2019 Budget

Adopted November 20, 2018





Mayor Hardie Davis, Jr.



Augusta Commission



William Fennoy
District 1



Dennis Williams
District 2



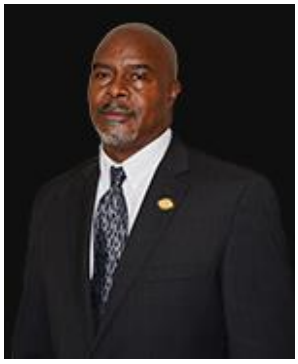
Mary Davis
District 3



Sammie Sias
District 4



Andrew Jefferson
District 5



Ben Hasan
District 6



Sean Frantom
District 7



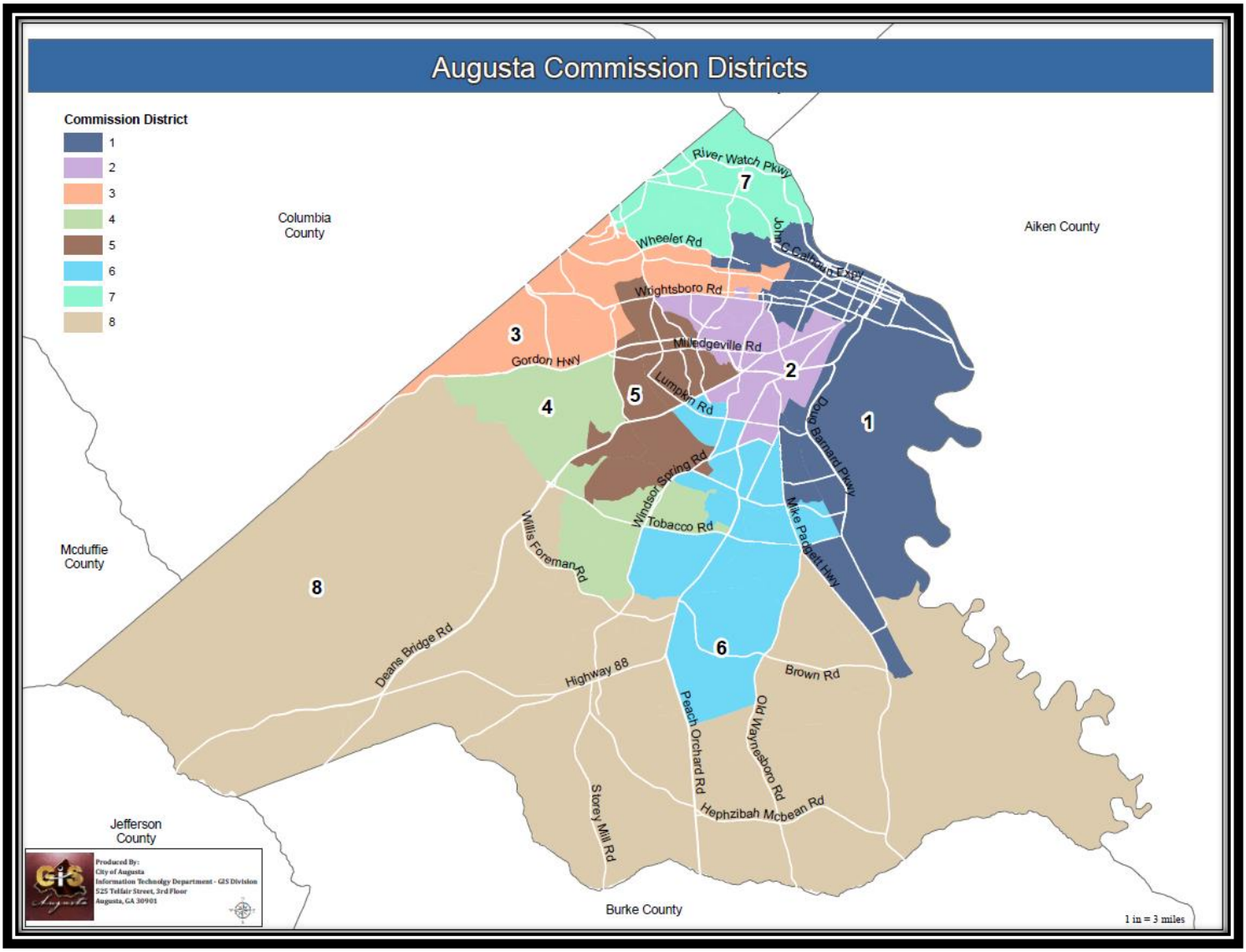
Wayne Guilfoyle
District 8

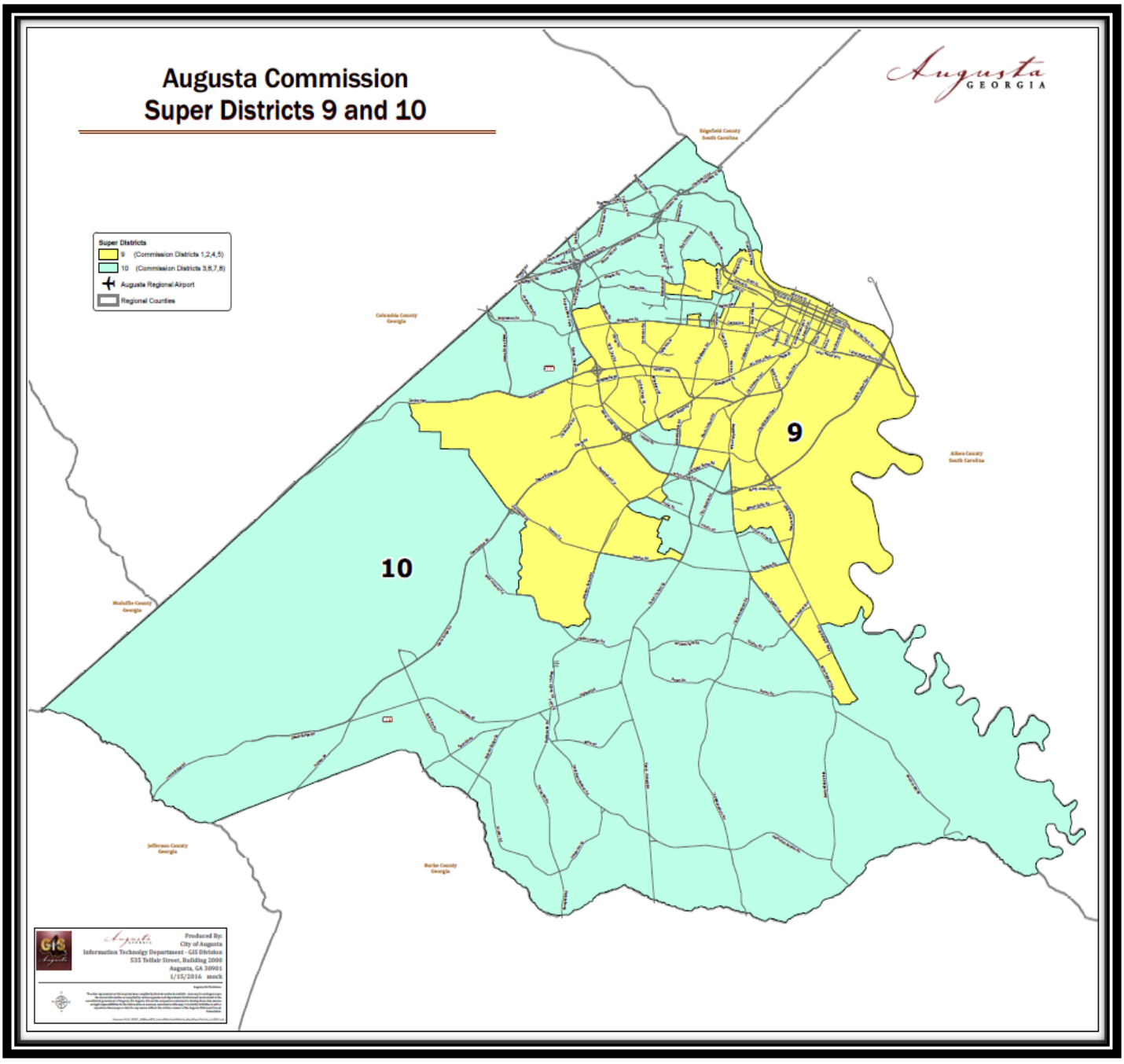


Marion Williams
District 9

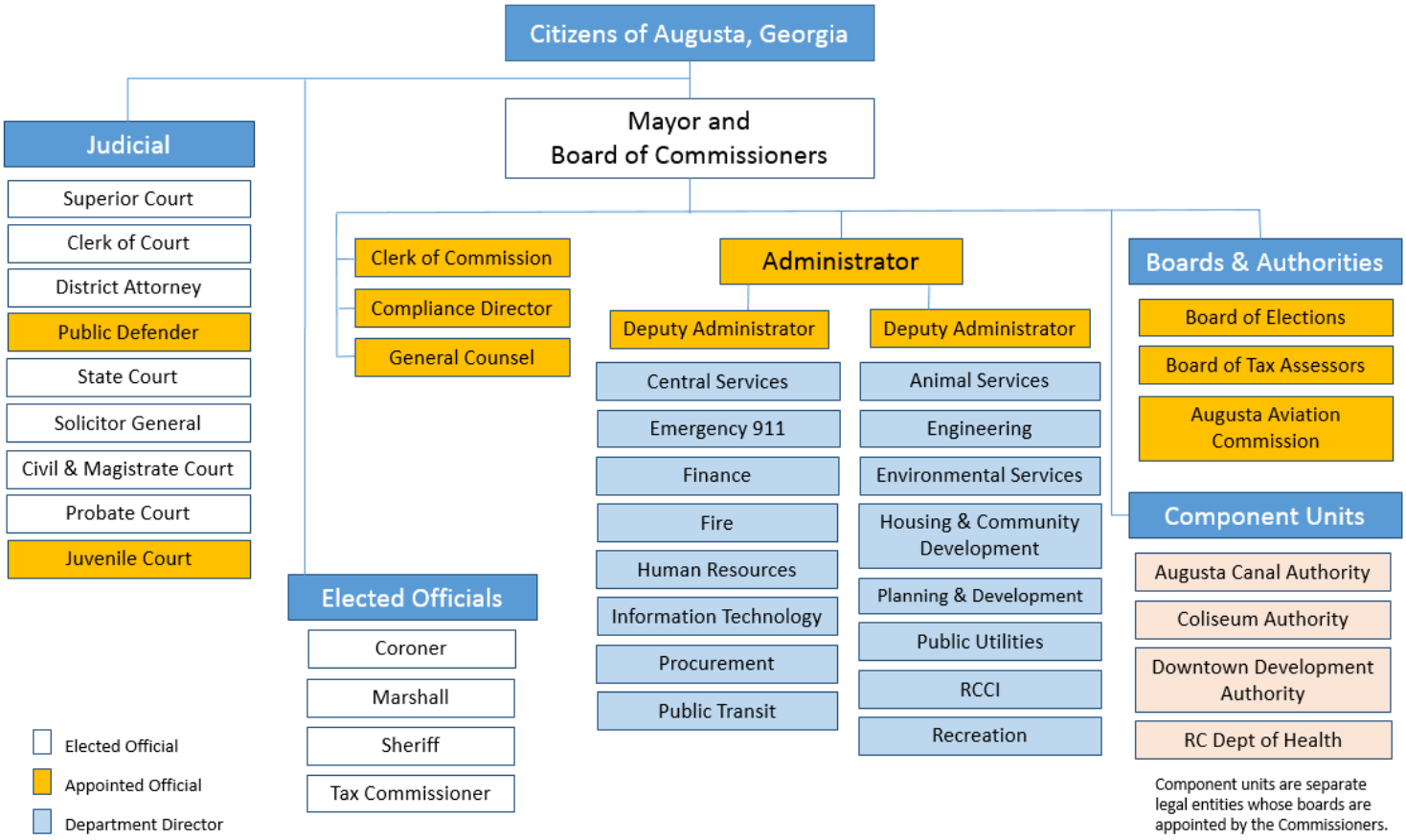


John Clarke
District 10


Augusta Commission Districts
Commission District
1
2
3
4
5
6
7
8
Columbia County
Aiken County
Mcduffie County
Jefferson County
Burke County
River Watch Pkwy
Wheeler Rd
Wrightsboro Rd
Milledgeville Rd
Gordon Hwy
Lumpkin Rd
Windsor Spring Rd
Tobacco Rd
Willis Foreman Rd
Deans Bridge Rd
Highway 88
Storey Mill Rd
Peach Orchard Rd
Old Waynesboro Rd
Hephzibah Mcbean Rd
Brown Rd
Mike Padgett Hwy
Doug Barnard Pkwy
Produced By:
City of Augusta
Information Technology Department - GIS Division
525 Telfair Street, 3rd Floor
Augusta, GA 30901
1 in = 3 miles


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 mock

Organization Chart





Elected Officials

Carl C. Brown, Jr.	Chief Judge, Superior Court
Michael N. Annis	Judge, Superior Court
James G. Blanchard, Jr.	Judge, Superior Court
Daniel J. Craig	Judge, Superior Court
Sheryl B. Jolly	Judge, Superior Court
John Flythe	Judge, Superior Court
J. Wade Padgett	Judge, Superior Court
Ashley Wright	Judge, Superior Court
David D. Watkins	Chief Judge, State Court
Patricia W. Booker	Judge, State Court
Kellie K. McIntyre	Judge, State Court
Bo Hunter	Judge, State Court
William D. Jennings, III	Chief Judge, Civil & Magistrate Court
H. Scott Allen	Judge, Civil and Magistrate Court
Harry B. James, III	Judge, Probate Court
Mark Bowen	Coroner
Natalie S. Paine	District Attorney
Ramone Lamkin	Marshal
Richard Roundtree	Sheriff
Omeeka P. Loggins	Solicitor General
Steven Kendrick	Tax Commissioner
Hattie Sullivan	Clerk of Court



Appointed Officials



Janice Allen Jackson
Administrator
535 Telfair Street, Suite 910
Augusta, GA 30901



Jarvis Sims
Deputy Administrator



Tony McDonald
Deputy Administrator



Donna B. Williams, CGFM
Finance Director

Other Appointed Officials

Lena J. Bonner	Clerk of Commission
Andrew G. Mackenzie	General Counsel
Crystal Eskola	Interim Animal Services Director
Herbert Judon, Jr.	Director, Augusta Regional Airport
Lynn Bailey	Board of Elections Director
Takiyah A. Douse	Central Services Director
Phyllis Johnson	Interim Compliance Director
Dr. Hameed Malik	Engineering Director
Lori Videtto	Environmental Services Director
Chris James	Fire Chief
Hawthorne E. Welcher, Jr.	Housing & Development Director
Dr. Gwendolyn J. Conner	Human Resources Director
Tameka Allen	Information Technology Director
Jennifer S. McKinzie	Judge, Juvenile Court
Keith B. Johnson	Judge, Juvenile Court
Douglas J. Flanagan	Judge, Juvenile Court
Amanda N. Heath	Judge, Juvenile Court
Rob Sherman	Planning & Development Director
Geri Sams	Procurement Director
Katherine M. Mason	Circuit Public Defender
Sharon Dottery	Interim Director, Augusta Public Transit
Evan A. Joseph	Warden – RC Correctional Institution
H. Glenn Parker	Recreation, Parks & Facility Director
Alveno Ross	Chief Appraiser
Tom Wiedmeier	Public Utilities Director

Visit https://augustaga.gov for a full list of elected and appointed officials.



Our History

Location

Augusta, Georgia, located in the east central section of the state, is approximately 150 miles east of Atlanta on Interstate 20. The Savannah River serves as the boundary between Augusta and Aiken County, South Carolina. Augusta's current population is about 200,000. Along with several other Georgia and South Carolina counties the region is known as the Central Savannah River Area, commonly referred to as the CSRA and is home to approximately half a million people. Augusta is Georgia's second oldest and second largest city, founded during the British colonial period as a trading outpost.

How We Started

Augusta has a rich history dating as far back as the early 1700s. The settlement was established in 1736 by British General James Oglethorpe, and named in honor of the bride of Frederick Louis, Prince of Wales.

Significant Structures

Augusta served as the state capital of Georgia from 1785 until 1795, and has many historically significant homes and buildings, such as the Cotton Exchange, established in 1872; the boyhood home of Woodrow Wilson (28th president of the United States); Ezekiel Harris House (1797); George Walton home (signer of the Declaration of Independence) and Springfield Baptist Church.



Augusta Today

In 1996, the City of Augusta consolidated with Richmond County to form Augusta-Richmond County. This consolidated governing body consists of a Mayor and 10 Commissioners. Augusta is perhaps best known as home of the Masters® Golf Tournament held the first full week in April. The area is also a center for medicine, manufacturing, and Fort Gordon, home to the United States Army Cyber Center of Excellence and host to a multi-service community of Army, Navy, Air Force, Marines and multi-national forces.



Reader's Guide

I. Introduction and Overview

This section is designed to provide readers with a better overall understanding of Augusta's 2019 budget including strategic goals and factors affecting the 2019 budget. A narrative highlighting key priorities of the budget by the Administrator is included in this section and is intended to be a brief overview of the budget and budget process.

II. Financial Structure, Policy, and Process

In this section, the reader will gain an understanding of the financial structure of Augusta. The organizational chart, fund structure with descriptions, Departmental units as they relate to various funds, and financial policies and practices including basis used along with the budget process and calendar are included within this section.

III. Fund Summaries

In Section III, the reader will find more financial detail for individual funds. Each fund is presented with two years of actual results plus prior year budget and the adopted budget for 2019. A brief definition of each fund is included. All funds included in the 2019 Budget are presented.

IV. Capital and Debt

In Section IV, the reader will gain an understanding of Augusta's capital budget as well as the capital improvement program. In addition, the reader will be able to gain an understanding of Augusta's debt obligations and debt service requirements.

V. Departmental Information

This section provides a narrative for each functional department and includes mission, description, goals and objectives, budget highlights, organization charts, and performance measures.

VI. Supplemental Section

The final section contains statistical and supplemental information about Augusta's community, population, and other information as well as a glossary to assist with certain explanations.

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Section I – Introduction and Overview

This section is designed to provide readers with a better overall understanding of Augusta's 2019 budget including strategic goals and factors affecting the 2019 budget. A narrative highlighting key priorities of the budget by the Administrator is included in this section and is intended to be a brief overview of the budget and budget process.

Augusta's Visions & Goals

Commission Vision



- Develop a team-centered approach to problem-solving emphasizing effective communications with citizens and among elected officials, as well as establishing continuity of purpose and action for the commission.
- Establish a focus that is Augusta-wide, focusing on the "whole" of Augusta being more than the sum of its individual parts, neighborhoods, or districts.
- Create an environment of respect and trust between Commissioners, staff, and the citizens.
- Seek ways to reach out and spread the word regarding the "good news" about Augusta.

Operations Vision



- Create a culture of Performance Management that focuses on assessment and improvement, driven by standards and accountability, and using technology as a critical and essential tool to enhance processes.
- Develop a strategic plan featuring goals that are designed to drive Augusta forward by making the most of business assets, historical heritage, natural resources and local commitment and talent.
- Build budgets that reward excellence and creativity, encourage fiscal responsibility, and seek new sources of revenue to mitigate budget challenges in difficult times.
- Establish a culture of customer service at all levels of local government, so that every employee and official considers customer service to be their highest responsibility.

Community Vision

- Seek means for Augusta to be nationally-recognized as a global destination of excellence and known as the premier and most talked-about mid-sized city in the country.
- Build our community and tax base by emphasizing economic development and livable, sustainable communities that can grow while protecting our valuable natural resources.



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 the 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.*



Office of the Administrator

Augusta GEORGIA

Janice Allen Jackson, Administrator
Jarvis Sims, Deputy Administrator
Tony McDonald, Deputy Administrator

Suite 910 - Municipal Building
535 Telfair Street - AUGUSTA, GA 30901
(706) 821-2400 - FAX (706) 821-2819

November 20, 2018

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

RE: 2019 Budget

Dear Mayor Davis and Members of the Commission:

It is with great pleasure that I am submitting for your information the 2019 budget. The process began with the recommended budget presentation on October 16, 2018. After several budget workshops in the weeks that followed, the budget was adopted by the Commission on November 20, 2018. 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 $852.9 million, up $29.7 million, or 3.6%, from 2018's combined total of $823.2 million original adopted budget. The increase is from several factors including salaries and benefits, operations funding, as well as capital improvements.

Goals

In preparing the 2019 budget, several guiding goals, both long-term and short-term, were used to determine the distribution of funding. Those goals included:

- *A continued investment in Augusta, Georgia's workforce.*
  In the near-term, a 1.5% COLA as well as longevity increases will help us maintain our most valuable asset, our current workforce in a tight labor market. In the long-term, we will continue to invest in our workforce to be competitive for skilled labor in the metro Augusta labor market.
- *A concerted effort to improve effectiveness and efficiency in those departments that have recently had operational reviews where deficiencies have been identified.*
  This will benefit the taxpayers of Augusta both in the current budget as well as budgets well into the future.
- *An emphasis on leisure services and special events.*
  As we continue to make Augusta a destination place to live, work, and play, leisure services and special events will benefit the community this year as well as generations to come. We have already experienced positive results in this area and expect to see more exciting news in the future.

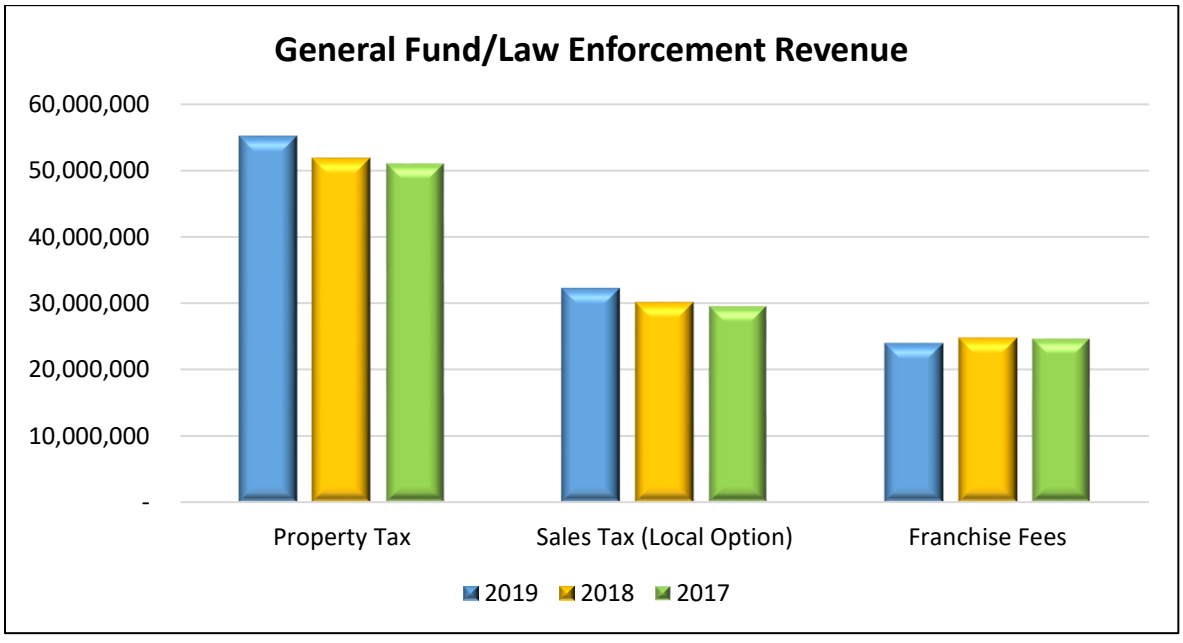
- *Improvements to our facilities and capital assets.*
  Investing in our facilities will allow for growth and reduced maintenance costs in the current budget as well as future budgets.
- *A continued commitment to public safety.*
  We realize that public safety is one of our top priorities. Funding for salary adjustments has been provided to the Sheriff's Office that will benefit our current officers as well as allow for growth in the future. Also, Fire Station 20, which will be located off Gordon Highway in South Augusta, is expected to open in late 2019, adding service to growing areas of the County.

General Information

Revenue

The primary sources of revenue for the General Fund include Property Tax, Sales Tax, and Franchise Fees. Property Tax includes Title Ad Valorem Tax, which is generated from automobile sales. The 2019 distribution formula was revised by the Georgia Department of Revenue. This adjustment will result in an additional $1.5 million in revenue from Title Ad Valorem Taxes. The total 2019 revenue is projected in the General Fund/Law Enforcement budget to be $162,055,000, an increase of approximately $7,292,000 from 2018 adopted levels.

	2019 Budget	2018 Budget	2017 Budget
Property Tax	$55,275,160	$51,920,310	$51,187,660
Sales Tax (Local Option)	$32,371,350	$30,207,150	$29,710,050
Franchise Fees	$24,097,960	$24,863,100	$24,831,460



Tax Digest

The Chief Appraiser is responsible for receiving returns and fairly and impartially assessing property. The total assessed valuation for the 2018 tax digest is set at $5.49 billion compared to $5.42 billion in 2017. This is an increase of 1.3% in the tax digest.

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 2018 Tax Digest. It does not include millage rates levied by Richmond County Board of Education.

Year 2017/2018 Tax Rates

	Suburban			Urban		
	2017	2018	Difference	2017	2018	Difference
County-wide M&O	9.786	9.756	(0.03)	9.786	9.756	(0.03)
Capital Outlay	0.780	0.778	(0.002)	0.780	0.778	(0.002)
County Bonds	0.000	0.000	0.000	0.000	0.000	0.000
Fire	2.136	2.127	(0.009)	0.000	0.000	0.000
Urban M&O	0.000	0.000	0.000	5.225	5.231	0.006
Total	12.702	12.661	(0.041)	15.791	15.765	(0.026)

General Fund/Law Enforcement Expenditures

	2019	2018	2017
Adopted Budget	$162,054,620	$154,763,190	$153,594,520

Major factors contributing to the budget process as a whole:

Revenues

- Local Option Sales Tax (LOST) continues to increase as a testament to the continued improvement of our local economy. The 2019 budgeted sales tax collections are anticipated to be approximately 7% greater than 2018 budgeted collections.
- Electric franchise fees continue to decline as has been the trend over the past few years. This trend is expected to continue as we strive for a greener community, however, the challenge will be to replace this revenue stream with other sources.
- Title Ad Valorem Tax revenues continue to grow as there is continued improvement in the economy. Augusta will also benefit as a result of the changes to the distribution formula by the Georgia Department of Revenue between Augusta, the Board of Education, and the State of Georgia.

Expenditures

In meeting one of our goals, both short-term and long-term, the Augusta workforce will have several changes during the 2019 budget cycle. Additional staff added to the 2019 budget include:

- Four new Community Safety Officers for the Sheriff's Office.
- 1.5% salary increases for all Augusta, Georgia employees.
- Enhanced pension benefits
- Funding of employee longevity program to include employees in pay grades 15-23, a continuation of an effort started in 2018 to reward those who stay with the organization.
- Thirteen new positions added to General Fund departments for 2019 effective July 1, 2019, to include two Code Enforcement Officers to place additional emphasis on reducing blight and holding property owners accountable.
- Thirty four new positions in the Enterprise and Special Revenue Funds effective January 1, 2019.

Leisure services and special events were emphasized during the 2019 budget process. There will be research and discussion in 2019 to form the best approach to boosting special activities in the coming year and beyond.

Augusta is committed to public safety. In addition to the four new Community Safety Officers, a new fire station will open in 2019, which was funded by Special Purpose Local Option Sales Tax.
Twelve new firefighters will be added to the Augusta ranks as this station opens in late 2019. These two commitments to public safety will increase service levels to the public.

One challenge during the budgeting process was Adult Probation. It has been determined that a Request for Proposal will be issued during 2019 to determine if outsourcing will be a more effective method of service delivery strategy as opposed to the current in-house operations.

The Street Lights Fund has been balanced for 2019, but we have set a long-term goal of identifying a funding strategy for Augusta's expanding and maintaining our street light program.

Augusta strives to maintain sound financial footing. As a result, the budget has an appropriation to Fund Balance of $500,000 to increase the reserves of Augusta.

Thank you for your participation during the 2019 budget process as I believe this document provides a sound financial blueprint for the upcoming fiscal year and will allow Augusta to move forward to reach new heights. If you have any questions, I am available for discussion.

Sincerely,

Janice Allen Jackson
Administrator

Augusta, Georgia
Budget Summary by Fund Type
For Year Ending December 31, 2019

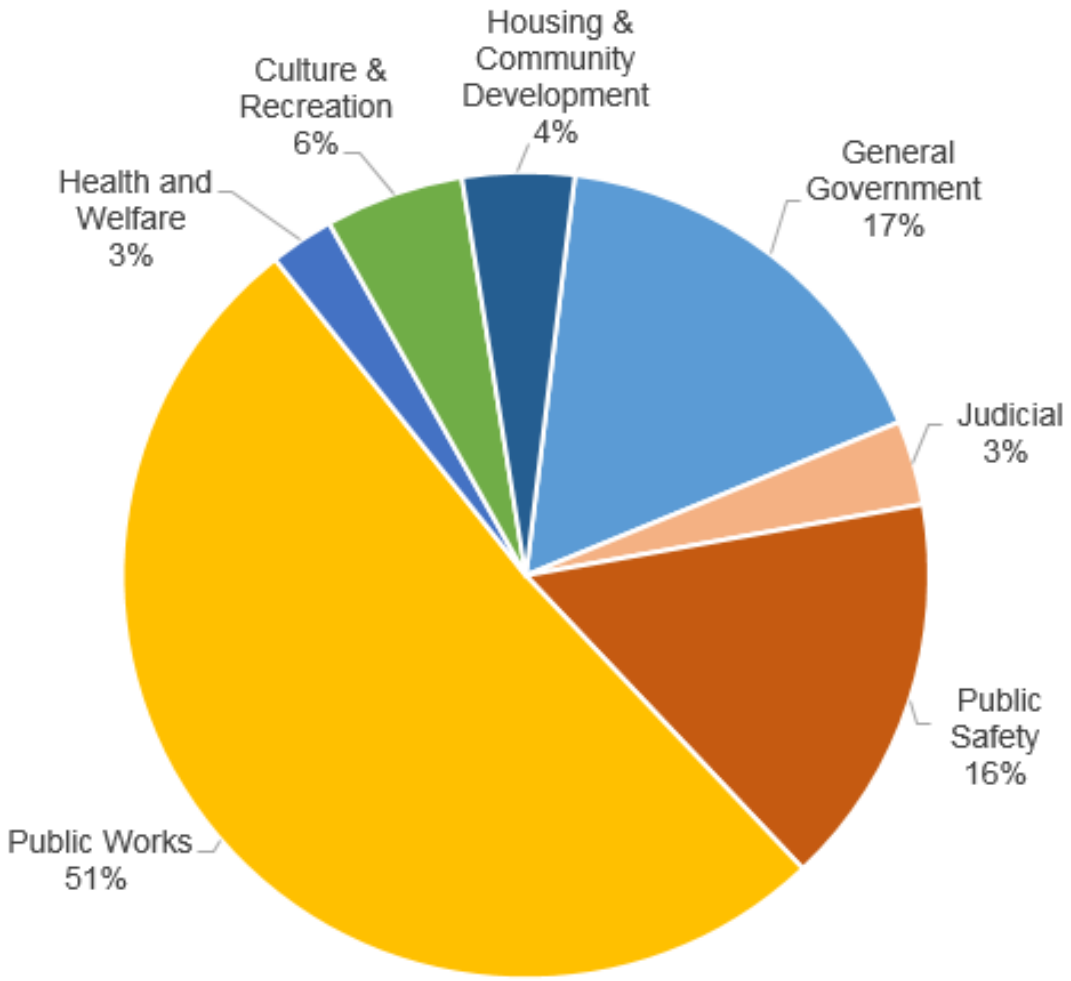
	GENERAL FUND GROUP	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUNDS	DEBT SERVICE FUNDS	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	PENSION FUNDS	TOTAL ALL FUNDS
Revenues								
Property Taxes	$ 56,485,160	$ 12,671,390	$ 3,678,850	$ 515,890	$ -	$ -	$ -	$ 73,351,290
Sales Taxes	32,419,780	5,893,420	37,200,000	-	747,450	-	-	76,260,650
Other Taxes	28,897,460	34,558,600	-	-	-	-	-	63,456,060
Licenses and Permits	1,763,760	5,121,810	-	-	-	-	-	6,885,570
Intergovernmental Revenue	6,546,850	7,428,970	3,246,040	-	46,873,560	-	-	64,095,420
Charges for Services	21,936,950	11,846,800	200,000	-	159,240,460	43,697,200	-	236,921,410
Fines and Forfeitures	4,493,400	1,092,000	-	-	-	-	-	5,585,400
Investment Income	1,215,650	128,680	-	-	156,070	869,780	6,091,190	8,461,370
Other Revenue	1,176,830	1,253,860	-	-	731,610	502,000	2,142,630	5,806,930
Total Revenue	154,935,840	79,995,530	44,324,890	515,890	207,749,150	45,068,980	8,233,820	540,824,100
Other Financial Souces								
Appropriation from Fund Balance	61,370	32,057,410	131,553,810	2,500	31,325,360	-	-	195,000,450
Operating Transfers In	12,536,810	12,361,770	-	15,725,750	48,501,370	2,543,970	1,796,380	93,466,050
Revenue Bond Proceeds	-	-	-	-	23,136,050	-	-	23,136,050
Property Sales	350,000	15,000	-	-	94,000	-	-	459,000
Total Other Financing Sources	12,948,180	44,434,180	131,553,810	15,728,250	103,056,780	2,543,970	1,796,380	312,061,550
Total Revenues & Other Sources	167,884,020	124,429,710	175,878,700	16,244,140	310,805,930	47,612,950	10,030,200	852,885,650
Expenditures								
General Government	30,773,280	7,610	25,176,940	14,368,250	-	47,612,950	9,867,450	127,806,480
Judicial	24,341,560	1,278,730	-	-	-	-	-	25,620,290
Public Safety	68,295,220	34,096,200	17,267,770	-	-	-	-	119,659,190
Public Works	5,850,110	34,881,990	82,102,940	-	266,764,780	-	-	389,599,820
Health and Welfare	2,455,980	-	16,800,800	-	225,000	-	-	19,481,780
Culture & Recreation	16,010,860	6,991,590	17,311,400	1,875,890	-	-	-	42,189,740
Housing & Community Development	2,028,560	31,399,250	557,550	-	-	-	-	33,985,360
Total Expenditures	149,755,570	108,655,370	159,217,400	16,244,140	266,989,780	47,612,950	9,867,450	758,342,660
Other Financing Uses								
Operating Transfers Out	18,128,450	15,774,340	16,661,300	-	43,816,150	-	162,750	94,542,990
Total Expenditures & Other Uses	167,884,020	124,429,710	175,878,700	16,244,140	310,805,930	47,612,950	10,030,200	852,885,650
Excess (Deficiency) of Revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

2019 Adopted Budget

Total Government

Expenditures by Function

(Excluding Operating Transfers)



Function Descriptions

General Government includes Mayor and Board of Commissioners and Administrator's office, plus administrative services such as Tax Assessor, Tax Commissioner, Central Facility Services, Finance, Human Resources and Information Technology.

Judicial includes the judges and court personnel for Superior, State, Civil, Magistrate, Probate, Juvenile Courts, plus District Attorney, Solicitor General and Public Defenders offices.

Public Safety includes the Marshal and Sheriff Offices, Fire Department, Emergency 911, Coroner, Animal Services and Richmond County Correctional Institute. The Fire Department and Emergency 911 departments are Special Revenue Funds.

Public Works represents the Engineering organization (Highway & Street, Roads & Walkways, and Traffic) plus Augusta parking decks and litter patrol. Street Lights is a Special Revenue Fund. Enterprises such as Water and Sewer, Stormwater Utility, and Environmental Services fall under this category as well.

Health & Welfare includes the Richmond County Board of Health and Division of Family and Child Services (DFACS), plus various community health programs.

Culture & Recreation represents the community centers, athletic fields, parks and other recreational facilities.

Housing & Development includes public housing programs, county extension office, land trusts, and code enforcement.

Operating Transfers is the assignment of funding to/from General Fund and various special revenue funds.

AUGUSTA, GEORGIA
ADOPTED BUDGET SUMMARY
FOR YEAR ENDED DECEMBER 31, 2019
SUMMARY OF ADOPTED FUNDING AND APPROPRIATIONS

		REVENUES AND OTHER SOURCES			EXPENDITURES AND OTHER USES		
BUDGETED FUNDS		REVENUES	OPERATING TRANSFER IN & OTHER FINANCING	TOTAL REVENUE AND OTHER FUNDING SOURCES	ADOPTED EXPENDITURES	OPERATING TRANSFER OUT	TOTAL EXPENDITURES AND OTHER USES
Governmental Funds							
General Fund Group							
101	General Fund	$ 90,252,300	$ 8,226,210	$ 98,478,510	$ 86,391,490	$ 12,087,020	$ 98,478,510
104	Port Authority	44,400	61,370	105,770	105,770	-	105,770
151	Adult Probation	560,000	735,450	1,295,450	1,295,450	-	1,295,450
220	Grants	3,751,120	655,120	4,406,240	4,406,240	-	4,406,240
231	Board of Appeals	8,400	13,540	21,940	21,940	-	21,940
273	Law Enforcement	60,319,620	3,256,490	63,576,110	57,534,680	6,041,430	63,576,110
Special Revenue Funds							
203	Life Skills Mentoring Court	7,000	-	7,000	7,000	-	7,000
204	DUI Court	275,000	178,780	453,780	453,780	-	453,780
205	Drug Court	100,000	-	100,000	100,000	-	100,000
206	Law Library	130,000	-	130,000	130,000	-	130,000
207	5% Crime Victim's Asst Program	140,000	249,420	389,420	389,420	-	389,420
208	Supplemental Juvenile Services	12,500	-	12,500	12,500	-	12,500
209	DA 5% CVAP	120,000	66,030	186,030	186,030	-	186,030
211	Federal Drug Forfeitures	200,000	-	200,000	200,000	-	200,000
212	State Drug Forfeitures	250,000	200,000	450,000	450,000	-	450,000
216	Emergency Telephone Response	3,730,340	800,000	4,530,340	4,530,340	-	4,530,340
217	Building Inspections Fund	1,531,810	289,780	1,821,590	1,802,600	18,990	1,821,590
221	Housing & Neighborhood Development	5,082,100	1,395,490	6,477,590	6,455,220	22,370	6,477,590
222	Urban Development Action Grant	10,500	-	10,500	10,500	-	10,500
235	TSPLOST 25% Discretionary	3,500,000	9,368,790	12,868,790	12,068,790	800,000	12,868,790
261	NPDES Permit Fees	15,000	-	15,000	15,000	-	15,000
271	Urban Services District	9,758,730	-	9,758,730	878,490	8,880,240	9,758,730
274	Fire Protection	23,010,550	6,278,500	29,289,050	28,915,860	373,190	29,289,050
275	Occupation Tax	3,590,300	-	3,590,300	7,610	3,582,690	3,590,300
276	Street Lights	6,143,980	-	6,143,980	6,140,120	3,860	6,143,980
277	Downtown Development Authority	-	159,780	159,780	159,780	-	159,780
281	Convention Center	1,175,000	125,000	1,300,000	1,300,000	-	1,300,000
292	TAD 2	1,028,820	-	1,028,820	1,028,820	-	1,028,820
293	TAD 3	990,720	-	990,720	990,720	-	990,720
294	TAD 4	5,000	-	5,000	5,000	-	5,000
296	Promotion Richmond County	7,000,000	-	7,000,000	5,640,000	1,360,000	7,000,000
297	Transportation and Tourism	800,000	83,000	883,000	150,000	733,000	883,000
298	Urban Redevelopment Projects	-	1,200,000	1,200,000	1,200,000	-	1,200,000
340	Transportation Investment Projects	1,750,000	-	1,750,000	1,750,000	-	1,750,000
371	TIA Projects	9,622,000	-	9,622,000	9,622,000	-	9,622,000
791	Exp Trust Fund-Perpetual Care	16,000	35,410	51,410	51,410	-	51,410
792	Exp Trust Fund-Joseph Lamar	180	-	180	180	-	180
950	Urban Redevelopment Agency	-	4,407,590	4,407,590	4,407,590	-	4,407,590
951	URA Foundry Project	-	19,596,610	19,596,610	19,596,610	-	19,596,610
Capital Project Funds							
272	Capital Outlay	4,124,890	-	4,124,890	4,049,490	75,400	4,124,890
278	Sheriff Capital Grant	200,000	-	200,000	200,000	-	200,000
323	SPLOST III	-	5,500,000	5,500,000	5,500,000	-	5,500,000
324	SPLOST IV	-	10,626,000	10,626,000	10,626,000	-	10,626,000
325	SPLOST V	-	9,735,000	9,735,000	9,735,000	-	9,735,000
328	SPLOST VI	-	36,255,000	36,255,000	36,255,000	-	36,255,000
329	SPLOST 7	37,200,000	64,437,810	101,637,810	85,051,910	16,585,900	101,637,810
335	Capital Projects for Public Roads (LMIG)	2,800,000	5,000,000	7,800,000	7,800,000	-	7,800,000
Debt Service Funds							
421	Coliseum Authority Revenue Bonds 2010	515,890	1,360,000	1,875,890	1,875,890	-	1,875,890
434	GO Sales Tax Bond 2016	2,500	14,365,750	14,368,250	14,368,250	-	14,368,250
Total Governmental Funds		$ 279,774,650	$ 204,661,920	$ 484,436,570	$ 433,872,480	$ 50,564,090	$ 484,436,570

AUGUSTA, GEORGIA
ADOPTED BUDGET SUMMARY
FOR YEAR ENDED DECEMBER 31, 2019
SUMMARY OF ADOPTED FUNDING AND APPROPRIATIONS

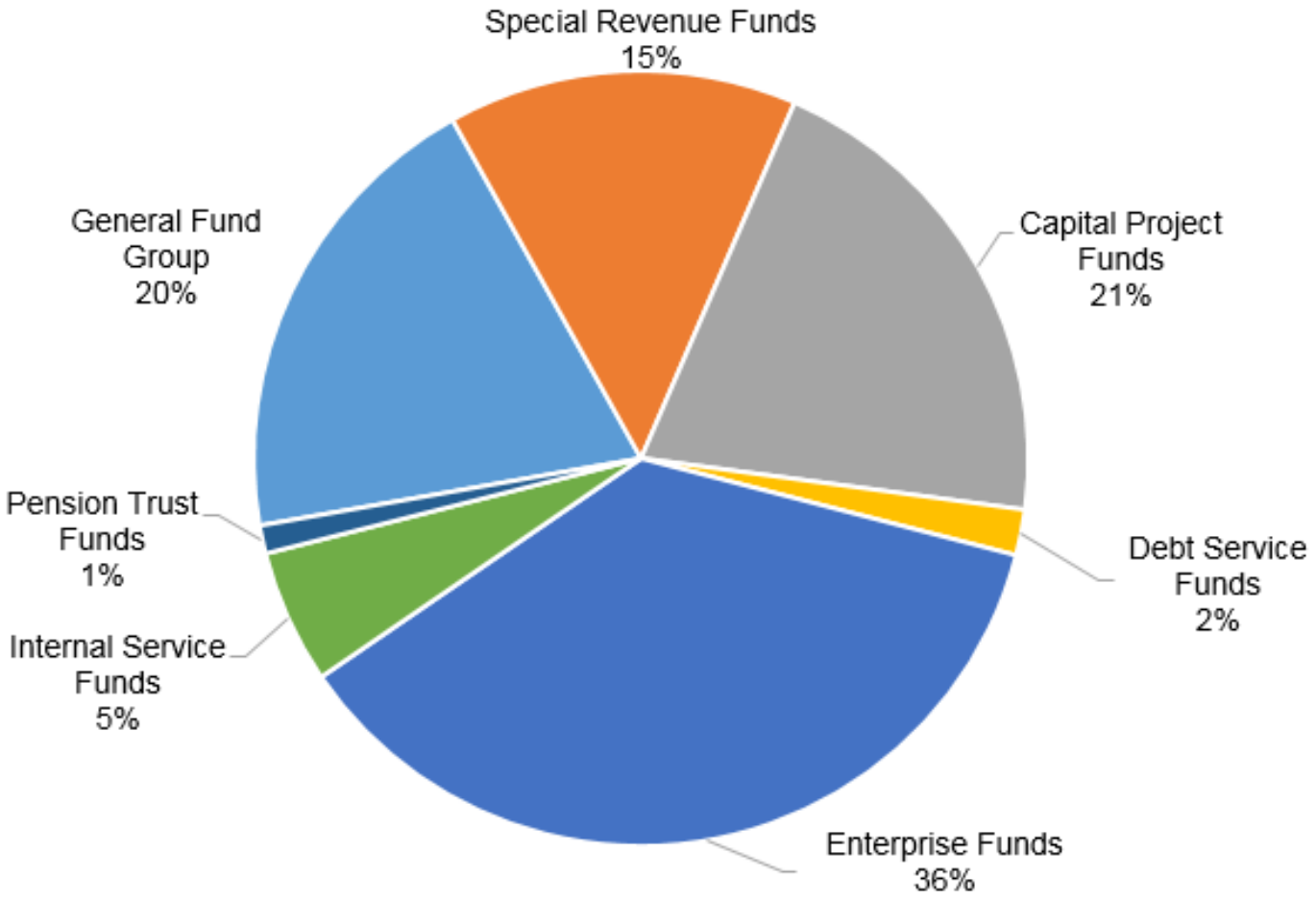
		REVENUES AND OTHER SOURCES			EXPENDITURES AND OTHER USES		
BUDGETED FUNDS		REVENUES	OPERATING TRANSFER IN & OTHER FINANCING	TOTAL REVENUE AND OTHER FUNDING SOURCES	ADOPTED EXPENDITURES	OPERATING TRANSFER OUT	TOTAL EXPENDITURES AND OTHER USES
Enterprise Funds							
506	Water & Sewerage	100,590,680	27,708,680	128,299,360	127,502,910	796,450	128,299,360
507	Water & Sewerage-Renewal & Extension	-	21,006,760	21,006,760	21,006,760	-	21,006,760
508	1996 W & S Bond Fund	-	1,950,600	1,950,600	1,950,600	-	1,950,600
509	2000 Bond Series	-	3,329,670	3,329,670	3,329,670	-	3,329,670
510	W&S Bond 2002 Series	-	4,613,020	4,613,020	4,613,020	-	4,613,020
511	W&S Bond 2004 Series	-	7,648,130	7,648,130	7,648,130	-	7,648,130
512	W&S Bond 2012 Series	2,000	2,686,380	2,688,380	2,688,380	-	2,688,380
513	W&S Taxable Rev Bds Series 2013	25,000	1,724,270	1,749,270	1,749,270	-	1,749,270
514	W&S Bond 2014 Series	10,000	9,211,390	9,221,390	9,221,390	-	9,221,390
541	Waste Management Fund	13,704,280	-	13,704,280	13,442,020	262,260	13,704,280
542	Garbage Collection Fund	19,947,500	1,114,630	21,062,130	21,044,560	17,570	21,062,130
543	Waste Management 2004 Bonds	-	1,027,590	1,027,590	1,027,590	-	1,027,590
544	Solid Waste Revenue Bond Series 2010	-	693,960	693,960	693,960	-	693,960
546	Augusta Public Transit System	1,587,960	4,381,250	5,969,210	5,960,490	8,720	5,969,210
547	Transit Capital Grants	11,030,590	2,769,560	13,800,150	13,800,150	-	13,800,150
551	Augusta Regional Airport	44,935,740	12,969,570	57,905,310	57,652,400	252,910	57,905,310
552	Daniel Field	1,718,480	221,320	1,939,800	1,939,800	-	1,939,800
581	Stormwater Utility	14,196,920	-	14,196,920	13,965,420	231,500	14,196,920
Internal Service Funds							
611	Risk Management	2,482,740	-	2,482,740	2,482,740	-	2,482,740
616	Employee Health Benefits Fund	31,339,160	2,543,970	33,883,130	33,883,130	-	33,883,130
621	Workers Compensation Fund	3,839,120	-	3,839,120	3,839,120	-	3,839,120
622	Unemployment Fund	102,500	-	102,500	102,500	-	102,500
623	Long-Term Disability Insurance	279,470	-	279,470	279,470	-	279,470
626	Fleet Operations & Management	5,031,010	-	5,031,010	5,031,010	-	5,031,010
631	GMA Lease Program	1,994,980	-	1,994,980	1,994,980	-	1,994,980
Trust and Agency Funds							
761	1945 Pension Fund	811,900	-	811,900	811,900	-	811,900
763	Urban 1949 Pension Plan	7,421,920	-	7,421,920	7,421,920	-	7,421,920
764	Other Urban Pension Plans	-	1,796,380	1,796,380	1,633,630	162,750	1,796,380
	TOTALS	$ 540,826,600	$ 312,059,050	$ 852,885,650	$ 800,589,400	$ 52,296,250	$ 852,885,650

The 2019 adopted budget for Augusta, Georgia provides funding to maintain current levels of service, with little change in the millage rate while reducing operating costs and capital outlay where possible. The annual budget for all funds totals $852,885,650, reflecting a $29,698,000 or 3.6% net increase from the 2018 adopted budget of $823,187,650. This net increase is primarily due to projected support of the Foundry Project, a development of the old Foundry building and site into a market rate apartment complex, and an increase in personnel costs due to new hires, benefits changes, and merit increases.

Adopted 2019 Budget

Total Government

Expenditures by Fund Type





Section II – Financial Structure, Policy and Process

In Section II, the reader will gain an understanding of the financial structure of Augusta. The organizational chart, fund structure including descriptions, Departmental units as they relate to various funds, and financial policies and practices including the basis for the budget used along with the budget process and calendar are included within this section.

Fund Descriptions and Fund Structure

The funds of Augusta, GA can be divided into four basic categories: 1) Governmental Funds, 2) Proprietary Funds, 3) Fiduciary Funds, and 4) Pension Trust Funds. These fund categories use different accounting approaches and should be interpreted differently. All governmental and proprietary funds are appropriated while the fiduciary funds are excluded from appropriations as their operational expenses are reported in other governmental funds.

Governmental Funds

There are four governmental fund types in Augusta, GA's budgetary fund structure: 1) General Fund, 2) Special Revenue Funds, 3) Debt Service Funds, and 4) Capital Project Funds. Of these funds, General Fund, Special Purpose Local Option Sales Tax Fund (SPLOST) Phase 7, and Fire Protection are reported as major governmental funds. For budgeting purposes, the Law Enforcement Fund (operations) is considered a major governmental fund; however, this fund is combined with the General Fund in the entity's audited Comprehensive Annual Financial Report at year end. Several other non-major funds are treated this way as well. Governmental Funds use the modified accrual basis of accounting, which focuses on current financial resources. This method is used for both budgeting purposes and audited financial statements. All governmental funds are appropriated on an annual basis.

Proprietary Funds

Proprietary funds operate similar to a commercial enterprise found in the private sector. Augusta, GA has two types of proprietary funds: 1) Enterprise Funds and 2) Internal Service Funds. Proprietary funds use the accrual basis of accounting where revenues are recorded when earned and expenditures are recorded as incurred. This method is used for both budgeting purposes and audited financial statements. The Water and Sewer Fund, Augusta Regional Airport, Stormwater Utility Fund, and Garbage Collection Fund are considered major funds for presentation purposes. All proprietary funds are appropriated on an annual basis.

Fiduciary Funds

Fiduciary Funds are used to account for assets held by the Government as an agent for others. Augusta, GA is responsible for ensuring that the assets reported in these funds are used only for their intended purposes. These funds are not reflected in the budgetary process as the revenues are not available to support operations and the expenditures for the Elected Officials/Departments that handle these funds are reported elsewhere in the fund structure. The funds include: Clerk of Court, Magistrate/Civil Court, Probate Court, Sheriff, and Tax Commissioner.

Pension Trust Funds

The Pension Trust Funds are used to account for assets held by the Government to pay pension liabilities and are not available for operations. However, Pension Trust Funds are appropriated on an annual basis during the budget process using the accrual basis of accounting.



Governmental Funds

Major Funds

- General Fund
- SPLOST 7 (Capital Projects Fund)
- Fire Protection (Special Revenue Fund)

Nonmajor Debt Service Funds

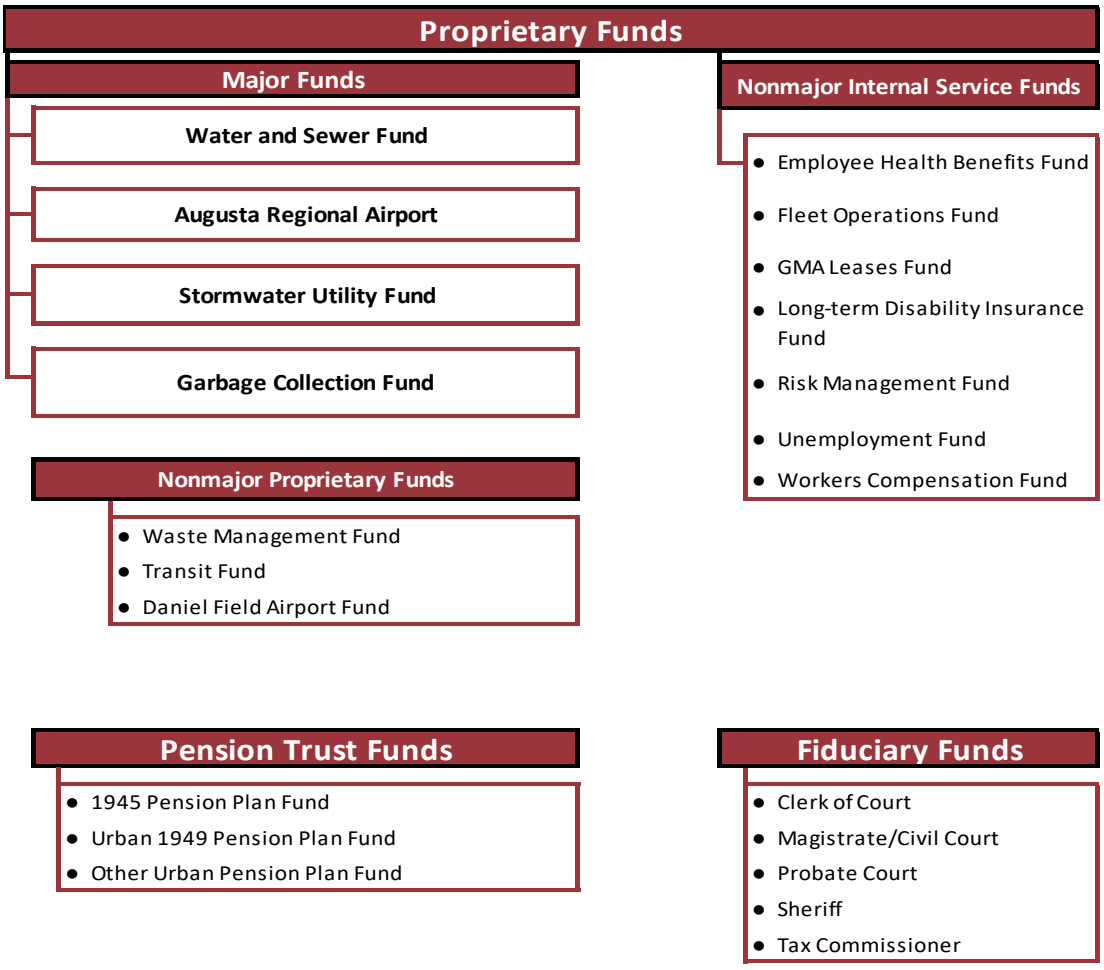
- 2016 GO Sales Tax Bonds Debt Service Fund
- Coliseum Authority Revenue Bonds Debt Service Fund

Nonmajor Special Revenue Funds

- Building Inspection Fund
- Convention Center Fund
- Downtown Development Fund
- Drug Court Fund
- DUI Court Fund
- Emergency Telephone System Fund
- Federal Drug Fund
- 5% Crime Victim's Assistance Fund
- Hotel/Motel Tax and Promotion/ Tourism Fund
- Housing and Neighborhood Development Fund
- Law Library Fund
- NPDES Permit Fees Fund
- Occupational Tax Fund
- Perpetual Care Fund
- Special Assessment (Street Lights) Fund
- State Drug Fund
- Supplemental Juvenile Services Fund
- Tax Allocation District 2 Fund
- Tax Allocation District 3 Fund
- Tax Allocation District 4 Fund
- TIA Discretionary Projects Fund
- TIA Projects Fund
- The Urban Redevelopment Agency
- Transportation & Tourism Fund
- Urban Development Action Grant Fund
- Urban Redevelopment Projects Fund
- Urban Services District Fund
- URA Foundry Project Fund

Nonmajor Capital Project Funds

- Capital Outlay Fund
- Community Development Fund
- Public Roads Fund
- Sheriff Capital Outlay
- Special Sales Tax II Fund
- Special Sales Tax III Fund
- Special Sales Tax IV Fund
- Special Sales Tax V Fund
- Special Sales Tax VI Fund


Proprietary Funds
Major Funds
Water and Sewer Fund
Augusta Regional Airport
Stormwater Utility Fund
Garbage Collection Fund
Nonmajor Proprietary Funds
Waste Management Fund
Transit Fund
Daniel Field Airport Fund
Nonmajor Internal Service Funds
Employee Health Benefits Fund
Fleet Operations Fund
GMA Leases Fund
Long-term Disability Insurance Fund
Risk Management Fund
Unemployment Fund
Workers Compensation Fund
Pension Trust Funds
1945 Pension Plan Fund
Urban 1949 Pension Plan Fund
Other Urban Pension Plan Fund
Fiduciary Funds
Clerk of Court
Magistrate/Civil Court
Probate Court
Sheriff
Tax Commissioner

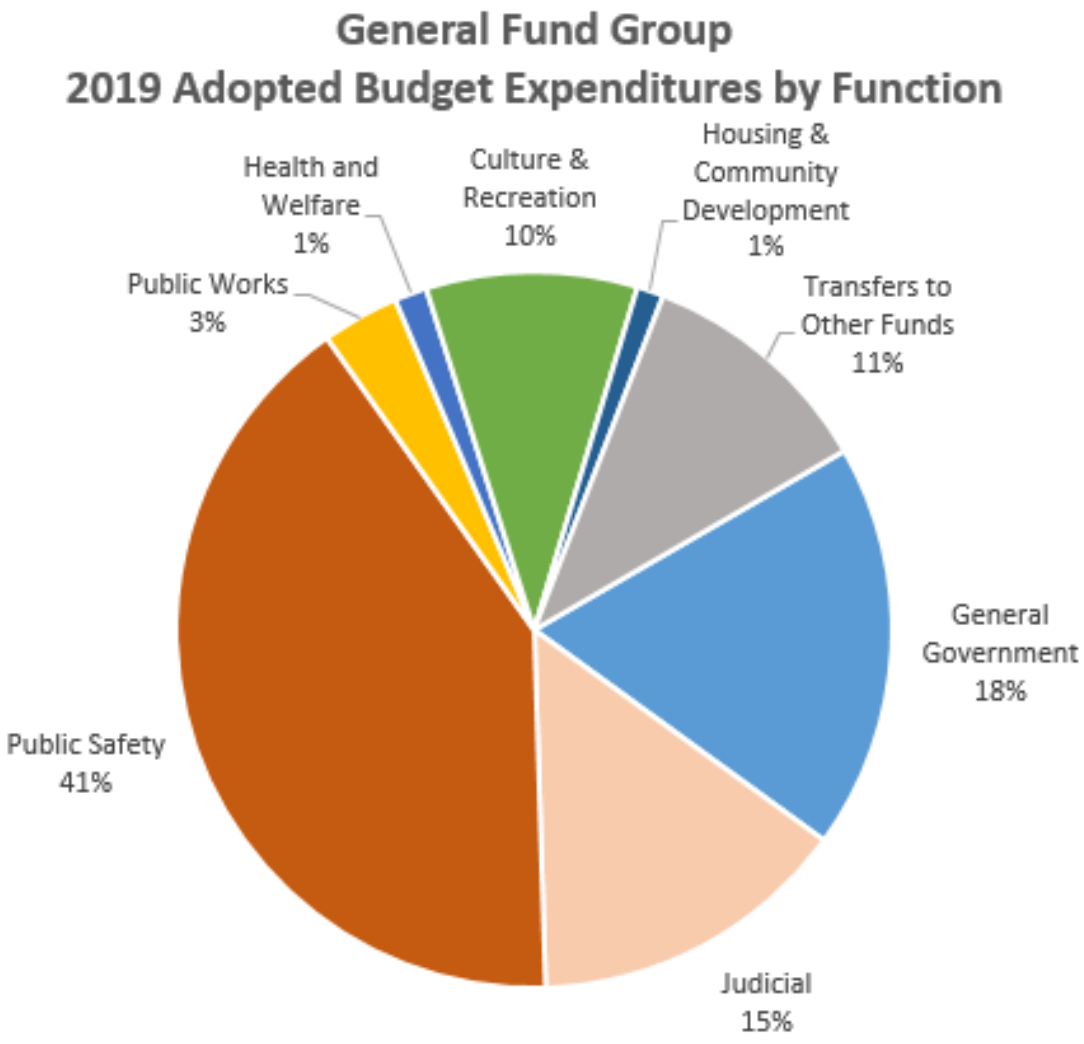
Governmental Funds

The **General Fund** is the primary operating fund of the Government. It is considered a major fund for both budgeting purposes and for the Comprehensive Annual Financial Report. It is used to capture all financial information other than those specifically required to be accounted for separately in another fund. Many Departmental functions are accounted for in the General Fund including Recreation & Parks, Judicial, General government, and the Sheriff's Office. The Sheriff's Office is budgeted separately in the Law Enforcement Fund and then combined into the General Fund for the Comprehensive Annual Financial Report as is the Port Authority, General Fund Grants, the Appeals Board Fund, and the Adult Probation Fund.

Augusta, Georgia
Financial Summary - General Fund Group

	2016 Actual	2017 Actual	2018 Budget	2019 Budget
REVENUES				
Taxes	$ 110,640,975	$ 110,172,194	$ 112,730,560	$ 117,802,400
Licenses and Permits	1,626,614	1,727,825	1,715,740	1,763,760
Intergovernmental Revenue	7,018,636	4,853,601	6,760,760	6,546,850
Charges for Services	20,276,801	19,353,223	21,269,060	21,936,950
Fines and Forfeitures	5,012,033	4,197,182	5,213,630	4,493,400
Investment Income	436,553	493,761	415,650	1,215,650
Other Revenue	1,232,799	1,797,689	921,350	1,176,830
Total Revenues	146,244,411	142,595,475	149,026,750	154,935,840
OTHER FINANCING SOURCES				
Appropriation from Fund Balance	-	-	511,720	61,370
Operating Transfers In	2,326,810	2,835,898	2,902,270	2,582,690
Operating Transfers In (within GF)*	8,041,509	7,474,229	9,637,610	9,954,120
Property Sales	212,931	446,692	575,400	350,000
Total Other Financing Sources	10,581,250	10,756,819	13,627,000	12,948,180
Total Revenue & Other Financing Sources	156,825,661	153,352,294	162,653,750	167,884,020
EXPENDITURES				
Personnel Services & Emp Benefits	93,306,404	92,003,750	97,418,270	96,964,800
Purchased/Contracted Services	15,586,534	16,508,121	18,737,080	19,270,560
Supplies	18,373,880	17,637,418	19,907,450	20,495,480
Capital Outlay	261,093	225,266	885,020	336,530
Interfund/Interdepartmental	6,423,057	5,531,225	6,876,860	7,238,780
Other Costs & Cost Reimbursement	5,831,471	4,800,367	5,538,440	5,762,090
Non-Departmental	(306,996)	198,932	(3,712,240)	(312,670)
Total Expenditures	139,475,443	136,905,079	145,650,880	149,755,570
OTHER FINANCING USES				
Operating Transfers Out	5,895,119	7,983,853	7,365,260	8,174,330
Operating Transfers Out (within GF)*	8,041,509	7,474,229	9,637,610	9,954,120
Total Expense and Other Financing Uses	153,412,071	152,363,161	162,653,750	167,884,020
Net Increase (Decrease) in Fund Balance	$ 3,413,590	$ 989,133	$ -	$ -

** Operating transfers within the General Fund group are eliminated in CAFR.*


General Fund Group
2019 Adopted Budget Expenditures by Function
Health and Welfare 1%
Culture & Recreation 10%
Housing & Community Development 1%
Public Works 3%
Transfers to Other Funds 11%
General Government 18%
Public Safety 41%
Judicial 15%

Augusta, Georgia

General Fund Revenue Detail
Fund 101 – General Fund

Revenue Description	2016 Actuals	2017 Actuals	2018 Budget	2019 Budget
Taxes				
Real Property Tax-Current Year	$ 12,107,610	$ 11,981,218	$ 12,002,540	$ 12,244,830
Timber Tax - Current Year	1,926	1,678	1,950	1,680
Early Payment Discount	(98,594)	(97,240)	(83,400)	(85,950)
Motor Vehicles - Current Year	395,650	312,613	316,800	234,820
TAVT	2,648,148	3,077,165	3,145,000	5,051,200
TAVT-L	1,017,741	1,007,139	1,470,000	2,021,000
TAVT-S	1,219,435	1,206,732	1,760,000	2,068,000
Mobile Homes - Current Year	37,737	35,919	40,440	38,110
Railroad Equipment-Current Year	19,708	18,925	20,000	25,000
Real Estate Transfer	318,088	327,182	300,000	360,000
Recording Intangible Tax	886,883	845,180	800,000	850,000
Electric Franchise Tax	14,593,561	13,474,551	13,474,550	12,488,000
Water Franchise Tax (In Lieu)	3,832,890	4,059,280	4,919,150	5,252,840
Gas Franchise Tax	835,591	846,134	835,000	870,000
Television Cable Franchise Tax	2,246,108	2,266,719	2,300,000	2,200,000
Telephone Franchise Tax	457,774	540,099	400,000	400,000
Waste Mgmt Franchise In Lieu	1,690,150	1,746,840	2,012,200	1,986,010
Stormwater Franshise In Lieu	740,340	740,340	837,200	816,110
Other Franchise Tax	85,000	85,000	85,000	85,000
Local Option Sales & Use Tax	6,892,632	7,060,681	7,250,860	7,435,130
Alcoholic Beverage Excise Tax	2,772,062	2,702,135	2,850,000	2,842,500
Local Option Mixed Drink Tax	548,129	556,719	540,000	707,000
Penalties - Delinquent Taxes	1,108,576	1,107,287	1,100,000	1,100,000
Pen & Interest-FiFa-Lot Cleanup Fee	-	5,048	-	-
Late Tag Penalty	147,048	151,287	150,000	150,000
Total Taxes	**54,504,193**	**54,058,631**	**56,527,290**	**59,141,280**
Licenses And Permits				
Alcoholic Licenses - Beer	1,360,523	1,469,868	1,456,860	1,504,880
Location Permits	13,538	12,768	17,000	17,000
Total Licenses and Permits	**1,374,061**	**1,482,636**	**1,473,860**	**1,521,880**
Intergovernmental Revenues				
FEMA Grant (Emergency Management)	60,665	33,329	33,020	50,000
GA DOT RCCI Guard Reimbursement	153,169	171,338	160,000	160,000
Reimbursements-Other	18,096	21,639	20,000	20,000
Fed Govt-Pymt in Lieu Tax	135	138	-	-
Local Govt - Payment in Lieu of Tax	3,006,409	2,960,601	2,885,430	2,887,740
Total Intergovernmental Revenues	**$ 3,238,474**	**$ 3,187,045**	**$ 3,098,450**	**$ 3,117,740**

Augusta, Georgia
General Fund Revenue Detail
Fund 101 – General Fund

Revenue Description	2016 Actuals	2017 Actuals	2018 Budget	2019 Budget
Charges for Services (Judicial & Other)				
Court Costs, Fees & Charges	$ 828,953	$ 857,380	$ 850,000	$ 860,000
Indigent Defense Reimbursement	15,866	217,934	50,000	100,000
Ind Defense Application Fees	26,740	33,321	40,000	40,000
Burke/Columbia County DA Reimbursement	947,252	1,074,269	1,207,540	1,438,190
Burke Co Public Defender Reimbursement	80,952	60,714	276,720	308,260
Columbia Co Public Defender Reimbursement	443,638	332,730	520,270	605,680
Superior Ct-Circuit Burke Reimbursement	120,965	126,301	137,750	145,880
Superior Ct-Circuit Columbia Co Reimbursement	570,261	595,420	649,390	687,720
ARA Fees	88,200	89,328	88,200	89,300
Reader Printer Fees	10,391	-	-	-
Radio Rebanding Administration Fees	102	-	-	-
HP Maintenance Fees	1,404	1,514	-	-
Motor Vehicle Tag Coll Fees	198,392	221,961	200,000	210,000
Wildlife Tag Fees	595	559	600	600
License & Inspection Admin Allow-Recovery	59,070	60,310	60,310	60,310
Code Enforcement-Allocation-Recovery	110,820	110,820	110,820	110,820
Indirect Cost Allocation	9,042,300	7,741,200	8,705,970	8,675,020
Election Qualifying Fees	43,686	17,565	26,030	23,000
Sale of Maps & Publications	855	791	1,000	1,000
Voter Lists and Labels	1,800	613	2,000	1,000
Commissions on Tax Collections	2,639,453	2,634,230	2,650,000	2,750,000
Motor Vehicle Title Fees	19,848	19,102	20,000	20,000
Lapsed Motor Vehicle Ins Fees	82,165	88,885	90,000	90,000
Coroner - GRU	11,500	22,000	20,000	20,000
ID Card Fees - Marshal	415	645	500	500
Fingerprinting Fees	16,465	14,685	16,000	16,000
Inmate Medical Fees	225	-	-	-
Prisoner Housing Fees	1,646,260	1,663,320	1,650,000	1,667,700
State Road Maintenance	40,800	40,800	40,800	40,800
Demolition Fees	17,340	24,714	25,000	20,000
Right of Way Fees	-	-	-	60,000
Concession Revenue	1,979	2,362	2,400	2,400
ATM-Snack Bar Fees	157	1,106	200	2,000
Concession Revenue-Judicial Center	4,884	5,578	5,440	5,440
Animal Control & Shelter Fees	58,944	60,725	60,000	60,000
Rabies Certificate Fees	17,175	20,005	17,000	20,000
Sterilization Fees	41,835	36,089	40,000	40,000
Animal Registration Fees	-	8,250	15,000	10,000
Animal Control/Ft Gordon	-	1,575	2,000	2,000
Public Room Rental-Radison	24,003	23,099	25,000	25,000
Cemetery Fees	61,159	59,227	60,000	60,000
Parking Fee-Marriott Parking	373,181	119,663	100,000	100,000
Parking Fee-Reynolds Street Deck	97,909	106,405	100,000	100,000
Parking Fee-Cyber Center	-	-	-	314,400
Returned Check Fee	3,191	6,642	6,000	5,000
RCCI-Inmate Medical Fees	1,118	1,290	1,000	1,000
RCCI-Inmate Management Fees	1,114	771	1,000	1,000
RCCI-Inmate Disciplinary Fees	2,060	1,190	1,000	1,000
RCCI-Inmate Store	79,268	62,150	97,800	103,580
Subtotal Charges for Services (Judicial & Other)	**$ 17,834,690**	**$ 16,567,238**	**$ 17,972,740**	**$ 18,894,600**

Augusta, Georgia
General Fund Revenue Detail
Fund 101 – General Fund

Revenue Description	2016 Actuals	2017 Actuals	2018 Budget	2019 Budget
Charges for Services (Recreation)				
Recreation Administration-Program Fees	$ -	$ -	$ -	$ 189,550
Special Activities-Program Fees	600	15,000	15,000	10,000
Youth Program-Program Fees	30,718	13,973	41,260	20,000
Youth Athletics - East Augusta	1,728	1,430	2,000	1,500
Youth Athletics - South Augusta	57,321	52,189	60,000	55,000
Youth Athletics - West Augusta	27,809	30,190	30,000	30,000
Adult Programs-Program Fees	40,942	14,620	60,000	30,000
Aquatics-Program Fees	6,398	12,056	10,000	7,500
Henry Brigham Comm Cent-Program Fees	16,864	24,795	20,000	15,000
Bernie Ward Comm Cent-Program Fees	30,860	31,079	30,000	35,000
Sand Hills Program Fees	285	414	400	300
Blythe Park-Program Fees	18,684	15,307	20,000	20,000
Garrett Comm-Program Fees	50,523	54,485	60,000	50,000
WT Johnson Comm Center-Program Fees	387	80	250	-
McBean Park-Program Fees	21,231	20,447	25,000	20,000
McDuffie Woods Park-Program Fees	12,120	1,071	8,000	6,000
May Park Comm Cent-Program Fees	4,899	3,789	5,500	4,500
Carrie J. Mays-Program Fees	10,028	1,574	2,500	2,000
Warren Road Comm Cent-Program Fees	89,926	98,191	125,000	100,000
Other Concessions-Program Fees	24,230	17,286	30,000	20,000
Charles Evans Park - Program Fees	9,822	123	7,500	6,000
Henry Brigham Swim Center-Program Fees	31,108	30,560	40,000	30,000
Augusta Aquatics Center - Program Fees	138,410	128,524	150,000	120,000
Golf Course-Membership Fees	58,507	88,319	91,580	70,000
Golf Course-Green Fees	177,709	200,459	286,650	220,000
Golf Course-Pro Shop Sales	15,284	9,760	16,710	5,000
Golf Course-Concessions Revenue	12,684	14,542	69,970	20,000
Newman Tennis Center-Tennis Membership Fees	12,004	15,638	15,000	15,000
Tournament Fees	65,614	57,258	75,000	55,000
Sponsorship	6,286	4,606	7,500	5,000
Court Fees	27,424	30,335	31,000	30,000
Stringing Fees	4,516	10,025	8,000	6,000
Lessons/Clinics	37,370	26,949	50,000	40,000
Merchandise Fees	17,076	15,323	18,000	15,000
Concession Revenue	5,770	5,444	6,000	6,000
Misc Tennis Fees	117	-	-	-
Program Fees	295	-	-	-
Robert Howard Comm. Ctr-Program Fees	76,849	98,974	95,000	95,000
Riverwalk - Program Fees	45,684	53,025	50,000	50,000
Subtotal Charges for Services (Recreation)	**1,188,083**	**1,197,840**	**1,562,820**	**1,404,350**
Total Charges For Services	**$ 19,022,773**	**$ 17,765,078**	**$ 19,535,560**	**$ 20,298,950**

Augusta, Georgia
General Fund Revenue Detail
Fund 101 – General Fund

Revenue Description	2016 Actuals	2017 Actuals	2018 Budget	2019 Budget
Fines And Forfeitures				
Superior	$ 273,190	$ 213,242	$ 280,000	$ 200,000
State	2,956,420	2,255,789	3,000,000	2,350,000
Magistrate	893,709	933,112	950,000	1,000,000
Juvenile	6,239	2,860	6,000	4,500
Probate Court	326,089	302,902	325,000	325,000
Drug treatment/education	114,326	120,294	140,000	120,000
DA-Forfeiture of Assets	17,498	47,299	-	-
Marshal-Forfeiture of Assets	-	-	10,000	10,000
Total Fines And Forfeitures	**4,587,471**	**3,875,498**	**4,711,000**	**4,009,500**
Investment Income				
Interest revenues	232,711	431,419	175,000	1,000,000
Int Earned-Tax Commissioner	277,513	214,123	300,000	300,000
Int Earned-Clerk of Court	776	544	650	650
Total Investment Income	**511,000**	**646,086**	**475,650**	**1,300,650**
Contributions And Donations				
Contributions & Donations (Animal Services)	-	4,631	27,000	5,000
Contributions & Donations (Recreation)	20,125	32,411	20,000	22,000
Total Contributions And Donations	**20,125**	**37,042**	**47,000**	**27,000**
Miscellaneous Income				
RxCard Royalties	6,720	8,162	7,500	7,500
Solar Program Lease	-	59,250	59,250	59,250
Rents and royalties	18,800	18,750	20,000	20,000
Lawsuit Settlement	40,408	9,554	-	-
Miscellaneous Income-General Fund	20,838	751,810	25,000	50,000
Miscellaneous Income-Golf Course	-	13,714	15,210	15,000
Tax Commissioner-Other Revenue	240	(6,742)	3,500	3,500
Levy Sale Costs	-	-	-	200,000
Rents and royalties (DFACS-Lease/Operations)	640,000	320,000	-	-
Rents and royalties (Recreation)	451,361	444,047	687,490	475,050
Tree Commission	-	-	5,000	5,000
Total Miscellaneous Income	**1,178,367**	**1,618,545**	**822,950**	**835,300**
Other Financing Sources				
Property Sale	171,099	379,888	250,000	250,000
Fund Balance Appropriations	-	-	409,760	-
Total Other Financing Sources	**171,099**	**379,888**	**659,760**	**250,000**
TOTAL REVENUE	**84,607,563**	**83,050,449**	**87,351,520**	**90,502,300**
Operating Transfers In				
Law Enforcement *	4,547,651	4,717,740	5,079,680	5,393,520
Occupation Tax	2,326,792	2,577,719	2,806,830	2,582,690
TAD1	18	-	-	-
Capital Projects	-	137,696	-	-
Water & Sewerage	-	119,240	45,890	-
Stormwater Utility	-	1,243	19,550	-
Total Operating Transfers In	**6,874,461**	**7,553,638**	**7,951,950**	**7,976,210**
TOTAL REVENUE AND OPERATING TRANSFERS IN	**$ 91,482,025**	**$ 90,604,087**	**$ 95,303,470**	**$ 98,478,510**

**Operating transfers within General Fund group are eliminated in CAFR.*

Augusta, Georgia
General Fund Revenue Detail
Fund 273 – Law Enforcement (RCSO)

Revenue Description	2016 Actuals	2017 Actuals	2018 Budget	2019 Budget
Taxes				
Real Property Tax-Current Year	$ 32,735,390	$ 32,393,665	$ 32,451,300	$ 33,106,390
Timber Tax - Current Year	5,206	4,536	5,280	4,540
Early Payment Discount	(266,567)	(262,909)	(225,490)	(232,370)
Motor Vehicles - Current Year	1,069,719	845,213	856,550	634,880
Mobile Homes - Current Year	102,031	97,116	109,340	103,030
Railroad Equipment-Current Year	53,285	51,168	50,000	60,000
Local Option Sales & Use Tax	22,437,718	22,984,774	22,956,290	24,984,650
Total Taxes	**56,136,782**	**56,113,563**	**56,203,270**	**58,661,120**
Licenses And Permits				
Scrap Metal Permits	1,600	1,200	2,500	2,500
Total Licenses and Permits	**1,600**	**1,200**	**2,500**	**2,500**
Charges for Services				
Sheriff Fees-Criminal Bonds	65,672	51,255	60,000	60,000
Sheriff Fines and Fees	167,149	155,215	160,000	160,000
Printing & Dup Service Fees	113,753	105,675	110,000	110,000
Telephone Comm-Jail	286,251	275,797	280,000	280,000
Social Security Informant Fee	40,600	43,800	40,000	40,000
False Alarms for Sheriff	-	-	2,000	2,000
Accident Reports	52,045	59,233	55,000	55,000
Criminal Background Checks	2,025	730	2,000	2,000
Inmate Medical Fees	9,535	10,624	12,000	12,000
Inmate Kiosk/Commissary	294,476	370,178	300,000	340,000
Prisoner Reimb County Jail	7,891	10,171	8,000	8,000
Admin Fees-Specials	-	-	2,500	2,000
Total Charges for Services	**1,039,397**	**1,082,678**	**1,031,500**	**1,071,000**
Fines And Forfeitures				
County Jail-Constr & Staffing	378,737	309,019	400,000	375,000
Parking Violations	18,260	10,760	15,000	15,000
Bond	1,707	1,905	2,500	10,000
Total Fines And Forfeitures	**398,704**	**321,684**	**417,500**	**400,000**
Investment Income				
Interest revenues	(74,447)	(150,828)	(60,000)	(85,000)
Total Investment Income	**$ (74,447)**	**$ (150,828)**	**$ (60,000)**	**$ (85,000)**

Augusta, Georgia

General Fund Revenues
Fund 273 – Law Enforcement (RCSO)

Revenue Description	2016 Actuals	2017 Actuals	2018 Budget	2019 Budget
Miscellaneous Income				
Miscellaneous Income-General Fund	$ 1,447	$ 21,765	$ 10,000	$ 20,000
RCBOE Reimbursement	-	-	-	250,000
Total Miscellaneous Income	**1,447**	**21,765**	**10,000**	**270,000**
Other Financing Sources				
Property Sale	41,832	66,804	325,400	100,000
Fund Balance Appropriations	-	-	48,100	-
Total Other Financing Sources	**41,832**	**66,804**	**373,500**	**100,000**
TOTAL REVENUE	**57,545,315**	**57,456,866**	**57,978,270**	**60,419,620**
Operating Transfers In (General Fund) *	2,769,970	2,236,710	3,096,710	3,156,490
TOTAL REVENUE AND OPERATING TRANSFERS IN	**$ 60,315,285**	**$ 59,693,576**	**$ 61,074,980**	**$ 63,576,110**

**Operating transfers within General Fund group are eliminated in CAFR.*

Special Revenue Funds

Special Revenue funds are used to account for specific revenue sources (other than Capital Project, Debt Service, and Trust Funds) that are legally restricted, committed, or assigned for expenditures for specified purposes.

Fire Protection Fund
The Fire Protection Fund is a major governmental fund and is used primarily to account for receipts and disbursements of tax revenues for fire protection services. Expenditures are primarily for public safety.

Urban Services District Fund – used to account for revenue primarily from ad valorem taxes from areas within the former city limits and expenditures related to governmental services.

Emergency Telephone System Fund – used to account for the receipt and disbursement of revenues of the emergency telephone response system.

Tax Allocation District 2 Fund – used to account for the receipt of the incremental increase of property taxes over the base years and expenditures committed to economic development in the Village at Riverwatch Tax Allocation District.

Tax Allocation District 3 Fund – used to account for the receipt of the incremental increase of property taxes over the base years and expenditures committed to economic development in the Doug Bernard/Dixon Airline Tax Allocation District.

Tax Allocation District 4 Fund – used to account for the receipt of the incremental increase of property taxes over the base years and expenditures committed to economic development in the Downtown Tax Allocation District.

Occupational Tax Fund – used to account for the receipt and disbursement of tax revenues generated from business licenses.

Special Assessment (Street Lights) Fund – used to account for the receipt and disbursement of street light assessment taxes for the installation and operations of street lights in Augusta.

Promotion/Tourism Fund – used to account for the receipt and disbursement of hotel/motel and mixed drink tax revenues to the Augusta-Richmond County Convention & Visitors Bureau and the Augusta-Richmond County Coliseum Authority.

Housing and Community Development Fund – used to account for the financing and construction of various community development projects through grants received from the U.S. Department of Housing and Urban Development.

Urban Development Action Grant (UDAG) Fund – used to account for loan transactions related to urban development action grants. Repayments of initial grant revenue loaned to qualified recipients are restricted to additional financing to qualified applicants.

Federal Drug Fund – used to account for activities associated with drug education and enforcement.

State Drug Fund – used to account for activities associated with drug education and enforcement.

Downtown Development Fund – used to account for appropriations given to the Downtown Development Authority.

Convention Center Fund – used to account for activities associated with the operations of the Augusta Convention Center.

Law Library Fund – used to account for certain fees received from the various courts of the Government. The resources are restricted by state law for support of the Law Library.

5% Crime Victim's Assistance Fund – used to account for the 5% surcharge on certain fines with the proceeds used for a victim's assistance program.

Supplemental Juvenile Services Fund – used to account for supervisory fees collected on juvenile cases.

Building Inspection Fund – used to account for building inspection licensing and fees revenue and related expenditures.

Perpetual Care Fund – used to account for monies collected from sale of perpetual care contracts at Government-owned cemeteries after October 1, 1970, as well as receipt of investment earnings on all perpetual care investments and payment of cemetery maintenance expenditures.

TIA Discretionary Projects Fund – used to account for the receipts and disbursements from the discretionary (25%) portion of the regional transportation special district sales and use tax allocated to Augusta.

NPDES Permit Fees Fund – used to account for a per acre environmental fee charged to all contractors who disturb more than one acre of land at a building site.

Transportation and Tourism Fund – used to account for a fee to provide enhanced public transportation services and to enhance the tourism opportunities in the Historic Heritage District. The Government has implemented a $1.00 per night room fee. In exchange for the transportation fee, payers of the fee shall be entitled to free use of the public transportation systems for the duration of their hotel stay in Augusta. The revenues generated by the transportation fee shall be used to fund and enhance public transportation operations, manage the Augusta Convention Center, and revitalize the Historic Heritage Districts of Augusta to enhance the transportation and tourism services available in Augusta.

Drug Court Fund – used to account for activities associated with drug education and enforcement.

DUI Court Fund – used to account for activities associated with DUI Court.

Urban Redevelopment Projects Fund – used to account for the use of the related loan funds to assist the Government in alleviating economic deterioration by means of increasing public and private investments in order to aid in economic recovery to strengthen the economics, employment, and tax base of the Government. More specifically, the proceeds will finance the development of the Laney-Walker and Bethlehem Urban Redevelopment Area.

TIA Projects Fund – used to account for the receipts and disbursements of projects funded by the regional transportation special district local option sales and use tax (TSPLOST).

The Urban Redevelopment Agency (URA) – used to account for the use of the related loan funds to assist the Government in economic redevelopment funding and alleviating economic deterioration.

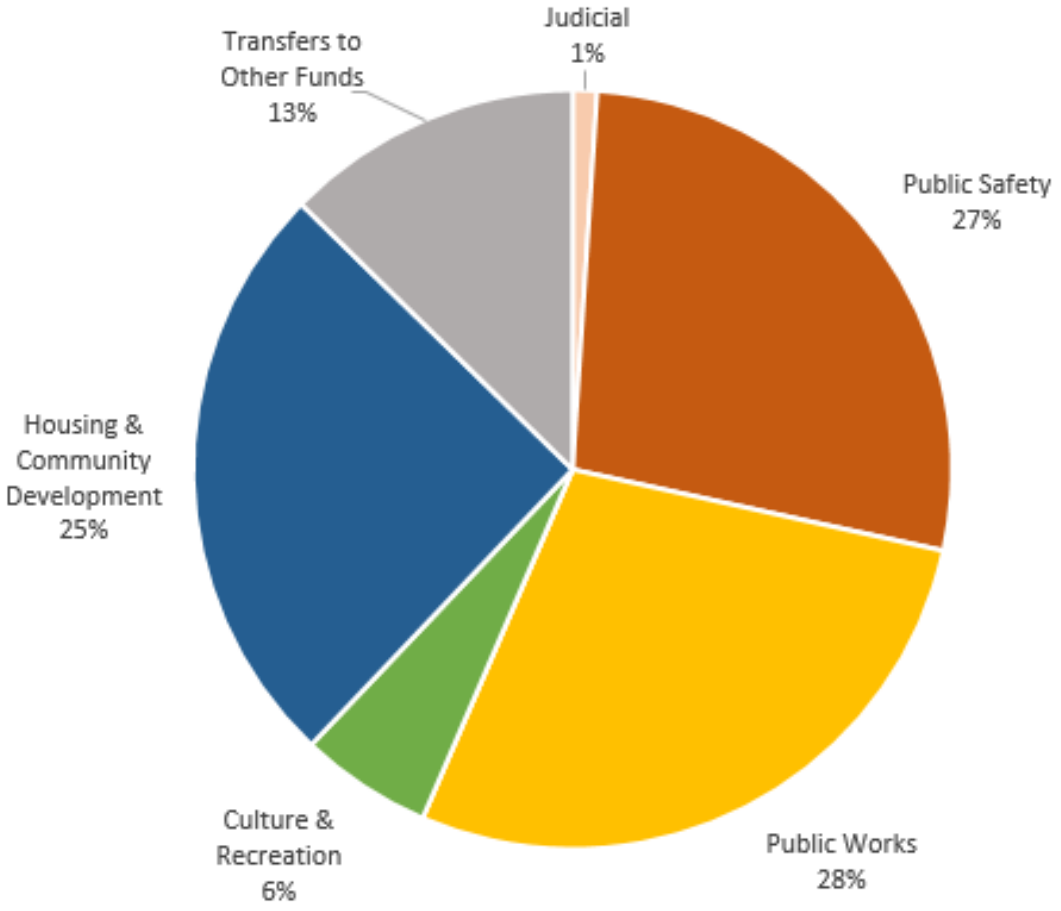
URA Foundry Project Fund - used to account for the use of the related loan funds to assist the government in a third party development of the old Foundry building and site into a market rate apartment complex.

Augusta, Georgia

Financial Summary – Special Revenue Funds

	2016 Actual	2017 Actual	2018 Budget	2019 Budget
REVENUES				
Taxes	$ 58,485,818	$ 54,285,636	$ 65,337,680	$ 53,123,410
Licenses and Permits	4,849,179	5,033,139	5,241,300	5,121,810
Intergovernmental	4,372,296	4,652,909	10,097,110	7,428,970
Charges for Services	7,521,805	6,963,396	11,724,030	11,846,800
Fines and Forfetures	908,531	755,342	1,138,620	1,092,000
Investment Income	124,509	279,038	55,380	128,680
Other Revenue	1,495,986	1,355,060	1,692,010	1,253,860
Total Revenues	77,758,124	73,324,520	95,286,130	79,995,530
OTHER FINANCING SOURCES				
Appropriation from Fund Balance	2,700,000	-	20,819,860	32,057,410
Operating Transfers In	11,539,206	13,028,807	9,815,410	12,361,770
Revenue Bond Proceeds	-	12,105,438	26,399,100	-
Property Sales	56,831	579,243	-	15,000
Total Other Financing Sources	14,296,037	25,713,488	57,034,370	44,434,180
Total Revenue & Other Financing Sources	92,054,161	99,038,008	152,320,500	124,429,710
EXPENDITURES				
Personnel Services & Emp Benefits	28,054,485	28,128,986	30,633,190	31,608,030
Purchased/Contracted Services	8,332,189	9,807,583	17,514,950	12,141,870
Supplies	7,566,982	7,126,358	8,419,020	8,178,380
Capital Outlay	21,533,543	13,900,998	64,432,410	37,246,060
Interfund/Interdepartmental	1,882,384	1,742,327	2,265,820	2,332,780
Other Costs	5,286,000	8,378,916	8,455,050	7,947,410
Debt Service	1,511,500	1,949,899	3,065,260	4,246,510
Non-Departmental	-	-	2,571,930	4,954,330
Total Expenditures	74,167,082	71,035,068	137,357,630	108,655,370
OTHER FINANCING USES				
Operating Transfers Out	18,899,239	15,906,097	14,962,870	15,774,340
Total Expense and Other Financing Uses	93,066,321	86,941,165	152,320,500	124,429,710
Net Increase (Decrease) in Fund Balance	$ (1,012,160)	$ 12,096,843	$ -	$ -

Special Revenue Funds
2019 Adopted Budget Expenditures by Function





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.

2016 GO Sales Tax Bonds Debt Service Fund is used to account for the resources accumulated and payments made for the principal and interest on the General Obligation Sales Tax Bonds, Series 2016. The bonds are to be repaid with funds from SPLOST Phase 7.

Coliseum Authority Revenue Bonds Debt Service Fund accounts for the resources accumulated and payments made for the principal and interest on the Augusta-Richmond County Coliseum Authority Revenue Bonds, Series 2010.

Below is a condensed view of Debt Service expenditures. See next page for a financial summary of revenue, expenditures and operating transfers.

	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Expenditure Detail				
Principal	$ 890,000	$ 1,952,345	$ 2,220,750	$ 14,040,000
Interest	838,500	811,800	811,800	2,052,500
Other Cost	366,597	1,815	151,590	151,640
Transfers to Other Funds	37,875	-	-	-
Total Expenditures & Transfers	$ 2,132,972	$ 2,765,961	$ 3,184,140	$ 16,244,140

Augusta, Georgia

Financial Summary – Debt Service Funds

	2016 Actual	2017 Actual	2018 Budget	2019 Budget
REVENUES				
Taxes	$ 370,000	$ 370,000	$ 515,890	$ 515,890
Investment Income	7,582	183,083	-	-
Total Revenues	377,582	553,083	515,890	515,890
OTHER FINANCING SOURCES				
Appropriation from Fund Balance	-	-	1,308,250	2,500
Operating Transfers In	1,365,352	2,935,000	1,360,000	15,725,750
Bond Proceeds	28,878,951	-	-	-
Total Other Financing Sources	30,244,303	2,935,000	2,668,250	15,728,250
Total Revenue & Other Financing Sources	30,621,885	3,488,083	3,184,140	16,244,140
EXPENDITURES				
Debt Service	2,095,111	2,765,961	3,038,250	16,098,000
Non-Departmental	-	-	145,890	146,140
Total Expenditures	2,095,111	2,765,961	3,184,140	16,244,140
OTHER FINANCING USES				
Operating Transfers Out	37,875	-	-	-
Total Expense and Other Financing Uses	2,132,987	2,765,961	3,184,140	16,244,140
Net Increase (Decrease) in Fund Balance	$ 28,488,898	$ 722,122	$ -	$ -

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.

SPLOST Phase 7 Fund
The Special Purpose Local Option Sales Tax (SPLOST) Fund Phase 7 is a major capital project fund and is used to account for the 1% sales tax until improvement projects are completed. The funds are held for specific construction, improvement, and capital acquisition projects. Collections began in April 2016 and are projected to end December 31, 2021.

Community Development Fund - used to account for the financing and construction of various community development projects. Financing is provided by grants received from the U.S. Department of Housing and Urban Development.

Capital Outlay Fund – used to account for the disbursement of revenues for all capital expenditures in General Fund departments. Capital expenditures are defined as any non-disposable item over $5,000 which includes vehicles, office and computer equipment, communications equipment, building renovations and office furniture.

Law Enforcement Capital Fund – used to account for revenue and capital expenditures of the Sheriff's Department and Jail.

SPLOST Phase II Fund – used to account for the financing and construction of various construction and road improvements, drainage, jail improvements, and museums. Financing is to be provided by receipts from a 1991 special one percent local option sales tax referendum.

SPLOST Phase III Fund - used to account for the receipts and disbursements of one percent sales tax collected from 1996 through 2000. The primary revenue source is sales tax and the primary expenditures are capital outlay projects, primarily for public works, recreation and outside agency projects.

SPLOST Phase IV Fund – used to account for expenditures specifically budgeted against revenue from the one percent sales tax collected from the years 2001 through 2006 to be used primarily for public works, recreation and outside agency projects.

SPLOST Phase V Fund – used to account for receipts and disbursements of the one percent sales tax collected during the period of March 2006 through December 2010. The revenue sources are sales tax and earned interest and expenditures will be for capital outlay projects, primarily for public facilities, public works, recreation, and outside agency projects. The funds will also be used to repay $44 million in bonds issued for the expansion of the Webster Detention Center and the construction of the Augusta Convention Center. Additionally, the funds will be used for the repayment of $8 million bonds issued by the Canal Authority.

SPLOST Phase VI Fund – accounts for the receipts and disbursements of the one percent sales tax approved by the taxpayers on June 16, 2009. Collections began January 1, 2011. The City of Augusta bonded $30.5 million in 2009 and $22 million in 2010 of the estimated $184.7 million SPLOST. The revenue sources are sales tax and earned interest and expenditures will be primarily for the following: $10 million was returned to the General Fund as a reimbursement of the one-time use of general fund balance for the purchase and demolition of the Gilbert Manor Housing projects by Augusta University for the expansion of AU's dental school; $18 million for renovations to the municipal building; $17 million to replace emergency services vehicles; and $10.9 million to parks and recreation. Of the estimated $184.7 million, $124 million will go towards infrastructure and $60.7 million will go towards non-infrastructure projects.

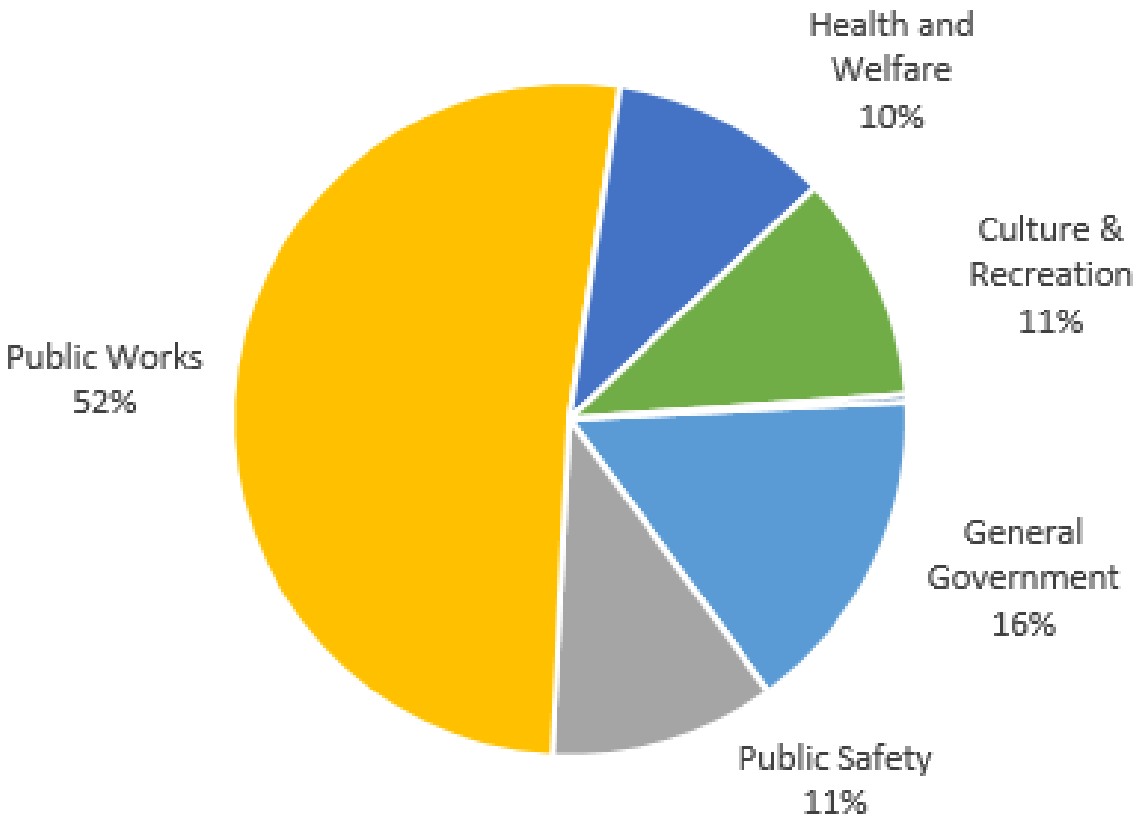
Public Roads Fund – used to account for the receipts and disbursements of projects funded by the Local Maintenance and Improvement Grants (LMIG).

Augusta, Georgia

Financial Summary – Capital Funds

	2016 Actual	2017 Actual	2018 Budget	2019 Budget
REVENUES				
Taxes	$ 39,455,057	$ 40,248,780	$ 40,886,390	$ 40,878,850
Licenses and Permits	-	-	-	-
Intergovernmental Revenue	1,406,067	3,515,314	1,972,000	3,246,040
Charges for Services	95,418	91,932	200,000	200,000
Fines and Forfeitures	-	-	-	-
Investment Income	401,760	986,041	20,000	-
Contributions and Donations	-	-	-	-
Other Revenue	-	953	-	-
Total Revenues	41,358,302	44,843,020	43,078,390	44,324,890
OTHER FINANCING SOURCES				
Appropriation from Fund Balance	-	-	126,495,220	131,553,810
Operating Transfers In	980,059	242,420	-	-
Property Sales	-	-	-	-
Total Other Financing Sources	980,059	242,420	126,495,220	131,553,810
Total Revenue & Other Financing Sources	42,338,361	45,085,440	169,573,610	175,878,700
EXPENDITURES				
Personnel Services & Emp Benefits	954,439	1,033,801	1,359,710	1,332,550
Purchased/Contracted Services	3,109,204	7,129,981	14,958,770	16,090,350
Supplies	869,382	2,348,084	3,612,425	2,715,000
Capital Outlay	11,183,202	13,012,825	65,022,505	63,393,010
Interfund/Interdepartmental	1,555,633	1,358,646	896,350	804,730
Depreciation and Amortization	-	-	-	-
Other Costs	6,774,741	11,375,016	14,265,000	8,445,000
Debt Service	96,793	83,906	101,480	-
Non-Departmental	-	-	68,055,300	66,436,760
Total Expenditures	24,543,394	36,342,259	168,271,540	159,217,400
OTHER FINANCING USES				
Operating Transfers Out	6,109,510	2,669,057	1,302,070	16,661,300
Total Expense and Other Financing Uses	30,652,904	39,011,316	169,573,610	175,878,700
Net Increase (Decrease) in Fund Balance	$ 11,685,457	$ 6,074,124	$ -	$ -

Capital Funds
2019 Adopted Budget Expenditures by Function



Proprietary Funds

Enterprise Funds

The activities of the Government that render services to the general public on a user charge basis, or that require periodic determination of revenues for public policy are accounted for as Enterprise Funds. Several funds are budgeted separately and then combined for presentation purposes in the Comprehensive Annual Financial Report (CAFR). These include: Water & Sewerage – Renewal and Extension, 1996 Water & Sewer Bond Fund, 2000 Water & Sewer Bond Series, Water & Sewer Bond 2002 Series, Water & Sewer Bond 2004 Series, Water & Sewer Bond 2012 Series, Water & Sewer Revenue Bond Series 2013, Water & Sewer Bond 2014 Series, Waste Management 2004 Bonds, Solid Waste Revenue Bond Series 2010, and Transit Capital Grants Fund.

Water and Sewer System Fund
The Water and Sewer System Fund is considered a major fund. It is used to account for revenues collected and expenditures incurred related to the water system of Augusta.

Augusta Regional Airport Fund
The Augusta Regional Airport Fund is also considered a major fund for the Government. It is used to account for revenues collected and expenditures incurred related to the operations of the region's major airport operated by Augusta.

Garbage Collection Fund
The Garbage Collection Fund, a major fund, is used to account for revenues collected and expenditures incurred related to the garbage service.

Stormwater Utility Fund
The Stormwater Utility Fund, also a major fund, is used to account for revenues collected and expenditures incurred related to Augusta's stormwater system.

Waste Management Fund – used to account for the provision of landfill services to residents and industries of the Government. All activities necessary to provide such services are accounted for in this fund.

Transit Fund – used to account for the operations of the Augusta Public Transit which provides scheduled bus service within Augusta.

Daniel Field Airport Fund – used to account for revenues and expenditures related to Daniel Field Airport, a general aviation airport of Augusta.

Below is a condensed view of Enterprise Fund operating expenditures, excluding capital and transfers. See next page for a financial summary of revenue, expenditures and operating transfers.

	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Water & Sewer Funds	$ 99,089,436	$ 89,025,125	$ 190,908,460	$ 132,252,940
Environmental Services	30,697,686	36,226,372	34,689,530	34,486,580
Public Transit	6,323,673	6,585,554	7,024,030	8,189,840
Airports	14,955,105	15,800,699	20,133,350	20,981,040
Stormwater Utility	9,320,192	13,597,218	15,720,830	13,893,420
Total Operating Expenditures	$ 160,386,092	$ 161,234,968	$ 268,476,200	$ 209,803,820

Note: Budgets include capital spending. Capital is eliminated by contra account in actual results.
For comparison purposes, capital and operating transfers are excluded from this schedule.
See Section IV Capital and Debt for capital spend data.



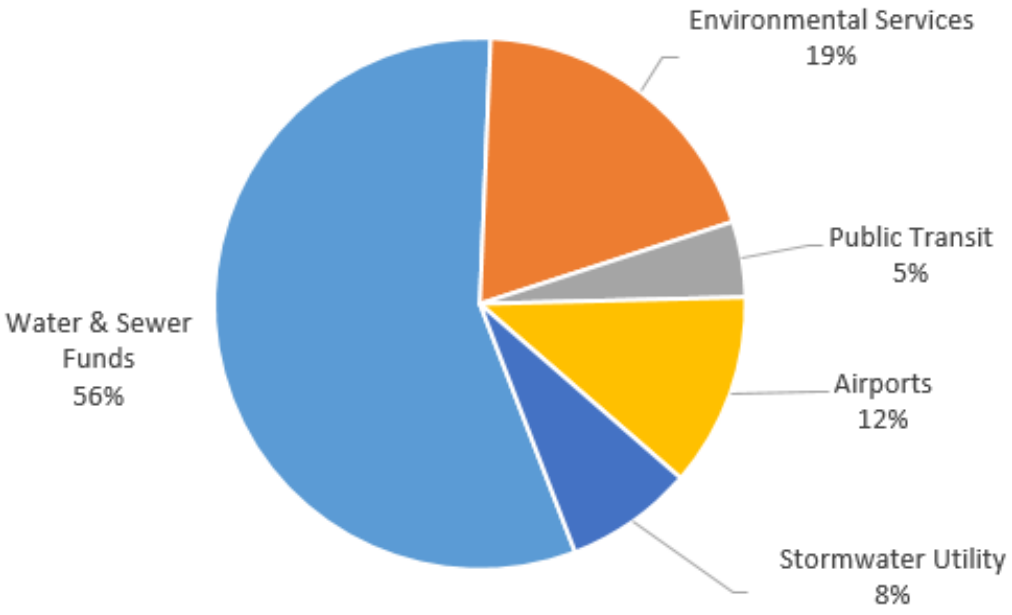
Augusta, Georgia

Financial Summary – Enterprise Funds

	2016 Actual	2017 Actual	2018 Budget	2019 Budget
REVENUES				
Taxes	$ -	$ -	$ 747,450	$ 747,450
Intergovernmental	3,062,651	2,468,380	56,094,560	46,873,560
Charges for Services	153,303,001	160,430,118	153,964,140	159,240,460
Investment Income	237,285	565,510	4,690,940	156,070
Other Revenue	2,709,149	2,537,927	396,570	731,610
Total Revenues	159,312,086	166,001,935	215,893,660	207,749,150
OTHER FINANCING SOURCES				
Appropriation from Fund Balance	2,750,132	11,073,743	155,612,140	31,325,360
Operating Transfers In	10,097,357	4,577,766	6,298,310	6,254,630
Operating Transfers within fund group*	-	-	37,168,760	42,246,740
Revenue Bond Proceeds	-	-	1,729,190	23,136,050
Property Sales	33,882	13,881	60,000	94,000
Total Other Financing Sources	12,881,371	15,665,390	200,868,400	103,056,780
Total Revenue & Other Financing Sources	172,193,457	181,667,325	416,762,060	310,805,930
EXPENDITURES				
Personnel Services & Emp Benefits	27,333,344	30,405,001	35,200,330	36,963,850
Purchased/Contracted Services	37,357,084	42,286,470	57,517,770	46,095,080
Supplies	23,507,086	25,892,932	22,790,540	22,893,880
Capital Outlay	-	-	109,309,820	57,185,960
Interfund/Interdepartmental	15,019,108	14,974,304	17,272,910	17,344,610
Depreciation and Amortization	36,113,311	26,042,846	37,858,640	26,647,510
Other Costs	104,660	43,331	64,209,130	32,894,220
Debt Service	20,951,499	21,590,084	33,626,880	26,964,670
Total Expenditures	160,386,092	161,234,968	377,786,020	266,989,780
OTHER FINANCING USES				
Operating Transfers Out	250,000	370,483	1,807,280	1,569,410
Operating Transfers within fund group*	-	-	37,168,760	42,246,740
Total Expense and Other Financing Uses	160,636,092	161,605,451	416,762,060	310,805,930
Net Increase (Decrease) in Retained Earnings	$ 11,557,365	$ 20,061,874	$ -	$ -

** Operating transfers within an Enterprise fund group are eliminated in CAFR.*

2019 Adopted Budget
Operating Expenditures
Enterprise Funds





Internal Service Funds

Internal Service Funds account for goods and services provided by certain departments of the Government to other departments of the Government on a cost reimbursement basis. User charges are the primary revenue source and the customers are primarily other departments.

Risk Management Fund – used to account for the receipt and disbursement of settlement exposure and damage expense claims, commercial insurance premiums and bond on certain employees and elected officials.

Fleet Operations Fund – used to account for the operation and maintenance of Government vehicles. The fund charges other Government funds at a level that will approximately recover all the cost of the services provided.

Workers Compensation Fund – used to account for the receipt and disbursement of workers compensation claims.

Employee Health Benefits Fund – used to account for the receipt and disbursement of employee group health insurance claims.

Unemployment Fund – used to account for the receipt and disbursement of unemployment benefits.

Long-term Disability Insurance Fund – used to account for the receipt and disbursement of long-term disability premiums.

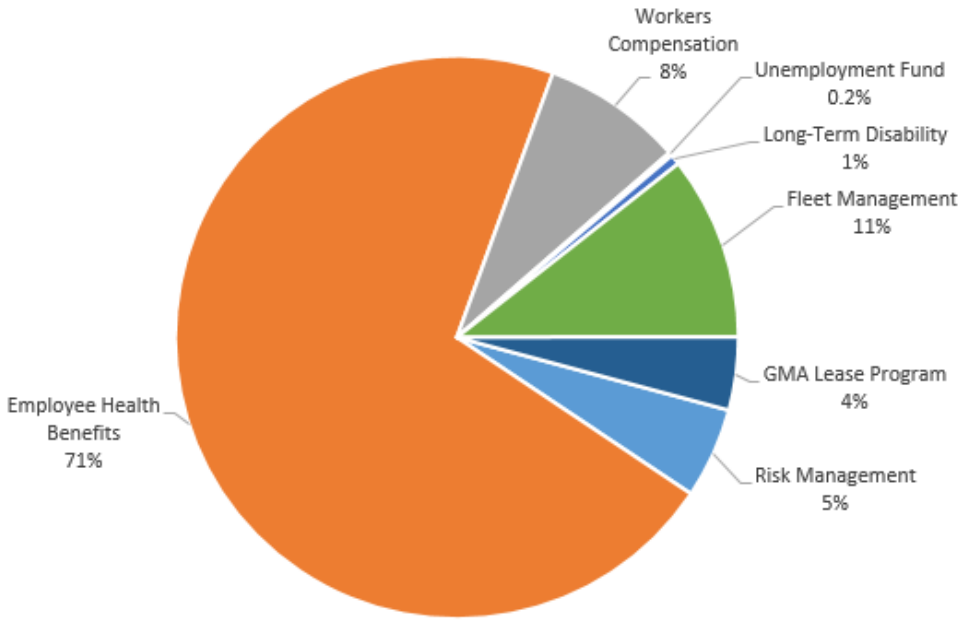
GMA Leases Fund – used to account for the receipt and disbursement of the lease pool agreement with the Georgia Municipal Association.

Augusta, Georgia

Financial Summary – Internal Service Funds

	2016 Actual	2017 Actual	2018 Budget	2019 Budget
REVENUES				
Charges for Services-interfund services	$ 42,679,547	$ 42,614,386	$ 42,871,240	$ 43,697,200
Investment Income	317,820	351,994	914,700	869,780
Other Revenue	18,460	517,646	283,620	502,000
Total Revenues	43,015,827	43,484,025	44,069,560	45,068,980
OTHER FINANCING SOURCES				
Appropriation from Fund Balance	-	-	7,130	-
Operating Transfers In	-	-	2,074,400	2,543,970
Property Sales	(305,260)	-	-	-
Total Other Financing Sources	(305,260)	-	2,081,530	2,543,970
Total Revenue & Other Financing Sources	42,710,567	43,484,025	46,151,090	47,612,950
EXPENDITURES				
Personnel Services & Emp Benefits	498,805	457,446	576,510	695,550
Purchased/Contracted Services	4,877,971	4,915,803	5,946,300	5,922,390
Supplies	246,738	237,333	305,460	303,670
Claims and Damages	33,928,195	34,271,940	35,483,710	36,628,190
Administration & Other Costs	1,569,999	1,915,532	1,598,270	2,067,620
Depreciation and Amortization	545	544	600	550
Debt Service	1,690,705	1,652,570	2,240,240	1,994,980
Total Expenditures	42,812,958	43,451,168	46,151,090	47,612,950
Net Increase (Decrease) in Fund Balance	$ (102,391)	$ 32,857	$ -	$ -

2019 Adopted Budget Expenditures by Fund



Pension Trust Funds

The Pension Trust Funds are used to account for assets held by the Government to pay pension liabilities and are not available for operations.

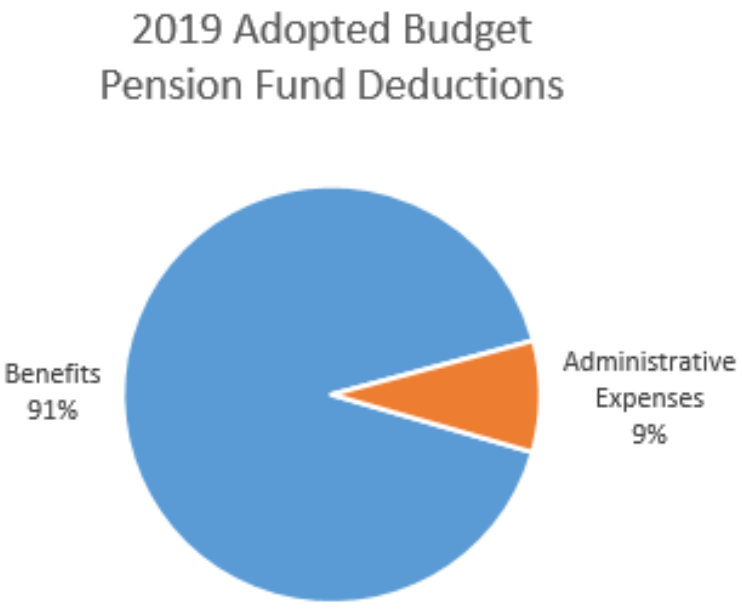
1945 Plan Fund – used to account for a single-employer defined benefit pension plan that was available to all former Richmond County employees hired prior to October 1, 1975, who met the Plan's age and length of service requirements.

General Retirement Fund – used to account for a single-employer defined benefit pension plan for those former City of Augusta employees hired after March 1, 1949 and before March 1, 1987, whose age did not exceed 35 years at the time of their employment and were not participants of the 1977 plan.

Augusta, Georgia

Financial Summary – Pension Trust Funds

	2016 Actual	2017 Actual	2018 Budget	2019 Budget
ADDITIONS				
Contributions				
Employer	$ 4,674,079	$ 4,585,936	$ 4,292,310	$ 3,852,740
Employee	134,131	110,497	120,380	86,270
Total Contributions	4,808,210	4,696,433	4,412,690	3,939,010
Investment earnings				
Interest	2,754	6,087	-	5,000
Net increase in fair value	4,688,878	12,546,794	5,456,380	6,086,190
Net investment earnings	4,691,632	12,552,881	5,456,380	6,091,190
Total Additions	9,499,842	17,249,314	9,869,070	10,030,200
DEDUCTIONS				
Benefits	9,400,293	9,383,627	9,319,650	9,329,610
Administrative expenses	497,812	725,319	549,420	700,590
Total Deductions	9,898,105	10,108,946	9,869,070	10,030,200
Change in Net Position	$ (398,263)	$ 7,140,368	$ -	$ -



Financial Policies and Practices

The purpose of this section is to present the policies, practices and guidelines that Augusta, Georgia follows in managing its financial and budgetary affairs. The policies, practices and guidelines listed below are not new, but represent long-standing principles and traditions which have guided Augusta, Georgia in the past and have allowed it to maintain its financial stability, even during economic recessions. Augusta strives to maintain exceptional financial management practices and structures a balanced budget each year while providing necessary service levels, funding all obligations in a timely manner without incurring deficits, and assuring adequate reserves and cash flow.

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 will 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 or planned and comments on the status of 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 audit 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-RICHMOND COUNTY CODE, READOPTED 7-10-2007

Chapter 3 Budget, Auditing Requirements

Sec. 2-3-1. Definitions.

The terms, when used in this article, shall have the following definitions:

(a) *Commission* shall mean the Augusta-Richmond County Commission.
(b) *Budget officer* shall mean the comptroller for Augusta, Georgia.
(c) *Finance Committee* shall mean the Finance Committee of the Augusta-Richmond County Commission as selected by the Augusta-Richmond County Commission.

Sec. 2-3-2. Fiscal year; submittal of budget.

(a) The fiscal year of Augusta, Georgia shall begin on the first day of January and continue through the thirty-first day of December.
(b) On the third Tuesday of November at the regular meeting of the Commission, the county administrator shall submit to the Commission a budget, certified by the Finance Committee, containing the financial plan for the conduct of the affairs of Augusta, Georgia for the ensuing fiscal year. The budget shall be accompanied by an explanatory message prepared in detail by the budget officer and may include recommendations as to capital projects to be undertaken by Augusta, Georgia within the ensuing fiscal year and within the five (5) succeeding years.
(c) Notwithstanding the provisions of subparagraph (b) of this section, for fiscal year 1997 only, the county administrator shall submit to the Augusta-Richmond County Commission a budget, certified by the Finance Committee, containing the financial plan for the conduct of the affairs of Augusta, Georgia for said 1997 fiscal year on the third Tuesday of December, 1996, at the regular meeting of the Commission. The budget submitted shall comply with the provisions of subparagraph (b) hereof.

Sec. 2-3-3. Estimates; review.

(a) In the preparation of the budget, the Finance Committee, through the county administrator, shall, at such date as it shall determine, obtain from the head of each office, department or agency estimates of revenue and expenditure of that office, department or agency, detailed by organization units and character and object of expenditure and any other supporting data as it may request, together with an estimate of all capital projects pending or which such department head believes should be undertaken (1) within the next fiscal year, and (2) within the next five (5) succeeding years.
(b) The Finance Committee shall review the estimates as prepared by the budget officer, may hold hearings thereon, and may revise the estimates, as they deem advisable, and shall approve the budget, explanatory message and recommendations before submission to the Commission by the county administrator.

Sec. 2-3-4. Contents of budget.

The budget shall provide a complete financial plan for the ensuing fiscal year and shall include but not be limited to:

(a) Detailed estimates of all anticipated revenue applicable to proposed expenditures;
(b) Proposed expenditures with enumeration of debt service requirements, appropriations required by statute, and other purposes; and
(c) Comparative data on the last completed fiscal year and actual and estimated data for current fiscal year.

Sec. 2-3-5. Submittals of budget to commission.

(a) On or before the third Tuesday in October of each year, the Finance Committee shall submit to the Commission for its consideration, a proposed budget consisting of its statement of the anticipated revenue and expenses of the next fiscal year. Whereupon, the Commission shall consider the same and shall revise, amend, supplement or delete any item of anticipated revenue or expense before the same shall be published, or hearings held thereon. At the time of submission of the budget to the Commission, a statement advising the residents of the county of the availability of the budget shall be published in a newspaper of general circulation in the county. 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. The budget, as tentatively approved, and all supporting data, shall be a public record open to inspection by anyone and shall be filed in the office of the county administrator and in the office of the budget officer. The Commission may consider the original budget and any amendment thereto at least one (1) public hearing thereon before its final adoption, one which public hearing shall be set by the county commission at one (1) of its regular or called meetings and shall be announced in public notice to be published in one (1) or more newspapers published in the county at least seven (7) days prior to adoption of the permanent budget by the Commission, at which time any persons wishing to be heard on the budget may appear. Changes, increases or decreases, variations and revisions of any items in the budget or of any total of subtotal or aggregate sum may be made at any public meeting prior to the final adoption of the budget, provided such changes, increases, transfers and revisions shall be recorded on the minutes of the meetings and provided further the total expenditures, including all changes, shall at no time exceed the total of the anticipated revenue as finally certified by the Finance Committee to the Commission. The budget as finally adopted shall include all sums necessary to pay the interest and principal reduction or sinking fund requirements of all outstanding bond issues, and likewise sufficient funds to meet the requirements of the various departments of county government to enable the various departments to perform the duties imposed upon them by law; and the Finance Committee shall so certify.

(b) Notwithstanding the provisions of subparagraph (a) of this section, for fiscal year 1997 only, the Finance Committee shall submit to the Commission, on the third Tuesday in December, 1996, a proposed budget consisting of its statement of the anticipated revenue and expenses of the 1997 fiscal year. The submittal of the budget, including all advertising requirements, shall otherwise comply with the requirements of subparagraph (a) hereof.

(Ord. No. 6850, § 1, 1-3-06)

Sec. 2-3-6. Adoption of budget by commission.

The budget shall be finally adopted by the Commission at or before the adjournment of the regularly called meeting on the third Tuesday of the month of November, which meeting shall be a public meeting. The meeting shall be advertised in accordance with the procedures set forth in section 2-3-5 at least one (1) week prior to the meeting. A copy of the budget as finally adopted shall be certified by the Finance Committee and shall be filed in the office of the budget officer. The budget so certified shall be printed, mimeographed or otherwise reproduced and sufficient copies thereof shall be made available for the use of all officers, department and agency heads, and for the use of the public.

(Ord. No. 6065, 7-8-98; Ord. No. 6507, § 1, 5-21-02)

Sec. 2-3-7. Reserved.

Editor's note—Ord. No. 6507, § 2, adopted May 21, 2002, repealed § 2-3-7 in its entirety. Formerly said section pertained to public meeting for consideration of budget and derived from Ord. No. 6065, adopted July 8, 1998.

Sec. 2-3-8. Budget amendment; authorized, procedure.

Nothing contained in this article shall preclude Augusta from amending its budget so as to adapt to changing governmental needs during the fiscal year. Amendments shall be made as follows: (a) Any increase in appropriation in any fund for a department of Augusta, except transfers from a budget contingency fund, shall require approval of the Commission; and (b) Transfers of appropriations in any fund among the various accounts within a department of Augusta shall require only the approval of the county administrator, except that transfers of appropriations within a department of Augusta which increase the salary appropriations and fringe benefits shall require the approval of the Commission.

Sec. 2-3-9. Time for compliance.

The budget officer shall prepare a timetable for complying with the provisions in this article, which shall be submitted not later than the first Tuesday in September of each year to the chairman of the Finance Committee and county administrator for approval or modification within the parameters set forth in this article.

Sec. 2-3-10. Annual audit required.

There shall be made an annual audit of the financial affairs and transactions of all funds and activities of Augusta for each fiscal year of the local government. The audit shall be conducted in accordance with generally accepted auditing standards. Each audit shall also contain a statement of any agreement or arrangement under which Augusta has assumed the actual or potential liability of 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 Augusta is or may become liable; and shall state the amount of actual liability and the maximum amount of potential liability of Augusta under the agreement or arrangement.

Sec. 2-3-11. Contents of audit reports.

All annual audit reports of Augusta shall contain at least the following:

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

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

Sec. 2-3-12. Submittal of audit to state auditor.

Each annual audit of Augusta shall be completed and a copy of the report forwarded to the state auditor within one hundred eighty (180) days after the close of Augusta's fiscal year.

Budgets and Budgetary Accounting

Augusta, Georgia follows these procedures in establishing the budgetary process and data reflected in this report.

- 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.
- The Administrator submits a proposed budget to the Augusta, Georgia Commission in October.
- The Augusta, Georgia Commissioners hold such public workshops, as it deems necessary, and holds an advertised public hearing on the proposed budget. The budget is adopted at a regular Board meeting, advertised in accordance with State law prior to January 1st.
- Formal budgetary integration is employed for the General Fund, Special Revenue Funds, Debt Service Funds, Capital Project Funds, Enterprise Funds, Internal Service Funds, and Pension Trust Funds.
- Budgets are maintained on a basis consistent with generally accepted accounting principles while integrating pronouncements from the Governmental Accounting Standards Board (GASB).
- 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 Commission 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, re-appropriations of amounts to cover significant encumbrances are made by the Augusta, Georgia Commission 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 Commission on a departmental level within each fund.

Budgetary Basis

The General Fund, Special Revenue Funds, Debt Service Funds, and Capital Project Funds are maintained on the modified accrual basis of accounting in which 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 and other employee amounts which are not accrued; and (2) principal and interest on general long-term debt which is recognized when due.
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, Internal Service Funds, and Pension Trust Funds are developed on the accrual basis of accounting in accordance with Generally Accepted Accounting Principles (GAAP) consistent with the Governmental Accounting Standards Board (GASB). 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.

Budget Adoption and a Balanced Budget

All budgets shall be adopted as balanced at the legal level of budgetary control, which is the department level of each fund. Essential services will receive first priority for funding. Augusta, Georgia 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. A balanced budget is defined by Augusta, Georgia as total budgeted revenues (including any appropriated fund balances in limited circumstances) equaling the total budgeted expenditures at the fund level. Augusta, Georgia strives and maintains a presentation and operation of a balanced budget annually.

Budgetary Control System

Augusta, Georgia 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 for major funds. Also, inquiry access is available to departments to review their budgets on a real-time basis. Service quality, technological innovation and productive leadership will characterize Augusta, Georgia's financial administration.

Long-Range Strategic Planning

Augusta, Georgia recognizes that long-range strategic planning is essential to the budgeting process on an annual basis. The Commission, operations, and community visions are used to assist individual departments on a micro level. Macro level planning is accomplished by Augusta using a Comprehensive Plan to assist in determining the overall direction of its resources.

Capital Project plans are significantly impacted by Special Purpose Local Option Sales Tax (SPLOST) projects. 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 seventh phase of collection. Collections for this phase began April 1, 2016. This special purpose sales tax is designated revenues resulting from a Georgia General Assembly bill in 1985 authorizing counties in the State of Georgia to levy and collect a special one percent tax for approved capital expenditures. Example capital projects would be streets & highway improvements, purchases of emergency vehicles, utility infrastructure, and building construction and renovations.

Investment Policy and Practice

It is the policy and practice of Augusta, Georgia to invest public funds in accordance with state statutes governing public fund investments. Disbursement, collection, and deposit of all funds will be managed to ensure maximum cash availability. Augusta, Georgia will obtain the best possible return on all cash investments within the limits of state law, local ordinances and prudent investment practices. The primary objectives, in priority order, of Augusta Georgia concerning investments are legality, safety, liquidity, and return on investment (yield).

Investing Authority

Management responsibility for the investment program is designated to the Finance Director and/or Deputy Finance Director, who are responsible for all transactions of the investment program. These individuals are also tasked with establishing controls over these activities including work of subordinates.

Investment Instruments

The State of Georgia allows investing of Augusta, Georgia's funds in direct and agency obligations of the U.S., State of Georgia obligations, Georgia Fund 1, repurchase agreements, Certificates of Deposit (CDs), and prime bankers' acceptance. It is the intent of Augusta to diversify the use of these instruments to avoid incurring unreasonable risks inherent in over investing in certain instruments or institutions, as well as considering maturity dates of instruments.

Investment Review

Investments are reviewed on an on-going basis to ensure the investment program's goals are being met by the Finance Department.



Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g. roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities. Capital assets are defined by the Government as assets with an initial, individual cost of $5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. General infrastructure assets acquired prior to January 1, 2001, consist of the streets network that were acquired or that received substantial improvements subsequent to January 1, 1980. The streets network is reported at estimated historical cost using the deflated replacement cost. Donated capital assets are recorded at acquisition value. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the useful lives are expensed as incurred. Major outlays for capital assets and major improvements are capitalized as projects are constructed. Interest incurred during the construction period of capital assets is included as part of the capitalized value of the assets constructed. Assets fall into one of these general categories and are depreciated using the straight-line method of depreciation over the following estimated useful lives:

Land and site improvements	30 years
Vehicles	5 years
Furniture and fixtures	7 years
Machinery and equipment	10 years
Buildings and improvements	30 years
Water and Sewer systems	30-70 years
Infrastructure	30 years

Budgeting for asset maintenance or replacement generally takes place at the department level during the normal budget process.

Revenue Policies and Practices

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

- Augusta, Georgia will try to maintain a diversified and stable revenue system to shelter it from short-run fluctuations in any one revenue source.
- Augusta, Georgia will follow an aggressive policy and practice of collecting revenues.
- Augusta, Georgia will establish all user charges and fees at a level related to the full cost (operating, direct, indirect, and capital) of providing the service. Augusta, Georgia will review fees/charges annually.
- Augusta, Georgia will consider market rates and charges levied by other public and private organizations for similar services in establishing tax rates, fees and charges.
- A conservative estimating approach is used when budgeting for revenues, especially those of a volatile nature.
- One-time revenues are a welcome source; however, they cannot be relied upon in future budget years.
- Contributions to programs of departments of Augusta, Georgia shall be subject to its accounting and budgetary policies and practices. Any budget amendment necessary for appropriating the related expenditure shall be approved by the Augusta Commission.

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 and practices are followed when considering the rates for revenue sources:

Local Taxes

- Consider the local taxing effort of Augusta, Georgia as compared to other similar neighboring municipalities.
- Consider the demand and need for public services.

Inter-Governmental Revenue/State Shared Taxes

- Ensure that Augusta, Georgia receives a fair proportion of all shared taxes and revenues within the State of Georgia.

Charges for Services

- Include within the charge: operating, capital and indirect costs of providing the service.
- Consider the market rates charged by other public and private organizations for similar services.

Fees and Licenses

- Consider cost of administering and collecting the fees or licenses.
- Consider what other jurisdictions are charging for similar licenses and fees.
- Determine the purpose of the fee and if it is being accomplished.

General Guidelines

- 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.
- All charges for services, fees and licenses should be reviewed annually and whenever possible recommendations for adjustments should be made.

Financial Condition

Financial condition refers to whether a government can generate enough revenues over its normal budgetary period to meet its expenditure obligations and not incur deficits. The financial condition of Augusta, Georgia should be structured in such a way that a balanced budget can be maintained on a current basis while providing necessary service levels, pay all obligations in a timely manner without incurring deficits, and assuring adequate reserves and cash flow.

Tax Digest

The Chief Tax Assessor is responsible for receiving returns and fairly and impartially assessing property. The total assessed valuation for the 2018 tax digest is set at $5.49 billion compared to $5.42 billion in 2017. This is an increase of 1.3% in the tax digest.

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 2018 Tax Digest. It does not include millage rates levied by Richmond County Board of Education.

Year 2017/2018 Tax Rates

	Suburban			Urban		
	2017	2018	Difference	2017	2018	Difference
County-wide M&O	9.786	9.756	(0.03)	9.786	9.756	(0.03)
Capital Outlay	0.780	0.778	(0.002)	0.780	0.778	(0.002)
County Bonds	0.000	0.000	0.000	0.000	0.000	0.000
Fire	2.136	2.127	(0.009)	0.000	0.000	0.000
Urban M&O	0.000	0.000	0.000	5.225	5.231	0.006
Total	12.702	12.661	(0.041)	15.791	15.765	(0.026)

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.

Other Taxes

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



Expenditure Policies and Practices

Debt

- Augusta, Georgia will confine long-term borrowing to capital improvements and moral obligations.
- Augusta will use short-term debt for bond anticipation purposes and tax anticipation purposes only if necessary.
- Augusta will follow a policy and practice of full disclosure on every financial report and bond prospectus.
- General obligation debt will not be used for enterprise activities.
- Augusta 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.
- Augusta will use voted general obligation debt to fund General Purpose Public improvements which cannot be financed from current revenues.

Augusta meets all state laws concerning debt and follows sound fiscal policies and practices when considering debt options. These goals are achieved by effective planning and design of internal control systems over debt planning and debt issuances. Augusta is allowed by state law to issue any form of debt that does not contradict the existing laws of Georgia. The types of debt include, but are not limited to:

- General Obligation Bonds
- Revenue Bonds
- Capital Leases
- Certificates of Participation
- Loans

Reserve Policy and Practice

Reserve policies and practices are an important factor in maintaining Augusta's good fiscal health. Augusta, Georgia employs two primary types of reserves: Operating Reserves and Debt Reserves. The degree of need for these reserves differ based upon the type of fund or operation involved. However, one policy and practice statement for each type of reserve can be uniformly applied to all funds.

Operating Reserves

There are two types of operating reserves:

- 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.
- Fund balance reserve of working capital is established to provide for unforeseen revenue losses. This reserve is generally not appropriated but recognized and maintained in the fund balance. The government has a reserve policy and practice to fund working capital up to 60-90 days (16.4%-24.7%) and to provide for unforeseen economic decline and for revenue stability. At December 31, 2017, total unassigned fund balance represented 16.4% of total general fund expenditures. Fund balance is defined by the government as the residual value (net worth) of a fund. Total assets minus total liabilities equals fund balance.

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 and a rating of AA by Standard and Poor's (S&P). These ratings are 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.

Operating/Capital Expenditure Controls

The Finance Department monitors the budget throughout the year. Each department is assigned to a Financial Analyst who monitors the budget vs. actual throughout the year and reports any fluctuations to the Deputy Finance Director quarterly. The Deputy Director then discusses the fluctuations with the department if deemed necessary. Budget controls also exist within the accounting software at the department level for procurement, etc. The legal level of budgetary control is at the department level within each fund.

Management is responsible for maintaining internal controls that are designed to give reasonable assurance that the financial information can be used to produce financial statements in conformity with U.S. Generally Accepted Accounting Principles and that assets are protected from loss, theft, or misuse. Quarterly financial updates are provided to the Augusta Commission on major funds.

The Budget Process

The budget has several major purposes. It converts Augusta, Georgia's long-range plans, policies, and practices into services and programs; serves as a vehicle to communicate these plans to the public; details costs of Augusta, Georgia's services and programs; and outlines the revenues (taxes and fees) that support Augusta, Georgia's services. 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. Augusta, Georgia approves balanced budgets as defined by operating revenues and transfers in equaling operating expenditures and transfers out.

The budget process begins each year with the review and updates of the Contributory Budget Manual, which embodies the budget formulation guidelines. This manual provides specific guidelines such as inflation factors and computation/projection methodologies. Based on these guidelines, all Augusta, Georgia departments and agencies prepare their funding requests and submit them to the Department of Finance in August for review and analysis.

Departments and agencies submitted detailed operating budget requests to the Finance Department on August 10, 2018 in accordance with procedures established by the Budget Calendar. The budget requests of agencies and departments include 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 prior year 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 requests. The Administrator's proposed FY 2019 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 Executive Summary.

As presented to the Augusta Commission, the Proposed Budget is intended to provide the resources necessary to continue current services. In her Executive Summary, 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 during October and November of 2018. After careful deliberation, the Proposed Budget, as modified for additions and deletions, was adopted by the Commission during the November 20, 2018 Commission meeting. The Augusta Commission shall authorize any budget amendments during a public meeting that will increase spending appropriations. Any amendments must be balanced as well within each fund.



Budget Calendar



June 2018

June 12, 2018	Finance Committee approves FY2019 Budget Calendar.
June 19, 2018	Commission approves FY2019 Budget Calendar.

July 2018

July 19, 2018	Distribution of Budget Calendar and Instructions during department head meeting.
July 23, 2018	Departments **with** OneSolution access may start entering in Budget Item Detail.

August 2018

August 10, 2018	Deadline for ***ALL*** submission of budget documents to Finance.

September 2018

Sept. 3-14, 2018	Departmental Work Sessions with representatives of the Administrator's Office and the Finance Department.
September 28, 2018	Budget summary presented to Administrator by Finance Department.

October 2018

October 16, 2018	FY2019 Proposed Budget presented to Augusta-Richmond County Commission by the Administrator.
October 30, 2018	Publish Public Hearing Notice in newspaper.

November 2018

November 6, 2018	***PUBLIC TOWN MEETING / COMMISSION MEETING*** Public Hearing of 2019 Budget.
November 13, 2018	Publish Notice of Budget Adoption in newspaper.
November 20, 2018	Adoption of the FY2019 Budget by the Augusta-Richmond County Commission.

January 2019

January 1, 2019	Effective date for the Fiscal year 2019 Budget.



Section III – Fund Summaries

In Section III, the reader will find more financial detail for individual funds. Each fund is presented with two years of actual results plus prior year budget and the adopted budget for 2019. A brief definition of each fund is included. All funds included in the 2019 Budget are presented.

Fund balance history is presented as a separate schedule using the major and non-major fund designations from the most recent audited annual financial statements of Augusta.

Augusta, Georgia
Fund Summary

Fund Type: General Fund Group

Definition: Fund 101 represents the basic government services for which there are no special restrictions on revenues. Revenue sources are primarily ad valorem taxes, sales taxes, franchise fees, and charges for services.

	101 General Fund			
	2016 Actual	2017 Actual	2018 Budget	2019 Budget
REVENUES				
Taxes	$ 54,504,193	$ 54,058,631	$ 56,527,290	$ 59,141,280
Licenses and Permits	1,374,061	1,482,636	1,473,860	1,521,880
Intergovernmental Revenue	3,238,474	3,187,045	3,098,450	3,117,740
Charges for Services	19,022,773	17,765,078	19,535,560	20,298,950
Fines and Forfeitures	4,587,471	3,875,498	4,711,000	4,009,500
Investment Income	511,000	646,086	475,650	1,300,650
Other Revenue	1,198,492	1,655,587	869,950	862,300
Total Revenues	84,436,464	82,670,561	86,691,760	90,252,300
OTHER FINANCING SOURCES				
Appropriation from Fund Balance	-	-	409,760	-
Operating Transfers In	2,326,810	2,835,898	2,872,270	2,582,690
Operating Transfers In (within GF)*	4,547,651	4,717,740	5,079,680	5,393,520
Property Sales	171,099	379,888	250,000	250,000
Total Other Financing Sources	7,045,560	7,933,526	8,611,710	8,226,210
Total Revenue & Other Financing Sources	91,482,024	90,604,087	95,303,470	98,478,510
EXPENDITURES				
Personnel Services & Emp Benefits	49,721,895	49,179,069	51,258,930	51,612,110
Purchased/Contracted Services	13,514,821	14,149,600	15,693,900	16,249,900
Supplies	8,978,104	8,272,555	9,285,980	9,325,160
Capital Outlay	21,657	56,999	54,800	-
Interfund/Interdepartmental	1,473,328	1,204,751	1,677,520	1,901,590
Other Costs & Cost Reimbursement	5,976,817	4,949,007	5,640,440	5,624,090
Non-Departmental	-	-	347,330	1,678,640
Total Expenditures	79,686,622	77,811,981	83,958,900	86,391,490
OTHER FINANCING USES				
Operating Transfers Out	5,796,319	7,278,103	6,835,390	7,526,420
Operating Transfers Out (within GF)*	3,498,104	2,739,290	4,509,180	4,560,600
Total Expense and Other Financing Uses	88,981,045	87,829,374	95,303,470	98,478,510
Net Increase (Decrease) in Fund Balance	$ 2,500,979	$ 2,774,713	$ -	$ -

** Operating transfers within the General Fund group are eliminated in CAFR.*

Augusta, Georgia
Fund Summary

Fund Type: General Fund Group
Definition: Fund 273 represents revenues and appropriations for the Richmond County Sheriff's Office.

	273 Sheriff			
	2016 Actual	2017 Actual	2018 Budget	2019 Budget
REVENUES				
Taxes	$ 56,136,782	$ 56,113,563	$ 56,203,270	$ 58,661,120
Licenses and Permits	1,600	1,200	2,500	2,500
Charges for Services	1,039,397	1,082,678	1,031,500	1,071,000
Fines and Forfeitures	398,704	321,684	417,500	400,000
Investment Income	(74,447)	(150,828)	(60,000)	(85,000)
Other Revenue	1,447	21,765	10,000	270,000
Total Revenues	57,503,483	57,390,062	57,604,770	60,319,620
OTHER FINANCING SOURCES				
Appropriation from Fund Balance	-	-	48,100	-
Operating Transfers In (within GF)*	2,769,970	2,236,710	3,096,710	3,156,490
Property Sales	41,832	66,804	325,400	100,000
Total Other Financing Sources	2,811,802	2,303,514	3,470,210	3,256,490
Total Revenue & Other Financing Sources	60,315,285	59,693,576	61,074,980	63,576,110
EXPENDITURES				
Personnel Services & Emp Benefits	42,216,893	41,038,755	43,655,540	42,655,720
Purchased/Contracted Services	1,056,507	1,161,507	1,154,150	1,146,980
Supplies	8,582,948	8,572,173	9,622,790	10,240,670
Capital Outlay	-	32,962	106,450	48,100
Interfund/Interdepartmental	4,942,688	4,246,920	5,187,320	5,233,400
Other Costs & Cost Reimbursement	(193,402)	(206,942)	(250,000)	-
Non-Departmental	-	-	(4,059,570)	(1,790,190)
Total Expenditures	56,605,634	54,845,375	55,416,680	57,534,680
OTHER FINANCING USES				
Operating Transfers Out	98,800	705,750	529,870	647,910
Operating Transfers Out (within GF)*	4,543,405	4,732,453	5,128,430	5,393,520
Total Expense and Other Financing Uses	61,247,839	60,283,578	61,074,980	63,576,110
Net Increase (Decrease) in Fund Balance	$ (932,554)	$ (590,002)	$ -	$ -

** Operating transfers within the General Fund group are eliminated in CAFR.*

Augusta, Georgia
Fund Summary

Fund Type: General Fund Group

Definition: The Augusta Port Authority was established pursuant to an act of the General Assembly of the State of Georgia in 1959. Fund 104 is used to account for the financial support Augusta Government provides to the Augusta Port Authority.

	104 Port Authority			
	2016 Actual	2017 Actual	2018 Budget	2019 Budget
REVENUES				
Investment Income	$ -	$ 700	$ -	$ -
Other Revenue	27,247	34,404	41,400	44,400
Total Revenues	27,247	35,104	41,400	44,400
OTHER FINANCING SOURCES				
Appropriation from Fund Balance	-	-	53,860	61,370
Operating Transfers In (within GF)*	6,450	-	-	-
Total Other Financing Sources	6,450	-	53,860	61,370
Total Revenue & Other Financing Sources	33,697	35,104	95,260	105,770
EXPENDITURES				
Personnel Services & Emp Benefits	9,306	247	14,100	14,100
Purchased/Contracted Services	39,335	45,001	40,060	47,000
Supplies	22,996	23,812	27,930	30,200
Capital Outlay	-	-	8,650	10,940
Interfund/Interdepartmental	3,800	5,590	4,520	3,530
Total Expenditures	75,437	74,650	95,260	105,770
Net Increase (Decrease) in Fund Balance	$ (41,740)	$ (39,546)	$ -	$ -

Augusta, Georgia
Fund Summary

Fund Type: General Fund Group

Definition: Fund 151 represents the revenue and appropriations of adult probation monitoring. This function was separated from General Fund 101 in 2016 to more readily identify its net financial impact.

	151 Probation Fund			
	2016 Actual	2017 Actual	2018 Budget	2019 Budget
REVENUES				
Charges for Services	$ 208,925	$ 493,317	$ 695,000	$ 560,000
Other Revenue	479	1,167	-	-
Total Revenues	209,404	494,484	695,000	560,000
OTHER FINANCING SOURCES				
Operating Transfers In (within GF)*	415,820	-	735,450	735,450
Total Other Financing Sources	415,820	-	735,450	735,450
Total Revenue & Other Financing Sources	625,224	494,484	1,430,450	1,295,450
EXPENDITURES				
Personnel Services & Emp Benefits	427,227	861,653	1,093,460	1,183,580
Purchased/Contracted Services	155,762	221,887	277,190	257,130
Supplies	40,955	50,077	53,300	52,540
Interfund/Interdepartmental	1,376	5,842	6,500	10,980
Non-Departmental	-	-	-	(208,780)
Total Expenditures	625,320	1,139,459	1,430,450	1,295,450
Net Increase (Decrease) in Fund Balance	$ (96)	$ (644,975)	$ -	$ -

** Operating transfers within the General Fund group are eliminated in CAFR.*

Augusta, Georgia
Fund Summary

Fund Type: General Fund Group

Definition: Fund 220 is used to account for the federal, state and local grants received by the various governmental functions of Augusta.

	220 General Fund Grants			
	2016 Actual	2017 Actual	2018 Budget	2019 Budget
REVENUES				
Taxes	$ -	$ -	$ 48,550	$ 399,740
Licenses and Permits	241,628	243,989	230,980	230,980
Intergovernmental Revenue	3,780,162	1,666,556	3,613,760	3,029,370
Charges for Services	5,706	10,350	7,000	7,000
Fines and Forfeitures	25,858	-	85,130	83,900
Investment Income	-	(2,201)	-	-
Other Revenue	5,134	2,556	-	130
Total Revenues	4,058,488	1,921,250	3,985,420	3,751,120
OTHER FINANCING SOURCES				
Operating Transfers In	-	-	30,000	-
Operating Transfers In (within GF)*	295,768	519,779	708,420	655,120
Total Other Financing Sources	295,768	519,779	738,420	655,120
Total Revenue & Other Financing Sources	4,354,256	2,441,029	4,723,840	4,406,240
EXPENDITURES				
Personnel Services & Emp Benefits	918,434	910,596	1,373,890	1,480,940
Purchased/Contracted Services	820,109	930,126	1,571,780	1,569,550
Supplies	748,877	718,801	917,450	846,910
Capital Outlay	236,936	132,835	711,720	273,900
Interfund/Interdepartmental	1,865	68,122	1,000	89,280
Other Costs & Cost Reimbursement	48,056	58,302	148,000	138,000
Non-Departmental	-	(68,565)	-	7,660
Total Expenditures	2,774,277	2,750,217	4,723,840	4,406,240
Net Increase (Decrease) in Fund Balance	$ 1,579,979	$ (309,188)	$ -	$ -

** Operating transfers within the General Fund group are eliminated in CAFR.*

Augusta, Georgia
Fund Summary

Fund Type: General Fund Group
Definition: Fund 231 is used to account for the fees and expenditures of the Augusta Board of Zoning Appeals.

	231 Appeals Board			
	2016 Actual	2017 Actual	2018 Budget	2019 Budget
REVENUES				
Licenses and Permits	$ 9,325	$ 10,300	$ 8,400	$ 8,400
Total Revenues	9,325	10,300	8,400	8,400
OTHER FINANCING SOURCES				
Operating Transfers In (within GF)*	5,850	5,600	17,350	13,540
Total Other Financing Sources	5,850	5,600	17,350	13,540
Total Revenue & Other Financing Sources	15,175	15,900	25,750	21,940
EXPENDITURES				
Personnel Services & Emp Benefits	12,649	13,430	22,350	18,350
Capital Outlay	2,500	2,470	3,400	3,590
Total Expenditures	15,149	15,900	25,750	21,940
Net Increase (Decrease) in Fund Balance	$ 26	$ -	$ -	$ -

** Operating transfers within the General Fund group are eliminated in CAFR.*

Augusta, Georgia
Fund Summary

Fund Type: Special Revenue

Definition: Fund 203 was established in 2014 for the Life Skills Program of the Augusta Judicial Circuit. This program is intended to benefit those who have been sentenced by the courts and whose criminal offenses reflect a lack of social and decision-making skills necessary for them to be productive citizens. The course aims to impart to the participant the necessity and importance of personal responsibility, health, work, and spirituality as fundamental premises for successful living in society.

	203 Life Skills Mentoring Ct			
	2016 Actual	2017 Actual	2018 Budget	2019 Budget
REVENUES				
Fines and Forfetures	$ -	$ -	$ 7,000	$ 7,000
Investment Income	-	-	-	-
Other Revenue	-	-	-	-
Total Revenues	-	-	7,000	7,000
EXPENDITURES				
Purchased/Contracted Services	-	-	6,000	6,000
Supplies	-	-	930	920
Interfund/Interdepartmental	-	-	70	80
Total Expenditures	-	-	7,000	7,000
Net Increase (Decrease) in Fund Balance	$ -	$ -	$ -	$ -

Augusta, Georgia
Fund Summary

Fund Type: Special Revenue
Definition: Fund 204 is used to account for activities associated with DUI Court.

	204 DUI Court			
	2016 Actual	2017 Actual	2018 Budget	2019 Budget
REVENUES				
Fines and Forfetures	$ 323,106	$ 286,383	$ 320,000	$ 275,000
Investment Income	714	1,324	-	-
Total Revenues	323,820	287,707	320,000	275,000
OTHER FINANCING SOURCES				
Operating Transfers In	88,410	140,850	70,000	178,780
Total Other Financing Sources	88,410	140,850	70,000	178,780
Total Revenue & Other Financing Sources	412,230	428,557	390,000	453,780
EXPENDITURES				
Personnel Services & Emp Benefits	285,503	308,509	291,850	295,540
Purchased/Contracted Services	57,961	93,619	114,450	95,200
Supplies	26,825	35,599	46,130	32,700
Interfund/Interdepartmental	15,975	18,417	30,330	29,390
Non-Departmental	-	-	(92,760)	950
Total Expenditures	386,264	456,144	390,000	453,780
Net Increase (Decrease) in Fund Balance	$ 25,966	$ (27,587)	$ -	$ -

Augusta, Georgia
Fund Summary

Fund Type: Special Revenue
Definition: Fund 205 is used to account for activities associated with drug education and enforcement.

	205 Drug Court			
	2016 Actual	2017 Actual	2018 Budget	2019 Budget
REVENUES				
Fines and Forfetures	$ 53,661	$ 53,152	$ 91,620	$ 100,000
Investment Income	538	1,443	-	-
Other Revenue	6,000	1,000	-	-
Total Revenues	60,199	55,595	91,620	100,000
EXPENDITURES				
Purchased/Contracted Services	-	-	85,000	93,230
Interfund/Interdepartmental	3,550	3,130	6,620	6,770
Total Expenditures	3,550	3,130	91,620	100,000
Net Increase (Decrease) in Fund Balance	$ 56,649	$ 52,465	$ -	$ -

Augusta, Georgia
Fund Summary

Fund Type: Special Revenue

Definition: Fund 206 is used to account for certain fees received from the various courts of Augusta, Georgia. The resources are restricted by state law for support of the Law Library.

	206 Law Library			
	2016 Actual	2017 Actual	2018 Budget	2019 Budget
REVENUES				
Charges for Services	$ 154,474	$ 133,738	$ 161,580	$ 130,000
Investment Income	189	215	-	-
Total Revenues	158,711	137,926	161,580	130,000
EXPENDITURES				
Personnel Services & Emp Benefits	46,260	46,435	46,650	53,640
Purchased/Contracted Services	298	190	150	150
Supplies	107,639	107,268	114,730	75,820
Interfund/Interdepartmental	-	-	-	50
Other Costs	-	-	50	-
Non-Departmental	-	-	-	340
Total Expenditures	154,197	153,893	161,580	130,000
Net Increase (Decrease) in Fund Balance	$ 4,514	$ (15,967)	$ -	$ -

Augusta, Georgia
Fund Summary

Fund Type: Special Revenue

Definition: Fund 207 is used to account for the 5% surcharge on certain fines imposed with the proceeds used for the Solicitor General's Victim's Assistance program.

	207 5% Crime Victim's Assistance Fund			
	2016 Actual	2017 Actual	2018 Budget	2019 Budget
REVENUES				
Fines and Forfetures	$ 156,770	$ 122,329	$ 150,000	$ 140,000
Investment Income	126	100	-	-
Total Revenues	156,896	122,429	150,000	140,000
OTHER FINANCING SOURCES				
Operating Transfers In	103,230	168,920	-	249,420
Total Revenue & Other Financing Sources	260,126	291,349	150,000	389,420
EXPENDITURES				
Personnel Services & Emp Benefits	204,077	271,813	325,860	350,290
Purchased/Contracted Services	2,517	3,187	5,750	7,700
Supplies	1,818	3,668	9,160	7,050
Interfund/Interdepartmental	12,082	13,323	16,690	22,070
Non-Departmental	-	-	(207,460)	2,310
Total Expenditures	220,494	291,991	150,000	389,420
Net Increase (Decrease) in Fund Balance	$ 39,632	$ (642)	$ -	$ -

Augusta, Georgia
Fund Summary

Fund Type: Special Revenue

Definition: Fund 208 is used to account for supervisory fees collected on juvenile cases.

	208 Supplemental Juvenile Service			
	2016 Actual	2017 Actual	2018 Budget	2019 Budget
REVENUES				
Charges for Services	$ 3,945	$ 5,251	$ 8,500	$ 12,500
Investment Income	159	330	200	-
Total Revenues	4,104	5,581	8,700	12,500
EXPENDITURES				
Purchased/Contracted Services	450	200	-	-
Supplies	11,974	5,517	7,010	10,850
Interfund/Interdepartmental	1,140	910	1,690	1,650
Total Expenditures	13,564	6,627	8,700	12,500
Net Increase (Decrease) in Fund Balance	$ (9,460)	$ (1,046)	$ -	$ -

Augusta, Georgia
Fund Summary

Fund Type: Special Revenue

Definition: Fund 209 is used to account for the 5% surcharge on certain fines imposed with the proceeds used for the District Attorney's Victim's Assistance program.

	209 DA 5% CVAP			
	2016 Actual	2017 Actual	2018 Budget	2019 Budget
REVENUES				
Fines and Forfetures	$ 126,534	$ 106,291	$ 120,000	$ 120,000
Investment Income	1,775	5,272	-	-
Total Revenues	128,309	111,563	120,000	120,000
OTHER FINANCING SOURCES				
Appropriation from Fund Balance	-	-	-	66,030
Total Revenue & Other Financing Sources	128,309	111,563	120,000	186,030
EXPENDITURES				
Personnel Services & Emp Benefits	-	24,834	93,930	101,440
Supplies	-	-	730	-
Interfund/Interdepartmental	1,750	830	2,260	4,000
Other Costs	-	60,000	23,080	80,000
Non-Departmental	-	-	-	590
Total Expenditures	1,750	85,664	120,000	186,030
Net Increase (Decrease) in Fund Balance	$ 126,559	$ 25,899	$ -	$ -

Augusta, Georgia
Fund Summary

Fund Type: Special Revenue
Definition: Fund 211 is used to account for federal drug forfeitures which are restricted for activities such as drug education and enforcement.

	211 Federal Drug Forfeitures			
	2016 Actual	2017 Actual	2018 Budget	2019 Budget
REVENUES				
Fines and Forfetures	$ 84,831	$ -	$ 200,000	$ 200,000
Investment Income	1,459	3,707	-	-
Total Revenues	86,290	3,707	200,000	200,000
EXPENDITURES				
Purchased/Contracted Services	32,437	49,686	84,920	-
Supplies	15,479	6,250	115,080	200,000
Total Expenditures	47,916	55,936	200,000	200,000
Net Increase (Decrease) in Fund Balance	$ 38,374	$ (52,229)	$ -	$ -

Augusta, Georgia
Fund Summary

Fund Type: Special Revenue
Definition: Fund 212 is used to account for state drug forfeitures which are restricted by Georgia Code §16-13-49 for activities such as drug education and enforcement.

	212 State Drug Forfeitures			
	2016 Actual	2017 Actual	2018 Budget	2019 Budget
REVENUES				
Fines and Forfetures	$ 156,531	$ 187,187	$ 250,000	$ 250,000
Investment Income	2,426	6,199	-	-
Total Revenues	158,957	193,386	250,000	250,000
OTHER FINANCING SOURCES				
Appropriation from Fund Balance	-	-	200,000	200,000
Property Sales	49,448	128,317	-	-
Total Other Financing Sources	49,448	128,317	200,000	200,000
Total Revenue & Other Financing Sources	208,405	321,703	450,000	450,000
EXPENDITURES				
Purchased/Contracted Services	14,750	23,223	-	-
Supplies	29,055	110,213	79,700	150,000
Capital Outlay	102,029	264,153	370,300	300,000
Total Expenditures	145,834	397,589	450,000	450,000
Net Increase (Decrease) in Fund Balance	$ 62,571	$ (75,886)	$ -	$ -

Augusta, Georgia
Fund Summary

Fund Type: Special Revenue

Definition: Funds 215 and 216 are used to account for the receipt and disbursement of revenues of the emergency telephone response system. These funds are presented in aggregate as Emergency Telephone System in the Comprehensive Annual Financial Report (CAFR).

	216 Emergency Telephone Sys			
	2016 Actual	2017 Actual	2018 Budget	2019 Budget
REVENUES				
Charges for Services	$ 3,455,344	$ 2,921,474	$ 3,193,000	$ 3,722,340
Fines and Forfetures	7,098	-	-	-
Investment Income	4,219	27,547	6,500	5,000
Other Revenue	1,870	3,455	-	3,000
Total Revenues	3,468,531	2,952,476	3,199,500	3,730,340
OTHER FINANCING SOURCES				
Appropriation from Fund Balance	-	-	143,250	-
Operating Transfers In	722,730	1,316,927	800,000	800,000
Total Other Financing Sources	722,730	1,316,927	943,250	800,000
Total Revenue & Other Financing Sources	4,191,261	4,269,403	4,142,750	4,530,340
EXPENDITURES				
Personnel Services & Emp Benefits	2,899,760	2,990,903	3,175,480	3,259,800
Purchased/Contracted Services	437,376	462,361	701,140	652,960
Supplies	133,187	155,304	179,050	165,180
Capital Outlay	130,312	-	81,790	-
Interfund/Interdepartmental	313,012	331,918	342,640	365,320
Other Costs	9,370	57,050	43,000	48,260
Non-Departmental	-	-	(380,350)	38,820
Total Expenditures	3,923,016	3,997,537	4,142,750	4,530,340
Net Increase (Decrease) in Fund Balance	$ 268,245	$ 271,866	$ -	$ -

Fund 215 was combined into Fund 216 in 2018.

Augusta, Georgia
Fund Summary

Fund Type: Special Revenue
Definition: Fund 217 is used to account for building inspection licensing and fees revenue and related expenditures.

	217 Building Inspections			
	2016 Actual	2017 Actual	2018 Budget	2019 Budget
REVENUES				
Licenses and Permits	$ 1,516,705	$ 1,457,343	$ 1,450,100	$ 1,531,810
Investment Income	8,024	13,998	-	-
Total Revenues	1,524,729	1,471,341	1,450,100	1,531,810
OTHER FINANCING SOURCES				
Appropriation from Fund Balance	-	-	490,200	289,780
Total Other Financing Sources	-	-	490,200	289,780
Total Revenue & Other Financing Sources	1,524,729	1,471,341	1,940,300	1,821,590
EXPENDITURES				
Personnel Services & Emp Benefits	917,183	859,969	1,104,890	1,078,380
Purchased/Contracted Services	77,219	138,512	217,000	212,790
Supplies	60,750	66,539	158,450	90,960
Capital Outlay	121,107	240,317	139,350	125,000
Interfund/Interdepartmental	217,666	249,862	304,360	287,100
Non-Departmental	-	-	-	8,370
Total Expenditures	1,393,925	1,555,199	1,924,050	1,802,600
OTHER FINANCING USES				
Operating Transfers Out	2,370	26,110	16,250	18,990
Total Expense and Other Financing Uses	1,396,295	1,581,309	1,940,300	1,821,590
Net Increase (Decrease) in Fund Balance	$ 128,434	$ (109,968)	$ -	$ -

Augusta, Georgia
Fund Summary

Fund Type: Special Revenue

Definition: Fund 221 is used to account for the financing and construction of various community development projects through grants received from the U.S. Department of Housing and Urban Development.

	221 Housing & Community Development			
	2016 Actual	2017 Actual	2018 Budget	2019 Budget
REVENUES				
Intergovernmental	$ 3,762,126	$ 4,048,019	$ 6,748,130	$ 5,082,100
Other Revenue	391,462	3,935	558,200	-
Total Revenues	4,153,588	4,051,954	7,306,330	5,082,100
OTHER FINANCING SOURCES				
Operating Transfers In	1,194,920	1,235,850	1,100,270	1,395,490
Total Other Financing Sources	1,194,920	1,235,850	1,100,270	1,395,490
Total Revenue & Other Financing Sources	5,348,508	5,287,804	8,406,600	6,477,590
EXPENDITURES				
Personnel Services & Emp Benefits	1,239,754	1,267,364	1,729,120	1,578,730
Purchased/Contracted Services	3,843,255	4,703,514	6,790,670	4,625,240
Supplies	24,788	35,863	48,680	25,000
Capital Outlay	6,026	-	-	-
Interfund/Interdepartmental	223,774	234,891	364,350	501,340
Other Costs	-	7,067	-	-
Non-Departmental	-	-	(544,720)	(275,090)
Total Expenditures	5,337,597	6,248,699	8,388,100	6,455,220
OTHER FINANCING USES				
Operating Transfers Out	3,430	28,660	18,500	22,370
Total Expense and Other Financing Uses	5,341,027	6,277,359	8,406,600	6,477,590
Net Increase (Decrease) in Fund Balance	$ 7,481	$ (989,555)	$ -	$ -

Augusta, Georgia
Fund Summary

Fund Type: Special Revenue

Definition: Fund 222 is used to account for loan transactions in relation to urban development action grants. Repayment of initial grant revenue loaned to qualified recipients are restricted to additional financing to qualified applicants.

	222 Urban Development Action Grants			
	2016 Actual	2017 Actual	2018 Budget	2019 Budget
REVENUES				
Investment Income	$ 183	$ 132	$ -	$ -
Other Revenue	-	24,039	-	10,500
Total Revenues	183	24,171	-	10,500
EXPENDITURES				
Purchased/Contracted Services	(41)	1,192	-	10,500
Supplies	(5)	-	-	-
Interfund/Interdepartmental	-	46	-	-
Other Costs	63,183	-	-	-
Total Expenditures	63,137	1,238	-	10,500
Net Increase (Decrease) in Fund Balance	$ (62,954)	$ 22,933	$ -	$ -

Augusta, Georgia
Fund Summary

Fund Type: Special Revenue

Definition: Fund 235 is used to account for the receipts and disbursements from the discretionary (25%) portion of the regional transportation special district local option sales and use tax allocated to Augusta.

	235 TIA 25% Discretionary			
	2016 Actual	2017 Actual	2018 Budget	2019 Budget
REVENUES				
Taxes	$ 3,339,124	$ 3,412,392	$ 3,400,000	$ 3,500,000
Investment Income	21,156	68,658	-	-
Total Revenues	3,360,280	3,481,050	3,400,000	3,500,000
OTHER FINANCING SOURCES				
Appropriation from Fund Balance	-	-	6,548,070	9,368,790
Total Revenue & Other Financing Sources	3,360,280	3,481,050	9,948,070	12,868,790
EXPENDITURES				
Purchased/Contracted Services	(116,058)	84,760	1,093,700	905,000
Supplies	1,698	-	-	-
Capital Outlay	513,680	756,658	8,213,090	7,812,850
Interfund/Interdepartmental	10,610	70,970	16,280	-
Non-Departmental	-	-	(397,130)	3,350,940
Total Expenditures	409,930	912,388	8,925,940	12,068,790
OTHER FINANCING USES				
Operating Transfers Out	-	71,000	1,022,130	800,000
Total Expense and Other Financing Uses	409,930	983,388	9,948,070	12,868,790
Net Increase (Decrease) in Fund Balance	$ 2,950,350	$ 2,497,662	$ -	$ -

Augusta, Georgia
Fund Summary

Fund Type: Special Revenue
Definition: Fund 261 is used to account for a per acre environmental fee charged to all contractors who disturb more than one acre of land at a building site.

	261 NPDES Permit Fees			
	2016 Actual	2017 Actual	2018 Budget	2019 Budget
REVENUES				
Licenses and Permits	$ 17,511	$ 13,182	$ 15,000	$ 15,000
Investment Income	406	1,039	-	-
Total Revenues	17,917	14,221	15,000	15,000
OTHER FINANCING SOURCES				
Appropriation from Fund Balance	-	-	55,060	-
Total Revenue & Other Financing Sources	17,917	14,221	70,060	15,000
EXPENDITURES				
Supplies	-	-	15,000	15,000
Capital Outlay	-	-	55,060	-
Total Expenditures	-	-	70,060	15,000
Net Increase (Decrease) in Fund Balance	$ 17,917	$ 14,221	$ -	$ -

Augusta, Georgia
Fund Summary

Fund Type: Special Revenue

Definition: Fund 271 is used to account for revenue primarily from ad valorem taxes for areas within the former city limits and expenditures related to governmental services such as Urban Street Lights, Fire Protection services, and Pension costs.

	271 Urban Services District			
	2016 Actual	2017 Actual	2018 Budget	2019 Budget
REVENUES				
Taxes	$ 9,538,811	$ 9,755,508	$ 9,645,450	$ 9,751,230
Investment Income	18,659	30,630	7,500	7,500
Total Revenues	9,564,250	9,786,138	9,652,950	9,758,730
EXPENDITURES				
Personnel Services & Emp Benefits	9,366	-	10,140	10,050
Purchased/Contracted Services	-	10,904	-	-
Interfund/Interdepartmental	13,340	11,400	11,650	11,240
Non-Departmental	-	-	1,845,540	857,200
Total Expenditures	22,706	22,304	1,867,330	878,490
OTHER FINANCING USES				
Operating Transfers Out	10,361,258	9,804,368	7,785,620	8,880,240
Total Expense and Other Financing Uses	10,383,964	9,826,672	9,652,950	9,758,730
Net Increase (Decrease) in Fund Balance	$ (819,714)	$ (40,534)	$ -	$ -

Augusta, Georgia
Fund Summary

Fund Type: Special Revenue

Definition: Fund 274 is used to account for receipts and disbursements of tax revenues for the fire protection services.

	274 Fire Protection			
	2016 Actual	2017 Actual	2018 Budget	2019 Budget
REVENUES				
Taxes	$ 20,315,520	$ 20,906,214	$ 21,803,470	$ 22,125,700
Licenses and Permits	-	1,309	-	-
Intergovernmental	610,170	604,890	596,980	596,870
Charges for Services	178,152	147,584	187,980	187,980
Fines and Forfetures	-	-	-	-
Investment Income	36,334	71,977	25,000	100,000
Other Revenue	1,500	1,658	-	-
Total Revenues	21,141,676	21,733,632	22,613,430	23,010,550
OTHER FINANCING SOURCES				
Appropriation from Fund Balance	-	-	901,220	-
Operating Transfers In	6,256,866	5,778,500	5,778,500	6,278,500
Property Sales	1,461	-	-	-
Total Other Financing Sources	6,258,327	5,778,500	6,679,720	6,278,500
Total Revenue & Other Financing Sources	27,400,003	27,512,132	29,293,150	29,289,050
EXPENDITURES				
Personnel Services & Emp Benefits	22,251,321	22,097,691	23,524,130	24,516,920
Purchased/Contracted Services	784,793	741,473	919,210	941,840
Supplies	1,630,853	1,480,722	1,739,270	1,686,550
Capital Outlay	54,926	420,857	1,016,220	50,000
Interfund/Interdepartmental	994,272	725,075	1,031,320	1,004,560
Other Costs	-	68,878	82,780	-
Non-Departmental	-	-	680,480	715,990
Total Expenditures	25,716,165	25,534,696	28,993,410	28,915,860
OTHER FINANCING USES				
Operating Transfers Out	44,580	387,450	299,740	373,190
Total Expense and Other Financing Uses	25,760,745	25,922,146	29,293,150	29,289,050
Net Increase (Decrease) in Fund Balance	$ 1,639,258	$ 1,589,986	$ -	$ -

Augusta, Georgia
Fund Summary

Type: Special Revenue
Definition: Fund 275 is used to account for the receipt and disbursement of general business license revenues.

	275 Occupation Tax			
	2016 Actual	2017 Actual	2018 Budget	2019 Budget
REVENUES				
Licenses and Permits	$ 3,314,963	$ 3,561,305	$ 3,776,200	$ 3,575,000
Investment Income	2,834	7,577	-	-
Other Revenue	17,966	17,547	40,860	15,300
Total Revenues	3,335,763	3,586,429	3,817,060	3,590,300
EXPENDITURES				
Interfund/Interdepartmental	8,970	8,710	10,230	7,610
Total Expenditures	8,970	8,710	10,230	7,610
OTHER FINANCING USES				
Operating Transfers Out	3,326,793	3,577,719	3,806,830	3,582,690
Total Expense and Other Financing Uses	3,335,763	3,586,429	3,817,060	3,590,300
Net Increase (Decrease) in Fund Balance	$ -	$ -	$ -	$ -

Augusta, Georgia
Fund Summary

Fund Type: Special Revenue

Definition: Fund 276 is used to account for the receipt and disbursement of street light assessment taxes for the installation and operation of street lights in Augusta.

	276 Street Lights			
	2016 Actual	2017 Actual	2018 Budget	2019 Budget
REVENUES				
Charges for Services	$ 2,051,515	$ 2,042,510	$ 6,122,970	$ 6,143,980
Investment Income	-	(14,491)	-	-
Total Revenues	2,051,515	2,028,019	6,122,970	6,143,980
OTHER FINANCING SOURCES				
Operating Transfers In	2,358,530	2,623,530	-	-
Total Revenue & Other Financing Sources	4,410,045	4,651,549	6,122,970	6,143,980
EXPENDITURES				
Personnel Services & Emp Benefits	201,261	261,468	331,140	363,240
Purchased/Contracted Services	583	14,982	20,950	21,650
Supplies	4,865,504	5,067,164	5,653,770	5,674,370
Capital Outlay	25,000	-	-	-
Interfund/Interdepartmental	33,522	59,101	113,310	77,680
Other Costs	2,790	-	-	-
Non-Departmental	-	-	-	3,180
Total Expenditures	5,128,660	5,402,715	6,119,170	6,140,120
OTHER FINANCING USES				
Operating Transfers Out	790	790	3,800	3,860
Total Expense and Other Financing Uses	5,129,450	5,403,505	6,122,970	6,143,980
Net Increase (Decrease) in Fund Balance	$ (719,405)	$ (751,956)	$ -	$ -

Augusta, Georgia
Fund Summary

Fund Type: Special Revenue
Definition: Fund 277 is used to account for appropriations given to the Downtown Development Authority.

	277 Downtown Development Authority			
	2016 Actual	2017 Actual	2018 Budget	2019 Budget
OTHER FINANCING SOURCES				
Operating Transfers In	$ 164,520	$ 162,230	$ 160,640	$ 159,780
Total Revenue & Other Financing Sources	164,520	162,230	160,640	159,780
EXPENDITURES				
Interfund/Interdepartmental	9,910	7,620	6,030	4,440
Other Costs	154,610	154,610	154,610	154,610
Non-Departmental	-	-	-	730
Total Expenditures	164,520	162,230	160,640	159,780
Net Increase (Decrease) in Fund Balance	$ -	$ -	$ -	$ -

Augusta, Georgia
Fund Summary

Fund Type: Special Revenue

Definition: Fund 281 is used to account for activities associated with the operations of the Augusta Convention Center.

	281 Convention Center			
	2016 Actual	2017 Actual	2018 Budget	2019 Budget
REVENUES				
Taxes	$ 329,747	$ 334,461	$ 250,000	$ 325,000
Charges for Services	791,626	829,607	1,250,000	850,000
Total Revenues	1,121,373	1,164,068	1,500,000	1,175,000
OTHER FINANCING SOURCES				
Operating Transfers In	-	-	-	125,000
Total Revenue & Other Financing Sources	1,121,373	1,164,068	1,500,000	1,300,000
EXPENDITURES				
Purchased/Contracted Services	1,434,455	1,248,102	1,500,000	1,300,000
Other Costs	3,257	8,798	-	-
Total Expenditures	1,437,712	1,256,900	1,500,000	1,300,000
Net Increase (Decrease) in Fund Balance	$ (316,339)	$ (92,832)	$ -	$ -

Augusta, Georgia
Fund Summary

Fund Type: Special Revenue

Definition: Fund 292 Tax Allocation District 2 is used to account for the tax revenues and the expenditures committed to economic development in the Village at Riverwatch Tax Allocation District.

	292 TAD 2			
	2016 Actual	2017 Actual	2018 Budget	2019 Budget
REVENUES				
Taxes	$ 741,188	$ 728,576	$ 823,780	$ 788,020
Investment Income	695	3,453	-	-
Other Revenue	179,196	185,954	185,950	240,800
Total Revenues	921,079	917,983	1,009,730	1,028,820
EXPENDITURES				
Other Costs	447,322	725,223	1,009,730	1,028,820
Total Expenditures	447,322	725,223	1,009,730	1,028,820
Net Increase (Decrease) in Fund Balance	$ 473,757	$ 192,760	$ -	$ -

Augusta, Georgia
Fund Summary

Fund Type: Special Revenue

Definition: Fund 293 Tax Allocation District 3 is used to account for the tax revenues and the expenditures committed to economic development in the Doug Bernard/Dixon Airline Tax Allocation District.

	293 TAD 3			
	2016 Actual	2017 Actual	2018 Budget	2019 Budget
REVENUES				
Taxes	$ 561,032	$ 29,002	$ 577,500	$ 6,460
Investment Income	143	8,386	-	-
Other Revenue	871,687	1,094,749	907,000	984,260
Total Revenues	1,432,862	1,132,137	1,484,500	990,720
EXPENDITURES				
Other Costs	-	2,511,564	1,484,500	990,720
Total Expenditures	-	2,511,564	1,484,500	990,720
Net Increase (Decrease) in Fund Balance	$ 1,432,862	$ (1,379,427)	$ -	$ -

Augusta, Georgia
Fund Summary

Fund Type: Special Revenue

Definition: Fund 294 Tax Allocation District 4 is used to account for the tax revenues and the expenditures committed to economic development in the Downtown Tax Allocation District.

	294 TAD 4			
	2016 Actual	2017 Actual	2018 Budget	2019 Budget
REVENUES				
Taxes	$ 25,279	$ 11,575	$ 17,300	$ 5,000
Investment Income	133	323	-	-
Total Revenues	25,412	11,898	17,300	5,000
EXPENDITURES				
Other Costs	33,959	-	17,300	5,000
Total Expenditures	33,959	-	17,300	5,000
Net Increase (Decrease) in Fund Balance	$ (8,547)	$ 11,898	$ -	$ -

Augusta, Georgia
Fund Summary

Fund Type: Special Revenue

Definition: Fund 296 is used to account for the receipt and disbursement of hotel/motel and mixed drink tax revenues to the Augusta-Richmond County Convention & Visitors Bureau and the Augusta-Richmond County Coliseum Authority.

	296 Promotion Richmond Cty			
	2016 Actual	2017 Actual	2018 Budget	2019 Budget
REVENUES				
Taxes	$ 5,872,964	$ 6,094,767	$ 7,000,000	$ 7,000,000
Total Revenues	5,872,964	6,094,767	7,000,000	7,000,000
EXPENDITURES				
Other Costs	4,512,964	4,734,767	5,640,000	5,640,000
Total Expenditures	4,512,964	4,734,767	5,640,000	5,640,000
OTHER FINANCING USES				
Operating Transfers Out	1,360,000	1,360,000	1,360,000	1,360,000
Total Expense and Other Financing Uses	5,872,964	6,094,767	7,000,000	7,000,000
Net Increase (Decrease) in Fund Balance	$ -	$ -	$ -	$ -

Augusta, Georgia
Fund Summary

Fund Type: Special Revenue

Definition: Fund 297 is used to account for a fee to provide enhanced public transportation services and to enhance the tourism opportunities in the Historic Heritage District. Augusta has implemented a $1.00 per night room fee. In exchange for the transportation fee, payers of the fee shall be entitled to free use of the public transportation systems for the duration of their hotel stay in Augusta. The revenues generated by the transportation fee shall be used to fund and enhance public transportation operations, manage the Augusta Convention Center, and revitalize the Historic Heritage Districts of Augusta to enhance the transportation and tourism services available in Augusta.

	297 Transport & Tourism Tax			
	2016 Actual	2017 Actual	2018 Budget	2019 Budget
REVENUES				
Charges for Services	$ 875,249	$ 883,232	$ 800,000	$ 800,000
Investment Income	3,480	6,767	-	-
Total Revenues	878,729	889,999	800,000	800,000
OTHER FINANCING SOURCES				
Appropriation from Fund Balance	-	-	-	83,000
Total Other Financing Sources	-	-	-	83,000
Total Revenue & Other Financing Sources	878,729	889,999	800,000	883,000
EXPENDITURES				
Purchased/Contracted Services	276,675	172,626	150,000	150,000
Supplies	11,087	(1,290)	-	-
Interfund/Interdepartmental	361	534	-	-
Total Expenditures	288,123	171,870	150,000	150,000
OTHER FINANCING USES				
Operating Transfers Out	1,100,000	650,000	650,000	733,000
Total Expense and Other Financing Uses	1,388,123	821,870	800,000	883,000
Net Increase (Decrease) in Fund Balance	$ (509,394)	$ 68,129	$ -	$ -

Augusta, Georgia
Fund Summary

Fund Type: Special Revenue

Definition: Fund 298 is used to account for the use of related local funds to assist Augusta in alleviating economic deterioration by means of increasing public and private investments in order to aid in economic recovery to strengthen the economics, employment, and tax base of Augusta. More specifically, the proceeds will finance the development of the Laney-Walker and Bethlehem Urban Redevelopment Area.

	298 Urban Redev Projects			
	2016 Actual	2017 Actual	2018 Budget	2019 Budget
REVENUES				
Charges for Services	$ 11,500	$ -	$ -	$ -
Investment Income	5,186	13,050	-	-
Total Revenues	16,686	13,050	-	-
OTHER FINANCING SOURCES				
Appropriation from Fund Balance	2,700,000	-	1,399,410	1,200,000
Total Other Financing Sources	2,700,000	-	1,399,410	1,200,000
Total Revenue & Other Financing Sources	2,716,686	13,050	1,399,410	1,200,000
EXPENDITURES				
Purchased/Contracted Services	440,848	403,806	1,125,000	450,000
Supplies	640,755	10,260	222,160	-
Capital Outlay	5,000	28,450	50,000	748,210
Interfund/Interdepartmental	20,320	2,840	2,250	1,790
Total Expenditures	1,106,923	445,356	1,399,410	1,200,000
Net Increase (Decrease) in Fund Balance	$ 1,609,763	$ (432,306)	$ -	$ -

Augusta, Georgia
Fund Summary

Fund Type: Special Revenue
Definition: Fund 340 is used to account for the receipts and disbursements of projects funded by the Transportation Investment Program (TIP).

	340 Capital Project Grants (TIP)			
	2016 Actual	2017 Actual	2018 Budget	2019 Budget
REVENUES				
Intergovernmental	$ -	$ -	$ 2,752,000	$ 1,750,000
Total Revenues	-	-	2,752,000	1,750,000
EXPENDITURES				
Purchased/Contracted Services	-	29,520	1,252,000	550,000
Capital Outlay	-	-	1,500,000	1,200,000
Total Expenditures	-	29,520	2,752,000	1,750,000
Net Increase (Decrease) in Fund Balance	$ -	$ (29,520)	$ -	$ -

Augusta, Georgia
Fund Summary

Fund Type: Special Revenue
Definition: Fund 371 is used to account for the receipts and disbursements of projects funded by the regional transportation special district local option sales and use tax.

	371 TIA			
	2016 Actual	2017 Actual	2018 Budget	2019 Budget
REVENUES				
Taxes	$ 17,762,153	$ 13,013,141	$ 21,820,180	$ 9,622,000
Total Revenues	17,762,153	13,013,141	21,820,180	9,622,000
EXPENDITURES				
Purchased/Contracted Services	1,042,924	1,623,406	3,437,000	2,112,000
Capital Outlay	20,575,463	11,552,981	18,383,180	7,510,000
Other Costs	51,392	50,959	-	-
Total Expenditures	21,669,779	13,227,346	21,820,180	9,622,000
Net Increase (Decrease) in Fund Balance	$ (3,907,626)	$ (214,205)	$ -	$ -

Augusta, Georgia
Fund Summary

Fund Type: Special Revenue

Definition: Fund 791 is used to account for monies collected from sale of perpetual care contracts at government-owned cemeteries after October 1, 1970, as well as receipt of investment earnings on all perpetual care investments and payment of cemetery maintenance expenditures.

	791 Exp Trust-Perpetual Care			
	2016 Actual	2017 Actual	2018 Budget	2019 Budget
REVENUES				
Investment Income	$ 15,681	$ 17,275	$ 16,000	$ 16,000
Total Revenues	15,681	17,275	16,000	16,000
OTHER FINANCING SOURCES				
Appropriation from Fund Balance	-	-	25,000	35,410
Total Revenue & Other Financing Sources	15,681	17,275	41,000	51,410
EXPENDITURES				
Purchased/Contracted Services	1,747	2,320	12,010	7,610
Supplies	5,575	43,106	28,990	43,800
Total Expenditures	7,322	45,426	41,000	51,410
Net Increase (Decrease) in Fund Balance	$ 8,359	$ (28,151)	$ -	$ -

Augusta, Georgia
Fund Summary

Fund Type: Special Revenue

Definition: Fund 792 is used to account for resources legally held in trust to finance awards for children attending Joseph R. Lamar School. The principal amount of the gift is to be maintained intact and invested. Investment earnings are used for the awards.

	792 Exp Trust-Joseph Lamar			
	2016 Actual	2017 Actual	2018 Budget	2019 Budget
REVENUES				
Investment Income	$ 3	$ 7	$ 180	$ 180
Total Revenues	3	7	180	180
EXPENDITURES				
Supplies	-	175	180	180
Total Expenditures	-	175	180	180
Net Increase (Decrease) in Fund Balance	$ 3	$ (168)	$ -	$ -

Augusta, Georgia
Fund Summary

Fund Type: Special Revenue
Definition: Fund 950 is used to account for the use of conduit bond financing to assist the government in economic redevelopment projects.

	950 Urban Redevelopment Agency			
	2016 Actual	2017 Actual	2018 Budget	2019 Budget
REVENUES				
Investment Income	$ -	$ 5,866	$ -	$ -
Other Revenue	15,477	14,229	-	-
Total Revenues	15,477	20,095	-	-
OTHER FINANCING SOURCES				
Appropriation from Fund Balance	-	-	11,057,650	1,217,790
Operating Transfers In	650,000	1,602,000	1,906,000	3,174,800
Revenue Bond Proceeds	-	12,105,438	-	-
Property Sales	5,922	450,926	-	15,000
Total Other Financing Sources	655,922	14,158,364	12,963,650	4,407,590
Total Revenue & Other Financing Sources	671,399	14,178,459	12,963,650	4,407,590
EXPENDITURES				
Capital Outlay	-	637,582	11,057,650	1,000,000
Interfund/Interdepartmental	2,130	2,750	5,740	7,690
Other Costs	7,153	-	-	-
Debt Service	1,511,500	1,976,814	1,876,800	3,149,900
Non-Departmental	-	-	23,460	250,000
Total Expenditures	1,520,783	2,617,146	12,963,650	4,407,590
OTHER FINANCING USES				
Operating Transfers Out	2,700,000	-	-	-
Total Expense and Other Financing Uses	4,220,783	2,617,146	12,963,650	4,407,590
Net Increase (Decrease) in Fund Balance	$ (3,549,384)	$ 11,561,313	$ -	$ -

Augusta, Georgia
Fund Summary

Fund Type: Special Revenue
Definition: Fund 951 is used to account for the use of the related loan funds to assist the government in developing the Foundry site into a market rate apartment complex.

	951 URA Foundry Project			
	2016 Actual	2017 Actual	2018 Budget	2019 Budget
REVENUES				
Appropriation from Fund Balance	$ -	$ -	$ -	$ 19,596,610
Revenue Bond Proceeds	-	-	26,399,100	-
Total Revenue & Other Financing Sources	-	-	26,399,100	19,596,610
EXPENDITURES				
Capital Outlay	-	-	23,565,770	18,500,000
Debt Service	-	-	1,188,460	1,096,610
Non-Departmental	-	-	1,644,870	-
Total Expenditures	-	-	26,399,100	19,596,610
Net Increase (Decrease) in Fund Balance	$ -	$ -	$ -	$ -

Augusta, Georgia
Fund Summary

Fund Type: Capital

Definition: Fund 272 is used to account for the disbursement of revenues for capital expenditures in General Fund departments. Capital expenditures are defined as any non-disposable item over $5,000 which includes vehicles, office and computer equipment, communications equipment, building renovations and office furniture.

	272 General Fund Capital Outlay			
	2016 Actual	2017 Actual	2018 Budget	2019 Budget
REVENUES				
Taxes	$ 3,756,706	$ 3,694,208	$ 3,686,390	$ 3,678,850
Intergovernmental Revenue	331,345	32,216	472,000	446,040
Investment Income	8,523	68,177	20,000	-
Total Revenues	4,096,574	3,794,601	4,178,390	4,124,890
OTHER FINANCING SOURCES				
Appropriation from Fund Balance	-	-	2,703,120	-
Operating Transfers In	321,401	242,420	-	-
Total Other Financing Sources	321,401	242,420	2,703,120	-
Total Revenue & Other Financing Sources	4,417,975	4,037,021	6,881,510	4,124,890
EXPENDITURES				
Purchased/Contracted Services	420,429	344,956	452,470	117,550
Supplies	609,196	475,865	749,475	-
Capital Outlay	2,290,807	4,041,536	4,785,555	440,000
Interfund/Interdepartmental	28,140	19,410	20,660	15,220
Other Costs	-	(1,000,000)	-	-
Debt Service	96,793	83,906	101,480	-
Non-Departmental	-	-	416,470	3,476,720
Total Expenditures	3,445,365	3,965,673	6,526,110	4,049,490
OTHER FINANCING USES				
Operating Transfers Out	-	-	355,400	75,400
Total Expense and Other Financing Uses	3,445,365	3,965,673	6,881,510	4,124,890
Net Increase (Decrease) in Fund Balance	$ 972,610	$ 71,348	$ -	$ -

Augusta, Georgia
Fund Summary

Fund Type: Capital
Definition: Fund 278 is used to account for revenue and capital expenditures of the Sheriff's Department and Jail.

	278 Sheriff Capital Outlay			
	2016 Actual	2017 Actual	2018 Budget	2019 Budget
REVENUES				
Charges for Services	$ 95,418	$ 91,932	$ 200,000	$ 200,000
Investment Income	998	1,681	-	-
Total Revenues	96,416	93,613	200,000	200,000
EXPENDITURES				
Purchased/Contracted Services	22,633	1,649	23,100	-
Supplies	10,589	40,619	176,900	200,000
Capital Outlay	-	155,628	-	-
Total Expenditures	33,222	197,896	200,000	200,000
Net Increase (Decrease) in Fund Balance	$ 63,194	$ (104,283)	$ -	$ -

Augusta, Georgia
Fund Summary

Fund Type: Capital

Definition: Funds 323 and 327 are used to account for the receipts and disbursements of one percent (1%) sales tax collected from 1996 through 2000. The primary revenue sources are sales taxes, and the primary expenditures are capital outlay projects, primarily for public works, recreation and outside agency projects.

	323 and 327 SPLOST III			
	2016 Actual	2017 Actual	2018 Budget	2019 Budget
REVENUES				
Intergovernmental Revenue	$ 1,033,122	$ 1,049,421	$ -	$ -
Investment Income	60,985	122,055	-	-
Total Revenues	1,094,107	1,171,476	-	-
OTHER FINANCING SOURCES				
Appropriation from Fund Balance	-	-	10,033,100	5,500,000
Total Revenue & Other Financing Sources	1,094,107	1,171,476	10,033,100	5,500,000
EXPENDITURES				
Purchased/Contracted Services	102,209	37,987	39,500	330,000
Capital Outlay	38,646	2,943,033	9,529,500	5,095,000
Interfund/Interdepartmental	91,430	-	14,100	-
Other Costs	119,245	757,680	450,000	75,000
Total Expenditures	351,530	3,738,700	10,033,100	5,500,000
Net Increase (Decrease) in Fund Balance	$ 742,577	$ (2,567,224)	$ -	$ -

Augusta, Georgia
Fund Summary

Fund Type: Capital

Definition: Fund 324 is used to account for expenditures specifically budgeted from revenue from the 1% sales tax (Phase IV) collected from years 2001 through 2006 to be used primarily for public works, recreation and outside agency projects.

	324 SPLOST IV			
	2016 Actual	2017 Actual	2018 Budget	2019 Budget
REVENUES				
Intergovernmental Revenue	$ 20,195	$ -	$ -	$ -
Investment Income	74,698	151,490	-	-
Total Revenues	94,893	151,490	-	-
OTHER FINANCING SOURCES				
Appropriation from Fund Balance	-	-	11,534,960	10,626,000
Total Revenue & Other Financing Sources	94,893	151,490	11,534,960	10,626,000
EXPENDITURES				
Purchased/Contracted Services	70,196	18,270	795,000	796,000
Capital Outlay	3,056	-	6,850,000	6,695,000
Interfund/Interdepartmental	126,080	-	9,960	-
Other Costs	-	-	170,000	25,000
Non-Departmental	-	-	3,600,000	3,000,000
Total Expenditures	199,332	41,960	11,534,960	10,626,000
Net Increase (Decrease) in Fund Balance	$ (104,439)	$ 109,530	$ -	$ -

Augusta, Georgia
Fund Summary

Fund Type: Capital

Definition: Fund 325 is used to account for receipts and disbursements of the 1% sales tax collected between March 2006 and December 2010. The revenue sources are sales tax and earned interest, and expenditures will be for capital outlay projects, primarily for public facilities, public works, recreation, and outside agency projects. The funds will also be used to repay $44 million in bonds issued for the expansion at the Webster Detention Center and the construction of the Augusta Convention Center. Additionally, the funds will be used for the repayment of $8 million bonds issued by the Canal Authority.

	325 SPLOST V			
	2016 Actual	2017 Actual	2018 Budget	2019 Budget
REVENUES				
Investment Income	$ 40,515	$ 89,939	$ -	$ -
Total Revenues	40,515	89,939	-	-
OTHER FINANCING SOURCES				
Appropriation from Fund Balance	-	-	10,011,680	9,735,000
Total Other Financing Sources	-	-	10,011,680	9,735,000
Total Revenue & Other Financing Sources	40,515	89,939	10,011,680	9,735,000
EXPENDITURES				
Purchased/Contracted Services	78,853	15,319	-	-
Supplies	-	850	110,000	10,000
Capital Outlay	45,946	6,035	9,740,000	9,575,000
Interfund/Interdepartmental	113,860	-	11,680	-
Other Costs	-	-	50,000	50,000
Non-Departmental	-	-	100,000	100,000
Total Expenditures	238,659	22,204	10,011,680	9,735,000
Net Increase (Decrease) in Fund Balance	$ (198,144)	$ 67,735	$ -	$ -

Augusta, Georgia
Fund Summary

Fund Type: Capital

Definition: Fund 328 is used to account for the receipts and disbursements of the one percent sales tax approved by the taxpayers on June 16, 2009. Collections began January 1, 2011. The City of Augusta bonded $30.5 million in 2009 and $22 million in 2010 of the estimated $184.7 million SPLOST. The revenue sources are sales tax and earned interest and expenditures will be primarily for the following: $10 million was returned to the General Fund as a reimbursement of the one-time use of general fund balance for the purchase and demolition of the Gilbert Manor Housing projects by Augusta University for the expansion of AU's dental school; $18 million for renovations to the municipal building; $17 million to replace emergency services vehicles; and $10.9 million to parks and recreation. Of the estimated $184.7 million, $124 million will go towards infrastructure and $60.7 million will go towards non-infrastructure projects.

	328 SPLOST VI			
	2016 Actual	2017 Actual	2018 Budget	2019 Budget
REVENUES				
Taxes	$ 8,499,382	$ -	$ -	$ -
Intergovernmental Revenue	21,405	-	-	-
Investment Income	181,556	371,777	-	-
Total Revenues	8,702,343	371,777	-	-
OTHER FINANCING SOURCES				
Appropriation from Fund Balance	-	-	34,235,780	36,255,000
Operating Transfers In	658,658	-	-	-
Total Other Financing Sources	658,658	-	34,235,780	36,255,000
Total Revenue & Other Financing Sources	9,361,001	371,777	34,235,780	36,255,000
EXPENDITURES				
Personnel Services & Emp Benefits	905,454	47,812	1,359,710	-
Purchased/Contracted Services	1,559,228	938,698	3,684,800	4,472,500
Supplies	220,997	221,050	629,700	354,000
Capital Outlay	4,276,791	2,046,060	11,995,000	15,113,000
Interfund/Interdepartmental	1,189,863	12,061	382,870	-
Other Costs	1,664,722	4,633,678	4,125,000	3,325,000
Non-Departmental	-	-	12,043,030	12,990,500
Total Expenditures	9,817,055	7,899,359	34,220,110	36,255,000
OTHER FINANCING USES				
Operating Transfers Out	5,010	25,360	15,670	-
Total Expense and Other Financing Uses	9,822,065	7,924,719	34,235,780	36,255,000
Net Increase (Decrease) in Fund Balance	$ (461,064)	$ (7,552,942)	$ -	$ -

Augusta, Georgia
Fund Summary

Fund Type: Capital

Definition: Fund 329 is used to account for the receipts and disbursements of the 1% sales tax approved by the taxpayers on November 3, 2015. The penny sales tax for capital projects will be used for various projects, including Municipal Building improvements of $35,000,000, Stormwater grading and drainage improvements of $25,000,000, Radio system improvements of $15,000,000, and Public safety vehicles in the amount of $9,000,000.

	329 SPLOST 7			
	2016 Actual	2017 Actual	2018 Budget	2019 Budget
REVENUES				
Taxes	$ 27,198,969	$ 36,554,572	$ 37,200,000	$ 37,200,000
Investment Income	11,303	130,534	-	-
Other Revenue	-	953	-	-
Total Revenues	27,210,272	36,686,059	37,200,000	37,200,000
OTHER FINANCING SOURCES				
Appropriation from Fund Balance	-	-	51,910,460	64,437,810
Total Other Financing Sources	-	-	51,910,460	64,437,810
Total Revenue & Other Financing Sources	27,210,272	36,686,059	89,110,460	101,637,810
EXPENDITURES				
Personnel Services & Emp Benefits	48,985	985,989	-	1,332,550
Purchased/Contracted Services	657,359	5,770,669	9,913,900	10,274,300
Supplies	28,600	1,586,010	1,836,350	2,041,000
Capital Outlay	2,027,894	3,021,464	14,608,950	18,777,000
Interfund/Interdepartmental	-	1,326,145	454,460	787,520
Other Costs	4,990,774	6,954,137	9,470,000	4,970,000
Non-Departmental	-	-	51,895,800	46,869,540
Total Expenditures	7,753,612	19,644,414	88,179,460	85,051,910
OTHER FINANCING USES				
Operating Transfers Out	5,478,366	2,506,000	931,000	16,585,900
Total Expense and Other Financing Uses	13,231,978	22,150,414	89,110,460	101,637,810
Net Increase (Decrease) in Fund Balance	$ 13,978,294	$ 14,535,645	$ -	$ -

Augusta, Georgia
Fund Summary

Fund Type: Capital
Definition: Fund 335 is used to account for the receipts and disbursements of projects funded by the local maintenance and improvement grants (LMIG).

	335 Capital for Roads (LMIG)			
	2016 Actual	2017 Actual	2018 Budget	2019 Budget
REVENUES				
Intergovernmental Revenue	$ -	$ 2,433,677	$ 1,500,000	$ 2,800,000
Investment Income	20,758	50,109	-	-
Total Revenues	20,758	2,483,786	1,500,000	2,800,000
OTHER FINANCING SOURCES				
Appropriation from Fund Balance	-	-	6,066,120	5,000,000
Total Revenue & Other Financing Sources	20,758	2,483,786	7,566,120	7,800,000
EXPENDITURES				
Purchased/Contracted Services	1,478	2,433	50,000	100,000
Capital Outlay	2,500,062	799,069	7,513,500	7,698,010
Interfund/Interdepartmental	440	1,030	2,620	1,990
Other Costs	-	29,521	-	-
Total Expenditures	2,501,980	832,053	7,566,120	7,800,000
Net Increase (Decrease) in Fund Balance	$ (2,481,222)	$ 1,651,733	$ -	$ -

Augusta, Georgia
Fund Summary

Fund Type: Debt Service
Definition: Fund 421 is used to account for the resources accumulated and payments made for the principal and interest on the Augusta-Richmond County Coliseum Authority Revenue Bonds, Series 2010.

	421 Coliseum Bonds Series 2010			
	2016 Actual	2017 Actual	2018 Budget	2019 Budget
REVENUES				
Taxes	$ 370,000	$ 370,000	$ 515,890	$ 515,890
Investment Income	2,261	3,317	-	-
Total Revenues	372,261	373,317	515,890	515,890
OTHER FINANCING SOURCES				
Operating Transfers In	1,360,000	1,360,000	1,360,000	1,360,000
Total Revenue & Other Financing Sources	1,732,261	1,733,317	1,875,890	1,875,890
EXPENDITURES				
Debt Service	1,730,300	1,728,600	1,730,000	1,729,750
Non-Departmental	-	-	145,890	146,140
Total Expenditures	1,730,300	1,728,600	1,875,890	1,875,890
Net Increase (Decrease) in Fund Balance	$ 1,961	$ 4,717	$ -	$ -

Augusta, Georgia
Fund Summary

Fund Type: Debt Service

Definition: Fund 434 is used to account for the resources accumulated and payments made for the principal and interest on the General Obligation Sales Tax Bonds, Series 2016. The bonds are to be repaid with funds from SPLOST Phase 7.

	434 GO Sales Tax Bonds Series 2016			
	2016 Actual	2017 Actual	2018 Budget	2019 Budget
REVENUES				
Investment Income	$ 5,204	$ 179,766	$ -	$ -
Total Revenues	5,204	179,766	-	-
OTHER FINANCING SOURCES				
Appropriation from Fund Balance	-	-	1,308,250	2,500
Operating Transfers In	-	1,575,000	-	14,365,750
Bond Proceeds	28,878,951	-	-	-
Total Other Financing Sources	28,878,951	1,575,000	1,308,250	14,368,250
Total Revenue & Other Financing Sources	28,884,155	1,754,766	1,308,250	14,368,250
EXPENDITURES				
Debt Service	364,797	1,037,361	1,308,250	14,368,250
Total Expenditures	364,797	1,037,361	1,308,250	14,368,250
Net Increase (Decrease) in Fund Balance	$ 28,519,358	$ 717,405	$ -	$ -

Augusta, Georgia
Fund Summary

Fund Type: Enterprise

Definition: Funds 506 through 514 are used to account for the activity of providing water and sewer services to the residents of the Government. All activities necessary to provide such services are accounted for in this fund group – operating, maintenance, finance and related debt service, and billing and collection. These funds are presented in aggregate as Water & Sewer in the Comprehensive Annual Financial Report (CAFR).

	506 - 514 Water & Sewer Funds			
	2016 Actual	2017 Actual	2018 Budget	2019 Budget
REVENUES				
Intergovernmental	$ -	$ -	$ 7,507,250	$ 8,795,240
Charges for Services	91,054,955	97,560,398	86,524,590	91,344,950
Investment Income	40,194	159,924	4,617,630	65,570
Other Revenue	912,852	662,127	358,870	421,920
Total Revenues	92,008,001	98,382,449	99,008,340	100,627,680
OTHER FINANCING SOURCES				
Appropriation from Fund Balance	-	-	135,586,100	16,182,660
Operating Transfers In	5,000,000	-	250,000	-
Operating Transfers within fund group*	-	-	35,447,650	40,525,190
Revenue Bond Proceeds	-	-	1,729,190	23,136,050
Property Sales	33,882	13,881	35,000	35,000
Total Other Financing Sources	5,033,882	13,881	173,047,940	79,878,900
Total Revenue & Other Financing Sources	97,041,883	98,396,330	272,056,280	180,506,580
EXPENDITURES				
Personnel Services & Emp Benefits	16,197,196	17,481,885	20,887,930	21,631,230
Purchased/Contracted Services	8,569,950	7,275,041	22,404,340	12,148,310
Supplies	15,968,197	15,288,196	11,926,990	11,631,710
Capital Outlay	-	-	45,000,690	6,932,000
Interfund/Interdepartmental	9,278,381	9,455,936	10,820,800	11,156,150
Depreciation and Amortization	28,964,019	18,652,387	30,488,210	19,000,000
Other Costs	-	-	62,746,740	31,600,980
Debt Service	20,111,693	20,871,680	31,633,450	25,084,560
Total Expenditures	99,089,436	89,025,125	235,909,150	139,184,940
OTHER FINANCING USES				
Operating Transfers Out	-	119,240	699,480	796,450
Operating Transfers within fund group*	-	-	35,447,650	40,525,190
Total Expense and Other Financing Uses	99,089,436	89,144,365	272,056,280	180,506,580
Net Increase (Decrease) in Retained Earnings	$ (2,047,553)	$ 9,251,965	$ -	$ -

** Operating transfers within an Enterprise fund group are eliminated in CAFR.*

Augusta, Georgia
Fund Summary

Fund Type: Enterprise

Definition: Fund 541 is used to account for the operating cost of Augusta's solid waste and recycling activities. Funds 543 and 544 account for debt service payments related to Augusta's Solid Waste program. These funds are presented in aggregate as Waste Management Fund for the Comprehensive Annual Financial Report (CAFR).

	541, 543, 544 Waste Management			
	2016 Actual	2017 Actual	2018 Budget	2019 Budget
REVENUES				
Charges for Services	$ 14,357,646	$ 14,076,389	$ 14,251,490	$ 13,704,280
Investment Income	131,930	324,389	-	-
Other Revenue	510,924	6,027	-	-
Total Revenues	15,000,500	14,406,805	14,251,490	13,704,280
OTHER FINANCING SOURCES				
Operating Transfers within fund group*	-	-	1,721,110	1,721,550
Total Other Financing Sources	-	-	1,721,110	1,721,550
Total Revenue & Other Financing Sources	15,000,500	14,406,805	15,972,600	15,425,830
EXPENDITURES				
Personnel Services & Emp Benefits	1,381,407	1,719,474	2,067,260	2,280,570
Purchased/Contracted Services	1,387,298	4,055,693	2,194,990	2,016,530
Supplies	3,523,584	5,216,188	3,618,000	3,505,590
Interfund/Interdepartmental	1,441,123	1,101,775	1,434,600	1,380,310
Depreciation and Amortization	2,983,543	2,933,918	2,983,550	2,955,160
Other Costs	-	-	275,000	300,000
Debt Service	337,634	313,130	1,117,930	1,003,860
Total Expenditures	11,054,589	15,340,178	13,691,330	13,442,020
OTHER FINANCING USES				
Operating Transfers Out	-	-	560,160	262,260
Operating Transfers within fund group*	-	-	1,721,110	1,721,550
Total Expense and Other Financing Uses	11,054,589	15,340,178	15,972,600	15,425,830
Net Increase (Decrease) in Retained Earnings	$ 3,945,911	$ (933,373)	$ -	$ -

** Operating transfers within an Enterprise fund group are eliminated in CAFR.*

Augusta, Georgia
Fund Summary

Fund Type: Enterprise

Definition: Fund 542 is used to account for the receipts and expenses related to Augusta's garbage collection contract.

	542 Garbage Collection			
	2016 Actual	2017 Actual	2018 Budget	2019 Budget
REVENUES				
Charges for Services	$ 19,373,658	$ 19,173,187	$ 19,915,840	$ 19,902,500
Investment Income	30,009	59,124	26,710	45,000
Other Revenue	75,000	-	-	-
Total Revenues	19,478,667	19,232,311	19,942,550	19,947,500
OTHER FINANCING SOURCES				
Operating Transfers In	1,408,860	1,354,630	1,067,130	1,114,630
Total Other Financing Sources	1,408,860	1,354,630	1,067,130	1,114,630
Total Revenue & Other Financing Sources	20,887,527	20,586,941	21,009,680	21,062,130
EXPENDITURES				
Personnel Services & Emp Benefits	957,659	902,053	1,133,820	1,652,440
Purchased/Contracted Services	16,255,263	16,069,532	15,478,850	15,445,430
Supplies	476,704	1,836,198	1,764,990	1,488,720
Interfund/Interdepartmental	1,512,425	1,611,771	1,741,790	1,740,560
Depreciation and Amortization	441,046	466,640	454,600	487,410
Other Costs	-	-	424,150	230,000
Total Expenditures	19,643,097	20,886,194	20,998,200	21,044,560
OTHER FINANCING USES				
Operating Transfers Out	-	-	11,480	17,570
Total Expense and Other Financing Uses	19,643,097	20,886,194	21,009,680	21,062,130
Net Increase (Decrease) in Retained Earnings	$ 1,244,430	$ (299,253)	$ -	$ -

Augusta, Georgia
Fund Summary

Fund Type: Enterprise

Definition: Fund 546 is used to account for the operations of Augusta Public Transit which provides scheduled bus service. Fund 547 is used to account for Augusta Public Transit grants. These funds are presented in aggregate as Transit Fund for the Comprehensive Annual Financial Report (CAFR).

	546 and 547 Transit			
	2016 Actual	2017 Actual	2018 Budget	2019 Budget
REVENUES				
Taxes	$ -	$ -	$ 747,450	$ 747,450
Intergovernmental	2,973,372	2,324,358	13,197,480	11,172,390
Charges for Services	730,452	699,020	685,020	685,020
Other Revenue	1,167,666	1,786,088	-	13,690
Total Revenues	4,871,490	4,809,466	14,629,950	12,618,550
OTHER FINANCING SOURCES				
Appropriation from Fund Balance	-	-	1,895,630	2,160,810
Operating Transfers In	3,688,497	3,223,136	4,981,180	4,990,000
Total Other Financing Sources	3,688,497	3,223,136	6,876,810	7,150,810
Total Revenue & Other Financing Sources	8,559,987	8,032,602	21,506,760	19,769,360
EXPENDITURES				
Personnel Services & Emp Benefits	484,987	581,299	578,020	603,940
Purchased/Contracted Services	4,542,616	4,911,938	4,774,180	5,045,470
Supplies	845,073	425,465	870,050	1,608,550
Capital Outlay	-	-	14,476,000	11,570,800
Interfund/Interdepartmental	-	-	258,610	251,780
Depreciation and Amortization	450,997	666,852	543,170	680,100
Total Expenditures	6,323,673	6,585,554	21,500,030	19,760,640
OTHER FINANCING USES				
Operating Transfers Out	-	-	6,730	8,720
Total Expense and Other Financing Uses	6,323,673	6,585,554	21,506,760	19,769,360
Net Increase (Decrease) in Retained Earnings	$ 2,236,314	$ 1,447,048	$ -	$ -

Augusta, Georgia
Fund Summary

Fund Type: Enterprise

Definition: Fund 551 is used to account for the operations of Augusta Regional Airport at Bush Field, the only airport within Richmond County from which service from the major airlines is available.

	551 Augusta Regional Airport			
	2016 Actual	2017 Actual	2018 Budget	2019 Budget
REVENUES				
Intergovernmental	$ -	$ -	$ 35,237,550	$ 25,344,930
Charges for Services	14,020,122	14,771,453	18,986,660	19,272,310
Investment Income	30,885	22,073	46,600	45,500
Other Revenue	26,174	47,020	-	273,000
Total Revenues	14,077,181	14,840,546	54,270,810	44,935,740
OTHER FINANCING SOURCES				
Appropriation from Fund Balance	2,750,132	11,073,743	14,704,490	12,794,570
Operating Transfers In	-		-	150,000
Property Sales	-	-	25,000	25,000
Total Other Financing Sources	2,750,132	11,073,743	14,729,490	12,969,570
Total Revenue & Other Financing Sources	16,827,313	25,914,289	69,000,300	57,905,310
EXPENDITURES				
Personnel Services & Emp Benefits	5,268,526	6,225,437	6,507,320	6,508,950
Purchased/Contracted Services	2,842,501	2,458,744	4,335,190	5,350,730
Supplies	2,511,242	2,852,769	4,301,320	4,113,240
Capital Outlay	-	-	49,198,920	37,241,160
Interfund/Interdepartmental	356,830	369,112	412,700	416,250
Depreciation and Amortization	3,145,823	3,071,388	3,145,820	3,145,820
Debt Service	502,172	405,274	875,500	876,250
Total Expenditures	14,627,094	15,382,724	68,776,770	57,652,400
OTHER FINANCING USES				
Operating Transfers Out	-	-	223,530	252,910
Total Expense and Other Financing Uses	14,627,094	15,382,724	69,000,300	57,905,310
Net Increase (Decrease) in Retained Earnings	$ 2,200,219	$ 10,531,565	$ -	$ -

Augusta, Georgia
Fund Summary

Fund Type: Enterprise
Definition: Fund 552 is used to account for revenue and expenses related to Daniel Field Airport, a general aviation airport.

	552 Daniel Field Airport			
	2016 Actual	2017 Actual	2018 Budget	2019 Budget
REVENUES				
Intergovernmental	$ 89,279	$ 144,022	$ 152,280	$ 1,561,000
Charges for Services	102,614	97,806	134,000	134,480
Investment Income	2,945	-	-	-
Other Revenue	16,533	36,665	37,700	23,000
Total Revenues	211,371	278,493	323,980	1,718,480
OTHER FINANCING SOURCES				
Appropriation from Fund Balance	-	-	231,520	187,320
Property Sales	-	-	-	34,000
Total Other Financing Sources	-	-	231,520	221,320
Total Revenue & Other Financing Sources	211,371	278,493	555,500	1,939,800
EXPENDITURES				
Purchased/Contracted Services	174,293	214,494	400,310	406,240
Supplies	17,905	59,936	13,500	12,700
Capital Outlay	-	-	-	1,370,000
Interfund/Interdepartmental	7,930	7,190	13,800	14,540
Depreciation and Amortization	127,883	136,322	127,890	136,320
Other Costs	-	33	-	-
Total Expenditures	328,011	417,975	555,500	1,939,800
Total Expense and Other Financing Uses	328,011	417,975	555,500	1,939,800
Net Increase (Decrease) in Retained Earnings	$ (116,640)	$ (139,482)	$ -	$ -

Augusta, Georgia
Fund Summary

Fund Type: Enterprise
Definition: Fund 581 is used to account for the receipts and expenses related to the Stormwater Utility.

	581 Stormwater			
	2016 Actual	2017 Actual	2018 Budget	2019 Budget
REVENUES				
Charges for Services	$ 13,663,554	$ 14,051,865	$ 13,466,540	$ 14,196,920
Investment Income	1,322	-	-	-
Total Revenues	13,664,876	14,051,865	13,466,540	14,196,920
OTHER FINANCING SOURCES				
Appropriation from Fund Balance	-	-	3,194,400	-
Total Other Financing Sources	-	-	3,194,400	-
Total Revenue & Other Financing Sources	13,664,876	14,051,865	16,660,940	14,196,920
EXPENDITURES				
Personnel Services & Emp Benefits	3,043,569	3,494,853	4,025,980	4,286,720
Purchased/Contracted Services	3,585,163	7,301,028	7,929,910	5,682,370
Supplies	164,381	214,180	295,690	533,370
Capital Outlay	-	-	634,210	72,000
Interfund/Interdepartmental	2,422,419	2,428,520	2,590,610	2,385,020
Depreciation and Amortization	-	115,339	115,400	242,700
Other Costs	104,660	43,298	763,240	763,240
Total Expenditures	9,320,192	13,597,218	16,355,040	13,965,420
OTHER FINANCING USES				
Operating Transfers Out	250,000	251,243	305,900	231,500
Total Expense and Other Financing Uses	9,570,192	13,848,461	16,660,940	14,196,920
Net Increase (Decrease) in Retained Earnings	$ 4,094,684	$ 203,404	$ -	$ -

Augusta, Georgia
Fund Summary

Fund Type: Internal Service

Definition: Fund 611 is used to account for the receipt and disbursement of settlement exposure and damage expense claims, commercial insurance premiums and bond on certain employees and elected officials.

	611 Risk Management			
	2016 Actual	2017 Actual	2018 Budget	2019 Budget
REVENUES				
Charges for Services-interfund services	$ 1,746,569	$ 1,704,659	$ 2,528,430	$ 2,482,740
Investment Income	4,722	8,322	-	-
Other Revenue	16,663	11,155	-	-
Total Revenues	1,767,954	1,724,135	2,528,430	2,482,740
OTHER FINANCING SOURCES				
Appropriation from Fund Balance	-	-	7,130	-
Property Sales	(305,260)	-	-	-
Total Other Financing Sources	(305,260)	-	7,130	-
Total Revenue & Other Financing Sources	1,462,694	1,724,135	2,535,560	2,482,740
EXPENDITURES				
Personnel Services & Emp Benefits	374,251	332,089	451,230	470,180
Purchased/Contracted Services	627,429	643,422	729,730	713,240
Supplies	144,031	140,753	182,410	183,060
Claims and Damages	421,705	508,137	1,006,780	926,430
Administration & Other Costs	87,499	111,792	165,410	189,830
Total Expenditures	1,654,915	1,736,193	2,535,560	2,482,740
Net Increase (Decrease) in Fund Balance	$ (192,221)	$ (12,058)	$ -	$ -

Augusta, Georgia
Fund Summary

Fund Type: Internal Service
Definition: Fund 616 is used to account for the receipt and disbursement of employee and retiree group health insurance claims.

	616 Emp Health Benefits			
	2016 Actual	2017 Actual	2018 Budget	2019 Budget
REVENUES				
Charges for Services-interfund services	$ 30,575,313	$ 30,615,350	$ 30,020,480	$ 30,839,160
Investment Income	-	-	-	-
Other Revenue	-	504,351	282,620	500,000
Total Revenues	30,575,313	31,119,701	30,303,100	31,339,160
OTHER FINANCING SOURCES				
Operating Transfers In	-	-	2,074,400	2,543,970
Total Revenue & Other Financing Sources	30,575,313	31,119,701	32,377,500	33,883,130
EXPENDITURES				
Purchased/Contracted Services	92,067	84,069	582,700	596,570
Claims and Damages	29,102,814	29,377,072	30,502,430	31,489,090
Administration & Other Costs	1,380,432	1,658,560	1,292,370	1,797,470
Total Expenditures	30,575,313	31,119,701	32,377,500	33,883,130
Net Increase (Decrease) in Fund Balance	$ -	$ -	$ -	$ -

Augusta, Georgia
Fund Summary

Fund Type: Internal Service
Definition: Fund 621 is used to account for the receipt and disbursements of workers compensation claims.

	621 Workers Compensation			
	2016 Actual	2017 Actual	2018 Budget	2019 Budget
REVENUES				
Charges for Services-interfund services	$ 4,161,447	$ 4,119,136	$ 3,567,890	$ 3,839,120
Total Revenues	4,161,447	4,119,136	3,567,890	3,839,120
EXPENDITURES				
Claims and Damages	4,154,669	4,113,806	3,559,240	3,830,700
Administration & Other Costs	6,778	5,330	8,650	8,420
Total Expenditures	4,161,447	4,119,136	3,567,890	3,839,120
Net Increase (Decrease) in Fund Balance	$ -	$ -	$ -	$ -

Augusta, Georgia
Fund Summary

Fund Type: Internal Service
Definition: Fund 622 is used to account for the receipt and disbursement of unemployment benefits.

	622 Unemployment Fund			
	2016 Actual	2017 Actual	2018 Budget	2019 Budget
REVENUES				
Charges for Services-interfund services	$ 26,633	$ 43,323	$ 142,500	$ 102,500
Total Revenues	26,633	43,323	142,500	102,500
EXPENDITURES				
Claims and Damages	26,633	43,323	142,500	102,500
Total Expenditures	26,633	43,323	142,500	102,500
Net Increase (Decrease) in Fund Balance	$ -	$ -	$ -	$ -

Augusta, Georgia
Fund Summary

Fund Type: Internal Service
Definition: Fund 623 is used to account for the receipt and disbursement of long-term disability premiums.

	623 Long Term Disability			
	2016 Actual	2017 Actual	2018 Budget	2019 Budget
REVENUES				
Charges for Services-interfund services	$ 223,125	$ 230,595	$ 272,760	$ 279,470
Total Revenues	223,144	230,662	272,760	279,470
EXPENDITURES				
Claims and Damages	222,374	229,602	272,760	279,470
Administration & Other Costs	770	1,060	-	-
Total Expenditures	223,144	230,662	272,760	279,470
Net Increase (Decrease) in Fund Balance	$ -	$ -	$ -	$ -

Augusta, Georgia
Fund Summary

Fund Type: Internal Service

Definition: Fund 626 is used to account for the operation and maintenance of Government vehicles. The fund bills other government funds at a level that will approximately recover all the costs of the services provided.

	626 Fleet Management			
	2016 Actual	2017 Actual	2018 Budget	2019 Budget
REVENUES				
Charges for Services-interfund services	$ 4,479,004	$ 4,547,465	$ 5,013,640	$ 5,029,010
Other Revenue	1,797	2,118	1,000	2,000
Total Revenues	4,480,801	4,549,583	5,014,640	5,031,010
EXPENDITURES				
Personnel Services & Emp Benefits	124,554	125,357	125,280	225,370
Purchased/Contracted Services	4,158,475	4,188,312	4,633,870	4,612,580
Supplies	102,707	96,580	123,050	120,610
Administration & Other Costs	94,520	138,790	131,840	71,900
Depreciation and Amortization	545	544	600	550
Total Expenditures	4,480,801	4,549,583	5,014,640	5,031,010
Net Increase (Decrease) in Fund Balance	$ -	$ -	$ -	$ -

Augusta, Georgia
Fund Summary

Fund Type: Internal Service

Definition: Fund 631 is used to account for the receipt and disbursement of the lease pool agreement with the Georgia Municipal Association.

	631 GMA Lease Program			
	2016 Actual	2017 Actual	2018 Budget	2019 Budget
REVENUES				
Charges for Services-interfund services	$ 1,467,456	$ 1,353,858	$ 1,325,540	$ 1,125,200
Investment Income	313,079	343,605	914,700	869,780
Other Revenue	-	22	-	-
Total Revenues	1,780,535	1,697,485	2,240,240	1,994,980
EXPENDITURES				
Debt Service	1,690,705	1,652,570	2,240,240	1,994,980
Total Expenditures	1,690,705	1,652,570	2,240,240	1,994,980
Net Increase (Decrease) in Fund Balance	$ 89,830	$ 44,915	$ -	$ -

Augusta, Georgia
Fund Summary

Fund Type: Pension Trust

Definition: Fund 761 is used to account for a single-employer defined benefit pension plan that was available to all former Richmond County employees hired prior to October 1, 1975, that met the Plan's age and length of service requirements.

	761 1945 Pension Fund			
	2016 Actual	2017 Actual	2018 Budget	2019 Budget
ADDITIONS				
Contributions				
Employer	$ 290,581	$ 215,076	$ 215,080	$ 221,270
Employee	7,121	6,154	7,130	-
Total Contributions	297,702	221,230	222,210	221,270
Investment earnings				
Interest	2,754	6,087	-	5,000
Net increase in fair value	432,822	788,437	607,030	585,630
Net investment earnings	435,576	794,524	607,030	590,630
Total Additions	733,278	1,015,754	829,240	811,900
DEDUCTIONS				
Benefits	756,404	745,881	780,000	751,630
Administrative expenses	43,201	43,398	49,240	60,270
Total Deductions	799,605	789,279	829,240	811,900
Change in Net Position	$ (66,327)	$ 226,475	$ -	$ -

Augusta, Georgia
Fund Summary

Fund Type: Pension Trust

Definition: Funds 763 and 764 are used to account for a single-employer defined benefit pension plan for those former City of Augusta employees hired after March 1, 1949 and before March 1, 1987, whose age did not exceed 35 years at the time or their employment and were not participants of the 1977 Plan. These funds are combined for the Comprehensive Annual Financial Report (CAFR).

	763 and 764 General Retirement			
	2016 Actual	2017 Actual	2018 Budget	2019 Budget
ADDITIONS				
Contributions				
Employer	$ 4,383,498	$ 4,370,860	$ 4,077,230	$ 3,631,470
Employee	127,010	104,343	113,250	86,270
Total Contributions	4,510,508	4,475,203	4,190,480	3,717,740
Investment earnings				
Net increase in fair value	4,256,056	11,758,357	4,849,350	5,500,560
Net investment earnings	4,256,056	11,758,357	4,849,350	5,500,560
Total Additions	8,766,564	16,233,560	9,039,830	9,218,300
DEDUCTIONS				
Benefits	8,643,889	8,637,746	8,539,650	8,577,980
Administrative expenses	454,611	681,921	500,180	640,320
Total Deductions	9,098,500	9,319,667	9,039,830	9,218,300
Change in Net Position	$ (331,936)	$ 6,913,893	$ -	$ -

Augusta, Georgia

Changes in Fund Balance

	Year	Fund Balance January 1	Revenues and Other Sources	Expenditures and Other Uses	Fund Balance December 31	Increase/ (Decrease)	% Change
GOVERNMENTAL FUNDS							
Major Governmental Funds							
General Fund Group	2016 Actual	$ 27,013,681	156,825,661	153,412,071	$ 30,427,272	$ 3,413,590	13%
	2017 Actual	$ 30,427,272	153,352,294	152,363,161	$ 31,416,405	$ 989,133	3%
	2018 Budget	$ 31,416,405	162,653,750	162,653,750	$ 31,416,405	$ -	0%
	2019 Budget	$ 31,416,405	167,884,020	167,884,020	$ 31,416,405	$ -	0%
SPLOST Phase 7	2016 Actual	$ -	27,210,272	13,231,978	$ 13,978,293	$ 13,978,294	0%
	2017 Actual	$ 13,978,293	36,686,059	22,150,414	$ 28,513,938	$ 14,535,645	104%
	2018 Budget	$ 28,513,938	89,110,460	89,110,460	$ 28,513,938	$ -	0%
	2019 Budget	$ 28,513,938	101,637,810	101,637,810	$ 28,513,938	$ -	0%
Fire Protection	2016 Actual	$ 14,263,054	27,400,003	25,760,745	$ 15,902,311	$ 1,639,258	11%
	2017 Actual	$ 15,902,311	27,512,132	25,922,146	$ 17,492,297	$ 1,589,986	10%
	2018 Budget	$ 17,492,297	29,293,150	29,293,150	$ 17,492,297	$ -	0%
	2019 Budget	$ 17,492,297	29,289,050	29,289,050	$ 17,492,297	$ -	0%
Nonmajor Governmental Funds							
	2016 Actual	$ 141,486,038	110,418,442	86,865,503	$ 165,038,976	$ 23,552,938	17%
	2017 Actual	$ 165,038,976	83,413,340	80,663,527	$ 167,788,789	$ 2,749,813	2%
	2018 Budget	$ 167,788,789	206,674,640	206,674,640	$ 167,788,789	$ -	0%
	2019 Budget	$ 167,788,789	185,625,690	185,625,690	$ 167,788,789	$ -	0%
PROPRIETARY FUNDS							
Major Proprietary Funds							
Water & Sewer	2016 Actual	$ 173,900,682	97,041,883	99,089,436	$ 171,853,129	$ (2,047,553)	-1%
	2017 Actual	$ 171,853,129	98,396,330	89,144,365	$ 181,105,094	$ 9,251,965	5%
	2018 Budget	$ 181,105,094	272,056,280	272,056,280	$ 181,105,094	$ -	0%
	2019 Budget	$ 181,105,094	180,506,580	180,506,580	$ 181,105,094	$ -	0%
Augusta Regional Airport	2016 Actual	$ 76,900,193	16,827,313	14,627,094	$ 79,100,412	$ 2,200,219	3%
	2017 Actual	$ 79,100,412	25,914,289	15,382,724	$ 89,631,977	$ 10,531,565	13%
	2018 Budget	$ 89,631,977	69,000,300	69,000,300	$ 89,631,977	$ -	0%
	2019 Budget	$ 89,631,977	57,905,310	57,905,310	$ 89,631,977	$ -	0%
Garbage Collection	2016 Actual	$ 19,088,060	20,887,527	19,643,097	$ 20,332,490	$ 1,244,430	7%
	2017 Actual	$ 20,332,490	20,586,941	20,886,194	$ 20,033,237	$ (299,253)	-1%
	2018 Budget	$ 20,033,237	21,009,680	21,009,680	$ 20,033,237	$ -	0%
	2019 Budget	$ 20,033,237	21,062,130	21,062,130	$ 20,033,237	$ -	0%
Stormwater Utility	2016 Actual	$ -	13,664,876	9,570,192	$ 4,094,684	$ 4,094,684	0%
	2017 Actual	$ 4,094,684	14,051,865	13,848,461	$ 4,298,088	$ 203,404	5%
	2018 Budget	$ 4,298,088	16,660,940	16,660,940	$ 4,298,088	$ -	0%
	2019 Budget	$ 4,298,088	14,196,920	14,196,920	$ 4,298,088	$ -	0%
Nonmajor Proprietary Funds							
	2016 Actual	$ 49,527,874	23,771,858	17,706,273	$ 55,593,459	$ 6,065,585	12%
	2017 Actual	$ 55,593,459	22,717,900	22,343,707	$ 55,967,652	$ 374,193	1%
	2018 Budget	$ 55,967,652	73,482,510	73,482,510	$ 55,967,652	$ -	0%
	2019 Budget	$ 55,967,652	77,660,180	77,660,180	$ 55,967,652	$ -	0%

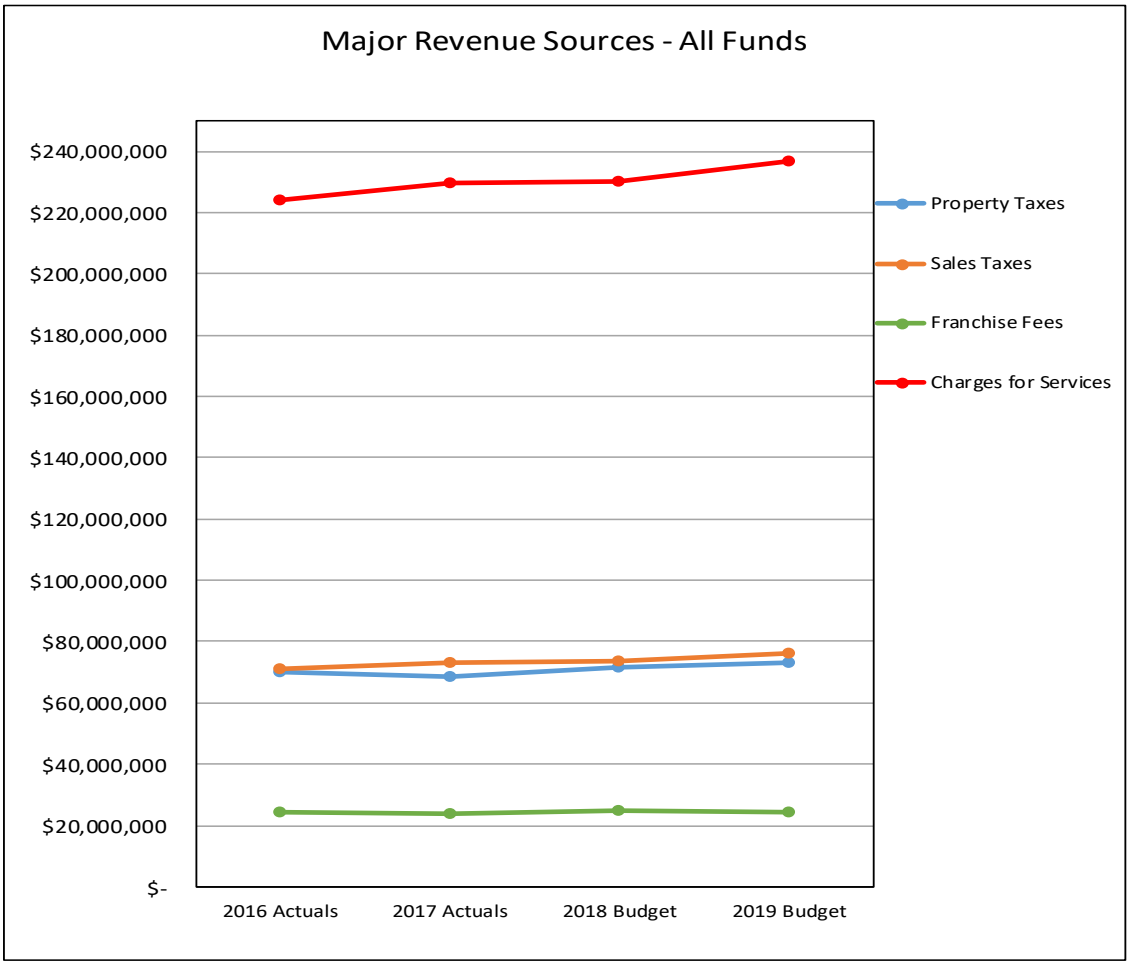
Revenue

Augusta, Georgia funds its operations through a variety of revenue sources. The total budgeted revenue for fiscal year 2019 is $540,824,100. Other financing sources total $312,061,550 for the year. Of total budgeted revenues, four major sources of revenue represent 75.9% of the Government's revenue: Property taxes, Sales taxes, Franchise Fees and Charges for Services.

Trend analysis is used to determine revenue assumptions for the coming year during any given budget cycle. Historical data is an important piece as well as current economic conditions surrounding the revenue item that are affected by the local economy. The property tax digest experienced a 1.3% increase for the 2018 digest over 2017. As the real estate market continues to grow in the metro Augusta area, a modest increase is expected in the 2019 digest as well. Sales taxes have continued to increase as the local economy continues to improve and thrive in Augusta. With more workers expected at Ft. Gordon as well as other industries, this trend is expected to continue for the near future. Electric franchise fees have been on the decline recently. This trend is expected to continue long-term as we strive for a greener community, however, the challenge will be to replace a portion of this revenue stream with other sources. Charges for services have also increased with additional customers that have been added to the various enterprise funds and other services that are provided to citizens and businesses.



Major Revenue Sources All Funds				
	2016 Actuals	2017 Actuals	2018 Budget	2019 Budget
Property Taxes	$ 69,821,813	$ 68,682,941	$ 71,428,930	$ 73,351,290
Sales Taxes	71,281,636	72,972,923	73,799,810	76,260,650
Franchise Fees	24,481,414	23,758,965	24,863,100	24,097,960
Charges for Services	223,876,572	229,453,055	230,028,470	236,921,410
	$ 389,461,435	$ 394,867,884	$ 400,120,310	$ 410,631,310





Section IV – Capital and Debt Section

In Section IV, the reader will gain an understanding of Augusta's capital budget as well as the capital improvement program. In addition, the reader will be able to gain an understanding of Augusta's debt obligations and debt service requirements.

Capital Improvement Program

A capital budget is the portion of the annual budget that invests in capital items. Augusta uses the Comprehensive Plan to assist in planning annual capital budgeted expenditures. Capital assets, which include property, plant, equipment, and infrastructure assets (e.g. roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities. Capital assets (expenditures) are defined by the Government as asset outlays with an initial, individual cost of $5,000 or more and an estimated useful life in excess of one year. Assets fall into one of these general categories and are depreciated using the straight-line method of depreciation over the following estimated useful lives:

Land and site improvements	30 years
Vehicles	5 years
Furniture and fixtures	7 years
Machinery and equipment	10 years
Buildings and improvements	30 years
Water and Sewer systems	30-70 years
Infrastructure	30 years

Assets are removed from the capital asset listing at book value upon disposition. Budgeting for asset maintenance or replacement generally takes place at the department level during the normal budget process. Capital requests may be funded through special purpose local option sales tax, transportation investment act sales tax, grants, bond proceeds, user fees, or other revenue sources. A capital budget is approved by the Augusta Commission during the annual budget approval process upon taking into consideration the Comprehensive Plan. Capital Project Funds have been established to account for capital expenditures, although certain other fund types have capital expenditures included in the annual budget.

Criterion considered during the prioritization of projects include:

- Is the project a necessity?
- Does the project improve efficiency? (i.e. HVAC system upgrades)
- What is the expected useful life?
- What are the future operational costs of the project?
- Is the project grant funded?

Capital Expenditures by Fund

	FY 2018 Final Budget	FY 2019 Budget	Variance
General Fund	$ 17,000	$ -	$ (17,000)
Port Authority	8,650	10,940	2,290
State Drug Forfeitures	370,300	300,000	(70,300)
Emergency Telephone System	81,790	-	(81,790)
Building Inspections Fund	139,350	125,000	(14,350)
General Fund Grants	709,720	273,900	(435,820)
TIA Discretionary Fund	8,213,090	7,812,850	(400,240)
NPDES Permit Fees	55,060	-	(55,060)
Capital Outlay Fund	4,687,950	4,109,670	(578,280)
Law Enforcement Fund	106,450	48,100	(58,350)
Fire Protection	1,108,020	50,000	(1,058,020)
Urban Redevelopment Projects	50,000	748,210	698,210
SPLOST Funds (all)	65,902,600	55,255,000	(10,647,600)
Capital Projects for Roads	7,381,580	7,698,010	316,430
Capital Project Grants Fund	1,500,000	1,200,000	(300,000)
Transportation Investment Act	18,383,180	7,510,000	(10,873,180)
Water and Sewer Fund	45,915,030	6,932,000	(38,983,030)
Waste Management Fund	21,791,000	3,645,000	(18,146,000)
Garbage Collection Fund	960,000	400,000	(560,000)
Transit Fund	14,476,000	11,570,800	(2,905,200)
Augusta Regional Airport	49,198,920	37,241,160	(11,957,760)
Daniel Field Airport	-	1,370,000	1,370,000
Stormwater Utility	634,210	72,000	(562,210)
GMA Leases	2,155,770	842,600	(1,313,170)
Urban Redevelopment Agency	11,057,650	1,000,000	(10,057,650)
URA Foundry Project	23,565,770	18,500,000	(5,065,770)
Total Expenditures	$ 278,469,090	$ 166,715,240	$ (111,753,850)

Augusta will have a nonrecurring capital investment in 2019 that will affect the entity's current and future operating budgets in the form of a new fire station. The new station will increase fire service to residents and businesses in Augusta by improving response time. It is anticipated to open late 2019 and has been funded by Special Purpose Local Option Sales Tax. The 2019 capital costs budgeted for the new fire station total $2,500,000. Additional operating costs associated with this new fire station are estimated to include:

	2019 Budget	2020 and thereafter
Salaries and Benefits	$198,000	$575,000
Utilities	5,000	18,000
Maintenance and other	2,000	15,000
Total	$205,000	$608,000

Debt

The Georgia Constitution and its laws authorize Augusta, Georgia to issue general obligation bonds up to 10% of the total assessed value of property within the government's boundaries.

Augusta, Georgia
Legal Debt Margin Information

	2015	2016	2017	2018
Assessed Value of Property (at 40%)	$ 4,842,660,000	$ 4,785,550,000	$ 4,715,820,000	$ 4,768,000,000
Debt limit 10% of assessed value	484,266,000	478,555,000	471,582,000	476,800,000
Debt applicable to limit:				
General Obligation Bonds	-	26,115,000	26,115,000	26,115,000
Less: Resources restricted to pay principal	-	-	-	-
Total net debt applicable to legal debt limit	-	26,115,000	26,115,000	26,115,000
Legal debt margin	$ 484,266,000	$ 452,440,000	$ 445,467,000	$ 450,685,000
Total net debt as percentage of limit	0%	5%	6%	5%

Augusta, Georgia is committed to sound financial policies, practices and communications. An independent audit is conducted each year and published for public viewing. Augusta, Georgia's financial condition is demonstrated by the Aa2 rating of its bonds by Moody's Investor Service and a rating of AA by Standard and Poor's (S&P). These ratings are given to bonds that are judged to be of high quality by all standards and allows Augusta to obtain the lowest possible interest rates at the time of issuance.

Augusta's debt is detailed in the accompanying debt service schedule. Sound financial principals and budgeting techniques are used to maintain the high quality bond rating applied to Augusta, Georgia.



Augusta, Georgia
Debt Service Schedule

General Obligation Bonds, nonmajor debt service fund

2016 GO Sales Tax Bonds Debt Service Fund

Year ending	Principal	Interest	Total
2019	$ 13,060,000	$ 1,305,750	$ 14,365,750
2020	13,055,000	652,750	13,707,750
	$ 26,115,000	$ 1,958,500	$ 28,073,500

Revenue Bonds, nonmajor governmental funds

Aggregate

Year ending	Principal	Interest	Total
2019	$ 2,670,000	$ 3,454,320	$ 6,124,320
2020	13,030,000	3,382,430	16,412,430
2021	2,970,000	3,052,830	6,022,830
2022	3,120,000	2,904,330	6,024,330
2023 and after	73,735,000	27,983,630	101,718,630
	$ 95,525,000	$ 40,777,540	$ 136,302,540

Certificates of Participation, nonmajor internal service fund

GMA Leases Fund

Year ending	Principal	Interest	Total
2019	$ -	$ 802,180	$ 802,180
2020	-	802,180	802,180
2021	-	802,180	802,180
2022	-	802,180	802,180
2023	-	802,180	802,180
2024	-	802,180	802,180
2025	-	802,180	802,180
2026	-	802,180	802,180
2027	-	802,180	802,180
2028	16,888,000	802,180	17,690,180
	$ 16,888,000	$ 8,021,800	$ 24,909,800

Augusta, Georgia
Debt Service Schedule

Revenue Bonds, Water and Sewer major enterprise fund

Aggregate

Year ending	Principal	Interest	Total
2019	$ 1,920,000	$ 17,550,960	$ 19,470,960
2020	1,985,000	17,483,860	19,468,860
2021	9,585,000	17,414,410	26,999,410
2022	14,680,000	16,963,400	31,643,400
2023 and after	384,705,000	169,229,100	553,934,100
	$ 412,875,000	$ 238,641,730	$ 651,516,730

Revenue Bonds, Augusta Regional Airport major enterprise fund

Series 2015

Year ending	Principal	Interest	Total
2019	$ 385,000	$ 480,880	$ 865,880
2020	405,000	461,130	866,130
2021	425,000	440,370	865,370
2022	445,000	418,620	863,620
2023 and after	8,150,000	2,916,500	11,066,500
	$ 9,810,000	$ 4,717,500	$ 14,527,500

Revenue Bonds, Waste Management nonmajor enterprise fund

Aggregate

Year ending	Principal	Interest	Total
2019	$ 640,000	$ 275,600	$ 915,600
2020	445,000	244,590	689,590
2021	455,000	230,690	685,690
2022	470,000	215,900	685,900
2023 and after	4,550,000	951,780	5,501,780
	$ 6,560,000	$ 1,918,560	$ 8,478,560

Notes Payable, Water and Sewer major enterprise fund

Aggregate

Year ending	Principal	Interest	Total
2019	$ 1,087,400	$ 354,980	$ 1,442,380
2020	758,670	325,540	1,084,210
2021	781,740	302,470	1,084,210
2022	805,520	278,690	1,084,210
2023 and after	8,851,250	1,324,270	10,175,520
	$ 12,284,580	$ 2,585,950	$ 14,870,530



Section V – Department Narratives

This section provides a narrative for each functional department and includes mission, description, goals and objectives, budget highlights, organization charts, and performance measures.

Augusta, Georgia
Authorized Position Summary

Department	2017	2018	2019
General Government			
Clerk of Commission	5	4	5
Mayor	4	4	4
Administrator	7	7	7
Board of Commissioners	10	10	10
Board of Elections	7	7	8
Finance/Accounting	24	22	22
Licensing	17	17	17
Procurement	14	14	14
Law Department	11	11	11
Compliance Department	5	5	5
Information Technology	43	42	44
Human Resources	17	17	19
Tax Commissioner	47	48	48
Tax Assessors	40	40	40
Central Services	2	4	4
3-1-1/Augusta Cares	7	7	7
Facilities Maintenance - Building and Grounds	37	34	34
Facilities Maintenance - Carpenter	21	20	20
Print Shop	3	3	3
Records Retention	2	2	2
Judicial			
Superior Court	12	14	14
Circuit Court Budget	22	21	22
Clerk of Court	53	53	53
District Attorney	26	27	29
State Court Judge	11	11	11
State Court Solicitor	30	30	30
Civil Court	28	28	28
Probate Court	11	11	11
Juvenile Court	6	8	8
Public Defender-Juvenile Court	2	2	2
Public Defender-Superior	5	6	7
Public Defender-State	8	7	7
Civil Court-Marshal	25	27	27
Jury Clerk	2	2	2
Adult Probation	24	24	24
Accountability Court	2	2	2
Law Library	1	1	1
Crime Victims Assistance Program	7	6	6
Crime Victims Assistance Program - DA	2	2	2
PACG Victims Crime	0	2	2
CJCC Drug Court	1	1	1
CJCC Mental Health / Veterans Court	1	1	1
CJCC/State Court	-	2	2

Augusta, Georgia
Authorized Position Summary

Department	2017	2018	2019
Public Safety			
Security-Municipal Building	6	6	6
Security-Judicial Center	14	11	11
RCCI	76	77	77
Coroner	5	7	7
Animal Control	24	26	26
Emergency Management	2	2	2
Sheriff's Office	750	750	754
Fire Department	364	361	373
Emergency Telephone Response	72	71	72
Public Works			
Highways & Streets	22	20	21
Roads & Walkways	18	26	26
Litter Patrol	6	6	6
Traffic Engineering	41	29	29
Riverwalk Maintenance	2	2	2
DFACS	2	3	3
Street Lighting	6	6	6
Sales Tax-Admin Engineering V	30	23	23
Recreation and Culture			
Recreation and Parks Department	125	125	125
Rec. Project Admin.	2	2	2
Housing and Development			
Extension Service	1	1	1
Code Enforcement	13	14	16
Building Inspections	20	20	20
Planning & Development	17	16	16
SAMHSA Grant	-	2	2
Housing & Community Development	25	23	23
Enterprises			
Water and Sewer	385	356	364
Landfill	35	31	36
CNG Station	1	1	2
Keep Augusta Beautiful	-	2	2
Garbage Collection	15	18	20
Demolition-Houses	1	1	2
Transit	4	4	4
Airport	97	98	99
Daniel Field Airport	0	1	1
Stormwater Utility	46	54	55
Internal Service			
Risk Management	8	8	8
Fleet Operations	2	2	4
Total Authorized Full Time Positions	**2,839**	**2,811**	**2,862**

AUGUSTA, GEORGIA
POSITION CONTROL SUMMARY
2019 BUDGETED NEW FULL-TIME POSITIONS

DEPARTMENT	POSITION TITLES	# of Positions
Clerk of Commission	Records Management Clerk	1
Board of Elections	Deputy Registrar	1
Information Technology	Radio System Manager, Network Engineer	2
Human Resources	Employee Relations Training Manager; HR File Clerk	2
Circuit Court	Secretary I	1
District Attorney	DA Investigator, Asst. District Attorney	2
Public Defender - Superior Court	Assistant Public Defender	1
Engineering-Highway and Street	Engineering Inspector II	1
Code Enforcement	Code Enforcement Officers	2
Emergency Telephone Response	Quality Assurance Specialist	1
Sheriff's Office	Community Safety Officers	4
Fire Department	3 Lieutenants, 3 Engineers, 6 Firefighters	12
Utilities	2 Plant Mechanics, Engineering Inspector, Technician, Meter Specialist, Customer Service Clerk	8
Environmental Services (Landfill)	Admin. Assistant , Operations Manager, Deputy Director of Operations, Heavy Equipment Technician, Accounting Clerk, CNG Admin. Assistant	6
Garbage Collection	Program Compliance Specialist , Code Enforcement, Compliance Analyst-Demolition	3
Augusta Regional Airport	Passenger Assistance Liaison	1
Stormwater Utility	Project Engineer-Infrastructure	1
Fleet Management	Procurement Tech, Maintenance Tech	2
	TOTAL NEW FULL TIME POSITIONS	**51**

Augusta, Georgia

Comparison of Adopted Budget Expenditures with Prior Year Data

	2016 ACTUAL	2017 ACTUAL	2018 ORIGINAL BUDGET	2018 AMENDED BUDGET	2019 ADOPTED BUDGET
GENERAL FUND					
General Government					
Clerk of Commission	$ 258,457	$ 239,562	$ 364,890	$ 384,730	$ 349,830
Mayor's Office	307,437	379,775	409,840	412,140	415,210
My Brother's Keeper	-	27,770	38,750	38,750	38,750
Administrator	855,602	825,204	1,032,180	1,034,370	1,004,210
Boards of Commissioners	295,648	312,439	314,280	314,280	344,700
Commission - Other	569	639	5,270	14,870	14,870
Local Legislative Interests	10,555	9,351	10,550	10,550	10,550
Promotion Account	-	-	7,800	7,800	7,800
Board of Elections	453,923	467,063	455,790	527,460	529,600
Election Expenses	551,740	35,705	371,250	495,050	38,800
Finance - General	1,259,512	1,227,950	1,682,870	1,763,280	1,651,240
Finance - Accounting	203,909	216,367	271,150	265,400	245,400
Licensing	762,188	936,004	951,760	1,022,660	947,450
License & Inspection Administration	182,880	183,488	189,090	190,080	188,550
Procurement	807,090	895,924	994,630	1,014,870	1,021,350
Law Department	2,361,782	1,638,512	1,700,450	2,043,520	1,669,050
Magistrate-Law Department	44,500	40,500	44,000	44,000	44,000
Compliance Dept	375,353	430,199	572,520	575,310	560,770
Information Technology	5,461,472	5,807,993	5,995,180	6,070,470	6,406,710
Human Resources	1,289,160	1,585,227	1,653,520	1,702,960	1,814,680
Human Resources - Training	7,568	14,542	32,000	9,700	50,920
Employee Functions	17,025	16,836	17,370	21,370	17,100
Employee Incentives Award Program	13,012	13,838	18,800	16,800	16,800
Tax Commissioner	3,228,699	3,192,378	3,322,410	3,398,170	3,738,480
Tax Assessor	2,131,486	2,174,172	2,388,600	2,448,520	2,608,470
Board of Appeals/Equalization	14,372	14,522	23,000	23,000	21,500
Board of Assessors	82,344	83,938	81,070	87,070	88,670
Service & Information - 311	374,727	362,735	375,290	378,600	382,740
Central Services - Administration	68,423	150,365	222,210	309,790	364,810
Buildings and Grounds - Municipal Building	876,260	840,868	979,880	1,053,080	970,630
Buildings and Grounds - Joint Law Enforcement Cent	106,765	88,046	121,190	110,520	92,340
Buildings and Grounds - Charles D. Webster Detenti	1,128,760	1,092,337	1,126,430	1,232,640	1,277,450
Buildings and Grounds - Inhouse Projects	25,201	22,628	22,340	25,440	23,140
Buildings and Grounds - Judicial Center	801,973	816,959	802,070	934,830	957,580
Buildings and Grounds - Richmond County Sheriffs O	326,425	292,472	366,310	369,830	399,710
Buildings and Grounds - Public Defender Office	1,656	79,669	158,410	165,910	173,450
Buildings and Grounds - Probation	-	35,442	76,780	64,580	60,580
Buildings and Grounds - Utilities/Engineering	-	5,404	220,810	89,480	63,300
Buildings and Grounds - Other Facilities	1,144	-	-	-	-
Procurement/Print Shop	237,898	164,043	257,780	279,100	303,670
FM - Construction Shop	921,524	914,212	1,092,450	1,047,180	1,124,040
Records Retention	95,367	96,865	98,770	154,040	150,410
Total General Government	$ 25,942,406	$ 25,731,943	$ 28,869,740	$ 30,152,200	$ 30,189,310

Augusta, Georgia

Comparison of Adopted Budget Expenditures with Prior Year Data

	2016 ACTUAL	2017 ACTUAL	2018 ORIGINAL BUDGET	2018 AMENDED BUDGET	2019 ADOPTED BUDGET
Judicial					
Superior Court	$ 715,891	$ 786,640	$ 875,550	$ 889,800	$ 847,280
Circuit Budget	1,778,006	1,829,239	1,967,860	1,998,090	2,050,740
Clerk of Superior Court	2,609,282	2,432,672	2,832,570	2,917,850	2,883,330
District Attorney (elected)	2,236,194	2,540,667	2,671,400	2,712,160	2,996,220
DA - Forfeiture Acct Expense	17,497	47,298	-	-	-
State Court - Judge	1,193,677	1,184,873	1,218,730	1,221,230	1,321,240
State Conflict Defenders	101,793	92,471	115,000	115,000	115,000
Solicitor General (elected)	1,532,245	1,611,560	1,766,040	1,782,790	1,878,240
Civil Court - Chief Judge	308,144	313,595	315,590	320,920	326,520
Civil Court - Presiding Judge	229,844	237,519	253,070	257,740	262,950
Civil Court - Clerk	1,121,445	1,156,315	1,157,120	1,200,980	1,222,760
Probate Judge	762,612	794,586	798,920	808,130	827,140
Juvenile Court	760,926	629,680	781,750	995,760	1,115,170
Juvenile Court - Citizens Review	72,064	77,381	80,470	-	-
Juvenile Conflict Defenders	107,324	140,287	130,000	-	-
Public Defender - Juvenile Court	139,770	132,429	144,100	145,800	140,520
Public Defender - Superior Court	2,529,164	2,533,982	2,607,870	2,564,250	2,790,000
Public Defender - State Court	845,386	878,611	914,150	966,120	910,460
Marshal	1,719,822	1,815,440	1,797,570	2,105,220	2,220,780
Marshal Forfeiture Fees	-	-	10,000	10,000	10,000
Security - Municipal Building	294,332	431,925	433,940	493,050	517,180
Security - Judicial Center	967,309	987,738	1,030,210	781,200	849,850
Litter Patrol	337,269	364,799	435,200	417,660	383,210
Jury Clerk	144,943	149,451	192,160	179,380	185,250
Total Judicial Services	20,524,939	21,169,158	22,529,270	22,883,130	23,853,840
Public Safety					
Drivers License Bureau	14,260	15,010	16,000	16,000	16,000
RCCI	4,264,431	4,288,498	4,696,890	4,898,920	5,012,730
RCCI Inmate Store	79,268	62,150	93,900	93,900	103,580
Emergency Medical Service Contract	1,080,000	-	-	-	-
Coroner/Medical Examiner	555,094	644,149	675,030	679,770	772,260
Animal Services	1,061,543	1,179,539	1,460,200	1,598,020	1,641,810
Emergency Management	159,512	193,703	240,020	241,750	230,760
878 Engineering Battalion	7,020	7,020	7,020	7,020	7,020
Total Public Safety	7,221,128	6,390,069	7,189,060	7,535,380	7,784,160
Engineering					
Highway & Street - Administration	751,183	796,557	968,360	1,008,150	978,590
Roads and Walkways	895,904	889,188	893,710	1,012,400	1,360,080
Traffic Engineering	2,423,905	2,613,219	2,937,200	3,040,280	2,530,510
Marriott Parking	-	-	24,400	24,400	24,400
Reynolds Street Deck	186,193	229,943	189,400	189,400	189,400
Cyber Center Parking Deck	-	-	-	-	189,400
Total Engineering	$ 4,257,185	$ 4,528,907	$ 5,013,070	$ 5,274,630	$ 5,272,380

Augusta, Georgia

Comparison of Adopted Budget Expenditures with Prior Year Data

	2016 ACTUAL	2017 ACTUAL	2018 ORIGINAL BUDGET	2018 AMENDED BUDGET	2019 ADOPTED BUDGET
Health And Welfare					
Board of Health - Public	$ 1,004,250	$ 929,250	$ 929,250	$ 929,250	$ 929,250
Serenity Behavioral Health System	27,590	25,000	25,000	25,000	25,000
Area Agency on Aging	20,000	20,000	20,000	20,000	20,000
Project Access	332,470	262,470	225,000	225,000	225,000
Community Medical Outreach	48,310	43,310	48,310	48,310	43,310
Miracle Making Ministry - Ind Health	41,040	41,040	90,000	90,000	90,000
Mosquito Control	-	56		-	-
DFAC - Administration/Social	118,750	118,750	118,750	118,750	118,750
DFAC - Lease/Operations	640,000	496,189	390,000	382,850	277,200
American Red Cross	24,640	14,640	14,640	14,640	14,640
Mission of Mercy Event	-	-		15,000	-
Child Enrichment	24,640	24,640	24,640	24,640	24,640
Safe Homes	8,200	8,200	12,000	12,000	8,200
Mach Academy	25,000	50,000	50,000	50,000	50,000
Total Health and Welfare	2,314,890	2,033,545	1,947,590	1,955,440	1,825,990
Recreation					
Administration	1,639,016	1,324,482	1,570,150	1,566,870	1,525,350
General Shop	858,473	847,331	976,890	987,390	1,085,720
Special Populations	17,656	198,048	134,560	135,100	201,140
Special Activities	38,753	41,465	37,280	35,750	44,400
Athletics	422,248	437,786	431,960	452,820	463,410
Youth Programs	200,785	207,080	221,180	220,580	253,520
Adult Programs	37,760	53,030	75,990	54,170	55,600
Aquatics	158,839	187,350	177,700	178,340	177,100
Bethlehem Community Center	20,000	-	25,000	25,000	25,000
Augusta Boxing Club	-	-	-	-	50,000
Henry H. Brigham Center	212,035	210,683	241,660	240,230	225,620
Bernie Ward Community Center	192,528	136,400	221,000	204,380	217,160
Sand Hills	114,334	117,648	114,850	133,470	123,570
Blythe Park	165,216	175,333	185,340	203,380	194,440
Dougherty Park	13,795	12,854	13,150	16,330	17,110
Dyess Park	51,623	42,197	31,390	51,100	46,950
Eastview Park	16,418	20,916	30,950	31,610	27,720
Four H Camp	-	-	170	170	-
Garrett Community Center	55,125	43,132	56,660	60,200	68,040
Hickman Park	2,513	2,251	5,780	6,250	5,180
Hyde Park	4,278	4,002	3,090	4,590	4,590
Jamestown Community Center	13,878	15,806	15,340	16,340	15,140
W. T. Johnson Community Center	29,089	23,789	32,150	14,760	26,540
McBean Park	179,959	184,034	177,830	187,410	192,580
McDuffie Woods Park	142,312	127,790	168,910	166,330	164,470
May Park Community Center	169,617	172,285	173,890	196,180	199,800
Minnick Park	6,447	6,089	8,890	10,090	8,720
Carrie J. Mays Community Life Center	203,125	176,635	213,160	223,000	223,800
Warren Road Community Center	206,220	215,847	230,110	251,750	243,440
Merry Street Craft Shop	4,032	2,516	4,440	3,940	3,940
Henry Brigham - Ceramics	3,669	4,428	8,500	8,500	8,500
Henry Brigham Senior Center	12,960	(4,310)	56,870	58,170	57,360
Barton Village Community Center	4,029	1,522	4,900	4,650	4,050
Blythe Nutrition Center	50,975	44,094	51,800	53,500	53,830
McBean Nutrition Center	55,096	57,556	56,330	58,030	60,770
Carrie J. Mays Nutrition Center	15,960	55,075	66,320	64,490	63,950
Henry Brigham Nutrition Center	48,758	59,741	58,440	58,970	59,900
Sand Hills Nutrition Center	48,702	24,489	56,870	56,940	57,210
Eisenhower Concessions	202	220	220	220	220
Other Concessions	$ 20,621	$ 25,910	$ 30,750	$ 29,910	$ 30,000

Augusta, Georgia

Comparison of Adopted Budget Expenditures with Prior Year Data

	2016 ACTUAL	2017 ACTUAL	2018 ORIGINAL BUDGET	2018 AMENDED BUDGET	2019 ADOPTED BUDGET
Eisenhower Park	$ 23,015	$ 29,319	$ 27,440	$ 29,190	$ 29,690
Charles Evans Park	45,544	60,728	43,640	64,950	57,670
Wood Street Park	452	422	1,850	1,350	2,100
Brookfield Park	9,836	8,226	20,150	10,180	16,050
Misc. Parks	338,290	316,161	282,750	282,750	303,200
Henry Brigham Swim Center	177,227	151,406	189,960	178,210	172,150
Bernie Ward Swimming Pool	1,784	3,563	4,000	3,910	5,000
Jones Park Pool	1,500	3,666	4,000	4,000	3,500
Dyess Park Pool	1,763	2,451	4,000	4,000	5,500
Golf Course	540,203	504,136	585,050	593,690	585,890
Fleming Tennis Center	19,199	25,329	21,940	25,930	30,260
Newman Tennis Center	310,821	338,447	399,250	394,700	402,910
Augusta Aquatics Center	491,766	457,814	577,410	603,500	599,710
Fleming Sports Complex	7,896	6,128	10,350	7,170	9,200
West Augusta Soccer Complex	50,480	51,683	52,500	52,500	52,500
Diamond Lakes Regional Park	363,406	439,610	398,660	450,550	456,430
Diamond Lakes Community Center	338,952	350,581	472,640	430,630	470,510
Diamond Lakes Tennis Complex	9,039	4,310	20,380	14,420	25,460
Diamond Lakes Campground	-	-	-	11,510	35,000
The "Boathouse" Community Center	52,871	59,693	72,350	78,740	83,180
Julian Smith Casino	49,438	58,081	63,370	65,560	69,640
Julian Smith BBQ Pit	48,056	51,234	52,610	60,790	55,450
Gracewood Center	20,324	19,402	8,900	17,140	21,490
Sue Reynolds Center	1,007	1,857	7,620	4,050	4,970
Fleming Activity Center	5,736	6,329	7,850	8,850	10,830
Old Government House	30,393	25,230	31,950	28,920	33,500
Lake Olmstead Stadium	-	-	-	-	136,600
New Savannah Bluff Lock & Dam	59,266	57,378	56,590	57,000	65,050
Riverwalk	336,271	352,309	329,490	364,010	580,070
Pendleton King Park	124,808	137,374	142,130	151,970	153,250
Shiloh Appropriations	28,760	-	25,000	25,000	-
Berry Appropriations	6,120	-	-	-	-
Senior Citizens Council	40,200	40,200	40,200	40,200	40,200
Lucy Craft Laney Museum	143,670	143,670	143,670	143,670	143,670
Augusta Museum of History	146,509	143,700	143,670	143,670	143,670
Trees and Landscaping	700,998	628,849	820,150	849,370	843,970
Cemeteries	589,101	584,910	652,910	714,360	731,820
Historic Augusta	9,650	9,650	-	-	-
Ezekiel Harris House	50,900	50,900	50,900	50,900	50,900
Greater Augusta Arts Council	143,420	178,420	178,420	178,420	178,420
Augusta/Richmond County Library	2,466,100	2,466,100	2,466,100	2,466,100	2,616,100
Summer Youth Employment	56,107	53,488	53,830	54,110	69,970
Riverwalk/Augusta Commons	125,455	107,560	166,370	173,620	167,240
Total Recreation	$ 13,403,379	$ 13,185,818	$ 14,600,520	$ 14,910,500	$ 15,748,560

Augusta, Georgia

Comparison of Adopted Budget Expenditures with Prior Year Data

	2016 ACTUAL	2017 ACTUAL	2018 ORIGINAL BUDGET	2018 AMENDED BUDGET	2019 ADOPTED BUDGET
Housing & Community Development					
UGA - Cooperative Extension	$ 206,783	$ 197,551	$ 229,980	$ 230,480	$ 262,870
Natural Resources Conservation	(2,290)	14,221	23,090	23,090	20,770
Central SavRiver Land Trust	53,390	53,390	48,390	48,390	65,000
Forestry	16,981	15,942	17,310	17,310	17,390
Code Enforcement	725,332	786,313	921,130	944,000	985,150
Development Authority of Augusta	60,560	-	200,000	200,000	200,000
CSRA Regional Commission	195,820	195,820	195,820	195,820	195,820
Alliance for Fort Gordon	24,400	25,000	25,000	25,000	25,000
Land Bank Authority	141,400	141,400	141,400	141,400	141,400
Convention & Visitors Bureau	-	-	-	52,000	-
Tree Commission	-	-	5,000	5,000	5,000
Total Housing And Development	1,422,376	1,429,637	1,807,120	1,882,490	1,918,400
Other Costs					
Contingency	2,450,396	1,312,338	(476,800)	(3,346,350)	(2,867,700)
Cost Allocation	545,060	499,664	647,170	647,170	755,920
Pension Health Benefits	826,025	835,717	937,480	937,480	1,060,180
General Admin Costs	887,506	180,756	738,160	1,487,840	850,450
Total Other Cost	4,708,987	2,828,475	1,846,010	(273,860)	(201,150)
Operating Transfers Out					
Adjustments	-	-	755,030	-	-
Port Authority	6,450	-	-	-	-
* Adult Probation	415,820	-	735,450	735,450	735,450
DUI Fund	88,410	140,850	70,000	70,000	178,780
5% Crime Victims Asst Program	103,230	168,920	-	-	249,420
Emergency Telephone Response	722,730	1,316,927	800,000	800,000	800,000
* General Fund Grants	295,768	519,779	589,670	708,420	655,120
Housing & Neighborhood Development	685,850	1,235,850	1,000,000	1,100,270	1,095,490
Zoning Appeals	5,850	5,600	17,350	17,350	13,540
* Law Enforcement	2,769,970	2,236,710	2,236,710	3,096,710	3,156,490
Convention Center	-	-	-	-	125,000
Street Lights	735,000	1,000,000	-	-	-
Augusta Public Transit System	2,675,300	2,675,300	3,425,300	3,425,300	3,342,300
APT Capital Grants	563,197	497,836	608,750	608,750	608,750
Augusta Regional Airport	-	-	-	-	150,000
Employee Health Benefits	118,180	734,050	581,070	581,070	726,680
Urban Redevelopment Agency	-	-	250,000	250,000	250,000
Total Operating Transfers Out	9,185,755	10,531,822	11,069,330	11,393,320	12,087,020
Total General Fund 101	$ 88,981,045	$ 87,829,374	$ 94,871,710	$ 95,713,230	$ 98,478,510

** 2018 and 2019 budgets include Operating Transfers within fund group which are eliminated in CAFR.*

Augusta, Georgia

Comparison of Adopted Budget Expenditures with Prior Year Data

	2016 ACTUAL	2017 ACTUAL	2018 ORIGINAL BUDGET	2018 AMENDED BUDGET	2019 ADOPTED BUDGET
LAW ENFORCEMENT FUND					
Criminal Investigation	$ 5,999,244	$ 5,281,176	$ 6,270,800	$ 5,984,030	$ 6,359,760
Champs/Community Services Division	435,585	507,211	535,410	523,240	556,840
Sheriff Narcotics Investigation	1,461,369	1,494,847	1,603,270	1,590,590	1,749,230
Records and Identification	1,157,834	1,219,226	1,262,990	1,340,560	1,299,770
Sheriff Road Patrol	18,349,204	18,564,549	19,845,840	21,532,930	20,515,370
Safety - Training Facilities	872,710	973,775	1,017,350	1,098,020	1,126,030
Sheriff School Patrol	217,468	189,029	170,120	209,340	644,450
Sheriff Administration	2,656,364	2,942,780	2,920,950	3,214,080	3,271,010
Uniform/Court Services	14,252	14,114	14,260	14,260	10,520
Investigative / Fugitive	2,181,035	2,212,269	2,462,340	2,645,320	2,751,460
Phinizy Road Detention Facility	17,261,203	17,573,523	18,616,890	19,746,160	19,541,880
Administration Building Security	-	-	32,540	32,540	
Housing Contract	66,584	-	-		
Contingency	2,218,556	1,117,583	(4,085,990)	(6,103,880)	(4,105,880)
Cost Allocation	3,190,495	2,216,035	2,713,320	3,042,490	3,118,990
Pension Health Benefits	523,731	539,257	524,000	547,000	695,250
Current Year Reductions & Other Adjustments	-	-	377,840	-	-
* Operating Transfer Out-General Fund	4,543,405	4,715,254	5,079,680	5,079,680	5,393,520
* Operating Transfer Out-General Fund Grants	-	17,200	-	48,750	-
Operating Transfer Out-Health Benefits	98,800	705,750	529,870	529,870	647,910
Total Law Enforcement Fund 273	61,247,839	60,283,578	59,891,480	61,074,980	63,576,110
OTHER FUNDS GROUPED WITH GENERAL FUND					
104 Port Authority	75,437	74,650	95,260	95,260	105,770
151 Adult Probation	625,320	1,139,459	1,430,450	1,430,450	1,295,450
220 Grants	2,774,277	2,750,217	2,956,410	4,723,840	4,406,240
231 Board of Appeals	15,148	15,900	25,750	25,750	21,940
General Fund adjustments	(306,995)	269,983	-	-	-
Total Other General Funds	3,183,187	4,250,209	4,507,870	6,275,300	5,829,400
TOTAL GENERAL FUND GROUP	$ 153,412,071	$ 152,363,161	$ 159,271,060	$ 163,063,510	$ 167,884,020

** 2018 and 2019 budgets include Operating Transfers within fund group which are eliminated in CAFR.*

Augusta, Georgia

Comparison of Adopted Budget Expenditures with Prior Year Data

		2016 ACTUAL	2017 ACTUAL	2018 ORIGINAL BUDGET	2018 AMENDED BUDGET	2019 ADOPTED BUDGET
SPECIAL REVENUE FUNDS						
203	Life Skills Mentoring Court	$ -	$ -	$ 7,000	$ 7,000	$ 7,000
204	DUI Court	386,264	456,145	390,000	390,000	453,780
205	Drug Court	3,550	3,130	91,620	91,620	100,000
206	Law Library	150,149	149,920	161,580	161,580	130,000
207	5% Crime Victim's Asst Program	220,493	291,991	150,000	150,000	389,420
208	Supplemental Juvenile Services	13,564	6,626	8,700	8,700	12,500
209	DA 5% CVAP	1,750	85,664	120,000	120,000	186,030
211	Federal Drug Forfeitures	47,915	55,936	200,000	200,000	200,000
212	State Drug Forfeitures	145,834	397,588	450,000	450,000	450,000
215	Wireless Phase	240,584	259,497	354,000	-	-
216	Emergency Telephone Response	3,682,431	3,738,039	3,645,500	4,142,750	4,530,340
217	Building Inspections Fund	1,396,294	1,581,309	1,851,090	1,940,300	1,821,590
221	Housing & Neighborhood Development	5,341,025	6,270,291	8,164,330	8,406,600	6,477,590
222	Urban Development Action Grant	63,137	1,238	-	-	10,500
235	TSPLOST 25% Discretionary	409,929	983,387	8,228,280	9,948,070	12,868,790
261	NPDES Permit Fees	-	-	15,000	70,060	15,000
271	Urban Services District	10,377,184	9,826,672	9,652,950	9,652,950	9,758,730
274	Fire Protection	25,760,746	25,922,145	28,391,930	29,384,950	29,289,050
275	Occupation Tax	3,335,762	3,586,429	3,817,060	3,817,060	3,590,300
276	Street Lights	5,126,660	5,403,504	6,122,970	6,122,970	6,143,980
277	Downtown Development Authority	164,520	162,230	160,640	160,640	159,780
281	Convention Center	1,434,455	1,248,102	1,500,000	1,500,000	1,300,000
292	TAD 2	447,339	725,222	1,009,730	1,009,730	1,028,820
293	TAD 3	-	2,511,564	1,484,500	1,484,500	990,720
294	TAD 4	33,958	-	17,300	17,300	5,000
296	Promotion Richmond County	5,872,964	6,094,767	7,000,000	7,000,000	7,000,000
297	Transportation and Tourism	1,388,123	821,870	800,000	967,000	883,000
298	Urban Redevelopment Projects	1,106,923	445,356	1,399,410	1,399,410	1,200,000
340	Transportation Investment Projects (TIP)	-	167,216	-	2,752,000	1,750,000
371	T-SPLOST Projects	21,642,706	13,176,387	21,820,180	21,820,180	9,622,000
791	Exp Trust Fund-Perpetual Care	7,322	45,426	41,000	41,000	51,410
792	Exp Trust Fund-Joseph Lamar	-	175	180	180	180
950	Urban Redevelopment Agency	3,858,629	2,617,145	1,906,000	12,963,650	4,407,590
951	URA Foundry Projecct	-	-	-	26,399,100	19,596,610
Other Adjustments (closed funds)		406,111	(93,806)	-	(258,800)	-
	Total Special Revenue Funds	93,066,321	86,941,165	108,960,950	152,320,500	124,429,710
CAPITAL PROJECT FUNDS						
272	Capital Outlay	3,445,365	3,979,888	4,178,390	6,881,510	4,124,890
278	Sheriff Capital Outlay	33,222	197,896	200,000	200,000	200,000
322	Special 1% Sales Tax, Phase II	202,639	-	-	-	-
323	Special 1% Sales Tax, Phase III	351,528	3,738,700	10,033,100	10,033,100	5,500,000
324	Special 1% Sales Tax, Phase IV	199,331	41,959	11,534,960	11,534,960	10,626,000
325	Special 1% Sales Tax, Phase V	238,658	22,204	8,011,680	10,011,680	9,735,000
328	SPLOST Phase VI	9,822,065	7,924,719	31,635,780	34,235,780	36,255,000
329	SPLOST Phase 7	13,231,978	22,150,414	89,110,460	89,110,460	101,637,810
335	Capital Projects for Public Roads (LMIG)	2,501,979	802,531	6,102,620	7,566,120	7,800,000
Other Adjustments (closed funds)		626,139	153,005	-	-	-
	Total Capital Project Funds	$ 30,652,904	$ 39,011,316	$ 160,806,990	$ 169,573,610	$ 175,878,700

Augusta, Georgia

Comparison of Adopted Budget Expenditures with Prior Year Data

		2016 ACTUAL	2017 ACTUAL	2018 ORIGINAL BUDGET	2018 AMENDED BUDGET	2019 ADOPTED BUDGET
DEBT SERVICE FUNDS						
421	Coliseum Authority Revenue Bonds	$ 1,730,300	$ 1,728,600	$ 1,875,890	$ 1,875,890	$ 1,875,890
434	GO Sales Tax Bond 2016	364,797	1,037,361	-	1,308,250	14,368,250
	Other Adjustments (closed funds)	37,890				
	Total Debt Service Funds	2,132,987	2,765,961	1,875,890	3,184,140	16,244,140
TOTAL GOVERNMENT FUNDS		279,264,283	281,081,603	430,914,890	488,141,760	484,436,570
ENTERPRISE FUNDS						
506	*Water & Sewerage	110,652,037	103,962,858	131,441,200	132,082,620	128,299,360
507	Water & Sewerage-Renewal & Extension	2,325,558	460,602	12,727,950	44,809,740	21,006,760
508	1996 W & S Bond Fund	2,345,301	2,352,788	4,723,930	4,723,930	1,950,600
509	2000 Bond Series	4,019,628	4,104,671	6,999,530	7,006,820	3,329,670
510	W&S Bond 2002 Series	5,522,262	5,176,440	5,170,210	5,569,750	4,613,020
511	W&S Bond 2004 Series	6,612,777	6,472,884	7,678,020	12,757,390	7,648,130
512	W&S Bond 2012 Series	816,614	917,279	6,100,760	38,523,080	2,688,380
513	W&S Taxable Rev Bds Series 2013	816,788	794,803	1,753,650	1,753,650	1,749,270
514	W&S Bond 2014 Series	899,047	879,374	17,674,190	24,829,300	9,221,390
541	*Waste Management Fund	11,637,245	15,941,192	14,251,490	14,251,490	13,704,280
542	Garbage Collection Fund	19,643,097	20,886,194	21,009,680	21,009,680	21,062,130
543	Waste Management 2004 Bonds	829,440	822,822	1,027,430	1,027,430	1,027,590
544	Solid Waste Revenue Bond Series 2010	312,084	297,274	693,680	693,680	693,960
546	Augusta Public Transit System	5,738,341	6,353,330	6,427,770	6,427,770	5,969,210
547	Transit Capital Grants	585,332	232,224	14,419,410	15,078,990	13,800,150
551	Augusta Regional Airport	14,627,094	15,382,724	69,000,300	69,000,300	57,905,310
552	Daniel Field	328,011	417,975	476,500	555,500	1,939,800
581	Stormwater Utility	9,570,192	13,848,461	14,966,540	16,660,940	14,196,920
	Total Enterprise Funds	197,280,848	199,303,895	336,542,240	416,762,060	310,805,930
INTERNAL SERVICE FUNDS						
611	Risk Management	1,654,915	1,736,193	2,528,430	2,535,560	2,482,740
616	Employee Health Benefits Fund	30,575,313	31,119,701	32,377,500	32,377,500	33,883,130
621	Workers Compensation Fund	4,161,447	4,119,136	3,567,890	3,567,890	3,839,120
622	Unemployment Fund	26,633	43,323	142,500	142,500	102,500
623	Long-Term Disability Insurance	223,144	230,662	272,760	272,760	279,470
626	Fleet Operations & Management	4,480,801	4,549,583	5,014,640	5,014,640	5,031,010
631	GMA Lease Program	1,690,705	1,652,570	1,957,730	2,240,240	1,994,980
	Total Internal Service Funds	42,812,958	43,451,168	45,861,450	46,151,090	47,612,950
TRUST AND AGENCY FUNDS						
761	1945 Pension Fund	799,605	789,278	829,240	829,240	811,900
763	Urban 1949 Pension Plan	6,971,764	7,184,732	7,197,980	7,197,980	7,421,920
764	Other Urban Pension Plans	2,126,735	2,134,935	1,841,850	1,841,850	1,796,380
	Total Trust and Agency Funds	9,898,104	10,108,945	9,869,070	9,869,070	10,030,200
TOTAL OF ALL FUNDS		**$ 529,256,193**	**$ 533,945,611**	**$ 823,187,650**	**$ 960,923,980**	**$ 852,885,650**

Figures represent Expenditures plus Operating Transfers Out.

** 2018 and 2019 budgets include Operating Transfers within fund group which are eliminated in CAFR.*

Administrator's Office

The County Administrator presides over the daily operation and administration of the local government within the guidelines of Augusta-Richmond County (official name "Augusta, Georgia") ordinances, policies, and procedures; state and federal laws; and implements directives from the Mayor and Augusta, Georgia Commission. The Administrator reports to the Mayor and Augusta, Georgia Commission.

Responsibilities

- Executes all lawful orders, directions, instructions, ordinances, resolutions, and regulations adopted by the Augusta-Richmond County Commission
- Manages and directs the activities of all departments by planning, organizing, staffing, directing, and controlling the staff and other resources
- Advises Mayor and Augusta-Richmond County Commission on financial conditions and future needs of local government; makes recommendation on county affairs; informs Mayor of significant controversial issues involving government, its services, policies and employees
- Prepares, submits, and executes a proposed annual budget
- Provides necessary documentation for the Mayor and Clerk of Commission to prepare the agenda for all Commission meetings and attends all Commission meetings

Appropriations Summary

	2016 ACTUAL	2017 ACTUAL	2018 AMENDED BUDGET	2019 ADOPTED BUDGET
Personnel Cost	$ 727,895	$ 730,866	$ 842,780	$ 837,120
Other Operating	127,707	94,338	191,590	167,090
Total Appropriations	$ 855,602	$ 825,204	$ 1,034,370	$ 1,004,210

Funding source is 100% General Fund

Board of Appeals

The Augusta Board of Zoning Appeals consists of 10 members appointed by the Augusta Commission and two members appointed by the Legislative Delegation. For a list of current members, visit augustaga.gov/309.

Responsibilities

- To hear and decide appeals where it is alleged that there is error in any decision or determination made by an administrative official in the enforcement of the Comprehensive Zoning Ordinance - amended January 2015
- To hear and decide requests to place manufactured homes as second living units on properties for no longer than one year on the basis of hardship
- To authorize upon appeal, in specific cases, variances from the terms of the Zoning Ordinance where, owing to special conditions, literal enforcement of the provisions of the Zoning Ordinance will result in an unnecessary hardship. Variances can be granted that uphold the spirit of the Zoning Ordinance when the Appeals Board finds:
    - There are extraordinary and exceptional conditions pertaining to the particular piece of property in question because of its size, shape, or topography
    - The application of the Zoning Ordinance to this particular piece of property would create an unnecessary hardship
    - Such conditions are peculiar to the property involved
    - Relief, if granted, would not cause substantial detriment to the public
- To authorize the operation of certain businesses as home occupations pursuant to the regulations promulgated by the Augusta Commission

Appropriations Summary

	2016 ACTUAL	2017 ACTUAL	2018 AMENDED BUDGET	2019 ADOPTED BUDGET
Personnel Cost	$ -	$ -	$ -	$ -
Other Operating	15,148	15,900	25,750	21,940
Total Appropriations	$ 15,148	$ 15,900	$ 25,750	$ 21,940

Funding source is 100% General Fund

Board of Commissioners

Augusta, Georgia is governed by a full-time Mayor, with a term of four years, and a 10-member Commission, who serve on a part-time basis and are elected to staggered terms of four years. The Board of Commissioners appoints a full-time Administrator.

Commission Vision

- Develop a team-centered approach to problem-solving emphasizing effective communications with citizens and among elected officials, as well as establishing continuity of purpose and action for the commission.
- Establish a focus that is Augusta-wide, focusing on the "whole" of Augusta being more than the sum of its individual parts, neighborhoods, or districts.
- Create an environment of respect and trust between commissioners, staff, and the citizens.
- Seek ways to reach out and spread the word regarding the "good news" about Augusta.

Operations Vision

- Create a culture of Performance Management that focuses on assessment and improvement, driven by standards and accountability, and using technology as a critical and essential tool to enhance processes.
- Develop a strategic plan featuring goals that are designed to drive Augusta forward by making the most of business assets, historical heritage, natural resources and local commitment and talent.
- Build budgets that seek new sources of revenue while rewarding excellence and creativity, encouraging fiscal responsibility, and seeking new sources of revenue to mitigate budget challenges in difficult times.
- Establish a culture of customer service at all levels of local government, so that every employee and official considers customer service to be their highest responsibility.

Community Vision

- Seek means for Augusta to be nationally-recognized as a global destination of excellence and known as the premier and most talked-about mid-sized city in the country.
- Build our community and tax base by emphasizing economic development and livable, sustainable communities that can grow while protecting our valuable natural resources.

Appropriations Summary

	2016 ACTUAL	2017 ACTUAL	2018 AMENDED BUDGET	2019 ADOPTED BUDGET
Personnel Cost	$ 202,226	$ 209,833	$ 214,150	$ 220,150
Other Operating	93,991	103,245	115,000	139,420
Total Appropriations	$ 296,217	$ 313,078	$ 329,150	$ 359,570

Funding source is 100% General Fund

Board of Elections

The Richmond County Board of Elections Office was established in 1973 to serve as the registrar of voters and the election superintendent for the county. The Board has the responsibility of appointing an Executive Director to oversee the administrative duties and to fulfill the policies and directives of the Board.

Mission

To conduct all elections in a manner that instills confidence that public officials are properly elected, to promote voter education, to make voter registration as easily accessible as possible, and to ensure the integrity of the voter registration list.

Members

The Board of Elections is a citizen's board with five members. Each member is appointed for a four year term and may serve two consecutive terms.

The members are:
Tim McFalls – Chairperson – Nonpartisan, appointed by Augusta Commission
Sherry T. Barnes - Board Member - Appointed by the Republican Party
Terence A. Dicks – Vice Chair - Appointed by the Democratic Party
Bob Finnegan - Secretary - Appointed by the Republican Party
L. C. Myles - Board Member - Appointed by the Democratic Party

Goals and Objectives

Goal #1: Prepare, conduct and administer all elections in Augusta, Hephzibah, and Blythe.

- Under the guidance of the Board of Elections, formulate, adopt, and promulgate rules and regulations consistent with the general federal, state and local law governing the conduct of primaries and elections.
- Formulate a budget that will anticipate unscheduled or emergency elections, using funds conservatively.
- Order election supplies in such a way as to save money, i.e. bulk, bid items, etc.
- Provide for the upkeep of equipment by having equipment on a regular maintenance schedule and by updating tabulation computers and printers as necessary.
- Design and print ballot pages accurately and efficiently.
- Tabulate ballots in a manner that instills voter's confidence in the election process.
- Conduct ongoing voter education through media, publications, etc.
- Prepare, deliver and oversee absentee balloting for all elections.

Goal #2: Obtain, maintain, and safeguard the registration of all eligible voters for all elections; to do this accurately and legally and with the least amount of inconvenience to voters; and to adequately function as a public relations and information facility at all times.

- Train and cross-train personnel.
- Update files daily.
- Accurately maintain all current files of voters.
- Maintain records retention schedules pursuant to state laws.
- Provide accurate files and elector's list for use in the inner office and by the public.
- Furnish data (reports, labels, pamphlets, statistics, maps, etc.) to all interested persons or groups.
- Provide adequate materials, and permanent and temporary staff to accomplish the above objective in the most economically feasible manner.

Goal #3: Control the apportionment of population and precinct assignment according to their representative districts, resulting in redrawing precinct lines in years following the U.S. Census and/or any other time circumstances mandate a change.

- Establish and maintain precinct lines, controlling any disproportionate inequities in population to include redistricting due to representative district line shifts and the Census.
- Accurately maintain all current files of voters that can be speedily retrieved as the need arises.
- Ensure that current polling locations meet the requirements of State law and remain intact, to the extent that it is possible, establish new precincts if necessary.
- Notify all affected voters via first class mail.
- Coordinate with the county's Geographical Information Systems division and State Reapportionment office to ensure that all changes in district lines are properly maintained on the county's computer system.

Goal #4: Maintain and staff polling locations pursuant to state laws.

- Recruit and train poll workers – approximately 1250 yearly.
- Continually evaluate and survey polling locations to ensure handicap accessibility, and to try to alleviate long lines on Election Day by ensuring that sites are properly equipped and staffed.

Goal #5: Properly qualify candidates and administer the Ethics in Government Act.

- Provide complete instructions and all necessary forms to candidates
- Ensure that qualifying period and fees are properly set
- Administer the Ethics in Government Act in such a way as to assure that the public has full knowledge of all activities of political groups and candidates.
- Maintain files and provide complete disclosure to the general public of all filings under the Ethics in Government Act.

Goal #6: Maintain a relationship with federal, state and local agencies.

- Submit filings to the State Ethics Commission regarding filings pertaining to the Ethics in Government Act.
- Submit any changes in voting practices or procedures to the United States Department of Justice for preclearance.
- Maintain communication with the Secretary of State's Elections Division regarding law changes and updates.
- Maintain communication with the Legislative Reapportionment office regarding redistricting of state and local districts.
- Maintain communication with the Richmond County Board of Education and the cities of Hephzibah and Blythe regarding the conduct of any proposed election within their respective jurisdictions.

Major Budget Issues for 2019

1. No Scheduled Elections – There are no scheduled elections for 2019 and we are not requesting funding for election-related activities which will be reflected in our budget request. If a special election is required, we will request funding at that time.
2. Management Consultants – the Board of Elections would like to continue the momentum generated in 2018 regarding polling place accessibility assessments and improvements. We currently have 28 non-Augusta owned polling sites. We propose hiring accessibility experts affiliated with Walton Options Independent Living to assess the 28 facilities. At conclusion they will provide their observations to the Board in the form of a report including photographs and suggestions.
3. Training – Training sessions for Board and staff are typically conducted annually, but in years preceding a Presidential Election year (like 2019) the schedule is altered to offer early spring training and again in late winter in preparation for the March presidential preference primary. No further training is offered during 2020.

4. New Position Request – The Board of Elections is requesting the creation of a new position – Deputy Registrar. Bolstering the justification are the Performance Indicators, which clearly demonstrate the impact of a change in the method used by the Department of Driver Services to register voters in the state of Georgia.
5. New Voting System – It is very likely that the state of Georgia will replace its aging voting system in late 2019 and in time for the March 3, 2020 President Preference Primary. We are requesting a capital outlay for 2019 and 2020 of $250,000 per year to fund supplements to the state allocation of equipment and to purchase other peripheral equipment. The General Assembly and Secretary of State are expected to make a decision on the type of equipment and a funding source during the 2019 session of the General Assembly. Once a decision is made, we would immediately make preparations to subsidize the state allotment in order to bring our system up to the standards currently in place in Augusta.

Performance Measures

	2015	2016	2017	2018 Projected	2019 Target
Registered Voters	88,528	105,642	108,863	108,900	108,900
New Applications	11,554	31,728	35,751	33,103	36,000
Voter Changes	41,131	17,937	53,226	157,207	55,000

Appropriations Summary

	2016 ACTUAL	2017 ACTUAL	2018 AMENDED BUDGET	2019 ADOPTED BUDGET
Personnel Cost	$ 596,864	$ 400,139	$ 581,640	$ 437,250
Other Operating	408,799	102,629	440,870	131,150
Total Appropriations	$ 1,005,663	$ 502,768	$ 1,022,510	$ 568,400

Funding source is 100% General Fund

Central Services

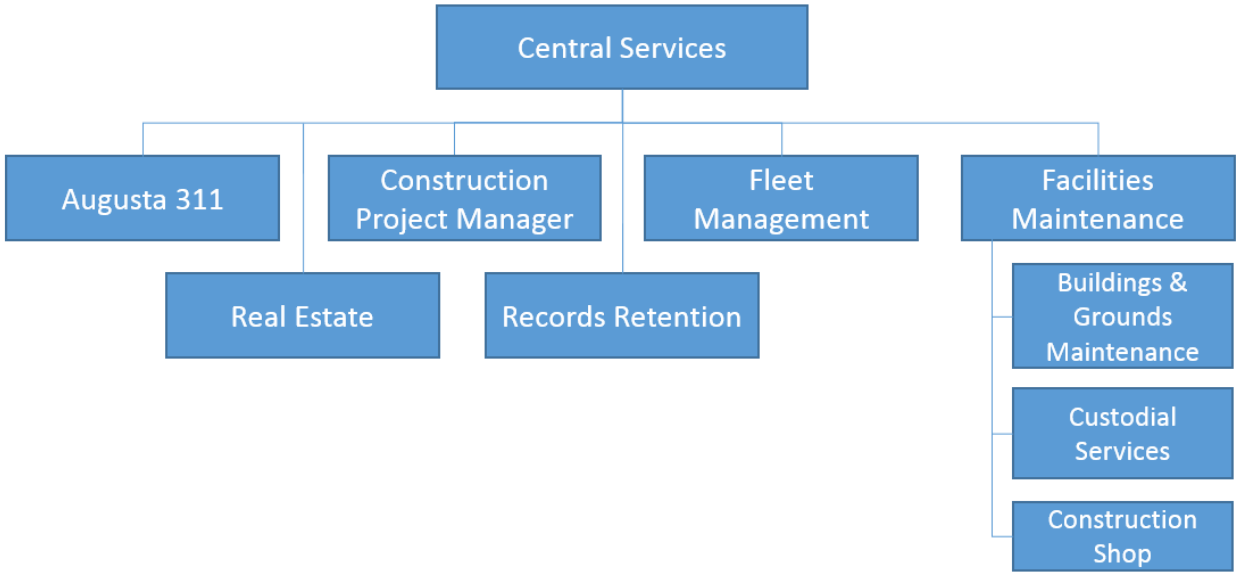
The Central Services department was created in June 2016, joining five divisions under one umbrella: Augusta 311, Facilities Maintenance, Fleet Management, Real Estate and Records Retention. With 108 employees spread throughout the county, we are committed to providing red carpet service on every call, for every job and to everyone.

Augusta 311 is the central hub of Customer Service for all requests for non-emergency services and information in Richmond County. Augusta 311 was created to improve the level of customer service for residents, businesses and visitors by providing one convenient and easy to dial number. An important function of Augusta 311 is to respond to complaints and issues for any Augusta, Georgia Department.

Mission

The mission of Central Services is to provide superior customer service to citizens, customers and employees in the areas of Fleet Management, Facilities Maintenance and Augusta 311.

Organization Structure



New Initiatives in 2019

- Augusta 311 – Effectively manage staffing to support increased call volume and extended hours of operation, continue to increase community engagement efforts by attending neighborhood association meetings and special events, implement Dashboard for open requests entered by Augusta 311, and send monthly statistics to Administration and Department Directors.
- Facilities Maintenance – Implement a streamlined process to eliminate customer engagement for materials procurement, track service levels via CityWorks, track supplies inventory and improve employee retention.
- Fleet Management – Update fuel policy, raise awareness of operator abuse-related repairs, and conduct fleet assessment.

- Records Retention – Create a retention policy which follows the Georgia retention schedule, automate retention requests and track retention response time.

Performance Measures

	2015	2016	2017
Augusta 311			
Total Calls	122,620	130,713	122,749
Fleet management			
Work Orders Completed	8,046	5,860	7,019
GovDeals # Lots	176	159	398
GovDeals Revenue	$227,028	$187,348	$531,378
Records Retention			
Incoming Boxes	1,244	2,048	1,437
Incoming Requests	1,176	1,176	1,662
Purging	1,054	1,054	1,232
Items Refiled	4,627	3,548	3,269

Appropriations Summary

	2016 ACTUAL	2017 ACTUAL	2018 AMENDED BUDGET	2019 ADOPTED BUDGET
Personnel Cost	$ 2,693,261	$ 2,608,344	$ 3,509,010	$ 3,596,510
Other Operating	6,515,535	6,739,479	7,441,550	7,474,680
Total Appropriations	$ 9,208,796	$ 9,347,823	$ 10,950,560	$ 11,071,190
Funding Sources:				
General Fund	$ 4,728,225	$ 4,798,002	$ 5,935,920	$ 6,040,180
*Fleet Operations	4,480,571	4,549,821	5,014,640	5,031,010
Total Funding	$ 9,208,796	$ 9,347,823	$ 10,950,560	$ 11,071,190

* internal service fund

Clerk of Commission

Mission Statement

It is the mission of the Clerk of Commission's Office to serve as the custodian of the official records of the Augusta-Richmond County Government and to maintain and disseminate this information to the public in a courteous, efficient, and cost-effective manner.

Primary Responsibilities

- Prepares and distributes commission and committee agendas and their associated back-up material
- Serves as the custodian of all official Augusta records
- Services 41 standing boards, commissions, and authorities
- Records and transcribes all commission and committee minutes
- Provides limited administrative assistance to the Augusta Commission
- Maintains various types of documents, such as contracts, agreements, resolutions, easements, deeds, ordinances, cemetery deeds, and the Code of Augusta-Richmond County (as an informational source)
- Maintains information and talent bank applications regarding Boards, Commissions, and Authorities which complement the activities of the Augusta-Richmond County government

Appropriations Summary

	2016 ACTUAL	2017 ACTUAL	2018 AMENDED BUDGET	2019 ADOPTED BUDGET
Personnel Cost	$ 216,438	$ 221,645	$ 306,340	$ 295,420
Other Operating	52,574	27,268	96,740	72,760
Total Appropriations	$ 269,012	$ 248,913	$ 403,080	$ 368,180

Funding source is 100% General Fund

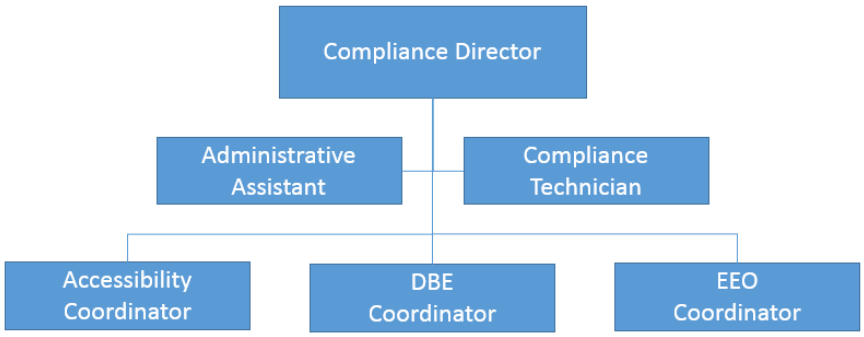
Compliance Department

Mission

The mission of the Augusta, Georgia Compliance Department is to implement the directives of Section 14 of the Consolidation Act by:

- Establishing and maintaining a diverse and representative workforce for Augusta by removing barriers and maximizing both individual and collective potential;
- Promoting equal employment opportunity in all employment practices in the Augusta workforce regardless of race, sex, religion, color, national origin, disability, age, citizenship, veterans status, military service and status, genetic information, and any other characteristic protected by federal, state or local laws;
- Ensuring Augusta's compliance with governing non-discrimination federal statutes and regulations;
- Enforcing Augusta's EEO policy and procedures prohibiting employment discrimination and harassment in the workplace;
- Promoting a positive organizational understanding and awareness of cultural diversity within the Augusta workforce;
- Facilitating, producing and advancing opportunities for emerging local small businesses to successfully participate in all contracting and purchasing opportunities in Augusta's procurement process;
- Ensuring reasonable accommodations to all qualified employees with a disability affecting the performance of their essential job function; and
- Ensuring that every facility, activity, program and service operated or funded by Augusta is fully accessible to, and useable by, people with disabilities in accordance with the Americans with Disabilities Act, as well as other federal, state and local access codes and disability rights laws.

Organization Structure



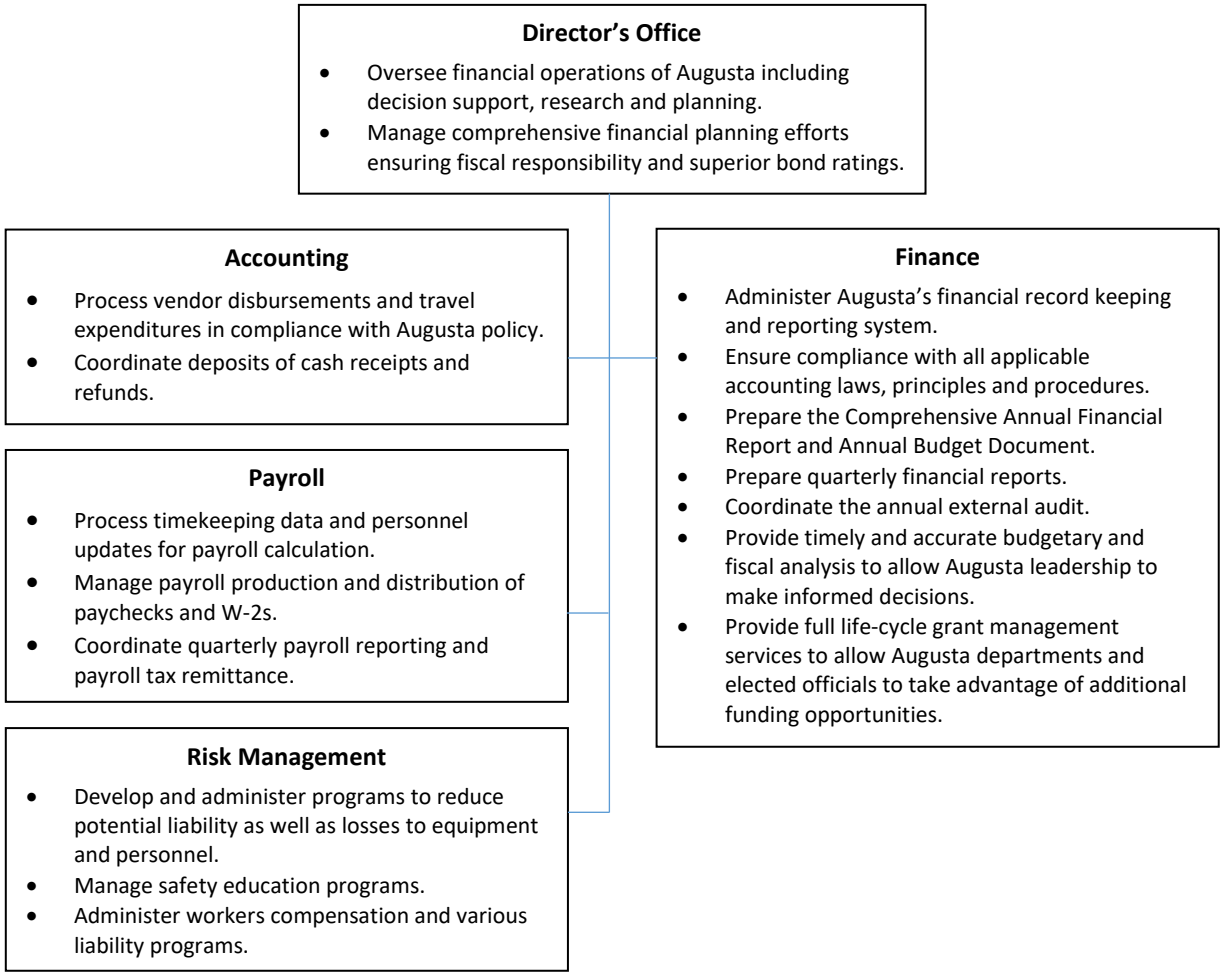
Appropriations Summary

	2016 ACTUAL	2017 ACTUAL	2018 AMENDED BUDGET	2019 ADOPTED BUDGET
Personnel Cost	$ 180,377	$ 306,328	$ 428,350	$ 427,220
Other Operating	194,976	123,871	146,960	133,550
Total Appropriations	$ 375,353	$ 430,199	$ 575,310	$ 560,770

Funding source is 100% General Fund

Finance

The Finance Department is responsible for directing financial operations of Augusta Government within applicable laws and professional standards. The Finance Department collects, processes, advises, informs, monitors, analyzes, coordinates and reports financial information and management data to ensure effective and economical use of public resources.



Key Statistics

	2016 Actual	2017 Actual	2018 Target	2019 Target
Accounts Payable Checks Processed	22,841	22,632	23,800	23,500
Workers Compensation New Claims	366	326	340	309

Goals

- Provide timely and relevant information to the Board of Commissioners and Administrator to enhance decision-making and promote the long-term financial well-being of Augusta. Obtain or produce relevant operating, revenue-performance and economic forecasts to support the decision process.
- Administer record keeping methodologies and reporting systems that will ensure compliance with GAAP, federal or state mandates, disclosure rules and contractual or legal requirements.
- Participate with the Administrator towards implementing a climate that furthers Augusta's decentralized decision-making policies, yet at the same time fosters accountability and appropriate financial controls.
- Safeguard Augusta's financial assets, such as cash negotiable items, through the establishment of banking relations and development of recommended handling procedures for cash, deposits and electronic payments.
- Manage financial assets and liabilities with the objectives of safeguarding principal, achieving market-based returns on assets while remaining within appropriate risk parameters and optimizing Augusta's overall cost of capital.
- Strive to provide a high level of customer service in all areas of operations.

Performance Measures

Outcomes and Performance Measures	Current Goal	2016	2017	2018 Projection	Comments or Analysis
Accurate revenue forecast for General Fund	+/- 2.5%	0.1%	0.5%	0.5%	Per CAFR
CAFR uploaded to DCA and DOAA by June 30	June 30	Yes	Yes	Yes	
Quarterly financial statements	Yes	Yes	Yes	Yes	
Budget uploaded to CVIOG w/in 30 days of adoption	Within 30 days of Nov. meeting	Yes	Yes	Yes	
Maintain stable General Obligation bond rating	Aa2 AA	Aa2 AA	Aa2 AA	Aa2 AA	Moody's S&P
Maintain stable Public Utility revenue bond rating	A1	A1	A1	A1	Moody's
Maintain stable Airport revenue bond rating	Baa2 BBB	Baa2 BBB	Baa2 BBB	Baa2 BBB	Moody's S&P
% of pension obligation funded	80%	81.0%	86.2%	85.0%	Per CAFR
Formal, external recognition for financial & analytical excellence	Yes	Yes	Yes	Expected Yes	GFOA Certificate of Excellence in Reporting
"Unmodified" Opinion Letter	Unmodified	Unmodified	Unmodified	Expected Unmodified	Per CAFR

Appropriations Summary

	2016 ACTUAL	2017 ACTUAL	2018 AMENDED BUDGET	2019 ADOPTED BUDGET
Personnel Cost	$ 1,174,021	$ 1,118,530	$ 1,633,980	$ 1,519,300
Other Operating	289,400	325,787	394,700	377,340
Total Appropriations	$ 1,463,421	$ 1,444,317	$ 2,028,680	$ 1,896,640

Funding source is 100% General Fund

Human Resources

Mission and Objectives

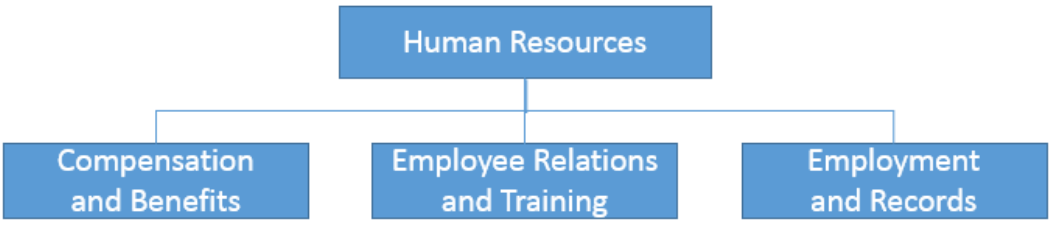
Human Resources will take a leadership role and provide service in support of Augusta, Georgia's vision by promoting the concept that our employees are our most valuable resource and will be treated as such.

The Human Resources department will act as a catalyst to enable all Augusta government employees to contribute at optimum levels toward the success of Augusta.

We will do this by:

- Ensuring the Human Resources department is fully staffed and the staff are properly aligned and equipped with the tools, training and motivation to operate in the most efficient and effective manner.
- Identifying and implementing technological resources to better meet the growing demands of the organization.
- Building and maintaining lasting professional relationships with all stakeholders.
- Establishing, administering and effectively communicating sound policies, rules and practices that treat employees with dignity and equality while maintaining our organization's compliance with employment and labor laws, and administration's directives.

Organization Structure



Performance Measures

	2016	2017	2018 estimate	2019 Target
New Hires	656	588	657	600
New Hire Orientation Sessions	24	23	24	24

Appropriations Summary

	2016 ACTUAL	2017 ACTUAL	2018 AMENDED BUDGET	2019 ADOPTED BUDGET
Personnel Cost	$ 845,614	$ 1,022,889	$ 1,137,730	$ 1,209,070
Other Operating	481,151	607,554	613,100	690,430
Total Appropriations	$ 1,326,765	$ 1,630,443	$ 1,750,830	$ 1,899,500

Funding source is 100% General Fund

Information Technology

Mission

Augusta Information Technology will deliver quality technology services to empower our customers.

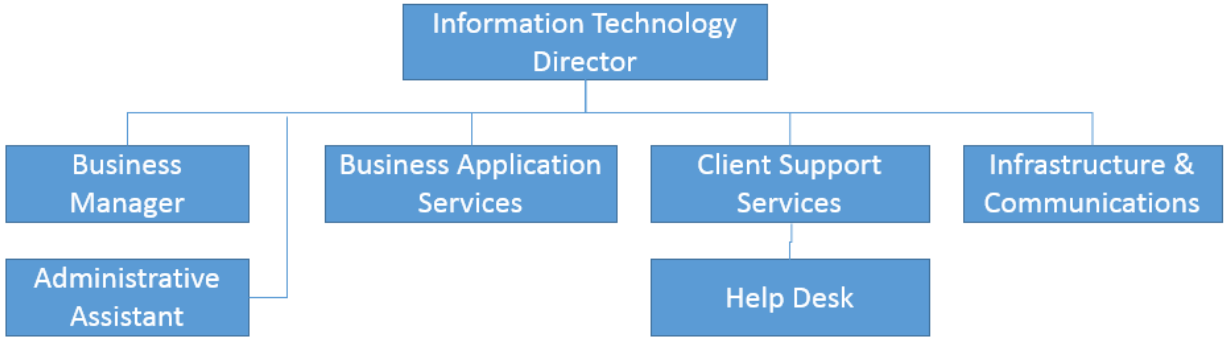
Primary Responsibilities

- Provide support for desktop equipment through help desk and on-site customer assistance
- Provide network infrastructure to support Augusta computer operations and information transfer
- Provide for the procurement, development, upgrade, and support of business software for customer departments
- Support radio and telephone communications for Augusta departments
- Ensure security and integrity of Augusta's network and data

Objectives

- The Information Technology Department (IT) provides the tools for an efficient and productive government through innovative information technologies, while improving access to government information and services.
- Strive to ensure effective technical and fiscal management of the Department's operations, resources, projects, and contracts.
- Provide superior support to all customers.
- Deliver a final product that best meets the technology needs of the users and enhances their productivity.
- Work with customers to improve business operation by thoroughly understanding their business needs and by planning, implementing, and managing the best information technology solutions.
- Provide vision, leadership, and a framework for evaluating emerging technologies and implementing innovative solutions.
- Provide all customers with convenient access to appropriate information and services through technology.
- Effectively communicate information about plans, projects, and achievements to all affected customers.
- Develop and maintain a reliable communication and computer infrastructure foundation on which to perform operations today and in the future with minimal downtime.
- Provide exceptional training and documentation to all customers.

Organization Structure



2019 Major Projects and Priorities

1. Radio System
2. TAO/TCO Tyler System
3. CityNet Update
4. Clerk of Court Real Estate System
5. ERP Financial System Updates
6. CityWorks Implementations
7. Motorola 311 Upgrade
8. Technology Replacements

Performance Measures

	2015	2016	2017
Help Desk Calls	15,546	12,593	12,534
Support Tickets Processed	25,541	23,755	21,154
Average percent of IT work orders completed			
- **Less than one hour**	50.7%	53.5%	46.3%
- **Less than Four Hours**	66.6%	64.1%	60.9%
- **By Help Desk**	60.9%	40.0%	59.2%
Percent of Network Availability	99.75%	99.72%	99.11%
Number of Viruses/Spam Prevented	3,100,000	2,604,897	1,678,247

Appropriations Summary

	2016 ACTUAL	2017 ACTUAL	2018 AMENDED BUDGET	2019 ADOPTED BUDGET
Personnel Cost	$ 2,945,845	$ 2,919,920	$ 3,192,720	$ 3,275,660
Other Operating	2,515,627	2,888,073	2,877,750	3,131,050
Total Appropriations	$ 5,461,472	$ 5,807,993	$ 6,070,470	$ 6,406,710

Funding source is 100% General Fund

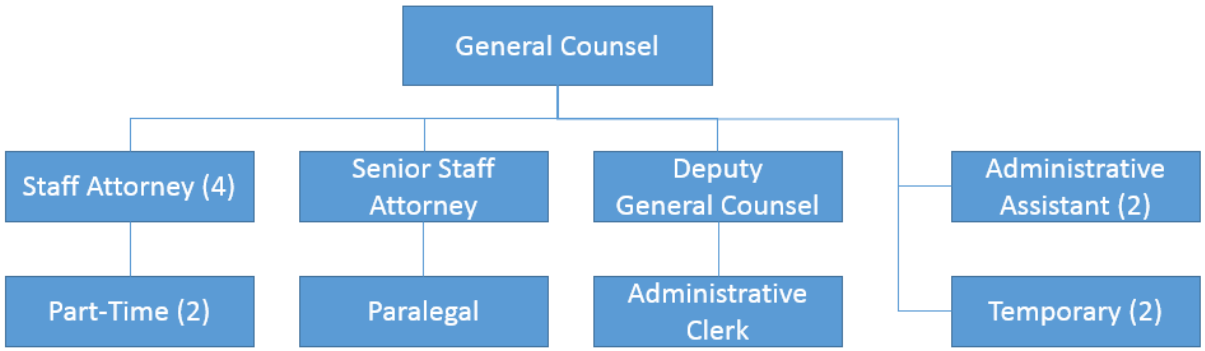
Law Department

The Law Department provides high quality, cost-effective legal services to the Augusta, Georgia Commission and department directors, expeditiously resolves active litigation consistent with the overall goal of reducing litigation expense, effectuates a long-term strategy of training and compliance to prevent future litigation, and delivers all legal services consistent with the mission and objectives of the Augusta, Georgia Commission.

Objectives

1. Provide consistent and ongoing training to all departments in high risk areas such as employment law, open records and statutory compliance, to help reduce litigation exposure.
2. Offer to provide elected officials support in various areas to reduce their utilization of outside counsel (since elected officials can choose their own counsel).
3. Evaluate claims early and assess them for early settlement to avoid unnecessary legal expense.
4. Litigate cases in-house where practical and assist outside counsel in other cases to minimize outside counsel fees.
5. Increase the utilization of in-house attorneys and staff to reduce reliance on outside counsel.

Organization Structure



Appropriations Summary

	2016 ACTUAL	2017 ACTUAL	2018 AMENDED BUDGET	2019 ADOPTED BUDGET
Personnel Cost	$ 907,504	$ 988,177	$ 1,095,230	$ 1,061,640
Other Operating	1,454,278	650,335	948,290	607,410
Total Appropriations	$ 2,361,782	$ 1,638,512	$ 2,043,520	$ 1,669,050

Funding source is 100% General Fund

Mayor's Office

Hardie Davis, Jr. was first elected in 2013 to the office of Mayor of Augusta, Georgia. During the first few months of his tenure as Mayor, Hardie Davis established and supported a number of new and existing initiatives focusing on community, education, and outreach. Mayor Davis was re-elected for a second term in May 2018. His second term begins in 2019 and will end in 2022.

My Brother's Keeper Augusta (White House initiative for community leaders to focus on improving opportunities for youth)
Mayor's Fellows Program (college credit-based internship program)
Young Gamechangers (leadership action program for young professionals)
Mayor's Summer Read and Feed Program (for young people under the age of 18)

Appropriations Summary

	2016 ACTUAL	2017 ACTUAL	2018 AMENDED BUDGET	2019 ADOPTED BUDGET
Personnel Cost	$ 233,241	$ 258,856	$ 296,190	$ 293,850
Other Operating	74,196	148,689	154,700	160,110
Total Appropriations	$ 307,437	$ 407,545	$ 450,890	$ 453,960

Funding source is 100% General Fund

Planning and Development

Mission

The comprehensive mission of the Planning and Development Department is to perform the planning function relative to physical development for Augusta, and administer applicable codes relative to existing and new development. The Department will provide long-range comprehensive planning to assure that growth occurs according to the community vision in the appropriate places and at the appropriate time. The Department will provide short-range planning through the administration of the development review process, the administration and enforcement of development regulations, and the preparation and maintenance of data and mapping of place-based information. Also, the Department will administer and enforce the building construction, property maintenance, and business license and alcohol license codes. The functions of the Planning and Development Department will be executed in a professional manner while providing all citizens with cost effective, high quality government service and an environment that enhances the economic well-being and quality of life in Augusta.

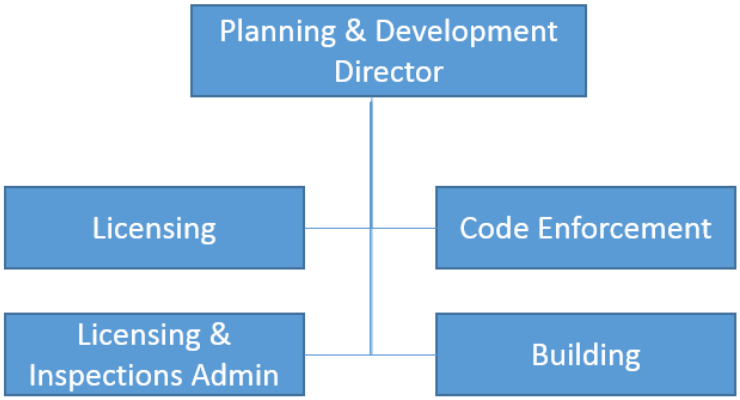
Primary Responsibilities

- Comprehensive Planning – Development, maintenance, and implementation of the Comprehensive Plan.
- Transportation Planning - The Department is the Metropolitan Planning Organization and maintains a comprehensive transportation planning program for the entire metropolitan area.
- Zoning - The Department administers the local Zoning Ordinance to ensure that land uses are compatible with each other and as a tool in implementing the Comprehensive Plan.
- Development Administration - The Department is the clearinghouse for review and approval of all land development projects.
- Environmental Regulations - The Department administers various regulatory programs such as the Flood Damage Prevention Ordinance, the Soil Erosion Ordinance, Tree Ordinance, Service Delivery Strategy, Historic Preservation Ordinance, Air Quality as related to transportation conformity, and Title 5 of the Georgia Planning Act of 1989.
- Building Inspections – The Department is responsible for commercial, residential, and rough and final building plan reviews and permits.
- Code Enforcement – The Department administers property maintenance and housing codes, zoning violations, environmental issues, nuisances, and lot ordinances.
- Business Licenses – The Department issues all types of business licenses and collects occupation taxes.
- Alcohol Licenses – The Department issues permits for alcohol consumption on premises, retail packaging, and one day events.

Budget Goals for 2019

- Provide staff support to the Mayor, Commissioners, and Administrator on matters pertaining to the responsibilities of the License & Inspection division of the Planning and Development Department.
- Collect permit fees, license fees, and excise taxes in a timely manner to benefit the financial operations of Augusta.
- Enforce applicable codes and ordinances in an effective and efficient manner.
- Assist other departments in providing services.
- Provide a high level of customer service in all areas of operation.

Organization Structure



Performance Measures

	2016	2017	2018 Estimate	2019 Target
Residential Inspections	5,943	8,054	7,118	7,038
Commercial Inspections	5,322	8,966	6,078	6,788
Business Licenses (total)	9,353	8,888	7,890	8,389
Business Licenses (new)	1,004	924	604	875
Code Enforcement cases	4,910	4,571	5,353	5,500

Appropriations Summary

	2016 ACTUAL	2017 ACTUAL	2018 AMENDED BUDGET	2019 ADOPTED BUDGET
Personnel Cost	$ 2,407,173	$ 2,374,121	$ 2,859,090	$ 2,872,860
Other Operating	659,521	1,112,993	1,237,950	1,069,880
Total Appropriations	$ 3,066,694	$ 3,487,114	$ 4,097,040	$ 3,942,740
Funding Sources:				
General Fund	$ 1,670,400	$ 1,905,805	$ 2,156,740	$ 2,121,150
*Building Inspection Fund	1,396,294	1,581,309	1,940,300	1,821,590
Total Funding	$ 3,066,694	$ 3,487,114	$ 4,097,040	$ 3,942,740

* special revenue fund

Procurement

Mission

Procurement is dedicated to providing and managing, for our customers, the most effective and efficient procurement processes and procedures for the acquisition of quality goods and services in support of Augusta, Georgia's mission and goals. Primary consideration is to provide the best possible quality goods and services to our constituents with price being secondary to quality.

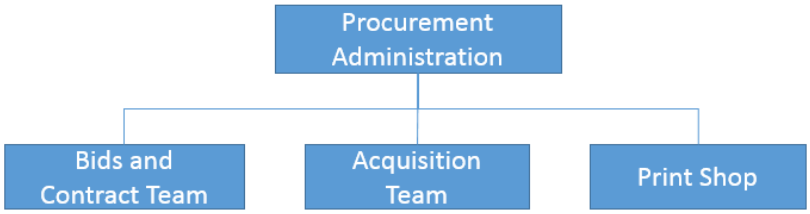
Procurement is "service oriented" to support Augusta buyers and users with the best procurement, negotiation, financial and information resources; and to provide qualified suppliers, service providers, and vendors with open and fair access to Augusta business.

Primary Responsibilities

The Procurement Department must work with hundreds of individuals within Augusta and with thousands of vendors in supplying Augusta's needs as economically and efficiently as possible. The primary responsibilities of Procurement are:

- Administer the sale and auctioning of surplus property, impounded vehicles, fleet, and unclaimed confiscated goods through public auctions.
- Administer acquisition of goods and services for all departments and divisions of the Augusta Commission.
- Develop bid specifications jointly with departments.
- Obtain bids through advertising and direct solicitation.
- Establish and monitor price agreement contracts.
- Issue purchase orders.

Organization Structure



Appropriations Summary

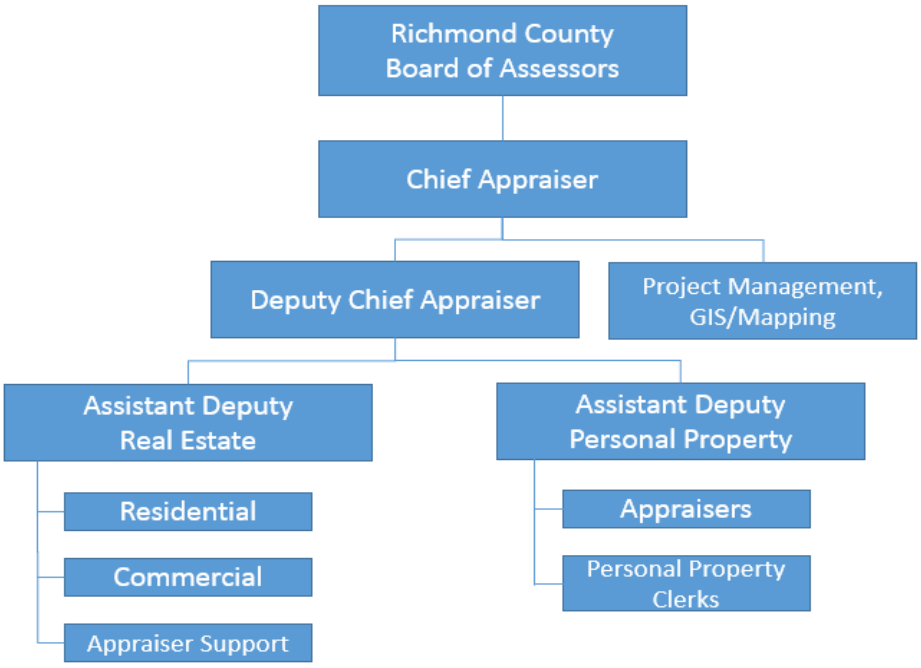
	2016 ACTUAL	2017 ACTUAL	2018 AMENDED BUDGET	2019 ADOPTED BUDGET
Personnel Cost	$ 817,569	$ 852,933	$ 992,980	$ 1,018,720
Other Operating	227,419	207,034	300,990	306,300
Total Appropriations	$ 1,044,988	$ 1,059,967	$ 1,293,970	$ 1,325,020
Funding source is 100% General Fund				
Includes the following budget units:				
Procurement	807,090	895,924	1,014,870	1,021,350
Print Shop	237,898	164,043	279,100	303,670
Total	$ 1,044,988	$ 1,059,967	$ 1,293,970	$ 1,325,020

Tax Assessor Office

Mission

The Board of Assessors provides and defends uniform fair market values on all taxable properties in Richmond County to establish an equitable digest for the State and to provide to the Augusta Commission, the Board of Education, and the Tax Commissioner, information to levy and collect property taxes.

Organization Structure



Performance Measures

	2016	2017	2018
Adjusted Net M&O Tax Digest	4,787,150,495	4,717,423,215	4,769,640,331
Gross Tax Digest Before Exemptions	5,711,456,176	5,421,648,492	5,492,374,565
Real, Personal, and Mobile Home Parcels	97,390	98,013	97,855

Appropriations Summary

	2016 ACTUAL	2017 ACTUAL	2018 AMENDED BUDGET	2019 ADOPTED BUDGET
Personnel Cost	$ 1,969,787	$ 2,012,950	$ 2,234,010	$ 2,376,630
Other Operating	161,699	161,222	214,510	231,840
Total Appropriations	$ 2,131,486	$ 2,174,172	$ 2,448,520	$ 2,608,470

Funding source is 100% General Fund

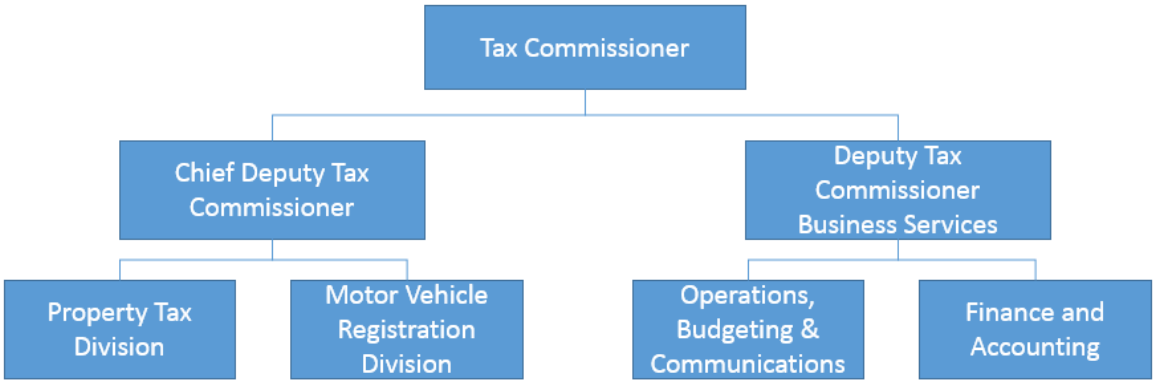
Tax Commissioner

The Richmond County Tax Commissioner, an office established by the Georgia Constitution and elected for a four-year term, is the official responsible for receiving and processing applications for homestead exemption; serving as agent of the State Revenue Commissioner for the registration of motor vehicles; and performing all functions related to billing, collecting, disbursing and accounting for ad valorem taxes collected in the county on behalf of the State of Georgia, Augusta, Georgia Commission and the Richmond County Board of Education. Tax Commissioner Steven Kendrick was first elected to his position in 2008 and is currently serving his third term.

Core Values and Beliefs

Accuracy - Provide information to county officials that is accurate so decisions can be made with confidence and in a timely manner.
Cooperation - Be able to work with other governmental organizations, county departments, elected officials, and citizens to identify how we can work together to meet our goals.
Customer Service - Treat internal and external customers with respect and assist them in a timely manner. Follow a process of continuous improvement in our operations in order to become more efficient, responsive and better serve the needs of the citizens.
Efficiency - Maximize impact of revenue received by our office to ensure the county continues to receive an excellent return on its investment. Review expenses to ensure funds are spent wisely and waste is minimized.
Trust - Citizens must have confidence in the Tax Commissioner's office and its commitment to public service. We must allocate county funds properly and with the aim of improving our outcomes.

Organization Structure



Appropriations Summary

	2016 ACTUAL	2017 ACTUAL	2018 AMENDED BUDGET	2019 ADOPTED BUDGET
Personnel Cost	$ 2,650,135	$ 2,672,900	$ 2,738,910	$ 2,790,980
Other Operating	578,564	519,478	659,260	947,500
Total Appropriations	$ 3,228,699	$ 3,192,378	$ 3,398,170	$ 3,738,480

Funding source is 100% General Fund

Courts of Augusta-Richmond County

Superior Court

- Georgia's only general jurisdiction trial court with exclusive, constitutional authority over felony cases, divorce, equity, and cases regarding title to land;
- May try any form of civil or criminal case except probate matters;
- Corrects errors made by lower courts, but decisions by some lower courts and governmental bodies also can be appealed to Superior Court.

Civil & Magistrate Court

Civil Court

- Civil disputes in which the amount in controversy does not exceed $45,000;
- Hearings held to determine whether adequate evidence exists to issue arrest warrants for felonies and misdemeanors;
- Preliminary hearings held to determine if adequate evidence exists to bind felony defendants over to Superior Court for indictment by the Grand Jury.

Magistrate Court

- Jurisdiction to address civil disputes in which the amount in controversy is not in excess of $15,000;
- A majority of the dispossessory, or eviction actions are filed and addressed;
- Violations of county ordinances are addressed;
- Handles the Initial Appearance Hearings of individuals arrested on felony warrants.

Probate Court

- Probate of wills and estate administrations
- Guardianships and conservatorships of minor children and incapacitated adults
- Committals for evaluation
- Filing of wills for safe keeping
- Issuance of marriage licenses
- Issuance of concealed weapons permits
- Issuance of certificates of residency
- Administering oaths to various county officials
- Issuance of fireworks permits

State Court

State Courts have jurisdiction concurrent with the Superior Courts over the following matters:

- Trial of criminal cases below the grade of felonies;
- Trial of civil actions without regard to the amount in controversy, except those actions of which exclusive jurisdiction is vested in the Superior Courts;
- Hearing and applications for and issuance of arrests and search warrants for the holding of courts of inquiry;
- Review of decisions of other courts as may be provided by law.

Juvenile Court

- Fairly and impartially decide cases and administer justice through the comprehensive delivery of services to children and families.
- Promote a juvenile justice system that will protect the community, impose accountability for violations of law, provide treatment and rehabilitation, and equip juvenile offenders with the ability to live responsibly and productively.
- Strives to preserve and strengthen family relationships while only removing a child from his or her home when intervention is essential to protecting the child and enabling him or her to live in a secure and stable environment.

Accountability Courts

- Confront the substance abuse issue underlying the repetitive pattern of offenders and to reduce recidivism through enhanced supervision, treatment, and individual accountability
- Alcohol & Drug Court Program
- DUI Court Program
- Mental Health Program
- Veterans Court Program

Civil & Magistrate Court

Mission Statement

Civil Court and Magistrate Court of Augusta-Richmond County Georgia are forums in which both criminal and civil matters are heard and decided. The Clerk and Deputy Clerks of the Civil and Magistrate Courts ensure that all matters docketed in the courts are processed and scheduled for hearing in an expeditious manner. The Judges address the cases and render decisions that are fair to all parties, based upon the evidence.

Judge H. Scott Allen was first elected in 1994 and Judge William D. Jennings, III, was first elected in 1988.

Budget Goal

To keep costs as low as possible while still maintaining the level of service and performance demanded by the Georgia Code.

Performance Measures

	2015	2016	2017
Ordinance Citations Issued	4,742	6,048	6,204
Felony Warrants	3,132	3,586	3,063
Misdemeanor Warrants	3,280	3,119	3,015
Dispossessory: Magistrate	7,676	7,851	8,214
Dispossessory: Civil	3,138	3,350	3,840
Magistrate Claims	2,454	2,673	1,800
Hearings/Arraignments/Trials	8,505	8,599	8,039
Judgments	5,549	5,686	5,664

Appropriations Summary

	2016 ACTUAL	2017 ACTUAL	2018 AMENDED BUDGET	2019 ADOPTED BUDGET
Personnel Cost	$ 1,560,216	$ 1,602,414	$ 1,651,130	$ 1,666,740
Other Operating	99,217	105,015	128,510	145,490
Total Appropriations	$ 1,659,433	$ 1,707,429	$ 1,779,640	$ 1,812,230

Funding source is 100% General Fund

Juvenile Court

Mission Statement

The mission of the Augusta-Richmond County Juvenile Court is to fairly and impartially decide cases and administer justice through the comprehensive delivery of services to children and families. It is the intent of Juvenile Court to promote a juvenile justice system that will protect the community, impose accountability for violations of law, provide treatment and rehabilitation, and equip juvenile offenders with the ability to live responsibly and productively. The Juvenile Court strives to preserve and strengthen family relationships while only removing a child from his or her home when intervention is essential to protecting the child and enabling him or her to live in a secure and stable environment.

Appropriations Summary

	2016 ACTUAL	2017 ACTUAL	2018 AMENDED BUDGET	2019 ADOPTED BUDGET
Personnel Cost	$ 258,958	$ 279,269	$ 385,240	$ 362,870
Other Operating	694,920	574,705	619,220	764,800
Total Appropriations	$ 953,878	$ 853,974	$ 1,004,460	$ 1,127,670
Funding Sources:				
General Fund	$ 940,314	$ 847,348	$ 995,760	$ 1,115,170
*Supplemental Juvenile Services	13,564	6,626	8,700	12,500
Total Funding	$ 953,878	$ 853,974	$ 1,004,460	$ 1,127,670

* special revenue fund

Probate Court

Mission Statement

Our vision is to reach beyond what is expected of the Clerks of this court; to achieve the highest standards of work and to be more efficient as a team.

Judge Harry B. James, III was first elected in 2012 and is currently serving his second term in office.

Appropriations Summary

	2016 ACTUAL	2017 ACTUAL	2018 AMENDED BUDGET	2019 ADOPTED BUDGET
Personnel Cost	$ 707,846	$ 716,365	$ 742,380	$ 744,600
Other Operating	54,766	78,221	65,750	82,540
Total Appropriations	$ 762,612	$ 794,586	$ 808,130	$ 827,140

Funding source is 100% General Fund

State Court

Mission Statement

The mission of the State Court of Augusta-Richmond County is to obey the Constitution and laws of the State of Georgia and the United States; to administer justice uniformly and impartially; and to discharge its duties with service, efficiency and innovation.

Chief Judge David D. Watkins was first elected in 1996 and is currently serving his fifth term in office.

Appropriations Summary

	2016 ACTUAL	2017 ACTUAL	2018 AMENDED BUDGET	2019 ADOPTED BUDGET
Personnel Cost	$ 1,431,637	$ 1,427,603	$ 1,549,320	$ 1,516,580
Other Operating	250,097	305,886	176,910	373,440
Total Appropriations	$ 1,681,734	$ 1,733,489	$ 1,726,230	$ 1,890,020
Funding Sources:				
General Fund	$ 1,295,470	$ 1,277,344	$ 1,336,230	$ 1,436,240
*DUI Court	386,264	456,145	390,000	453,780
Total Funding	$ 1,681,734	$ 1,733,489	$ 1,726,230	$ 1,890,020

* special revenue fund

Superior Court

Mission Statement

The Superior Court is Georgia's only general jurisdiction trial court with exclusive, constitutional authority over felony cases, divorce, equity, and cases regarding title to land. In addition, the Superior Court may try any form of civil or criminal case except probate matters. The Superior Court also corrects errors made by lower courts, but decisions by some lower courts and governmental bodies also can be appealed to Superior Court. The Superior Court of the Augusta Judicial Circuit is comprised of Burke, Columbia, and Richmond Counties.

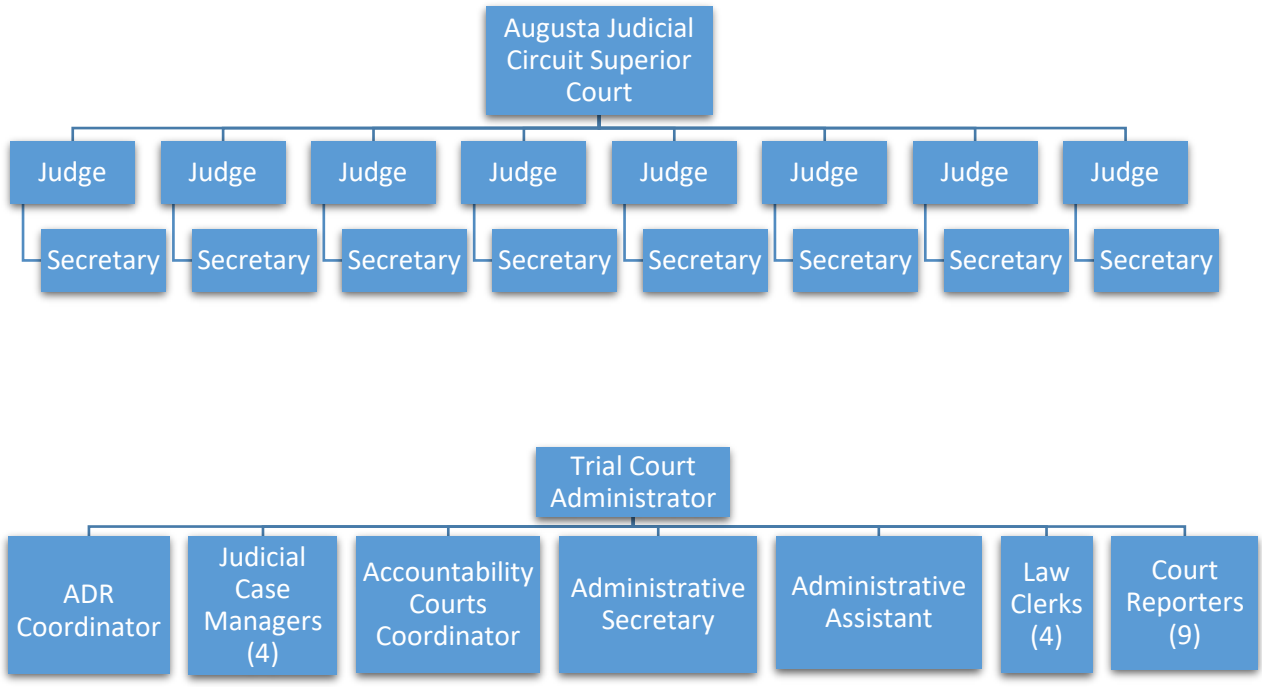
Chief Judge Carl C. Brown, Jr. was first appointed in 1994 and won his first election in 1996. He is currently serving in his fifth term of office.

Special programs directed by the Superior Court are:

1. Augusta Circuit Drug Court Program - This program is a sentencing alternative for persons charged with felony drug or drug related charges. The program offers participants intensive out-patient treatment in order to help reduce the recidivism rate among the substance abusing population.

2. Alternative Dispute Resolution (ADR) Program - This program was created to offer litigants alternative ways to resolve their disputes other than going to trial. Mediation is a process in which a neutral third party facilitates settlement discussions between parties in conflict.

Organization Structure



Performance Measures

	2015	2016	2017
Criminal Cases Filed	2,268	2,097	1,701
Civil Cases Filed	4,055	3,928	3,815
Clearance Rate for Criminal Cases	102.9%	97.6%	110%
Clearance Rate for General Civil Cases	155.1%	96.7%	85.8%
Clearance Rate for Domestic Civil Cases	92.8%	89.8%	91.4%

** Case data obtained from the Georgia Administrative Office of the Courts*

*** Clearance rates greater than 100% represent more cases disposed of during the calendar year than were filed during the same period.*

Appropriations Summary

	2016 ACTUAL	2017 ACTUAL	2018 AMENDED BUDGET	2019 ADOPTED BUDGET
Personnel Cost	$ 1,997,030	$ 2,123,437	$ 2,241,310	$ 2,241,690
Other Operating	650,566	645,492	906,780	893,330
Total Appropriations	$ 2,647,596	$ 2,768,929	$ 3,148,090	$ 3,135,020
Funding Sources:				
General Fund	$ 2,493,897	$ 2,615,879	$ 2,887,890	$ 2,898,020
*Life Skills Mentoring Court	-	-	7,000	7,000
*Drug Court	3,550	3,130	91,620	100,000
*Law Library	150,149	149,920	161,580	130,000
Total Funding	$ 2,647,596	$ 2,768,929	$ 3,148,090	$ 3,135,020

* special revenue fund

Clerk of Superior, State, & Juvenile Court

Mission Statement

To attend to the needs of the Court in an efficient and professional manner; to collect, manage, and disburse the vast sums of private and public funds; and to exercise a high degree of diligence in the preservation and safekeeping of the people's records.

Hattie Sullivan was first elected in 2016 and is currently serving her first term.

Primary Responsibilities

- Case Management Search
- Traffic Citations Online Payments
- Real Estate Deeds, Liens, Plats, and UCCs Search
- Notary Public
- Military Discharge Records

Performance Measures

	2015	2016	2017
Real Estate Deeds	21,761	21,500	22,166
Real Estate Liens	29,352	28,297	24,731
Superior Court Criminal Offenses Filed – Felonies	4,746	4,441	5,072
Superior Ct. Criminal Offenses Filed – Misdemeanors	1,519	1,647	1,359
State Court Criminal Misdemeanors Filed	44,225	34,706	30,712
Juvenile Court Misdemeanors Filed	1,046	893	906
Juvenile Court Felonies Filed	321	449	583

Appropriations Summary

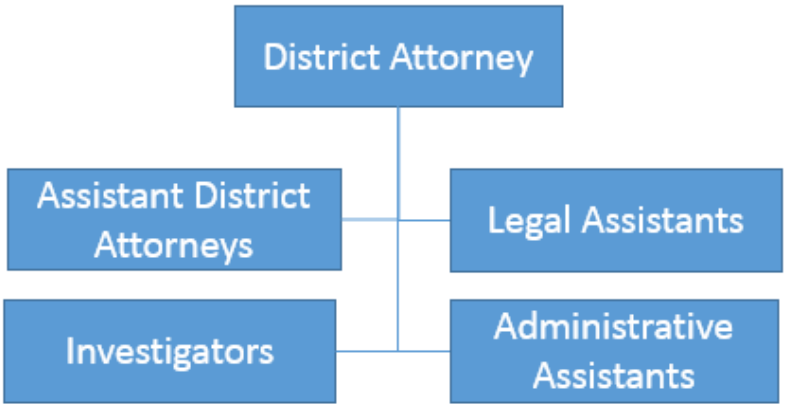
	2016 ACTUAL	2017 ACTUAL	2018 AMENDED BUDGET	2019 ADOPTED BUDGET
Personnel Cost	$ 2,339,369	$ 2,176,800	$ 2,451,540	$ 2,501,300
Other Operating	284,285	270,394	489,310	403,530
Total Appropriations	$ 2,623,654	$ 2,447,194	$ 2,940,850	$ 2,904,830

Funding source is 100% General Fund

District Attorney's Office

The District Attorney's Office serves the Augusta Judicial Circuit, which is comprised of Burke, Columbia, and Richmond Counties. Natalie S. Paine was appointed to serve as District Attorney in 2017. She won her first election in November of 2018 and is currently serving her first term in office.

Organization Structure



Appropriations Summary

	2016 ACTUAL	2017 ACTUAL	2018 AMENDED BUDGET	2019 ADOPTED BUDGET
Personnel Cost	$ 1,307,227	$ 1,554,200	$ 1,872,610	$ 1,931,670
Other Operating	948,214	1,119,429	959,550	1,250,580
Total Appropriations	$ 2,255,441	$ 2,673,629	$ 2,832,160	$ 3,182,250
Funding Sources:				
General Fund	$ 2,253,691	$ 2,587,965	$ 2,712,160	$ 2,996,220
*DA 5% Crime Victims Assistance	1,750	85,664	120,000	186,030
Total Funding	$ 2,255,441	$ 2,673,629	$ 2,832,160	$ 3,182,250

* special revenue fund

Jury Services

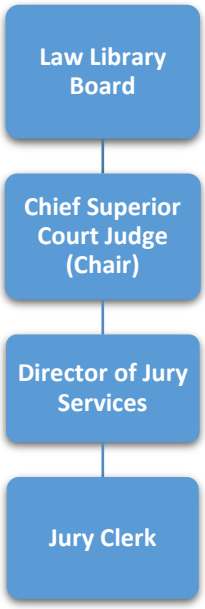
Mission

The mission of Augusta-Richmond County's Department of Jury Services is to provide qualified prospective jurors for all cases presented for trial, as well as cases going before a Grand Jury. Through professionalism, diligence, and efficiency, our staff ensures that everyone, claimant or defendant, will be heard by a jury that is truly representative of their peers, while also providing excellent service to the public.

Budget Goals for 2019

To ensure proper funding to the Jury Services Department so as to allow the department to continue offering a high level of performance to the public and the courts.

Organization Structure



Appropriations Summary

	2016 ACTUAL	2017 ACTUAL	2018 AMENDED BUDGET	2019 ADOPTED BUDGET
Personnel Cost	$ 103,097	$ 102,930	$ 117,480	$ 124,150
Other Operating	41,846	46,521	61,900	61,100
Total Appropriations	$ 144,943	$ 149,451	$ 179,380	$ 185,250

Funding source is 100% General Fund

Public Defender

Mission Statement

The Augusta Judicial Circuit Office of the Public Defender is responsible for ensuring that adequate and effective legal representation is provided, independently of political consideration or private interests, to indigent persons who are entitled to representation. The legal representation is consistent with the guarantees of the Constitution of the State of Georgia, the Constitution of the United States, and the mandates of the Indigent Defense Act of 2003. The Augusta Judicial Circuit Office of the Public Defender provides such legal services in a cost efficient manner and conducts representation in such a way that the criminal justice system operates effectively to achieve justice.

Appropriations Summary

	2016 ACTUAL	2017 ACTUAL	2018 AMENDED BUDGET	2019 ADOPTED BUDGET
Personnel Cost	$ 892,761	$ 912,156	$ 1,009,390	$ 1,029,340
Other Operating	2,621,559	2,632,866	2,666,780	2,811,640
Total Appropriations	$ 3,514,320	$ 3,545,022	$ 3,676,170	$ 3,840,980

Funding source is 100% General Fund

Solicitor General

Mission Statement

The Solicitor's Office serves all citizens of Augusta-Richmond County, Georgia, as the prosecutor for all misdemeanor criminal offenses including DUI cases, traffic violations, theft cases, domestic violence, neighborhood disputes, and other non-traffic misdemeanor offenses occurring in Augusta-Richmond County. Misdemeanor offenses have a maximum punishment of 12 months confinement and generally have a maximum fine of $1,000.

This office strives to balance representation of the State with advocacy for victims and to develop and maintain policies that apply standards of fairness equally to all concerned.

Safety for the public and safety for the home are values supported and protected by the Solicitor's Office.

Omeeka P. Loggins was first elected in 2016 and is currently serving her first term in office.

Appropriations Summary

	2016 ACTUAL	2017 ACTUAL	2018 AMENDED BUDGET	2019 ADOPTED BUDGET
Personnel Cost	$ 1,679,105	$ 1,807,475	$ 1,815,450	$ 2,129,900
Other Operating	73,633	96,076	117,340	137,760
Total Appropriations	$ 1,752,738	$ 1,903,551	$ 1,932,790	$ 2,267,660
Funding Sources:				
General Fund	$ 1,532,245	$ 1,611,560	$ 1,782,790	$ 1,878,240
*5% Crime Victims Assistance	220,493	291,991	150,000	389,420
Total Funding	$ 1,752,738	$ 1,903,551	$ 1,932,790	$ 2,267,660

* special revenue fund

Recreation & Parks Department

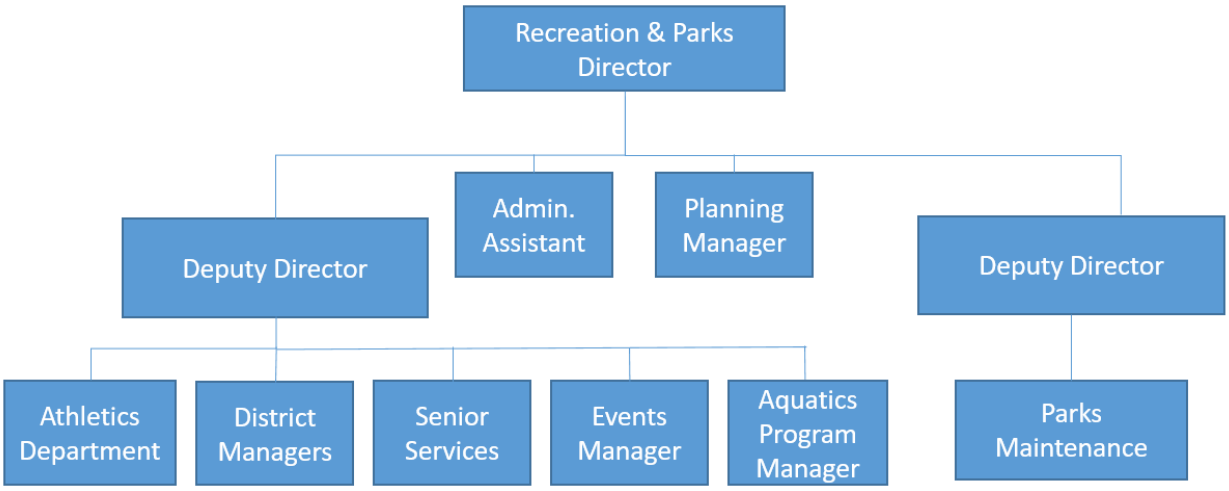
Mission

To offer exceptional customer service through a culture of continuous improvement, innovation, and sustainability.

Vision

To make Augusta a nationally recognized leader in Parks and Recreation experiences.

Organization Structure



Budget Goals for 2019

- Complete Capital Improvement Program projects approved by the Augusta Commission for 2019.
- Implement the recommendations of the Events Plan for Public Parks through staffing, budgeting and programming of new events such as Lake Olmstead concerts.
- To increase the number of recreation and cultural programs offered at our centers.
- Work with the Public Arts Panel to begin a public art trail program and install Gateway Public Art.
- Continue to implement SPLOST VII projects while developing a SPLOST VIII request.
- To enhance landscaping along the Riverwalk and Broad Street with the inclusion of additional plantings and emphasis on maintenance.
- Evaluate the cost of program services and make recommendations on fee structures.
- Fund certain routine contract maintenance functions, primarily mowing, at selected areas.

Performance Measures

Participants in Youth Sports	2016	2017	2018	2019 Target
Basketball	695	718	705	725
Baseball	628	608	585	600
Softball	54	86	76	100
Soccer	243	218	204	225
Cheerleading	118	157	84	100
Football	406	384	247	300
Flag Football	165	182	112	125

Participants in Adult Sports	2016	2017	2018	2019 Target
Basketball	184	146	138	160
Spring Softball	95	138	156	160
Summer Softball	126	107	112	130
Fall Softball	182	156	88	125

Appropriations Summary

	2016 ACTUAL	2017 ACTUAL	2018 AMENDED BUDGET	2019 ADOPTED BUDGET
Personnel Cost	$ 5,842,002	$ 5,717,635	$ 6,558,920	$ 6,679,030
Other Operating	4,526,048	4,435,543	5,303,620	5,896,570
Total Appropriations	$ 10,368,050	$ 10,153,178	$ 11,862,540	$ 12,575,600

Funding source is 100% General Fund

Excludes Augusta funding for Richmond County Library and various cultural museums.

Departmental Summary – Public Safety Division

Animal Services

Mission

The mission of Augusta Animal Services is to enforce state laws and local ordinances pertaining to the care and control of animals, protection of life and property, and to raise public awareness of responsible pet ownership.

Primary Responsibilities

- Investigate animal related complaints
- Investigate allegations of animal cruelty
- Investigate bite cases
- Impound and quarantine unvaccinated animals involved in bite cases
- Receive animals relinquished by citizens of Augusta; out of county fee required for non-residents
- Humane sheltering and treatment of lost, abandoned and released animals
- Trap, catch and impound stray and nuisance animals
- Educate the public on responsible pet ownership and animal related issues
- Adopt sterilized animals to the public
- Network with local/national rescue groups to unite animals with families
- Disposal of dead animals on city streets
- Humane euthanizing of sick, injured, diseased and unadoptable animals

Performance Measures

	2016	2017	2018 Estimate	2019 Target
Animals Sheltered	5,967	6,419	6,500	6,500
Animals Adopted to New Homes	1,758	1,699	1,800	1,800
Animals Reclaimed by Owner	301	345	350	350
Complaints Investigated	8,569	8,852	9,000	9,000

Appropriations Summary

	2016 ACTUAL	2017 ACTUAL	2018 AMENDED BUDGET	2019 ADOPTED BUDGET
Personnel Cost	$ 755,860	$ 843,669	$ 1,225,090	$ 1,216,220
Other Operating	305,683	335,870	372,930	425,590
Total Appropriations	$ 1,061,543	$ 1,179,539	$ 1,598,020	$ 1,641,810

Funding source is 100% General Fund

Coroner

Mission

To provide investigations into all deaths requiring a public inquiry and to determine and record the cause and manner of death in order to affix responsibility and protect public health and safety.

The Coroner's office responds to calls twenty-four hours a day, seven-days a week to investigate and determine Cause and Manner of Death. Coroner Mark Bowen was appointed in 2014 and was officially elected to his position in 2016. The Coroner and his staff investigate cases of homicide, suicide, accidental, undetermined and all natural deaths that are sudden, unexpected or medically unattended. The Coroner's office is charged by Georgia Law to determine the Cause and Manner of Death by an extensive investigation which may include a post-mortem examination. This investigation is independent of the sheriff, police, fire departments and Medical Examiner's but is done in conjunction with those other entities.

The Coroner's Office is made up of well-trained, educated individuals who are dedicated to investigating the cause of deaths, completing death reports, and treating families with support and respect. Additionally, the Coroner's office partners with Law Enforcement agencies such as the Sheriff's Office, District Attorney's Office, and the Child Abuse Protocol Committee in studying the facts surrounding deaths and their cause and manner. Everyone in the Coroner's office regularly attends educational seminars to keep abreast of any new advances in death investigation as they are developed.

Primary Responsibilities

- Investigate all deaths that occur in Augusta as required by law
- Take possession of all unclaimed bodies in Augusta
- Arrange for disposition of unclaimed bodies
- Prepare and plan for mass fatality incidents
- Systematically examine the circumstances surrounding the deaths in a geographical area and/or a given age group

Goal for 2019

Our goal for 2019 is to continue to provide professional, courteous service to the families of the deceased, as well as to properly investigate the deaths to ensure the correct cause and manner of death are determined by use of expert investigative techniques, forensic science and scene/body examination.

Performance Measures

	2016	2017	2018 Estimated
Cases Investigated	723	726	753

Appropriations Summary

	2016 ACTUAL	2017 ACTUAL	2018 AMENDED BUDGET	2019 ADOPTED BUDGET
Personnel Cost	$ 336,790	$ 399,166	$ 467,510	$ 467,600
Other Operating	218,304	244,983	212,260	304,660
Total Appropriations	$ 555,094	$ 644,149	$ 679,770	$ 772,260

Funding source is 100% General Fund

Emergency Telephone Response (911)

Mission

To provide optimum and efficient emergency call taking and dispatching services to the citizens and visitors of Augusta.

Primary Objectives

No call shall go unanswered. No call for emergency assistance shall be denied a response. All calls shall be immediately dispatched or immediately routed to the appropriate agency.

Additional Objectives

To answer 911 and administrative phone lines promptly and courteously. To understand the services requested from the caller. To obtain the necessary information to dispatch the proper response quickly. To utilize all technology and resources quickly and efficiently to reduce loss, injury or further harm to persons involved. To ensure all public safety personnel are safe in their response. To go home at the end of the day, knowing we have given our best to help protect you.

Performance Measures

	2016	2017	2018 Estimated	2019 Target
911 Calls Received	243,653	229,316	235,000	240,500
Administrative Calls (In)	229,711	225,626	230,000	234,500
Administrative Calls (Out)	120,656	122,284	124,500	127,000
Total Calls Handled	594,020	577,226	589,500	602,000
Average Incoming 911 Call Ringing Time	5.17 seconds	4.79 seconds	4.20 seconds	3.75 seconds

Incoming Administrative Calls include non-emergency public safety requests, alarm company calls and notifications from public safety departments in other counties. Outgoing Administrative Calls represents calls to other county public safety departments, Richmond County Sheriff records department and verification of disconnected 911 calls.

Appropriations Summary

	2016 ACTUAL	2017 ACTUAL	2018 AMENDED BUDGET	2019 ADOPTED BUDGET
Personnel Cost	$ 2,899,760	$ 2,990,903	$ 3,175,480	$ 3,318,180
Other Operating	1,023,255	1,006,633	967,270	1,212,160
Total Appropriations	$ 3,923,015	$ 3,997,536	$ 4,142,750	$ 4,530,340
*Emergency Telephone Response	$ 3,682,431	$ 3,738,039	$ 4,142,750	$ 4,530,340
*Wireless Phase	240,584	259,497	-	-
Total Funding	$ 3,923,015	$ 3,997,536	$ 4,142,750	$ 4,530,340

* special revenue fund

Fire Department

Mission

The mission of Augusta Fire Department is to provide the citizens throughout our community professional and efficient emergency services by protecting the lives, property, and environment that we are sworn to serve.

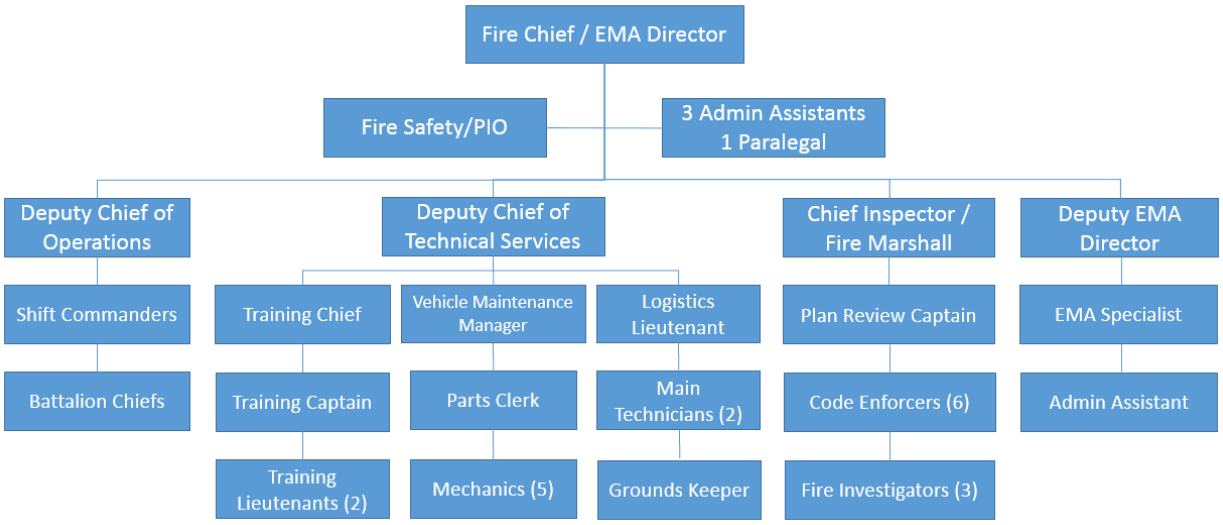
The Augusta Fire Department holds an ISO Public Protection Classification of 01/1X. This classification plays an important role in the underwriting process at insurance companies.

Primary Responsibilities

- Fire Rescue
- Emergency Medical Service
- Hazardous Material protection
- Water Rescue
- High-Angle Rope Rescue

Additionally, Emergency Management Agency (EMA) is managed by the Augusta Fire Chief. EMA provides comprehensive and aggressive emergency preparedness, response, and recovery programs for the citizens of Augusta, Georgia in order to save lives, protect property, and reduce the effects of disasters.

Organization Structure



Key Statistics

	2016	2017	2018 Estimated
Fires	1,377	1,351	1,200
Emergency Medical Service	7,963	8,598	9,600
Other	8,391	9,092	11,200
Total Fire Dept. Responses	17,731	19,041	22,000

2019 Budget Goals

- Establish and construct an EOC/Training Center.
- Construct a new Fleet Maintenance facility.
- Complete construction of Fire Station 2, 3 and new Fire Station 20.
- Reduce overtime by filling vacant positions to ensure a fully-staffed department.
- Actively seek grants from other levels of government and private sector to offset cost of personnel and equipment.
- Conduct training courses and professional seminars for outside agencies and private industry for a fee to offset costs of operating the training center.
- Ensure safety procedures and practices are followed to prevent injuries which lead to overtime and workman's compensation cost.
- Reduce non-emergency vehicle use to reduce fuel costs.
- Educate staff on energy-efficient practices to lower utility costs in the fire stations.

Appropriations Summary

	2016 ACTUAL	2017 ACTUAL	2018 AMENDED BUDGET	2019 ADOPTED BUDGET
Personnel Cost	$ 22,380,442	$ 22,230,402	$ 23,659,810	$ 25,370,780
Other Operating	3,539,816	3,885,446	5,966,890	4,149,030
Total Appropriations	$ 25,920,258	$ 26,115,848	$ 29,626,700	$ 29,519,810
General Fund (EMA)	$ 159,512	$ 193,703	$ 241,750	$ 230,760
*Fire Protection	25,760,746	25,922,145	29,384,950	29,289,050
Total Funding	$ 25,920,258	$ 26,115,848	$ 29,626,700	$ 29,519,810

* special revenue fund

Marshal's Office

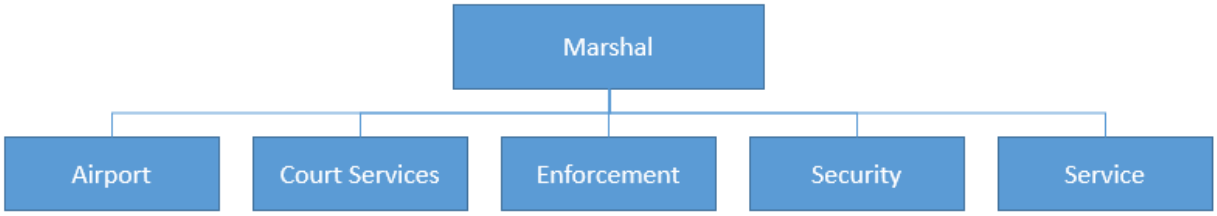
Mission

To provide the citizens and visitors of Augusta-Richmond County with a clean community and safe facilities in which to live, work and play, and to ensure the efficient, impartial and professional service of Judicial Process with a commitment to improving the overall quality of life.

Primary Responsibilities

- Civil process
- Ordinance enforcement
- Court security
- Government buildings security
- Law enforcement duties at Augusta Regional Airport

Organization Structure



The Richmond County Marshal's Office serves the area within the boundaries of Augusta-Richmond County, Georgia with a land mass of 237 square miles and population of 204,000. Augusta is the second largest city in Georgia. Marshal Ramone Lamkin was elected to his position in 2016. The Marshal's Office currently has five divisions:

- The **Airport Division** provides twenty-four hour on-site law enforcement services to the Augusta Regional Airport. Deputy Marshals are responsible for the enforcement of local and state laws on airport property, as well as TSA and FAA regulations. The division staff also consists of part-time personnel who assist security with the monitoring of security cameras, door and fire alarms, and lightning detection system.
- The **Court Services Division** is responsible for providing court security and court services for the Civil and Magistrate Court. This includes the following hearings: civil court, preliminary hearings, magistrate or ordinance court, bond hearings, and pre-arrest hearings.
- The **Enforcement Division** investigates complaints of illegal dumping, littering, inoperative or junk vehicles, unauthorized use of a private receptacle, and vehicles traveling on the roadways with an unsecured load. The Enforcement Division also inspects all commercial solid waste trash trucks to ensure the safe handling, transportation, and disposal of commercial solid waste.
- The **Security Division** provides security for the Augusta-Richmond County Municipal Building and the Judicial Center. The work force for the Security Division is comprised of Deputy Marshals and part-time civilian personnel. Personnel at the Municipal Building and the Judicial Center are responsible for the screening of all visitors and packages to ensure a safe environment to the citizens conducting business, as well as to the employees.

- The **Service Division** is responsible for the service of civil process primarily from Civil and Magistrate Court also known as small claims court. The Services Division is responsible for serving various lawsuits, bad check citations, garnishments, subpoenas, levying against property to satisfy judgments, carrying out court ordered evictions, as well as bench warrants processed by the Civil and Magistrate Court. The Service Division also assists with court services by providing additional manpower for various hearings and with the transportation of prisoners.

Performance Measures

	2016	2017	2018 Estimated	2019 Target
Papers Served	20,865	21,984	22,050	23,000
Evictions	3,603	3,838	3,500	3,500
Citations	1,743	1,125	1,000	1,200
Arrests	12	10	10	15
Cases	1,755	2,456	3,300	3,500
Persons Screened	507,000	510,000	512,000	513,000
Packages Screened	418,000	419,000	424,000	425,000

Appropriations Summary

	2016 ACTUAL	2017 ACTUAL	2018 AMENDED BUDGET	2019 ADOPTED BUDGET
Personnel Cost	$ 2,977,899	$ 3,124,311	$ 3,298,400	$ 3,388,230
Other Operating	340,833	475,591	508,730	592,790
Total Appropriations	$ 3,318,732	$ 3,599,902	$ 3,807,130	$ 3,981,020

Funding source is 100% General Fund

Probation Office

Mission

To promote positive behavioral change in its clients, reduce crime and promote community safety, and assist crime victims through offender accountability and rehabilitation.

Appropriations Summary

	2016 ACTUAL	2017 ACTUAL	2018 AMENDED BUDGET	2019 ADOPTED BUDGET
Personnel Cost	$ 427,227	$ 861,653	$ 1,093,460	$ 1,191,430
Other Operating	198,093	277,806	336,990	104,020
Total Appropriations	$ 625,320	$ 1,139,459	$ 1,430,450	$ 1,295,450

Funding source is 100% General Fund

Richmond County Correctional Institution (RCCI)

Mission

The Richmond County Correctional Institution aims to provide a structured environment for inmates through the utilization of work and rehabilitative programs and to supplement Augusta's work force with cost effective labor through the utilization of inmate work details.

Goals and Objectives

RCCI operates a contract with the State of Georgia to house up to 230 inmates per day. Actual inmates vary daily.

Employee safety is a key aspect of our mission. One of the goals for 2019 is to reduce the number of job-related injuries (claims) by 50%. The department will conduct additional training to include quarterly staff development/awareness activities.

The department supplements Augusta's work force with inmate labor. The vast majority of our details are supervised by certified Correctional Officers. Retaining certified Work Detail Supervisors is key to the overall operations and success of the department's mission. For 2019, we hope to reduce the number of resignations by 50% by restructuring our interviewing process, and providing additional training to staff. Subsequently, staff retention will allow the department to complete additional work orders from the various Augusta Departments.

Appropriations Summary

	2016 ACTUAL	2017 ACTUAL	2018 AMENDED BUDGET	2019 ADOPTED BUDGET
Personnel Cost	$ 3,298,574	$ 3,328,267	$ 3,885,630	$ 3,891,140
Other Operating	1,045,125	1,022,381	1,107,190	1,225,170
Total Appropriations	$ 4,343,699	$ 4,350,648	$ 4,992,820	$ 5,116,310

Funding source is 100% General Fund

Richmond County Sheriff's Office

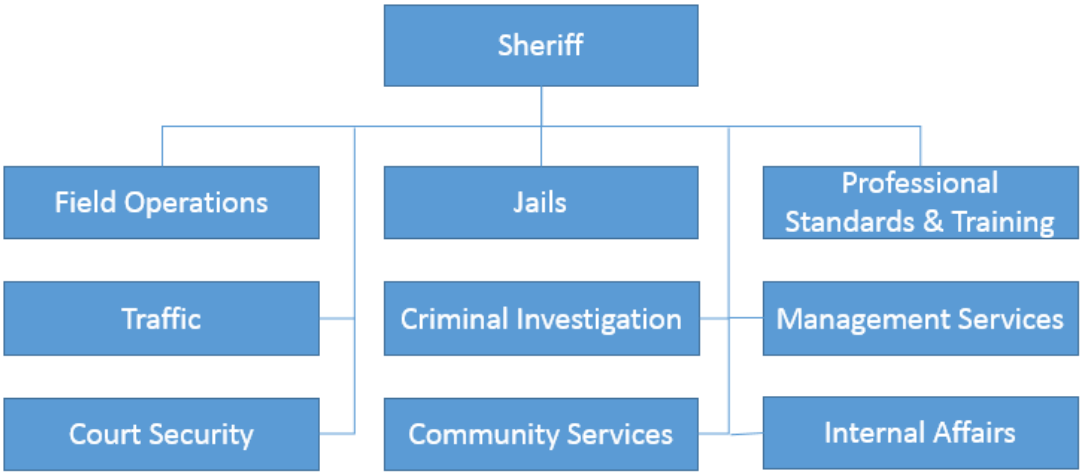
Mission

The mission of the Richmond County Sheriff's Office is to work collaboratively with the community to prevent crime and disorder, solve related problems, reduce fear of crime and enforce the laws according to the U.S. Constitution in order to provide a safe and secure environment for all citizens of this great county.

Vision Statement

The Richmond County Sheriff's Office is committed to providing the highest level of public service while practicing the ultimate ideals of law enforcement excellence. Using our philosophy of problem-solving oriented policing, we will partner with the community to provide compassionate service with a can-do spirit and integrity.

Organization Structure



It takes organization, skill and teamwork to successfully provide law enforcement in an area the size of Richmond County. The Sheriff's Office is made up of nine divisions and numerous specialized teams commanded by dedicated and highly-skilled personnel with years of experience in law enforcement. Sheriff Richard Roundtree was first elected to his position in 2012 and is currently serving his second term.

The most visible of these divisions is **Field Operations**, the public face of the agency. This division operates 24 hours a day, seven days a week and its deputies are the first responders to crimes committed within the physical boundaries of Augusta-Richmond County. Field Operations deputies provide emergency response in life threatening situations and non-emergency assistance to a variety of criminal, traffic, medical and civil matters as well as natural disasters that may impact the overall quality of life. This division also manages several specialized teams.

The newly-created **Traffic Division** was established with the goal of reducing traffic accidents and pedestrian deaths through strict enforcement of traffic laws and through education. Traffic enforcement in Augusta-Richmond County is now data driven and the Traffic Division will concentrate on specific problem areas within the county where there are high incidents of violations or accidents occurring. Mike Padgett Highway, Bobby Jones Expressway and Interstate 20 top the list.

The **Court Security Division** provides security for Superior, State, Domestic and Juvenile courts, as well as all full and part-time judges and their staffs. Deputies are stationed inside each courtroom whenever a court is in session. The Augusta Judicial Center and John H. Ruffin Courthouse is located at 735 James Brown Blvd. and the Juvenile

Justice facility is currently located at the Augusta Municipal Building.

The **Criminal Investigations Division** is responsible for investigating all detailed crimes and major cases such as Homicide, Rapes, Robberies, Burglaries, and other crime trend incidents. CID personnel also conduct crime scene processing, photography, and forensic evidence gathering and handling. Duties of the investigators in this division include the apprehension of offenders, recovery of stolen property, preparation of cases for court prosecutions, out of state extraditions and the presentation of evidence in high level court cases. Detectives are on call 24 hours a day, seven days a week, on a rotational basis, to respond to emergency investigative needs but are normally available Monday through Friday from 8:00 a.m. to 5:00 p.m. to provide assistance when needed.

The **Community Services Division** was created to promote citizen participation in the reduction and prevention of crime through education, and to provide educational and safety related programs based on community needs. The Community Services Division has implemented numerous policies and programs designed to achieve its goal of involving the community in making Augusta-Richmond County a safer place to live and work.

The **Jail Division** operates the Charles B. Webster Detention Center. The Jail Division staff serves the courts, other law enforcement agencies, inmates, the families of inmates and crime victims. The mission of the Jail Division staff is to provide for the safe, secure and constitutional confinement of individuals committed to the custody of the facility, either to await trial or upon sentencing of the court, and to attempt to ensure that all inmates are treated impartially and in accordance with the established laws of the United States and the State of Georgia.

The **Professional Standards and Training Divisions** is tasked with many functions. OPST is responsible for all training, oversight of the Field Training Program, collaboration with the Detention Center for its Jail Training Program, Georgia State Certification, & CALEA accreditation. It is the driving force behind the office's certification and accreditation efforts.

The **Management Services Division** is a support unit that provides an array of services to residents of Augusta-Richmond County and employees of the Richmond County Sheriff's Office. Services include administrative, human resources, budget and finance, special duty assignments, evidence, property, Quartermaster services, and records management.

The **Internal Affairs Division** serves as an instrument of internal accountability by receiving, processing, and investigating complaints concerning employee conduct. These complaints include alleged violations of Office Policy and/or Criminal Law and may originate from outside sources or from within the Agency. This division also manages Public Information for the Sheriff's Office.

Performance Measures

	2015	2016	2017
Total arrests	1,746	3,888	3,295
Inmates processed	920	923	943
Bookings	14,436	11,640	10,001

Appropriations Summary

	2016 ACTUAL	2017 ACTUAL	2018 AMENDED BUDGET	2019 ADOPTED BUDGET
Personnel Cost	$ 42,216,893	$ 41,038,755	$ 43,655,540	$ 43,571,390
Other Operating	19,224,695	19,698,346	18,069,440	20,654,720
Total Appropriations	$ 61,441,588	$ 60,737,101	$ 61,724,980	$ 64,226,110
Funding Sources:				
General Fund Group	$ 61,247,839	$ 60,283,577	$ 61,074,980	$ 63,576,110
*Federal Drug Forfeitures	47,915	55,936	200,000	200,000
*State Drug Forfeitures	145,834	397,588	450,000	450,000
Total Funding	$ 61,441,588	$ 60,737,101	$ 61,724,980	$ 64,226,110

* special revenue fund

Does not include Fund 278 Sheriff Capital Outlay

Departmental Summaries – Engineering

This section contains descriptions of the various departments categorized as Engineering. The Engineering division contains the following departments:

- Highway & Street
- Roads and Walkways
- Traffic Engineering
- Engineering Administration

Performance Measures

	2016	2017	2018 Estimated	2019 Target
Commercial/Residential Projects Approved	92	159	150	160
Commercial/Residential Inspections	1,471	593	600	600
MS4 Inspections	16,560 *	6,089	6,100	6,100
Street Lights	20,183	22,230	25,500	27,000
Linear feet of Stormwater pipe rehabilitated/repaired	1,165	8,072	7,300	7,500

* (Inventory Assessment project)

Appropriations Summary

	2016 ACTUAL	2017 ACTUAL	2018 AMENDED BUDGET	2019 ADOPTED BUDGET
Personnel Cost	$ 2,695,812	$ 2,763,133	$ 3,619,635	$ 3,231,370
Other Operating	6,501,840	6,939,335	7,634,225	7,796,790
Total Appropriations	$ 9,197,652	$ 9,702,468	$ 11,253,860	$ 11,028,160
Funding Sources:				
General Fund	$ 4,070,992	$ 4,298,964	$ 5,060,830	$ 4,869,180
*NPDES Permit Fees	-	-	70,060	15,000
*Street Lights	5,126,660	5,403,504	6,122,970	6,143,980
Total Funding Sources	$ 9,197,652	$ 9,702,468	$ 11,253,860	$ 11,028,160

* special revenue fund

Engineering also manages TIA and SPLOST road and bridge construction projects (capital), plus Stormwater Utility (shown in Enterprise Funds section).

Housing and Community Development

Mission

The mission of the Augusta Housing and Community Development is to create positive change by promoting self-sufficiency through partnership in economic development, quality housing, and neighborhood reinvestment.

The Department administers several programs including:

- Community Development Block Grant (CDBG)
- Emergency Solutions Grant (ESG)
- Economic Development Program
- HOME Investment Partnership Program
- HOPWA (Housing Opportunities for Persons With AIDS)
- Neighborhood Stabilization Program (NSP)
- Emergency Rehabilitation Program
- Other Rehabilitation Programs

The department strives to enhance the physical environment and improve the quality of life in Augusta and support the diversity of its population. For more information, visit www.augustaga.gov.

Appropriations Summary

	2016 ACTUAL	2017 ACTUAL	2018 AMENDED BUDGET	2019 ADOPTED BUDGET
Personnel Cost	$ 1,239,754	$ 1,267,363	$ 1,729,120	$ 1,591,820
Other Operating	4,164,408	5,004,166	6,677,480	4,896,270
Total Appropriations	$ 5,404,162	$ 6,271,529	$ 8,406,600	$ 6,488,090
Funding Sources:				
*Housing & Neighborhood Dev	5,341,025	6,270,291	8,406,600	6,477,590
*Urban Development Action Grant	63,137	1,238	-	10,500
Total Funding	$ 5,404,162	$ 6,271,529	$ 8,406,600	$ 6,488,090

* special revenue fund

Departmental Summaries – Enterprises

Augusta Regional Airport

Augusta owns two municipal airports – Augusta Regional Airport (formerly known as Bush Field) and Daniel Field. Both airports operate according to the rules and regulations of the Federal Aviation Administration (FAA), Georgia Department of Transportation (GDOT) and all local ordinances. The Augusta Aviation Commission oversees the planning and operation of Augusta Regional Airport and is comprised of ten members appointed by the Augusta Commissioners to four-year terms, plus two members appointed by the Georgia Legislative Delegation.

It is the mission of the Augusta Regional Airport to be the preeminent source of air travel to the flying public by providing reliable quality services, competitive fares and courteous and helpful staff in a safe secure environment. Further, it is our duty to provide a cost effective, high value full service airport facility which will enhance the economic well-being and quality of life in the CSRA and establish AGS as one of the premiere airport facilities in the Country.

To fulfill its mission, the Augusta Regional Airport is committed to the following goals:

- Foster economic growth; provide leadership and incentive for development at the airport and within the CSRA Region.
- Promote Community Partnerships through close business fellowship.
- Support commercial air carrier and new route development at Augusta Regional Airport.

Performance Measures

	2015	2016	2017
Number of landings	13,036	13,703	14,388
Gallons of fuel sold	2,407,116	2,519,691	2,658,218

Appropriations Summary

	2016 ACTUAL	2017 ACTUAL	2018 AMENDED BUDGET	2019 ADOPTED BUDGET
Personnel Cost	$ 5,268,526	$ 6,225,437	$ 6,507,320	$ 6,508,950
Other Operating	9,358,568	9,157,287	13,294,060	14,155,200
Capital Outlay *	-	-	49,198,920	37,241,160
Total Expenditures and Transfers	$ 14,627,094	$ 15,382,724	$ 69,000,300	$ 57,905,310

** Capital outlay is eliminated in CAFR. Capital is included in total expenditures for budgeting purposes.*

Daniel Field Airport

Daniel Field is Augusta's general aviation airport, located on a 152-acre site at the intersection of Wrightsboro Road and Highland Avenue. Daniel Field is one of the oldest airports in Georgia, dating back to October 1927 and was once the commercial airport for Augusta. Charter flights, flight training, airplane storage, fuel and maintenance service are provided by the fixed-base operator (FBO), Augusta Aviation Inc. The airport is operated under the direction of the 13-member General Aviation Commission.

The goals of the Daniel Field Airport are to maintain and operate the facility as a safe and efficient general aviation airport. These operations follow the rules and regulations for the Federal Aviation administration (FAA), Georgia Department of Transportation (GDOT) and all local ordinances.

2019 Budget Goals

As safety is our number one priority, the projects for 2019 include:

- Overseeing the airfield to assure all runway and taxiway lights are operational.
- Providing a FAA approved, manned control tower for Masters Week.
- Working closely with the FAA to mitigate any obstructions to the runway approaches at Daniel Field.
- Overseeing a federal and state gran of more than $1.6 million for the design and construction of Runway 5/23 overlay or reclamation.

Appropriations Summary

	2016 ACTUAL	2017 ACTUAL	2018 AMENDED BUDGET	2019 ADOPTED BUDGET
Operating Cost	$ 328,011	$ 417,975	$ 555,500	$ 569,800
Capital Outlay *	-	-	-	1,370,000
Total Expenditures and Transfers	$ 328,011	$ 417,975	$ 555,500	$ 1,939,800

** Capital outlay is eliminated in CAFR. Capital is included in total expenditures for budgeting purposes.*

Environmental Services

Augusta Environmental Services represents two enterprise funds – Waste Management and Garbage Collection.

Waste Management is the management of the Augusta Municipal Solid Waste Landfill. Today's solid waste landfills aren't the garbage dumps of the past. Landfills are carefully engineered facilities that are closely regulated and monitored to make certain they have the protections necessary to prevent contamination of groundwater, air and adjoining land. And even after a landfill reaches capacity and is closed, it continues to be monitored and cared for to ensure environmental safety. Standard landfill management practices include collection and treatment of leachate – the water that passes through a landfill. In addition, the methane gas that is naturally produced from decomposing landfill waste is collected and can be converted into various forms of energy – including compressed natural gas, the alternative fuel that powers Augusta Solid Waste trucks. Currently, Augusta sells its methane to a company who uses it as a substitute for pipeline natural gas.

Garbage Collection is the management of residential curbside bulk waste and recycling collection, vacant lot clean-up, demolition of dilapidated houses and structures, and various community engagement and education programs such as Keep Augusta Beautiful.

Mission

To enhance the quality of life in Augusta by providing safe, efficient, and effective programs for management of Brown Field, Landfill, Solid Waste Collections, Vacant Lot Clean-Up, and Underground Storage Tanks, in an environmentally responsible and cost-effective manner.

Budget Goals for 2019:

1. Replenish reserve utilized during recent large construction projects.
2. Reorganize the department to enhance effectiveness and efficiency of operations.
3. Maintain adequate resources for the vacant lot cutting program and the demolition of dilapidated structures.

Performance Measures

	2016	2017	2018 Estimated	2019 Target
Tons of Community Refuse Collected	398,676	401,636	407,172	410,000
Tons of Community Recyclables Collected	2,175	1,311	2,600	2,800

	2016 ACTUAL	2017 ACTUAL	2018 AMENDED BUDGET	2019 ADOPTED BUDGET
Solid Waste Management				
Personnel Cost	$ 1,381,407	$ 1,719,474	$ 2,067,260	$ 2,280,570
Other Operating	9,673,182	13,620,704	12,184,230	11,423,710
Operating Transfers within Fund Group *	1,724,180	1,721,110	1,721,110	1,721,550
Total Expenditures and Transfers	$ 12,778,769	$ 17,061,288	$ 15,972,600	$ 15,425,830

Note: Capital outlay is eliminated in CAFR and budgeted expenditures for Solid Waste Management.
** Operating transfers between the Solid Waste Management funds are eliminated in CAFR.*

Garbage Collection				
Personnel Cost	$ 957,659	$ 902,053	$ 1,133,820	$ 1,652,440
Other Operating	18,685,438	19,984,141	19,875,860	19,409,690
Total Expenditures and Transfers	$ 19,643,097	$ 20,886,194	$ 21,009,680	$ 21,062,130

Stormwater Utility

The Augusta Engineering Department is responsible for building and maintaining a stormwater system that covers 329 square miles and includes 731 miles of ditches, 568 miles of storm drains, over 12,600 catch basins, and nearly 1,000 flood detention ponds.

This stormwater system must safely collect, treat, and convey runoff from the design storm event from every part of the county including the greatly increased runoff from developed properties. Runoff from homes, subdivisions, and businesses flows from smaller ditches and pipes into gradually larger infrastructure that flow under and along Augusta's roadways and into local streams.

The public stormwater system benefits everyone who lives or works in Augusta. We all benefit from safe roads, upstream stormwater systems that protect us from flooding, water quality treatment that protects stream integrity according to the intended use, and routine maintenance that helps keep Augusta the "Garden City".

Appropriations Summary

	2016 ACTUAL	2017 ACTUAL	2018 AMENDED BUDGET	2019 ADOPTED BUDGET
Personnel Cost	$ 3,043,569	$ 3,494,853	$ 4,025,980	$ 4,286,720
Other Operating	6,526,623	10,353,608	12,000,750	9,838,200
Capital Outlay *	-	-	634,210	72,000
Total Operating Expenditures	$ 9,570,192	$ 13,848,461	$ 16,660,940	$ 14,196,920

** Capital outlay is eliminated in CAFR. Capital is included in total expenditures for budgeting purposes.*

Transit

Augusta Public Transit provides comprehensive public transportation services throughout Augusta. These include the fixed route bus service that operates nine fixed routes, access to ADA (Para transit) service, and the Richmond Rural Transit service. We provide mobility to the citizens and visitors of Augusta. We also offer discounted rates to seniors, students, and non-profit organizations.

Mission Statement

Augusta Public Transit exists to give our customers access to all regions of Augusta by providing a quality, dependable, safe, accessible, and affordable transit service, thereby enhancing the mobility of the general public as well as the disadvantaged.

Performance Measures

	2016	2017	2018 Estimated	2019 Target
Total ridership	809,545	737,878	750,000	750,000
Total revenue miles	936,195	944,945	950,000	950,000

Appropriations Summary

	2016 ACTUAL	2017 ACTUAL	2018 AMENDED BUDGET	2019 ADOPTED BUDGET
Personnel Cost	$ 484,987	$ 581,299	$ 578,020	$ 603,940
Other Operating	5,838,686	6,004,255	6,452,740	7,594,620
Capital Outlay *	-	-	14,476,000	11,570,800
Total Expenditures and Transfers	$ 6,323,673	$ 6,585,554	$ 21,506,760	$ 19,769,360

** Capital outlay is eliminated in CAFR. Capital is included in total expenditures for budgeting purposes.*

Water & Sewer

Mission Statement

The mission of Augusta Utilities is to provide quality water and wastewater service in a highly efficient and environmentally-focused manner. We will accomplish this mission with the understanding that our fundamental purpose is to serve the Citizens of Augusta.

Objectives

- To evaluate and plan for the improvement and expansion of our water and wastewater systems to meet the needs of Augusta
- Continue to expand and develop our water and wastewater preventive maintenance programs
- Incorporate industry leading programs in all phases of our operations including engineering, construction, maintenance facility operations, accounting, data collection, mapping, work order management and customer service
- Provide a positive, safe and healthy work environment for all Augusta Utilities employees

Performance Measures

	2016	2017	2018 Estimated	2019 Target
Number of Water Customers	62,329	62,745	62,502	63,752
Gallons of Water Treated	11.6 million	11.6 million	11.3 million	11.8 million
Number of Sewer Customers	50,524	51,033	50,964	51,983
Gallons of Sewage Collected	7.1 million	10.6 million	8.1 million	8.5 million

Appropriations Summary

	2016 ACTUAL	2017 ACTUAL	2018 AMENDED BUDGET	2019 ADOPTED BUDGET
Personnel Cost	$ 16,197,196	$ 17,481,885	$ 20,887,930	$ 21,631,230
Other Operating	82,892,240	71,662,480	170,720,010	111,418,160
Capital Outlay *	-	-	45,000,690	6,932,000
Operating Transfers within Fund Group **	34,920,576	35,977,334	35,447,650	40,525,190
Total Expenditures and Transfers	$ 134,010,012	$ 125,121,699	$272,056,280	$180,506,580

** Capital outlay is eliminated in CAFR. Capital is included in total expenditures for budgeting purposes.*

*** Operating transfers between the Water & Sewer funds are eliminated in CAFR.*



Section VI – Supplemental Information

The final section contains statistical and supplemental information about Augusta's community, population, and other information as well as a glossary to assist with certain explanations.

Demographic and Economic Statistics

Year	Population [a]	Median Age [b]	Per Capita Income [a]	Personal Income [a]	Public School Enrollment [c]	Unemploy-ment Rate [d]
2008	198,423	33.9	28,764	5,707,479,000	32,312	6.48%
2009	198,489	32.5	29,588	5,872,846,000	32,355	10.04%
2010	201,015	33.2	30,108	6,052,185,000	32,038	10.39%
2011	200,595	33.3	32,174	6,453,970,000	31,615	10.06%
2012	201,966	33.0	31,436	6,349,054,000	31,738	9.02%
2013	201,276	33.0	31,637	6,367,726,000	31,501	8.03%
2014	201,368	33.4	32,549	6,554,362,000	31,431	7.02%
2015	202,269	33.2	37,557	7,596,617,000	31,997	5.83%
2016	201,647	33.3	35,526	7,163,705,000	30,742	6.30%
2017	203,910	33.5	35,526	7,244,110,000	30,756	5.40%

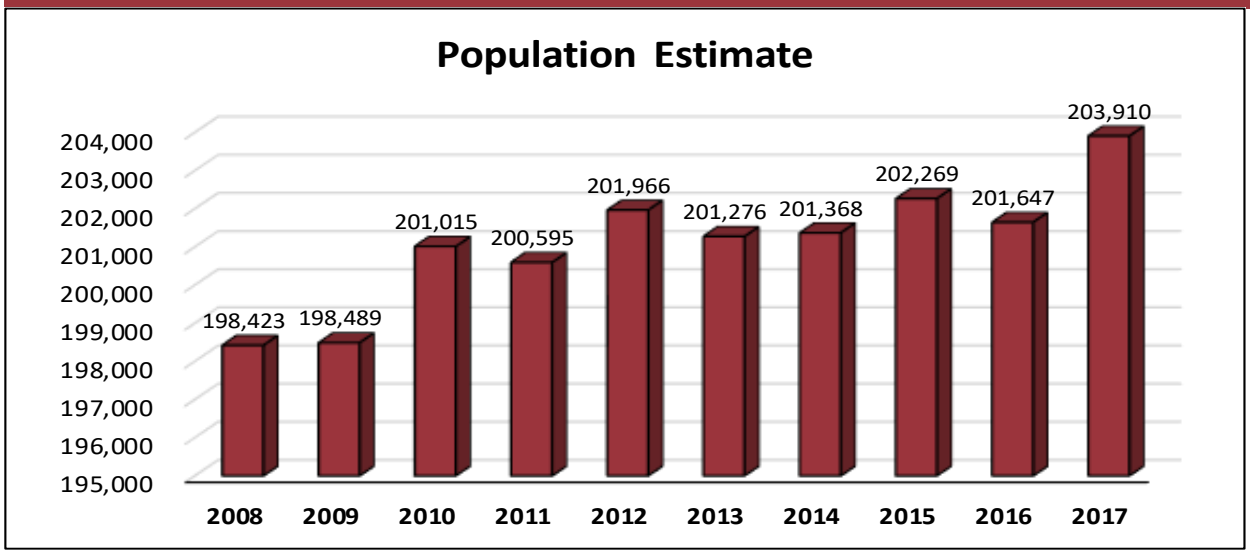
Source:

[a] Bureau of Economic Analysis

[b] US Census Bureau

[c] Richmond County Board of Education

[d] U.S. Department of Labor; Not Seasonally Adjusted Annual Averages



According to the U.S. Census Bureau, the median household income for residents of Augusta, Georgia was $38,458 as of 2016. Approximately 25.3% of the population was living below the poverty level. Augusta has a land area of approximately 300 square miles and approximately 650 persons living within each square mile.

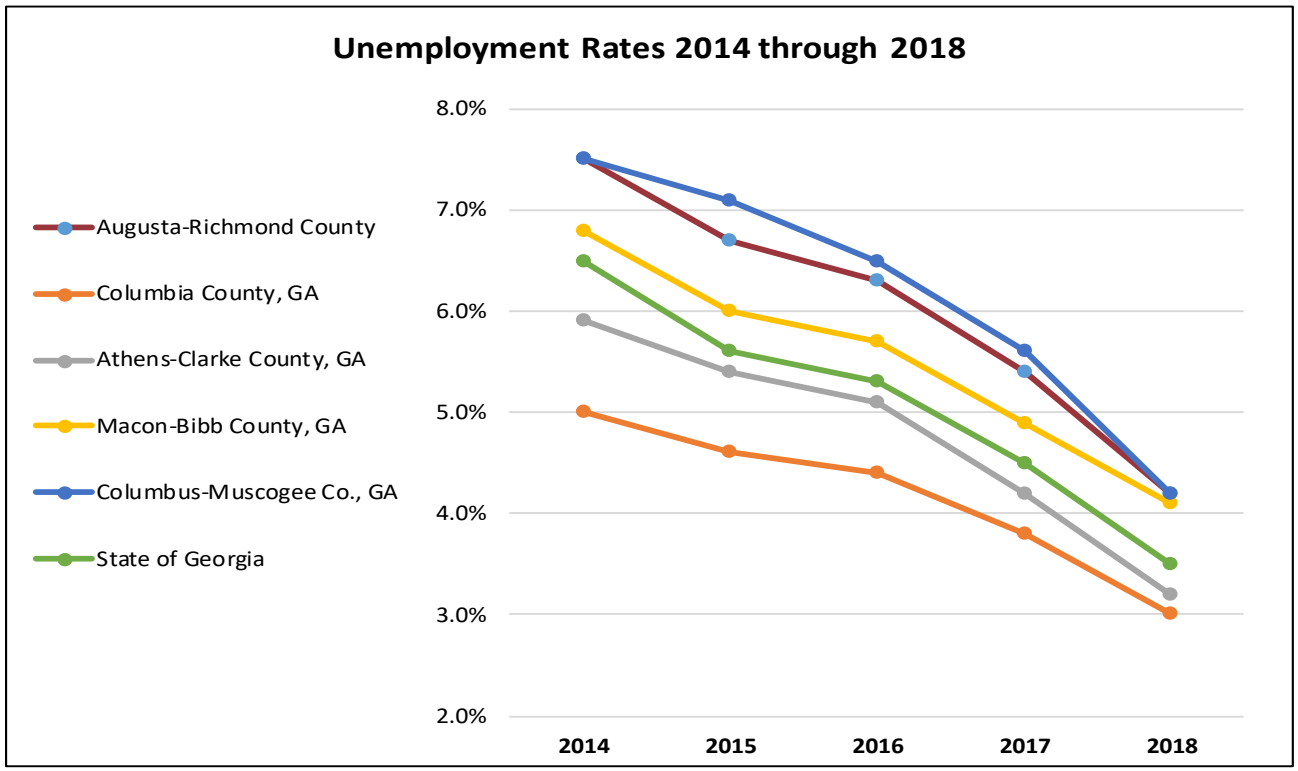
2017 Principal Employers

Rank	Employer	Estimated Number of Employees	% of Employed
1	U.S. Army Signal Center & Fort Gordon	25,264	10.05%
2	Augusta University & Medical College of GA	6,691	2.66%
3	Augusta University Health/MCG Health	4,756	1.89%
4	Richmond County School System	4,418	1.76%
5	University Hospital	3,200	1.27%
6	Augusta-Richmond County	2,612	1.04%
7	Charlie Norwood VA Medical Center	2,082	0.83%
8	EZ-GO/Textron	1,500	0.60%
9	East Central Regional Hospital	1,400	0.56%
10	Doctors Hospital Augusta	1,200	0.48%
	Total Employed in Augusta, Georgia	251,267 *	

Source of 2017 Top Employers: Georgia Department of Labor, Richmond County Economic Development Authority, various corporate websites and Human Resources personnel.

* Figures provided by Georgia Department of Labor, Workforce Information & Analysis, labor force estimates for metropolitan statistical area.





Source: U.S. Bureau of Labor Statistics

Principal Property Taxpayers 2017

Rank	Taxpayer	Assessed Valuation	% of County Gross Assessed Valuation
1	Georgia Power Company	$ 106,110,355	2.25%
2	PCS Nitrogen Fertilizer	98,352,613	2.08%
3	Augusta National Inc.	77,182,945	1.64%
4	International Paper Co. Papermill	73,931,526	1.57%
5	Eli Lilly and Company	59,562,943	1.26%
6	Doctors Hospital of Augusta, LLC	32,955,537	0.70%
7	Solvay Specialty Products USA, LLC	28,759,509	0.61%
8	Augusta Newsprint	24,338,440	0.52%
9	Berckman Residential Properties, LLC	21,398,156	0.45%
10	Natl. Life & Acc. Insurance Co.	20,413,034	0.43%
		$ 543,005,058	11.51%
	Total Net Digest Assessment	$ 4,717,423,215	

Source: Augusta, Georgia Tax Commissioner

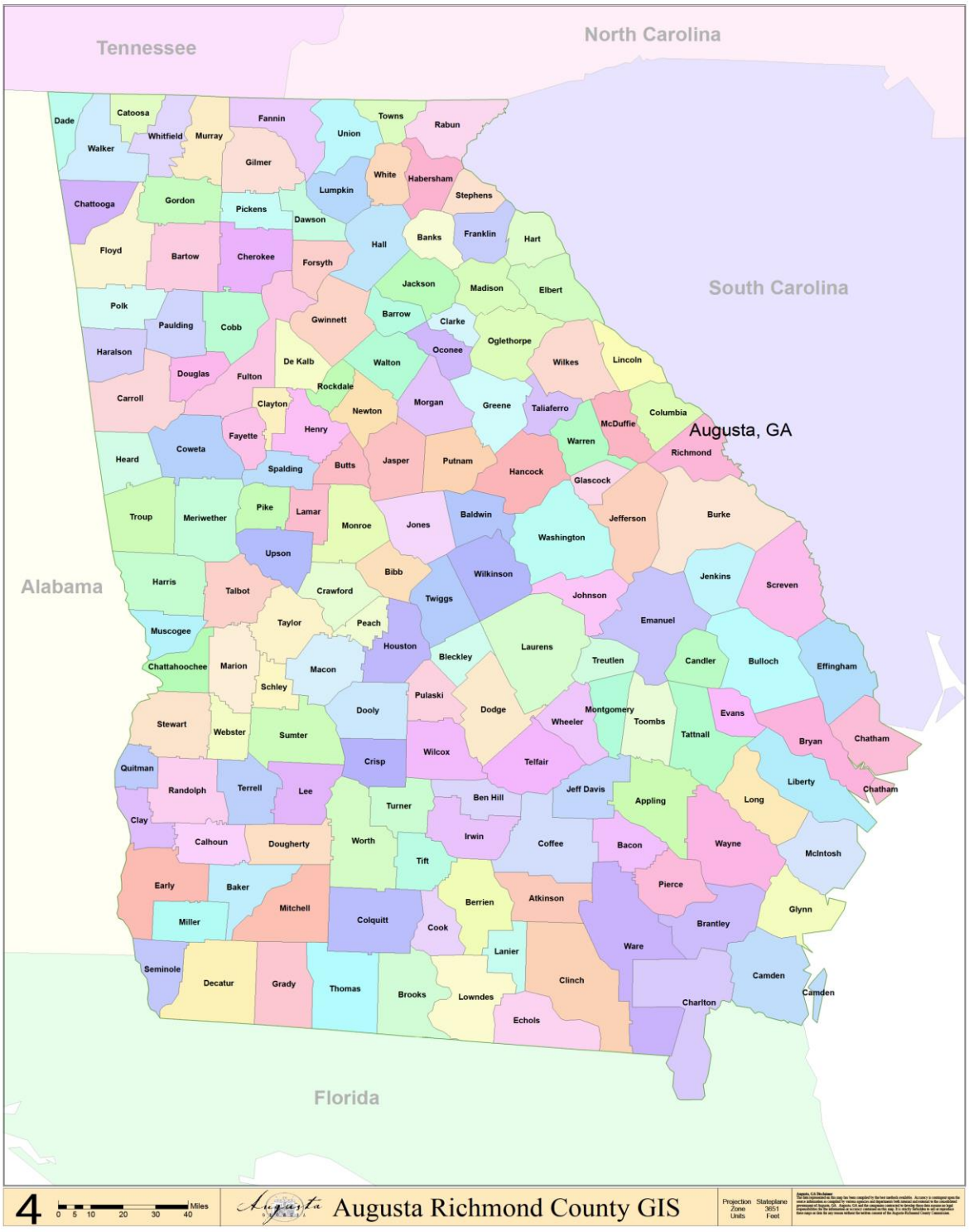
Augusta Statistics

	2013	2014	2015	2016	2017
Number of Registered Voters	110,396	101,480	88,528	105,642	108,863
Calls received via 911	717,110	716,613	645,030	595,178	454,941
Building construction and renovation permits	10,289	9,842	9,246	10,306	10,096
Transit ridership	776,332	831,032	824,267	809,545	737,878
Airport landings	13,572	12,979	13,036	13,703	14,388
Refuse collected (tons)	396,752	471,041	368,819	398,676	401,636
Water Customers	61,374	61,861	61,969	62,329	62,745

Glossary		
Accrual Basis of Accounting Accounting method where revenues are recorded when earned and expenditures are recorded as incurred.	**Assessed Value** Value placed on property for taxation purposes (40% of fair market value).	**Budget Calendar** The schedule of key dates which Augusta follows in adopting and administering the budget.
Adopted Budget The approved budget appropriating funds by the Augusta Commission at the beginning of each fiscal year (budget cycle).	**Audit** A comprehensive review of the manner in which governmental resources were financially managed; performed by an independent Certified Public Accountant or firm.	**Budget Resolution** The official vote or act by the Augusta Commission authorizing officials to expend resources within the approved budget.
Ad Valorem Tax A tax based on the value of property.	**Bond** Written promise to pay a sum of money at specified future dates with interest at specified rates. Typically long-term debt.	**Budget Year (Cycle)** The fiscal year of Augusta, which follows each calendar year.
Appropriation Authorization made by the Augusta Commission permitting officials to make purchases of governmental resources.	**Budget Adjustment** Transfer of funds typically within a department but cannot increase total spending.	**Budgetary Control** The management of a governmental department or office for purposes of operating within budget.
Assessment Valuing property for property taxation purposes.	**Budget Amendment** Increase or decrease of an appropriation. Requires approval by the Augusta Commission.	**Capital Outlay** An expenditure for the acquisition of, or addition to, a fixed asset. Defined as any non-disposable item over $5,000.

Glossary		
Capital Projects Items purchased, constructed, or acquired for public betterment and adds to the assets of Augusta, GA.	**Encumbrance** A commitment of funds against appropriations before the expenditure occurs. Examples would be purchase orders, purchase requisitions, or contracts.	**Fund Balance** The residual value (net worth) of a fund. Total assets minus total liabilities equals fund balance.
Contingency Funds set aside for unexpected or unanticipated expenditures during the year.	**Enterprise Fund** A fund in which the activities of the Government are supported primarily by user charges.	**General Fund** The primary operating fund of the Government used to account for all resources except those required to be accounted for separately.
Debt Service An expenditure to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.	**Expenditure (Expense)** The outflow of funds for an asset obtained or goods and services received. "Expenditure" applies to governmental funds and "Expense" applies to enterprise funds.	**Generally Accepted Accounting Principles (GAAP)** U.S. standards and guidelines for financial accounting.
Department An administrative division of Augusta with management responsibility for a functional area.	**Fiscal Year** The twelve month period determined by Augusta to record financial transactions. January 1 to December 31 has been approved to be the fiscal year.	**Governmental Accounting Standards Board (GASB)** The primary authoritative body for accounting standards specifically applied to state and local governments.
Depreciation The portion of the cost of a fixed (capital) asset charged as an expense during a fiscal period. The cost of a fixed asset minus the salvage value (if any) is prorated over the estimated useful life of the asset.	**Fund** An independent accounting entity with a group of accounts that record financial transactions. Funds are to be in balance for budgeting purposes.	**Governmental Funds** Funds used to account for the acquisition, use and balances of expendable financial resources and related current liabilities, excluding those accounted for in proprietary and fiduciary funds.

Glossary		
Grant Amounts contributed to local governments from other governments (usually federal or state) or occasionally organizations for a specific purpose.	**Millage Rate** Ad valorem tax rate expressed in the amount levied per thousand dollars of taxable property; equal to one dollar per thousand.	**Special Revenue Fund** Fund where revenues are designated for a specific use.
Legal Level of Budgetary Control The lowest level of budgetary control, normally the department level for each fund.	**Modified Accrual Basis** An accounting basis where revenues as well as expenditures are recorded when they become measurable and available.	**Special Purpose Local Option Sales Tax (SPLOST)** Penny sales tax levied for capital improvements. Must be approved by voters.
Levy Imposition of taxes, assessments, or service charges to support the government and its activities.	**Operating Budget** The portion of the budget which provides funding for daily operations of Augusta's services.	**Tax Digest** Official listing of all property owners. Includes the assessed value and tax amounts due.
Liabilities Legally binding obligations arising out of past or current transactions. Settlement normally occurs through a transfer of money.	**Property Taxes** Revenues from taxes levied on real and personal property based upon the property's assessed value and the current millage rate.	**Tax Rate** The amount of tax stated in terms of a unit of the tax digest of the Government.
Local Option Sales Tax (LOST) Penny sales tax imposed on sales of goods and possibly services within Augusta's boundaries. Normally renegotiated every ten years.	**Proprietary Funds** Funds used to account for operations of Augusta that operate similar to a commercial enterprise found in the private sector.	**Taxes** Charges levied by a government for financing services and operations.
Long-Term Debt Debt with a maturity exceeding one year after issuance.	**Resolution** An order of the Augusta Commission, usually requiring less legal formality than an ordinance or statute.	


Tennessee
North Carolina
South Carolina
Alabama
Florida
Augusta, GA
Dade
Catoosa
Whitfield
Murray
Fannin
Towns
Rabun
Union
Walker
Gilmer
White
Habersham
Stephens
Lumpkin
Chattooga
Gordon
Pickens
Dawson
Hall
Banks
Franklin
Hart
Floyd
Bartow
Cherokee
Forsyth
Jackson
Madison
Elbert
Polk
Paulding
Cobb
Gwinnett
Barrow
Clarke
Oglethorpe
Haralson
Douglas
Fulton
De Kalb
Oconee
Wilkes
Lincoln
Walton
Rockdale
Carroll
Clayton
Newton
Morgan
Greene
Taliaferro
Columbia
McDuffie
Henry
Fayette
Coweta
Heard
Spalding
Butts
Jasper
Putnam
Hancock
Warren
Richmond
Glascock
Troup
Meriwether
Pike
Lamar
Monroe
Jones
Baldwin
Jefferson
Burke
Washington
Upson
Harris
Talbot
Crawford
Bibb
Wilkinson
Johnson
Jenkins
Screven
Twiggs
Taylor
Peach
Emanuel
Muscogee
Houston
Bleckley
Laurens
Treutlen
Candler
Bulloch
Effingham
Chattahoochee
Marion
Macon
Schley
Pulaski
Dodge
Dooly
Montgomery
Wheeler
Toombs
Evans
Stewart
Webster
Sumter
Tattnall
Bryan
Chatham
Crisp
Wilcox
Telfair
Quitman
Randolph
Terrell
Lee
Ben Hill
Jeff Davis
Appling
Liberty
Long
Chatham
Clay
Turner
Calhoun
Dougherty
Worth
Irwin
Coffee
Bacon
Wayne
McIntosh
Tift
Early
Baker
Pierce
Berrien
Atkinson
Glynn
Miller
Mitchell
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Cook
Brantley
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Seminole
Decatur
Grady
Thomas
Brooks
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This document was produced by Augusta Finance Department.

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