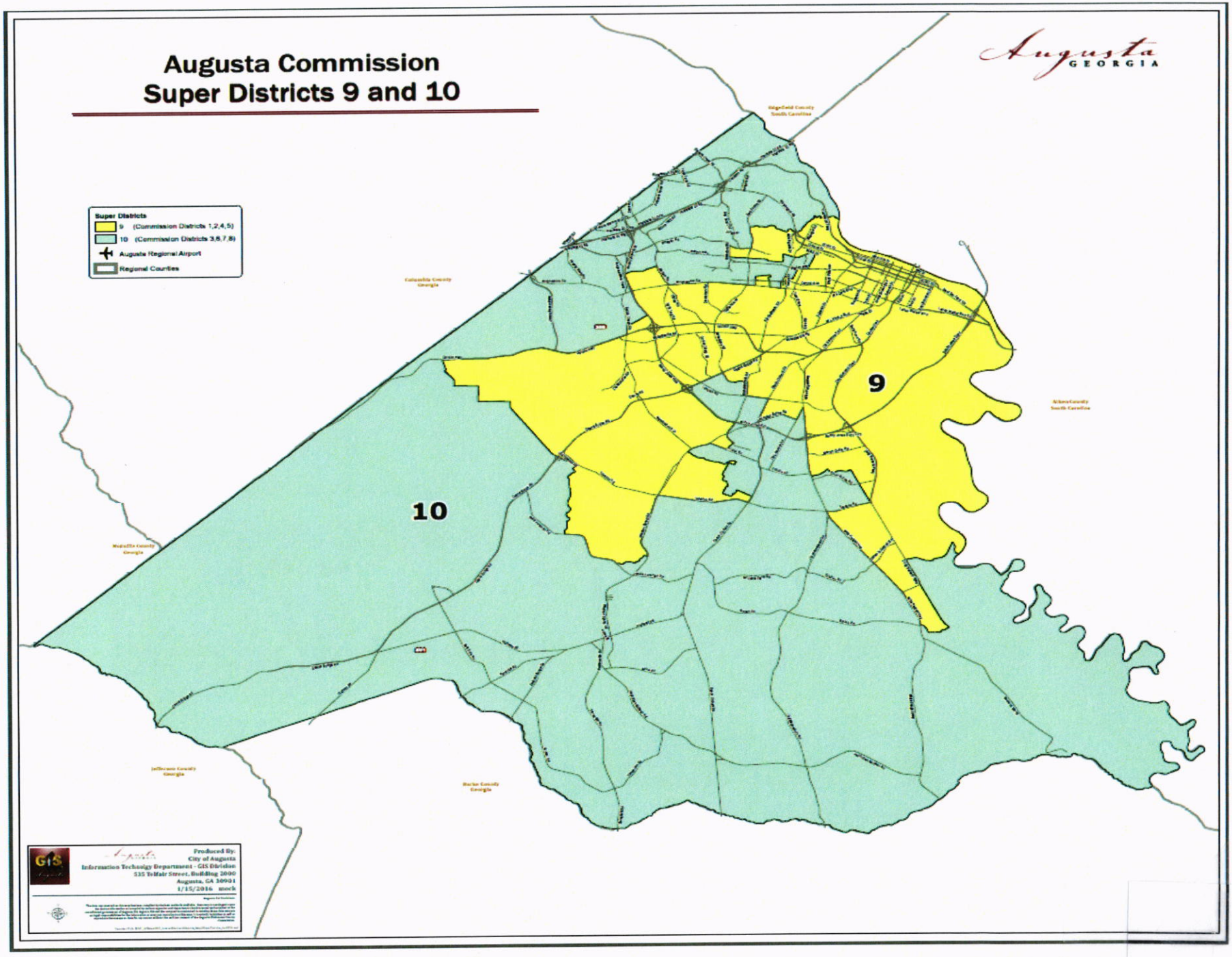
Lena J. Bonner
Clerk of Commission
535 Telfair Street, Suite 220
Augusta, Georgia 30901
(706) 821-1820
(706) 821-1838 (Fax)

Donna B. Williams, CGFM
Finance Director
535 Telfair Street, Suite 800
Augusta, Georgia 30901
(706) 821-2429
(706) 821-2520 (Fax)

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
Produced By:
City of Augusta
Information Technology Department - GIS Division
535 Telfair Street, Building 2000
Augusta, GA 30901
1/15/2016

Augusta
GEORGIA

MISSION

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

BELIEFS

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

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

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

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

AUGUSTA, GEORGIA

BUDGET PROCESS, BUDGETARY GUIDELINES AND BUDGET CALENDAR FY 2018

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 11, 2017 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 2017 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 2018 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 23rd, October 27th, November 1st, November 7th and 15th, 2017. After careful deliberation, the Proposed Budget, as modified for additions and deletions, was adopted by the Commission during the November 21, 2017 commission meeting.

AUGUSTA, GEORGIA
2018 BUDGET PLANNING CALENDAR

MAY 2017

May 30, 2017	Finance Committee approves FY2018 Budget Calendar.

JUNE 2017

June 6, 2017	Commission approves FY2018 Budget Calendar.

JULY 2017

July 20, 2017	Distribution of Budget Calendar and Instructions during department head meeting.
July 24, 2017	Departments **with** OneSolution access may start entering in Budget Item Detail.

AUGUST 2017

August 11, 2017	Deadline for ***ALL*** submission of budget documents to Finance.

SEPTEMBER 2017

Sept. 1-15, 2017	Departmental Work Sessions with representatives of the Administrator's office and the Finance Department
September 29, 2017	Budget summary presented to Administrator by Finance Department.

OCTOBER 2017

October 17, 2017	FY2018 Proposed Budget presented to Augusta-Richmond County Commission by the Administrator.
October 31, 2017	Publish Public Hearing Notice in newspaper.

NOVEMBER 2017

November 7, 2017	***PUBLIC TOWN MEETING / COMMISSION MEETING*** Public Hearing of 2018 Budget.
November 14, 2017	Publish Notice of Budget Adoption in newspaper.
November 21, 2017	Adoption of the FY2018 Budget by the Augusta-Richmond County Commission

JANUARY 2018

January 1, 2018	Effective date for the Fiscal year 2018 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 2018 budget 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 2018

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 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. 36-81-5 Preparation of proposed budget; submission to governing authority; public review of proposed budget; notice and conduct of budget hearing.

(a) By the date established by each governing authority, in such manner and form as may be necessary to effect this article, and consistent with the local government's accounting system, the budget officer shall prepare a proposed budget for the local government for the ensuing budget period.

(b) The proposed budget shall, at a minimum, be an estimate of the financial requirements at the legal level of control for each fund requiring a budget for the appropriate budget period and shall be in such form and detail, with such supporting information and justifications, as may be prescribed by the budget officer or the governing authority. The budget document, at a minimum, shall provide, for the appropriate budget period, a statement of the amount budgeted for anticipated revenues by source and the amount budgeted for expenditures at the level of control. In accordance with the minimum required legal level of control, the budget document shall, at a minimum provide a statement of the amount budgeted for expenditures by department for each fund for which a budget is required. This does not preclude the governing authority of a local government from preparing a budget document or establishing a legal level of control at a more detailed level of budgetary control than the minimum required legal level of control.

(c) On the date established by each governing authority, the proposed budget shall be submitted to the governing authority for that body's review prior to enactment of the budget ordinance or resolution.

(d) On the day that the proposed budget is submitted to the governing authority for consideration, a copy of the budget shall be placed in a public location which is convenient to the residents of the unit of local government. The governing authority shall make every effort to provide convenient access to the residents during reasonable business hours so as to accord every opportunity to the public to review the budget prior to adoption by the governing authority. A copy of the budget shall also be made available, upon request, to the news media.

(e) A statement advising the residents of the local unit of government of the availability of the proposed budget shall be published in a newspaper of general circulation within the jurisdiction of the governing authority. The notice shall be published during the week in which the proposed budget is submitted to the governing authority. In addition, the statement shall also advise the residents that a public hearing with be held at which time any persons wishing to be heard on the budget may appear. The statement shall be a prominently displayed advertisement or news article and shall not be placed in that section of the newspaper where legal notices appear.

(f) At least one week prior to the meeting of the governing authority at which adoption of the budget ordinance or resolution will be considered, the governing authority shall conduct a public hearing, at which time any persons wishing to be heard on the budget may appear.

(g) (1) The governing authority shall give notice of the time and place of the budget hearing required by subsection (f) of this Code section at least one week before the budget hearing is held. The notice shall be published in a newspaper of general circulation within the jurisdiction of the governing authority. The statement shall be a prominently displayed advertisement or news article and shall not be placed in that section of the newspaper where legal notices appear.

(2) The notice required by paragraph (1) of this subsection may be included in the statement published pursuant to subsection (e) of this Code section in lieu of separate publication of the notice.

(h) Nothing in this Code section shall be deemed to preclude the conduct of further budget hearings if the governing body deems such hearings necessary and complies with the requirements of subsection (e) of this Code section.

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 $215.5 million has been collected which is the sixth 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.

AUGUSTA, GEORGIA
ACCOUNTING, AUDITING AND FINANCIAL REPORTING POLICIES

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 2017 Tax Digest is set at $5.42 billion compared to $5.711 in 2016.

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 2017 Tax Digest. It does not include millage rates levied by Richmond County Board of Education.

YEAR 2016/2017 TAX RATE

COUNTYWIDE					URBAN			
	2016	2017	Difference		2016	2017	Difference	
County-wide M&O	9.794	9.786	(0.008)		9.794	9.786	(0.008)	
Capital Outlay	0.781	0.780	(0.001)		0.781	0.780	(0.001)	
County Bonds	0.000	0.000	0.000		0.000	0.000	0.000	
Fire	2.139	2.136	(0.003)		0.000	0.000	0.000	
Urban M&O	0.000	0.000	0.000		5.216	5.225	0.009	
Total	12.714	12.702	(0.012)		15.791	15.791	0.000	

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 Purpose 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

2018
ALL FUNDS

COMBINED BUDGET OVERVIEW

AUGUSTA, GEORGIA
FY 2018 BUDGET
ADOPTED NOVEMBER 21, 2017
ALL FUNDS

Fund Number	Fund Name	FY 2017	FY 2018
	GENERAL FUNDS		
101	General Fund	$ 94,373,160	$ 94,871,710
273	Law Enforcement	59,854,760	59,891,480
	Total General Fund/Law Enforcement	154,227,920	154,763,190
104	Port Authority	92,830	95,260
151	Adult Probation	1,601,200	1,430,450
	SPECIAL REVENUE FUNDS		
203	Life Skills Mentoring Court	7,000	7,000
204	DUI Court	365,850	390,000
205	Drug Court	135,000	91,620
206	Law Library	179,920	161,580
207	5% Crime Victim's Asst Program	341,920	150,000
208	Supplemental Juvenile Services	8,700	8,700
209	DA 5% CVAP	121,000	120,000
211	Federal Drug Forfeitures	200,000	200,000
212	State Drug Forfeitures	450,000	450,000
215	Wireless Phase	580,330	354,000
216	Emergency Telephone Response	4,327,170	3,645,500
217	Building Inspections Fund	2,142,610	1,851,090
220	Grants	4,644,060	2,956,410
221	Housing & Neighborhood Development	5,501,440	8,164,330
222	Urban Development Action Grant	500	0
231	Board of Appeals	25,650	25,750
235	TIA 25% Discretionary	8,604,550	8,228,280
261	NPDES Permit Fees	20,000	15,000
271	Urban Services District	9,556,680	9,652,950
272	Capital Outlay	6,839,040	4,178,390
274	Fire Protection	27,367,980	28,391,930
275	Occupation Tax	3,813,710	3,817,060
276	Street Lights	6,056,940	6,122,970
277	Downtown Development Authority	162,230	160,640
278	Sheriff Capital Outlay	200,000	200,000
281	Convention Center	$ 1,350,000	$ 1,500,000

AUGUSTA, GEORGIA
FY 2018 BUDGET
ADOPTED NOVEMBER 21, 2017
ALL FUNDS

Fund Number	Fund Name	FY 2017	FY 2018
292	TAD 2	$ 997,700	$ 1,009,730
293	TAD 3	1,484,500	1,484,500
294	TAD 4	25,500	17,300
296	Promotion Richmond County	6,956,500	7,000,000
297	Transportation and Tourism	1,150,000	800,000
298	Urban Redevelopment Projects	2,377,840	1,399,410
	CAPITAL PROJECT FUNDS		
323	Special 1% Sales Tax, Phase III	13,276,560	10,033,100
324	Special 1% Sales Tax, Phase IV	11,300,290	11,534,960
325	Special 1% Sales Tax, Phase V	5,721,260	8,011,680
328	SPLOST Phase VI	44,381,520	31,635,780
329	SPLOST Phase 7	88,656,000	89,110,460
335	Capital Projects for Public Roads	6,101,030	6,102,620
371	TIA Projects	21,820,180	21,820,180
	DEBT SERVICE FUNDS		
421	Coliseum Authority Revenue Bonds 2010	1,730,000	1,875,890
	ENTERPRISE FUNDS		
506	Water & Sewerage	134,701,100	131,441,200
507	Water & Sewerage-Renewal & Extension	36,344,500	12,727,950
508	1996 W & S Bond Fund	4,788,410	4,723,930
509	2000 Bond Series	7,090,230	6,999,530
510	W&S Bond 2002 Series	10,039,400	5,170,210
511	W&S Bond 2004 Series	11,770,230	7,678,020
512	W&S Bond 2012 Series	37,386,510	6,100,760
513	W&S Taxable Rev Bds Series 2013	1,732,400	1,753,650
514	W&S Bond 2014 Series	21,297,810	17,674,190
541	Waste Management Fund	14,009,400	14,251,490
542	Garbage Collection Fund	21,215,800	21,009,680
543	Waste Management 2004 Bonds	1,027,430	1,027,430
544	Solid Waste Revenue Bond Series 2010	$ 693,680	$ 693,680

AUGUSTA, GEORGIA
FY 2018 BUDGET
ADOPTED NOVEMBER 21, 2017
ALL FUNDS

Fund Number	Fund Name	FY 2017	FY 2018
546	Augusta Public Transit System	$ 5,819,780	$ 6,427,770
547	Transit Capital Grants	15,284,330	14,419,410
551	Augusta Regional Airport	49,570,280	69,000,300
552	Daniel Field	587,850	476,500
581	Stormwater Utility	15,871,220	14,966,540
	INTERNAL SERVICE FUNDS		
611	Risk Management	2,637,950	2,528,430
616	Employee Health Benefits Fund	31,803,630	32,377,500
621	Workers Compensation Fund	3,253,550	3,567,890
622	Unemployment Fund	150,000	142,500
623	Long-Term Disability Insurance	258,620	272,760
626	Fleet Operations & Management	5,094,880	5,014,640
631	GMA Lease Program	2,021,000	1,957,730
	TRUST & AGENCY FUNDS		
761	1945 Pension Fund	822,440	829,240
763	Urban 1949 Pension Plan	6,988,800	7,197,980
764	Other Urban Pension Plans	1,866,180	1,841,850
791	Exp Trust Fund-Perpetual Care	77,940	41,000
792	Exp Trust Fund-Joseph Lamar	180	180
950	Urban Redevelopment Agency	1,548,750	1,906,000
	TOTAL	**$ 890,657,390**	**$ 823,187,650**

AUGUSTA, GEORGIA
GENERAL FUND
FISCAL YEAR 2018

	2016 Actuals	2017 Budget	2018 Budget
Revenues			
Taxes	$ 54,357,145	$ 55,338,080	$ 56,377,290
Licenses And Permits	1,521,109	1,598,090	1,623,860
Intergovernmental Revenue	3,085,305	2,873,480	2,938,450
Charges for Services	19,177,871	18,718,730	19,695,560
Fines and Forfeitures	4,587,471	5,295,470	4,711,000
Investment Income	511,000	430,650	475,650
Contributions and Donations	34,394	20,000	25,000
Miscellaneous Revenue	1,172,444	1,159,210	822,950
Other Financing Sources	171,099	703,460	250,000
Total	84,617,838	86,137,170	86,919,760
Transfers In	6,874,461	8,235,990	7,951,950
Total Revenues	$ 91,492,299	$ 94,373,160	$ 94,871,710
Expenditures			
Personnel Services & Employee Benefits	$ 49,721,895	$ 48,778,660	$ 49,642,480
Purchased/Contracted Services	13,514,821	15,507,080	15,671,150
Supplies	8,978,104	9,674,570	9,547,410
Capital Outlay	21,657	116,110	19,000
Interfund/Interdepartmental	1,473,328	1,778,560	1,743,710
Other Costs	6,335,108	5,383,560	5,506,380
Cost Reimbursement	(358,291)	(146,690)	(121,690)
Non-Departmental	-	1,969,560	1,793,940
Total	79,686,621	83,061,410	83,802,380
Transfers Out	9,511,403	11,311,750	11,069,330
Total Expenditures	$ 89,198,024	$ 94,373,160	$ 94,871,710

Fund 101

AUGUSTA, GEORGIA
LAW ENFORCEMENT FUND
FISCAL YEAR 2018

	2016 Actuals	2017 Budget	2018 Budget
Revenues			
Taxes	$ 56,136,781	$ 55,998,080	$ 56,203,270
Licenses and Permits	1,600	3,000	2,500
Charges for Services	1,039,399	1,054,000	1,031,500
Fines and Forfeitures	398,705	460,000	417,500
Investment Income	(74,447)	(40,000)	(60,000)
Miscellaneous Revenue	1,445	30,000	10,000
Other Financing Sources	41,832	112,970	50,000
Total	57,545,315	57,618,050	57,654,770
Transfers In	2,769,970	2,236,710	2,236,710
Total Revenues	$ 60,315,285	$ 59,854,760	$ 59,891,480
Expenditures			
Personnel Services & Employee Benefits	$ 42,216,893	$ 41,618,820	$ 42,416,570
Purchased/Contracted Services	1,056,507	1,034,450	1,115,370
Supplies	8,582,948	9,466,040	9,463,770
Capital Outlay	-	101,170	-
Interfund/Interdepartmental	4,942,688	4,775,370	5,216,820
Cost Reimbursement	(193,402)	(250,000)	(250,000)
Non-Departmental	-	(2,878,480)	(3,680,600)
Total	56,605,634	53,867,370	54,281,930
Transfers Out	4,642,205	5,987,390	5,609,550
Total Expenditures	$ 61,247,839	$ 59,854,760	$ 59,891,480

Fund 273

AUGUSTA, GEORGIA
GENERAL FUND
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2018 BUDGET

Description - Revenues	2016 Actuals	2017 Budget	2018 Budget
Taxes			
Real Property Tax-Curr Year	$ 12,107,610	$ 11,841,400	$ 12,002,540
Timber Tax - Current Year	1,926	2,600	1,950
Early Payment Discount	(98,594)	(83,930)	(83,400)
Motor Vehicles - Current Year	395,650	400,000	316,800
TAVT	2,648,148	3,400,000	3,145,000
TAVT-L	1,017,741	1,108,420	1,470,000
TAVT-S	1,219,435	1,328,090	1,760,000
Mobile Homes - Current Year	37,737	42,000	40,440
Railroad Equipment-Current Year	19,708	20,000	20,000
Real Estate Transfer	318,088	300,000	300,000
Recording Intangible Tax	886,883	800,000	800,000
Electric Franchise Tax	14,593,561	14,600,000	13,474,550
Water Franchise Tax (In Lieu)	3,832,890	4,059,280	4,919,150
Gas Franchise Tax	835,591	820,000	835,000
Television Cable Franchise Tax	2,246,108	2,250,000	2,300,000
Telephone Franchise Tax	457,774	530,000	400,000
Waste Mgmt Franchise In Lieu	1,690,150	1,746,840	2,012,200
Stormwater Franshise In Lieu	740,340	740,340	837,200
Other Franchise Tax	85,000	85,000	85,000
Local Option Sales & Use Tax	6,892,632	6,981,050	7,250,860
Alcoholic Beverage Excise Tax	2,772,062	2,818,680	2,850,000
Local Option Mixed Drink Tax	548,129	448,310	540,000
Penalties - Delinquent Taxes	1,108,576	1,100,000	1,100,000
Pen & Interest-FiFa-Lot Cleanup Fee	-	-	-
Total Taxes	**54,357,145**	**55,338,080**	**56,377,290**
Licenses And Permits			
Alcoholic Licenses - Beer	1,360,523	1,428,090	1,456,860
Location Permits	13,538	20,000	17,000
Late Tag Penalty	147,048	150,000	150,000
Total Licenses and Permits	**1,521,109**	**1,598,090**	**1,623,860**
Intergovernmental Revenues			
FEMA Grant (Emergency Management)	60,665	33,190	33,020
Reimbursements-Other	18,096	20,000	20,000
Fed Govt-Pymt in Lieu Tax	135	-	-
Local Govt - Payment in Lieu of Tax	3,006,409	2,820,290	2,885,430
Total Intergovernmental Revenues	**$ 3,085,305**	**$ 2,873,480**	**$ 2,938,450**

AUGUSTA, GEORGIA
GENERAL FUND
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2018 BUDGET

Description - Revenues	2016 Actuals	2017 Budget	2018 Budget
Charges for Services			
Court Costs, Fees & Charges	$ 828,953	$ 850,000	$ 850,000
Indigent Defense Reimbursement	15,866	100,000	50,000
Ind Defense Application Fees	26,740	40,000	40,000
Burke/Columbia County DA Reimbursement	947,252	1,138,980	1,207,540
Burke Co Public Defender Reimbursement	80,952	153,090	276,720
Columbia Co Public Defender Reimbursement	443,638	641,840	520,270
Superior Ct-Circuit Burke Reimbursement	120,965	139,470	137,750
Superior Ct-Circuit Columbia Co Reimbursement	570,261	657,490	649,390
ARA Fees	88,200	88,200	88,200
Re-Inspection Code Enforcement	-	10,000	-
Reader Printer Fees	10,391	12,000	-
Radio Rebanding Administration Fees	102	-	-
HP Maintenance Fees	1,404	-	-
Motor Vehicle Tag Coll Fees	198,392	205,000	200,000
Wildlife Tag Fees	595	500	600
License & Inspection Admin Allow-Recovery	59,070	60,310	60,310
Code Enforcement-Allocation-Recovery	110,820	110,820	110,820
Ind Cost Allocation-Port Authority	3,800	5,590	4,520
Ind Cost Allocation-Life Skills	-	-	70
Ind Cost Allocation-DUI Accountability	15,610	17,630	29,330
Ind Cost Allocation-Drug Court	3,550	3,130	6,620
Ind Cost Allocation-5% Crime Victim's Asst Program	10,930	10,980	12,800
Ind Cost Allocation-Supplemental Juvenile Services	1,140	910	1,690
Ind Cost Allocation-DA CVAP	1,750	830	2,260
Ind Cost Allocation-Wireless Phase	1,810	1,510	2,010
Ind Cost Allocation-E911	310,990	329,890	339,130
Ind Cost Allocation-Building Inspection	32,970	60,990	114,040
Ind Cost Allocation-Housing & Neighborhood Development	217,390	242,740	355,760
Ind Cost Allocation-Board of Appeals	2,500	2,470	2,580
Ind Cost Allocation-TSPLOST Discretionary	10,610	70,970	16,280
Ind Cost Allocation-Urban Services District	13,340	11,400	11,650
Ind Cost Allocation-Capital Outlay	28,140	19,410	20,660
Ind Cost Allocation-Law Enforcement	2,724,660	1,793,580	2,175,040
Ind Cost Allocations-Fire Protection	819,590	600,910	832,530
Ind Cost Allocation-Occupation Tax	8,970	8,710	10,230
Ind Cost Allocation-Street Lights	24,710	48,310	93,910
Ind Cost Allocation-DDA Revenue Bond	9,910	7,620	6,030
Ind Cost Allocation-Urban Redevelopment	20,320	2,840	2,250
Ind Cost Allocation-Special 1% Sales Tax, Phase II	5,280	-	-
Ind Cost Allocation-Special 1% Sales Tax, Phase III	88,490	64,270	14,100
Ind Cost Allocation-Special 1% Sales Tax, Phase IV	126,080	70,290	9,960
Ind Cost Allocation-Special 1% Sales Tax, Phase V	113,860	25,260	11,680
Ind Cost Allocation-Urban SPLOST, Phase II	540	-	-
Ind Cost Allocation-Urban SPLOST, Phase III	2,940	-	-
Ind Cost Allocation-Urban SPLOST, Phase VI	1,181,750	1,166,070	359,010
Ind Cost Allocation-SPLOST, Phase 7	-	-	454,460
Ind Cost Allocation-Capital Projects	440	1,030	2,620
Ind Cost Allocation-Water & Sewerage	1,396,770	1,323,310	1,432,270
Ind Cost Allocation-W&S-Renewal & Extension	6,420	5,900	7,070
Ind Cost Allocation-1996 W&S Bond	$ 2,000	$ 2,980	$ 2,360

AUGUSTA, GEORGIA
GENERAL FUND
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2018 BUDGET

Description - Revenues	2016 Actuals	2017 Budget	2018 Budget
Ind Cost Allocation-W&S Bond 2000 Series	$ 4,570	$ 5,080	$ 3,610
Ind Cost Allocation-W&S Bond 2002 Series	4,610	5,540	4,240
Ind Cost Allocation-W&S Bond 2004 Series	8,950	9,310	6,500
Ind Cost Allocation-W&S Bond 2012 Series	2,490	10,620	5,330
Ind Cost Allocation-W&S Bond 2013 Series	6,790	1,530	2,160
Ind Cost Allocation-W&S Bond 2014 Series	-	140	4,510
Ind Cost Allocation-Waste Management	349,600	258,030	457,120
Ind Cost Allocation-Garbage Collection	188,030	253,710	468,860
Ind Cost Allocation-Waste Management 2004 Bonds	1,830	2,280	3,270
Ind Cost Allocation-Solid Waste 2010 Bonds	740	1,180	1,920
Ind Cost Allocation-Augusta Public Transit System	287,780	216,850	223,610
Ind Cost Allocation-Transit Grants	8,090	2,880	9,420
Ind Cost Allocation-Augusta Regional Airport	315,010	332,330	371,040
Ind Cost Allocation-Daniel Field Airport	7,930	7,190	13,800
Ind Cost Allocation-Stormwater	459,460	459,460	459,460
Ind Cost Allocation-Risk Management	84,860	106,650	163,040
Ind Cost Allocation-Employee Health Benefits	21,600	20,840	27,570
Ind Cost Allocation-Workers Compensation	5,560	5,270	8,650
Ind Cost Allocation-Long-Term Disability Insurance	770	1,060	1,760
Ind Cost Allocation-Fleet Operations & Maintenance	94,240	138,970	131,440
Ind Cost Allocation-Urban Redevelopment	2,130	2,750	5,740
Election Qualifying Fees	43,686	-	26,030
Sale of Maps & Publications	855	1,500	1,000
Bid Spec Fees	-	-	-
Voter Lists and Labels	1,800	2,000	2,000
Commissions on Tax Collections	2,639,453	2,650,000	2,650,000
Motor Vehicle Title Fees	19,848	20,000	20,000
Lapsed Motor Vehicle Ins Fees	82,165	90,000	90,000
Coroner - GRU	11,500	10,000	20,000
ID Card Fees - Marshal	415	500	500
Fingerprinting Fees	16,465	16,000	16,000
Inmate Medical Fees	225	-	-
Prisoner Housing Fees	1,646,260	1,600,000	1,650,000
GA DOT RCCI Guard Reimbursement	153,169	140,000	160,000
State Road Maintenance	40,800	40,800	40,800
Demolition Fees	17,340	20,000	25,000
Concession Revenue	1,979	2,400	2,400
ATM-Snack Bar Fees	157	200	200
Concession Revenue-Judicial Center	4,884	6,000	5,440
Animal Control & Shelter Fees	58,944	65,000	60,000
Rabies Certificate Fees	17,175	17,000	17,000
Sterilization Fees	41,835	40,000	40,000
Animal Registration Fees	-	75,000	15,000
Animal Control/Ft Gordon	-	1,000	2,000
Public Room Rental-Radison	24,003	25,000	25,000
Cemetery Fees	61,159	60,000	60,000
Parking Fee-Marriott Parking	373,181	100,000	100,000
Parking Fee-Reynolds Street Deck	97,909	100,000	100,000
Parking Fee-Eisenhower Park	-	-	-
Returned Check Fee	3,191	3,500	6,000
RCCI-Inmate Medical Fees	1,118	1,000	1,000
RCCI-Inmate Management Fees	1,114	1,000	1,000
RCCI-Inmate Disciplinary Fees	2,060	1,000	1,000
RCCI-Inmate Store	79,268	93,900	97,800
Total Charges for Services	**$ 17,987,859**	**$ 17,131,700**	**$ 18,132,740**

AUGUSTA, GEORGIA
GENERAL FUND
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2018 BUDGET

Description - Revenues	2016 Actuals	2017 Budget	2018 Budget
Recreation			
Recreation Administration-Program Fees	$ -	$ -	$ 16,260
Special Activities-Program Fees	600	-	15,000
Youth Program-Program Fees	30,718	25,000	25,000
Youth Athletics - East Augusta	1,728	2,000	2,000
Youth Athletics - South Augusta	57,321	75,000	60,000
Youth Athletics - West Augusta	27,809	45,000	30,000
Adult Programs-Program Fees	40,942	85,600	60,000
Aquatics-Program Fees	6,398	10,000	10,000
Henry Brigham Comm Cent-Program Fees	16,864	25,000	20,000
Bernie Ward Comm Cent-Program Fees	30,860	30,000	30,000
Sand Hills Program Fees	285	500	400
Blythe Park-Program Fees	18,684	16,000	20,000
Garrett Comm-Program Fees	50,523	35,000	60,000
WT Johnson Comm Center-Program Fees	387	250	250
McBean Park-Program Fees	21,231	25,000	25,000
McDuffie Woods Park-Program Fees	12,120	10,000	8,000
May Park Comm Cent-Program Fees	4,899	7,500	5,500
Carrie J. Mays-Program Fees	10,028	10,000	2,500
Warren Road Comm Cent-Program Fees	89,926	100,000	125,000
Other Concessions-Program Fees	24,230	25,000	30,000
Charles Evans Park - Program Fees	9,822	12,000	7,500
Henry Brigham Swim Center-Program Fees	31,108	22,000	40,000
Bernie Ward Swimming Pool - Program Fees	1,928	-	-
Augusta Aquatics Center - Program Fees	138,410	175,000	150,000
Golf Course-Membership Fees	58,507	-	91,580
Golf Course-Green Fees	177,709	497,180	286,650
Golf Course-Pro Shop Sales	15,284	-	16,710
Golf Course-Concessions Revenue	12,684	-	69,970
Newman Tennis Center-Tennis Membership Fees	12,004	10,000	15,000
Tournament Fees	65,614	75,000	75,000
Sponsorship	6,286	10,000	7,500
Court Fees	27,424	31,000	31,000
Stringing Fees	4,516	4,000	8,000
Lessons/Clinics	37,370	50,000	50,000
Merchandise Fees	17,076	18,000	18,000
Concession Revenue	5,770	6,000	6,000
Misc Tennis Fees	117	-	-
Program Fees	295	-	-
Diamond Lakes Regional Park - Program Fees		5,000	-
Robert Howard Comm. Ctr-Program Fees	76,849	95,000	95,000
Riverwalk - Program Fees	45,684	50,000	50,000
Total Recreation	**1,190,012**	**1,587,030**	**1,562,820**
Total Charges For Services and Recreation	**$ 19,177,871**	**$ 18,718,730**	**$ 19,695,560**

AUGUSTA, GEORGIA
GENERAL FUND
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2018 BUDGET

Description - Revenues	2016 Actuals	2017 Budget	2018 Budget
Fines And Forfeitures			
Superior	$ 273,190	$ 280,000	$ 280,000
State	2,956,420	3,500,000	3,000,000
Magistrate	893,709	950,000	950,000
Juvenile	6,239	8,500	6,000
Probate Court	326,089	325,000	325,000
Drug treatment/education	114,326	140,000	140,000
DA Welfare Fraud Investigation	-	-	-
DA-Forfeiture of Assets	17,498	81,970	-
Marshal-Forfeiture of Assets	-	10,000	10,000
Total Fines And Forfeitures	**4,587,471**	**5,295,470**	**4,711,000**
Investment Income			
Interest revenues	232,711	80,000	175,000
Int Earned-Tax Commissioner	277,513	350,000	300,000
Int Earned-Clerk of Court	776	650	650
Total Investment Income	**511,000**	**430,650**	**475,650**
Contributions And Donations			
Contributions & Donations (Employee Functions)	100	-	-
Contributions & Donations (Cemeteries)	500	-	-
Contributions & Donations (Animal Services)	11,984	5,000	5,000
Contributions & Donations (Emergency Management)	1,200	-	-
Contributions & Donations (Recreation)	20,610	15,000	20,000
Total Contributions And Donations	**34,394**	**20,000**	**25,000**
Miscellaneous Income			
RxCard Royalties	6,720	10,000	7,500
Solar Program Lease	-	-	59,250
Rents and royalties	18,800	20,000	20,000
Lawsuit Settlement	40,408	-	-
Miscellaneous Income-General Fund	14,915	25,000	25,000
Miscellaneous Income-Golf Course	-	-	15,210
Tax Commissioner-Other Revenue	240	5,000	3,500
Rents and royalties (DFACS-Lease/Operations)	640,000	640,000	-
Rents and royalties (Recreation)	451,361	454,210	687,490
Tree Commission	-	5,000	5,000
Total Miscellaneous Income	**1,172,444**	**1,159,210**	**822,950**
Other Financing Sources			
Property Sale	171,099	200,000	250,000
Fund Balance Appropriations	-	503,460	-
Total Other Financing Sources	**171,099**	**703,460**	**250,000**
Total General Fund Revenue (101)	**$ 84,617,837**	**$ 86,137,170**	**$ 86,919,760**

AUGUSTA, GEORGIA
GENERAL FUND
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2018 BUDGET

Description - Revenues	2016 Actuals	2017 Budget	2018 Budget
Operating Transfers In			
Law Enforcement	$ 4,547,651	$ 5,260,960	$ 5,079,680
Occupation Tax	2,326,792	2,805,000	2,806,830
TAD1	18	-	-
Water & Sewerage	-	119,240	45,890
Stormwater Utility	-	50,790	19,550
Total Operating Transfers In	**6,874,461**	**8,235,990**	**7,951,950**
Total General Fund (101)	**$ 91,492,299**	**$ 94,373,160**	**$ 94,871,710**

AUGUSTA, GEORGIA
GENERAL FUND
OPERATING EXPENDITURES
BY SERVICE AREAS (DETAIL)
2018 BUDGET

Department	2016 Actuals	2017 Budget	2018 Budget
General Governmental			
Clerk of Commission	$ 258,457	$ 364,890	$ 364,890
Mayor's Office	307,437	409,840	409,840
My Brother's Keeper	-	38,750	38,750
County Administrator	855,602	1,032,180	1,032,180
Boards and Commissioners	295,648	314,280	314,280
Commission - Other	569	5,270	5,270
Local Legislative Interests	10,555	10,550	10,550
Promotion Account	-	7,800	7,800
Board of Elections	453,923	455,790	455,790
Election Expenses	551,740	41,250	371,250
Finance - General	1,259,512	1,682,870	1,682,870
Finance - Accounting	203,909	271,150	271,150
Licensing	762,188	1,116,760	951,760
License & Inspection Administration	182,880	189,090	189,090
Procurement	807,090	994,630	994,630
ARC-Law Dept	2,361,782	1,790,450	1,700,450
Magistrate-Law Dept	44,500	44,000	44,000
Compliance Dept	375,353	572,520	572,520
Information Technology	5,461,472	5,995,180	5,995,180
Human Resources	1,289,160	1,703,520	1,653,520
Human Resources - Training	7,568	32,000	32,000
Employee Functions	17,025	17,370	17,370
Employee Incentives Award Program	13,012	18,800	18,800
Tax Commissioner	3,228,699	3,322,410	3,322,410
Tax Assessor	2,131,486	2,388,600	2,388,600
Board of Appeals/Equalization	14,372	23,000	23,000
Board of Assessors	82,344	81,070	81,070
Service & Information - 311	374,727	375,290	375,290
Central Services - Administration	68,423	223,800	222,210
Buildings and Grounds - Municipal Building	876,260	1,098,290	979,880
Buildings and Grounds - Joint Law Enforcement Center	106,765	119,090	121,190
Buildings and Grounds - Charles D. Webster Detention Center	1,128,760	1,245,300	1,126,430
Buildings and Grounds - Inhouse Projects	25,201	23,470	22,340
Buildings and Grounds - Judicial Center	801,973	912,070	802,070
Buildings and Grounds - Richmond County Sheriffs Office	326,425	366,310	366,310
Buildings and Grounds - Public Defender Office	1,656	158,410	158,410
Buildings and Grounds - Probation	-	76,780	76,780
Buildings and Grounds - Utilities/Engineering	-	220,810	220,810
Buildings and Grounds - Other Facilities	1,144	-	-
Procurement/Print Shop	237,898	257,780	257,780
FM - Construction Shop	921,524	1,092,450	1,092,450
Records Retention	95,367	100,870	98,770
Total General Governmental	**$ 25,942,406**	**$ 29,194,740**	**$ 28,869,740**

AUGUSTA, GEORGIA
GENERAL FUND
OPERATING EXPENDITURES
BY SERVICE AREAS (DETAIL)
2018 BUDGET

Department	2016 Actuals	2017 Budget	2018 Budget
Judicial			
Superior Court	$ 715,891	$ 875,550	$ 875,550
Circuit Budget	1,778,006	1,992,380	1,967,860
Clerk of Superior Court	2,609,282	2,832,570	2,832,570
District Attorney - Circuit	2,236,194	2,671,400	2,671,400
DA - Forfeiture Acct Expense	17,497	81,970	-
State Court - Judge	1,193,677	1,218,730	1,218,730
State Conflict Defenders	101,793	115,000	115,000
State Court - Solicitor	1,532,245	1,766,040	1,766,040
Civil Court - Chief Judge	308,144	315,590	315,590
Civil Court - Presiding Judge	229,844	253,070	253,070
Civil Court - Clerk	1,121,445	1,157,120	1,157,120
Probate Judge	762,612	798,920	798,920
Juvenile Court	760,926	807,870	781,750
Juvenile Court - Citizens Review	72,064	80,470	80,470
Juvenile Conflict Defenders	107,324	136,000	130,000
Public Defender - Juvenile Court	139,770	144,100	144,100
Public Defender - Superior Court	2,529,164	2,607,870	2,607,870
Public Defender - State Court	845,386	974,980	914,150
Civil Court - Marshal	1,719,822	1,769,320	1,797,570
Marshal Forfeiture Fees	-	10,000	10,000
Jury Clerk	144,943	192,160	192,160
Total Judicial	**18,926,029**	**20,801,110**	**20,629,920**
Public Safety			
Drivers License Bureau	14,260	16,000	16,000
Security - Municipal Building	294,332	433,940	433,940
Security - Judicial Center	967,309	1,030,210	1,030,210
RCCI	4,264,431	4,724,700	4,696,890
RCCI Inmate Store	79,268	93,900	93,900
Emergency Medical Service Contract	1,080,000	-	-
Coroner/Medical Examiner	555,094	675,030	675,030
Animal Services	1,061,543	1,472,200	1,460,200
Emergency Management	159,512	240,020	240,020
878 Engineer	7,020	7,020	7,020
Total Public Safety	**8,482,769**	**8,693,020**	**8,653,210**
Public Works			
Highway & Street - Administration	751,183	968,360	968,360
Roads and Walkways - Other	895,904	1,053,710	893,710
Litter Patrol	337,269	406,490	435,200
Traffic Engineering	2,423,905	2,957,200	2,937,200
Marriott Parking	-	24,400	24,400
Reynolds Street Deck	186,193	189,400	189,400
Riverwalk/Augusta Commons	125,455	159,830	166,370
Total Public Works	**$ 4,719,909**	**$ 5,759,390**	**$ 5,614,640**

AUGUSTA, GEORGIA
GENERAL FUND
OPERATING EXPENDITURES
BY SERVICE AREAS (DETAIL)
2018 BUDGET

Department	2016 Actuals	2017 Budget	2018 Budget
Health And Welfare			
Board of Health - Public	$ 1,004,250	$ 929,250	$ 929,250
Serenity Behavioral Health System	27,590	25,000	25,000
Area Agency on Aging	20,000	20,000	20,000
Project Access	332,470	262,470	225,000
Community Medical Outreach	48,310	43,310	48,310
Miracle Making Ministry - Ind Health	41,040	41,040	90,000
DFAC - Administration/Social	118,750	118,750	118,750
DFAC - Lease/Operations	318,599	397,580	390,000
American Red Cross	24,640	14,640	14,640
Child Enrichment	24,640	24,640	24,640
Safe Homes	8,200	8,200	12,000
Mach Academy	25,000	50,000	50,000
Total Health And Welfare	**1,993,489**	**1,934,880**	**1,947,590**
Recreation			
Administration	1,639,016	1,509,990	1,570,150
General Shop	858,473	972,310	976,890
Special Populations	17,656	134,560	134,560
Special Activities	38,753	42,280	37,280
Athletics	422,248	431,960	431,960
Youth Programs	200,785	221,180	221,180
Adult Programs	37,760	70,990	75,990
Aquatics	158,839	177,700	177,700
Bethlehem Community Center	20,000	-	25,000
Henry H. Brigham Center	212,035	241,460	241,660
Bernie Ward Community Center	192,528	226,890	221,000
Sand Hills	114,334	117,350	114,850
Blythe Park	165,216	185,400	185,340
Dougherty Park	13,795	14,210	13,150
Dyess Park	51,623	33,970	31,390
Eastview Park	16,418	32,010	30,950
Four H Camp	-	170	170
Garrett Community Center	55,125	58,020	56,660
Hickman Park	2,513	6,210	5,780
Hyde Park	4,278	3,090	3,090
Jamestown Community Center	13,878	15,760	15,340
W. T. Johnson Community Center	29,089	32,150	32,150
McBean Park	179,959	179,100	177,830
McDuffie Woods Park	142,312	171,960	168,910
May Park Community Center	169,617	176,890	173,890
Minnick Park	6,447	9,820	8,890
Carrie J. Mays Community Life Center	203,125	213,680	213,160
Warren Road Community Center	206,220	234,480	230,110
Merry Street Craft Shop	4,032	4,440	4,440
Henry Brigham - Ceremics	$ 3,669	$ 8,500	$ 8,500

AUGUSTA, GEORGIA
GENERAL FUND
OPERATING EXPENDITURES
BY SERVICE AREAS (DETAIL)
2018 BUDGET

Department	2016 Actuals	2017 Budget	2018 Budget
Henry Brigham Senior Center	$ 12,960	$ 56,870	$ 56,870
Barton Village Community Center	4,029	4,900	4,900
Blythe Nutrition Center	50,975	51,800	51,800
McBean Nutrition Center	55,096	56,330	56,330
Carrie J. Mays Nutrition Center	15,960	65,400	66,320
Henry Brigham Nutrition Center	48,758	58,440	58,440
Sand Hills Nutrition Center	48,702	56,020	56,870
Eisenhower Concessions	202	220	220
Other Concessions	20,621	30,750	30,750
Eisenhower Park	23,015	27,440	27,440
Charles Evans Park	45,544	43,640	43,640
Wood Street Park	452	1,850	1,850
Brookfield Park	9,836	19,700	20,150
Misc. Parks	338,290	282,750	282,750
Henry Brigham Swim Center	177,227	188,420	189,960
Bernie Ward Swimming Pool	1,784	4,000	4,000
Jones Park Pool	1,500	5,200	4,000
Dyess Park Pool	1,763	3,000	4,000
Golf Course	540,203	585,050	585,050
Fleming Tennis Center	19,199	24,760	21,940
Newman Tennis Center	310,821	392,930	399,250
Augusta Aquatics Center	491,766	581,690	577,410
Fleming Sports Complex	7,896	9,690	10,350
West Augusta Soccer Complex	50,480	52,500	52,500
Diamond Lakes Regional Park	363,406	424,280	398,660
Diamond Lakes Community Center	338,952	475,550	472,640
Diamond Lakes Tennis Complex	9,039	16,560	20,380
The "Boathouse" Community Center	52,871	78,490	72,350
Julian Smith Casino	49,438	70,700	63,370
Julian Smith BBQ Pit	48,056	49,320	52,610
Gracewood Center	20,324	9,230	8,900
Sue Reynolds Center	1,007	7,620	7,620
Fleming Activity Center	5,736	7,850	7,850
Old Government House	30,393	32,380	31,950
Lake Olmstead Stadium	-	-	-
New Savannah Bluff Lock & Dam	59,266	56,590	56,590
Riverwalk	336,271	330,180	329,490
Pendleton King Park	124,808	142,710	142,130
Shiloh Appropriations	28,760	25,000	25,000
Berry Appropriations	6,120	6,120	-
Senior Citizens Council	40,200	40,200	40,200
Lucy Craft Laney Museum	143,670	143,670	143,670
Augusta Museum of History	146,509	143,670	143,670
Trees and Landscaping	700,998	819,650	820,150
Cemeteries	589,101	662,910	652,910
RC Historic Socity	-	-	-
Historic Augusta	9,650	9,650	-
Ezekiel Harris House	50,900	50,900	50,900
Greater Augusta Arts Council	143,420	178,420	178,420
Augusta/Richmond County Library	2,466,100	2,466,100	2,466,100
Total Culture - Recreation	**$ 13,221,817**	**$ 14,377,630**	**$ 14,380,320**

AUGUSTA, GEORGIA
GENERAL FUND
OPERATING EXPENDITURES
BY SERVICE AREAS (DETAIL)
2018 BUDGET

Department	2016 Actuals	2017 Budget	2018 Budget
Housing & Development			
UGA - Cooperative Extension	$ 206,783	$ 229,980	$ 229,980
Natural Resources Conservation	(2,290)	23,090	23,090
Central SavRiver Land Trust	53,390	53,390	48,390
Forestry	16,981	17,310	17,310
Code Enforcement	725,332	921,130	921,130
Development Authority of Augusta	60,560	7,700	200,000
CSRA Regional Commission	195,820	195,820	195,820
Alliance for Fort Gordon	24,400	25,000	25,000
Land Bank Authority	141,400	141,400	141,400
Summer Youth Employment - Recreation	56,107	53,830	53,830
Tree Commission	-	5,000	5,000
Total Housing And Development	**1,478,483**	**1,673,650**	**1,860,950**
Non Departmental			
Contingency	2,450,393	(1,595,820)	(476,800)
Cost Allocation	545,060	647,170	647,170
Pension Health Benefits	826,025	837,480	937,480
General Admin Costs - Nondepartmental	1,100,239	738,160	738,160
TOTAL NON-DEPARTMENTAL	**4,921,717**	**626,990**	**1,846,010**
TOTAL GENERAL FUND OPERATING (101)	**$ 79,686,621**	**$ 83,061,410**	**$ 83,802,380**
Operating Transfers Out			
Adjustments	$ -	$ -	$ 755,030
DFACS-Lease/Operations	321,402	242,420	-
Port Authority	6,450	-	-
Adult Probation	415,820	-	735,450
DUI Fund	88,410	140,850	70,000
5% Crime Victims Asst Program	103,230	166,920	-
Emergency Telephone Response	722,730	1,748,170	800,000
General Fund Grants	300,014	502,580	589,670
Housing & Neighborhood Development	685,850	1,235,850	1,000,000
Zoning Appeals	5,850	20,150	17,350
Law Enforcement	2,769,970	2,236,710	2,236,710
Street Lights	735,000	1,000,000	-
Augusta Public Transit System	2,675,300	2,675,300	3,425,300
APT Capital Grants	563,197	608,750	608,750
Employee Health Benefits	118,180	734,050	581,070
Urban Redevelopment Agency	-	-	250,000
TOTAL OPERATING TRANSFERS OUT	**9,511,403**	**11,311,750**	**11,069,330**
TOTAL GENERAL FUND (101)	**$ 89,198,024**	**$ 94,373,160**	**$ 94,871,710**

AUGUSTA. GEORGIA
LAW ENFORCEMENT FUND
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2018 BUDGET

Description	2016 Actuals	2017 Budget	2018 Budget
Revenues			
Taxes			
Real Property Tax-Curr Year	$ 32,735,390	$ 32,155,600	$ 32,451,300
Timber Tax-Current Year	5,206	7,000	5,280
Early Payment Discount	(266,569)	(226,910)	(225,490)
Motor Vehicles-Current Year	1,069,719	1,165,400	856,550
Mobile Homes-Current Year	102,031	112,990	109,340
Railroad Equipment-Current Year	53,286	55,000	50,000
Local Option Sales & Use Tax	22,437,718	22,729,000	22,956,290
Total Taxes	**56,136,781**	**55,998,080**	**56,203,270**
Licenses and Permits			
Scrap Metal Permits	1,600	3,000	2,500
Total Licenses and Permits	**1,600**	**3,000**	**2,500**
Charges for Services			
Sheriff Fees - Criminal Bonds	65,673	75,000	60,000
Sheriff Fines & Fees	167,149	170,000	160,000
Printing & Duplicating Service Fees	113,753	120,000	110,000
Telephone Comm-Jail	286,251	270,000	280,000
Social Security Informant Fee	40,600	40,000	40,000
False Alarms for Sheriff	-	2,000	2,000
Accident Reports	52,045	50,000	55,000
Criminal Background Checks	2,025	2,500	2,000
Inmate Medical Fees	9,535	12,000	12,000
Inmate Kiosk/Commissary	294,477	300,000	300,000
Prisoner Reimb County Jail	7,891	10,000	8,000
Admin Fees-Specials	-	2,500	2,500
Total Charges for Services	**1,039,399**	**1,054,000**	**1,031,500**
Fines & Forfeitures			
County Jail-Construction & Staffing	378,737	440,000	400,000
Parking Violation	18,260	15,000	15,000
Bond	1,708	5,000	2,500
Total Fines & Forfeitures	**398,705**	**460,000**	**417,500**
Investment Income			
Interest Revenues	(74,447)	(40,000)	(60,000)
Total Investment Income	**$ (74,447)**	**$ (40,000)**	**$ (60,000)**

AUGUSTA. GEORGIA
LAW ENFORCEMENT FUND
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2018 BUDGET

Description	2016 Actuals	2017 Budget	2018 Budget
Revenues			
Contributions and Donations			
Contributions and Donations	$ -	$ -	$ -
Total Contributions and Donations	-	-	-
Miscellaneous Income			
Miscellaneous Income	1,445	30,000	10,000
Total Miscellaneous Income	**1,445**	**30,000**	**10,000**
Other Financing Sources			
Property Sale	41,832	48,300	50,000
Capital Project CarryForwards	-	64,670	-
Total Other Financing Sources	**41,832**	**112,970**	**50,000**
Total Law Enforcement Fund Revenue (273)	**57,545,315**	**57,618,050**	**57,654,770**
Operating Transfers In			
General Fund	2,769,970	2,236,710	2,236,710
Total Operating Transfers In	**2,769,970**	**2,236,710**	**2,236,710**
Total Law Enforcement Fund (273)	**$ 60,315,285**	**$ 59,854,760**	**$ 59,891,480**

AUGUSTA. GEORGIA
LAW ENFORCEMENT FUND
OPERATING EXPENDITURES
BY SERVICE AREAS (DETAIL)
2018 BUDGET

Department	2016 Actuals	2017 Budget	2018 Budget
Law Enforcement Fund			
Criminal Investigation	$ 5,999,244	$ 6,256,800	$ 6,270,800
Champs/Community Services Division	435,585	534,410	535,410
Sheriff Narcotics Investigation	1,461,369	1,618,270	1,603,270
Records and Identification	1,157,834	1,262,990	1,262,990
Sheriff Road Patrol	18,349,204	19,843,340	19,845,840
Safety - Training Facilities	872,710	1,017,850	1,017,350
Sheriff School Patrol	217,468	170,120	170,120
Sheriff Administration	2,656,364	2,920,950	2,920,950
Uniform/Court Services	14,252	14,260	14,260
Investigative / Fugitive	2,181,035	2,456,340	2,462,340
Phinizy Road Detention Facility	17,261,203	18,624,890	18,616,890
Administration Building Security	-	32,540	32,540
Housing Contract	66,584	-	-
Contingency	2,218,556	(4,122,710)	(4,085,990)
Cost Allocation	3,190,495	2,713,320	2,713,320
Pension Health Benefits	523,731	524,000	524,000
Current Year Reductions	-	-	377,840
Operating Transfer Out-General Fund	4,543,405	5,260,960	5,079,680
Operating Transfer Out-General Fund Grants	-	20,680	-
Operating Transfer Out-Health Benefits	98,800	705,750	529,870
TOTAL LAW ENFORCEMENT FUND (273)	**$ 61,247,839**	**$ 59,854,760**	**$ 59,891,480**

AUGUSTA, GEORGIA
PORT AUTHORITY FUND
FISCAL YEAR 2018

	2016 Actuals	2017 Budget	2018 Budget
Revenues			
Charges for Services	$ -	$ 14,500	$ -
Miscellaneous Revenue	27,247	33,000	41,400
Other Financing Sources	-	45,330	53,860
Total	27,247	92,830	95,260
Transfers In	6,450	-	-
Total Revenues	$ 33,697	$ 92,830	$ 95,260
Expenditures			
Personnel Services & Employee Benefits	$ 9,305	$ 14,100	$ 14,100
Purchased/Contracted Services	39,334	32,690	40,500
Supplies	22,995	29,510	25,200
Capital Outlay	-	10,940	10,940
Interfund/Interdepartmental	3,800	5,590	4,520
Total Expenditures	$ 75,434	$ 92,830	$ 95,260

Fund 104

AUGUSTA, GEORGIA
PROBATION FUND
FISCAL YEAR 2018

	2016 Actuals	2017 Budget	2018 Budget
Revenues			
Charges for Services	$ 208,925	$ 1,601,200	$ 695,000
Miscellaneous Revenue	479	-	
	209,404	1,601,200	695,000
Transfers In	415,820		735,450
Total Revenues	$ 625,224	$ 1,601,200	$ 1,430,450
Expenditures			
Personnel Services & Employee Benefits	$ 427,227	$ 1,206,070	$ 1,093,460
Purchased/Contracted Services	155,762	256,160	277,190
Supplies	40,955	79,790	53,300
Interfund/Interdepartmental	1,376	5,630	6,500
Non-Departmental	-	53,550	-
Total Expenditures	$ 625,320	$ 1,601,200	$ 1,430,450

AUGUSTA, GEORGIA
LIFE SKILLS MENTORING COURT FUND
FISCAL YEAR 2018

	2016 Actuals	2017 Budget	2018 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	$ 930
IDF-GF Allocation	-	-	70
Total Expenditures	$ -	$ 7,000	$ 7,000

AUGUSTA, GEORGIA
DUI COURT FUND
FISCAL YEAR 2018

	2016 Actuals	2017 Budget	2018 Budget
Revenues			
Fines and Forfeitures	$ 323,106	$ 225,000	$ 320,000
Investment Income	714	-	-
Total	323,820	225,000	320,000
Transfers In	88,410	140,850	70,000
Total Revenues	$ 412,230	$ 365,850	$ 390,000
Expenditures			
Personnel Services & Employee Benefits	$ 285,503	$ 281,880	$ 291,850
Purchased/Contracted Services	57,961	97,000	103,450
Supplies	26,825	51,630	57,130
Interfund/Interdepartmental	15,975	18,630	30,330
Non-Departmental	-	(83,290)	(92,760)
Total Expenditures	$ 386,264	$ 365,850	$ 390,000

AUGUSTA, GEORGIA
DRUG COURT FUND
FISCAL YEAR 2018

	2016 Actuals	2017 Budget	2018 Budget
Revenues			
Licenses and Permits	$ -	$ -	$ -
Fines and Forfeitures	53,660	135,000	91,620
Investment Income	537	-	-
Miscellaneous Revenue	6,000	-	-
Total Revenues	$ 60,197	$ 135,000	$ 91,620
Expenditures			
Purchased/Contracted Services	$ -	$ 85,000	$ 85,000
Interfund/Interdepartmental	3,550	3,130	6,620
Non-Departmental	-	46,870	-
Total Expenditures	$ 3,550	$ 135,000	$ 91,620

Fund 205

AUGUSTA, GEORGIA
LAW LIBRARY FUND
FISCAL YEAR 2018

	2016 Actuals	2017 Budget	2018 Budget
Revenues			
Charges for Services	$ 154,474	$ 179,920	$ 161,580
Investment Income	189	-	-
Total Revenues	$ 154,663	$ 179,920	$ 161,580
Expenditures			
Personnel Services & Employee Benefits	$ 46,260	$ 46,660	$ 46,650
Purchased/Contracted Services	298	150	150
Supplies	107,639	133,060	114,730
Interfund/Interdepartmental	-	50	50
Cost Reimbursement	(4,048)	-	-
Total Expenditures	$ 150,149	$ 179,920	$ 161,580

AUGUSTA, GEORGIA
5% CRIME VICTIM'S ASST. PROGRAM FUND
FISCAL YEAR 2018

	2016 Actuals	2017 Budget	2018 Budget
Revenues			
Fines and Forfeitures	$ 157,138	$ 175,000	$ 150,000
Investment Income	126	-	-
Total	157,264	175,000	150,000
Transfers In	103,230	166,920	-
Total Revenues	$ 260,494	$ 341,920	$ 150,000
Expenditures			
Personnel Services & Employee Benefits	$ 204,077	$ 318,090	$ 325,860
Purchased/Contracted Services	2,517	4,250	7,700
Supplies	1,818	4,510	7,210
Interfund/Interdepartmental	12,082	15,070	16,690
Non-Departmental	-	-	(207,460)
Total Expenditures	$ 220,494	$ 341,920	$ 150,000

Fund 207

AUGUSTA, GEORGIA
SUPPLEMENTAL JUVENILE SERVICES FUND
FISCAL YEAR 2018

	2016 Actuals	2017 Budget	2018 Budget
Revenues			
Charges for Services	$ 3,945	$ 8,500	$ 8,500
Fines and Forfeitures	-	-	-
Investment Income	158	200	200
Total Revenues	$ 4,103	$ 8,700	$ 8,700
Expenditures			
Purchased/Contracted Services	$ 450	$ -	$ -
Supplies	11,974	7,790	7,010
Interfund/Interdepartmental	1,140	910	1,690
Total Expenditures	$ 13,564	$ 8,700	$ 8,700

Fund 208

AUGUSTA, GEORGIA
DISTRICT ATTORNEY 5% CVAP FUND
FISCAL YEAR 2018

	2016 Actuals	2017 Budget	2018 Budget
Revenues			
Fines and Forfeitures	$ 126,534	$ 120,000	$ 120,000
Investment Income	1,775	1,000	-
Total Revenues	$ 128,309	$ 121,000	$ 120,000
Expenditures			
Personnel Services & Employee Benefits	$ -	$ 36,210	$ 93,930
Supplies		83,960	-
Interfund/Interdepartmental	1,750	830	2,260
Non-Departmental	-	-	23,810
Total Expenditures	$ 1,750	$ 121,000	$ 120,000

AUGUSTA, GEORGIA
FEDERAL DRUG FORFEITURES FUND
FISCAL YEAR 2018

	2016 Actuals	2017 Budget	2018 Budget
Revenues			
Fines and Forfeitures	$ 84,831	$ 200,000	$ 200,000
Investment Income	1,459	-	-
Total Revenues	$ 86,290	$ 200,000	$ 200,000
Expenditures			
Purchased/Contracted Services	$ 32,347	$ 58,000	$ -
Supplies	15,479	142,000	200,000
Total Expenditures	$ 47,826	$ 200,000	$ 200,000

Fund 211

AUGUSTA, GEORGIA
STATE DRUG FORFEITURES FUND
FISCAL YEAR 2018

	2016 Actuals	2017 Budget	2018 Budget
Revenues			
Fines and Forfeitures	$ 156,531	$ 250,000	$ 250,000
Investment Income	2,426	-	-
Other Financing Sources	49,448	200,000	200,000
Total Revenues	$ 208,405	$ 450,000	$ 450,000
Expenditures			
Purchased/Contracted Services	$ 14,750	$ 22,550	$ -
Supplies	29,055	162,050	250,000
Capital Outlay	102,029	265,400	200,000
Total Expenditures	$ 145,834	$ 450,000	$ 450,000

Fund 212

AUGUSTA, GEORGIA
WIRELESS PHASE FUND
FISCAL YEAR 2018

	2016 Actuals	2017 Budget	2018 Budget
Revenues			
Charges for Services	$ 501,732	$ 350,000	$ 350,000
Investment Income	7,098	1,000	4,000
Other Financing Sources	-	229,330	-
Total Revenues	$ 508,830	$ 580,330	$ 354,000
Expenditures			
Purchased/Contracted Services	$ 238,775	$ 578,820	$ 351,990
Interfund/Interdepartmental	1,810	1,510	2,010
Total Expenditures	$ 240,585	$ 580,330	$ 354,000

Fund 215

AUGUSTA, GEORGIA
EMERGENCY TELEPHONE SYSTEM FUND
FISCAL YEAR 2018

	2016 Actuals	2017 Budget	2018 Budget
Revenues			
Charges for Services	$ 2,953,612	$ 2,578,000	$ 2,843,000
Investment Income	4,219	1,000	2,500
Contributions and Donations	161	-	-
Miscellaneous Revenue	1,709	-	-
Total	2,959,701	2,579,000	2,845,500
Transfers In	722,730	1,748,170	800,000
Total Revenues	$ 3,682,431	$ 4,327,170	$ 3,645,500
Expenditures			
Personnel Services & Employee Benefits	$ 2,899,760	$ 3,507,470	$ 3,175,480
Purchased/Contracted Services	198,601	286,130	288,170
Supplies	133,187	202,490	178,570
Capital Outlay	130,312	-	-
Interfund/Interdepartmental	311,202	331,390	340,630
Non-Departmental	-	(57,360)	(380,350)
Total	3,673,062	4,270,120	3,602,500
Transfers Out	9,370	57,050	43,000
Total Expenditures	$ 3,682,432	$ 4,327,170	$ 3,645,500

Fund 216

AUGUSTA, GEORGIA
BUILDING INSPECTIONS FUND
FISCAL YEAR 2018

	2016 Actuals	2017 Budget	2018 Budget
Revenues			
Licenses And Permits	$ 1,516,705	$ 1,450,050	$ 1,450,100
Investment Income	8,024	-	
Other Financing Sources	-	692,560	400,990
Total Revenues	$ 1,524,729	$ 2,142,610	$ 1,851,090
Expenditures			
Personnel Services & Employee Benefits	$ 917,183	$ 1,204,730	$ 1,104,890
Purchased/Contracted Services	77,219	196,510	226,840
Supplies	60,750	155,140	83,750
Capital Outlay	121,107	248,840	115,000
Interfund/Interdepartmental	217,666	251,310	304,360
Non-Departmental	-	59,970	-
Total	1,393,925	2,116,500	1,834,840
Transfers Out	2,370	26,110	16,250
Total Expenditures	$ 1,396,295	$ 2,142,610	$ 1,851,090

Fund 217

AUGUSTA, GEORGIA
GENERAL FUND GRANTS
FISCAL YEAR 2018

	2016 Actuals	2017 Budget	2018 Budget
Revenues			
Licenses and Permits	$ 241,628	$ 220,550	$ 230,980
Intergovernmental Revenue	2,155,964	3,762,000	2,087,200
Charges for Services	5,706	7,000	7,000
Fines and Forfeitures	68,599	131,250	41,560
Contributions and Donations	2,972	-	-
Miscelleneous Revenue	2,066,252	-	-
Total	4,541,121	4,120,800	2,366,740
Transfers In	300,014	523,260	589,670
Total Revenues	$ 4,841,135	$ 4,644,060	$ 2,956,410
Expenditures			
Personnel Services & Employee Benefits	$ 918,434	$ 1,591,560	$ 1,373,370
Purchased/Contracted Services	820,109	1,569,880	730,490
Supplies	748,877	1,030,080	598,260
Capital Outlay	236,936	299,720	100,290
Interfund/Interdepartmental	1,865	3,300	6,000
Other Costs	48,056	149,520	148,000
Total Expenditures	$ 2,774,277	$ 4,644,060	$ 2,956,410

Fund 220

AUGUSTA, GEORGIA
HOUSING COMMUNITY DEVELOPMENT FUND
FISCAL YEAR 2018

	2016 Actuals	2017 Budget	2018 Budget
Revenues			
Intergovernmental Revenue	$ 3,762,126	$ 4,223,360	$ 6,606,130
Investment Income	(2,880)	-	20,000
Miscellaneous Revenue	394,342	42,230	538,200
Total	4,153,588	4,265,590	7,164,330
Transfers In	1,194,920	1,235,850	1,000,000
Total Revenues	$ 5,348,508	$ 5,501,440	$ 8,164,330
Expenditures			
Personnel Services & Employee Benefits	$ 1,239,754	$ 1,495,810	$ 1,513,360
Purchased/Contracted Services	3,843,255	3,850,558	6,747,450
Supplies	24,788	39,340	65,390
Capital Outlay	6,026	-	-
Interfund/Interdepartmental	223,774	210,172	364,350
Non-Departmental	-	(123,100)	(544,720)
Total	5,337,597	5,472,780	8,145,830
Transfers Out	3,430	28,660	18,500
Total Expenditures	$ 5,341,027	$ 5,501,440	$ 8,164,330

Fund 221

AUGUSTA, GEORGIA
URBAN DEVELOPMENT ACTION GRANT
FISCAL YEAR 2018

	2016 Actuals	2017 Budget	2018 Budget
Revenues			
Investment Income	$ 183	$ 500	$ -
Total Revenues	$ 183	$ 500	$ -
Expenditures			
Purchased/Contracted Services	$ (41)	$ 500	$ -
Supplies	$ (5)	$ -	$ -
Other Costs	63,183	-	-
Total Expenditures	$ 63,137	$ 500	$ -

Fund 222

AUGUSTA, GEORGIA
APPEALS BOARD FUND
FISCAL YEAR 2018

	2016 Actuals	2017 Budget	2018 Budget
Revenues			
Licenses And Permits	$ 9,325	$ 5,500	$ 8,400
Transfers In	5,850	20,150	17,350
Total Revenues	$ 15,175	$ 25,650	$ 25,750
Expenditures			
Purchased/Contracted Services	$ 12,649	$ 22,290	$ 22,350
Interfund/Interdepartmental	2,500	3,360	3,400
Total Expenditures	$ 15,149	$ 25,650	$ 25,750

Fund 231

AUGUSTA, GEORGIA
TIA 25% DISCRETIONARY FUND
FISCAL YEAR 2018

	2016 Actuals	2017 Budget	2018 Budget
Revenues			
Taxes	$ 3,339,124	$ 3,500,000	$ 3,400,000
Investment Income	21,156	-	-
Other Financing Sources	-	5,104,550	4,828,280
Total Revenues	$ 3,360,280	$ 8,604,550	$ 8,228,280
Expenditures			
Purchased/Contracted Services	$ (116,058)	$ 1,260,000	$ 1,260,000
Supplies	1,698	-	-
Capital Outlay	513,680	4,336,120	3,327,000
Interfund/Interdepartmental	10,610	70,970	16,280
Non-Departmental	-	2,733,880	2,602,870
Total	409,930	8,400,970	7,206,150
Transfers Out	-	203,580	1,022,130
Total Expenditures	$ 409,930	$ 8,604,550	$ 8,228,280

AUGUSTA, GEORGIA
NPDES PERMIT FEES FUND
FISCAL YEAR 2018

	2016 Actuals	2017 Budget	2018 Budget
Revenues			
Licenses And Permits	$ 17,511	$ 20,000	$ 15,000
Investment Income	406	-	-
Total Revenues	$ 17,917	$ 20,000	$ 15,000
Expenditures			
Supplies	$ -	$ 20,000	$ 15,000
Total Expenditures	$ -	$ 20,000	$ 15,000

Fund 261

AUGUSTA, GEORGIA
URBAN SERVICES DISTRICT FUND
FISCAL YEAR 2018

	2016 Actuals	2017 Budget	2018 Budget
Revenues			
Taxes	$ 9,538,811	$ 9,546,680	$ 9,645,450
Investment Income	18,659	10,000	7,500
Total Revenues	$ 9,557,470	$ 9,556,680	$ 9,652,950
Expenditures			
Personnel Services & Employee Benefits	$ 9,366	$ 10,210	$ 10,140
Supplies	(6,780)	-	-
Interfund/Interdepartmental	13,340	11,400	11,650
Non-Departmental	-	-	1,845,540
Total	15,926	21,610	1,867,330
Transfers Out	10,361,258	9,535,070	7,785,620
Total Expenditures	$ 10,377,184	$ 9,556,680	$ 9,652,950

Fund 271

AUGUSTA, GEORGIA
CAPITAL OUTLAY FUND
FISCAL YEAR 2018

	2016 Actuals	2017 Budget	2018 Budget
Revenues			
Taxes	$ 3,756,706	$ 3,665,840	$ 3,686,390
Intergovernmental Revenue	331,345	18,750	472,000
Investment Income	8,523	20,000	20,000
Other Financing Sources	-	2,892,030	-
Total	4,096,574	6,596,620	4,178,390
Transfers In	321,401	242,420	-
Total Revenues	$ 4,417,975	$ 6,839,040	$ 4,178,390
Expenditures			
Purchased/Contracted Services	$ 420,429	$ 454,560	$ 150,000
Supplies	609,196	604,540	-
Capital Outlay	2,290,807	5,109,640	440,000
Interfund/Interdepartmental	28,140	19,410	20,660
Debt Service	96,793	88,050	-
Non-Departmental	-	414,640	3,492,330
Total	3,445,365	6,690,840	4,102,990
Transfers Out	-	148,200	75,400
Total Expenditures	$ 3,445,365	$ 6,839,040	$ 4,178,390

Fund 272

AUGUSTA, GEORGIA
FIRE PROTECTION FUND
FISCAL YEAR 2018

	2016 Actuals	2017 Budget	2018 Budget
Revenues			
Taxes	$ 20,315,520	$ 20,294,190	$ 21,803,470
Intergovernmental Revenue	610,170	604,890	596,980
Charges for Services	178,152	175,660	187,980
Investment Income	36,334	25,000	25,000
Miscellaneous Revenue	1,500	-	-
Other Financing Sources	1,461	489,740	-
Total	21,143,137	21,589,480	22,613,430
Transfers In	6,256,866	5,778,500	5,778,500
Total Revenues	$ 27,400,003	$ 27,367,980	$ 28,391,930
Expenditures			
Personnel Services & Employee Benefits	$ 22,251,321	$ 22,894,390	$ 23,212,930
Purchased/Contracted Services	784,793	848,320	937,520
Supplies	1,630,853	1,739,370	1,720,960
Capital Outlay	54,926	576,860	115,000
Interfund/Interdepartmental	994,272	852,710	1,031,320
Cost Reimbursement	-	68,880	-
Non-Departmental	-	-	1,074,460
Total	25,716,165	26,980,530	28,092,190
Transfers Out	44,580	387,450	299,740
Total Expenditures	$ 25,760,745	$ 27,367,980	$ 28,391,930

Fund 274

AUGUSTA, GEORGIA
OCCUPATION TAX FUND
FISCAL YEAR 2018

	2016 Actuals	2017 Budget	2018 Budget
Revenues			
Licenses And Permits	$ 3,314,963	$ 3,776,200	$ 3,776,200
Investment Income	2,833	-	-
Miscellaneous Revenue	17,966	37,510	40,860
Total Revenues	$ 3,335,762	$ 3,813,710	$ 3,817,060
Expenditures			
Interfund/Interdepartmental	$ 8,970	$ 8,710	$ 10,230
Transfers Out	3,326,793	3,805,000	3,806,830
Total Expenditures	$ 3,335,763	$ 3,813,710	$ 3,817,060

Fund 275

AUGUSTA, GEORGIA
STREET LIGHTS FUND
FISCAL YEAR 2018

	2016 Actuals	2017 Budget	2018 Budget
Revenues			
Charges for Services	$ 2,051,515	$ 3,433,410	$ 6,122,970
Investment Income	(2,790)	-	-
Total	2,048,725	3,433,410	6,122,970
Transfers In	2,358,530	2,623,530	-
Total Revenues	$ 4,407,255	$ 6,056,940	$ 6,122,970
Expenditures			
Personnel Services & Employee Benefits	$ 201,261	$ 322,900	$ 331,140
Purchased/Contracted Services	583	13,570	15,950
Supplies	4,865,504	5,655,570	5,658,770
Capital Outlay	25,000	-	-
Interfund/Interdepartmental	33,522	64,110	113,310
Total	5,125,870	6,056,150	6,119,170
Transfers Out	790	790	3,800
Total Expenditures	$ 5,126,660	$ 6,056,940	$ 6,122,970

Fund 276

AUGUSTA, GEORGIA
DOWNTOWN DEVELOPMENT AUTHORITY FUND
FISCAL FUND 2018

	2016 Actuals	2017 Budget	2018 Budget
Revenues			
Investment Income	$ -	$ -	$ -
Transfers In	164,520	162,230	160,640
Total Revenues	$ 164,520	$ 162,230	$ 160,640
Expenditures			
Interfund/Interdepartmental	$ 9,910	$ 7,620	$ 6,030
Other Costs	154,610	154,610	154,610
Total Expenditures	$ 164,520	$ 162,230	$ 160,640

Fund 277

AUGUSTA, GEORGIA
SHERIFF'S DEPT. CAPITAL OUTLAY FUND
FISCAL YEAR 2018

	2016 Actuals	2017 Budget	2018 Budget
Revenues			
Charges for Services	$ 95,418	$ 200,000	$ 200,000
Investment Income	998	-	-
Total Revenues	$ 96,416	$ 200,000	$ 200,000
Expenditures			
Purchased/Contracted Services	$ 22,633	$ 3,450	$ -
Supplies	10,589	40,920	200,000
Capital Outlay	-	155,630	-
Total Expenditures	$ 33,222	$ 200,000	$ 200,000

Fund 278

AUGUSTA, GEORGIA
CONVENTION CENTER FUND
FISCAL YEAR 2018

	2016 Actuals	2017 Budget	2018 Budget
Revenues			
Taxes	$ 329,747	$ 250,000	$ 250,000
Charges for Services	791,626	1,100,000	1,250,000
Investment Income	(3,256)	-	-
Total Revenues	$ 1,118,117	$ 1,350,000	$ 1,500,000
Expenditures			
Purchased/Contracted Services	$ 1,434,455	$ 1,350,000	$ 1,500,000
Total Expenditures	$ 1,434,455	$ 1,350,000	$ 1,500,000

AUGUSTA, GEORGIA
TAX ALLOCATION DISTRICT #2 FUND
FISCAL YEAR 2018

	2016 Actuals	2017 Budget	2018 Budget
Revenues			
Taxes	$ 741,188	$ 817,500	$ 823,780
Investment Income	695	-	-
Miscellaneous Revenue	179,196	180,200	185,950
Total Revenues	$ 921,079	$ 997,700	$ 1,009,730
Expenditures			
Other Costs	$ 447,322	$ 997,700	$ 1,009,730
Total Expenditures	$ 447,322	$ 997,700	$ 1,009,730

AUGUSTA, GEORGIA
TAX ALLOCATION DISTRICT #3 FUND
FISCAL YEAR 2018

	2016 Actuals	2017 Budget	2018 Budget
Revenues			
Taxes	$ 561,032	$ 577,500	$ 577,500
Investment Income	143	-	
Miscellaneous Revenue	871,687	907,000	907,000
Total Revenues	$ 1,432,862	$ 1,484,500	$ 1,484,500
Expenditures			
Other Costs	$ -	$ 1,484,500	$ 1,484,500
Total Expenditures	$ -	$ 1,484,500	$ 1,484,500

AUGUSTA, GEORGIA
TAX ALLOCATION DISTRICT #4 FUND
FISCAL YEAR 2018

	2016 Actuals	2017 Budget	2018 Budget
Revenues			
Taxes	$ 25,279	$ 25,500	$ 17,300
Investment Income	133	-	-
Total Revenues	$ 25,412	$ 25,500	$ 17,300
Expenditures			
Other Costs	$ 33,959	$ 25,500	$ 17,300
Total Expenditures	$ 33,959	$ 25,500	$ 17,300

AUGUSTA, GEORGIA
PROMOTION RICHMOND COUNTY FUND
FISCAL YEAR 2018

	2016 Actuals	2017 Budget	2018 Budget
Revenues			
Taxes	$ 5,872,964	$ 6,956,500	$ 7,000,000
Total Revenues	$ 5,872,964	$ 6,956,500	$ 7,000,000
Expenditures			
Other Costs	$ 4,512,964	$ 5,596,500	$ 5,640,000
Transfers Out	1,360,000	1,360,000	1,360,000
Total Expenditures	$ 5,872,964	$ 6,956,500	$ 7,000,000

Fund 296

AUGUSTA, GEORGIA
TRANSPORTATION AND TOURISM FUND
FISCAL YEAR 2018

	2016 Actuals	2017 Budget	2018 Budget
Revenues			
Charges for Services	$ 875,249	$ 800,000	$ 800,000
Investment Income	3,480	-	-
Other Financing Sources	-	350,000	-
Total Revenues	$ 878,729	$ 1,150,000	$ 800,000
Expenditures			
Purchased/Contracted Services	$ 276,675	$ 350,000	$ 150,000
Supplies	11,087	-	-
Interfund/Interdepartmental	361	-	-
Non-Departmental	-	150,000	-
Total	288,123	500,000	150,000
Transfers Out	1,100,000	650,000	650,000
Total Expenditures	$ 1,388,123	$ 1,150,000	$ 800,000

AUGUSTA, GEORGIA
URBAN REDEVELOPMENT PROJECTS FUND
FISCAL YEAR 2018

	2016 Actuals	2017 Budget	2018 Budget
Revenues			
Charges for Services	$ 11,500	$ -	$ -
Investment Income	5,186	-	-
Other Financing Sources	-	2,377,840	1,399,410
Total	16,686	2,377,840	1,399,410
Transfers In	2,700,000	-	-
Total Revenues	$ 2,716,686	$ 2,377,840	$ 1,399,410
Expenditures			
Purchased/Contracted Services	$ 440,848	$ 1,475,000	$ 1,125,000
Supplies	640,755	200,000	222,160
Capital Outlay	5,000	50,000	50,000
Interfund/Interdepartmental	20,320	2,840	2,250
Non-Departmental	-	650,000	-
Total Expenditures	$ 1,106,923	$ 2,377,840	$ 1,399,410

Fund 298

AUGUSTA, GEORGIA
SPECIAL 1% SALES TAX, PHASE III FUND
FISCAL YEAR 2018

	2016 Actuals	2017 Budget	2018 Budget
Revenues			
Intergovernmental Revenue	$ 1,033,122	$ 1,049,420	$ -
Investment Income	61,015	-	-
Other Financing Sources	-	12,227,140	10,033,100
Total Revenues	$ 1,094,137	$ 13,276,560	$ 10,033,100
Expenditures			
Purchased/Contracted Services	$ 101,194	310,000	39,500
Capital Outlay	38,646	11,902,290	9,529,500
Interfund/Interdepartmental	88,490	64,270	14,100
Other Costs	119,245	1,000,000	450,000
Total Expenditures	$ 347,575	$ 13,276,560	$ 10,033,100

Fund 323

AUGUSTA, GEORGIA
SPECIAL 1% SALES TAX, PHASE IV FUND
FISCAL YEAR 2018

	2016 Actuals	2017 Budget	2018 Budget
Revenues			
Intergovernmental Revenue	$ 20,195	$ -	$ -
Investment Income	74,698	-	-
Other Financing Sources	-	11,300,290	11,534,960
Total Revenues	$ 94,893	$ 11,300,290	$ 11,534,960
Expenditures			
Purchased/Contracted Services	$ 70,196	$ 590,000	$ 795,000
Supplies	-	110,000	110,000
Capital Outlay	3,056	6,560,000	6,850,000
Interfund/Interdepartmental	126,080	70,290	9,960
Other Costs	-	170,000	170,000
Non-Departmental	-	3,800,000	3,600,000
Total Expenditures	$ 199,332	$ 11,300,290	$ 11,534,960

Fund 324

AUGUSTA, GEORGIA
SPECIAL 1% SALES TAX, PHASE V FUND
FISCAL YEAR 2018

	2016 Actuals	2017 Budget	2018 Budget
Revenues			
Investment Income	$ 40,515	$ -	$ -
Other Financing Sources	-	5,721,260	8,011,680
Total Revenues	$ 40,515	$ 5,721,260	$ 8,011,680
Expenditures			
Purchased/Contracted Services	$ 78,853	$ 528,500	$ 300,000
Supplies	-	113,500	110,000
Capital Outlay	45,946	3,205,000	2,440,000
Interfund/Interdepartmental	113,860	25,260	11,680
Other Costs	-	50,000	50,000
Non-Departmental	-	1,799,000	5,100,000
Total Expenditures	$ 238,659	$ 5,721,260	$ 8,011,680

Fund 325

AUGUSTA, GEORGIA
SPECIAL 1% SALES TAX, PHASE VI FUND
FISCAL YEAR 2018

	2016 Actuals	2017 Budget	2018 Budget
Revenues			
Taxes	$ 8,499,382	$ 1,800,000	$ -
Intergovernmental Revenue	43,905		-
Investment Income	181,556	-	-
Other Financing Sources	-	42,581,520	31,635,780
Total	8,724,843	44,381,520	31,635,780
Transfers In	658,658	-	-
Total Revenues	$ 9,383,501	$ 44,381,520	$ 31,635,780
Expenditures			
Personnel Services & Employee Benefits	$ 905,454	$ 1,236,630	$ 1,359,710
Purchased/Contracted Services	1,559,228	4,493,350	2,274,500
Supplies	220,997	935,520	615,000
Capital Outlay	4,276,791	17,087,760	12,045,000
Interfund/Interdepartmental	1,189,863	1,192,840	382,870
Other Costs	1,687,222	7,575,000	1,475,000
Non-Departmental	-	11,835,060	13,468,030
Total	9,839,555	44,356,160	31,620,110
Transfers Out	5,010	25,360	15,670
Total Expenditures	$ 9,844,565	$ 44,381,520	$ 31,635,780

Fund 328

AUGUSTA, GEORGIA
SPECIAL 1% SALES TAX, PHASE 7 FUND
FISCAL YEAR 2018

	2016 Actuals	2017 Budget	2018 Budget
Revenues			
Taxes	$ 27,198,969	$ 37,200,000	$ 37,200,000
Investment Income	11,303	-	-
Other Financing Sources	-	51,456,000	51,910,460
Total Revenues	$ 27,210,272	$ 88,656,000	$ 89,110,460
Expenditures			
Personal Services & Employee Benefits	$ 48,985	$ -	$ -
Purchased/Contracted Services	657,359	8,299,180	6,662,900
Supplies	28,600	1,680,200	1,680,200
Capital Outlay	2,027,894	3,730,730	3,585,730
Interfund/Interdepartmental	-	-	454,460
Other Costs	4,990,774	9,700,000	9,470,000
Non-Departmental	-	64,314,890	66,326,170
Total	7,753,612	87,725,000	88,179,460
Transfers Out	5,478,366	931,000	931,000
Total Expenditures	$ 13,231,978	$ 88,656,000	$ 89,110,460

AUGUSTA, GEORGIA
CAPITAL PROJECT FOR PUBLIC ROADS FUND
FISCAL YEAR 2018

	2016 Actuals	2017 Budget	2018 Budget
Revenues			
Intergovernmental Revenue	$ -	$ 1,500,000	$ 1,500,000
Investment Income	20,758	-	
Other Financing Sources	-	4,601,030	4,602,620
Total Revenues	$ 20,758	$ 6,101,030	$ 6,102,620
Expenditures			
Purchased/Contracted Services	$ 1,478	$ 100,000	$ 100,000
Capital Outlay	2,500,062	6,000,000	6,000,000
Interfund/Interdepartmental	440	1,030	2,620
Total Expenditures	$ 2,501,980	$ 6,101,030	$ 6,102,620

AUGUSTA, GEORGIA
TIA PROJECTS FUND
FISCAL YEAR 2018

	2016 Actuals	2017 Budget	2018 Budget
Revenues			
Taxes	$ 16,531,816	$ 21,820,180	$ 21,820,180
Intergovernmental Revenue	1,230,337	-	-
Investment Income	(27,072)	-	-
Total Revenues	$ 17,735,081	$ 21,820,180	$ 21,820,180
Expenditures			
Purchased/Contracted Services	$ 1,042,924	$ 2,097,000	$ 2,097,000
Capital Outlay	20,575,463	19,723,180	19,723,180
Other Costs	24,320	-	-
Total Expenditures	$ 21,642,707	$ 21,820,180	$ 21,820,180

AUGUSTA, GEORGIA
COLISEUM AUTHORITY REVENUE BOND SERIES 2010 FUND
FISCAL YEAR 2018

	2016 Actuals	2017 Budget	2018 Budget
Revenues			
Taxes	$ 370,000	$ 370,000	$ 515,890
Investment Income	2,261	-	-
Total	372,261	370,000	515,890
Transfers In	1,360,000	1,360,000	1,360,000
Total Revenues	$ 1,732,261	$ 1,730,000	$ 1,875,890
Expenditures			
Debt Service	$ 1,730,300	$ 1,730,000	$ 1,730,000
Non-Departmental	-	-	145,890
Total Expenditures	$ 1,730,300	$ 1,730,000	$ 1,875,890

Fund 421

AUGUSTA, GEORGIA
WATER SEWERAGE FUND
FISCAL YEAR 2018

	2016 Actuals	2017 Budget	2018 Budget
Revenues			
Intergovernmental Revenue	$ 8,430,830	$ 9,931,050	$ 7,507,250
Charges for Services	83,044,211	85,372,280	86,524,590
Investment Income	72,544	48,000	73,840
Miscellaneous Revenue	502,036	678,590	358,870
Other Financing Sources	33,882	38,671,180	36,976,650
Total	92,083,503	134,701,100	131,441,200
Transfers In	5,000,000	-	-
Total Revenues	$ 97,083,503	$ 134,701,100	$ 131,441,200
Expenditures			
Personnel Services & Employee Benefits	$ 16,601,435	$ 19,924,760	$ 20,887,930
Purchased/Contracted Services	11,012,930	12,443,010	12,671,870
Supplies	9,853,144	12,357,660	12,086,830
Capital Outlay	-	7,231,690	4,431,480
Interfund/Interdepartmental	9,476,548	9,739,160	10,780,820
Depreciation and Amortization	28,964,018	30,488,210	30,488,210
Other Costs	1,020,747	940,000	1,000,000
Debt Service	805,838	5,233,500	2,976,930
Non-Departmental	-	158,840	-
Total	77,734,660	98,516,830	95,324,070
Transfers Out	34,968,065	36,184,270	36,117,130
Total Expenditures	$ 112,702,725	$ 134,701,100	$ 131,441,200

Fund 506

AUGUSTA, GEORGIA
WATER SEWERAGE RENEWAL EXTENSION FUND
FISCAL YEAR 2018

	2016 Actuals	2017 Budget	2018 Budget
Revenues			
Investment Income	$ (27,467)	$ -	$ -
Other Financing Sources	-	32,638,600	-
Total	(27,467)	32,638,600	-
Transfers In	3,274,015	3,705,900	12,727,950
Total Revenues	$ 3,246,548	$ 36,344,500	$ 12,727,950
Expenditures			
Purchased/Contracted Services	$ 236,320	$ 2,950,460	$ -
Capital Outlay	2,082,818	19,038,240	-
Interfund/Interdepartmental	6,420	5,900	7,070
Non-Departmental	-	14,349,900	12,720,880
Total Expenditures	$ 2,325,558	$ 36,344,500	$ 12,727,950

Fund 507

AUGUSTA, GEORGIA
1996 WATER SEWERAGE BOND FUND
FISCAL YEAR 2018

	2016 Actuals	2017 Budget	2018 Budget
Revenues			
Investment Income	$ 1,212	$ -	$ 4,493,790
Other Financing Sources	164,505	276,070	230,140
Total	165,717	276,070	4,723,930
Transfers In	4,508,378	4,512,340	-
Total Revenues	$ 4,674,095	$ 4,788,410	$ 4,723,930
Expenditures			
Interfund/Interdepartmental	$ 2,000	$ 2,980	$ 2,360
Debt Service	2,343,301	4,785,430	4,721,570
Total Expenditures	$ 2,345,301	$ 4,788,410	$ 4,723,930

Fund 508

AUGUSTA, GEORGIA
2000 WATER SEWERAGE BOND SERIES FUND
FISCAL YEAR 2018

	2016 Actuals	2017 Budget	2018 Budget
Revenues			
Investment Income	$ 1,743	$ -	$ -
Other Financing Sources	291,735	368,620	297,210
Total	293,478	368,620	297,210
Transfers In	6,713,273	6,721,610	6,702,320
Total Revenues	$ 7,006,751	$ 7,090,230	$ 6,999,530
Expenditures			
Purchased/Contracted Services	$ 550	$ -	$ -
Interfund/Interdepartmental	4,570	5,080	3,610
Debt Service	4,014,508	7,077,860	6,995,920
Non-Departmental	-	7,290	-
Total Expenditures	$ 4,019,628	$ 7,090,230	$ 6,999,530

Fund 509

AUGUSTA, GEORGIA
WATER SEWERAGE BOND 2002 SERIES FUND
FISCAL YEAR 2018

	2016 Actuals	2017 Budget	2018 Budget
Revenues			
Investment Income	$ 3,488	$ -	$ -
Other Financing Sources	485,206	892,900	468,310
Total	488,694	892,900	468,310
Transfers In	9,148,657	9,146,500	4,701,900
Total Revenues	$ 9,637,351	$ 10,039,400	$ 5,170,210
Expenditures			
Purchased/Contracted Services	$ 1,241	$ 8,360	$ -
Capital Outlay	-	30	-
Interfund/Interdepartmental	4,610	5,540	4,240
Debt Service	5,516,411	9,335,170	5,165,970
Non Departmental	-	690,300	-
Total Expenditures	$ 5,522,262	$ 10,039,400	$ 5,170,210

Fund 510

AUGUSTA, GEORGIA
WATER SEWERAGE BONDS 2004 SERIES FUND
FISCAL YEAR 2018

	2016 Actuals	2017 Budget	2018 Budget
Revenues			
Investment Income	$ (5,976)	$ -	$ -
Other Financing Sources	536,462	5,450,120	1,358,200
Total	530,486	5,450,120	1,358,200
Transfers In	6,310,800	6,320,110	6,319,820
Total Revenues	$ 6,841,286	$ 11,770,230	$ 7,678,020
Expenditures			
Purchased/Contracted Services	$ 158,872	$ 1,904,460	$ -
Capital Outlay	(69,458)	832,140	-
Interfund/Interdepartmental	8,950	9,310	6,500
Debt Service	6,514,413	6,507,150	6,738,380
Non-Departmental	-	2,517,170	933,140
Total Expenditures	$ 6,612,777	$ 11,770,230	$ 7,678,020

Fund 511

AUGUSTA, GEORGIA
WATER SEWERAGE BONDS 2012 SERIES FUND
FISCAL YEAR 2018

	2016 Actuals	2017 Budget	2018 Budget
Revenues			
Investment Income	$ (7,651)	$ 7,000	$ 5,000
Other Financing Sources	-	36,046,470	4,773,340
Total	(7,651)	36,053,470	4,778,340
Transfers In	1,322,417	1,333,040	1,322,420
Total Revenues	$ 1,314,766	$ 37,386,510	$ 6,100,760
Expenditures			
Purchased/Contracted Services	$ 1,810,932	$ 4,364,870	$ -
Capital Outlay	(1,804,948)	21,110,760	-
Interfund/Interdepartmental	2,490	10,620	5,330
Debt Service	808,140	1,357,950	1,357,950
Non-Departmental	-	10,542,310	4,737,480
Total Expenditures	$ 816,614	$ 37,386,510	$ 6,100,760

AUGUSTA, GEORGIA
WATER SEWERAGE BONDS 2013 SERIES FUND
FISCAL YEAR 2018

	2016 Actuals	2017 Budget	2018 Budget
Revenues			
Investment Income	$ (666)	$ 25,000	$ 25,000
Other Financing Sources	4,115	4,120	-
Total	3,449	29,120	25,000
Transfers In	1,699,448	1,703,280	1,728,650
Total Revenues	$ 1,702,897	$ 1,732,400	$ 1,753,650
Expenditures			
Interfund/Indepartmental	$ 6,790	$ 1,530	$ 2,160
Debt Service	809,998	1,701,750	1,728,650
Non-Departmental	-	29,120	22,840
Total Expenditures	$ 816,788	$ 1,732,400	$ 1,753,650

AUGUSTA, GEORGIA
WATER SEWERAGE BONDS 2014 SERIES FUND
FISCAL YEAR 2018

	2016 Actuals	2017 Budget	2018 Budget
Revenues			
Investment Income	$ (6,304)	$ 40,000	$ 20,000
Other Financing Sources	116,938	19,312,880	15,709,600
Total	110,634	19,352,880	15,729,600
Transfers In	1,943,588	1,944,930	1,944,590
Total Revenues	$ 2,054,222	$ 21,297,810	$ 17,674,190
Expenditures			
Purchased/Contracted Services	$ 3,964,369	$ 2,768,900	$ -
Capital Outlay	(3,963,367)	15,950,170	-
Interfund/Interdepartmental	-	140	4,510
Debt Service	898,045	1,944,790	1,948,080
Non-Departmental	-	633,810	15,721,600
Total Expenditures	$ 899,047	$ 21,297,810	$ 17,674,190

AUGUSTA, GEORGIA
WASTE MANAGEMENT FUND
FISCAL YEAR 2018

	2016 Actuals	2017 Budget	2018 Budget
Revenues			
Intergovernmental Revenue	$ 1,213,066	$ -	$ -
Charges for Services	13,654,580	14,009,400	14,251,490
Investment Income	108,047	-	-
Miscellaneous Revenue	925	-	-
Total Revenues	$ 14,976,618	$ 14,009,400	$ 14,251,490
Expenditures			
Personnel Services & Employee Benefits	$ 1,480,992	$ 2,159,940	$ 2,067,260
Purchased/Contracted Services	1,087,772	2,027,330	2,158,990
Supplies	2,995,268	3,956,250	4,022,690
Capital Outlay	827,842	-	-
Interfund/Interdepartmental	1,163,427	1,100,180	1,429,410
Depreciation and Amortization	2,188,390	2,202,680	2,188,400
Other Costs	275,126	272,370	275,000
Debt Service	12,136	197,160	197,160
Non-Departmental	-	-	(127,690)
		-	
Total	10,030,953	11,915,910	12,211,220
Transfers Out	1,728,140	2,093,490	2,040,270
Total Expenditures	$ 11,759,093	$ 14,009,400	$ 14,251,490

Fund 541

AUGUSTA, GEORGIA
GARBAGE COLLECTION FUND
FISCAL YEAR 2018

	2016 Actuals	2017 Budget	2018 Budget
Revenues			
Intergovernmental Revenue	$ 75,000	$ -	$ -
Charges for Services	19,373,657	19,861,170	19,915,840
Investment Income	30,009	-	26,710
Total	19,478,666	19,861,170	19,942,550
Transfers In	1,408,860	1,354,630	1,067,130
Total Revenues	$ 20,887,526	$ 21,215,800	$ 21,009,680
Expenditures			
Personnel Services & Employee Benefits	$ 939,493	$ 983,070	$ 1,133,820
Purchased/Contracted Services	16,255,263	16,552,110	15,513,850
Supplies	479,326	2,059,170	1,837,990
Capital Outlay	(2,622)	-	-
Interfund/Interdepartmental	1,287,425	1,386,520	1,741,790
Depreciation and Amortization	441,046	447,000	454,600
Other Costs	225,000	671,650	523,830
Non-Departmental	-	(904,600)	(207,680)
Total	19,624,931	21,194,920	20,998,200
Transfers Out	2,900	20,880	11,480
Total Expenditures	$ 19,627,831	$ 21,215,800	$ 21,009,680

Fund 542

AUGUSTA, GEORGIA
WASTE MANAGEMENT 2004 BONDS FUND
FISCAL YEAR 2018

	2016 Actuals	2017 Budget	2018 Budget
Revenues			
Investment Income	$ 8,407	$ -	$ -
Other Financing Source	18,302	-	-
Total	26,709	-	-
Transfers In	1,032,240	1,027,430	1,027,430
Total Revenues	$ 1,058,949	$ 1,027,430	$ 1,027,430
Expenditures			
Interfund/Interdepartmental	$ 1,830	$ 2,280	$ 3,270
Depreciation and Amortization	795,154	795,150	795,150
Debt Service	32,456	230,000	229,010
Total Expenditures	$ 829,440	$ 1,027,430	$ 1,027,430

Fund 543

AUGUSTA, GEORGIA
WASTE MANAGEMENT 2010 BONDS FUND
FISCAL YEAR 2018

	2016 Actuals	2017 Budget	2018 Budget
Revenues			
Investment Income	$ 15,475	$ -	$ -
Total	15,475	-	-
Transfers In	691,940	693,680	693,680
Total Revenues	$ 707,415	$ 693,680	$ 693,680
Expenditures			
Interfund/Interdepartmental	$ 740	$ 1,180	$ 1,920
Debt Service	311,344	692,500	691,760
Total Expenditures	$ 312,084	$ 693,680	$ 693,680

Fund 544

AUGUSTA, GEORGIA
TRANSIT FUND
FISCAL YEAR 2018

	2016 Actuals	2017 Budget	2018 Budget
Revenues			
Taxes	$ 747,450	$ 747,450	$ 747,450
Intergovernmental Revenue	772,220	1,684,690	995,000
Charges for Services	730,452	662,340	685,020
Investment Income	(22,193)	-	-
Miscellaneous Revenue	420,215	-	-
Total	2,648,144	3,094,480	2,427,470
Transfers In	3,125,300	2,725,300	4,000,300
Total Revenues	$ 5,773,444	$ 5,819,780	$ 6,427,770
Expenditures			
Personnel Services & Employee Benefits	$ 456,215	$ 600,030	$ 578,020
Purchased/Contracted Services	4,602,708	4,367,770	4,482,800
Supplies	334,142	537,310	543,600
Interfund/Interdepartmental	(148,708)	234,120	249,190
Depreciation and Amortization	450,997	543,170	543,170
Non-Departmental	-	(901,700)	24,260
Total	5,695,354	5,380,700	6,421,040
Transfers Out	-	439,080	6,730
Total Expenditures	$ 5,695,354	$ 5,819,780	$ 6,427,770

Fund 546

AUGUSTA, GEORGIA
TRANSIT CAPITAL GRANTS FUND
FISCAL YEAR 2018

	2016 Actuals	2017 Budget	2018 Budget
Revenues			
Intergovernmental Revenue	$ 2,201,152	$ 12,144,740	$ 11,542,900
Investment Income	7,977	-	-
Other Financing Sources	-	1,895,630	1,895,630
Total	2,209,129	14,040,370	13,438,530
Transfers In	563,197	1,243,960	980,880
Total Revenues	$ 2,772,326	$ 15,284,330	$ 14,419,410
Expenditures			
Purchased/Contracted Services	$ 80,526	$ 554,270	$ 488,950
Supplies	496,716	428,540	538,030
Capital Outlay	-	14,298,640	13,383,010
Interfund/Interdepartmental	8,090	2,880	9,420
Total Expenditures	$ 585,332	$ 15,284,330	$ 14,419,410

AUGUSTA, GEORGIA
AUGUSTA REGIONAL AIRPORT FUND
FISCAL YEAR 2018

	2016 Actuals	2017 Budget	2018 Budget
Revenues			
Intergovernmental Revenue	$ 389,814	$ 21,692,450	$ 35,237,550
Charges for Services	16,347,870	18,039,560	18,986,660
Investment Income	30,885	151,100	46,600
Miscellaneous Revenue	22,082	-	-
Other Financing Sources	36,661	9,687,170	14,729,490
Total Revenues	$ 16,827,312	$ 49,570,280	$ 69,000,300
Expenditures			
Personnel Services & Employee Benefits	$ 5,476,605	$ 6,326,030	$ 6,381,530
Purchased/Contracted Services	2,541,657	2,701,412	3,493,290
Supplies	2,812,087	3,833,228	4,273,390
Capital Outlay	-	31,334,600	49,198,920
Interfund/Interdepartmental	354,330	373,150	412,700
Depreciation and Amortization	3,145,823	-	3,145,820
Other Costs	2,500	-	-
Debt Service	502,172	873,750	875,500
Non-Departmental	-	3,811,360	1,007,130
Total	14,835,174	49,253,530	68,788,280
Transfers Out	11,340	316,750	212,020
Total Expenditures	$ 14,846,514	$ 49,570,280	$ 69,000,300

Fund 551

AUGUSTA, GEORGIA
DANIEL FIELD AIRPORT FUND
FISCAL YEAR 2018

	2016 Actuals	2017 Budget	2018 Budget
Revenues			
Intergovernmental Revenue	$ 89,279	$ 429,000	$ 152,280
Charges for Services	102,614	117,650	134,000
Investment Income	2,945	3,000	-
Miscellaneous Revenue	16,533	30,000	37,700
Other Financing Sources	-	8,200	152,520
Total Revenues	$ 211,371	$ 587,850	$ 476,500
Expenditures			
Purchased/Contracted Services	$ 174,293	$ 434,070	$ 321,310
Supplies	17,905	18,700	13,500
Interfund/Interdepartmental	7,930	7,190	13,800
Depreciation and Amortization	127,882	127,890	127,890
Total Expenditures	$ 328,010	$ 587,850	$ 476,500

Fund 552

AUGUSTA, GEORGIA
STORMWATER UTILITY FUND
FISCAL YEAR 2018

	2016 Actuals	2017 Budget	2018 Budget
Revenues			
Charges for Services	$ 13,663,554	$ 13,187,790	$ 13,466,540
Investment Income	1,322	-	-
Other Financing Sources	-	2,683,430	1,500,000
Total Revenues	$ 13,664,876	$ 15,871,220	$ 14,966,540
Expenditures			
Personnel Services & Employee Benefits	$ 2,493,651	$ 3,688,410	$ 4,025,980
Purchased/Contracted Services	2,482,654	7,802,070	5,392,470
Supplies	164,381	222,750	792,940
Capital Outlay	104,660	562,780	980,000
Interfund/Interdepartmental	2,422,419	2,485,690	2,590,610
Depreciation and Amortization	-	-	115,400
Other Costs	1,102,509	763,240	763,240
Total	8,770,274	15,524,940	14,660,640
Transfers Out	255,800	346,280	305,900
Total Expenditures	$ 9,026,074	$ 15,871,220	$ 14,966,540

AUGUSTA, GEORGIA
RISK MANAGEMENT FUND
FISCAL YEAR 2018

	2016 Actuals	2017 Budget	2018 Budget
Revenues			
Charges for Services	$ 1,746,569	$ 2,524,910	$ 2,528,430
Fines and Forfeitures	14,120	-	-
Investment Income	4,722	-	-
Miscellaneous Revenue	2,545	-	-
Other Financing Sources	-	113,040	-
Total Revenues	$ 1,767,956	$ 2,637,950	$ 2,528,430
Expenditures			
Personnel Services & Employee Benefits	$ 374,251	$ 446,820	$ 451,230
Purchased/Contracted Services	627,429	791,340	794,730
Supplies	144,031	182,430	182,410
Interfund/Interdepartmental	509,205	1,217,360	1,290,710
Depreciation and Amortization	-	-	-
Cost Reimbursement	-	-	-
Non-Departmental	-	-	(190,650)
Total	1,654,916	2,637,950	2,528,430
Transfers Out	305,261	-	-
Total Expenditures	$ 1,960,177	$ 2,637,950	$ 2,528,430

Fund 611

AUGUSTA, GEORGIA
EMPLOYEE HEALTH BENEFITS FUND
FISCAL YEAR 2018

	2016 Actuals	2017 Budget	2018 Budget
Revenues			
Charges for Services	$ 30,221,293	$ 29,156,210	$ 30,020,480
Investment Income	(8,657)	-	282,620
Total	30,212,636	29,156,210	30,303,100
Transfers In	354,020	2,647,420	2,074,400
Total Revenues	$ 30,566,656	$ 31,803,630	$ 32,377,500
Expenditures			
Personnel Services & Employee Benefits	$ 147	$ -	$ -
Purchased/Contracted Services	539,500	580,240	582,700
Supplies	902,595	852,200	981,680
Interfund/Interdepartmental	29,124,414	30,371,190	30,530,500
Non-Departmental	-	-	282,620
Total Expenditures	$ 30,566,656	$ 31,803,630	$ 32,377,500

Fund 616

AUGUSTA, GEORGIA
WORKERS COMPENSATION FUND
FISCAL YEAR 2018

	2016 Actuals	2017 Budget	2018 Budget
Revenues			
Charges for Services	$ 4,161,447	$ 3,253,550	$ 3,567,890
Investment Income	(136)	-	-
Total Revenues	$ 4,161,311	$ 3,253,550	$ 3,567,890
Expenditures			
Interfund/Interdepartmental	$ 4,161,311	$ 3,253,550	$ 3,567,890
Total Expenditures	$ 4,161,311	$ 3,253,550	$ 3,567,890

Fund 621

AUGUSTA, GEORGIA
UNEMPLOYMENT FUND
FISCAL YEAR 2018

	2016 Actuals	2017 Budget	2018 Budget
Revenues			
Charges for Services	$ 26,633	$ 150,000	$ 142,500
Investment Income	(63)	-	-
Total Revenues	$ 26,570	$ 150,000	$ 142,500
Expenditures			
Interfund/Interdepartmental	$ 26,570	$ 150,000	$ 142,500
Total Expenditures	$ 26,570	$ 150,000	$ 142,500

Fund 622

AUGUSTA, GEORGIA
LONG-TERM DISABILITY INSURANCE FUND
FISCAL YEAR 2018

	2016 Actuals	2017 Budget	2018 Budget
Revenues			
Charges for Services	$ 223,125	$ 258,620	$ 272,760
Investment Income	19	-	-
Total Revenues	$ 223,144	$ 258,620	$ 272,760
Expenditures			
Interfund/Interdepartmental	$ 223,144	$ 258,620	$ 272,760
Total Expenditures	$ 223,144	$ 258,620	$ 272,760

Fund 623

AUGUSTA, GEORGIA
FLEET OPERATIONS MANAGEMENT FUND
FISCAL YEAR 2018

	2016 Actuals	2017 Budget	2018 Budget
Revenues			
Charges for Services	$ 4,479,005	$ 5,094,880	$ 5,013,640
Investment Income	(230)	-	-
Miscellaneous Revenue	1,418	-	1,000
Other Financing Sources	379	-	-
Total Revenues	$ 4,480,572	$ 5,094,880	$ 5,014,640
Expenditures			
Personnel Services & Employee Benefits	$ 124,554	$ 125,300	$ 125,280
Purchased/Contracted Services	4,159,025	4,698,160	4,633,870
Supplies	102,157	131,450	123,050
Interfund/Interdepartmental	94,290	139,370	131,840
Depreciation and Amortization	546	600	600
Total Expenditures	$ 4,480,572	$ 5,094,880	$ 5,014,640

Fund 626

AUGUSTA, GEORGIA
GMA LEASE PROGRAM FUND
FISCAL YEAR 2018

	2016 Actuals	2017 Budget	2018 Budget
Revenues			
Investment Income	$ 313,078	$ 914,700	$ 914,700
Transfers In	1,467,456	1,106,300	1,043,030
Total Revenues	$ 1,780,534	$ 2,021,000	$ 1,957,730
Expenditures			
Debt Service	$ 1,690,702	$ 2,021,000	$ 1,957,730
Total Expenditures	$ 1,690,702	$ 2,021,000	$ 1,957,730

Fund 631

AUGUSTA, GEORGIA
1945 PENSION FUND
FISCAL YEAR 2018

	2016 Actuals	2017 Budget	2018 Budget
Revenues			
Investment Income	$ 435,576	$ 494,470	$ 607,030
Miscellaneous Revenue	297,702	249,660	222,210
Other Financing Sources	-	78,310	-
Total Revenues	$ 733,278	$ 822,440	$ 829,240
Expenditures			
Personnel Services & Employee Benefits	$ 756,404	$ 767,220	$ 780,000
Purchased/Contracted Services	43,201	55,220	49,240
Total Expenditures	$ 799,605	$ 822,440	$ 829,240

Fund 761

AUGUSTA, GEORGIA
URBAN 1949 PENSION PLAN FUND
FISCAL YEAR 2018

	2016 Actuals	2017 Budget	2018 Budget
Revenues			
Investment Income	$ 4,256,099	$ 1,157,850	$ 4,849,350
Miscellaneous Revenue	2,383,730	2,531,950	2,348,630
Other Financing Sources	-	3,299,000	-
Total Revenues	$ 6,639,829	$ 6,988,800	$ 7,197,980
Expenditures			
Personnel Services & Employee Benefits	$ 6,519,306	$ 6,528,790	$ 6,700,000
Purchased/Contracted Services	452,458	460,010	497,980
Total Expenditures	$ 6,971,764	$ 6,988,800	$ 7,197,980

Fund 763

AUGUSTA, GEORGIA
OTHER URBAN PENSION PLAN FUND
FISCAL YEAR 2018

	2016 Actuals	2017 Budget	2018 Budget
Revenues			
Investment Income	$ (43)	$ -	$ -
Transfers In	$ 2,126,778	$ 1,866,180	$ 1,841,850
Total Revenues	$ 2,126,735	$ 1,866,180	$ 1,841,850
Expenditures			
Personnel Services & Employee Benefits	$ 2,124,583	$ 1,663,370	$ 1,702,350
Purchased/Contracted Services	2,153	2,780	2,200
Total	2,126,736	1,666,150	1,704,550
Transfers Out	-	200,030	137,300
Total Expenditures	$ 2,126,736	$ 1,866,180	$ 1,841,850

Fund 764

AUGUSTA, GEORGIA
EXP TRUST FUND-PERPETUAL CARE FUND
FISCAL YEAR 2018

	2016 Actuals	2017 Budget	2018 Budget
Revenues			
Investment Income	$ 15,681	$ 16,000	$ 16,000
Other Financing Sources	-	61,940	25,000
Total Revenues	$ 15,681	$ 77,940	$ 41,000
Expenditures			
Purchased/Contracted Services	$ 1,747	$ 18,780	$ 12,010
Supplies	5,575	38,160	28,990
Capital Outlay	-	21,000	-
Total Expenditures	$ 7,322	$ 77,940	$ 41,000

Fund 791

AUGUSTA, GEORGIA
EXP TRUST FUND-JOSEPH LAMAR FUND
FISCAL YEAR 2018

	2016 Actuals	2017 Budget	2018 Budget
Revenues			
Investment Income	$ 3	$ 180	$ 180
Total Revenues	$ 3	$ 180	$ 180
Expenditures			
Non-Departmental	$ -	$ 180	$ 180
Total Expenditures	$ -	$ 180	$ 180

Fund 792

AUGUSTA, GEORGIA
URBAN REDEVELOPMENT AGENCY FUND
FISCAL YEAR 2018

	2016 Actuals	2017 Budget	2018 Budget
Revenues			
Investment Income	$ (7,153)	$ -	$ -
Miscellaneous Revenue	15,477	-	-
Other Financing Sources	5,922	17,750	-
Total	14,246	17,750	-
Transfers In	650,000	1,531,000	1,906,000
Total Revenues	$ 664,246	$ 1,548,750	$ 1,906,000
Expenditures			
Interfund/Interdepartmental	$ 2,130	$ 2,750	$ 5,740
Debt Services	1,156,499	1,516,800	1,516,800
Non-Departmental	-	29,200	383,460
Total	1,156,499	1,548,750	1,906,000
Transfers Out	2,700,000	-	-
Total Expenditures	$ 3,856,499	$ 1,548,750	$ 1,906,000

Fund 950