

2020 Budget

Adopted November 19, 2019

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Visit our website at www.augustaga.gov

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Augusta – Richmond County
Georgia

For the Fiscal Year Beginning

January 1, 2019

Christopher P. Morrill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Augusta, Georgia for its annual budget for the fiscal year beginning January 1, 2019. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

Reader's Guide

I. Introduction and Overview

This section is designed to provide readers with a better overall understanding of Augusta's 2020 budget including strategic goals and factors affecting the 2020 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 2020. A brief definition of each fund is included. All funds included in the 2020 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.

Table of Contents

Section I – Introduction and Overview 5

Mission and Beliefs 6

Augusta's Visions & Goals 7

Organization Chart 12

Elected Officials 13

Appointed Officials 13

Augusta History 15

Executive Summary 18

Budget Summary by Fund Type 23

Major Revenue Sources 25

Budgeted Revenues and Expenditures by Fund 27

Section II – Financial Structure, Policy and Process 30

Fund Descriptions and Fund Structure 31

Fund Structure 33

General Fund Financial Summary 35

General Fund Revenue Detail 37

Special Revenue Funds 44

Debt Service Funds 50

Capital Project Funds 52

Enterprise Funds 56

Internal Service Funds 60

Pension Trust Funds 62

Financial Policies and Practices 64

Long-Range Strategic Planning 75

Budget Calendar 83

Section III – Fund Summaries 84

Changes in Fund Balance 151

Section IV – Capital and Debt Section 152

Capital Improvement Program 153

Capital Expenditures by Fund 154

Recurring and Nonrecurring Capital Funding 155

Legal Debt Margin 157
Debt Service Schedule 158
Section V – Department Narratives 160
Function Descriptions 161
Comparison of Adopted Budget Expenditures with Prior Year Data 162
Functions & Departments to Funds Table 170
Department Narratives – General Government 171
Department Narratives – Judicial 188
Department Narratives – Recreation & Culture 200
Department Narratives – Public Safety 202
Department Narratives – Public Works 210
Department Narratives – Housing & Community Development 212
Department Narratives – Enterprises 214
Expenditure Summary by Department 221
Authorized Position Summary 225
New Full-Time Positions 228
Section VI – Supplemental Information 229
Welcome to Augusta, Georgia 230
Demographic and Economic Statistics 231
Glossary 234
Public Art Location Index 237



Section I – Introduction and Overview

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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.*



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.



View of downtown skyline and Augusta Marina



Mayor Hardie Davis, Jr.



View of downtown Augusta from Greene Street

Augusta Commission



William Fennoy
District 1



Dennis Williams
District 2



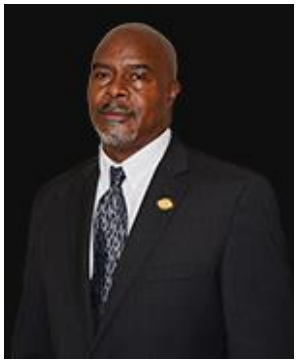
Mary Davis
District 3



Sammie Sias
District 4



Bobby Williams
District 5



Ben Hasan
District 6



Sean Frantom
District 7



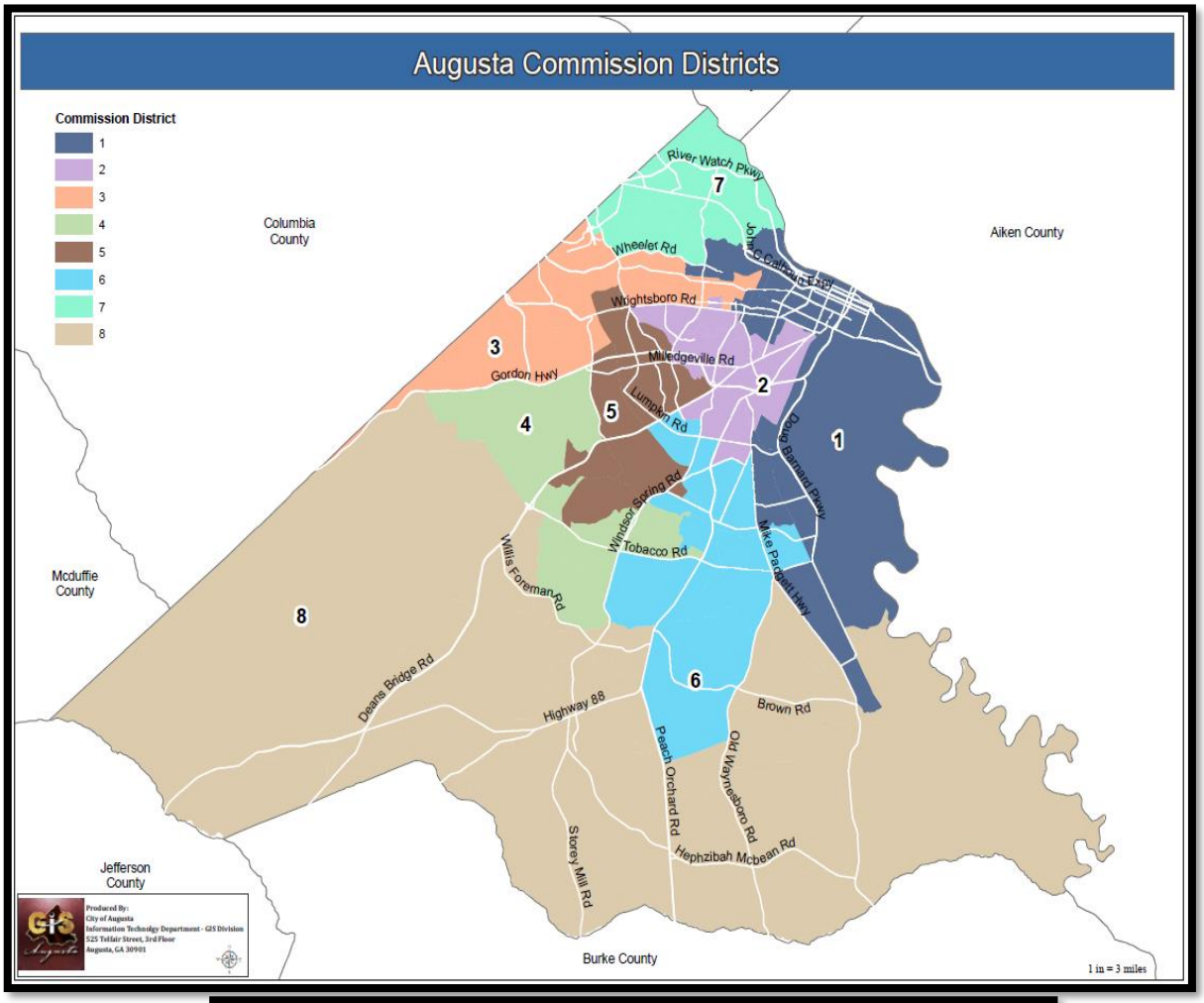
Brandon Garrett
District 8

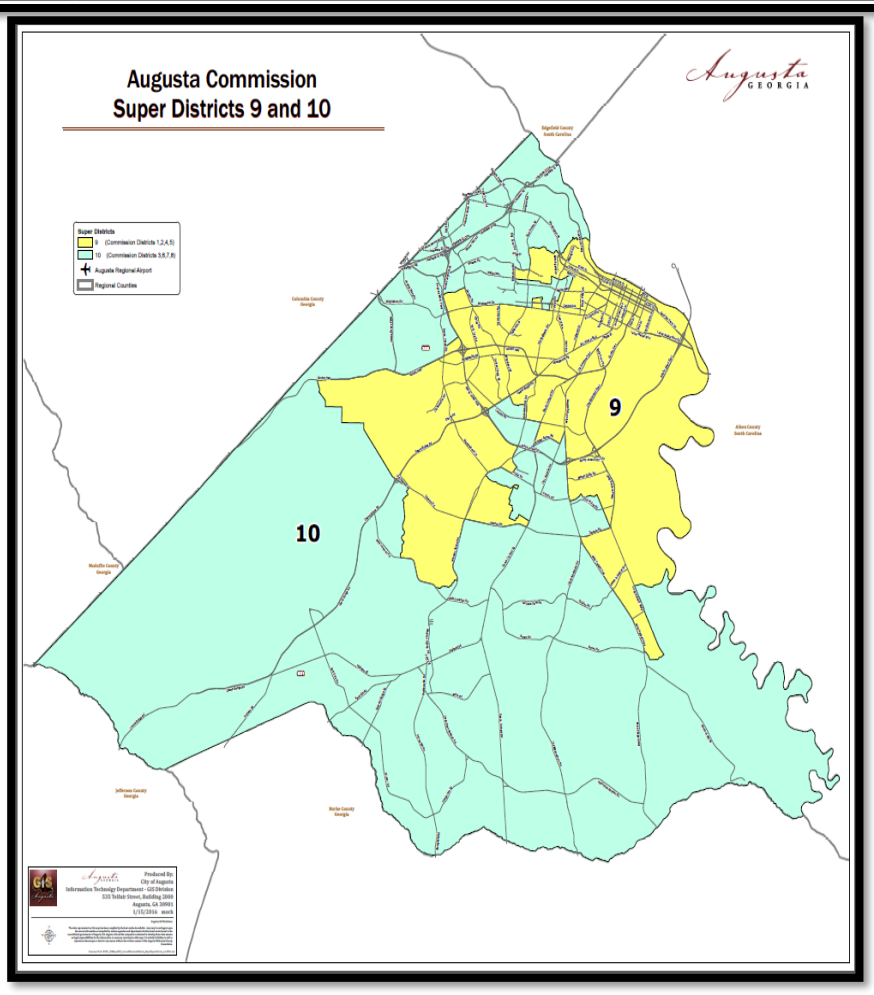


Marion Williams
District 9

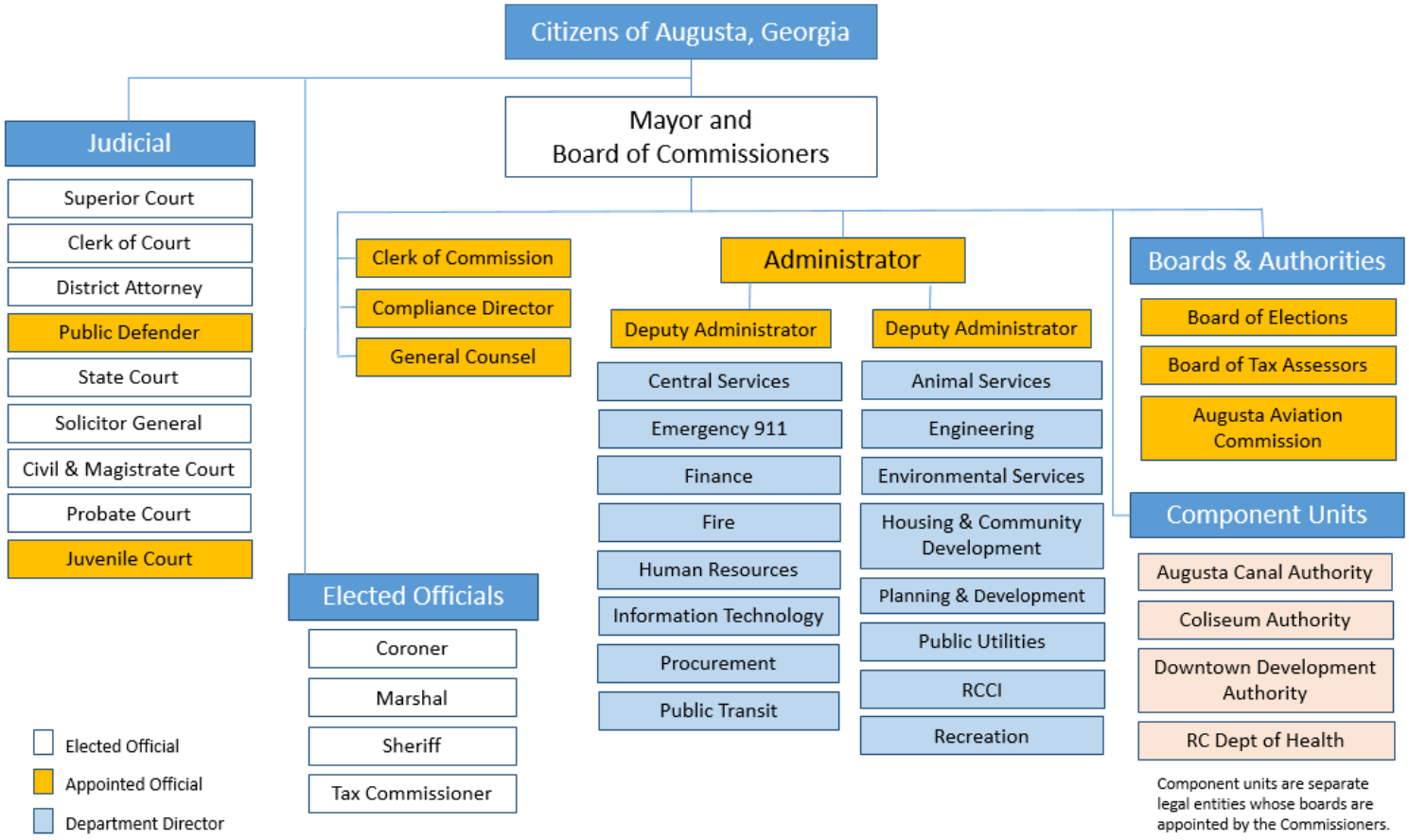


John Clarke
District 10


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
Brown Rd
Peach Orchard Rd
Old Waynesboro Rd
Hephzibah Mcbean Rd
Storey Mill Rd
Mike Padgett Hwy
Doug Barnard Pkwy
1
2
3
4
5
6
7
8
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

Organization Chart





Augusta logo in Commission Chamber

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
Monique Walker	Judge, State Court
William D. Jennings, III	Chief Judge, Civil & Magistrate Court
H. Scott Allen	Presiding Judge, Civil & 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



Jarvis Sims
Interim Administrator



Tony McDonald
Deputy Administrator



Maurice McDowell
Interim Deputy Administrator

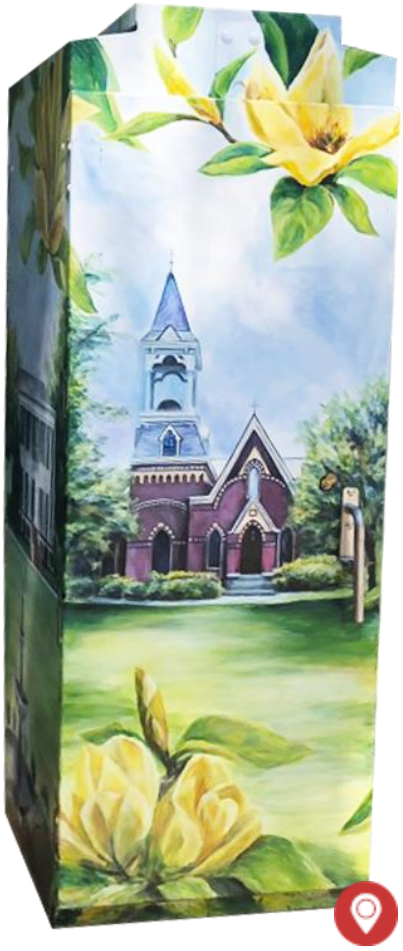


Donna B. Williams, CGFM
Finance Director

Other Appointed Officials

Lena J. Bonner	Clerk of Commission
Wayne Brown	General Counsel
James Hill, III	Animal Services Director
Herbert Judon, Jr.	Director, Augusta Regional Airport
Lynn Bailey	Board of Elections Director
Takiyah A. Douse	Central Services Director
Treza Edwards	Compliance Director
Dr. Hameed Malik	Engineering Director
Mark Mehall	Environmental Services Director
Chris James	Fire Chief
Hawthorne E. Welcher, Jr.	Housing & Development Director
Vacant	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	Director, Augusta Public Transit
Evan A. Joseph	Warden, RC Correctional Institution
Ron Houck	Recreation & Parks Interim 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.



Old Government House

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.



Scenes from Augusta Marina, Augusta Municipal Golf Course and Augusta Riverfront.

Awards and Recognition

- Augusta 911 Center received the Outstanding 911 Call Center award from the Next Generation 911 Institute for overall excellence in serving the public, including the handling of emergencies reported, deployment and management of new technologies.
- Augusta 911 Call Center Director Daniel Dunlap was awarded the 2019 NICE PSAP's Finest Director of the Year Award at the APCO Annual Conference and Expo.
- Augusta Fire Department maintained its 1-1X Insurance Services Office rating, a level first achieved in 2017. The rating scale goes from 10 to 1, with a 1 being the highest. The rating measures a department's readiness and response capabilities and is used by insurance companies to determine the price of property insurance.
- Augusta, Georgia is recognized as an AARP Age-Friendly Community. An Age-Friendly Community is designed to establish an inclusive and accessible environment that encourages active and healthy aging. It also proactively focuses on those elements of communities that enhance independent living with a goal of having older citizens take a more active role in their communities.



Recognition ceremony for AARP Age-Friendly Community Award

Other Achievements

- Augusta Regional Airport announced the resumption of daily direct, non-stop service to the Ronald Reagan International Airport beginning January 7, 2020.
- Augusta Regional Airport announced additional non-stop daily service to the Dallas Fort Worth International Airport beginning March 5, 2020.
- Augusta Transit released the MyAT application for web, iPhone and Android. MyAT gives citizens access to real-time bus information and allows citizens to plan and save trips.



Office of the Administrator
Jarvis R. Sims, Interim Administrator
Suite 910 – Municipal Building
535 Telfair Street – AUGUSTA, GA 30901
(706) 821-2400 - FAX (706) 821-2819

November 19, 2019

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

RE: 2020 Budget

Dear Mayor Davis and Members of the Commission:

I am pleased to present, for your information, the 2020 budget. This budget reflects Augusta, Georgia's commitment to providing a safe and healthy community with a high quality of life for our citizens. The process began with the recommended budget presentation on October 15, 2019. After several budget workshops in the weeks that followed, the budget was adopted by the Commission on November 19, 2019. 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 $889.1 million, up $36.2 million, or 4.2%, from 2019's combined total of $852.9 million original adopted budget. The increase is from several factors including salaries and benefits, operations funding, as well as capital improvements.

In order to gauge the Commission's priorities before beginning the development of the Administrator's budget, the Commission was surveyed with the intent that specific categories of services and programs could be identified to which available funds could be applied. As a result of the survey, the following priorities, in order of highest to lowest ranking, were established:

1. Safe and Healthy Community
2. Transit
3. Economic Development
4. Leisure / Quality of Life
5. Tourism / Special Events
6. Blight
7. Hazardous Tree Removal
8. Landscape Maintenance and Management
9. Investment in Human Capital
10. Public Information
11. Code Enforcement

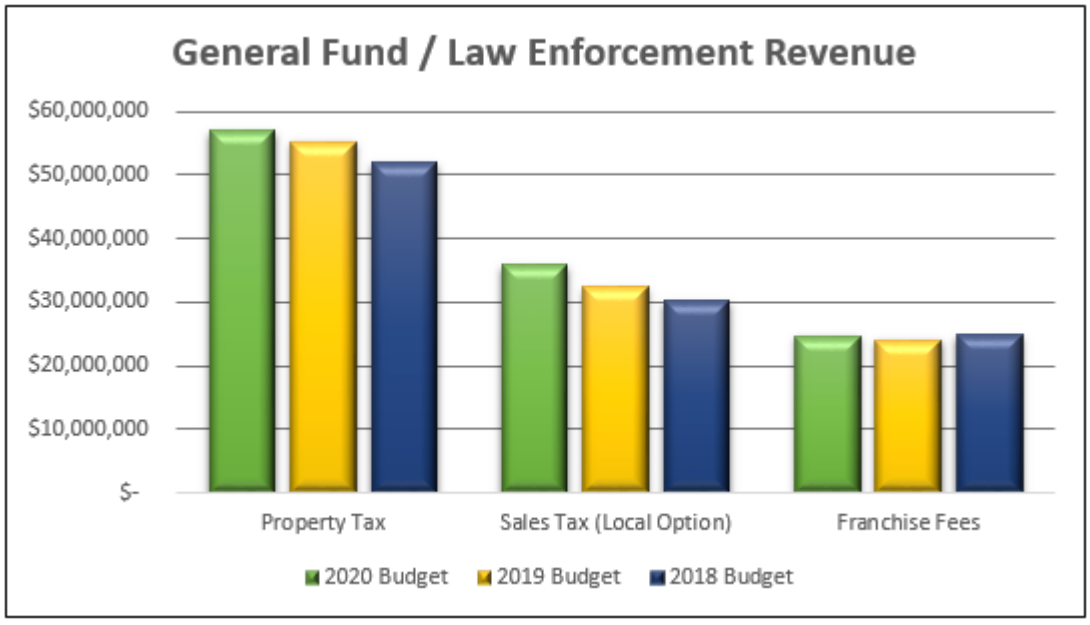
Keeping in mind the priorities that the Commission has established, paired with the limitations on funding that is available for new programs next year, the 2020 budget focuses on such areas as (1) maintenance of our infrastructure to achieve a safe and healthy environment, (2) reduction of blight, (3) the fiscal health of Augusta, Georgia government, (4) economic development, and (5) an investment in our employees.

General Information

Revenue

Natural growth in revenue is projected to generate approximately $5.5 million in new dollars for 2020. This growth includes a projected 2 percent growth in the digest which increases ad valorem tax collections, a 2.5 percent increase in sales tax collections, a 3 percent increase in tag ad valorem tax (TAVT) collections, and a $200,000 increase in electric franchise fee collections.

	2020 Budget	2019 Budget	2018 Budget
Property Tax	$56,965,660	$55,275,160	$51,920,310
Sales Tax (Local Option)	$35,823,900	$32,419,780	$30,207,150
Franchise Fees	$24,614,170	$24,097,960	$24,863,100



Tax Digest

The Chief Appraiser is responsible for receiving returns and fairly and impartially assessing property. The total assessed valuation for the 2019 tax digest is set at $5.59 billion compared to $5.49 billion in 2018. This is an increase of 2% in the tax digest.

Year 2018 / 2019 Tax Rates

	Suburban			Urban		
	2018	2019	Difference	2018	2019	Difference
County-wide M&O	9.756	9.678	(0.078)	9.756	9.678	(0.078)
Capital Outlay	0.778	0.772	(0.006)	0.778	0.772	(0.006)
County Bonds	0.000	0.000	0.000	0.000	0.000	0.000
Fire	2.127	2.112	(0.015)	0.000	0.000	0.000
Urban M&O	0.000	0.000	0.000	5.231	5.162	(0.069)
Total	12.661	12.562	(0.099)	15.765	15.612	(0.153)

General Fund / Law Enforcement Expenditures

	2020	2019	2018
Adopted Budget	$ 168,317,140	$162,054,620	$ 154,763,190

Major factors contributing to the budget as a whole:

Revenues

- Local Option Sales Tax (LOST) collections continues to increase as a testament to the continued improvement of our local economy. The 2020 budgeted sales tax collections are anticipated to be approximately 8% greater than 2019 budgeted collections.
- Electric franchise fees had been trending lower as Augusta strives for a greener community; however, recent growth in manufacturing and retail markets in Augusta have led to a slight increase in this revenue stream.
- Title Ad Valorem Tax revenues have grown over the past few years as the regional economic environment continues to improve. Augusta is also benefiting from the result of changes to the distribution formula by the Georgia Department of Revenue between Augusta, the Board of Education, and the State of Georgia.

Expenditures

Much of the new revenue, however, has been committed this year by various Commission decisions. These commitments, which include full-year funding of partially funded programs in 2019, as well as new program requirements for 2020, are as follows:

1. Gold Cross Ambulance Service Contract, $600,000
2. Outsourcing of Probation Services, $282,420
3. Election Year Expenses, to include funds for Special Elections, $727,130
4. Disparity Study, $200,000

5. Full Year Funding of 2019 partially funded programs, $345,670
6. Full Year Funding of 2019 partially funded personnel, $438,100

These funding commitments, while desperately needed, and in some cases mandated, limit the ability to undertake other new or expanded programs in 2020. Of the $5.5 million in new revenue that is anticipated, $2.5 million has been committed to the new programs outlines above, leaving approximately $3 million for other new items in next year's budget.

The 2020 budget reflects an enhanced focus on maintenance of Augusta, Georgia's infrastructure and natural environment by including additional funds totaling $500,000 for pothole repair and tree maintenance. This effort is intended to support Augusta's continued commitment to its citizens by maintaining a safe and healthy community, thereby improving the overall quality of life to those who call Augusta home.

In the same vein, the budget includes funding for three new positions in the Marshal's Office for the specific purpose of addressing blight. These positions will be assigned to code enforcement in blighted areas in an effort to reduce and ultimately relieve the existing blight conditions. This funding represents the first time that Augusta has put into place a dedicated program to address blight and its negative impact throughout the community.

New positions in the District Attorney's Office (Assistant District Attorney and DA Investigator) and Public Defender's Office (Mitigation Investigator), will enhance the productivity of those offices and render the judicial services functions more efficient. New positions for Circuit Court (Court Reporter) and the Clerk of Court's Office (Court Support Supervisor) will further improve the efficiency of the judicial process and contribute to the overall safety of our community and its citizens.

Other new positions include a Deputy Registrar for the Board of Elections, which will help to support the multiple upcoming elections in 2020, and a Staff Attorney in the Law Department, which will help to reduce the amount of legal work currently having to be outsourced.

The 2020 budget continued to provide for the fiscal health of Augusta, Georgia by including a $250,000 appropriation for fund balance growth, as well as a $500,000 contingency appropriation for emergent items that may develop during the fiscal year but that were not anticipated at the time the budget was adopted. These appropriations demonstrate Augusta's commitment to financial stability yielding hard savings in the bond market through lower interest rates.

Economic development can be a major force in the development and growth of a community. Successful economic development projects can create jobs, can generate significant monetary investments and property improvements, can increase a community's tax base, and can be a catalyst for further development in an area. Augusta, Georgia recognizes the value of economic development, which is evidenced by its continued funding of agencies such as the Downtown Development Authority, the Augusta Economic Development Authority and the CSRA Regional Commission. In addition to its funding of these economic development organizations, the 2020 budget includes $350,000 for the first year of debt service (interest payment only) for the Depot Project. The Depot Project has been approved in concept by the Commission, and the debt service payment will be available once the Commission is ready

to move forward with the project and votes to issue the bonds. This appropriation represents yet another illustration of Augusta's commitment to the economic growth of the community and commitment to providing our citizens a higher quality of life.

Finally, the 2020 budget represents a continuation of Augusta, Georgia's investment in its workforce by incorporating a cost of living increase of 1.5 percent for our employees to begin July 1. Also included is funding for the final year of the longevity bonus program adopted in 2018. The program provides for a 4 to 6% increase in salary for employees who have reached at least 10 years of service. Furthermore, the budget reinforces Augusta's commitment to employee health and wellness by continuing to provide for a high level of health insurance coverage with no increase in costs. The employee health clinic expansion opened last year, providing a no cost, convenient avenue for our employees to take advantage of healthcare services for themselves and their families.

The highlights outlines herein illustrate but a few of the many achievements that Augusta, Georgia has realized to date and will continue to pursue in fiscal year 2020. While celebrating those achievements, the challenges that have confronted the Commission and staff in the recent past will continue to require attention in FY 2020 and beyond. For example, the street light programs continues to operate at a deficit in spite of the new fee structure approved in 2018. The fees must be revisited in 2020 with the hope that a more adequate fee schedule can be developed that will allow the street light program to expand and become sustainable.

Transit continues to represent a significant financial challenge for Augusta. While no one questions the need for a public transit system and its importance to the community, how transit service should be delivered is a question that is not as readily agreed upon. Should Augusta continue to utilize the traditional model of standard bus routes with multi-passenger buses, or should transit being to migrate to more flexible modes of transportation that are sculpted more closely with specific community needs. These and similar questions need to be given serious thought in the future in order to render Augusta Transit a viable and valuable service to our citizens, while remaining affordable for the governing body to provide. With the employment of a Director in 2019, and with the anticipated employment of a Deputy Director in 2020, it is expected that a thorough analysis of the transit system can be performed that will help answer such questions and determine the future direction of Augusta Transit.

Thank you for participating in the development of the 2020 adopted budget. This budget addresses many of the issues currently facing Augusta, Georgia. At the same time, many challenges remain that will need attention long after this fiscal year has passed and must, therefore, remain in focus beyond 2020. I am pleased to present the 2020 budget which addresses many of our short term needs and lays the foundation for the future. I believe our 2020 adopted budget provides for a high level of service to our citizens, and helps to promote a high quality of life in Augusta, Georgia.

Sincerely,

Jarvis R. Sims
Interim Administrator

Augusta, Georgia
Budget Summary by Fund Type
For Year Ending December 31, 2020

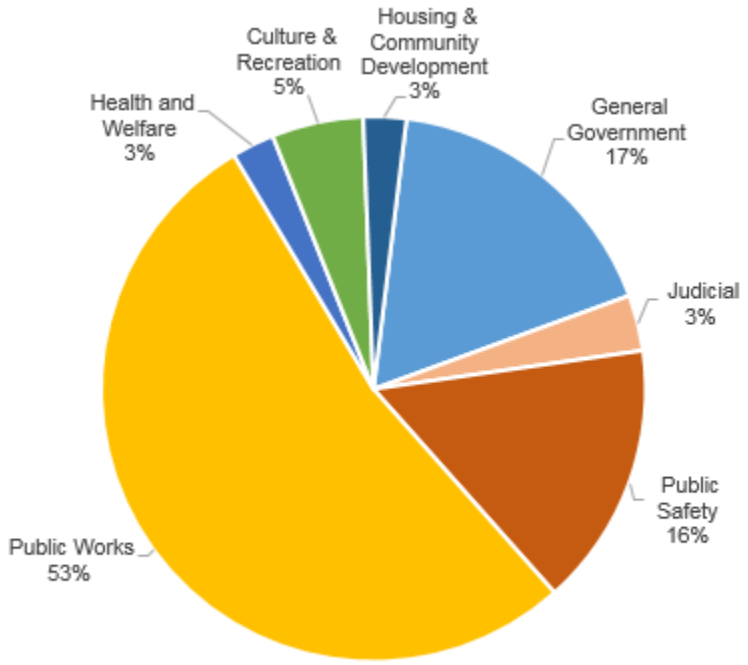
	GENERAL FUND GROUP	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUNDS	DEBT SERVICE FUNDS	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	PENSION FUNDS	TOTAL ALL FUNDS
Revenues								
Property Taxes	$ 58,175,660	$ 12,936,770	$ 3,809,380	$ 515,890	$ -	$ -	$ -	$ 75,437,700
Sales Taxes	35,823,900	6,465,400	37,200,000	-	747,450	-	-	80,236,750
Other Taxes	29,220,520	53,915,470	-	-	-	-	-	83,135,990
Licenses and Permits	1,885,430	5,429,790	-	-	-	-	-	7,315,220
Intergovernmental Revenue	6,801,440	3,916,340	4,380,880	-	34,000,940	-	-	49,099,600
Charges for Services	22,042,870	11,994,340	200,000	-	161,695,820	45,523,330	-	241,456,360
Fines and Forfeitures	4,874,750	1,086,370	-	-	-	-	-	5,961,120
Investment Income	1,300,800	151,810	-	-	652,400	869,780	5,921,970	8,896,760
Other Revenue	1,336,950	2,168,810	-	-	888,200	506,280	2,628,390	7,528,630
Total Revenue	161,462,320	98,065,100	45,590,260	515,890	197,984,810	46,899,390	8,550,360	559,068,130
Other Financial Souces								
Appropriation from Fund Balance	56,600	13,599,130	93,583,350	-	96,540,770	-	-	203,779,850
Operating Transfers In	11,708,120	12,471,520	8,370	15,070,250	73,311,500	1,497,540	1,690,740	115,758,040
Revenue Bond Proceeds	-	10,018,120	-	-	-	-	-	10,018,120
Property Sales	350,000	50,000	-	-	60,000	-	-	460,000
Total Other Financing Sources	12,114,720	36,138,770	93,591,720	15,070,250	169,912,270	1,497,540	1,690,740	330,016,010
Total Revenues & Other Sources	173,577,040	134,203,870	139,181,980	15,586,140	367,897,080	48,396,930	10,241,100	889,084,140
Expenditures								
General Government	37,530,760	8,260	25,242,310	13,710,250	-	48,396,930	10,146,530	135,035,040
Judicial	24,282,250	1,238,010	-	-	-	-	-	25,520,260
Public Safety	68,274,790	35,529,900	17,267,770	-	-	-	-	121,072,460
Public Works	6,281,700	57,964,230	46,006,620	-	299,048,580	-	-	409,301,130
Health and Welfare	2,554,670	-	16,800,800	-	225,000	-	-	19,580,470
Culture & Recreation	16,017,240	6,784,160	17,311,400	1,875,890	-	-	-	41,988,690
Housing & Community	2,028,560	17,021,100	557,550	-	-	-	-	19,607,210
Total Expenditures	156,969,970	118,545,660	123,186,450	15,586,140	299,273,580	48,396,930	10,146,530	772,105,260
Other Financing Uses								
Operating Transfers Out	16,607,070	15,658,210	15,995,530	-	68,623,500	-	94,570	116,978,880
Total Expenditures & Other Uses	173,577,040	134,203,870	139,181,980	15,586,140	367,897,080	48,396,930	10,241,100	889,084,140
Excess (Deficiency) of Revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

2020 Adopted Budget

Total Government

Expenditures by Function

(Excluding Operating Transfers)



The 2020 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 $889,084,140, reflecting a $36,198,490 or 4.2% net increase from the 2019 adopted budget of $852,885,650. This net increase is primarily due to projected support of the Beacon Station 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 COLA increases.

Major Revenue Sources

Augusta, Georgia funds its operations through a variety of revenue sources. The total budgeted revenue for fiscal year 2020 is $559,068,130. Other financing sources total $330,016,010 for the year. Of total budgeted revenues, four major sources of revenue represent 75.4% 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 items that are affected by the local economy.

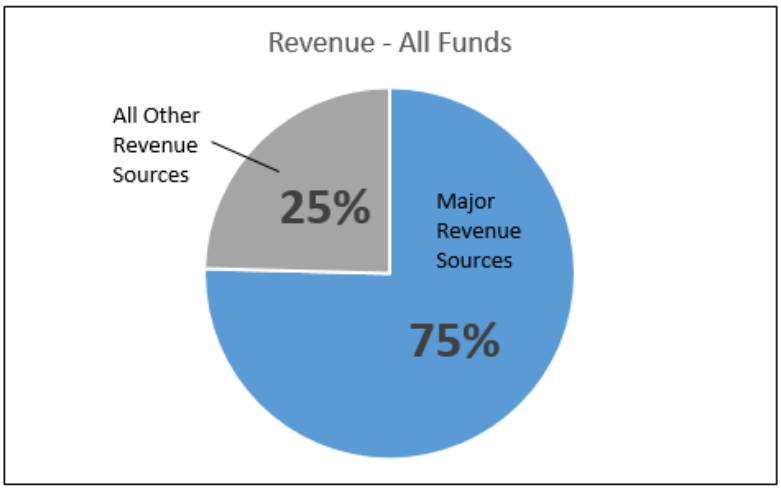
- The property tax digest experienced a 1.8% increase for the 2019 digest over 2018. As the real estate market continues to grow in the metro Augusta area, a modest increase is expected in the 2020 digest as well.
- Sales taxes have continued to increase year-over-year as the local economy continues 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.
- Franchise fees ("*rent*" paid for the use of public rights of way) include electric, natural gas, cable, telephone, water, etc. As a total, these fees have been on the decline recently, due in part to our striving for greener communities and cable companies' loss of subscribers. However, a 4.5% increase in 2019 electric franchise fees over 2018 and an increase in water rates allow for a slight upturn in our budgeted Franchise Fees for 2020.
- Charges for services have also increased with additional customers added to the various enterprise funds and other services that are provided to citizens and businesses.

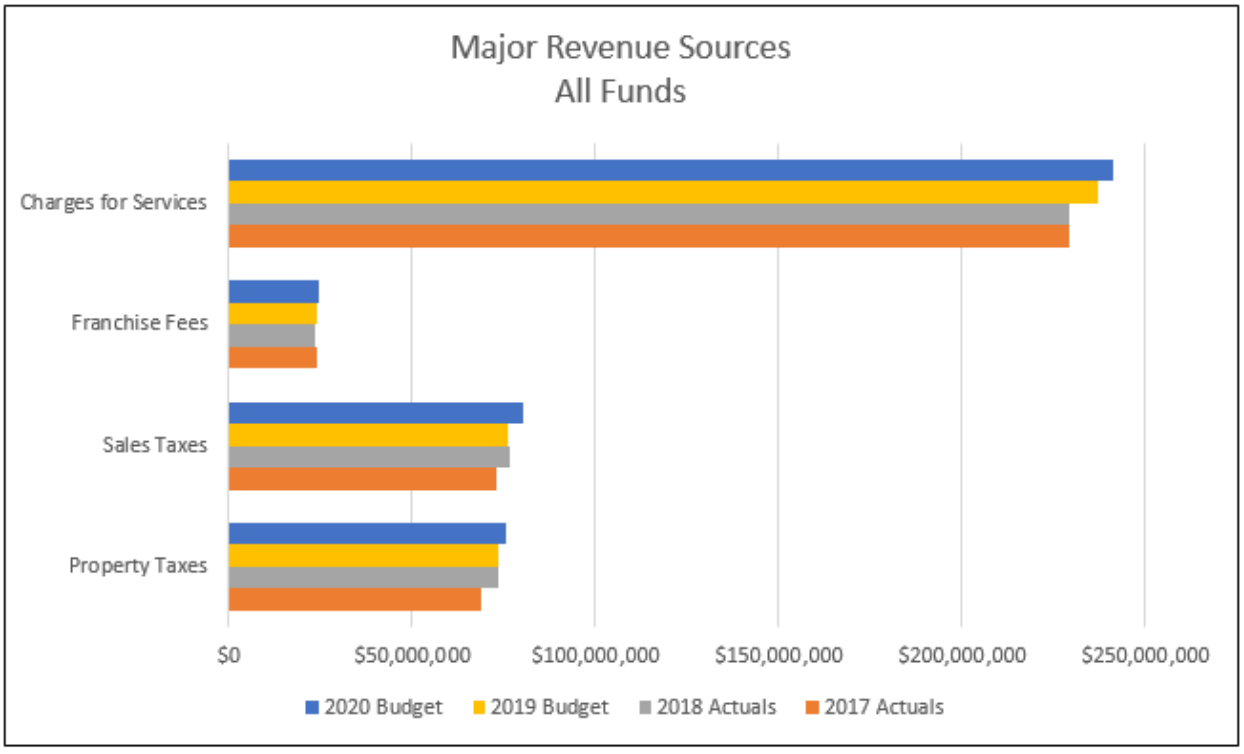


Fountain at 9th Street Plaza

Major Revenue Sources

	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget
Property Taxes	$ 68,682,941	$ 73,229,650	$ 73,351,290	$ 75,437,700
Sales Taxes	72,972,923	76,560,425	76,260,650	80,236,750
Franchise Fees	23,758,963	23,558,110	24,097,960	24,614,170
Charges for Services	229,453,055	229,062,483	237,048,360	241,291,360
Total Major Revenue Sources	$ 394,867,882	$ 402,410,668	$ 410,758,260	$ 421,579,980





AUGUSTA, GEORGIA
ADOPTED BUDGET SUMMARY
FOR YEAR ENDED DECEMBER 31, 2020
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	$ 95,022,040	$ 8,407,420	$ 103,429,460	$ 92,658,170	$ 10,771,290	$ 103,429,460
104	Port Authority	55,550	56,600	112,150	112,150	-	112,150
131	IT/Radio System	347,550	-	347,550	347,550	-	347,550
220	Grants	4,136,790	642,010	4,778,800	4,778,800	-	4,778,800
231	Board of Appeals	8,650	12,750	21,400	21,400	-	21,400
273	Law Enforcement	61,891,740	2,995,940	64,887,680	59,051,900	5,835,780	64,887,680
Special Revenue Funds							
203	Life Skills Mentoring Court	7,000	-	7,000	7,000	-	7,000
204	DUI Court	275,000	179,710	454,710	454,710	-	454,710
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	134,370	254,000	388,370	388,370	-	388,370
208	Supplemental Juvenile Services	12,500	-	12,500	12,500	-	12,500
209	DA 5% CVAP	120,000	25,430	145,430	145,430	-	145,430
211	Federal Drug Forfeitures	200,000	-	200,000	200,000	-	200,000
212	State Drug Forfeitures	250,000	-	250,000	250,000	-	250,000
216	Emergency Telephone Response	3,874,000	1,095,410	4,969,410	4,940,920	28,490	4,969,410
217	Building Inspections Fund	1,824,090	324,390	2,148,480	2,134,420	14,060	2,148,480
221	Housing & Neighborhood Development	4,385,360	1,224,420	5,609,780	5,596,740	13,040	5,609,780
235	TSPLOST 25% Discretionary	3,500,000	5,901,330	9,401,330	8,776,330	625,000	9,401,330
261	NPDES Permit Fees	15,000	-	15,000	15,000	-	15,000
271	Urban Services District	10,406,230	-	10,406,230	1,522,810	8,883,420	10,406,230
274	Fire Protection	24,091,630	6,278,500	30,370,130	30,138,980	231,150	30,370,130
275	Occupation Tax	3,673,950	-	3,673,950	8,260	3,665,690	3,673,950
276	Street Lights	6,147,860	-	6,147,860	6,145,680	2,180	6,147,860
277	Downtown Development Authority	-	158,230	158,230	158,230	-	158,230
281	Convention Center	1,175,000	225,000	1,400,000	1,400,000	-	1,400,000
292	TAD 2	1,170,840	-	1,170,840	1,170,840	-	1,170,840
293	TAD 3	854,510	-	854,510	854,510	-	854,510
294	TAD 4	9,750	-	9,750	9,750	-	9,750
296	Promotion Richmond County	6,688,700	-	6,688,700	5,328,700	1,360,000	6,688,700
297	Transportation and Tourism	800,000	97,000	897,000	150,000	747,000	897,000
298	Urban Redevelopment Projects	-	850,000	850,000	850,000	-	850,000
371	TIA Projects	28,200,000	-	28,200,000	28,161,820	38,180	28,200,000
791	Exp Trust Fund-Perpetual Care	19,000	36,150	55,150	55,150	-	55,150
792	Exp Trust Fund-Joseph Lamar	310	-	310	310	-	310
950	Urban Redevelopment Agency	-	13,392,590	13,392,590	13,342,590	50,000	13,392,590
951	URA Foundry Project	-	6,096,610	6,096,610	6,096,610	-	6,096,610

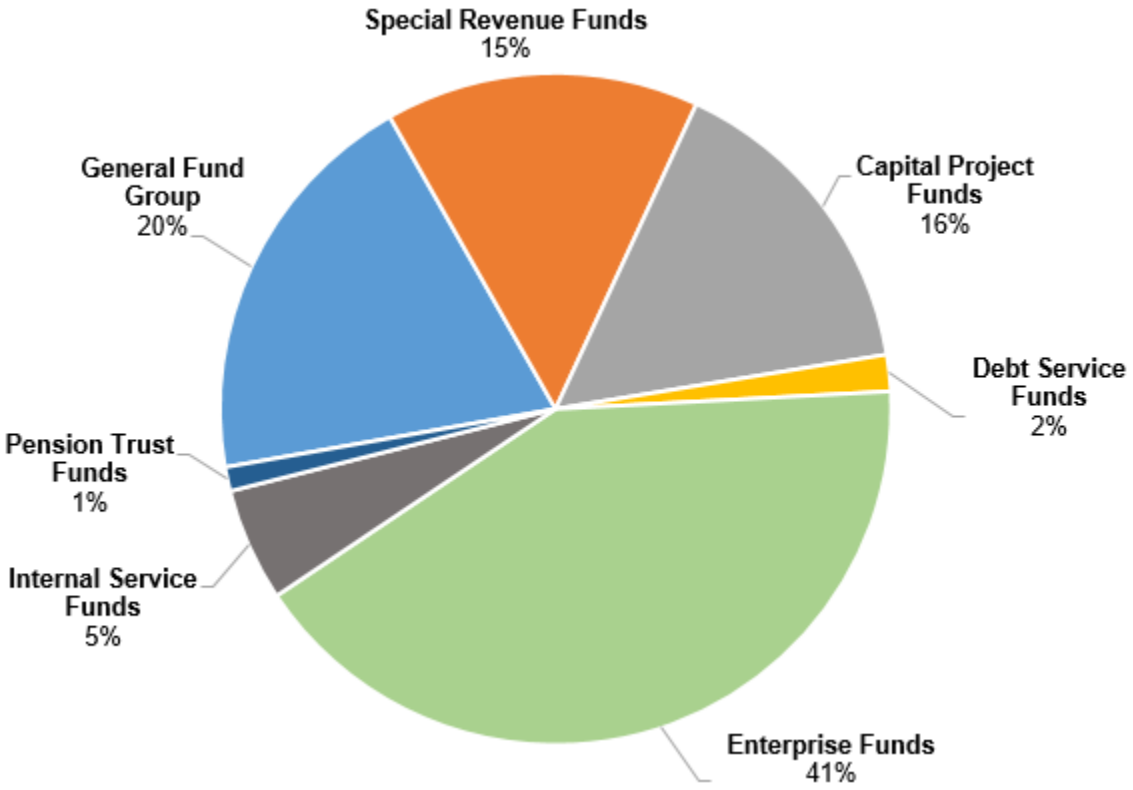
AUGUSTA, GEORGIA
ADOPTED BUDGET SUMMARY
FOR YEAR ENDED DECEMBER 31, 2019
SUMMARY OF ADOPTED FUNDING AND APPROPRIATIONS

BUDGETED FUNDS		REVENUES AND OTHER SOURCES			EXPENDITURES AND OTHER USES		
		REVENUES	OPERATING TRANSFER IN & OTHER FINANCING	TOTAL REVENUE AND OTHER FUNDING SOURCES	ADOPTED EXPENDITURES	OPERATING TRANSFER OUT	TOTAL EXPENDITURES AND OTHER USES
Capital Project Funds							
272	Capital Outlay	$ 4,190,260	$ -	$ 4,190,260	$ 4,114,860	$ 75,400	$ 4,190,260
278	Sheriff Capital Grant	200,000	-	200,000	200,000	-	200,000
323	SPLOST III	-	3,341,000	3,341,000	3,341,000	-	3,341,000
324	SPLOST IV	-	8,705,850	8,705,850	8,705,850	-	8,705,850
325	SPLOST V	-	5,425,000	5,425,000	5,425,000	-	5,425,000
328	SPLOST VI	-	26,705,000	26,705,000	26,705,000	-	26,705,000
329	SPLOST 7	37,200,000	45,460,870	82,660,870	66,740,740	15,920,130	82,660,870
335	Capital Projects for Public Roads (LMIG)	2,500,000	3,954,000	6,454,000	6,454,000	-	6,454,000
340	Transportation Investment Projects	1,500,000	-	1,500,000	1,500,000	-	1,500,000
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	-	13,710,250	13,710,250	13,710,250	-	13,710,250
Total Governmental Funds		305,633,570	156,915,460	462,549,030	414,288,220	48,260,810	462,549,030
Enterprise Funds							
506	Water & Sewerage	101,724,780	52,002,740	153,727,520	87,300,100	66,427,420	153,727,520
507	Water & Sewerage-Renewal & Extension	-	64,545,190	64,545,190	64,545,190	-	64,545,190
508	1996 W & S Bond Fund	-	1,929,530	1,929,530	1,929,530	-	1,929,530
509	2000 Bond Series	-	3,640,070	3,640,070	3,640,070	-	3,640,070
510	W&S Bond 2002 Series	-	4,939,230	4,939,230	4,939,230	-	4,939,230
511	W&S Bond 2004 Series	-	7,106,290	7,106,290	7,106,290	-	7,106,290
512	W&S Bond 2012 Series	1,000	2,045,390	2,046,390	2,046,390	-	2,046,390
513	W&S Taxable Rev Bds Series 2013	25,000	1,716,050	1,741,050	1,741,050	-	1,741,050
514	W&S Bond 2014 Series	5,000	5,674,590	5,679,590	5,679,590	-	5,679,590
541	Waste Management Fund	13,777,000	2,379,740	16,156,740	14,406,160	1,750,580	16,156,740
542	Garbage Collection Fund	20,101,890	1,417,970	21,519,860	21,508,710	11,150	21,519,860
543	Waste Management 2004 Bonds	-	798,030	798,030	798,030	-	798,030
544	Solid Waste Revenue Bond Series 2010	-	695,360	695,360	695,360	-	695,360
546	Augusta Public Transit System	2,528,080	4,318,310	6,846,390	6,841,710	4,680	6,846,390
547	Transit Capital Grants	2,995,690	756,810	3,752,500	3,752,500	-	3,752,500
551	Augusta Regional Airport	42,464,240	13,072,110	55,536,350	55,316,470	219,880	55,536,350
552	Daniel Field	491,810	180,900	672,710	672,710	-	672,710
581	Stormwater Utility	13,870,320	2,693,960	16,564,280	16,354,490	209,790	16,564,280
Internal Service Funds							
611	Risk Management	2,694,820	-	2,694,820	2,694,820	-	2,694,820
616	Employee Health Benefits Fund	32,123,750	1,497,540	33,621,290	33,621,290	-	33,621,290
621	Workers Compensation Fund	4,490,500	-	4,490,500	4,490,500	-	4,490,500
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	5,117,730	-	5,117,730	5,117,730	-	5,117,730
631	GMA Lease Program	2,090,620	-	2,090,620	2,090,620	-	2,090,620
Trust and Agency Funds							
761	1945 Pension Fund	891,800	-	891,800	891,800	-	891,800
763	Urban 1949 Pension Plan	7,658,560	-	7,658,560	7,658,560	-	7,658,560
764	Other Urban Pension Plans	-	1,690,740	1,690,740	1,596,170	94,570	1,690,740
	TOTALS	$ 559,068,130	$ 330,016,010	$ 889,084,140	$ 772,105,260	$ 116,978,880	$ 889,084,140

Adopted 2020 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) Custodial 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 custodial 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

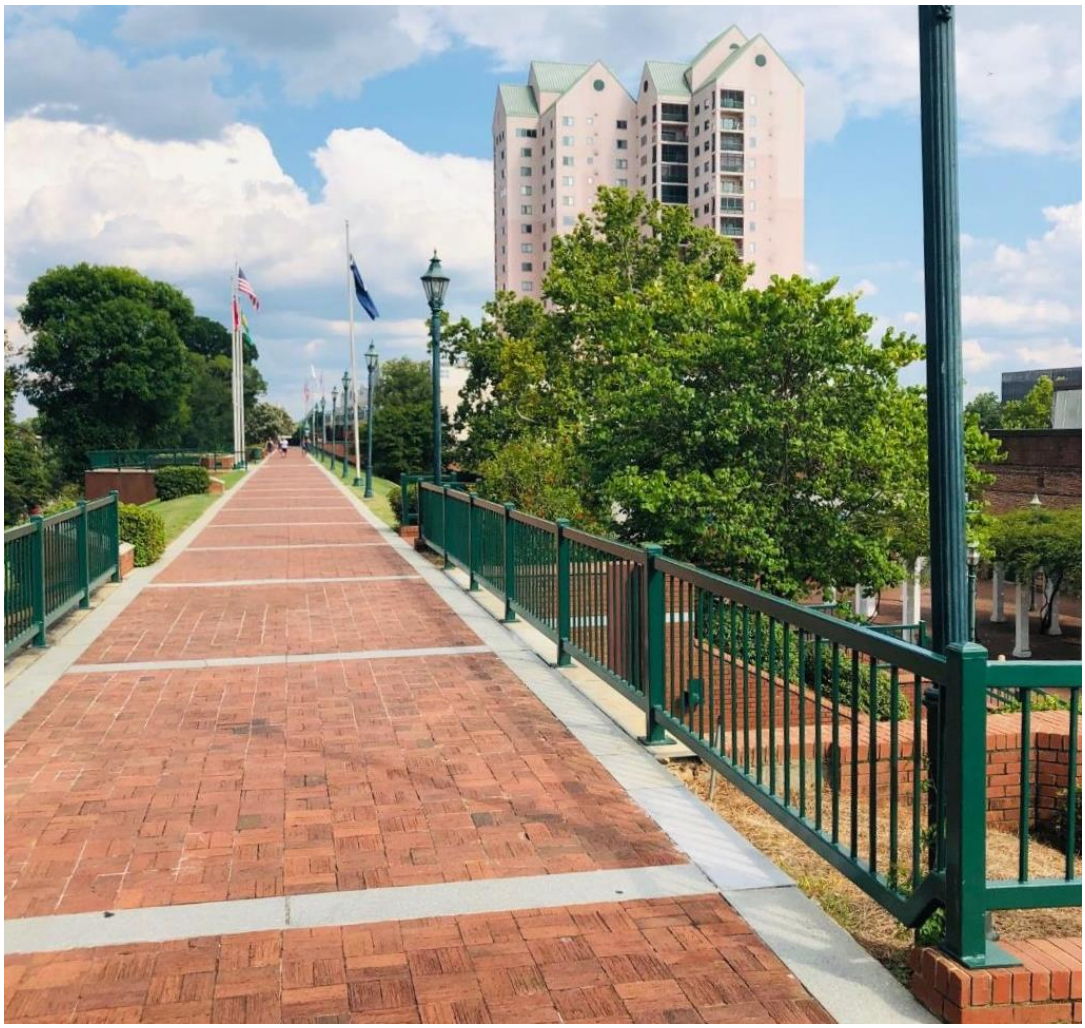
Proprietary funds operate similar to a commercial enterprise found in the private sector. Augusta, GA has two types of proprietary funds: 1) Enterprise Funds and 2) Internal Service Funds. Proprietary funds use the accrual basis of accounting where revenues are recorded when earned and expenditures are 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.

Custodial Funds

Custodial 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.

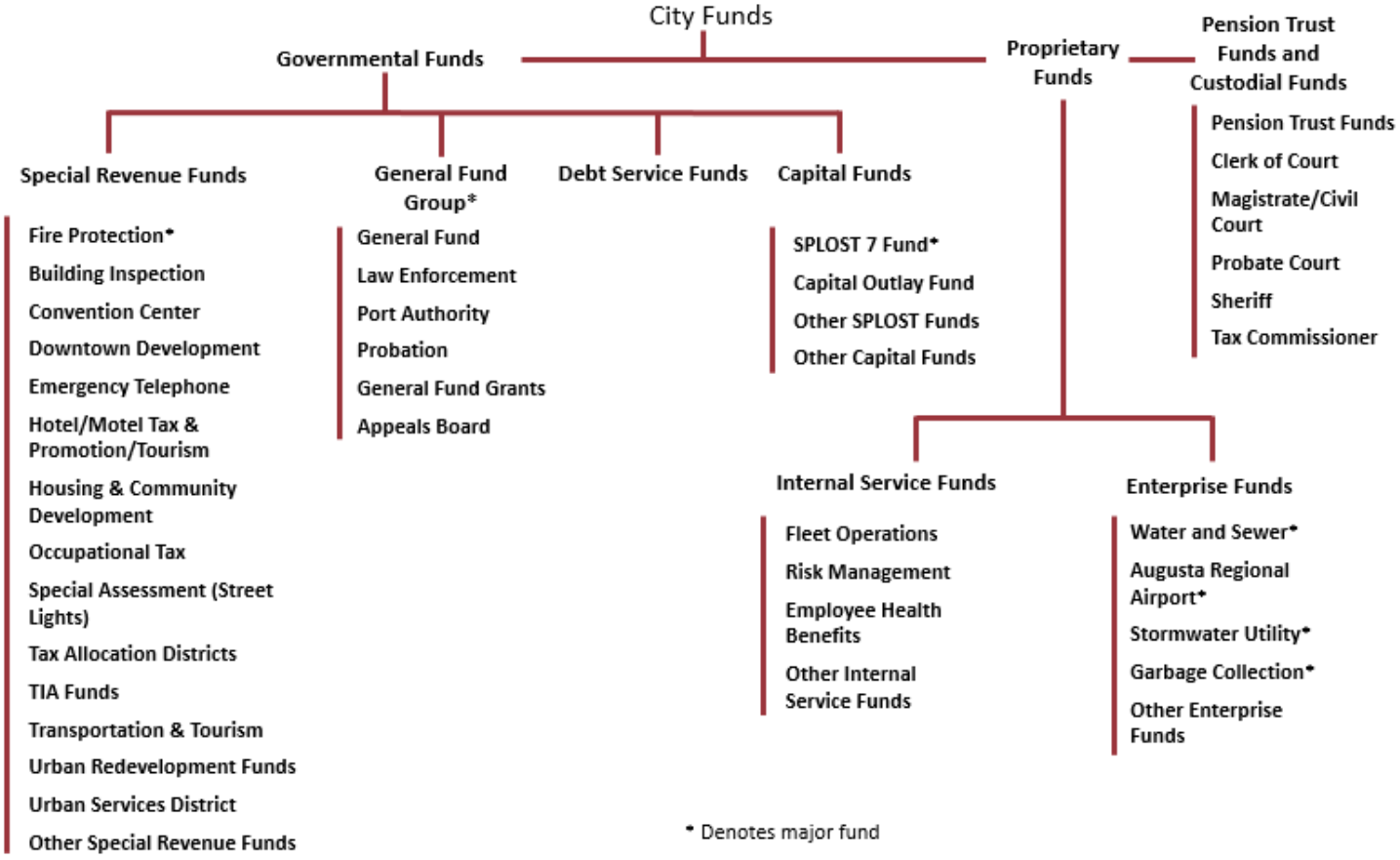
Pension Trust Funds

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.



Riverwalk in downtown Augusta

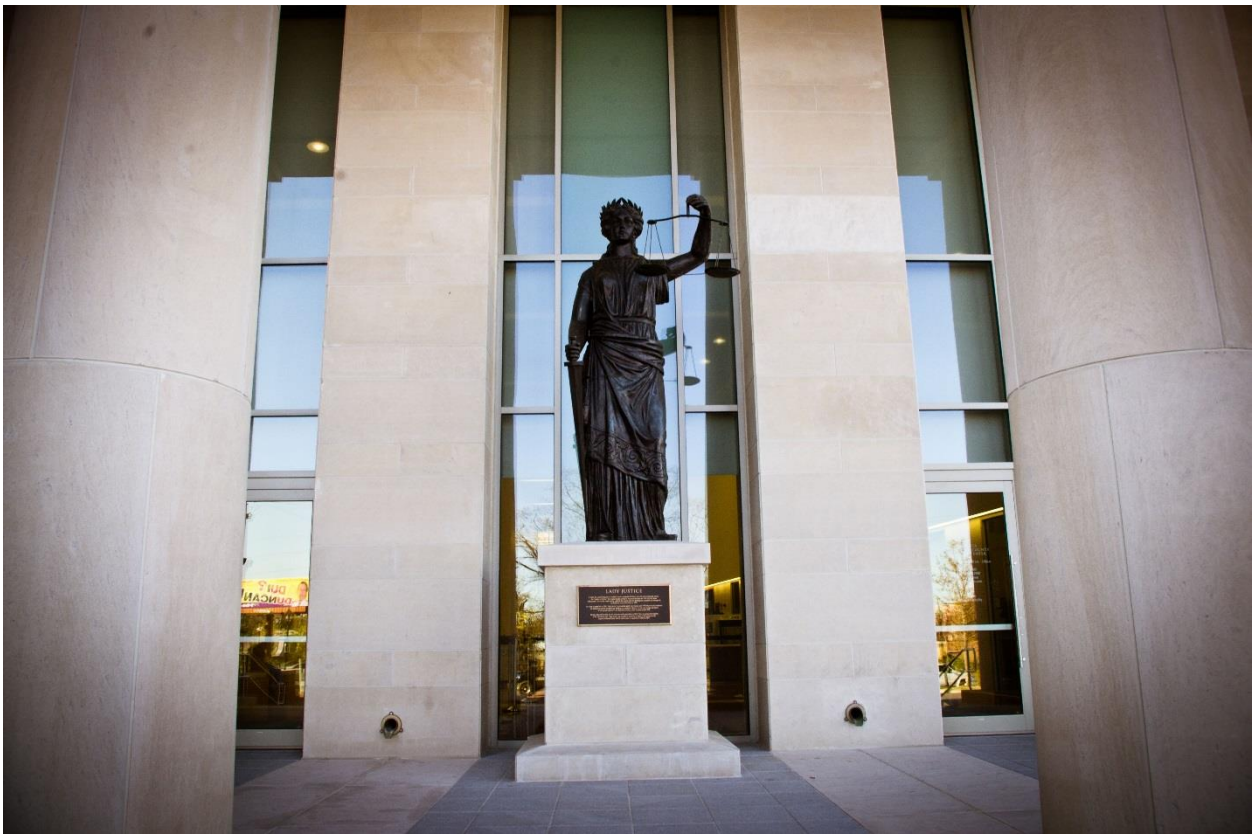
Fund Structure



* Denotes major fund

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, and the Appeals Board Fund.

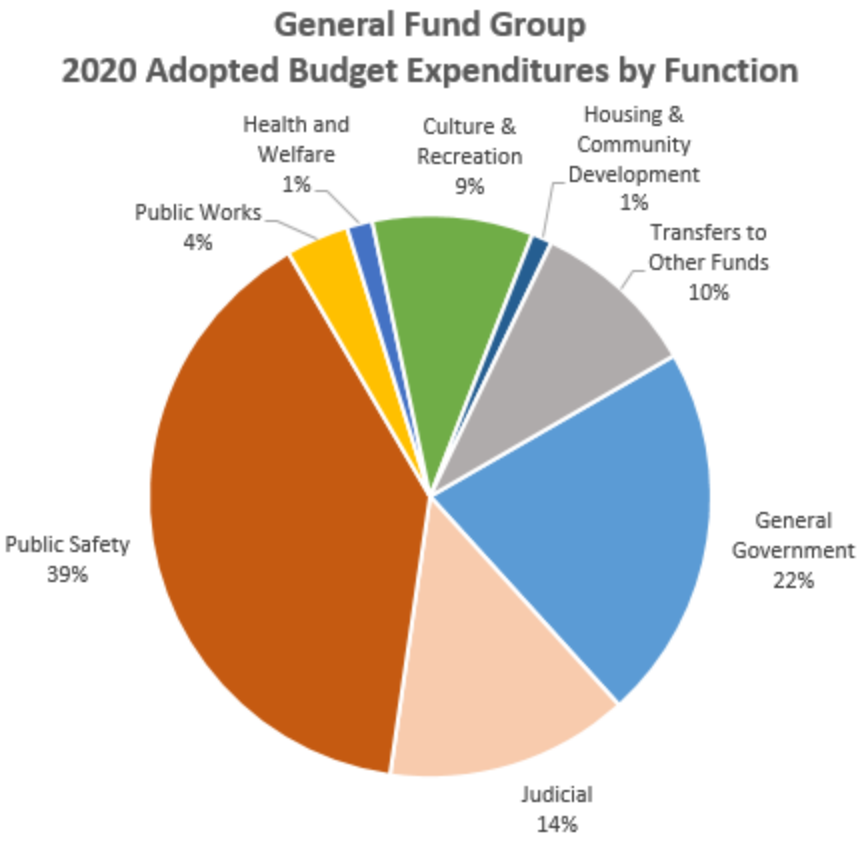


Statue of Lady Justice at Augusta Judicial Center

Augusta, Georgia
Financial Summary - General Fund Group

	2017 Actual	2018 Actual	2019 Budget	2020 Budget
REVENUES				
Taxes	$ 110,172,194	$ 115,481,989	$ 117,802,400	$ 123,370,080
Licenses and Permits	1,727,825	1,626,648	1,763,760	1,735,430
Intergovernmental Revenue	4,853,601	6,607,668	7,712,480	6,961,440
Charges for Services	19,353,223	21,411,642	22,062,720	21,877,870
Fines and Forfeitures	4,197,182	3,891,605	4,498,470	4,874,750
Investment Income	493,761	1,042,952	1,215,650	1,300,800
Other Revenue	1,797,689	835,220	1,180,580	1,341,950
Total Revenues	142,595,475	150,897,724	156,236,060	161,462,320
OTHER FINANCING SOURCES				
Appropriation from Fund Balance	-	-	2,523,180	56,600
Operating Transfers In	2,835,898	2,516,837	2,582,690	2,674,960
Operating Transfers In (within GF)*	7,474,229	9,328,600	10,026,460	9,033,160
Bond Proceeds	-	-	-	-
Property Sales	446,692	531,592	350,000	350,000
Total Other Financing Sources	10,756,819	12,377,029	15,482,330	12,114,720
Total Revenue & Other Financing Sources	153,352,294	163,274,753	171,718,390	173,577,040
EXPENDITURES				
Personnel Services & Emp Benefits	92,003,750	95,297,832	99,039,700	99,980,920
Purchased/Contracted Services	16,508,121	17,085,592	20,285,830	21,050,190
Supplies	17,637,418	18,209,739	21,255,690	21,939,150
Capital Outlay	225,266	469,776	575,450	63,690
Interfund/Interdepartmental	5,531,225	6,268,333	7,190,320	7,254,190
Depreciation and Amortization	-	-	-	-
Other Costs & Cost Reimbursement	4,800,367	5,686,537	8,018,850	5,815,920
Debt Service	-	-	-	350,000
Non-Departmental	198,932	(183,202)	(2,885,590)	515,910
Total Expenditures	136,905,079	142,834,607	153,480,250	156,969,970
OTHER FINANCING USES				
Operating Transfers Out	7,983,853	6,796,990	8,211,680	7,573,910
Operating Transfers Out (within GF)*	7,474,229	9,328,600	10,026,460	9,033,160
Total Expense and Other Financing Uses	152,363,161	158,960,197	171,718,390	173,577,040
Net Increase (Decrease) in Fund Balance	$ 989,133	$ 4,314,556	$ -	$ -

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





6th Street Railroad Bridge

Augusta, Georgia

General Fund Revenue Detail
Fund 101 – General Fund

Revenue Description	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget
Taxes				
Real Property Tax-Current Year	$ 11,981,218	$ 12,221,629	$ 12,244,830	$ 12,546,740
Timber Tax - Current Year	1,678	1,812	1,680	1,810
Early Payment Discount	(97,240)	(98,984)	(85,950)	(88,310)
Motor Vehicles - Current Year	312,613	261,100	234,820	189,000
TAVT	3,077,165	3,313,661	6,145,700	10,058,000
TAVT-L	1,007,139	1,838,938	1,479,000	-
TAVT-S	1,206,732	2,203,376	1,515,500	-
Mobile Homes - Current Year	35,919	38,409	38,110	35,410
Railroad Equipment-Current Year	18,925	24,785	25,000	25,000
Real Estate Transfer	327,182	372,371	360,000	360,000
Recording Intangible Tax	845,180	820,754	850,000	850,000
Electric Franchise Tax	13,474,551	12,388,049	12,488,000	13,150,000
Water Franchise Tax (In Lieu)	4,059,280	4,919,150	5,252,840	5,278,260
Gas Franchise Tax	846,134	878,141	870,000	880,000
Television Cable Franchise Tax	2,266,719	2,107,257	2,200,000	2,100,000
Telephone Franchise Tax	540,099	331,113	400,000	350,000
Waste Mgmt Franchise In Lieu	1,746,840	2,012,200	1,986,010	1,954,800
Stormwater Franshise In Lieu	740,340	837,200	816,110	816,110
Other Franchise Tax	85,000	85,000	85,000	85,000
Local Option Sales & Use Tax	7,060,681	7,815,026	7,435,130	9,568,170
Alcoholic Beverage Excise Tax	2,702,135	2,711,006	2,842,500	2,725,750
Local Option Mixed Drink Tax	556,719	753,345	707,000	780,600
Penalties - Delinquent Taxes	1,107,287	1,084,319	1,100,000	1,100,000
Pen & Interest-FiFa-Lot Cleanup Fee	5,048	719	-	-
Total Taxes	**53,907,344**	**56,920,376**	**58,991,280**	**62,766,340**
Licenses And Permits				
Alcoholic Licenses - Beer	1,469,868	1,252,799	1,504,880	1,478,800
Location Permits	12,768	14,721	17,000	15,000
Late Tag Penalty	151,287	156,278	150,000	150,000
Total Licenses and Permits	**1,633,923**	**1,423,798**	**1,671,880**	**1,643,800**
Intergovernmental Revenues				
FEMA Grant (Emergency Management)	33,329	50,000	50,000	50,000
State Oper Grant-Direct	-	291,298	-	-
Reimbursements-Other	21,639	20,701	20,000	20,000
Fed Govt-Pymt in Lieu Tax	138	141	-	-
Local Govt - Payment in Lieu of Tax	2,960,601	2,919,483	2,887,740	2,912,130
Total Intergovernmental Revenues	**$ 3,015,707**	**$ 3,281,623**	**$ 2,957,740**	**$ 2,982,130**

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

Revenue Description	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget
Charges for Services (Judicial & Other)				
Court Costs, Fees & Charges	$ 857,380	$ 844,191	$ 860,000	$ 850,000
Indigent Defense Reimbursement	217,934	1,516	100,000	25,000
Ind Defense Application Fees	33,321	35,524	40,000	40,000
Burke/Columbia County DA Reimbursement	1,074,269	1,141,089	1,528,960	1,560,230
Burke Co Public Defender Reimbursement	60,714	495,571	308,260	348,930
Columbia Co Public Defender Reimbursement	332,730	711,904	605,680	613,620
Superior Ct-Circuit Burke Reimbursement	126,301	124,354	145,880	144,780
Superior Ct-Circuit Columbia Co Reimbursement	595,420	586,246	687,720	682,530
ARA/ADR Fees	89,328	157,029	89,300	100,000
HP Maintenance Fees	1,514	500	-	3,000
Motor Vehicle Tag Coll Fees	221,961	213,106	210,000	220,000
Wildlife Tag Fees	559	744	600	1,000
License & Inspection Admin Allow-Recovery	60,310	60,310	60,310	60,310
Code Enforcement-Allocation-Recovery	110,820	110,820	110,820	110,820
Indirect Cost Allocation	7,741,200	8,705,900	8,675,020	8,705,160
Election Qualifying Fees	17,565	23,205	23,000	28,000
Sale of Maps & Publications	791	1,030	1,000	1,000
Bid Spec Fees	-	100	-	-
Voter Lists and Labels	613	1,138	1,000	700
Commissions on Tax Collections	2,634,230	2,682,213	2,750,000	2,700,000
Motor Vehicle Title Fees	19,102	15,692	20,000	20,000
Lapsed Motor Vehicle Ins Fees	88,885	91,395	90,000	90,000
Coroner - GRU	22,000	14,000	20,000	15,000
Telephone Comm-Jail	-	-	35,000	-
ID Card Fees - Marshal	645	635	500	500
Fingerprinting Fees	14,685	14,510	16,000	16,000
Prisoner Housing Fees	1,663,320	1,652,380	1,667,700	1,667,700
GA DOT RCCI Guard Reimbursement	171,338	149,078	160,000	160,000
State Road Maintenance	40,800	40,800	40,800	48,000
Demolition Fees	24,714	19,105	20,000	25,000
Right of Way Fees	-	262,953	60,000	50,000
Concession Revenue	2,362	3,000	2,400	2,400
ATM-Snack Bar Fees	1,106	2,656	2,000	2,500
Concession Revenue-Judicial Center	5,578	4,812	5,440	5,440
Animal Control & Shelter Fees	60,725	64,056	60,000	60,000
Rabies Certificate Fees	20,005	24,457	20,000	24,000
Sterilization Fees	36,089	32,770	40,000	20,000
Animal Registration Fees	8,250	5,775	10,000	-
Animal Control/Ft Gordon	1,575	-	2,000	900
Public Room Rental-Radison	23,099	23,652	25,000	25,000
Cemetery Fees	59,227	58,118	60,000	60,000
Parking Fee-Marriott Parking	119,663	85,418	100,000	100,000
Parking Fee-Reynolds Street Deck	106,405	169,992	100,000	211,500
Parking Fee-Cyber Center	-	-	314,400	314,400
Returned Check Fee	6,642	1,863	5,000	4,000
RCCI-Inmate Medical Fees	1,290	1,467	1,000	1,000
RCCI-Inmate Management Fees	771	765	1,000	1,000
RCCI-Inmate Disciplinary Fees	1,190	844	1,000	1,000
RCCI-Inmate Store	62,150	65,568	103,580	94,500
Subtotal Charges for Services (Judicial & Other)	**$ 16,738,576**	**$ 18,702,251**	**$ 19,180,370**	**$ 19,214,920**

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

Revenue Description	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget
Charges for Services (Recreation)				
Special Activities-Program Fees	$ 15,000	$ 4,448	$ 10,000	$ 20,000
Youth Program-Program Fees	13,973	22,477	20,000	22,500
Youth Athletics - East Augusta	1,430	925	1,500	1,000
Youth Athletics - South Augusta	52,189	53,728	55,000	55,000
Youth Athletics - West Augusta	30,190	26,160	30,000	30,000
Adult Programs-Program Fees	14,620	16,810	30,000	25,000
Aquatics-Program Fees	12,056	3,994	7,500	5,000
Henry Brigham Comm Cent-Program Fees	24,795	18,283	15,000	20,000
Bernie Ward Comm Cent-Program Fees	31,079	32,030	35,000	35,000
Sand Hills Program Fees	414	243	300	300
Blythe Park-Program Fees	15,307	28,053	20,000	25,000
Garrett Comm-Program Fees	54,485	58,660	50,000	60,000
WT Johnson Comm Center-Program Fees	80	-	-	-
McBean Park-Program Fees	20,447	18,155	20,000	20,000
McDuffie Woods Park-Program Fees	1,071	4,616	6,000	3,000
May Park Comm Cent-Program Fees	3,789	4,516	4,500	4,500
Carrie J. Mays-Program Fees	1,574	1,271	2,000	1,000
Warren Road Comm Cent-Program Fees	98,191	108,010	100,000	110,000
Other Concessions-Program Fees	17,286	18,950	20,000	20,000
Eisenhower Park Parking Fees	-	2,000	-	2,000
Charles Evans Park - Program Fees	123	4,461	6,000	5,000
Henry Brigham Swim Center-Program Fees	30,560	30,850	30,000	30,000
Bernie Ward Swimming Pool - Program Fees	-	-	-	-
Augusta Aquatics Center - Program Fees	128,524	128,784	120,000	125,000
Golf Course-Membership Fees	88,319	74,809	70,000	75,000
Golf Course-Green Fees	200,459	213,588	220,000	220,000
Golf Course-Pro Shop Sales	9,760	7,425	5,000	8,000
Golf Course-Concessions Revenue	14,542	24,788	20,000	30,000
Newman Tennis Center-Tennis Membership Fees	15,638	13,720	15,000	15,000
Tournament Fees	57,258	65,743	55,000	65,000
Sponsorship	4,606	4,634	5,000	5,000
Court Fees	30,335	23,280	30,000	25,000
Stringing Fees	10,025	4,707	6,000	6,000
Lessons/Clinics	26,949	35,460	40,000	35,000
Merchandise Fees	15,323	10,898	15,000	10,000
Concession Revenue	5,444	4,990	6,000	5,000
Misc Tennis Fees	-	47	-	100
Robert Howard Comm. Ctr-Program Fees	98,974	84,281	95,000	100,000
Lake Olmstead Stadium Program Fees	-	-	148,300	112,500
Riverwalk - Program Fees	53,025	52,586	91,250	71,000
Subtotal Charges for Services (Recreation)	**1,197,840**	**1,208,380**	**1,404,350**	**1,401,900**
Total Charges For Services	**$ 17,936,416**	**$ 19,910,631**	**$ 20,584,720**	**$ 20,616,820**

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

Revenue Description	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget
Fines And Forfeitures				
Superior	$ 213,242	$ 143,077	$ 200,000	$ 150,000
State	2,255,789	2,008,087	2,350,000	2,350,000
Magistrate	933,112	987,464	1,000,000	1,525,000
Juvenile	2,860	3,903	4,500	4,500
Probate Court	302,902	301,963	325,000	325,000
Drug treatment/education	120,294	84,713	120,000	90,000
DA-Forfeiture of Assets	47,299	-	-	-
Marshal-Forfeiture of Assets	-	-	10,000	10,000
Total Fines And Forfeitures	**3,875,498**	**3,529,207**	**4,009,500**	**4,454,500**
Investment Income				
Interest revenues	431,419	1,284,537	1,000,000	1,300,000
Int Earned-Tax Commissioner	214,123	100,180	300,000	250,000
Int Earned-Clerk of Court	544	789	650	800
Total Investment Income	**646,086**	**1,385,506**	**1,300,650**	**1,550,800**
Contributions And Donations				
Contributions & Donations (Employee Functions)	-	-	-	25,000
Contributions & Donations (Cemeteries)	-	150	-	-
Contributions & Donations (Animal Services)	4,631	24,001	5,000	5,000
Contributions & Donations (Recreation)	32,411	51,941	22,000	40,150
Total Contributions And Donations	**37,042**	**76,092**	**27,000**	**70,150**
Miscellaneous Income				
RxCard Royalties	8,162	4,777	7,500	5,000
Solar Program Lease	59,250	59,250	59,250	59,250
Rents and royalties	18,750	18,600	20,000	20,000
Lawsuit Settlement	9,554	18	-	-
Miscellaneous Income-General Fund	751,810	155,711	50,000	85,950
Miscellaneous Income-Golf Course	13,714	12,766	15,000	15,000
Tax Commissioner-Other Revenue	(6,742)	13,826	3,500	7,500
Levy Sale Costs	-	-	200,000	200,000
RCBOE Reimbursement	-	-	-	-
Rents and royalties (DFACS-Lease/Operations)	320,000	-	-	-
Rents and royalties (Recreation)	444,047	449,733	475,050	539,800
Tree Commission	-	7,014	5,000	5,000
Total Miscellaneous Income	**$ 1,618,545**	**$ 721,695**	**$ 835,300**	**$ 937,500**

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

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

Revenue Description	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget
Other Financing Sources				
Property Sale	$ 379,888	$ 236,552	$ 250,000	$ 250,000
Fund Balance Appropriations	-	-	2,413,060	-
Total Other Financing Sources	**379,888**	**236,552**	**2,663,060**	**250,000**
TOTAL REVENUE	**83,050,449**	**87,485,480**	**93,041,130**	**95,272,040**
Operating Transfers In				
Law Enforcement *	4,717,740	4,857,320	5,393,520	5,482,460
Occupation Tax	2,577,719	2,486,837	2,582,690	2,665,690
TIA	-	-	-	9,270
Capital Projects	137,696	-	-	-
Water & Sewerage	119,240	-	-	-
Stormwater Utility	1,243	-	-	-
Total Operating Transfers In	**7,553,638**	**7,344,157**	**7,976,210**	**8,157,420**
TOTAL REVENUE AND OPERATING TRANSFERS IN	**$ 90,604,087**	**$ 94,829,637**	**$ 101,017,340**	**$ 103,429,460**

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



Augusta Municipal Building

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

Revenue Description	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget
Taxes				
Real Property Tax-Current Year	$ 32,393,665	$ 33,043,664	$ 33,106,390	$ 33,755,460
Timber Tax - Current Year	4,536	4,901	4,540	4,880
Early Payment Discount	(262,909)	(267,626)	(232,370)	(234,090)
Motor Vehicles - Current Year	845,213	705,937	634,880	511,020
Mobile Homes - Current Year	97,116	103,862	103,030	95,740
Railroad Equipment-Current Year	51,168	67,012	60,000	65,000
Local Option Sales & Use Tax	22,984,774	24,747,585	24,984,650	26,255,730
Total Taxes	**56,115,580**	**58,407,353**	**58,663,139**	**60,455,760**
Licenses And Permits				
Scrap Metal Permits	1,200	1,400	2,500	2,000
Total Licenses and Permits	**1,200**	**1,400**	**2,500**	**2,000**
Charges for Services (Judicial & Other)				
Sheriff Fees-Criminal Bonds	51,255	49,080	60,000	55,000
Sheriff Fines and Fees	155,215	145,208	160,000	150,000
Printing & Dup Service Fees	105,675	98,305	110,000	100,000
Telephone Comm-Jail	275,797	277,546	280,000	280,000
Social Security Informant Fee	43,800	31,800	40,000	40,000
False Alarms for Sheriff	-	-	2,000	2,000
Accident Reports	59,233	60,730	55,000	60,000
Criminal Background Checks	730	2,150	2,000	2,000
Inmate Medical Fees	10,624	8,587	12,000	9,500
Inmate Kiosk/Commissary	370,178	356,549	340,000	360,000
Prisoner Reimb County Jail	10,171	16,085	8,000	8,000
Admin Fees-Specials	-	-	2,000	2,000
Subtotal Charges for Services (Judicial & Other)	**1,082,678**	**1,046,040**	**1,071,000**	**1,068,500**
Fines And Forfeitures				
County Jail-Constr & Staffing	309,019	269,039	375,000	325,000
Parking Violations	10,760	16,630	15,000	15,000
Bond	1,905	8,830	10,000	7,500
Total Fines And Forfeitures	**321,684**	**294,499**	**400,000**	**347,500**
Investment Income				
Interest revenues	(150,828)	(336,192)	(85,000)	(250,000)
Total Investment Income	**$ (150,828)**	**$ (336,192)**	**$ (85,000)**	**$ (250,000)**

Augusta, Georgia

General Fund Revenues
Fund 273 – Law Enforcement (RCSO)

Revenue Description	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget
Miscellaneous Income				
Miscellaneous Income-General Fund	$ 21,765	$ 12,970	$ 20,000	$ 20,000
RCBOE Reimbursement	-	-	250,000	250,000
Total Miscellaneous Income	**21,765**	**12,970**	**270,000**	**270,000**
Other Financing Sources				
Property Sale	66,804	295,040	100,000	100,000
Total Other Financing Sources	**66,804**	**295,040**	**100,000**	**100,000**
TOTAL REVENUE	**57,456,866**	**59,719,092**	**60,419,620**	**61,991,740**
Operating Transfers In (General Fund) *	2,236,710	3,096,710	3,221,180	2,895,940
Law Enforcement *				
TOTAL REVENUE AND OPERATING TRANSFERS IN	**$ 59,693,576**	**$ 62,815,802**	**$ 63,640,800**	**$ 64,887,680**

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



Richmond County Sheriff building

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.

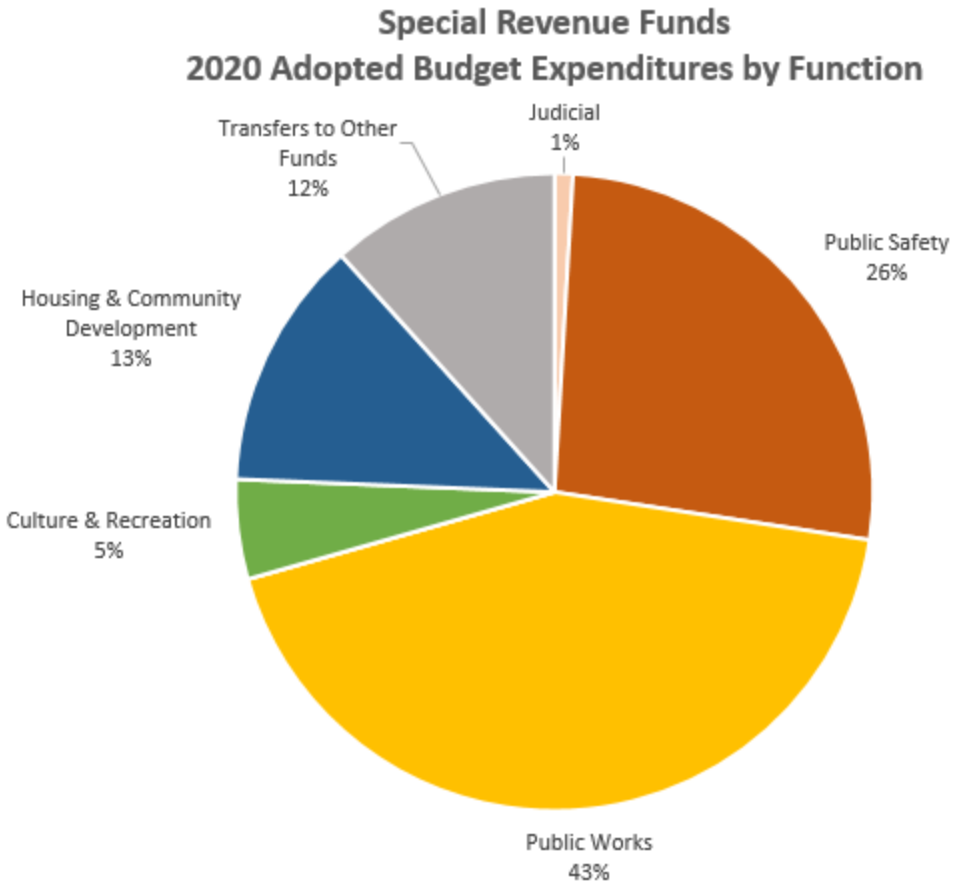
URA Foundry Project Fund - used to account for the use of the related loan funds to assist the government in a third party development of the old Foundry building and site into a market rate apartment complex.



Fire Station #2 – Telfair Street

Augusta, Georgia
Financial Summary – Special Revenue Funds

	2017 Actual	2018 Actual	2019 Budget	2020 Budget
REVENUES				
Taxes	$ 54,285,636	$ 65,995,496	$ 53,123,410	$ 73,317,640
Licenses and Permits	5,033,139	5,032,141	5,121,810	5,429,790
Intergovernmental	4,652,909	5,404,768	5,406,210	3,916,340
Charges for Services	6,963,396	9,894,495	11,846,800	11,994,340
Fines and Forfeitures	755,342	1,361,730	1,092,000	1,086,370
Investment Income	279,038	642,189	128,680	151,810
Other Revenue	1,355,060	1,944,683	1,526,620	2,168,810
Total Revenues	73,324,520	90,275,502	78,245,530	98,065,100
OTHER FINANCING SOURCES				
Appropriation from Fund Balance	-	-	51,044,510	13,599,130
Operating Transfers In	13,028,807	10,278,480	13,316,240	12,471,520
Revenue Bond Proceeds	12,105,438	34,948,781	-	10,018,120
Property Sales	579,243	208,524	15,000	50,000
Total Other Financing Sources	25,713,488	45,435,785	64,375,750	36,138,770
Total Revenue & Other Financing Sources	99,038,008	135,711,287	142,621,280	134,203,870
EXPENDITURES				
Personnel Services & Emp Benefits	28,139,890	29,861,105	32,521,720	33,299,760
Purchased/Contracted Services	9,767,159	7,539,172	17,357,670	16,551,240
Supplies	7,126,358	7,318,684	8,428,780	8,286,370
Capital Outlay	13,900,998	35,237,144	48,157,710	32,548,030
Interfund/Interdepartmental	1,742,327	2,198,867	2,259,320	2,358,370
Other Costs	8,378,916	6,456,930	8,228,560	7,789,360
Debt Service	1,949,899	4,451,083	4,406,610	14,426,880
Non-Departmental	-	-	4,519,010	3,285,650
Total Expenditures	71,005,548	93,062,985	125,879,380	118,545,660
OTHER FINANCING USES				
Operating Transfers Out	15,906,097	15,631,605	16,741,900	15,658,210
Total Expense and Other Financing Uses	86,911,645	108,694,590	142,621,280	134,203,870
Net Increase (Decrease) in Fund Balance	$ 12,126,363	$ 27,016,697	$ -	$ -


Special Revenue Funds
2020 Adopted Budget Expenditures by Function
Judicial
1%
Transfers to Other
Funds
12%
Public Safety
26%
Housing & Community
Development
13%
Culture & Recreation
5%
Public Works
43%


SIGNS
BY
BOONE
FRANK WILSON
RENTALS
STATION NO. 9

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.

	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Expenditure Detail				
Principal	$ 1,952,345	$ 2,245,750	$ 14,040,000	$ 14,075,000
Interest	811,800	784,900	2,052,500	1,363,300
Other Cost	1,815	1,301	151,640	147,840
Total Expenditures & Transfers	$ 2,765,961	$ 3,031,951	$ 16,244,140	$ 15,586,140

Augusta, Georgia
Financial Summary – Debt Service Funds

	2017 Actual	2018 Actual	2019 Budget	2020 Budget
REVENUES				
Taxes	$ 370,000	$ 515,890	$ 515,890	$ 515,890
Investment Income	183,083	403,823	-	-
Total Revenues	553,083	919,713	515,890	515,890
OTHER FINANCING SOURCES				
Appropriation from Fund Balance	-	-	2,500	-
Operating Transfers In	2,935,000	1,360,000	15,725,750	15,070,250
Total Other Financing Sources	2,935,000	1,360,000	15,728,250	15,070,250
Total Revenue & Other Financing Sources	3,488,083	2,279,713	16,244,140	15,586,140
EXPENDITURES				
Debt Service	2,765,961	3,031,951	16,098,000	15,440,800
Non-Departmental	-	-	146,140	145,340
Total Expenditures	2,765,961	3,031,951	16,244,140	15,586,140
Net Increase (Decrease) in Fund Balance	$ 722,122	$ (752,238)	$ -	$ -



Petersburg Boat cruising the Augusta Canal

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 Charles B. 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.

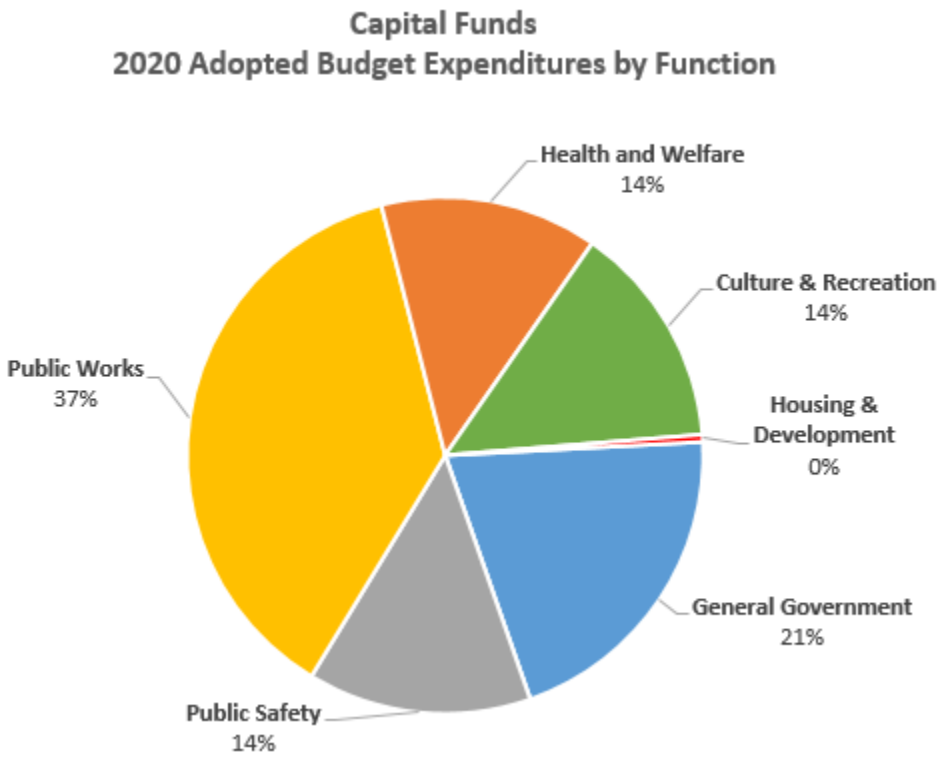
SPLOST Phase VI Fund – accounts for the receipts and disbursements of the one percent sales tax approved by the taxpayers on June 16, 2009. Collections began January 1, 2011. The City of Augusta bonded $30.5 million in 2009 and $22 million in 2010 of the estimated $184.7 million SPLOST. The revenue sources 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) and Transportation Improvement Program (TIP).



Augusta, Georgia
Financial Summary – Capital Funds

	2017 Actual	2018 Actual	2019 Budget	2020 Budget
REVENUES				
Taxes	$ 40,248,780	$ 43,223,943	$ 40,878,850	$ 41,009,380
Intergovernmental Revenue	3,515,314	4,588,719	4,996,040	4,380,880
Charges for Services	91,932	87,214	200,000	200,000
Investment Income	986,041	1,738,997	-	-
Other Revenue	953	5,576	-	-
Total Revenues	44,843,020	49,644,449	46,074,890	45,590,260
OTHER FINANCING SOURCES				
Appropriation from Fund Balance	-	-	131,769,510	93,583,350
Operating Transfers In	242,420	-	-	8,370
Property Sales	-	5,000	-	-
Total Other Financing Sources	242,420	5,000	131,769,510	93,591,720
Total Revenue & Other Financing Sources	45,085,440	49,649,449	177,844,400	139,181,980
EXPENDITURES				
Personnel Services & Emp Benefits	1,033,801	905,128	1,355,230	1,339,560
Purchased/Contracted Services	7,159,501	8,082,938	18,620,320	7,678,130
Supplies	2,348,084	1,356,004	3,296,610	1,658,000
Capital Outlay	13,012,825	38,799,067	93,218,900	80,188,850
Interfund/Interdepartmental	1,358,646	884,777	804,730	741,960
Other Costs	11,375,016	9,013,472	8,445,000	3,550,000
Debt Service	83,906	93,524	-	-
Non-Departmental	-	15,670	35,161,630	28,029,950
Total Expenditures	36,371,779	59,150,580	160,902,420	123,186,450
OTHER FINANCING USES				
Operating Transfers Out	2,669,057	1,285,555	16,941,980	15,995,530
Total Expense and Other Financing Uses	39,040,836	60,436,135	177,844,400	139,181,980
Net Increase (Decrease) in Fund Balance	$ 6,044,604	$ (10,786,686)	$ -	$ -


Capital Funds
2020 Adopted Budget Expenditures by Function
Health and Welfare
14%
Culture & Recreation
14%
Housing &
Development
0%
General Government
21%
Public Safety
14%
Public Works
37%



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.

	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Water & Sewer Funds	$ 89,025,125	$ 87,830,735	$ 170,740,186	$ 128,770,790
Environmental Services	36,226,372	34,104,088	34,486,580	34,626,260
Public Transit	7,252,406	7,942,438	7,762,150	8,320,430
Airports	15,800,699	18,350,420	21,681,040	23,595,480
Stormwater Utility	13,597,218	14,612,439	15,654,920	15,418,720
Total Operating Expenditures	$ 161,901,820	$ 162,840,120	$ 250,324,876	$ 210,731,680

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.



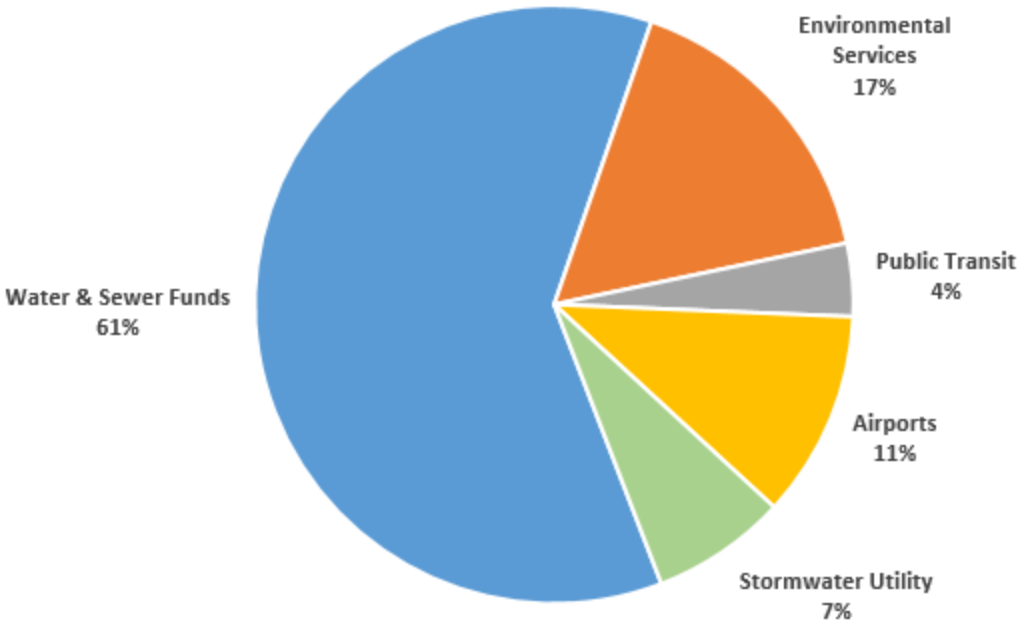
Main terminal of Augusta Regional Airport

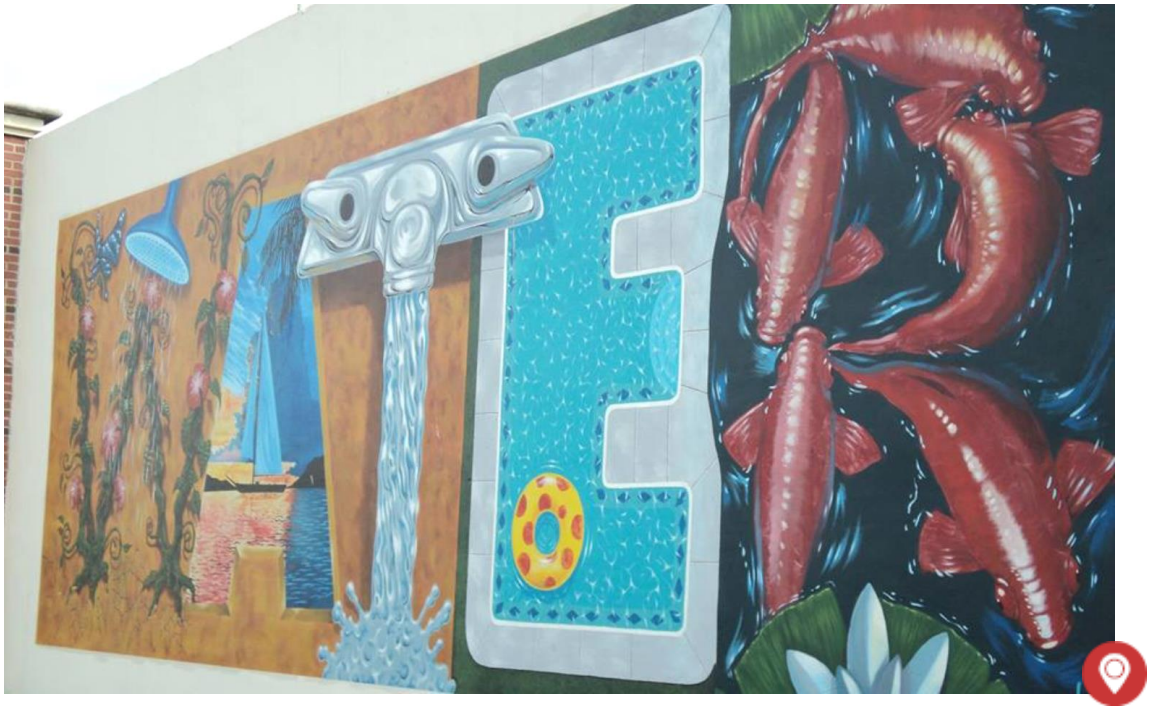
Augusta, Georgia
Financial Summary – Enterprise Funds

	2017 Actual	2018 Actual	2019 Budget	2020 Budget
REVENUES				
Intergovernmental	$ 2,468,380	$ 8,319,665	$ 38,527,550	$ 25,467,010
Charges for Services	160,430,118	156,097,329	168,035,700	170,977,200
Investment Income	565,510	1,268,970	156,070	652,400
Other Revenue	2,537,927	1,517,242	731,610	888,200
Total Revenues	166,001,935	167,203,206	207,450,930	197,984,810
OTHER FINANCING SOURCES				
Appropriation from Fund Balance	11,073,743	23,799,631	146,534,100	96,540,770
Operating Transfers In	4,577,766	6,543,172	6,537,490	6,147,600
Operating Transfers within fund group*	-	-	42,246,740	67,163,900
Revenue Bond Proceeds	-	-	23,136,050	-
Property Sales	13,881	53,330	94,000	60,000
Total Other Financing Sources	15,665,390	30,396,133	218,548,380	169,912,270
Total Revenue & Other Financing Sources	181,667,325	197,599,339	425,999,310	367,897,080
EXPENDITURES				
Personnel Services & Emp Benefits	30,405,001	38,190,297	37,000,960	37,858,420
Purchased/Contracted Services	42,286,470	41,977,220	57,786,265	48,397,750
Supplies	25,892,932	23,857,313	23,880,375	23,919,220
Capital Outlay	-	521,379	131,857,104	88,541,900
Interfund/Interdepartmental	14,974,304	16,902,625	17,427,630	17,489,810
Depreciation and Amortization	26,042,846	25,839,078	26,647,510	26,790,400
Other Costs	710,183	691,235	60,617,466	31,269,240
Debt Service	21,590,084	15,382,352	26,964,670	25,006,840
Total Expenditures	161,901,820	163,361,499	382,181,980	299,273,580
OTHER FINANCING USES				
Operating Transfers Out	370,483	232,807	1,570,590	1,459,600
Operating Transfers within fund group*	-	-	42,246,740	67,163,900
Total Expense and Other Financing Uses	162,272,303	163,594,306	425,999,310	367,897,080
Net Increase (Decrease) in Retained Earnings	$ 19,395,022	$ 34,005,033	$ -	$ -

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

2020 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.

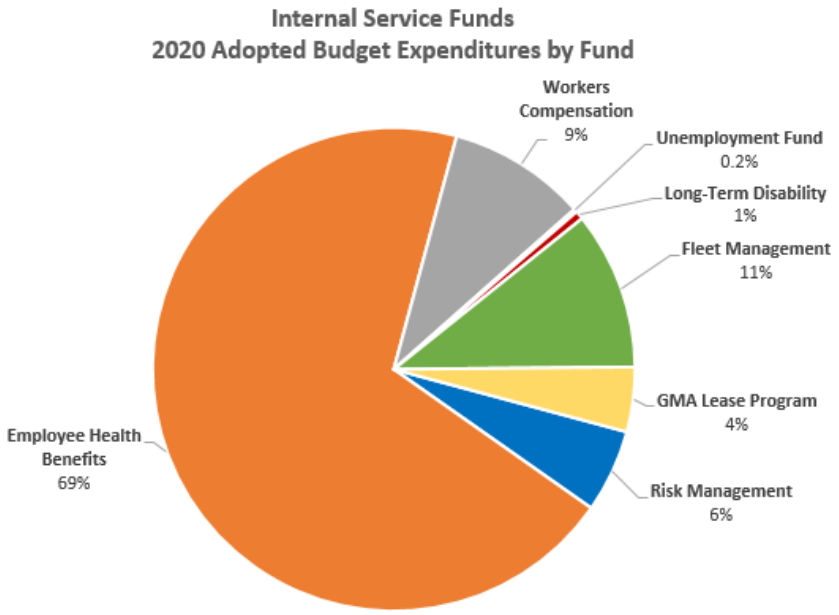
Unemployment Fund – used to account for the receipt and disbursement of unemployment benefits.

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

	2017 Actual	2018 Actual	2019 Budget	2020 Budget
REVENUES				
Charges for Services-interfund services	$ 42,614,386	$ 41,571,803	$ 43,698,380	$ 45,523,330
Investment Income	351,994	482,867	869,780	869,780
Other Revenue	517,646	530,204	502,000	506,280
Total Revenues	43,484,025	42,584,874	45,070,160	46,899,390
OTHER FINANCING SOURCES				
Operating Transfers In	-	-	2,543,970	1,497,540
Total Other Financing Sources	-	-	2,543,970	1,497,540
Total Revenue & Other Financing Sources	43,484,025	42,584,874	47,614,130	48,396,930
EXPENDITURES				
Personnel Services & Emp Benefits	457,446	579,197	694,740	671,280
Purchased/Contracted Services	4,915,803	5,094,628	5,939,780	6,098,130
Supplies	237,333	251,504	302,160	297,360
Claims and Damages	34,271,940	33,828,747	36,670,190	36,969,750
Administration & Other Costs	1,915,532	1,333,341	2,010,550	2,269,190
Depreciation and Amortization	546	545	550	600
Other Costs & Cost Reimbursement	-	14,732	-	-
Debt Service	1,652,570	1,406,270	1,996,160	2,090,620
Total Expenditures	43,451,170	42,508,964	47,614,130	48,396,930
Net Increase (Decrease) in Fund Balance	$ 32,855	$ 75,910	$ -	$ -



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. This plan is closed to new participants.

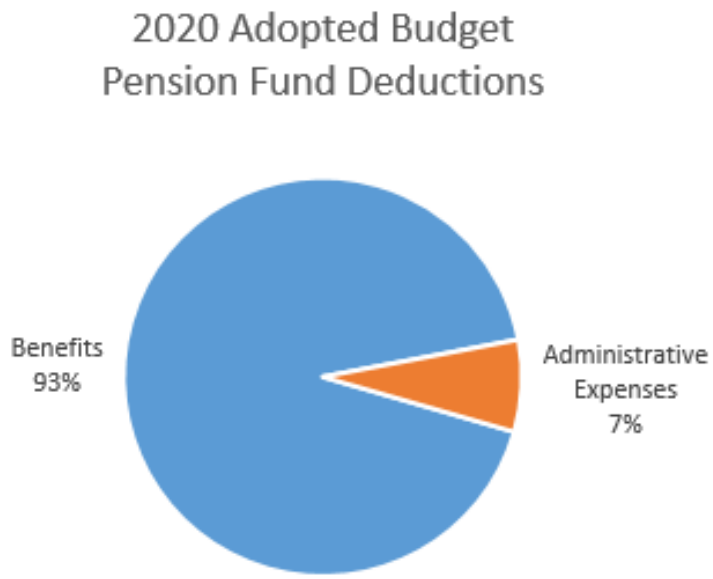
General Retirement Fund – used to account for a single-employer defined benefit pension plan for those former City of Augusta employees hired after March 1, 1949 and before March 1, 1987, whose age did not exceed 35 years at the time of their employment and were not participants of the 1977 plan. This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



Julian Smith Casino

Augusta, Georgia
Financial Summary – Pension Trust Funds

	2017 Actual	2018 Actual	2019 Budget	2020 Budget
ADDITIONS				
Contributions				
Employer	$ 4,585,936	$ 3,877,898	$ 3,852,740	$ 4,258,890
Employee	110,497	89,321	86,270	60,240
Total Contributions	4,696,433	3,967,219	3,939,010	4,319,130
Investment earnings				
Interest	6,087	14,245	5,000	13,000
Net increase in fair value	12,546,794	(2,877,220)	6,086,190	5,908,970
Net investment earnings	12,552,881	(2,862,975)	6,091,190	5,921,970
Total Additions	17,249,314	1,104,244	10,030,200	10,241,100
DEDUCTIONS				
Benefits	9,383,627	9,239,245	9,329,610	9,573,340
Administrative expenses	725,319	677,067	700,590	667,760
Total Deductions	10,108,946	9,916,312	10,030,200	10,241,100
Change in Net Position	$ 7,140,368	$ (8,812,068)	$ -	$ -



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 custodial 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.

The *Envision Augusta Comprehensive Plan* can be viewed at
https://www.augustaga.gov/319/Comprehensive-Plan.

Throughout the year, we monitor revenues and identify potential impact on future year revenues. One of our key revenues is ad valorem taxes for which we monitor changes to our tax digest and the effect of our ad valorem tax cap. We also closely monitor sales tax revenues. Due to the decennial census in 2020, Augusta will be renegotiating local option sales tax distribution agreements with local municipalities in Richmond County, per O.C.G.A. § 48-8-89, in 2021 to be effective in 2022.

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. Currently we are reviewing requests for the SPLOST Phase 8 program and will be presenting a proposed program on the November 2020 ballot for voter approval.

During the budget cycle and as departments submit funding requests throughout the year for Commission approval, Finance reviews requests and potential impact on fund balance. When new positions are proposed, the full-year impact is determined to ensure recurring revenues are adequate to support increased personnel cost. New construction projects are analyzed for impact on future operating costs. Currently we are evaluating street lighting costs and proposed fee changes to adequately support the operating costs of Augusta's roadway and urban lighting.

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.



Sunset view of Augusta marina

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 Appraiser is responsible for receiving returns and fairly and impartially assessing property. The total assessed valuation for the 2019 tax digest is set at $5.59 billion compared to $5.49 billion in 2018. This is an increase of 1.84% 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 2019 Tax Digest. It does not include millage rates levied by Richmond County Board of Education.

Year 2018/2019 Tax Rates

	Suburban			Urban		
	2018	2019	Difference	2018	2019	Difference
County-wide M&O	9.756	9.678	(0.078)	9.756	9.678	(0.078)
Capital Outlay	0.778	0.772	(0.006)	0.778	0.772	(0.006)
County Bonds	0.000	0.000	0.000	0.000	0.000	0.000
Fire	2.127	2.112	(0.015)	0.000	0.000	0.000
Urban M&O	0.000	0.000	0.000	5.231	5.162	(0.069)
Total	12.661	12.562	(0.099)	15.765	15.612	(0.153)

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
- Title Ad Valorem Taxes
- 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, 2018, total unassigned fund balance represented 20.7% 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 9, 2019 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 2020 budget reflects his consideration of these recommendations in light of revenue projections and real property assessments, and the 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 his 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 2019. After careful deliberation, the Proposed Budget, as modified for additions and deletions, was adopted by the Commission during the November 19, 2019 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.



Sunset view of Savannah River

Budget Calendar

JUNE 2019

June 13	Survey sent to Commissioners
June 19	Survey returned to Finance for completion
June 27	Commission approves FY2020 Budget Calendar

JULY 2019

July 18	Distribution of Budget Calendar and Instructions during department head meeting
July 22	Departments **with** OneSolution access may start entering in Budget Item Detail

AUGUST 2019

August 9	Deadline for ***ALL*** submission of budget documents to Finance

SEPTEMBER 2019

September 3-13	Departmental Work Sessions with representatives of the Administrator's office and the Finance Department
September 16-20	Work Sessions as needed
September 27	*Budget summary presented to Administrator by Finance Department*

OCTOBER 2019

October 7-11	Work Sessions as needed
October 15	**FY2020 Proposed Budget presented to the Augusta Commission by the Administrator**
October 28-Nov. 1	Work Sessions as needed
October 29	Publish Public Hearing Notice in newspaper

NOVEMBER 2019

November 5	***PUBLIC TOWN MEETING / COMMISSION MEETING*** Public Hearing of 2020 Budget
November 6-8	Work Sessions as needed
November 12	Publish Notice of Budget Adoption in newspaper
November 19	**Adoption of the FY2020 Budget by the Augusta Commission**

DECEMBER 2019

December 4-5	Community presentation of Adopted Budget

JANUARY 2020

January 1	Effective date for the Fiscal year 2020 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 2020. A brief definition of each fund is included. All funds included in the 2020 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			
	2017 Actual	2018 Actual	2019 Budget	2020 Budget
REVENUES				
Taxes	$ 54,058,631	$ 57,076,654	$ 59,141,280	$ 62,916,340
Licenses and Permits	1,482,636	1,267,520	1,521,880	1,493,800
Intergovernmental Revenue	3,187,045	3,430,701	3,117,740	3,142,130
Charges for Services	17,765,078	19,761,553	20,424,720	20,451,820
Fines and Forfeitures	3,875,498	3,529,207	4,009,500	4,454,500
Investment Income	646,086	1,385,506	1,300,650	1,550,800
Other Revenue	1,655,587	797,787	862,300	1,012,650
Total Revenues	82,670,561	87,248,928	90,378,070	95,022,040
OTHER FINANCING SOURCES				
Appropriation from Fund Balance	-	-	2,413,060	-
Operating Transfers In	2,835,898	2,486,837	2,582,690	2,674,960
Operating Transfers In (within GF)*	4,717,740	4,857,320	5,393,520	5,482,460
Property Sales	379,888	236,552	250,000	250,000
Total Other Financing Sources	7,933,526	7,580,709	10,639,270	8,407,420
Total Revenue & Other Financing Sources	90,604,087	94,829,637	101,017,340	103,429,460
EXPENDITURES				
Personnel Services & Emp Benefits	49,179,069	51,073,168	53,043,540	54,545,900
Purchased/Contracted Services	14,149,600	14,473,771	16,182,410	17,687,670
Supplies	8,272,555	8,310,509	9,815,850	9,936,640
Capital Outlay	56,999	104,350	-	-
Interfund/Interdepartmental	1,204,751	1,492,742	1,849,630	1,630,950
Other Costs & Cost Reimbursement	4,949,007	5,417,636	7,880,850	5,678,420
Debt Service	-	-	-	350,000
Non-Departmental	-	-	48,350	2,828,590
Total Expenditures	77,811,981	80,872,176	88,820,630	92,658,170
OTHER FINANCING USES				
Operating Transfers Out	7,278,103	6,267,120	7,563,770	7,220,590
Operating Transfers Out (within GF)*	2,739,290	4,422,530	4,632,940	3,550,700
Total Expense and Other Financing Uses	87,829,374	91,561,826	101,017,340	103,429,460
Net Increase (Decrease) in Fund Balance	$ 2,774,713	$ 3,267,811	$ -	$ -

** 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			
	2017 Actual	2018 Actual	2019 Budget	2020 Budget
REVENUES				
Taxes	$ 56,113,563	$ 58,405,335	$ 58,661,120	$ 60,453,740
Licenses and Permits	1,200	1,400	2,500	2,000
Charges for Services	1,082,678	1,046,040	1,071,000	1,068,500
Fines and Forfeitures	321,684	294,499	400,000	347,500
Investment Income	(150,828)	(336,192)	(85,000)	(250,000)
Other Revenue	21,765	12,970	270,000	270,000
Total Revenues	57,390,062	59,424,052	60,319,620	61,891,740
OTHER FINANCING SOURCES				
Operating Transfers In (within GF)*	2,236,710	3,096,710	3,221,180	2,895,940
Property Sales	66,804	295,040	100,000	100,000
Total Other Financing Sources	2,303,514	3,391,750	3,321,180	2,995,940
Total Revenue & Other Financing Sources	59,693,576	62,815,802	63,640,800	64,887,680
EXPENDITURES				
Personnel Services & Emp Benefits	41,038,755	42,346,599	43,636,080	43,559,340
Purchased/Contracted Services	1,161,507	1,161,340	1,194,230	1,429,540
Supplies	8,572,173	9,046,007	10,247,440	10,815,050
Capital Outlay	32,962	104,358	-	-
Interfund/Interdepartmental	4,246,920	4,721,999	5,236,900	5,573,520
Other Costs & Cost Reimbursement	(206,942)	(194,310)	-	-
Non-Departmental	-	-	(2,715,280)	(2,325,550)
Total Expenditures	54,845,375	57,185,993	57,599,370	59,051,900
OTHER FINANCING USES				
Operating Transfers Out	705,750	529,870	647,910	353,320
Operating Transfers Out (within GF)*	4,732,453	4,906,070	5,393,520	5,482,460
Total Expense and Other Financing Uses	60,283,578	62,621,933	63,640,800	64,887,680
Net Increase (Decrease) in Fund Balance	$ (590,002)	$ 193,869	$ -	$ -

** 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			
	2017 Actual	2018 Actual	2019 Budget	2020 Budget
REVENUES				
Investment Income	$ 700	$ -	$ -	$ -
Other Revenue	34,404	43,850	44,400	55,550
Total Revenues	35,104	43,850	44,400	55,550
OTHER FINANCING SOURCES				
Appropriation from Fund Balance	-	-	61,370	56,600
Total Other Financing Sources	-	-	61,370	56,600
Total Revenue & Other Financing Sources	35,104	43,850	105,770	112,150
EXPENDITURES				
Personnel Services & Emp Benefits	247	13,816	14,100	14,100
Purchased/Contracted Services	45,001	31,112	46,820	51,500
Supplies	23,812	24,039	30,380	30,200
Capital Outlay	-	8,576	10,940	10,940
Interfund/Interdepartmental	5,590	4,520	3,530	5,410
Total Expenditures	74,650	82,063	105,770	112,150
Net Increase (Decrease) in Fund Balance	$ (39,546)	$ (38,213)	$ -	$ -

Augusta, Georgia
Fund Summary

Fund Type: General Fund Group

Definition: Fund 131 represents the revenue and appropriations of Augusta's new land mobile radio system used for emergency communications for public safety. The system will serve Augusta and 15 external agencies, providing a network utilized by over 1,640 radios.

	131 IT/Radio System	
	2019 Budget	2020 Budget
REVENUES		
Charges for Services	New in 2020	$ 347,550
Total Revenues	-	347,550
EXPENDITURES		
Personnel Services & Emp Benefits		80,180
Purchased/Contracted Services		128,830
Supplies		138,000
Non-Departmental		540
Total Expenditures	-	347,550
Net Increase (Decrease) in Fund Balance	$ -	$ -

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. In 2019, the Augusta Commission outsourced probation monitoring services.

	151 Probation Fund			
	2017 Actual	2018 Actual	2019 Budget	2020 Budget
REVENUES				
Charges for Services	$ 493,317	$ 594,554	$ 560,000	Closed in 2020
Investment Income	-	(6,362)	-	-
Other Revenue	1,167	2,095	-	-
Total Revenues	494,484	590,287	560,000	-
OTHER FINANCING SOURCES				
Operating Transfers In (within GF)*	-	735,450	735,450	-
Total Other Financing Sources	-	735,450	735,450	-
Total Revenue & Other Financing Sources	494,484	1,325,737	1,295,450	-
EXPENDITURES				
Personnel Services & Emp Benefits	861,653	795,620	791,430	-
Purchased/Contracted Services	221,887	288,872	657,130	-
Supplies	50,077	38,619	52,540	-
Interfund/Interdepartmental	5,842	4,691	10,980	-
Non-Departmental	-	-	(216,630)	-
Total Expenditures	1,139,459	1,127,802	1,295,450	-
Net Increase (Decrease) in Fund Balance	$ (644,975)	$ 197,935	$ -	$ -

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			
	2017 Actual	2018 Actual	2019 Budget	2020 Budget
REVENUES				
Licenses and Permits	$ 243,989	$ 346,978	$ 230,980	$ 230,980
Intergovernmental Revenue	1,666,556	3,176,967	4,594,740	3,819,310
Charges for Services	10,350	9,495	7,000	10,000
Fines and Forfeitures	-	67,899	88,970	72,750
Investment Income	(2,201)	-	-	-
Other Revenue	2,556	2,163	3,880	3,750
Total Revenues	1,921,250	3,603,502	4,925,570	4,136,790
OTHER FINANCING SOURCES				
Appropriation from Fund Balance	-	-	48,750	-
Operating Transfers In	-	30,000	-	-
Operating Transfers In (within GF)*	519,779	638,420	662,770	642,010
Total Other Financing Sources	519,779	668,420	711,520	642,010
Total Revenue & Other Financing Sources	2,441,029	4,271,922	5,637,090	4,778,800
EXPENDITURES				
Personnel Services & Emp Benefits	910,596	1,060,117	1,536,200	1,763,050
Purchased/Contracted Services	930,126	1,130,497	2,205,240	1,752,650
Supplies	718,801	790,565	1,109,480	1,019,260
Capital Outlay	132,835	249,912	560,920	49,700
Interfund/Interdepartmental	68,122	44,381	89,280	44,310
Other Costs & Cost Reimbursement	58,302	463,211	138,000	137,500
Non-Departmental	(68,565)	-	(2,030)	12,330
Total Expenditures	2,750,217	3,738,683	5,637,090	4,778,800
Net Increase (Decrease) in Fund Balance	$ (309,188)	$ 533,239	$ -	$ -

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			
	2017 Actual	2018 Actual	2019 Budget	2020 Budget
REVENUES				
Licenses and Permits	$ 10,300	$ 10,750	$ 8,400	$ 8,650
Total Revenues	10,300	10,750	8,400	8,650
OTHER FINANCING SOURCES				
Operating Transfers In (within GF)*	5,600	700	13,540	12,750
Total Other Financing Sources	5,600	700	13,540	12,750
Total Revenue & Other Financing Sources	15,900	11,450	21,940	21,400
EXPENDITURES				
Personnel Services & Emp Benefits	13,430	8,512	18,350	18,350
Capital Outlay	2,470	2,580	3,590	3,050
Total Expenditures	15,900	11,092	21,940	21,400
Net Increase (Decrease) in Fund Balance	$ -	$ 358	$ -	$ -

** 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			
	2017 Actual	2018 Actual	2019 Budget	2020 Budget
REVENUES				
Fines and Forfeitures	$ -	$ -	$ 7,000	$ 7,000
Total Revenues	-	-	7,000	7,000
EXPENDITURES				
Purchased/Contracted Services	-	-	6,000	5,540
Supplies	-	-	920	920
Interfund/Interdepartmental	-	-	80	540
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, administered by the State Court.

	204 DUI Court			
	2017 Actual	2018 Actual	2019 Budget	2020 Budget
REVENUES				
Fines and Forfeitures	$ 286,383	$ 241,184	$ 275,000	$ 275,000
Investment Income	1,324	947	-	-
Other Revenue	-	63	-	-
Total Revenues	287,707	242,194	275,000	275,000
OTHER FINANCING SOURCES				
Operating Transfers In	140,850	70,000	179,710	179,710
Total Other Financing Sources	140,850	70,000	179,710	179,710
Total Revenue & Other Financing Sources	428,557	312,194	454,710	454,710
EXPENDITURES				
Personnel Services & Emp Benefits	308,509	313,259	297,420	309,240
Purchased/Contracted Services	93,619	92,558	93,950	88,000
Supplies	35,599	31,728	33,950	28,980
Interfund/Interdepartmental	18,417	29,747	29,390	27,430
Non-Departmental	-	-	-	1,060
Total Expenditures	456,144	467,292	454,710	454,710
Net Increase (Decrease) in Fund Balance	$ (27,587)	$ (155,098)	$ -	$ -

Augusta, Georgia
Fund Summary

Fund Type: Special Revenue
Definition: Fund 205 is used to account for activities associated with drug education and enforcement, administered by the Superior Court.

	205 Drug Court			
	2017 Actual	2018 Actual	2019 Budget	2020 Budget
REVENUES				
Fines and Forfeitures	$ 53,152	$ 61,699	$ 100,000	$ 100,000
Investment Income	1,443	3,879	-	-
Other Revenue	1,000	-	-	-
Total Revenues	55,595	65,578	100,000	100,000
EXPENDITURES				
Purchased/Contracted Services	-	-	93,230	95,830
Interfund/Interdepartmental	3,130	6,620	6,770	4,170
Total Expenditures	3,130	6,620	100,000	100,000
Net Increase (Decrease) in Fund Balance	$ 52,465	$ 58,958	$ -	$ -

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. This fund is administered by the Superior Court.

	206 Law Library			
	2017 Actual	2018 Actual	2019 Budget	2020 Budget
REVENUES				
Charges for Services	$ 133,738	$ 126,021	$ 130,000	$ 130,000
Investment Income	215	351	-	-
Other Revenue	3,973	-	-	-
Total Revenues	137,926	126,372	130,000	130,000
EXPENDITURES				
Personnel Services & Emp Benefits	46,435	51,944	53,640	53,800
Purchased/Contracted Services	190	92	150	150
Supplies	107,268	105,950	75,820	75,660
Interfund/Interdepartmental	-	35	50	50
Other Costs	-	3,973	-	-
Non-Departmental	-	-	340	340
Total Expenditures	153,893	161,994	130,000	130,000
Net Increase (Decrease) in Fund Balance	$ (15,967)	$ (35,622)	$ -	$ -

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			
	2017 Actual	2018 Actual	2019 Budget	2020 Budget
REVENUES				
Fines and Forfeitures	$ 122,329	$ 117,147	$ 140,000	$ 134,370
Investment Income	100	(2,042)	-	-
Total Revenues	122,429	115,105	140,000	134,370
OTHER FINANCING SOURCES				
Operating Transfers In	168,920	-	251,700	254,000
Total Other Financing Sources	168,920	-	251,700	254,000
Total Revenue & Other Financing Sources	291,349	115,105	391,700	388,370
EXPENDITURES				
Personnel Services & Emp Benefits	271,813	333,984	356,820	357,580
Purchased/Contracted Services	3,187	4,120	7,700	2,690
Supplies	3,668	11,320	7,050	4,150
Interfund/Interdepartmental	13,323	18,914	22,070	21,650
Non-Departmental	-	-	(1,940)	2,300
Total Expenditures	291,991	368,338	391,700	388,370
Net Increase (Decrease) in Fund Balance	$ (642)	$ (253,233)	$ -	$ -

Augusta, Georgia
Fund Summary

Fund Type: Special Revenue
Definition: Fund 208 is used to account for supervisory fees collected on juvenile cases. This fund is administered by the Juvenile Court.

	208 Supplemental Juvenile Service			
	2017 Actual	2018 Actual	2019 Budget	2020 Budget
REVENUES				
Charges for Services	$ 5,251	$ 10,370	$ 12,500	$ 12,500
Investment Income	330	770	-	-
Total Revenues	5,581	11,140	12,500	12,500
EXPENDITURES				
Purchased/Contracted Services	200	-	-	-
Supplies	5,517	250	10,850	11,120
Interfund/Interdepartmental	910	1,690	1,650	1,380
Total Expenditures	6,627	1,940	12,500	12,500
Net Increase (Decrease) in Fund Balance	$ (1,046)	$ 9,200	$ -	$ -

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			
	2017 Actual	2018 Actual	2019 Budget	2020 Budget
REVENUES				
Fines and Forfeitures	$ 106,291	$ 104,825	$ 120,000	$ 120,000
Investment Income	5,272	11,447	-	-
Total Revenues	111,563	116,272	120,000	120,000
OTHER FINANCING SOURCES				
Appropriation from Fund Balance	-	-	66,030	25,430
Total Other Financing Sources	-	-	66,030	25,430
Total Revenue & Other Financing Sources	111,563	116,272	186,030	145,430
EXPENDITURES				
Personnel Services & Emp Benefits	24,834	68,581	102,620	54,680
Supplies	-	727	5,000	2,500
Interfund/Interdepartmental	830	2,260	4,000	6,340
Other Costs	60,000	40,000	74,410	81,310
Non-Departmental	-	-	-	600
Total Expenditures	85,664	111,568	186,030	145,430
Net Increase (Decrease) in Fund Balance	$ 25,899	$ 4,704	$ -	$ -

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			
	2017 Actual	2018 Actual	2019 Budget	2020 Budget
REVENUES				
Fines and Forfeitures	$ -	$ 278,576	$ 200,000	$ 200,000
Investment Income	3,707	9,665	-	-
Total Revenues	3,707	288,241	200,000	200,000
EXPENDITURES				
Purchased/Contracted Services	49,686	82,424	52,000	12,000
Supplies	6,250	115,003	148,000	188,000
Total Expenditures	55,936	197,427	200,000	200,000
Net Increase (Decrease) in Fund Balance	$ (52,229)	$ 90,814	$ -	$ -

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			
	2017 Actual	2018 Actual	2019 Budget	2020 Budget
REVENUES				
Fines and Forfeitures	$ 187,187	$ 366,009	$ 250,000	$ 250,000
Investment Income	6,199	12,869	-	-
Total Revenues	193,386	378,878	250,000	250,000
OTHER FINANCING SOURCES				
Appropriation from Fund Balance	-	-	200,000	-
Property Sales	128,317	109,506	-	-
Total Other Financing Sources	128,317	109,506	200,000	-
Total Revenue & Other Financing Sources	321,703	488,384	450,000	250,000
EXPENDITURES				
Purchased/Contracted Services	23,223	-	-	-
Supplies	110,213	69,191	150,000	150,000
Capital Outlay	264,153	162,911	300,000	100,000
Total Expenditures	397,589	232,102	450,000	250,000
Net Increase (Decrease) in Fund Balance	$ (75,886)	$ 256,282	$ -	$ -

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			
	2017 Actual	2018 Actual	2019 Budget	2020 Budget
REVENUES				
Charges for Services	$ 2,921,474	$ 3,856,167	$ 3,722,340	$ 3,866,000
Investment Income	27,547	63,070	5,000	5,000
Other Revenue	3,455	4,964	3,000	3,000
Total Revenues	2,952,476	3,924,201	3,730,340	3,874,000
OTHER FINANCING SOURCES				
Appropriation from Fund Balance	-	-	780,990	318,220
Operating Transfers In	1,316,927	582,000	822,560	777,190
Total Other Financing Sources	1,316,927	582,000	1,603,550	1,095,410
Total Revenue & Other Financing Sources	4,269,403	4,506,201	5,333,890	4,969,410
EXPENDITURES				
Personnel Services & Emp Benefits	2,990,903	3,328,472	3,344,470	3,616,430
Purchased/Contracted Services	462,361	553,867	790,050	642,650
Supplies	155,304	139,945	439,980	168,440
Capital Outlay	-	98,750	349,540	-
Interfund/Interdepartmental	331,918	342,121	365,320	358,080
Other Costs	57,050	43,000	-	-
Non-Departmental	-	-	(3,730)	155,320
Total Expenditures	3,997,537	4,506,155	5,285,630	4,940,920
OTHER FINANCING USES				
Operating Transfers Out	-	-	48,260	28,490
Total Expense and Other Financing Uses	3,997,537	4,506,155	5,333,890	4,969,410
Net Increase (Decrease) in Fund Balance	$ 271,866	$ 46	$ -	$ -

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. This fund is administered by the Planning and Development function.

	217 Building Inspections			
	2017 Actual	2018 Actual	2019 Budget	2020 Budget
REVENUES				
Licenses and Permits	$ 1,457,343	$ 1,539,688	$ 1,531,810	$ 1,804,090
Investment Income	13,998	27,431	-	20,000
Total Revenues	1,471,341	1,567,119	1,531,810	1,824,090
OTHER FINANCING SOURCES				
Appropriation from Fund Balance	-	-	289,780	324,390
Total Other Financing Sources	-	-	289,780	324,390
Total Revenue & Other Financing Sources	1,471,341	1,567,119	1,821,590	2,148,480
EXPENDITURES				
Personnel Services & Emp Benefits	859,969	1,003,429	1,093,710	1,339,910
Purchased/Contracted Services	138,512	208,755	200,860	245,500
Supplies	66,539	69,327	95,960	97,060
Capital Outlay	240,317	19,341	125,000	125,000
Interfund/Interdepartmental	249,862	326,065	287,100	316,050
Non-Departmental	-	-	(30)	10,900
Total Expenditures	1,555,199	1,626,917	1,802,600	2,134,420
OTHER FINANCING USES				
Operating Transfers Out	26,110	16,250	18,990	14,060
Total Expense and Other Financing Uses	1,581,309	1,643,167	1,821,590	2,148,480
Net Increase (Decrease) in Fund Balance	$ (109,968)	$ (76,048)	$ -	$ -

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			
	2017 Actual	2018 Actual	2019 Budget	2020 Budget
REVENUES				
Intergovernmental	$ 4,048,019	$ 3,835,795	$ 4,809,340	$ 3,319,030
Other Revenue	3,935	1,605,544	272,760	1,066,330
Total Revenues	4,051,954	5,441,339	5,082,100	4,385,360
OTHER FINANCING SOURCES				
Operating Transfers In	1,235,850	1,000,000	1,404,890	1,224,420
Total Other Financing Sources	1,235,850	1,000,000	1,404,890	1,224,420
Total Revenue & Other Financing Sources	5,287,804	6,441,339	6,486,990	5,609,780
EXPENDITURES				
Personnel Services & Emp Benefits	1,267,364	1,212,012	1,601,300	1,445,870
Purchased/Contracted Services	4,703,514	3,450,843	4,714,880	3,715,050
Supplies	35,863	22,878	33,880	79,150
Interfund/Interdepartmental	234,891	369,455	402,820	343,930
Other Costs	7,067	18,497	-	-
Non-Departmental	-	-	(288,260)	12,740
Total Expenditures	6,248,699	5,073,685	6,464,620	5,596,740
OTHER FINANCING USES				
Operating Transfers Out	28,660	-	22,370	13,040
Total Expense and Other Financing Uses	6,277,359	5,073,685	6,486,990	5,609,780
Net Increase (Decrease) in Fund Balance	$ (989,555)	$ 1,367,654	$ -	$ -

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			
	2017 Actual	2018 Actual	2019 Budget	2020 Budget
REVENUES				
Investment Income	$ 132	$ 15	$ -	$ -
Other Revenue	24,039	-	10,500	-
Total Revenues	24,171	15	10,500	-
EXPENDITURES				
Purchased/Contracted Services	1,192	-	10,500	-
Interfund/Interdepartmental	46	-	-	-
Total Expenditures	1,238	-	10,500	-
Net Increase (Decrease) in Fund Balance	$ 22,933	$ 15	$ -	$ -

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			
	2017 Actual	2018 Actual	2019 Budget	2020 Budget
REVENUES				
Taxes	$ 3,412,392	$ 3,602,830	$ 3,500,000	$ 3,500,000
Investment Income	68,658	125,330	-	-
Total Revenues	3,481,050	3,728,160	3,500,000	3,500,000
OTHER FINANCING SOURCES				
Appropriation from Fund Balance	-	-	9,368,790	5,901,330
Total Other Financing Sources	-	-	9,368,790	5,901,330
Total Revenue & Other Financing Sources	3,481,050	3,728,160	12,868,790	9,401,330
EXPENDITURES				
Purchased/Contracted Services	84,760	179,156	905,000	618,700
Capital Outlay	756,658	3,097,905	7,812,850	6,772,400
Interfund/Interdepartmental	70,970	16,280	24,060	46,330
Other Costs	-	-	300,000	133,900
Non-Departmental	-	-	3,201,880	1,205,000
Total Expenditures	912,388	3,293,341	12,243,790	8,776,330
OTHER FINANCING USES				
Operating Transfers Out	71,000	897,130	625,000	625,000
Total Expense and Other Financing Uses	983,388	4,190,471	12,868,790	9,401,330
Net Increase (Decrease) in Fund Balance	$ 2,497,662	$ (462,311)	$ -	$ -

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			
	2017 Actual	2018 Actual	2019 Budget	2020 Budget
REVENUES				
Licenses and Permits	$ 13,182	$ 11,122	$ 15,000	$ 15,000
Investment Income	1,039	2,486	-	-
Total Revenues	14,221	13,608	15,000	15,000
EXPENDITURES				
Supplies	-	-	15,000	15,000
Capital Outlay	-	55,060	-	-
Total Expenditures	-	55,060	15,000	15,000
Net Increase (Decrease) in Fund Balance	$ 14,221	$ (41,452)	$ -	$ -

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			
	2017 Actual	2018 Actual	2019 Budget	2020 Budget
REVENUES				
Taxes	$ 9,755,508	$ 10,271,437	$ 9,751,230	$ 10,398,730
Investment Income	30,630	68,640	7,500	7,500
Total Revenues	9,786,138	10,340,077	9,758,730	10,406,230
EXPENDITURES				
Personnel Services & Emp Benefits	10,904	10,067	10,050	11,890
Interfund/Interdepartmental	11,400	11,650	11,240	9,610
Non-Departmental	-	-	682,200	1,501,310
Total Expenditures	22,304	21,717	703,490	1,522,810
OTHER FINANCING USES				
Operating Transfers Out	9,804,368	8,921,647	9,055,240	8,883,420
Total Expense and Other Financing Uses	9,826,672	8,943,364	9,758,730	10,406,230
Net Increase (Decrease) in Fund Balance	$ (40,534)	$ 1,396,713	$ -	$ -

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			
	2017 Actual	2018 Actual	2019 Budget	2020 Budget
REVENUES				
Taxes	$ 20,906,214	$ 22,084,154	$ 22,125,700	$ 23,206,340
Licenses and Permits	1,309	830	-	-
Intergovernmental	604,890	596,980	596,870	597,310
Charges for Services	147,584	188,896	187,980	187,980
Fines and Forfeitures	-	192,290	-	-
Investment Income	71,977	4,423	100,000	100,000
Other Revenue	1,658	-	-	-
Total Revenues	21,733,632	23,067,573	23,010,550	24,091,630
OTHER FINANCING SOURCES				
Appropriation from Fund Balance	-	-	409,050	-
Operating Transfers In	5,778,500	5,778,500	6,278,500	6,278,500
Total Other Financing Sources	5,778,500	5,778,500	6,687,550	6,278,500
Total Revenue & Other Financing Sources	27,512,132	28,846,073	29,698,100	30,370,130
EXPENDITURES				
Personnel Services & Emp Benefits	22,097,691	23,252,582	25,293,840	25,743,450
Purchased/Contracted Services	741,473	772,895	941,340	997,650
Supplies	1,480,722	1,539,900	1,671,080	1,686,470
Capital Outlay	420,857	1,007,404	371,450	190,000
Interfund/Interdepartmental	725,075	943,001	1,004,560	1,154,780
Other Costs	68,878	129,942	35,000	55,740
Non-Departmental	-	-	7,640	310,890
Total Expenditures	25,534,696	27,645,724	29,324,910	30,138,980
OTHER FINANCING USES				
Operating Transfers Out	387,450	299,740	373,190	231,150
Total Expense and Other Financing Uses	25,922,146	27,945,464	29,698,100	30,370,130
Net Increase (Decrease) in Fund Balance	$ 1,589,986	$ 900,609	$ -	$ -

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			
	2017 Actual	2018 Actual	2019 Budget	2020 Budget
REVENUES				
Licenses and Permits	$ 3,561,305	$ 3,480,501	$ 3,575,000	$ 3,610,700
Investment Income	7,577	997	-	-
Other Revenue	17,547	15,569	15,300	63,250
Total Revenues	3,586,429	3,497,067	3,590,300	3,673,950
EXPENDITURES				
Interfund/Interdepartmental	8,710	10,229	7,610	8,260
Total Expenditures	8,710	10,229	7,610	8,260
OTHER FINANCING USES				
Operating Transfers Out	3,577,719	3,486,838	3,582,690	3,665,690
Total Expense and Other Financing Uses	3,586,429	3,497,067	3,590,300	3,673,950
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			
	2017 Actual	2018 Actual	2019 Budget	2020 Budget
REVENUES				
Charges for Services	$ 2,042,510	$ 3,978,673	$ 6,143,980	$ 6,147,860
Investment Income	(14,491)	-	-	-
Other Revenue	-	67,955	-	-
Total Revenues	2,028,019	4,046,628	6,143,980	6,147,860
OTHER FINANCING SOURCES				
Operating Transfers In	2,623,530	1,156,340	-	-
Total Other Financing Sources	2,623,530	1,156,340	-	-
Total Revenue & Other Financing Sources	4,651,549	5,202,968	6,143,980	6,147,860
EXPENDITURES				
Personnel Services & Emp Benefits	261,468	286,775	367,850	366,910
Purchased/Contracted Services	14,982	6,153	20,400	21,650
Supplies	5,067,164	5,154,601	5,673,310	5,709,470
Interfund/Interdepartmental	59,101	105,781	77,680	41,460
Other Costs	-	50,195	-	-
Non-Departmental	-	-	880	6,190
Total Expenditures	5,402,715	5,603,505	6,140,120	6,145,680
OTHER FINANCING USES				
Operating Transfers Out	790	-	3,860	2,180
Total Expense and Other Financing Uses	5,403,505	5,603,505	6,143,980	6,147,860
Net Increase (Decrease) in Fund Balance	$ (751,956)	$ (400,537)	$ -	$ -

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			
	2017 Actual	2018 Actual	2019 Budget	2020 Budget
OTHER FINANCING SOURCES				
Operating Transfers In	$ 162,230	$ 160,640	$ 159,780	$ 158,230
Total Other Financing Sources	162,230	160,640	159,780	158,230
Total Revenue & Other Financing Sources	162,230	160,640	159,780	158,230
EXPENDITURES				
Interfund/Interdepartmental	7,620	6,030	4,440	3,620
Other Costs	154,610	154,610	154,610	154,610
Non-Departmental	-	-	730	-
Total Expenditures	162,230	160,640	159,780	158,230
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			
	2017 Actual	2018 Actual	2019 Budget	2020 Budget
REVENUES				
Taxes	$ 334,461	$ 207,070	$ 325,000	$ 325,000
Charges for Services	829,607	837,360	850,000	850,000
Total Revenues	1,164,068	1,044,430	1,175,000	1,175,000
OTHER FINANCING SOURCES				
Operating Transfers In	-	-	125,000	225,000
Total Other Financing Sources	-	-	125,000	225,000
Total Revenue & Other Financing Sources	1,164,068	1,044,430	1,300,000	1,400,000
EXPENDITURES				
Purchased/Contracted Services	1,248,102	1,400,733	1,300,000	1,400,000
Other Costs	8,798	18,244	-	-
Total Expenditures	1,256,900	1,418,977	1,300,000	1,400,000
Net Increase (Decrease) in Fund Balance	$ (92,832)	$ (374,547)	$ -	$ -

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			
	2017 Actual	2018 Actual	2019 Budget	2020 Budget
REVENUES				
Taxes	$ 728,576	$ 768,916	$ 788,020	$ 864,450
Investment Income	3,453	11,062	-	-
Other Revenue	185,954	236,053	240,800	306,390
Total Revenues	917,983	1,016,031	1,028,820	1,170,840
EXPENDITURES				
Other Costs	725,223	953,275	1,028,820	1,170,840
Total Expenditures	725,223	953,275	1,028,820	1,170,840
Net Increase (Decrease) in Fund Balance	$ 192,760	$ 62,756	$ -	$ -

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			
	2017 Actual	2018 Actual	2019 Budget	2020 Budget
REVENUES				
Taxes	$ 29,002	$ 10,138	$ 6,460	$ 124,670
Investment Income	8,386	6,234	-	-
Other Revenue	1,094,749	-	984,260	729,840
Total Revenues	1,132,137	988,365	990,720	854,510
EXPENDITURES				
Other Costs	2,511,564	-	990,720	854,510
Total Expenditures	2,511,564	-	990,720	854,510
Net Increase (Decrease) in Fund Balance	$ (1,379,427)	$ 988,365	$ -	$ -

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			
	2017 Actual	2018 Actual	2019 Budget	2020 Budget
REVENUES				
Taxes	$ 11,575	$ -	$ 5,000	$ 9,750
Investment Income	323	780	-	-
Total Revenues	11,898	780	5,000	9,750
EXPENDITURES				
Other Costs	-	6,575	5,000	9,750
Total Expenditures	-	6,575	5,000	9,750
Net Increase (Decrease) in Fund Balance	$ 11,898	$ (5,795)	$ -	$ -

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			
	2017 Actual	2018 Actual	2019 Budget	2020 Budget
REVENUES				
Taxes	$ 6,094,767	$ 6,080,530	$ 7,000,000	$ 6,688,700
Total Revenues	6,094,767	6,080,530	7,000,000	6,688,700
EXPENDITURES				
Other Costs	4,734,767	4,720,530	5,640,000	5,328,700
Total Expenditures	4,734,767	4,720,530	5,640,000	5,328,700
OTHER FINANCING USES				
Operating Transfers Out	1,360,000	1,360,000	1,360,000	1,360,000
Total Expense and Other Financing Uses	6,094,767	6,080,530	7,000,000	6,688,700
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			
	2017 Actual	2018 Actual	2019 Budget	2020 Budget
REVENUES				
Charges for Services	$ 883,232	$ 897,008	$ 800,000	$ 800,000
Investment Income	6,767	12,947	-	-
Total Revenues	889,999	909,955	800,000	800,000
OTHER FINANCING SOURCES				
Appropriation from Fund Balance	-	-	83,000	97,000
Total Other Financing Sources	-	-	83,000	97,000
Total Revenue & Other Financing Sources	889,999	909,955	883,000	897,000
EXPENDITURES				
Purchased/Contracted Services	172,626	277,537	130,000	100,000
Supplies	(1,290)	15,091	19,000	20,000
Interfund/Interdepartmental	534	999	1,000	1,000
Non-Departmental	-	-	-	29,000
Total Expenditures	171,870	293,627	150,000	150,000
OTHER FINANCING USES				
Operating Transfers Out	650,000	650,000	733,000	747,000
Total Expense and Other Financing Uses	821,870	943,627	883,000	897,000
Net Increase (Decrease) in Fund Balance	$ 68,129	$ (33,672)	$ -	$ -

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			
	2017 Actual	2018 Actual	2019 Budget	2020 Budget
REVENUES				
Investment Income	$ 13,050	$ 25,951	$ -	$ -
Total Revenues	13,050	25,951	-	-
OTHER FINANCING SOURCES				
Appropriation from Fund Balance	-	-	1,151,340	800,000
Operating Transfers In	-	-	919,300	50,000
Total Other Financing Sources	-	-	2,070,640	850,000
Total Revenue & Other Financing Sources	13,050	25,951	2,070,640	850,000
EXPENDITURES				
Purchased/Contracted Services	403,806	850	472,000	460,000
Supplies	10,260	9,800	5,000	5,000
Capital Outlay	28,450	38,905	672,550	333,630
Interfund/Interdepartmental	2,840	2,250	1,790	1,370
Non-Departmental	-	-	919,300	50,000
Total Expenditures	445,356	51,805	2,070,640	850,000
OTHER FINANCING USES				
Operating Transfers Out	-	-	-	-
Total Expense and Other Financing Uses	445,356	51,805	2,070,640	850,000
Net Increase (Decrease) in Fund Balance	$ (432,306)	$ (25,854)	$ -	$ -

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 Transportation Investment Act (TIA)			
	2017 Actual	2018 Actual	2019 Budget	2020 Budget
REVENUES				
Taxes	$ 13,013,141	$ 22,970,421	$ 9,622,000	$ 28,200,000
Total Revenues	13,013,141	22,970,421	9,622,000	28,200,000
OTHER FINANCING SOURCES				
Appropriation from Fund Balance	-	-	16,000,000	-
Total Other Financing Sources	-	-	16,000,000	-
Total Revenue & Other Financing Sources	13,013,141	22,970,421	25,622,000	28,200,000
EXPENDITURES				
Purchased/Contracted Services	1,623,406	505,320	7,612,000	8,134,820
Capital Outlay	11,552,981	13,252,509	18,010,000	20,027,000
Other Costs	50,959	300,058	-	-
Total Expenditures	13,227,346	14,057,887	25,622,000	28,161,820
OTHER FINANCING USES				
Operating Transfers Out	-	-	-	38,180
Total Expense and Other Financing Uses	13,227,346	14,057,887	25,622,000	28,200,000
Net Increase (Decrease) in Fund Balance	$ (214,205)	$ 8,912,534	$ -	$ -

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			
	2017 Actual	2018 Actual	2019 Budget	2020 Budget
REVENUES				
Investment Income	$ 17,275	$ 21,016	$ 16,000	$ 19,000
Other Revenue	-	1,000	-	-
Total Revenues	17,275	22,016	16,000	19,000
OTHER FINANCING SOURCES				
Appropriation from Fund Balance	-	-	35,410	36,150
Total Other Financing Sources	-	-	35,410	36,150
Total Revenue & Other Financing Sources	17,275	22,016	51,410	55,150
EXPENDITURES				
Purchased/Contracted Services	2,320	3,839	7,610	11,010
Supplies	43,106	32,798	43,800	44,140
Total Expenditures	45,426	36,637	51,410	55,150
Net Increase (Decrease) in Fund Balance	$ (28,151)	$ (14,621)	$ -	$ -

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			
	2017 Actual	2018 Actual	2019 Budget	2020 Budget
REVENUES				
Investment Income	$ 7	$ 311	$ 180	$ 310
Total Revenues	7	311	180	310
EXPENDITURES				
Supplies	175	175	180	310
Total Expenditures	175	175	180	310
Net Increase (Decrease) in Fund Balance	$ (168)	$ 136	$ -	$ -

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			
	2017 Actual	2018 Actual	2019 Budget	2020 Budget
REVENUES				
Investment Income	$ 5,866	$ 3,945	$ -	$ -
Other Revenue	14,229	13,535	-	-
Total Revenues	20,095	17,480	-	-
OTHER FINANCING SOURCES				
Appropriation from Fund Balance	-	-	3,063,510	-
Operating Transfers In	1,602,000	1,531,000	3,174,800	3,324,470
Revenue Bond Proceeds	12,105,438	4,105,000	-	10,018,120
Property Sales	450,926	99,018	15,000	50,000
Total Other Financing Sources	14,158,364	5,735,018	6,253,310	13,392,590
Total Revenue & Other Financing Sources	14,178,459	5,752,498	6,253,310	13,392,590
EXPENDITURES				
Purchased/Contracted Services	-	30	-	-
Capital Outlay	637,582	13,048,831	2,016,320	-
Interfund/Interdepartmental	2,750	5,740	7,690	12,320
Debt Service	1,976,814	3,269,178	3,310,000	13,330,270
Total Expenditures	2,617,146	16,323,779	5,334,010	13,342,590
OTHER FINANCING USES				
Operating Transfers Out	-	-	919,300	50,000
Total Expense and Other Financing Uses	2,617,146	16,323,779	6,253,310	13,392,590
Net Increase (Decrease) in Fund Balance	$ 11,561,313	$ (10,571,281)	$ -	$ -

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			
	2017 Actual	2018 Actual	2019 Budget	2020 Budget
REVENUES				
Investment Income	-	229,665	-	-
Total Revenues	-	229,665	-	-
OTHER FINANCING SOURCES				
Appropriation from Fund Balance	$ -	$ -	$ 19,596,610	$ 6,096,610
Revenue Bond Proceeds	-	30,843,781	-	-
Total Other Financing Sources	-	30,843,781	19,596,610	6,096,610
Total Revenue & Other Financing Sources	-	31,073,446	19,596,610	6,096,610
EXPENDITURES				
Capital Outlay	-	4,455,528	18,500,000	5,000,000
Debt Service	-	1,181,905	1,096,610	1,096,610
Total Expenditures	-	5,637,433	19,596,610	6,096,610
Net Increase (Decrease) in Fund Balance	$ -	$ 25,436,013	$ -	$ -

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			
	2017 Actual	2018 Actual	2019 Budget	2020 Budget
REVENUES				
Taxes	$ 3,694,208	$ 3,751,391	$ 3,678,850	$ 3,809,380
Intergovernmental Revenue	32,216	138,643	446,040	380,880
Investment Income	68,177	131,580	-	-
Other Revenue	-	5,576	-	-
Total Revenues	3,794,601	4,027,190	4,124,890	4,190,260
OTHER FINANCING SOURCES				
Appropriation from Fund Balance	-	-	2,274,300	-
Operating Transfers In	242,420	-	-	-
Total Other Financing Sources	242,420	-	2,274,300	-
Total Revenue & Other Financing Sources	4,037,021	4,027,190	6,399,190	4,190,260
EXPENDITURES				
Purchased/Contracted Services	344,956	175,532	382,420	36,100
Supplies	475,865	659,532	533,910	-
Capital Outlay	4,041,536	1,953,177	5,067,450	440,000
Interfund/Interdepartmental	19,410	20,660	15,220	25,460
Other Costs	(1,000,000)	-	-	-
Debt Service	83,906	93,524	-	-
Non-Departmental	-	-	101,470	3,613,300
Total Expenditures	3,965,673	2,902,425	6,100,470	4,114,860
OTHER FINANCING USES				
Operating Transfers Out	-	280,000	298,720	75,400
Total Expense and Other Financing Uses	3,965,673	3,182,425	6,399,190	4,190,260
Net Increase (Decrease) in Fund Balance	$ 71,348	$ 844,765	$ -	$ -

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			
	2017 Actual	2018 Actual	2019 Budget	2020 Budget
REVENUES				
Charges for Services	$ 91,932	$ 87,214	$ 200,000	$ 200,000
Investment Income	1,681	3,496	-	-
Total Revenues	93,613	90,710	200,000	200,000
EXPENDITURES				
Purchased/Contracted Services	1,649	24,569	12,000	12,000
Supplies	40,619	90,938	188,000	188,000
Capital Outlay	155,628	-	-	-
Total Expenditures	197,896	115,507	200,000	200,000
Net Increase (Decrease) in Fund Balance	$ (104,283)	$ (24,797)	$ -	$ -

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			
	2017 Actual	2018 Actual	2019 Budget	2020 Budget
REVENUES				
Intergovernmental Revenue	$ 1,049,421	$ 1,238,473	$ -	$ -
Investment Income	122,055	108,682	-	-
Total Revenues	1,171,476	1,347,155	-	-
OTHER FINANCING SOURCES				
Appropriation from Fund Balance	-	-	3,992,000	3,341,000
Total Other Financing Sources	-	-	3,992,000	3,341,000
Total Revenue & Other Financing Sources	1,171,476	1,347,155	3,992,000	3,341,000
EXPENDITURES				
Purchased/Contracted Services	37,987	13,161	335,000	-
Supplies	-	-	-	-
Capital Outlay	2,943,033	8,999,554	3,582,000	3,341,000
Other Costs	757,680	375,882	75,000	-
Total Expenditures	3,738,700	9,388,597	3,992,000	3,341,000
Net Increase (Decrease) in Fund Balance	$ (2,567,224)	$ (8,041,442)	$ -	$ -

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			
	2017 Actual	2018 Actual	2019 Budget	2020 Budget
REVENUES				
Investment Income	$ 151,490	$ 253,741	$ -	$ -
Total Revenues	151,490	253,741	-	-
OTHER FINANCING SOURCES				
Appropriation from Fund Balance	-	-	10,626,000	8,705,850
Total Other Financing Sources	-	-	10,626,000	8,705,850
Total Revenue & Other Financing Sources	151,490	253,741	10,626,000	8,705,850
EXPENDITURES				
Purchased/Contracted Services	18,270	25,902	796,000	-
Supplies	23,690	-	110,000	-
Capital Outlay	-	2,713,996	6,695,000	6,705,850
Other Costs	-	118,716	25,000	-
Non-Departmental	-	-	3,000,000	2,000,000
Total Expenditures	41,960	2,858,614	10,626,000	8,705,850
Net Increase (Decrease) in Fund Balance	$ 109,530	$ (2,604,873)	$ -	$ -

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 Charles B. 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			
	2017 Actual	2018 Actual	2019 Budget	2020 Budget
REVENUES				
Investment Income	$ 89,939	$ 169,416	$ -	$ -
Total Revenues	89,939	169,416	-	-
OTHER FINANCING SOURCES				
Appropriation from Fund Balance	-	-	9,735,000	5,425,000
Total Other Financing Sources	-	-	9,735,000	5,425,000
Total Revenue & Other Financing Sources	89,939	169,416	9,735,000	5,425,000
EXPENDITURES				
Purchased/Contracted Services	15,319	6,522	-	-
Supplies	850	6,729	10,000	-
Capital Outlay	6,035	1,789,997	9,575,000	5,200,000
Other Costs	-	-	50,000	-
Non-Departmental	-	-	100,000	225,000
Total Expenditures	22,204	1,803,248	9,735,000	5,425,000
Net Increase (Decrease) in Fund Balance	$ 67,735	$ (1,633,832)	$ -	$ -

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			
	2017 Actual	2018 Actual	2019 Budget	2020 Budget
REVENUES				
Intergovernmental Revenue	-	50,000	-	-
Investment Income	371,777	542,208	-	-
Total Revenues	371,777	592,208	-	-
OTHER FINANCING SOURCES				
Appropriation from Fund Balance	-	-	36,255,000	26,705,000
Total Other Financing Sources	-	-	36,255,000	26,705,000
Total Revenue & Other Financing Sources	371,777	592,208	36,255,000	26,705,000
EXPENDITURES				
Personnel Services & Emp Benefits	47,812	67,060	-	-
Purchased/Contracted Services	938,698	935,799	5,373,600	2,030,000
Supplies	221,050	215,212	354,500	1,350,000
Capital Outlay	2,046,060	8,700,054	15,623,000	18,375,000
Interfund/Interdepartmental	12,061	12,267	-	-
Other Costs	4,633,678	3,973,297	3,325,000	2,650,000
Non-Departmental	-	15,670	11,578,900	2,300,000
Total Expenditures	7,899,359	13,919,359	36,255,000	26,705,000
Net Increase (Decrease) in Fund Balance	$ (7,552,942)	$ (13,327,151)	$ -	$ -

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 million, Stormwater grading and drainage improvements of $25 million, Radio system improvements of $15 million, and Public safety vehicles in the amount of $9 million.

	329 SPLOST 7			
	2017 Actual	2018 Actual	2019 Budget	2020 Budget
REVENUES				
Taxes	$ 36,554,572	$ 39,472,552	$ 37,200,000	$ 37,200,000
Investment Income	130,534	423,491	-	-
Other Revenue	953	-	-	-
Total Revenues	36,686,059	39,896,043	37,200,000	37,200,000
OTHER FINANCING SOURCES				
Appropriation from Fund Balance	-	-	64,437,810	45,452,500
Operating Transfers In	-	-	-	8,370
Total Other Financing Sources	-	-	64,437,810	45,460,870
Total Revenue & Other Financing Sources	36,686,059	39,896,043	101,637,810	82,660,870
EXPENDITURES				
Personnel Services & Emp Benefits	985,989	838,068	1,355,230	1,339,560
Purchased/Contracted Services	5,770,669	5,954,349	11,071,300	5,400,030
Supplies	1,586,010	383,593	2,100,200	120,000
Capital Outlay	3,021,464	9,064,461	44,386,400	38,377,000
Interfund/Interdepartmental	1,326,145	849,230	787,520	712,500
Other Costs	6,954,137	4,545,567	4,970,000	900,000
Non-Departmental	-	-	20,381,260	19,891,650
Total Expenditures	19,644,414	21,635,268	85,051,910	66,740,740
OTHER FINANCING USES				
Operating Transfers Out	2,506,000	931,000	16,585,900	15,920,130
Total Expense and Other Financing Uses	22,150,414	22,566,268	101,637,810	82,660,870
Net Increase (Decrease) in Fund Balance	$ 14,535,645	$ 17,329,775	$ -	$ -

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)			
	2017 Actual	2018 Actual	2019 Budget	2020 Budget
REVENUES				
Intergovernmental Revenue	$ 2,433,677	$ 2,847,681	$ 2,800,000	$ 2,500,000
Investment Income	50,109	105,458	-	-
Total Revenues	2,483,786	2,953,139	2,800,000	2,500,000
OTHER FINANCING SOURCES				
Appropriation from Fund Balance	-	-	4,449,400	3,954,000
Total Other Financing Sources	-	5,000	4,449,400	3,954,000
Total Revenue & Other Financing Sources	2,483,786	2,958,139	7,249,400	6,454,000
EXPENDITURES				
Purchased/Contracted Services	2,433	1,405	100,000	-
Capital Outlay	799,069	5,208,469	7,090,050	6,450,000
Interfund/Interdepartmental	1,030	2,620	1,990	4,000
Other Costs	29,521	10	-	-
Total Expenditures	832,053	5,212,504	7,192,040	6,454,000
Net Increase (Decrease) in Fund Balance	$ 1,651,733	$ (2,328,920)	$ -	$ -

Augusta, Georgia
Fund Summary

Fund Type: Capital
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)			
	2017 Actual	2018 Actual	2019 Budget	2020 Budget
REVENUES				
Intergovernmental	$ -	$ 313,922	$ 1,750,000	$ 1,500,000
Total Revenues	-	313,922	1,750,000	1,500,000
EXPENDITURES				
Purchased/Contracted Services	29,520	945,699	550,000	200,000
Capital Outlay	-	369,359	1,200,000	1,300,000
Total Expenditures	29,520	1,315,058	1,750,000	1,500,000
Net Increase (Decrease) in Fund Balance	$ (29,520)	$ (1,001,136)	$ -	$ -

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			
	2017 Actual	2018 Actual	2019 Budget	2020 Budget
REVENUES				
Taxes	$ 370,000	$ 515,890	$ 515,890	$ 515,890
Investment Income	3,317	5,569	-	-
Total Revenues	373,317	521,459	515,890	515,890
OTHER FINANCING SOURCES				
Operating Transfers In	1,360,000	1,360,000	1,360,000	1,360,000
Total Other Financing Sources	1,360,000	1,360,000	1,360,000	1,360,000
Total Revenue & Other Financing Sources	1,733,317	1,881,459	1,875,890	1,875,890
EXPENDITURES				
Debt Service	1,728,600	1,725,651	1,729,750	1,730,550
Non-Departmental	-	-	146,140	145,340
Total Expenditures	1,728,600	1,725,651	1,875,890	1,875,890
Net Increase (Decrease) in Fund Balance	$ 4,717	$ 155,808	$ -	$ -

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			
	2017 Actual	2018 Actual	2019 Budget	2020 Budget
REVENUES				
Investment Income	$ 179,766	$ 398,254	$ -	$ -
Total Revenues	179,766	398,254	-	-
OTHER FINANCING SOURCES				
Appropriation from Fund Balance	-	-	2,500	-
Operating Transfers In	1,575,000	-	14,365,750	13,710,250
Total Other Financing Sources	1,575,000	-	14,368,250	13,710,250
Total Revenue & Other Financing Sources	1,754,766	398,254	14,368,250	13,710,250
EXPENDITURES				
Debt Service	1,037,361	1,306,300	14,368,250	13,710,250
Non-Departmental	-	-	-	-
Total Expenditures	1,037,361	1,306,300	14,368,250	13,710,250
Net Increase (Decrease) in Fund Balance	$ 717,405	$ (908,046)	$ -	$ -

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			
	2017 Actual	2018 Actual	2019 Budget	2020 Budget
REVENUES				
Charges for Services	$ 97,560,398	$ 90,392,024	$ 100,140,190	$ 101,252,100
Investment Income	159,924	418,470	65,570	39,000
Other Revenue	662,127	672,483	421,920	464,680
Total Revenues	98,382,449	91,482,977	100,627,680	101,755,780
OTHER FINANCING SOURCES				
Appropriation from Fund Balance	-	-	119,079,880	77,893,570
Operating Transfers In	-	250,000	223,320	-
Operating Transfers within fund group*	-	-	40,525,190	65,670,510
Revenue Bond Proceeds	-	-	23,136,050	-
Property Sales	13,881	19,743	35,000	35,000
Total Other Financing Sources	13,881	269,743	182,999,440	143,599,080
Total Revenue & Other Financing Sources	98,396,330	91,752,720	283,627,120	245,354,860
EXPENDITURES				
Personnel Services & Emp Benefits	17,481,885	21,284,143	21,634,300	21,819,630
Purchased/Contracted Services	7,275,041	8,987,436	23,623,090	13,994,140
Supplies	15,288,196	13,970,971	12,271,420	12,772,260
Capital Outlay	-	-	71,565,294	50,156,650
Interfund/Interdepartmental	9,455,936	10,357,999	11,239,150	11,290,630
Depreciation and Amortization	18,652,387	18,528,046	19,000,000	19,000,000
Other Costs	-	-	57,887,666	26,559,150
Debt Service	20,871,680	14,702,140	25,084,560	23,334,980
Total Expenditures	89,025,125	87,830,735	242,305,480	178,927,440
OTHER FINANCING USES				
Operating Transfers Out	119,240	-	796,450	756,910
Operating Transfers within fund group*	-	-	40,525,190	65,670,510
Total Expense and Other Financing Uses	89,144,365	87,830,735	283,627,120	245,354,860
Net Increase (Decrease) in Retained Earnings	$ 9,251,965	$ 3,921,985	$ -	$ -

** 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			
	2017 Actual	2018 Actual	2019 Budget	2020 Budget
REVENUES				
Charges for Services	$ 14,076,389	$ 15,667,313	$ 13,704,280	$ 13,507,000
Investment Income	324,389	655,818	-	270,000
Other Revenue	6,027	20,370	-	-
Total Revenues	14,406,805	16,343,501	13,704,280	13,777,000
OTHER FINANCING SOURCES				
Appropriation from Fund Balance	-	-	10,485,320	2,379,740
Operating Transfers within fund group*	-	-	1,721,550	1,493,390
Property Sales	-	57,722	-	-
Total Other Financing Sources	-	57,722	12,206,870	3,873,130
Total Revenue & Other Financing Sources	14,406,805	16,401,223	25,911,150	17,650,130
EXPENDITURES				
Personnel Services & Emp Benefits	1,719,474	2,453,270	2,281,620	2,650,750
Purchased/Contracted Services	4,055,693	3,413,587	2,016,530	1,825,300
Supplies	5,216,188	3,443,697	3,505,590	3,592,900
Capital Outlay	-	521,379	10,485,320	2,400,000
Interfund/Interdepartmental	1,101,775	1,743,847	1,380,310	1,339,310
Depreciation and Amortization	2,933,918	2,762,066	2,955,160	2,765,160
Other Costs	-	-	298,950	532,770
Debt Service	313,130	287,294	1,003,860	793,360
Total Expenditures	15,340,178	14,625,140	23,927,340	15,899,550
OTHER FINANCING USES				
Operating Transfers Out	-	-	262,260	257,190
Operating Transfers within fund group*	-	-	1,721,550	1,493,390
Total Expense and Other Financing Uses	15,340,178	14,625,140	25,911,150	17,650,130
Net Increase (Decrease) in Retained Earnings	$ (933,373)	$ 1,776,083	$ -	$ -

** 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			
	2017 Actual	2018 Actual	2019 Budget	2020 Budget
REVENUES				
Charges for Services	$ 19,173,187	$ 19,508,625	$ 19,902,500	$ 19,976,890
Investment Income	59,124	132,751	45,000	125,000
Other Revenue	-	167	-	-
Total Revenues	19,232,311	19,641,543	19,947,500	20,101,890
OTHER FINANCING SOURCES				
Appropriation from Fund Balance	-	-	166,250	367,970
Operating Transfers In	1,354,630	1,067,130	1,114,630	1,050,000
Property Sales	-	(24,314)	-	-
Total Other Financing Sources	1,354,630	1,042,816	1,280,880	1,417,970
Total Revenue & Other Financing Sources	20,586,941	20,684,359	21,228,380	21,519,860
EXPENDITURES				
Personnel Services & Emp Benefits	902,053	1,315,338	1,652,730	1,612,200
Purchased/Contracted Services	16,069,532	14,685,499	15,445,430	15,539,640
Supplies	1,836,198	1,586,290	1,488,720	1,541,570
Capital Outlay	-	-	166,250	382,000
Interfund/Interdepartmental	1,611,771	1,967,280	1,740,560	1,666,750
Depreciation and Amortization	466,640	445,920	487,410	483,000
Other Costs	-	-	229,710	283,550
Total Expenditures	20,886,194	20,000,327	21,210,810	21,508,710
OTHER FINANCING USES				
Operating Transfers Out	-	170,306	17,570	11,150
Total Expense and Other Financing Uses	20,886,194	20,170,633	21,228,380	21,519,860
Net Increase (Decrease) in Retained Earnings	$ (299,253)	$ 513,726	$ -	$ -

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			
	2017 Actual	2018 Actual	2019 Budget	2020 Budget
REVENUES				
Intergovernmental	$ 2,324,358	$ 8,319,665	$ 11,621,620	$ 4,837,090
Charges for Services	699,020	666,841	685,020	672,160
Other Revenue	1,786,088	763,067	13,690	14,520
Total Revenues	4,809,466	9,749,573	12,320,330	5,523,770
OTHER FINANCING SOURCES				
Appropriation from Fund Balance	-	-	2,028,890	148,060
Operating Transfers In	3,223,136	5,055,736	5,049,540	4,927,060
Total Other Financing Sources	3,223,136	5,055,736	7,078,430	5,075,120
Total Revenue & Other Financing Sources	8,032,602	14,805,309	19,398,760	10,598,890
EXPENDITURES				
Personnel Services & Emp Benefits	581,299	611,167	606,120	629,070
Purchased/Contracted Services	4,911,938	4,938,906	4,993,410	5,459,710
Supplies	425,465	1,023,559	1,230,720	1,154,440
Capital Outlay	-	-	11,627,890	2,273,780
Interfund/Interdepartmental	-	-	251,800	377,040
Depreciation and Amortization	666,852	684,403	680,100	680,100
Other Costs	666,852	684,403	-	20,070
Total Expenditures	7,252,406	7,942,438	19,390,040	10,594,210
OTHER FINANCING USES				
Operating Transfers Out	-	-	8,720	4,680
Total Expense and Other Financing Uses	7,252,406	7,942,438	19,398,760	10,598,890
Net Increase (Decrease) in Retained Earnings	$ 780,196	$ 6,862,871	$ -	$ -

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			
	2017 Actual	2018 Actual	2019 Budget	2020 Budget
REVENUES				
Intergovernmental	$ -	$ -	$ 25,344,930	$ 20,296,590
Charges for Services	14,771,453	16,080,032	19,272,310	21,563,250
Investment Income	22,073	60,880	45,500	218,400
Other Revenue	47,020	37,570	273,000	386,000
Total Revenues	14,840,546	16,178,482	44,935,740	42,464,240
OTHER FINANCING SOURCES				
Appropriation from Fund Balance	11,073,743	12,302,795	12,794,570	12,897,110
Operating Transfers In		-	150,000	150,000
Property Sales	-	-	25,000	25,000
Total Other Financing Sources	11,073,743	12,302,795	12,969,570	13,072,110
Total Revenue & Other Financing Sources	25,914,289	28,481,277	57,905,310	55,536,350
EXPENDITURES				
Personnel Services & Emp Benefits	6,225,437	7,651,224	6,538,450	6,653,660
Purchased/Contracted Services	2,458,744	2,885,117	3,845,395	4,291,760
Supplies	2,852,769	3,549,516	4,850,155	4,442,890
Capital Outlay	-	-	36,539,980	32,393,700
Interfund/Interdepartmental	369,112	402,582	416,250	463,440
Depreciation and Amortization	3,071,388	3,104,856	3,145,820	3,145,820
Other Costs	-	-	1,438,920	3,046,700
Debt Service	405,274	392,918	876,250	878,500
Total Expenditures	15,382,724	17,986,213	57,651,220	55,316,470
OTHER FINANCING USES				
Operating Transfers Out	-	-	254,090	219,880
Total Expense and Other Financing Uses	15,382,724	17,986,213	57,905,310	55,536,350
Net Increase (Decrease) in Retained Earnings	$ 10,531,565	$ 10,495,064	$ -	$ -

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			
	2017 Actual	2018 Actual	2019 Budget	2020 Budget
REVENUES				
Intergovernmental	$ 144,022	$ -	$ 1,561,000	$ 333,330
Charges for Services	97,806	114,419	134,480	135,480
Investment Income	-	1,051	-	-
Other Revenue	36,665	23,585	23,000	23,000
Total Revenues	278,493	139,055	1,718,480	491,810
OTHER FINANCING SOURCES				
Appropriation from Fund Balance	-	-	187,320	180,900
Property Sales	-	-	34,000	-
Total Other Financing Sources	-	-	221,320	180,900
Total Revenue & Other Financing Sources	278,493	139,055	1,939,800	672,710
EXPENDITURES				
Purchased/Contracted Services	214,494	205,089	404,840	509,540
Supplies	59,936	10,194	14,100	14,000
Capital Outlay	-	-	1,370,000	-
Interfund/Interdepartmental	7,190	13,800	14,540	12,850
Depreciation and Amortization	136,322	135,124	136,320	136,320
Other Costs	33	-	-	-
Total Expenditures	417,975	364,207	1,939,800	672,710
Net Increase (Decrease) in Retained Earnings	$ (139,482)	$ (225,152)	$ -	$ -

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			
	2017 Actual	2018 Actual	2019 Budget	2020 Budget
REVENUES				
Charges for Services	$ 14,051,865	$ 13,668,075	$ 14,196,920	$ 13,870,320
Total Revenues	14,051,865	13,668,075	14,196,920	13,870,320
OTHER FINANCING SOURCES				
Appropriation from Fund Balance	-	11,496,836	1,791,870	2,673,420
Operating Transfers In	-	170,306	-	20,540
Property Sales	-	179	-	-
Total Other Financing Sources	-	11,667,321	1,791,870	2,693,960
Total Revenue & Other Financing Sources	14,051,865	25,335,396	15,988,790	16,564,280
EXPENDITURES				
Personnel Services & Emp Benefits	3,494,853	4,875,155	4,287,740	4,493,110
Purchased/Contracted Services	7,301,028	6,861,586	7,457,570	6,777,660
Supplies	214,180	273,086	519,670	401,160
Capital Outlay	-	-	102,370	935,770
Interfund/Interdepartmental	2,428,520	2,417,117	2,385,020	2,339,790
Depreciation and Amortization	115,339	178,663	242,700	580,000
Other Costs	43,298	6,832	762,220	827,000
Total Expenditures	13,597,218	14,612,439	15,757,290	16,354,490
OTHER FINANCING USES				
Operating Transfers Out	251,243	62,501	231,500	209,790
Total Expense and Other Financing Uses	13,848,461	14,674,940	15,988,790	16,564,280
Net Increase (Decrease) in Retained Earnings	$ 203,404	$ 10,660,456	$ -	$ -

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			
	2017 Actual	2018 Actual	2019 Budget	2020 Budget
REVENUES				
Charges for Services-interfund services	$ 1,704,659	$ 1,771,992	$ 2,482,740	$ 2,694,820
Investment Income	8,322	24,687	-	-
Other Revenue	11,155	14,203	-	-
Total Revenues	1,724,135	1,810,882	2,482,740	2,694,820
EXPENDITURES				
Personnel Services & Emp Benefits	332,089	450,042	470,250	464,020
Purchased/Contracted Services	643,422	696,058	730,630	797,800
Supplies	140,753	150,630	180,670	188,300
Claims and Damages	508,137	594,919	968,430	936,630
Administration & Other Costs	111,792	-	132,760	308,070
Total Expenditures	1,736,193	1,891,649	2,482,740	2,694,820
Net Increase (Decrease) in Fund Balance	$ (12,058)	$ (80,767)	$ -	$ -

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			
	2017 Actual	2018 Actual	2019 Budget	2020 Budget
REVENUES				
Charges for Services-interfund services	$ 30,615,350	$ 29,921,317	$ 30,839,160	$ 31,623,750
Investment Income	-	20,234	-	-
Other Revenue	504,351	513,076	500,000	500,000
Total Revenues	31,119,701	30,454,627	31,339,160	32,123,750
OTHER FINANCING SOURCES				
Operating Transfers In	-	-	2,543,970	1,497,540
Total Other Financing Sources	-	-	2,543,970	1,497,540
Total Revenue & Other Financing Sources	31,119,701	30,454,627	33,883,130	33,621,290
EXPENDITURES				
Purchased/Contracted Services	84,069	63,730	596,570	611,330
Claims and Damages	29,377,072	29,199,452	31,489,090	31,169,070
Administration & Other Costs	1,658,560	1,191,445	1,797,470	1,840,890
Total Expenditures	31,119,701	30,454,627	33,883,130	33,621,290
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			
	2017 Actual	2018 Actual	2019 Budget	2020 Budget
REVENUES				
Charges for Services-interfund services	$ 4,119,136	$ 3,776,624	$ 3,839,120	$ 4,490,500
Total Revenues	4,119,136	3,776,624	3,839,120	4,490,500
EXPENDITURES				
Claims and Damages	4,113,806	3,766,168	3,830,700	4,482,080
Administration & Other Costs	5,330	8,650	8,420	8,420
Total Expenditures	4,119,136	3,776,624	3,839,120	4,490,500
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			
	2017 Actual	2018 Actual	2019 Budget	2020 Budget
REVENUES				
Charges for Services-interfund services	$ 43,323	$ 21,632	$ 102,500	$ 102,500
Total Revenues	43,323	21,632	102,500	102,500
EXPENDITURES				
Claims and Damages	43,323	21,362	102,500	102,500
Total Expenditures	43,323	21,632	102,500	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			
	2017 Actual	2018 Actual	2019 Budget	2020 Budget
REVENUES				
Charges for Services-interfund services	$ 230,595	$ 245,604	$ 279,470	$ 279,470
Total Revenues	230,662	245,604	279,470	279,470
EXPENDITURES				
Claims and Damages	229,602	246,846	279,470	279,470
Administration & Other Costs	1,060	1,760	-	-
Other Costs & Cost Reimbursement	-	12,656	-	-
Total Expenditures	230,662	261,262	279,470	279,470
Net Increase (Decrease) in Fund Balance	$ -	$ (15,658)	$ -	$ -

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			
	2017 Actual	2018 Actual	2019 Budget	2020 Budget
REVENUES				
Charges for Services-interfund services	$ 4,547,465	$ 4,818,877	$ 5,029,010	$ 5,111,450
Investment Income	-	2,526	-	-
Other Revenue	2,118	2,918	2,000	6,280
Total Revenues	4,549,583	4,824,321	5,031,010	5,117,730
EXPENDITURES				
Personnel Services & Emp Benefits	125,357	129,155	224,490	207,260
Purchased/Contracted Services	4,188,312	4,334,840	4,612,580	4,689,000
Supplies	96,580	100,874	121,490	109,060
Administration & Other Costs	138,790	131,486	71,900	111,810
Depreciation and Amortization	546	545	550	600
Total Expenditures	4,549,585	4,696,900	5,031,010	5,117,730
Net Increase (Decrease) in Fund Balance	$ (2)	$ 127,421	$ -	$ -

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			
	2017 Actual	2018 Actual	2019 Budget	2020 Budget
REVENUES				
Charges for Services-interfund services	$ 1,353,858	$ 1,015,757	$ 1,126,380	$ 1,220,840
Investment Income	343,605	435,420	869,780	869,780
Other Revenue	22	7	-	-
Total Revenues	1,697,485	1,451,184	1,996,160	2,090,620
EXPENDITURES				
Debt Service	1,652,570	1,406,270	1,996,160	2,090,620
Total Expenditures	1,652,570	1,406,270	1,996,160	2,090,620
Net Increase (Decrease) in Fund Balance	$ 44,915	$ 44,914	$ -	$ -

Augusta, Georgia
Fund Summary

Fund Type: Fiduciary / 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			
	2017 Actual	2018 Actual	2019 Budget	2020 Budget
ADDITIONS				
Contributions				
Employer	$ 215,076	$ 221,269	$ 221,270	$ 292,280
Employee	6,154	5,199	-	-
Total Contributions	221,230	226,468	221,270	292,280
Investment earnings				
Interest	6,087	14,245	5,000	13,000
Net increase in fair value	788,437	(75,520)	585,630	586,520
Net investment earnings	794,524	(61,275)	590,630	599,520
Total Additions	1,015,754	165,193	811,900	891,800
DEDUCTIONS				
Benefits	745,881	749,272	751,630	840,330
Administrative expenses	43,398	44,714	60,270	51,470
Total Deductions	789,279	793,986	811,900	891,800
Change in Net Position	$ 226,475	$ (628,793)	$ -	$ -

Augusta, Georgia
Fund Summary

Fund Type: Fiduciary / 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			
	2017 Actual	2018 Actual	2019 Budget	2020 Budget
ADDITIONS				
Contributions				
Employer	$ 4,370,860	$ 3,656,629	$ 3,631,470	$ 3,966,610
Employee	104,343	84,122	86,270	60,240
Total Contributions	4,475,203	3,740,751	3,717,740	4,026,850
Investment earnings				
Net increase in fair value	11,758,357	(2,801,700)	5,500,560	5,322,450
Net investment earnings	11,758,357	(2,801,700)	5,500,560	5,322,450
Total Additions	16,233,560	939,051	9,218,300	9,349,300
DEDUCTIONS				
Benefits	8,637,746	8,489,973	8,577,980	8,733,010
Administrative expenses	681,921	632,353	640,320	616,290
Total Deductions	9,319,667	9,122,326	9,218,300	9,349,300
Change in Net Position	$ 6,913,893	$ (8,183,275)	$ -	$ -

Augusta, Georgia

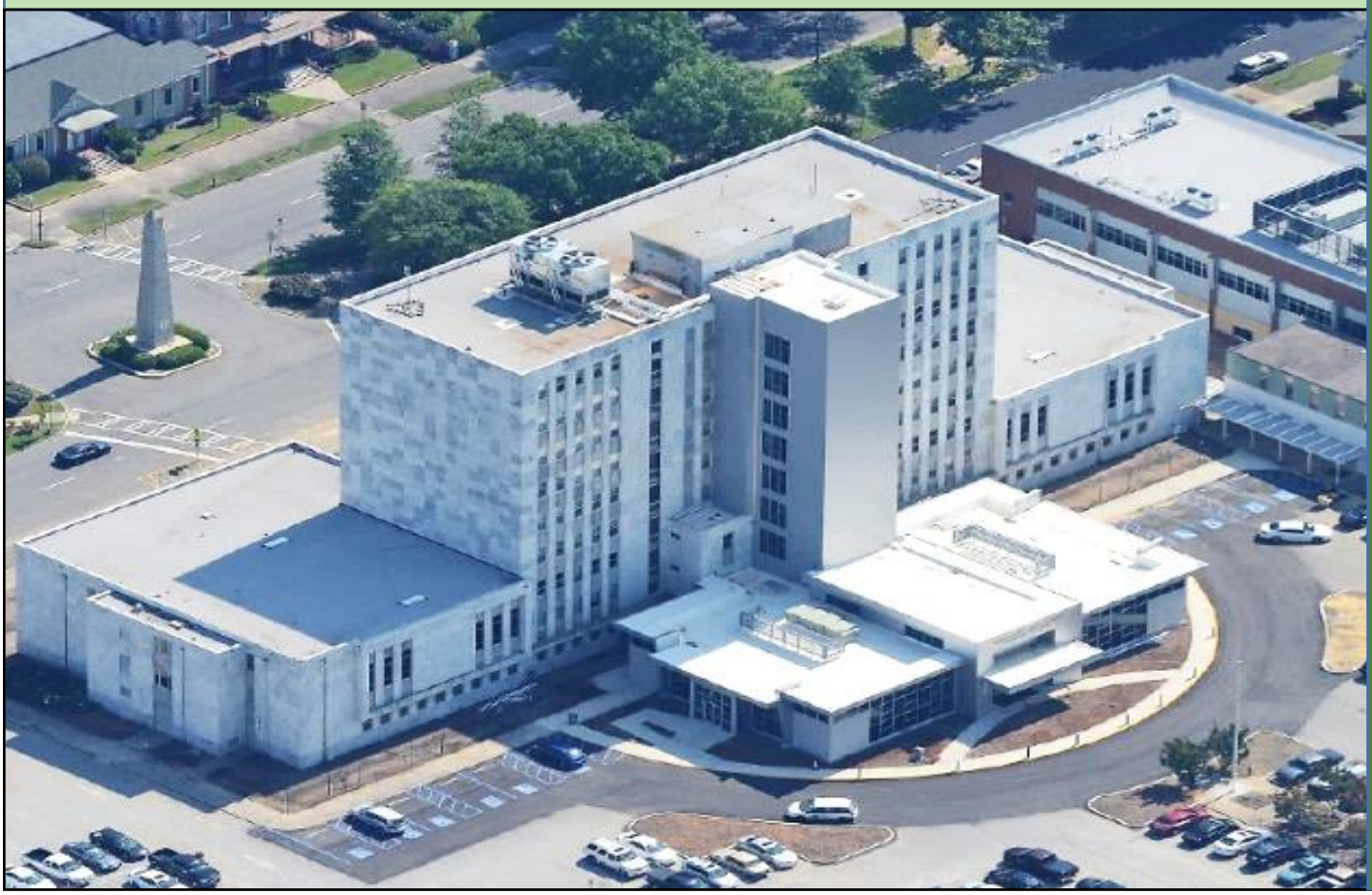
Changes in Fund Balance

	Year	Fund Balance January 1	Change in Accounting Principle	Revenues and Other Sources	Expenditures and Other Uses	Fund Balance December 31	Increase/ (Decrease)	% Change
GOVERNMENTAL FUNDS								
Major Governmental Funds								
General Fund Group	2017 Actual	$ 30,427,272	$ -	153,352,294	152,363,161	$ 31,416,406	$ 989,133	3%
	2018 Actual	$ 31,416,406	$ -	163,274,753	158,960,197	$ 35,730,962	$ 4,314,556	14%
	2019 Budget	$ 35,730,962	$ -	171,718,390	171,718,390	$ 35,730,962	$ -	0%
	2020 Budget	$ 35,730,962	$ -	173,577,040	173,577,040	$ 35,730,962	$ -	0%
SPLOST Phase 7	2017 Actual	$ 13,978,294	$ -	36,686,059	22,150,414	$ 28,513,938	$ 14,535,645	104%
	2018 Actual	$ 28,513,938	$ -	39,896,043	22,566,268	$ 45,843,713	$ 17,329,775	61%
	2019 Budget	$ 45,843,713	$ -	101,637,810	101,637,810	$ 45,843,713	$ -	0%
	2020 Budget	$ 45,843,713	$ -	82,660,870	82,660,870	$ 45,843,713	$ -	0%
Fire Protection	2017 Actual	$ 15,902,312	$ -	27,512,132	25,922,146	$ 17,492,297	$ 1,589,986	10%
	2018 Actual	$ 17,492,297	$ -	28,846,073	27,945,464	$ 18,392,906	$ 900,609	5%
	2019 Budget	$ 18,392,906	$ -	29,698,100	29,698,100	$ 18,392,906	$ -	0%
	2020 Budget	$ 18,392,906	$ -	30,370,130	30,370,130	$ 18,392,906	$ -	0%
Nonmajor Governmental Funds								
	2017 Actual	$ 165,038,976	$ -	83,413,325	80,647,612	$ 167,804,689	$ 2,765,713	2%
	2018 Actual	$ 167,804,689	$ -	118,828,076	121,585,828	$ 165,046,937	$ (2,757,752)	-2%
	2019 Budget	$ 165,046,937	$ -	205,373,910	205,373,910	$ 165,046,937	$ -	0%
	2020 Budget	$ 165,046,937	$ -	175,940,990	175,940,990	$ 165,046,937	$ -	0%
PROPRIETARY FUNDS								
Major Proprietary Funds								
Water & Sewer	2017 Actual	$ 171,853,129	$ -	98,396,330	89,144,365	$ 181,105,094	$ 9,251,965	5%
	2018 Actual	$ 181,105,094	$ (10,005,651)	91,752,720	87,830,735	$ 175,021,428	$ (6,083,666)	-3%
	2019 Budget	$ 175,021,428	$ -	283,627,120	283,627,120	$ 175,021,428	$ -	0%
	2020 Budget	$ 175,021,428	$ -	245,354,860	245,354,860	$ 175,021,428	$ -	0%
Augusta Regional Airport	2017 Actual	$ 79,100,412	$ -	25,914,289	15,382,724	$ 89,631,977	$ 10,531,565	13%
	2018 Actual	$ 89,631,977	$ (3,801,316)	28,481,277	17,986,213	$ 96,325,725	$ 6,693,748	7%
	2019 Budget	$ 96,325,725	$ -	57,905,310	57,905,310	$ 96,325,725	$ -	0%
	2020 Budget	$ 96,325,725	$ -	55,536,350	55,536,350	$ 96,325,725	$ -	0%
Garbage Collection	2017 Actual	$ 20,332,490	$ -	20,586,941	20,886,194	$ 20,033,237	$ (299,253)	-1%
	2018 Actual	$ 20,033,237	$ -	20,684,359	20,170,633	$ 20,546,963	$ 513,726	3%
	2019 Budget	$ 20,546,963	$ -	21,228,380	21,228,380	$ 20,546,963	$ -	0%
	2020 Budget	$ 20,546,963	$ -	21,519,860	21,519,860	$ 20,546,963	$ -	0%
Stormwater Utility	2017 Actual	$ 4,094,684	$ -	14,051,865	13,848,461	$ 4,298,088	$ 203,404	0%
	2018 Actual	$ 4,298,088	$ -	25,335,396	14,674,940	$ 14,958,544	$ 10,660,456	248%
	2019 Budget	$ 14,958,544	$ -	15,988,790	15,988,790	$ 14,958,544	$ -	0%
	2020 Budget	$ 14,958,544	$ -	16,564,280	16,564,280	$ 14,958,544	$ -	0%
Nonmajor Proprietary Funds								
	2017 Actual	$ 55,593,459	$ -	20,249,520	19,875,327	$ 55,967,652	$ 374,193	1%
	2018 Actual	$ 55,967,652	$ (2,736,852)	31,345,587	22,247,382	$ 62,329,005	$ 6,361,353	11%
	2019 Budget	$ 62,329,005	$ -	47,249,710	47,249,710	$ 62,329,005	$ -	0%
	2020 Budget	$ 62,329,005	$ -	28,921,730	28,921,730	$ 62,329,005	$ -	0%

Excludes fiduciary funds and component units. Net position in 2018 was restated due to implementation of GASB Statement No. 75, Accounting and Financial Reporting for Post-employment Benefits Other Than Pensions.

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, Georgia, 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

	2019 Final Budget	2020 Adopted Budget	Change
General Government			
Port Authority	$ 10,940	$ 10,940	$ -
General Fund Grants	560,920	49,700	(511,220)
State Drug Forfeitures	300,000	100,000	(200,000)
Emergency 911	349,540	-	(349,540)
Building Inspections	125,000	125,000	-
Capital Outlay Fund	5,054,260	4,053,300	(1,000,960)
Fire	371,450	190,000	(181,450)
GMA Leases	842,600	560,500	(282,100)
Total General Government	**7,614,710**	**5,089,440**	**(2,525,270)**
Special Tax Projects			
TIA Projects	18,010,000	20,027,000	2,017,000
TIA Discretionary	7,812,850	6,772,400	(1,040,450)
Public Roads (LMIG)	7,090,050	6,450,000	(640,050)
Transportation Investment Grants	1,200,000	1,300,000	100,000
SPLOST III	3,582,000	3,341,000	(241,000)
SPLOST IV	6,695,000	6,705,850	10,850
SPLOST V	9,575,000	5,200,000	(4,375,000)
SPLOST VI	15,623,000	18,375,000	2,752,000
SPLOST VII	44,386,400	38,377,000	(6,009,400)
Urban Redevelopment	672,550	333,630	(338,920)
Urban Redevelopment	2,016,320	-	(2,016,320)
Urban Foundry Project	18,500,000	5,000,000	(13,500,000)
Total Special Tax Projects	**135,163,170**	**111,881,880**	**(23,281,290)**
Enterprise Projects			
Water and Sewer Renewal	71,565,300	50,156,650	(21,408,650)
Waste Management	14,130,320	2,400,000	(11,730,320)
Garbage Collection	566,250	382,000	(184,250)
Transit	11,627,890	2,273,780	(9,354,110)
Augusta Regional Airport	36,539,980	32,393,700	(4,146,280)
Daniel Field	1,370,000	-	(1,370,000)
Stormwater Utility	102,370	935,770	833,400
Total Special Tax Projects	**135,902,110**	**88,541,900**	**(47,360,210)**
Grand Total Capital	**$ 278,679,990**	**$ 205,513,220**	**$ (73,166,770)**

Recurring and Nonrecurring Capital Funding

Capital funding for recurring fleet vehicle replacements, facility upgrades and information technology purchases are requested during the annual budget cycle and is generally funded by current year revenues. The Capital Outlay Fund is utilized by most departments funded by the General Fund. Departments submit requests in the annual budgeting cycle, and the Administrator distributes the capital funding throughout the year. A majority of the Capital Outlay Fund is used to replace older fleet vehicles. Fleet Management monitors usage of fleet vehicles and the cost to maintain fleet assets at an acceptable level. Augusta finances some of its vehicle and heavy equipment purchases through the Georgia Municipal Association (GMA) master lease program.

Significant, nonrecurring capital projects such as road rebuilding and resurfacing, bridge replacements, additions to public safety fleet and construction of new public facilities are generally funded through SPLOST (special local option sales taxes), both local and regional, plus funding from other government agencies such as Georgia Department of Transportation (GDOT).

- Highway, road and bridge projects are funded by SPLOST, TIA and GDOT grants. The 2020 budget includes funding for structural rehabilitation of bridges, and reconstruction of downtown and arterial roads. Major construction projects include:
  - Converting of the existing 5th Street bridge to a pedestrian bridge, and repairs intended to enhance aesthetic qualities, and to extend the service life of the bridge.
  - Reconstruction of James Brown Boulevard to improve traffic safety and extend the life of the road.
  - Pedestrian safety improvements along 15th Street from Calhoun Expressway to Central Avenue (commonly known as the hospital district).
  - Phase II of the Berckmans Road widening and bridge replacement project over Rae's Creek, improving vehicle and pedestrian traffic flow in the area where the annual Masters tournament is held.

No incremental operating cost is expected from these Engineering capital projects. Expected result of road and bridge projects is improved safety and improved traffic flow.

- Augusta Fire Department is steadily improving its facilities and services to our community. As the older fire stations are facing significant structural issues, they are evaluated for upgrades and/or replacement. During 2020, the Fire Department expects to continue the construction of new Station 20, begin construction of Station 3 replacement facility, and purchase land for the future replacement of Station 14 serving Blythe. Construction costs are funded by SPLOST and Fire Department fund balance. The addition of Station 20 will improve emergency response time and overall service delivery to



Groundbreaking ceremony for new Fire Station 20

the growing area around Ft. Gordon in south Augusta. The new Station 3 facility will replace two older stations and increase operational effectiveness. SPLOST 7 and Fire Department fund balance will be utilized to construct a new training center adjacent to the Fire Administration building located on Deans Bridge Road. The new facility will provide emergency training opportunities citywide, improving delivery of services to our residents. Design work for the training center will begin in 2020.

Operating cost impact of Station 20 of $608,000 is included in 2020 budget. Operating cost impact of new training center will be determined once facility design has been approved. Operating cost overall will decrease when we close the two older stations.

- Augusta is planning to initiate two studies in 2020 – a facility utilization study to determine the best use for the public facilities and property owned by Augusta, and a space planning study to determine needs and utilization of various office buildings Augusta occupies.

Consulting cost for these studies is included in 2020 budget.

Requests are currently under review for the **SPLOST Phase 8** program. We are anticipating the proposed projects will be presented in the November 2020 ballot for voter approval.

Capital projects for Augusta's Enterprise Funds are included in current year operating budgets, and are funded by current year revenues, accumulated fund balance and debt issuance.

- **Augusta Water and Sewer** continues to spend significant capital funds to upgrade water plants, pumping stations, improve sewer systems, and replace wells and station machinery.

No incremental operating cost is expected from these Water & Sewer capital projects. Result of capital activity is improved water quality and reduced service interruption.

- **Environmental Services** is finalizing the closure of one of its landfill cells which is nearing full capacity. In order to maintain the necessary peak capacity level, we are in the process of constructing and opening a new cell.

No incremental operating cost is expected from this Environmental Services capital project.

- In 2020, **Augusta Regional Airport** is expecting to complete construction of a new taxiway, replace taxiway lighting, improve airfield drainage and rehabilitate its secondary runway.

No incremental operating cost is expected from these Augusta Regional Airport capital projects.

- Projected completion date for Augusta's state of the art **Transit** facility is early 2020. Funded through Transit capital grants, once operational it will provide enhanced customer service, improve ridership and provide maintenance services for its fleet in a spacious area. Transit's 2020 budget also includes funding for additional bus shelters.

Operating cost impact of new Transit facility of $198,700 is included in 2020 budget.

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

	2016	2017	2018	2019
Assessed Value of Property (at 40%)	$ 4,785,550,000	$ 4,715,820,000	$ 4,768,000,000	$ 4,893,400,000
Debt Limit (10% of assessed value)	478,555,000	471,582,000	476,800,000	489,340,000
Amount of debt applicable to debt limit:				
General obligation bonds and contracts payable	26,115,000	26,115,000	26,115,000	26,115,000
Less: Resources restricted to paying principal	-	-	-	-
Total net debt applicable to limit	26,115,000	26,115,000	26,115,000	26,115,000
Legal Debt Margin	$ 452,440,000	$ 445,467,000	$ 450,685,000	$ 463,225,000
Total net debt applicable to limit as a percentage of debit limit	5%	6%	5%	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, Georgia
Debt Service Schedule

General Obligation Bonds, nonmajor debt service fund

2016 GO Sales Tax Bonds Debt Service Fund

Year ending	Principal	Interest	Total
2020	$ 13,055,000	$ 652,750	$ 13,707,750
	$ 13,055,000	$ 652,750	$ 13,707,750

Revenue Bonds, nonmajor Governmental Funds

Shown in aggregate

Year ending	Principal	Interest	Total
2020	$ 12,755,000	$ 2,285,820	$ 15,040,820
2021	2,475,000	1,969,970	4,444,970
2022	2,600,000	1,846,220	4,446,220
2023	2,700,000	1,745,920	4,445,920
2024 and after	44,610,000	10,045,140	54,655,140
	$ 65,140,000	$ 17,893,070	$ 83,033,070

Certificates of Participation, nonmajor internal service fund

GMA Leases Fund

Year ending	Principal	Interest	Total
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
2029 and after	16,888,000	802,180	17,690,180
	$ 16,888,000	$ 7,219,620	$ 24,107,620

Revenue Bonds, Water and Sewer major enterprise fund

Shown in aggregate

Year ending	Principal	Interest	Total
2020	$ 2,785,000	$ 17,901,970	$ 20,686,970
2021	9,585,000	17,907,910	27,492,910
2022	16,470,000	17,456,900	33,926,900
2023	17,680,000	16,707,510	34,387,510
2024 and after	385,435,000	154,574,910	540,009,910
	$ 431,955,000	$ 224,549,200	$ 656,504,200

Augusta, Georgia
Debt Service Schedule

Revenue Bonds, Augusta Regional Airport major enterprise fund

Series 2015

Year ending	Principal	Interest	Total
2020	$ 425,000	$ 451,000	$ 876,000
2021	425,000	607,250	1,032,250
2022	445,000	418,630	863,630
2023	470,000	395,750	865,750
2024 and after	7,680,000	2,520,750	10,200,750
	$ 9,445,000	$ 4,393,380	$ 13,838,380

Revenue Bonds, Waste Management nonmajor enterprise fund

Series 2010

Year ending	Principal	Interest	Total
2020	$ 445,000	$ 244,590	$ 689,590
2021	455,000	230,690	685,690
2022	470,000	215,900	685,900
2023	490,000	197,100	687,100
2024 and after	4,060,000	754,680	4,814,680
	$ 5,920,000	$ 1,642,960	$ 7,562,960

Notes Payable, Water and Sewer major enterprise fund

Shown in aggregate

Year ending	Principal	Interest	Total
2020	$ 758,660	$ 325,540	$ 1,084,200
2021	781,740	302,470	1,084,210
2022	805,520	278,690	1,084,210
2023	830,020	254,190	1,084,210
2024 and after	8,021,230	1,070,080	9,091,310
	$ 11,197,170	$ 2,230,970	$ 13,428,140

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.



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

Comparison of Adopted Budget Expenditures with Prior Year Data

	2017 ACTUAL	2018 ACTUAL	2019 ORIGINAL BUDGET	2019 AMENDED BUDGET	2020 ADOPTED BUDGET
GENERAL FUND					
General Government					
Clerk of Commission	$ 239,562	$ 280,251	$ 349,830	$ 355,950	$ 400,610
Mayor's Office	379,775	379,875	415,210	419,090	451,310
My Brother's Keeper	27,770	20,918	38,750	38,750	38,750
Administrator	825,204	789,295	1,004,210	1,006,390	1,076,460
Boards of Commissioners	312,439	285,388	344,700	347,760	363,520
Commission - Other	639	10,209	14,870	14,870	14,870
Local Legislative Interests	9,351	7,523	10,550	10,550	10,550
Promotion Account	-	-	7,800	7,800	-
Board of Elections	467,063	553,069	529,600	539,560	636,720
Election Expenses	35,705	458,964	38,800	61,800	598,930
Finance - General	1,227,950	1,371,816	1,651,240	1,680,270	1,727,050
Finance - Accounting	216,367	193,460	245,400	245,400	244,000
Licensing	936,004	786,264	947,450	957,310	924,530
License & Inspection Administration	183,488	110,532	188,550	193,430	192,300
Procurement	895,924	814,567	1,021,350	1,035,920	1,037,290
Law Department	1,638,512	1,957,567	1,669,050	3,944,030	1,842,520
Magistrate-Law Department	40,500	40,000	44,000	44,000	44,000
Compliance Dept	430,199	396,544	560,770	566,710	646,160
Information Technology	5,807,993	5,646,359	6,406,710	6,477,700	6,571,020
Human Resources	1,585,227	1,569,905	1,814,680	1,822,100	1,847,610
Human Resources - Training	14,542	5,169	50,920	50,920	28,300
Employee Functions	16,836	21,159	17,100	17,100	15,600
Employee Incentives Award Program	13,838	15,765	16,800	24,800	16,800
Tax Commissioner	3,192,378	3,366,276	3,738,480	3,784,380	3,820,790
Tax Assessor	2,174,172	2,289,145	2,608,470	2,677,320	2,730,450
Board of Appeals/Equalization	14,522	6,644	21,500	21,500	14,500
Board of Assessors	83,938	85,755	88,670	88,670	106,270
Service & Information - 311	362,735	349,729	382,740	388,380	368,810
Complete Count Committee		-		30,000	45,000
Central Services - Administration	150,365	279,494	364,810	380,550	353,150
Buildings and Grounds - Municipal Building	840,868	988,503	970,630	974,090	966,480
Buildings and Grounds - Joint Law Enforcement Cent	88,046	77,063	92,340	92,340	92,340
Buildings and Grounds - Charles D. Webster Detenti	1,092,337	1,187,523	1,277,450	1,287,180	1,296,740
Buildings and Grounds - Inhouse Projects	22,628	24,226	23,140	23,140	23,440
Buildings and Grounds - Judicial Center	816,959	957,906	957,580	962,090	959,050
Buildings and Grounds - Richmond County Sheriffs O	292,472	349,621	399,710	402,300	396,970
Buildings and Grounds - Public Defender Office	79,669	152,109	173,450	173,690	178,030
Buildings and Grounds - Probation	35,442	42,078	60,580	60,580	61,230
Buildings and Grounds - Utilities/Engineering	5,404	65,253	63,300	63,300	63,300
Buildings and Grounds - Other Facilities	-	-	-	-	-
Procurement/Print Shop	164,043	215,044	303,670	306,580	310,930
FM - Construction Shop	914,212	881,200	1,124,040	1,129,250	1,109,300
Records Retention	96,865	110,506	150,410	151,540	150,490
Total General Government	$ 25,731,943	$ 27,142,674	$ 30,189,310	$ 32,859,090	$ 31,776,170

Augusta, Georgia

Comparison of Adopted Budget Expenditures with Prior Year Data

	2017 ACTUAL	2018 ACTUAL	2019 ORIGINAL BUDGET	2019 AMENDED BUDGET	2020 ADOPTED BUDGET
Judicial					
Superior Court	$ 786,640	$ 836,710	$ 847,280	$ 855,500	$ 801,670
Circuit Budget	1,829,239	1,856,183	2,050,740	2,080,700	2,068,280
Clerk of Superior Court	2,432,672	2,730,349	2,883,330	2,925,240	2,924,620
Record Restriction Program		14,704		-	8,000
District Attorney (elected)	2,540,667	2,664,722	2,996,220	3,111,460	3,250,480
DA - Forfeiture Acct Expense	47,298	-	-	-	-
State Court - Judge	1,184,873	1,207,020	1,321,240	1,339,110	1,516,190
State Conflict Defenders	92,471	94,969	115,000	115,000	129,990
Solicitor General (elected)	1,611,560	1,711,061	1,878,240	1,907,250	1,961,480
Civil Court - Chief Judge	313,595	323,707	326,520	330,750	329,910
Civil Court - Presiding Judge	237,519	252,872	262,950	266,480	265,810
Civil Court - Clerk	1,156,315	1,158,539	1,222,760	1,244,160	1,274,980
Probate Judge	794,586	807,406	827,140	840,150	857,750
Juvenile Court	629,680	946,190	1,115,170	1,131,270	1,330,900
Juvenile Court - Citizens Review	77,381	(9,010)	-	-	-
Juvenile Conflict Defenders	140,287	-	-	-	-
Public Defender - Juvenile Court	132,429	138,472	140,520	142,340	143,340
Public Defender - Superior Court	2,533,982	2,454,013	2,790,000	2,759,050	2,690,320
Public Defender - State Court	878,611	927,163	910,460	951,020	899,230
Marshal	1,815,440	2,005,669	2,220,780	2,253,840	2,555,770
Marshal Forfeiture Fees	-	-	10,000	10,000	10,000
Security - Municipal Building	431,925	472,125	517,180	526,240	539,490
Security - Judicial Center	987,738	770,197	849,850	860,560	864,290
Litter Patrol	364,799	369,139	383,210	391,890	388,110
Jury Clerk	149,451	157,318	185,250	186,840	172,730
Total Judicial Services	21,169,158	21,889,518	23,853,840	24,228,850	24,983,340
Public Safety					
Drivers License Bureau	15,010	13,520	16,000	16,000	15,000
RCCI	4,288,498	4,725,120	5,012,730	5,118,030	5,195,360
RCCI Inmate Store	62,150	65,568	103,580	103,580	94,500
Probation Office	-	-	-	-	282,420
EMS Contract	-	-	-	-	600,000
Coroner/Medical Examiner	644,149	697,585	772,260	782,370	865,180
Animal Services	1,179,539	1,327,081	1,641,810	1,659,020	1,719,210
Emergency Management	193,703	195,704	230,760	234,650	223,680
878 Engineering Battalion	7,020	7,020	7,020	7,020	7,020
Total Public Safety	6,390,069	7,031,598	7,784,160	7,920,670	9,002,370
Engineering					
Highway & Street - Administration	796,557	661,319	978,590	967,540	988,100
Roads and Walkways	889,188	1,067,950	1,360,080	1,417,410	1,851,540
Traffic Engineering	2,613,219	2,381,927	2,530,510	2,544,460	2,703,380
Marriott Parking	-	-	24,400	24,400	24,400
Reynolds Street Deck	229,943	225,743	189,400	189,400	211,500
Cyber Center Parking Deck	-	-	189,400	189,400	189,400
Total Engineering	$ 4,528,907	$ 4,336,939	$ 5,272,380	$ 5,332,610	$ 5,968,320

Augusta, Georgia

Comparison of Adopted Budget Expenditures with Prior Year Data

	2017 ACTUAL	2018 ACTUAL	2019 ORIGINAL BUDGET	2019 AMENDED BUDGET	2020 ADOPTED BUDGET
Health And Welfare					
Board of Health - Public	$ 929,250	$ 929,250	$ 929,250	$ 929,250	$ 929,250
Serenity Behavioral Health System	25,000	25,000	25,000	25,000	25,000
Area Agency on Aging	20,000	20,000	20,000	20,000	20,000
Project Access	262,470	225,000	225,000	225,000	225,000
Community Medical Outreach	43,310	48,310	43,310	43,310	43,310
Miracle Making Ministry - Ind Health	41,040	90,000	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	496,189	89,354	277,200	279,850	181,900
American Red Cross	14,640	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	12,000	8,200	8,200	8,200
Mach Academy	50,000	50,000	50,000	50,000	70,000
Masters City Little League	-	-		-	15,000
Total Health and Welfare	2,033,545	1,661,944	1,825,990	1,828,640	1,765,690
Recreation					
Administration	1,324,482	1,533,858	1,525,350	1,507,890	1,308,580
General Shop	847,331	963,665	1,085,720	1,094,100	1,452,760
Senior Adults		-		13,000	20,000
Special Populations	198,048	217,460	201,140	222,140	258,360
Special Activities	41,465	33,620	44,400	44,400	48,100
Athletics	437,786	410,796	463,410	472,100	477,610
Youth Programs	207,080	210,205	253,520	253,520	293,070
Adult Programs	53,030	34,796	55,600	55,600	57,100
Aquatics	187,350	192,207	177,100	172,800	215,480
Bethlehem Community Center	-	25,000	25,000	25,000	25,000
Augusta Boxing Club	-	-	50,000	50,000	50,000
Henry H. Brigham Center	210,683	202,372	225,620	227,670	226,610
Bernie Ward Community Center	136,400	189,692	217,160	217,250	227,630
Sand Hills	117,648	134,270	123,570	145,770	151,370
Blythe Park	175,333	195,507	194,440	199,230	204,260
Dougherty Park	12,854	14,256	17,110	17,110	18,660
Dyess Park	42,197	44,914	46,950	46,950	46,570
Eastview Park	20,916	23,286	27,720	27,720	37,030
Four H Camp	-	-	-	-	-
Garrett Community Center	43,132	63,633	68,040	70,230	70,300
Hickman Park	2,251	2,641	5,180	5,180	6,280
Hyde Park	4,002	974	4,590	4,590	3,090
Jamestown Community Center	15,806	15,200	15,140	15,140	40,430
W. T. Johnson Community Center	23,789	12,202	26,540	26,540	28,340
McBean Park	184,034	192,210	192,580	196,250	197,100
McDuffie Woods Park	127,790	158,613	164,470	167,890	165,570
May Park Community Center	172,285	202,871	199,800	202,440	192,180
Minnick Park	6,089	7,294	8,720	8,720	11,490
Carrie J. Mays Community Life Center	176,635	191,725	223,800	225,940	228,980
Warren Road Community Center	215,847	227,420	243,440	245,570	249,520
Merry Street Craft Shop	2,516	2,332	3,940	4,140	5,740
Henry Brigham - Ceramics	4,428	8,724	8,500	4,500	10,500
Henry Brigham Senior Center	(4,310)	16,859	57,360	63,530	68,420
Barton Village Community Center	$ 1,522	$ 3,055	$ 4,050	$ 4,050	$ 4,250

Augusta, Georgia

Comparison of Adopted Budget Expenditures with Prior Year Data

	2017 ACTUAL	2018 ACTUAL	2019 ORIGINAL BUDGET	2019 AMENDED BUDGET	2020 ADOPTED BUDGET
Blythe Nutrition Center	$ 44,094	$ 43,624	$ 53,830	$ 54,400	$ 54,200
McBean Nutrition Center	57,556	73,043	60,770	61,340	61,290
Carrie J. Mays Nutrition Center	55,075	57,700	63,950	64,520	64,550
Henry Brigham Nutrition Center	59,741	63,813	59,900	63,470	60,900
Sand Hills Nutrition Center	24,489	44,163	57,210	64,780	59,650
McDuffie Woods Nutrition Center	-	-		-	5,000
Eisenhower Concessions	220	22	220	220	2,400
Other Concessions	25,910	29,008	30,000	30,000	31,000
Eisenhower Park	29,319	25,824	29,690	29,690	29,690
Charles Evans Park	60,728	59,527	57,670	57,170	59,290
Wood Street Park	422	667	2,100	2,100	2,150
Brookfield Park	8,226	6,507	16,050	16,050	16,250
Misc. Parks	316,161	338,175	303,200	308,410	319,430
Henry Brigham Swim Center	151,406	161,837	172,150	171,480	217,470
Bernie Ward Swimming Pool	3,563	1,702	5,000	4,900	5,300
Jones Park Pool	3,666	1,589	3,500	3,500	4,000
Dyess Park Pool	2,451	2,811	5,500	5,300	5,700
Golf Course	504,136	535,620	585,890	585,890	620,420
Fleming Tennis Center	25,329	25,639	30,260	30,260	31,330
Newman Tennis Center	338,447	328,307	402,910	405,950	399,980
Augusta Aquatics Center	457,814	563,429	599,710	609,480	646,490
Fleming Sports Complex	6,128	4,715	9,200	9,200	9,450
West Augusta Soccer Complex	51,683	50,168	52,500	52,500	52,500
Diamond Lakes Regional Park	439,610	421,527	456,430	462,960	466,010
Diamond Lakes Community Center	350,581	337,904	470,510	464,230	457,290
Diamond Lakes Tennis Complex	4,310	4,318	25,460	25,460	21,260
Diamond Lakes Campground	-	1,310	35,000	35,540	39,590
The "Boathouse" Community Center	59,693	73,639	83,180	83,310	81,860
Julian Smith Casino	58,081	62,179	69,640	72,170	70,350
Julian Smith BBQ Pit	51,234	56,148	55,450	60,450	63,200
Gracewood Center	19,402	13,637	21,490	28,990	23,040
Sue Reynolds Center	1,857	489	4,970	4,970	7,140
Fleming Activity Center	6,329	5,599	10,830	10,830	11,230
Old Government House	25,230	25,873	33,500	33,500	35,320
Lake Olmstead Stadium	-	479	136,600	136,600	240,600
New Savannah Bluff Lock & Dam	57,378	44,557	65,050	66,180	68,510
Riverwalk	352,309	391,177	580,070	568,360	625,720
Pendleton King Park	137,374	146,902	153,250	160,630	159,400
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	143,700	143,705	143,670	143,670	143,670
Trees and Landscaping	628,849	729,970	843,970	852,350	847,510
Cemeteries	584,910	647,009	731,820	741,990	735,230
Historic Augusta	9,650	-	-	-	-
Ezekiel Harris House	50,900	50,900	50,900	50,900	50,900
Greater Augusta Arts Council	178,420	178,420	178,420	178,420	178,420
Augusta/Richmond County Library	2,466,100	2,466,100	2,616,100	2,616,100	2,616,100
Summer Youth Employment	53,488	78,949	69,970	69,970	69,970
Riverwalk/Augusta Commons	107,560	110,817	167,240	170,140	174,440
Total Recreation	$ 13,185,818	$ 14,125,025	$ 15,748,560	$ 15,889,160	$ 16,529,450

Augusta, Georgia

Comparison of Adopted Budget Expenditures with Prior Year Data

	2017 ACTUAL	2018 ACTUAL	2019 ORIGINAL BUDGET	2019 AMENDED BUDGET	2020 ADOPTED BUDGET
Housing & Community Development					
UGA - Cooperative Extension	$ 197,551	$ 223,178	$ 262,870	$ 263,830	$ 243,390
Natural Resources Conservation	14,221	18,679	20,770	20,770	20,770
Central SavRiver Land Trust	53,390	48,390	65,000	65,000	65,000
Forestry	15,942	17,156	17,390	17,390	16,320
Code Enforcement	786,313	842,149	985,150	1,002,940	1,063,350
Development Authority of Augusta	-	100,000	200,000	200,000	200,000
CSRA Regional Commission	195,820	195,816	195,820	195,820	225,190
Alliance for Fort Gordon	25,000	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	1,429,637	1,663,768	1,918,400	1,937,150	2,005,420
Other Costs					
Contingency	1,312,338	864,475	(2,867,700)	(3,842,090)	(1,982,190)
Cost Allocation	499,664	586,797	755,920	755,920	600,430
Pension Health Benefits	835,717	1,077,955	1,060,180	1,060,180	1,148,970
General Admin Costs	180,756	491,413	850,450	850,450	860,200
Total Other Cost	2,828,475	3,020,640	(201,150)	(1,175,540)	627,410
Operating Transfers Out					
* Adult Probation	-	735,450	735,450	735,450	-
DUI Fund	140,850	70,000	178,780	179,710	179,710
5% Crime Victims Asst Program	168,920	-	249,420	251,700	254,000
Emergency Telephone Response	1,316,927	582,000	800,000	822,560	777,190
* General Fund Grants	519,779	589,670	655,120	662,770	642,010
Housing & Neighborhood Development	1,235,850	1,000,000	1,095,490	1,104,890	924,420
Zoning Appeals	5,600	700	13,540	13,540	12,750
* Law Enforcement	2,236,710	3,096,710	3,156,490	3,221,180	2,895,940
Convention Center	-	-	125,000	125,000	225,000
Street Lights	1,000,000	-	-	-	-
Augusta Public Transit System	2,675,300	3,425,300	3,342,300	3,344,480	3,265,360
APT Capital Grants	497,836	608,750	608,750	608,750	608,750
Augusta Regional Airport	-	-	150,000	150,000	150,000
Employee Health Benefits	734,050	581,070	726,680	726,680	435,060
Urban Redevelopment Agency	-	-	250,000	250,000	401,100
Total Operating Transfers Out	10,531,822	10,689,650	12,087,020	12,196,710	10,771,290
Total General Fund 101	$ 87,829,374	$ 91,561,756	$ 98,478,510	$ 101,017,340	$ 103,429,460

** 2019 and 2020 budgets include Operating Transfers within fund group which are eliminated in CAFR.*

Augusta, Georgia

Comparison of Adopted Budget Expenditures with Prior Year Data

	2017 ACTUAL	2018 ACTUAL	2019 ORIGINAL BUDGET	2019 AMENDED BUDGET	2020 ADOPTED BUDGET
LAW ENFORCEMENT FUND					
Criminal Investigation	$ 5,281,176	$ 5,782,388	$ 6,359,760	$ 6,393,970	$ 6,751,280
Champs/Community Services Division	507,211	499,961	556,840	583,710	637,780
Sheriff Narcotics Investigation	1,494,847	1,586,602	1,749,230	1,773,800	1,772,610
Records and Identification	1,219,226	1,293,723	1,299,770	1,324,820	1,373,250
Sheriff Road Patrol	18,564,549	19,280,372	20,515,370	21,005,010	20,813,130
Safety - Training Facilities	973,775	1,044,992	1,126,030	1,150,570	1,199,450
Sheriff School Patrol	189,029	204,814	644,450	644,450	666,980
Sheriff Administration	2,942,780	3,038,769	3,271,010	3,311,710	3,753,170
Uniform/Court Services	14,114	9,745	10,520	10,520	10,660
Investigative / Fugitive	2,212,269	2,363,622	2,751,460	2,865,170	2,508,700
Phinizy Road Detention Facility	17,573,523	17,933,765	19,541,880	19,571,970	19,835,170
Contingency	1,117,583	740,204	(4,105,880)	(4,850,570)	(4,432,100)
Cost Allocation	2,216,035	2,708,216	3,118,990	3,118,990	3,416,530
Pension Health Benefits	539,257	698,814	695,250	695,250	745,290
* Operating Transfer Out-General Fund	4,715,254	4,857,320	5,393,520	5,393,520	5,482,460
* Operating Transfer Out-General Fund Grants	17,200	48,750	-	-	-
Operating Transfer Out-Health Benefits	705,750	529,870	647,910	647,910	353,320
Total Law Enforcement Fund 273	60,283,578	62,621,927	63,576,110	63,640,800	64,887,680
OTHER FUNDS GROUPED WITH GENERAL FUND					
104 Port Authority	74,650	82,063	105,770	105,770	112,150
131 IT/Radio System	-	-		-	347,550
151 Adult Probation	1,139,459	1,127,801	1,295,450	1,295,450	-
220 Grants	2,750,217	3,738,684	4,406,240	5,637,090	4,778,800
231 Board of Appeals	15,900	11,091	21,940	21,940	21,400
General Fund adjustments	269,983	(183,125)	-	-	-
Total Other General Funds	4,250,209	4,776,514	5,829,400	7,060,250	5,259,900
TOTAL GENERAL FUND GROUP	$ 152,363,161	$ 158,960,197	$ 167,884,020	$ 171,718,390	$ 173,577,040

** 2019 and 2020 budgets include Operating Transfers within fund group which are eliminated in CAFR.*

Augusta, Georgia

Comparison of Adopted Budget Expenditures with Prior Year Data

		2017 ACTUAL	2018 ACTUAL	2019 ORIGINAL BUDGET	2019 AMENDED BUDGET	2020 ADOPTED BUDGET
SPECIAL REVENUE FUNDS						
203	Life Skills Mentoring Court	$ -	$ -	$ 7,000	$ 7,000	$ 7,000
204	DUI Court	456,145	467,290	453,780	454,710	454,710
205	Drug Court	3,130	6,620	100,000	100,000	100,000
206	Law Library	149,920	161,994	130,000	130,000	130,000
207	5% Crime Victim's Asst Program	291,991	368,337	389,420	391,700	388,370
208	Supplemental Juvenile Services	6,626	1,940	12,500	12,500	12,500
209	DA 5% CVAP	85,664	111,568	186,030	186,030	145,430
211	Federal Drug Forfeitures	55,936	197,426	200,000	200,000	200,000
212	State Drug Forfeitures	397,588	232,102	450,000	450,000	250,000
215	Wireless Phase	259,497	-	-	-	-
216	Emergency Telephone Response	3,738,039	4,506,155	4,530,340	5,333,890	4,969,410
217	Building Inspections Fund	1,581,309	1,643,166	1,821,590	1,821,590	2,148,480
221	Housing & Neighborhood Development	6,270,291	5,073,688	6,477,590	6,486,990	5,609,780
222	Urban Development Action Grant	1,238	-	10,500	10,500	-
235	TSPLOST 25% Discretionary	983,387	4,190,470	12,868,790	12,868,790	9,401,330
261	NPDES Permit Fees	-	55,060	15,000	15,000	15,000
271	Urban Services District	9,826,672	8,943,364	9,758,730	9,758,730	10,406,230
274	Fire Protection	25,922,145	27,945,465	29,289,050	29,698,100	30,370,130
275	Occupation Tax	3,586,429	3,497,067	3,590,300	3,590,300	3,673,950
276	Street Lights	5,403,504	5,557,109	6,143,980	6,143,980	6,147,860
277	Downtown Development Authority	162,230	160,640	159,780	159,780	158,230
281	Convention Center	1,248,102	1,400,733	1,300,000	1,300,000	1,400,000
292	TAD 2	725,222	953,274	1,028,820	1,028,820	1,170,840
293	TAD 3	2,511,564	-	990,720	990,720	854,510
294	TAD 4	-	6,575	5,000	5,000	9,750
296	Promotion Richmond County	6,094,767	6,080,530	7,000,000	7,000,000	6,688,700
297	Transportation and Tourism	821,870	943,626	883,000	883,000	897,000
298	Urban Redevelopment Projects	445,356	51,805	1,200,000	2,070,640	850,000
371	T-SPLOST Projects	13,176,387	13,987,829	9,622,000	25,622,000	28,200,000
791	Exp Trust Fund-Perpetual Care	45,426	36,637	51,410	51,410	55,150
792	Exp Trust Fund-Joseph Lamar	175	175	180	180	310
950	Urban Redevelopment Agency	2,617,145	16,323,779	4,407,590	6,253,310	13,392,590
951	URA Foundry Project	-	5,637,432	19,596,610	19,596,610	6,096,610
Other Adjustments (closed funds)		(93,806)	152,721	-		
	Total Special Revenue Funds	86,773,949	108,694,577	122,679,710	142,621,280	134,203,870
CAPITAL PROJECT FUNDS						
272	Capital Outlay	3,979,888	3,182,423	4,124,890	6,399,190	4,190,260
278	Sheriff Capital Outlay	197,896	115,507	200,000	200,000	200,000
322	Special 1% Sales Tax, Phase II	-	-	-	-	-
323	Special 1% Sales Tax, Phase III	3,738,700	9,388,596	5,500,000	3,992,000	3,341,000
324	Special 1% Sales Tax, Phase IV	41,959	2,858,613	10,626,000	10,626,000	8,705,850
325	Special 1% Sales Tax, Phase V	22,204	1,803,248	9,735,000	9,735,000	5,425,000
328	SPLOST Phase VI	7,924,719	13,919,358	36,255,000	36,255,000	26,705,000
329	SPLOST Phase 7	22,150,414	22,566,268	101,637,810	101,637,810	82,660,870
335	Capital Projects for Public Roads (LMIG)	802,531	5,287,049	7,800,000	7,249,400	6,454,000
340	Transportation Investment Projects (TIP)	167,216	1,315,057	1,750,000	1,750,000	1,500,000
Other Adjustments (closed funds)		153,005	-	-	-	-
	Total Capital Project Funds	$ 39,178,532	$ 60,436,119	$ 177,628,700	$ 177,844,400	$ 139,181,980

Augusta, Georgia

Comparison of Adopted Budget Expenditures with Prior Year Data

		2017 ACTUAL	2018 ACTUAL	2019 ORIGINAL BUDGET	2019 AMENDED BUDGET	2020 ADOPTED BUDGET
DEBT SERVICE FUNDS						
421	Coliseum Authority Revenue Bonds	$ 1,728,600	$ 1,725,650	$ 1,875,890	$ 1,875,890	$ 1,875,890
434	GO Sales Tax Bond 2016	1,037,361	1,306,330	14,368,250	14,368,250	13,710,250
	Other Adjustments (closed funds)	-	-	-		
	Total Debt Service Funds	2,765,961	3,031,980	16,244,140	16,244,140	15,586,140
TOTAL GOVERNMENT FUNDS		281,081,603	331,122,873	484,436,570	508,428,210	462,549,030
ENTERPRISE FUNDS						
506	*Water & Sewerage	103,962,858	98,104,427	128,299,360	129,815,930	153,727,520
507	Water & Sewerage-Renewal & Extension	460,602	611,986	21,006,760	61,204,430	64,545,190
508	1996 W & S Bond Fund	2,352,788	1,418,511	1,950,600	1,950,600	1,929,530
509	2000 Bond Series	4,104,671	2,487,708	3,329,670	3,333,710	3,640,070
510	W&S Bond 2002 Series	5,176,440	4,562,785	4,613,020	5,009,400	4,939,230
511	W&S Bond 2004 Series	6,472,884	6,516,462	7,648,130	12,983,050	7,106,290
512	W&S Bond 2012 Series	917,279	1,049,775	2,688,380	39,322,970	2,046,390
513	W&S Taxable Rev Bds Series 2013	794,803	773,604	1,749,270	1,749,270	1,741,050
514	W&S Bond 2014 Series	879,374	805,481	9,221,390	28,257,760	5,679,590
541	*Waste Management Fund	15,941,192	15,036,746	13,704,280	24,189,600	16,156,740
542	Garbage Collection Fund	20,886,194	20,170,633	21,062,130	21,228,380	21,519,860
543	Waste Management 2004 Bonds	822,822	1,027,590	1,027,590	1,027,590	798,030
544	Solid Waste Revenue Bond Series 2010	297,274	281,914	693,960	693,960	695,360
546	Augusta Public Transit System	7,020,182	7,376,880	5,969,210	5,971,390	6,846,390
547	Transit Capital Grants	232,224	565,558	13,800,150	13,427,370	3,752,500
551	Augusta Regional Airport	15,382,724	17,986,213	57,905,310	57,905,310	55,536,350
552	Daniel Field	417,975	364,207	1,939,800	1,939,800	672,710
581	Stormwater Utility	13,848,461	14,674,940	14,196,920	15,988,790	16,564,280
	Total Enterprise Funds	199,970,747	193,815,420	310,805,930	425,999,310	367,897,080
INTERNAL SERVICE FUNDS						
611	Risk Management	1,736,193	1,891,649	2,482,740	2,482,740	2,694,820
616	Employee Health Benefits Fund	31,119,701	30,454,627	33,883,130	33,883,130	33,621,290
621	Workers Compensation Fund	4,119,136	3,776,624	3,839,120	3,839,120	4,490,500
622	Unemployment Fund	43,323	21,632	102,500	102,500	102,500
623	Long-Term Disability Insurance	230,662	261,262	279,470	279,470	279,470
626	Fleet Operations & Management	4,549,585	4,696,900	5,031,010	5,031,010	5,117,730
631	GMA Lease Program	1,652,570	1,406,270	1,994,980	1,996,160	2,090,620
	Total Internal Service Funds	43,451,170	42,508,964	47,612,950	47,614,130	48,396,930
TRUST AND AGENCY FUNDS						
761	1945 Pension Fund	789,278	793,986	811,900	811,900	891,800
763	Urban 1949 Pension Plan	7,184,732	7,300,788	7,421,920	7,421,920	7,658,560
764	Other Urban Pension Plans	2,134,935	1,821,538	1,796,380	1,796,380	1,690,740
	Total Trust and Agency Funds	10,108,945	9,916,312	10,030,200	10,030,200	10,241,100
TOTAL OF ALL FUNDS		**$ 534,612,465**	**$ 577,363,569**	**$ 852,885,650**	**$ 992,071,850**	**$ 889,084,140**

Figures represent Expenditures plus Operating Transfers Out.

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

Functions & Departments to Funds Table

Function	Department	General Fund Group	Special Revenue Funds	Capital Funds	Debt Service Funds	Enterprise Funds	Internal Service Funds
General Government	Administrator	X		272 General Fund Capital Outlay			
General Government	Board of Commissioners	X					
General Government	Board of Elections	X					
General Government	Central Services	X					626 Fleet Management
General Government	Clerk of Commission	X					
General Government	Compliance	X					
General Government	Finance	X					611 Risk Management
General Government	Human Resources	X					
General Government	Information Technology	X					
General Government	Law Department	X					
General Government	Mayor's Office	X					
General Government	Planning and Development	X	217 Building Inspection				
General Government	Procurement	X					
General Government	Tax Assessor	X					
General Government	Tax Commissioner	X					
Judicial	Civil & Magistrate Court	X					
Judicial	Juvenile Court	X	208 Supplemental Juvenile Services				
Judicial	Probate Court	X					
Judicial	State Court	X	204 DUI/Accountability Court				
Judicial	Superior Court	X	203 Life Skills Mentoring 205 Drug Court 206 Law Library				
Judicial	Clerk of Courts	X					
Judicial	District Attorney Office	X	209 District Attorney 5% CVAP				
Judicial	Jury Services	X					
Judicial	Public Defender	X					
Judicial	Solicitor General	X	207 Solicitor General 5% CVAP				
Public Safety	Animal Services	X					
Public Safety	Coroner	X					
Public Safety	Emergency Management (EMA)	X					
Public Safety	Emergency Telephone (911)		216 Emergency Telephone				
Public Safety	Fire Department		274 Fire Protection				
Public Safety	Marshal's Office	X					
Public Safety	Richmond County Correctional Institute (RCCI)	X					
Public Safety	Richmond County Sheriff	X	211 Federal Drug Forfeitures 212 State Drug Forfeitures	278 Sheriff Capital Outlay			
Public Works	Engineering	X	235 TIA 25% Discretionary 261 NPDES Permit Fees 276 Street Lighting 271 Transportation Investment Act Projects (TIA)	335 Local Maintenance Improvement Grants (LMIG) 340 Transportation Improvement Projects (TIP)			
Health and Welfare	Richmond County Board of Health	X					
Health and Welfare	Division of Family and Child Services (DFACS)	X					
Health and Welfare	Community Health Programs	X					
Culture & Recreation	Recreation and Parks	X					
Culture & Recreation	Museums						
Housing and Community Development	Housing and Community Development		221 Housing & Neighborhood Development 222 Urban Development Action Grant				
Enterprises	Augusta Regional Airport					551 Augusta Regional	
Enterprises	Daniel Field Airport					552 Daniel Field	
Enterprises	Environmental Services					541, 543, 544 Waste Management 542 Garbage Collection	
Enterprises	Stormwater Utility					581 Stormwater Utility	
Enterprises	Transit					546-547 Transit	
Enterprises	Water & Sewer Utility					506-514 Water & Sewer	
All Other (not linked to a specific department)			271 Urban Services District 275 Occupation Tax 277 Downtown Development Authority 281 Convention Center 292-294 Tax Allocation Districts 296 Promotion Richmond County 297 Transportation & Tourism Tax 298, 951, 952 Urban Redevelopment Projects 791-796 Expense Trusts	322-329 SPLOST Administration and Projects	421 Coliseum Bonds 434 General Obligation Sales Tax Bonds		616 Employee Health Benefits 621 Workers Compensation 622 Unemployment 623 Long Term Disability 762-764 Pensions

Department Narratives – General Government

Administrator's Office

Board of Commissioners

Board of Elections

Central Services

Clerk of Commission

Compliance Department

Finance Department

Human Resources

Information Technology

Law Department

Mayor's Office

Planning and Development

Procurement

Tax Assessor

Tax Commissioner

Administrator's Office

Department Description

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 of the Administrator include:

- Executing all lawful orders, directions, instructions, ordinances, resolutions, and regulations adopted by the Augusta-Richmond County Commission;
- Directing the activities of all departments by planning, organizing, staffing, directing, and controlling the staff and other resources;
- Advising Mayor and Augusta-Richmond County Commission on financial conditions and future needs of local government, making recommendations on county affairs, informing Mayor of significant controversial issues involving government, its services, policies and employees;
- Submitting and executing a proposed annual budget;
- Providing necessary documentation for the Mayor and Clerk of Commission to prepare the agenda for all Commission meetings and attending all Commission meetings.

Mission

To execute all lawful orders, directions, instructions, ordinances, resolutions, and regulations adopted by the Augusta, Georgia Commission and to manage and direct the activities of all departments.

Goals and Objectives

- Advise Mayor and Commission on financial conditions and future needs of the local government.
- Make recommendations on county affairs and inform Mayor and Commission on controversial issues involving the government, its services, policies and employees.
- Prepare, submit and execute a proposed annual budget.
- Provide all necessary documentation for the Mayor and Clerk of Commission to prepare the agenda for all Commission meetings, for which the Administrator must attend.

Budget Highlights

The Administrator's Office will continue its investment in public relations by continuing its support of the Age Friendly Program and other various projects for development of Augusta, Georgia.

Board of Commissioners

Department Description

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.

Budget Highlights

There are no significant changes in the 2020 budget other than the normal inflationary adjustments for continued base-line services.



Board of Elections

Department Description

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

The mission the Board of Elections is 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.

Goals and Objectives

To fund elections and voter registration related activities to permit the service level adequate to efficiently, effectively and accurately perform the duties required by law by:

- Continued monitoring of all polling locations to ensure that sites are fully accessible to all voters;
- Continue staff and Board training to ensure optimal performance of our small but highly skilled staff;
- Creating a new data entry position;
- Successfully implementing a new voting system; and
- Increasing base salary for poll workers.

Budget Highlights

The 2020 budget includes funding to support the 2020 Presidential Election, plus three scheduled state-wide elections and most likely two runoffs.

The State of Georgia will be implementing a new voting system that provides each voter with a machine marked paper ballot beginning with the March 24, 2020 Presidential Preference Primary. The State will bear the cost of the equipment itself, but counties will be responsible for providing consumables such as paper and spare toner cartridges, plus paying poll workers and the cost of storage space.

The 2020 budget includes funding for a new Deputy Registrar.

Performance Measures

	2017	2018	2019 Estimated	2020 Projected
Registered Voters	114,541	122,747	136,000	145,000
New Applications	35,751	44,547	65,000	65,000
Voter Changes	53,226	187,597	93,340	230,000

Central Services

Department Description

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 more than 100 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.

Goals and Objectives

- Augusta 311 – Implement See, Click, Fix mobile/web based system to improve citizen engagement, upgrade current Motorola Solution to cloud based system.
- 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.

Budget Highlights

The 2020 Budget includes capital funding for numerous departmental requests for HVAC replacements and upgrades to various public facilities. Capital funds will be distributed by the Administrator in early 2020.

Performance Measures

	2017	2018	2019 Estimated	2020 Projected
Augusta 311				
Total Calls	122,749	121,617	107,676	120,000
Fleet Management			YTD Aug 2019:	
Work Orders Completed	7,019	6,432	3,033	5,500
GovDeals # Lots	398	384	137	275
GovDeals Revenue	$531,378	$487,483	$146,156	$319,470
Records Retention			YTD Nov 2019:	
Incoming Boxes	1,437	1,891	2,033	4,000
Incoming Requests	1,662	1,713	1,234	2,500
Purging	1,232	1,531	1,068	2,000
Items Refiled	3,269	2,615	1,860	2,000

Clerk of Commission

Department Description

The Clerk of Commission's Office serves as the custodian of the official records of the Augusta-Richmond County Government. This office maintains information and talent bank applications regarding Boards, Commissions, and Authorities which complement the activities of the Augusta-Richmond County government.

The Clerk of Commission and staff prepare and distribute commission and committee agendas and their associated backup material, record and transcribe all commission and committee minutes, servicing 41 standing boards, commissions and authorities.

Mission

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

Goals and Objectives

Provide the highest level of quality service to the citizens of Richmond County.

Budget Highlights

There are no significant changes in the 2020 budget other than the normal inflationary adjustments for continued base-line services.

Performance Measures

	2017	2018	2019
Agenda items processed	693	712	795



Compliance Department

Department Description

The Compliance Department is responsible for ensuring Augusta complies with federal, state or local laws regarding diversity, equal employment opportunity, non-discrimination and disability rights.

The Compliance Department is comprised of three distinct offices (EEO, ADA, and DBE/LSBOP) that provide important services for Augusta/Richmond county employees and its citizens.

1) Disadvantaged Business Enterprises / Local Small Business Opportunity Program. Augusta, Georgia is committed to the utilization of qualified and certified Local Small Business Opportunity Program firms on our state and local funded projects and Disadvantaged Business Enterprise firms on our federally funded projects.

2) Equal Employment Opportunity (EEO). It is the policy of Augusta-Richmond County to provide equal employment opportunity to all qualified employees and applicants for employment and not to discriminate on any basis prohibited by law, including: age, citizenship, disability, gender, genetic information, marital status, military status, national origin, pregnancy, race, religion, sexual orientation, or veteran status.

3) Americans with Disabilities Act (ADA). Augusta, Georgia is committed to ensuring that individuals with disabilities are able to participate in and benefit from the programs, services and activities provided to the public and are not subject to disability-based discrimination. It is our policy to identify and remove both structural and non-structural barriers, to provide reasonable accommodations and auxiliary services and to modify policies, practices and procedures as required by the Rehabilitation Act of 1973 (Section 504) and the Americans with Disabilities Act of 1990 (ADA).

Mission

It is the mission of the Compliance Department to: support Augusta, Georgia's enhancement and expansion of diversity in the workplace by creating an environment that is free from unlawful discrimination and harassment; commitment to ensuring that individuals with disabilities are able to participate in and benefit from the programs, service, and activities provided to the public and are not subject to disability-based discrimination; and realizing the full potential of Local Small Businesses through education, empowerment, and engagement.

Budget Highlights

The 2020 budget includes funding for a Disparity Study.

	2017	2018	2019
EEO Trainings Held – New Hire	24	24	24
ADA Trainings/Education Outreach Attendance	258	488	550
Self-Evaluation Public Sites Visited	4	21	47

Finance Department

Department Description

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. The Finance Department encompasses Accounting, Finance, Payroll and Risk Management.

Director's Office

- Oversee financial operations of Augusta including decision support, research and planning.
- Manage comprehensive financial planning efforts ensuring fiscal responsibility and superior bond ratings.

Accounting

- Process vendor disbursements and travel expenditures in compliance with Augusta policy.
- Coordinate deposits of cash receipts and refunds.

Payroll

- Process timekeeping data and personnel updates for payroll calculation.
- Manage payroll production and distribution of paychecks and W-2s.
- Coordinate quarterly payroll reporting and payroll tax remittance.

Risk Management

- Develop and administer programs to reduce potential liability as well as losses to equipment and personnel.
- Manage safety education programs.
- Administer workers compensation and various liability programs.

Finance

- Administer Augusta's financial record keeping and reporting system.
- Ensure compliance with all applicable accounting laws, principles and procedures.
- Prepare the Comprehensive Annual Financial Report and Annual Budget Document.
- Prepare quarterly financial reports.
- Coordinate the annual external audit.
- Provide timely and accurate budgetary and fiscal analysis to allow Augusta leadership to make informed decisions.
- Provide full life-cycle grant management services to allow Augusta departments and elected officials to take advantage of additional funding opportunities.

Finance Department (continued)

Mission

The Finance Department will strive to efficiently and effectively meet the needs of its customers.

Goals and Objectives

- 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.

Budget Highlights

There are no significant changes in the 2020 budget other than the normal inflationary adjustments for continued base-line services.

Performance Measures

	Current Goal	2017	2018	2019 Projection	Comments or Analysis
Accurate revenue forecast for General Fund	+/- 2.5%	0.5%	0.5%	0.5%	Per CAFR
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%	86.2%	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
Accounts Payable Checks Processed	22,632	23,800	23,500	23,500	
Workers Compensation New Claims	326	340	309	300	

Human Resources

Department Description

The Human Resources Department establishes, administers and effectively communicates 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.

Human Resources is also responsible for:

- Promoting and recruiting the best qualified people, recognizing and encouraging the value of diversity in the workplace;
- Providing a fair salary and benefits package and developing the full potential of our workforce by providing training and development for career enhancement; and
- Providing a work atmosphere that is safe, healthy, and secure and conscious of long-term family and community goals.

Mission

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.

Goals and Objectives

- Continue a fiscally sound approach to Human Resources finances, enhancing financial stability with an emphasis on cost reduction and program efficiency.
- Ensure cost effective departmental work products and the continued use of best practices through the professional development of management and staff.
- Support intergovernmental cooperation initiatives, compensation surveys, increasing procedural knowledge and cooperation.
- Create and utilize program measurements in the budget and operational decision making process using metrics and tracking charts with timelines and deliverables.

Budget Highlights

There are no significant changes in the 2020 budget other than the normal inflationary adjustments for continued base-line services.

Performance Measures

	2017	2018	2019 Estimated	2020 Target
New Hires	588	526	480	503
New Hire Orientation Sessions	23	28	25	25



Information Technology

Department Description

The Information Technology Department provides technical solutions for citizens, City employees and various businesses. The department includes three external-facing divisions—Infrastructure & Communications, Business Application Services and Client Support Services – as well as an internal Administration division.

The **Infrastructure & Communications Division** manages the core technology infrastructure that supports daily operations of IT systems (data center, network, server, database, and storage platforms), as well as telephony and radios. This group is also responsible for disaster recovery and information security.

The **Business Application Services Division** plans, develops, implements and maintains software systems. This division manages the City's web portal and intranet services, is responsible for the City's geographic data, and designs and maintains the City's database warehouse, including the Enterprise Resource Planning (ERP) data structure.

The **Client Support Services Division** provides front-line support for customers throughout the organization, including the Help Desk and desktop services. This division also manages technology acquisition and provides user training.

Mission

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

Goals and Objectives

- Strive to ensure effective technical and fiscal management of the department's operations, resources, projects and contracts.
- Provide all customers with convenient access to appropriate information and services and to enhance their productivity through technology.
- 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
- Effectively communicate information about plans, projects, and achievements to all affected customers, including exceptional training and documentation.
- Develop and maintain a reliable, sustainable communication and computer infrastructure foundation with minimal downtime.

Budget Highlights

The 2020 budget includes capital requests for desktop equipment replacements, infrastructure upgrades and various software implementations. General Fund capital funding will be distributed by the Administrator in early 2020.

Performance Measures

	2017	2018	2019 Estimated	2020 Target
Overall Customer Satisfaction Rating	98%	98%	98%	98%
Training Classes Held	21	40	40	40
Percent of IT Work Orders Completed:				
- **< 1 hour**	46.32%	48.27%	47%	50%
- **< 4 hours**	60.87%	62.37%	61%	60%
- **By Help Desk**	59.25%	59.15%	59%	60%
Percent of Network Availability	99.11%	99.34%	99%	99%

Law Department

Department Description

The Law Department is responsible for all legal affairs of Augusta. Georgia and is composed of two legal divisions and one support division all led by the General Counsel who is appointed by the Commission. It is vested with exclusive jurisdiction of all legal matters pertaining to the consolidated government and performs affirmative and defensive civil litigation on behalf of Augusta, Georgia, its elected officials, county officers and employees. The department reviews and drafts local and State legislation, governmental policies and procedures and various contracts.

Wayne Brown, Esquire, was appointed General Counsel in 2019.

Mission

It is the mission of the Law Department to provide high quality, cost-effective legal services to the Augusta, Georgia Commission and department directors, resolve active litigation consistent with the overall goal of reducing litigation expense, effectuate a long-term strategy of training and compliance to prevent future litigation, and deliver all legal services consistent with the mission and objectives of the Commission.

Goals and Objectives

- 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.
- Offer to provide elected officials support in various areas to reduce their utilization of outside counsel (since elected officials can choose their own counsel).
- Evaluate claims early and assess them for early settlement to avoid unnecessary legal expense.
- Litigate cases in-house where practical and assist outside counsel in other cases to minimize outside counsel fees.
- Increase the utilization of in-house attorneys and staff to reduce reliance on outside counsel.

Budget Highlights

The Law Department is investing in more staff to help reduce outside counsel fees, which have been steadily increasing each year. The department will be hiring an additional staff attorney and paralegal in 2020 to bring staff total to 13.

Performance Measures

	2017	2018	2019
In-House Staff Members	11	11	11
Outside Legal Counsel Fees	$475,614	$590, 395	$464,288 as of Nov 2019
Settlements Paid	$94,373	$339,430	$2,223,132

Mayor's Office

Department Description

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 began in 2019 and will end in 2022.

Budget Highlights

The 2020 budget includes $45,000 funding for the 2020 Census program.



Planning and Development

Department Description

Planning & Development guides the physical development of the city and county. Multiple boards and committees comprised of citizens work in collaboration with the department to provide oversight of development. The department is able to direct development through its five divisions: Current Planning, Metropolitan Planning Organization (MPO), Building/Construction, Licensing and Permitting, and Code Enforcement.

Mission

The Planning and Development Department works actively to ensure that Augusta's growth is orderly and sustainable with adherence to the zoning ordinance, comprehensive plan, and the enforcement of property maintenance and building codes.

Goals and Objectives

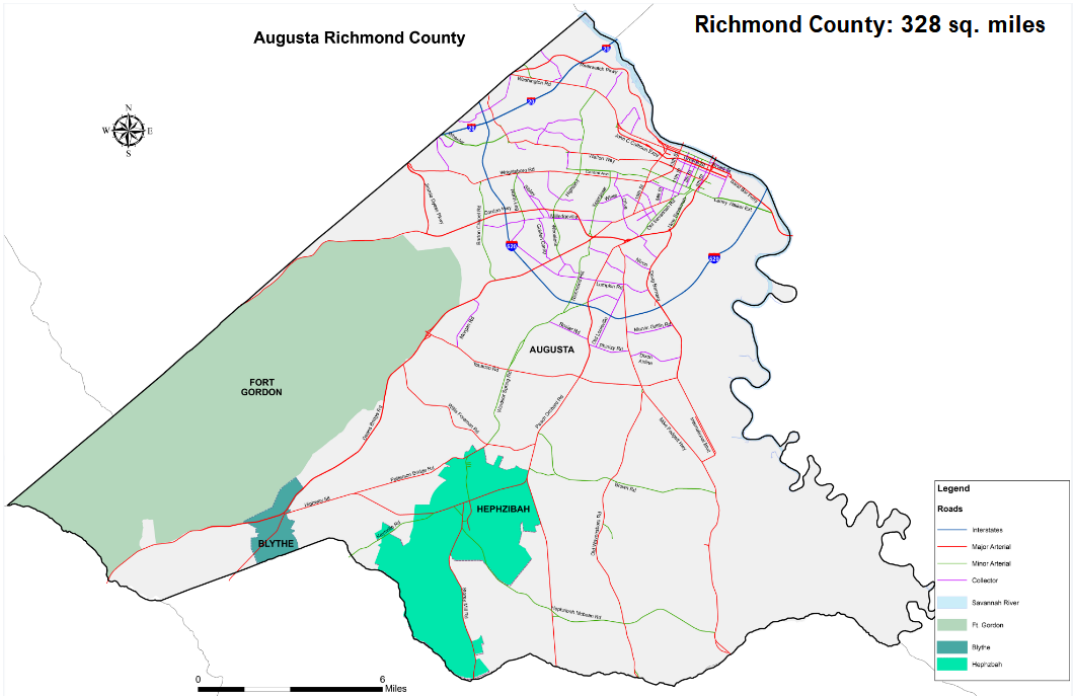
- Ensure that the development of Augusta-Richmond County is sustainable and organize;
- Adequately provide for operational costs including staffing, equipment and vehicles;
- Utilize funds to enhance the public's interaction with the City and department; and
- Identify strategies to increase savings.

Budget Highlights

In 2019, the Augusta Commission approved a 20% increase in building permit fees effective October 2019 and an additional 20% increase in October 2020. Provided the economy and development remains steady, there should be an increase in revenue generated from permits to offset operating costs.

Performance Measures

	2017	2018	2019 YTD thru 10/31
Building Permits Issued	10,096	11,620	8,296
Planning Activities	664	963	1,702
New Business Licenses	924	1,253	731



Procurement

Department Description

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 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.

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.

Goals and Objectives

The goals and objectives of procurement move far beyond the traditional belief that procurement's primary role is to obtain goods and services in response to internal needs. To understand how this role is changing, we have set these goals:

- To maximize the value the City receives on spending within the city's public policy goals;
- To provide operations that are both efficient and effective;
- To deliver outstanding customer service by a well-trained, professional and organized staff;
- To ensure compliance to the City's Procurement Code Objectives;
- To identify vendors who meeting internal customer needs at reasonable prices;
- To minimize disputes between internal customers and vendors; and
- To maintain ethical business standards and full legal compliance.



Budget Highlights

There are no significant changes in the 2020 budget other than the normal inflationary adjustments for continued base-line services.

Performance Measures

	2017	2018	2019 Estimated	2020 Target
Purchase Orders Processed	14,834	15,273	16,950	16,000
Procurement Bids Coordinated	362	508	328	350

Tax Assessor

Department Description

The Tax Assessor's office is responsible for compiling the real and personal property component of the tax digest for Augusta. The Tax Assessor's office is also responsible for taking taxpayer returns of real property, homestead and conservation use exemptions.

Alveno Ross is the Chief Appraiser for Augusta-Richmond County.

See augustarichmondtaxassessor.com for more information, forms and property search portal.

Mission

To provide and defend uniform market values on all tangible properties in Augusta-Richmond County to generate an equitable tax digest for the State of Georgia, all levying authorities and the Tax Commissioner; and to serve as a resource for the Citizens of Augusta-Richmond County.

Goals and Objectives

The Tax Assessor's overall goal is to timely produce a quality and equitable tax digest and serve the taxpayers and citizens with superior customer service.

The objective of the Tax Assessor's office is to provide quality appraisals and customer service by leveraging technology, acquiring, and retaining the best staff available.

Budget Highlights

The 2020 Budget includes certification pay for additional Georgia Department of Revenue certifications, funded in part by elimination of a vacant clerical position. A capital request was submitted for valuation software; distribution of General Fund capital budget will be determined in early 2020.

Performance Measures

	2017	2018	2019
Adjusted Net M&O Tax Digest	4,715,821,502	4,768,003,403	4,893,401,846
Gross Tax Digest Before Exemptions	5,421,648,492	5,492,374,565	5,593,677,905
Real, Personal, and Mobile Home Parcels	98,013	97,855	99,277

Tax Commissioner

Department Description

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.

Mission

To serve the Augusta, Georgia citizens by being accurate with billing and collection; cooperating with the State, local government, elected officials and citizens; providing the upmost customer service to the citizens while being efficient.

Goals and Objectives

- Provide information to county officials that is accurate so decisions can be made with confidence and in a timely manner.
- 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.
- Treat internal and external customers with respect and assist them in a timely manner. Follow the process of continuous improvement in our operations in order to become more efficient, responsive, and better serve the needs of the citizens.
- Maximize impact of revenue received by our office to ensure the county continues to receive an excellent return on investment. Review expenses to ensure funds are spent wisely and waste is minimized.

Budget Highlights

The 2020 budget reflects an overall similar budget to the 2019 budget. There is a slight increase in personnel due to the abolishment of two part-time positions to create one full-time position.

Performance Measures

	2017	2018	2019
Total Bills Issued	93,0426	96,044	96,576
Average Wait Time (1)	00:05:27	00:06:00	00:05:50
Average Transaction Time (2)	00:08:26	00:09:14	00:12:50
11/30 Delinquent Balance (3)	$19,544,282	$20,640,703	$20,745,123
11/30 Five Year Collection Rate(4)	99.73%	99.68%	99.71%

(1) Tax Commissioner's target wait time is 7 minutes.
(2) Tax Commissioner's target transaction time is 12 minutes.
(3) Delinquent balance for current year's collections as of 11/30.
(4) Collection rate as of 11/30 for bills issued five years prior. Target collection rate is 99%.

Department Narratives – Judicial

COURTS AND JUDGES

Civil and Magistrate Court

Juvenile Court

Probate Court

State Court

Superior Court

OTHER ELECTED AND APPOINTED OFFICIALS

Clerk of Courts

District Attorney's Office

Jury Services

Public Defender

Solicitor General

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 and Magistrate Court

Department Description

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.

The **Civil Court of Richmond County** is a forum for civil disputes in which the amount in controversy does not exceed $45,000. A majority of the civil litigants in these cases are represented by attorneys.

This is also the forum in which hearings are held to determine whether adequate evidence exists to issue arrest warrants for felonies and misdemeanors committed in Richmond County, including citations or warrants for deposit account fraud (issuance of a bad check).

Civil Court is the forum in which preliminary hearings are held to determine if adequate evidence exists to bind felony defendants over to Superior Court for indictment by the Grand Jury.

The Magistrate Court has jurisdiction to address civil disputes in which the amount in controversy is not in excess of $15,000. A majority of litigants in this court appear pro se, or unrepresented.

Magistrate Court is the forum in which a majority of the dispossessory, or eviction, actions are filed and addressed. It is also the forum in which violations of county ordinances are addressed. In general, the maximum sentence that can be imposed for violation of any one county ordinance is a $1,000 fine and confinement for 60 days. The Judges of Magistrate Court also handle the Initial Appearance Hearings of individuals arrested on felony warrants.

Civil and Magistrate Court acting in concert address all extradition matters for Richmond County and the hearing and setting of a majority of the bail bonds.

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

Goals and Objectives

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

Budget Highlights

There are no significant changes in the 2020 budget other than the normal inflationary adjustments for continued base-line services.

Performance Measures

	2017	2018	YTD Nov 2019
Ordinance Citations Issued	6,204	3,124	3,207
Felony Warrants	3,063	3,312	3,440
Misdemeanor Warrants	3,015	2,909	3,059
Dispossessory: Magistrate	8,214	9,534	7,236
Dispossessory: Civil	3,840	2,051	1,871
Magistrate Claims	1,800	3,461	3,140
Hearings/Arraignments/Trials	8,039	9,774	9,214
Judgments	5,664	5,846	5,742

Juvenile Court

Department Description

Juvenile Court services youth under the age of seventeen. This includes the arraignment, adjudication and disposition hearings in matters of delinquency, unruliness, deprivation and traffic. Cases are heard by the juvenile court judge and disposition made when the juvenile is found to be delinquent and in need of treatment and rehabilitation. The court also hears all cases alleging dependency including those cases referred by the Division of Family and Children Services. In addition, the court hears cases that are transferred from the Superior Court involving custody, visitation and child support.

The purpose of Georgia's Juvenile Court is to secure each child who comes within the jurisdiction of the court with care and guidance, secure his or her moral, emotional, mental, and physical welfare, and secure the safety of the child and community. The intention of the Juvenile Code is to strengthen and preserve family relationships, limiting the removal of a child from his or her home to only when state intervention is essential to protect such child and enable him or her to live in security and stability.

The jurisdiction of Richmond County Juvenile Court covers Burke, Columbia and Richmond Counties of Georgia.

Chief Judge of Richmond County Juvenile Court is Douglas J. Flanagan.

Mission

The mission of the Richmond County Juvenile Court is to fairly and impartially decide cases and administer justice through the comprehensive delivery of services to children and families.

Budget Highlights

There are no significant changes in the 2020 budget other than the normal inflationary adjustments for continued base-line services.

Performance Measures

Richmond County	2017	2018	2019
Children in Need of Services Cases Filed	223	304	390
Delinquency Cases Filed	370	636	537
Dependency Cases Filed	317	424	346
Traffic Cases Filed	71	97	81
Termination of Parental Rights Cases Filed	3	3	4

Probate Court

Department Description

The Probate Court has jurisdiction (legal matters the court can preside over) on all legal proceedings that are within the county of Richmond and deal primarily with the following:

- Probate of Wills
- Administrations
- No Administration Necessary
- Years Support
- Guardianships and Conservatorships of minor children
- Guardianships and Conservatorships of incapacitated adults
- Inventory, Annual Returns, Asset Management Plans, Personal Status Reports
- Committals for evaluation
- Filing of Wills for safe keeping
- Issuance of Marriage Licenses
- Issuance of Concealed Weapons Permits
- Issuance of Certificates of Residency
- Petition to Open Safe Deposit Box
- Administering oaths to various county officials
- Issuance of Fireworks Permits

The Probate Court Judge is a constitutional officer elected by the citizens of Richmond County and serves a four-year term. Judge Harry B. James, III was first elected in 2012 and is currently serving his second term in office.

Mission

Our mission is to provide the citizens of Richmond County with courteous, professional, timely and effective service regarding probate law and procedures.

Budget Highlights

There are no significant changes in the 2020 budget other than the normal inflationary adjustments for continued base-line services.

Performance Measures

	2017	2018	YTD Nov 2019
Civil filings	2,542	1,792	1,604
Involuntary treatment / order to apprehend	182	206	198
Firearms applications	2,982	3,020	3,261
Marriage license applications	1,558	1,534	1,412

State Court

Department Description

The State Court of Richmond County provides a full range of civil and criminal judicial services with jurisdiction within the geographic boundaries of Richmond County.

With respect to CIVIL matters, the Court enjoys concurrent jurisdiction with the Superior Courts, without regard to a dollar amount, except for those actions where exclusive jurisdiction is vested in the Superior Courts.

For CRIMINAL matters, the Court disposes of misdemeanor offenses, including traffic, "bound over" from any Richmond County municipality.

In addition the Court also handles cases filed by the District Attorney and serves as an appellate court for the Magistrate Court of Richmond County.

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

The State Court Accountability Court Alcohol & Drug Program seeks to confront the substance abuse issue underlying the repetitive pattern of offenders and to reduce recidivism through enhanced supervision, treatment and individual accountability. The Accountability Court Programs include:

- Alcohol & Drug Court
- DUI Court
- Mental Health Program
- Veterans Court

Mission

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.

Budget Highlights

There are no significant changes in the 2020 budget other than the normal inflationary adjustments for continued base-line services.

Performance Measures

Active Participants	2017	2018	2019
Adult Drug Court	90	78	53
DUI Court	181	182	176
Veterans Court	36	31	42

Superior Court

Department Description

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:

- 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.
- 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.

Mission

The mission of the Superior Courts of Georgia is to provide fair, efficient, and effective administration of justice and resolution of disputes by implementing traditional and alternative methods in a way that instills trust and confidence in the judicial system.

Budget Highlights

There are no significant changes in the 2020 budget other than the normal inflationary adjustments for continued base-line services.

Performance Measures

	2017	2018	2019 Estimate
Criminal Cases Filed	1,701	2,165	2,654
Civil Cases Filed	3,815	3,535	3,945
Clearance Rate for Criminal Cases	110%	106%	105%
Clearance Rate for General Civil Cases	85.8%	97.6%	109.6%
Clearance Rate for Domestic Civil Cases	91.4%	93.2%	95%

Clerk of Courts

Department Description

The Clerk of Courts serves the Superior, State and Juvenile Courts. Primary responsibilities of the Clerk of Courts is:

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

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

Mission

The mission of the Clerk of Courts is uphold the Georgia constitution by serving the courts, members of the State Bar of Georgia, and citizens by processing, maintaining, and providing court and land records of Augusta-Richmond County. We deliver prompt service to assist the needs of the citizens of Richmond County and beyond by managing and disbursing vast sums of funds, and preserving the people's records.

Goals and Objectives

- Embrace additional e-filing that will soon be required by the state of Georgia (e.g. criminal and real estate).
- Continue cross training personnel on various tasks and duties of the office, enhancing customer service and productivity.
- Send team leads and supervisors to Clerk's seminars for professional development.
- Retain employees by providing competitive pay and opportunities for growth.

Budget Highlights

The 2020 Budget includes funding for a new Court support Supervisor position.

Performance Measures

	2017	2018	YTD Oct 2019
Superior Court – Criminal Cases Filed	2,053	1,935	2,113
Superior & State Court – Civil			
Domestic & Criminal Cases Filed	2,885	2,816	2,834
Civil Cases Filed	2,784	2,352	2,034
Notaries Filed	720	749	545
State Court & Traffic Court Cases Filed	21,459	22,212	17,104
Juvenile Court Cases Filed	1,004	1,494	1,422
Real Estate			
Deeds Filed	21,939	21,580	18,480
Plats E-Filed	221	164	172
Liens Filed	17,776	32,093	24,932
Liens E-Filed	6,955	6,738	2,412
UCCs Filed	2,645	2,969	2,117
Board of Equalization Cases Filed	228	215	221

District Attorney's Office

Department Description

The District Attorney's Office serves the Augusta Judicial Circuit, which is comprised of Burke, Columbia, and Richmond counties. This department is responsible for prosecuting all felonies in the district and also offers services to crime victims and witnesses. They coordinate with the Sheriff's Office to help with investigations and prosecutions.

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.

Mission

The mission of the Districts Attorney's Office to prosecute all felony cases for the Augusta Judicial Circuit and misdemeanors in Columbia County. The department also strives to provide information for compensation benefits, attend all county sessions in the Augusta Judicial Circuit and provide the elderly and vulnerable with the best possible prosecution by the CAVE (Crimes Against the Vulnerable and Elderly) Task Force.

Goals and Objectives

- Continue to provide high quality and cost-effective prosecution to the Augusta Judicial Circuit and community, as well as the best customer service possible.
- Ensure the finest support and resources are available victims to ensure recovery from crimes committed against them.
- Continue to provide the elderly and vulnerable the best possible prosecution through the CAVE Task Force.

Budget Highlights

The 2020 budget includes funding for the addition of new radios that will be compatible with the new radio system being implemented in Augusta-Richmond County.

Performance Measures

	2017	2018	2019
Number of cases among ARC, Columbia & Burke	4,426	N/A	5,793
Funds used to help crime victims/witnesses	$26,793	$22,092	$22,152
Number of authorized staff	24	27	31

Jury Services

Department Description

Jury Services department manages the random selection of potential jurors and issues summons for jury duty service.

The constitution of the United States guarantees all people, regardless of race, religion, sex, national origin, or economic status the right to an impartial trial by a jury of his/her peers. The official code of Georgia states that all eligible citizens shall have both the opportunity and obligation to serve.

The pool from which our potential jurors are chosen is now a master list from the state of Georgia's Council of Superior Court Clerks. This master list is comprised primarily of Richmond County's voter registration citizens and all of Richmond County's citizens registered with the department of driver's services. Jurors must be randomly selected from this master list.

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 Highlights

There are no significant changes in the 2020 budget other than the normal inflationary adjustments for continued baseline services.

Public Defender

Department Description

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.

The Augusta Judicial Circuit Office of the Public Defender serves the counties of Burke, Columbia and Richmond.



Mission

To have a client-centered law office that compassionately serve the indigent people in a collaborative atmosphere within the Augusta Judicial Circuit. To champion the Constitutional Rights of our clients and exceed expectations by providing excellent criminal defense. We zealously advocate for a fair and just community where our clients receive compassionate and high-quality representation.

Goals and Objectives

Provide effective assistance of counsel in representing indigent defendants charged with crimes pursuant to OCGA sec. 17-12-1 et seq., and the 6th, 8th and 14th Amendments to the United States and the corresponding provisions of the Georgia Constitution for the Superior Courts of the Augusta Judicial Circuit.

Budget Highlights

The 2020 Budget includes funding for a new Mitigation Investigator. In 2020, the Public Defender's Office is planning to apply for a Technical Assistance Grant in order to help push data more efficiently through their system.

Performance Measures

	2017	2018	2019 Estimated
Cases Among ARC, Columbia & Burke	7,736	7,845	8,000
Client Matters Opened	N/A	6,650	N/A
Client Matters Resolved	N/A	5,450	N/A

Solicitor General

Department Description

The State Court Solicitor General's Office serves all citizens of Richmond County, Georgia, as the prosecutor for all misdemeanor criminal offenses including:

- DUI cases
- Traffic violations
- Theft cases
- Domestic violence
- Neighborhood disputes
- Non-traffic misdemeanor offenses

On behalf of the State of Georgia, the Office of the Solicitor General prosecutes cases arising from the Richmond County Sheriff's Office, Georgia Department of Driver Services, Georgia Department of Natural Resources, Augusta University Public Safety, Paine College Police, and Georgia State Patrol.

The Solicitor's 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.

The office is organized into five functional units that collectively manage over 50,000 cases annually:

- Reception and Case Coordination
- Arraignment
- Domestic Violence Arraignment
- Traffic Arraignment
- Victim / Witness Assistance

The Solicitor General's Victim/Witness Assistance Program offers aid to victims of misdemeanor crimes and helps crime victims exercise their rights. Services are confidential and free of charge for both victims of crimes and witnesses to crimes.

The Office of Solicitor General is led by Omeeka P. Loggins, who was first elected in 2016 and is currently serving her first term in office.

Budget Highlights

There are no significant changes in the 2020 budget other than the normal inflationary adjustments for continued base-line services.

Performance Measures

	2017	2018	YTD Nov 2019
Cases Opened	10,742	9,043	7,629
Cases Closed	10,555	9,301	9,894
Cases Pending	24,498	24,240	21,975

Department Narratives – Recreation & Culture

Community Centers

Municipal Parks

Sports Centers

Cemeteries

Municipal Golf Course

Augusta Commons

Augusta Riverwalk

presented in summary as Recreation and Parks

Recreation and Parks

Department Description

Recreation and Parks Department operates and maintains over 60 park sites with more than 1,500 acres of parkland.

Mission

The mission of Recreation and Parks Department is to offer exceptional customer service through a culture of continuous improvement, innovation, and sustainability.

Goals and Objectives

- Increase and improve our overall efficiency, our customer service as well as our innovative thinking by investing in recreation and parks professionals and their continuous training.
- Provide sufficient funding for the maintenance and upkeep of community centers and other Recreation and Parks facilities and gather quality metrics such as customer satisfaction rates and cleanliness surveys on a regular and ongoing basis.
- Continue the implementation of the recommendations of the Events Plan for Public Parks through staffing, budgeting, and programming of new events such as the Fall Concert Series at Lake Olmstead.
- Continue the work with the public arts advisory panel to establish arts programs such as the Gateway Sculpture Project.
- Continue to enhance landscaping and mowing through a mix of additional plantings, an emphasis on maintenance, and contracting certain routine maintenance functions at select areas.
- Complete Capital Improvement Program projects approved by the Augusta Commission for 2020.
- Continue to implement SPLOST VII projects while developing a SPLOST VIII request.

Budget Highlights

The 2020 budget includes capital funding to replace two long bed trucks in our aging fleet.

Performance Measures

Participants in Youth Sports	2017	2018	2019 Estimated	2020 Projected
Basketball	718	705	682	720
Baseball	608	585	554	600
Softball	86	76	62	75
Soccer	218	204	216	220
Cheerleading	157	84	80	80
Football	384	247	186	250
Flag Football	182	112	84	100

Participants in Adult Sports	2017	2018	2019 Estimated	2020 Projected
Basketball	146	138	112	125
Spring Softball	138	156	186	200
Summer Softball	107	112	84	100
Fall Softball	156	88	144	150

Department Narratives – Public Safety

Animal Services

Coroner

Emergency Telephone (911)

Fire Department

Marshal's Office

Richmond County Correctional Institution (RCCI)

Richmond County Sheriff's Office

Animal Services

Department Description

The primary responsibilities of Augusta Animal Services is to:

- 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.



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. Additionally, Augusta Animal Services strives to provide humane solutions for stray and homeless pets within the community through its return to owner, adoption, rescue and foster efforts.

Goals and Objectives

- Hire a veterinarian to provide in-house spay-neuter and other medical services. And also provide expert guidance on proper sanitary kennel operations.
- Hire a vet tech to assist the veterinarian with spay-neuter and other medical services, also providing some expertise in periods where the veterinarian is absent.
- Replace aged equipment causing safety and structural hazard.

Budget Highlights

The 2020 budget includes funding to replace industrial dishwasher that is currently leaking.

Performance Measures

	2017	2018	2019 Estimated	2020 Projected
Animals Sheltered	6,419	6,225	6,653	7,200
Live Release of Animals (e.g. adoption and reclaimed by owner)	1,945	2,764	3.495	4,000
Complaints Investigated	8,852	7,492	7,877	8,000

Coroner

Department Description

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. 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 include:

- 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.

Coroner Mark Bowen was appointed in 2014 and was officially elected to his position in 2016.

Mission

The mission of the Richmond County Coroner is 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.

Goals and Objectives

Our goal for 2020 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.

Budget Highlights

The 2020 budget includes additional funding to transport bodies to and from the GBI Crime Lab in Decatur.

Performance Measures

	2017	2018	2019 Estimated
Cases Investigated	726	710	722

Emergency Telephone (911)

Department Description

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.

Mission

The mission of Emergency Telephone Response (911) is to provide effective and efficient emergency call taking and dispatching services to the citizens and visitors of Augusta-Richmond County.

Goals and 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.

Budget Highlights

The 2020 budget includes funding for four additional E911 communications officers to handle increased call volume.

Performance Measures

	2017	2018	2019 Estimated	2020 Projected
911 Calls Received	229,316	232,021	234,500	236,000
Administrative Calls (In)	225,626	224,406	227,500	229,500
Administrative Calls (Out)	122,284	123,953	126,000	130,000
Total Calls Handled	577,226	580,500	589,000	595,500
Average Incoming 911 Call Ringing Time	4.79 seconds	4.70 seconds	4.65 seconds	4.25 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.

Fire Department

Department Description

Primary responsibilities of the Fire Department includes:

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

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.

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.

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.

Goals and Objectives

- Actively research and apply for grants from other levels of government and the private sector to offset the cost of personnel and equipment.
- Complete construction of Fire Stations 3 and 20.
- Reduce overtime pay by filling vacant positions to ensure a fully staffed department.
- Conduct training courses and professional seminars for outside agencies and private industry for a fee to offset costs of operating the training center.
- Assure safety procedures and practices are followed to prevent injuries which lead to overtime and workman's compensation costs.
- Reduce non-emergency vehicle use to reduce fuel costs.
- Educate employees on energy-efficient practices to lower utility costs in the fire stations.

Budget Highlights

The 2020 budget includes funding for construction of a replacement facility for Station #3 – 1099 Reynolds Street, plus new extrication equipment, and roof replacement for Station #4 - 1866 Ellis Street.

Performance Measures

	2017	2018	2019	2020 Projected
Fires	1,351	1,241	1,432	1,600
Emergency Medical Service	8,598	9,665	12,421	15,000
Other	9,092	9,306	9,191	9,300
Total Fire Dept. Responses	19,041	20,212	23,044	25,900

Marshal's Office

Department Description

The Richmond County Marshal's Office serves the area within the boundaries of Augusta-Richmond County, Georgia, with the following primary responsibilities:

- Civil process primarily from Civil and Magistrate Court (small claims court)
- Ordinance enforcement
- Court security
- Government buildings security
- Law enforcement duties at Augusta Regional Airport

The elected Richmond County Marshal serves a four-year term. Ramone Lamkin was elected Marshal in 2017.

Mission

The mission of the Marshal's Office is 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.

Goals and Objectives

- Continue to focus on training and equipping certified officers and security forces to insure they are able to properly handle threats to public safety and government facility security.
- Adequately address quality of life issues within the community that contribute to crime, blight and poverty.
- Maximize our ability to provide the highest level of service to the community.

Budget Highlights

The 2020 budget includes a request for capital funds to add five vehicles. General Fund capital will be distributed in early 2020.

Performance Measures

	2017	2018	2019 Estimated
Papers Served	21,984	22,050	23,000
Evictions	3,838	3,500	3,500
Citations	1,125	1,000	1,200
Arrests	10	11	15
Cases	2,456	3,300	3,800
Persons Screened	445,000	445,000	463,200
Packages Screened	384,000	384,000	402,200

Richmond County Correctional Institution (RCCI)

Department Description

RCCI serves as a prison facility for minimum and medium-security male inmates, housing both state and county offenders. RCCI operates a contract with the State of Georgia to house up to 230 inmates per day. Actual inmates vary daily.

The department also 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.

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

- Provide adequate security to prevent escapes from work details/institution, also prevent the introduction of contraband into the institution.
- Provide remedial and General Equivalency Development Classes for offenders.
- Provide self-help programs (Motivation for Change and re-entry) programs for offenders.
- Provide DETOUR Class and Basic Computer Skill Class for offenders.
- Provide ongoing mandated training for all corrections staff and Augusta-Richmond County personnel supervising inmates.
- Comply with Augusta-Richmond County and the Georgia department of Corrections policies and procedures to maintain a high standard of safety and sanitation.
- Score 95% or higher on all Georgia Department of Corrections audits.
- Score 95% or higher on health inspections.

Budget Highlights

There are no significant changes in the 2020 budget other than the normal inflationary adjustments for continued base-line services.

Performance Measures

	2017	2018	2019 Estimated
Offenders' GED Completion (Goal is 20)	NA	7	15

Richmond County Sheriff's Office

Department Description

The Richmond County Sheriff's Office (RCSO) provides law enforcement to the area within the boundaries of Augusta-Richmond County, Georgia. Sheriff Richard Roundtree was first elected to his position in 2012 and is currently serving his second term.

RCSO has following divisions:

- **Field Operations** provides emergency response in life threatening situations and non-emergency assistance to a variety of criminal, traffic, medical and civil matters.
- **Traffic Division** was established with the goal of reducing traffic accidents and pedestrian deaths through strict enforcement of traffic laws and through education.
- **Court Security Division** provides security for Superior, State, Domestic and Juvenile courts, as well as all full and part-time judges and their staffs.
- **Criminal Investigations Division** is responsible for investigating all detailed crimes and major cases such as Homicide, Rapes, Robberies, Burglaries, and other crime trend incidents.
- **Community Services Division** was created to promote citizen participation in the reduction and prevention of crime through education.
- The **Jail Division** operates the Charles B. Webster Detention Center.
- The **Professional Standards and Training Divisions** is tasked with training and certification of RCSO employees.
- The **Management Services Division** is a support unit that provides an array of services including evidence and property management.
- The **Internal Affairs Division** serves as an instrument of internal accountability by receiving, processing, and investigating complaints concerning employee conduct. This division also manages Public Information for the 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.

Budget Highlights

The 2020 budget includes capital requests to replace aging vehicles in the Sheriff's fleet. Capital funds will be distributed by the Administrator in early 2020.

Department Narratives – Public Works

Roads and Walkways

Highways and Streets

Traffic Engineering

Presented in summary as Engineering

Engineering

Department Description

The primary responsibilities of Engineering include:

- Grading, Concrete and Paving
- Drainage (Storm Drains, Ditches, Detention Ponds, Retention Ponds)
- Sales Tax Design and Construction
- Right-of-Way Property Maintenance and Property Acquisition
- Capital Projects Administration
- Traffic Engineering (Signals, Traffic Studies and Records, Signage, Roadway Marking, Street Lights)
- Subdivision Plan and Review
- Drafting and Surveying
- Subdivision Inspection
- Erosion Control
- Utility Permits and Inspection
- Maintenance of County owned infrastructures (stormwater conveyance system, roadway system and traffic operation system
- Maintenance of County owned flood control structures (Levee and Dams)

Mission

The mission of Engineering is to enhance the quality of life in Augusta by providing programs that are safe, efficient, and effective; solely for the management of transportation and stormwater through proactive Infrastructure Maintenance, Design, Construction, and Traffic Management in an environmentally responsible and aesthetically pleasing manner.

Goals and Objectives

Augusta Engineering's vision is to be the benchmark Engineering Department in the state of Georgia.

Budget Highlights

The 2020 budget includes funding for an additional tree maintenance crew and an Engineer Inspector position. Capital requests were submitted to add and replace trucks and heavy equipment in the Engineering fleet. Capital funds will be distributed by the Administrator in early 2020.

Performance Measures

	2017	2018	2019
Commercial/Residential Projects Approved	159	150	185
Commercial/Residential Inspections	593	600	1,400
MS4 Inspections	6,089	6,000	3,823
Street Lights	22,230	25,000	25,800

Stormwater Utility department narrative presented separately in Enterprise section.

Department Narratives – Housing & Community Development

Presented in summary as

Housing and Community Development

Housing and Community Development

Department Description

Augusta Housing and Community Development strives to enhance the physical environment and improve the quality of life in Augusta and support the diversity of its population. Augusta HCD is a synergized partnership with U.S. Department of Housing and Urban Development, Georgia Department of Community Affairs, city of Augusta departments, CSRA businesses, the nonprofits and faith-based community.

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

Mission

The mission of Augusta HCD is to create positive changes by promoting self-sufficiency through partnership in Economic Development, Quality Housing, and Neighborhood Reinvestment.

Goals and Objectives

HCD seeks to provide safe, decent and affordable housing and economic development opportunities through the following priorities:

- Encourage citizen participation in the planning, implementation and evaluation of the community development program;
- Improve the existing housing stock for low and moderate income households;
- Increase the number of jobs and amount of private capital invested in the city, particularly in the Central Business District and neighborhood commercial areas;
- Support public facilities and services that contribute to revitalization and provide public facility improvements that support physical development and revitalization;
- Promote the preservation and restoration of historically significant structures and landmarks in the city; and
- Contribute to the elimination of slum and blight.

Budget Highlights

The 2020 budget includes capital funding to replace two long bed trucks in our aging fleet.

Performance Measures

	2017	2018	2019 Estimated	2020 Projected
Number of Housing Units	N/A	N/A	238	324
Number of Persons Served	3,737	2,455	2,500	2,179

Department Narratives – Enterprises

Augusta Regional Airport

Daniel Field Airport

Environmental Services

Stormwater Utility

Transit

Water & Sewer Utility

Augusta Regional Airport

Department Description

The Augusta Regional Airport (AGS) serves as the River Region's primary commercial service Airport providing approximately 20 daily departures to 4 destinations via American and Delta Airlines.

The Airport is owned by the Augusta Richmond County consolidated government. However, it is operated as a fully self-sustaining enterprise. The Airport is governed by the Augusta Aviation Commission who hires an Executive Director to manage day-to-day operations. The Augusta Aviation Commission is comprised of ten (10) members appointed by the Augusta Commission and two (2) State Legislative appointees.

In addition to commercial airline service, AGS also operates its own Fixed Based Operator (FBO) providing a full array of services to support general and corporate aviation customers. These services include fuel, maintenance, pilot lounges, hangar space, and other amenities.

The Airport is also a major business incubator generating significant employment and contributing an approximate 300 million dollar annual economic impact.

Mission

The mission of Augusta Regional Airport is to provide superior and safe facilities and opportunity thru value-driven airport services.

Goals and Objectives

The goals and objectives of the Augusta Regional Airport are, first and foremost, to operate in a safe and secure manner. The Airport will strictly adhere to all local, state, and federal regulatory requirements that pertain to safety and security. Additionally, the following are other strategic priorities:

- To provide Air service options to meet the needs of our customer base.
- To operate in a fiscally prudent manner managing, maintaining, and building assets to support day-to-day operations, debt service, and strategic investments.
- To build the Airport's infrastructure improving and providing necessary facilities, amenities, and safety features.
- To establish, recruit, and incubate business; inclusive of aeronautical and non-aeronautical opportunities.
- To invest in the community especially ventures supporting the youth.

Budget Highlights

The 2020 budget includes incentives for the new air service coupled with capital funding for continued enhancement of safety, security, and customer services.

Performance Measures

	2017	2018	2019 Estimated	2020 Projected
Enplanements	292,902	310,649	326,181	352,200
Fuel (Gallons) Sold	2,684,264	3,365,737	4,034,612	4,438,073
Operations (takeoffs and landings)	28,775	30,428	32,254	35,700
Airline Revenues (landing fees, space rental)	$ 2,414,786	$ 2,511,592	$ 2,697,310	$ 3,720,660

Daniel Field Airport

Department Description

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.

Charter flights, flight training, airplane storage, fuel and aircraft maintenance services are provided by the fixed-base operator (FBO), Augusta Aviation, Inc.

The airport is operated under the direction of the Daniel Field General Aviation Commission. This 13-member body is comprised of 10 members appointed by the Augusta Commission and 1 ex-officio to 4-year terms. Two additional members are appointed by the Georgia Legislative Delegation.

Mission

Daniel Field Airport exists to provide a cost-effective, high quality general aviation airport which enhances the economic well-being and quality of life in the Augusta Metropolitan Area.

Goals and Objectives

The goal of Daniel Field Airport management team is to maintain and operate Daniel Field 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.

As safety is our number one priority, the projects for 2020 include:

- Overseeing the airfield to assure all runway and taxiway lights are operational.
- Providing a FAA approved, manned control tower for Masters Week.
- Overseeing a federal and state grant for the feasibility assessment to look at options to mitigate obstructions on runways northeast of the field. This grant also includes updating the Airport Zone Ordinances (AZO) for both Daniel Field and Augusta Regional airports.

Budget Highlights

There are no significant changes in the 2020 budget other than the normal inflationary adjustments for continued base-line services.

Performance Measures

The management team proposes to increase the number of operations throughout the year, and specifically during Masters Week. The FAA reported the following statistics for the last three Masters tournaments.

Note: An operation is one take-off or one landing.

MASTERS WEEK	2017	2018	2019	2020 Projected
Number of Operations	1,153	1,473	1,062	1,500

Environmental Services

Department Description

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.

Goals and Objectives

- Increase public education and outreach to all County residents and businesses.
- Increase Augusta's material recovery programs including reuse, recycling and composting in both commercial and residential sectors.
- Increase monitoring of code enforcement to insurance service is provided.
- Establish and implement policies and procedures to strengthen the operation of Augusta's landfill in accounting, environmental compliance and communication.

Budget Highlights

The 2020 budget includes capital funding for landfill road rehab, replacement of collection software and continued management of landfill environmental liability.

Performance Measures

	2017	2018	2019 Estimated	2020 Target
Tons of Community Refuse Collected	401,636	468,902	470,200	480,000
Tons of Community Recyclables Collected	1,311	904	1,000	1,000

Stormwater Utility

Department Description

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".

Mission

The mission of Augusta's Stormwater Utility is to protect water quality with a cost-efficient program of planning, construction and maintenance of stormwater assets, and corrective action to comply with EPA standards.

Goals and Objectives

The enhanced stormwater program is focused on the following three priorities:

1. Manage Augusta's stormwater assets in a sustainable manner;
2. Protect the health, safety, and well- being of the community; and
3. Support realization of the Garden City.

These priorities include comprehensive management of the existing stormwater assets (pipes and ditches), implementing region-wide capital projects to alleviate flood risks, and projects to avoid costly failures.

Budget Highlights

The 2020 budget includes $860,000 capital funding to replace mowers, tractors, and trucks.

Performance Measures

	Augusta Owned	County-wide
Miles of Storm Pipe	473	582
Drainage structures/catch basins	17,459	> 41,000
Detention ponds	168	> 1,000

Transit

Department Description

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

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.

Active Transit Fleet:
Fixed Route: 9 routes, 12 bus vehicles
Paratransit: 8 vans
Rural Transit: 6 vans

Goals and Objectives

- Provide convenient transit service that appeals to the citizens of Augusta-Richmond County
- Strive to provide a high level of customer service in all areas of operations
- Operate an efficient transit system

Budget Highlights

The 2020 budget has provided funding to replace aging bus shelters, para-transit vehicles and Fixed Route vehicles.



Performance Measures

	2017	2018	2019 Estimated	2020 Target
Annual rider volume	737,878	705,537	633,099	700,000
Total revenue miles	944,945	951,156	836,262	900,000
Provide Outstanding Customer Service (complaints per 100,000 boardings)	20	16	23	15



Water & Sewer Utility

Department Description

We are committed to ensuring the quality of your drinking water. Our water sources are the Savannah River for the Surface Water Treatment Plant and the Cretaceous Aquifer for the Ground Water Treatment Plants.

Mission

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.

Goals and 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.

Budget Highlights

The 2020 budget includes capital funding for continued renewal of sewer lines, upgrades of water treatment facilities and various equipment and fleet replacements.

Performance Measures

	2017	2018	2019 Estimated	2020 Target
Number of Water Customers	62,745	63,013	63,500	63,800
Gallons of Water Treated	11.6 million	12.3 million	12.3 million	12.8 million
Number of Sewer Customers	51,033	51,450	51,600	52,000
Gallons of Sewage Collected	10.6 million	7.6 million	8.1 million	8.5 million

Expenditure Summary by Department				
	2017 Actual	2018 Actual	2019 Amended Budget	2020 Adopted Budget
GENERAL GOVERNMENT				
ADMINISTRATOR'S OFFICE				
Personnel	730,866	660,792	848,300	918,120
Operating	94,338	128,503	158,090	158,340
BOARD OF COMMISSIONERS				
Personnel	209,833	216,484	223,210	217,960
Operating	103,245	79,113	139,420	160,430
BOARD OF ELECTIONS				
Personnel	400,139	628,205	452,780	743,880
Operating	102,629	383,858	148,580	491,770
CENTRAL SERVICES & FLEET MANAGEMENT				
Personnel	2,608,344	3,199,738	3,741,030	3,677,830
Operating	6,739,479	6,962,375	7,378,410	7,459,230
CLERK OF COMMISSION				
Personnel	221,645	230,939	301,540	322,400
Operating	27,268	56,835	72,760	88,760
COMPLIANCE				
Personnel	306,328	278,782	433,160	453,960
Operating	123,871	117,762	133,550	192,200
FINANCE				
Personnel	1,118,530	1,265,142	1,548,330	1,602,950
Operating	325,787	300,134	377,340	368,100
HUMAN RESOURCES				
Personnel	1,022,889	1,062,367	1,224,490	1,268,310
Operating	607,554	549,631	690,430	640,000
INFORMATION TECHNOLOGY				
Personnel	2,919,920	2,902,291	3,346,650	3,426,130
Operating	2,888,073	2,744,068	3,131,050	3,492,440
LAW DEPARTMENT				
Personnel	988,177	952,110	1,079,480	1,168,040
Operating	650,335	1,005,457	2,864,550	674,480
MAYOR'S OFFICE				
Personnel	258,856	274,902	304,260	314,660
Operating	148,689	125,891	153,580	175,400

Expenditure Summary by Department				
	2017 Actual	2018 Actual	2019 Amended Budget	2020 Adopted Budget
PLANNING AND DEVELOPMENT				
Personnel	2,415,381	3,388,333	3,965,320	4,150,490
Operating	2,006,029	1,161,871	1,556,620	1,853,340
PROCUREMENT				
Personnel	852,933	796,422	1,036,200	1,058,480
Operating	207,034	233,189	306,300	289,740
TAX ASSESSOR				
Personnel	2,012,950	2,087,023	2,445,480	2,426,880
Operating	161,222	202,122	231,840	303,570
TAX COMMISSIONER				
Personnel	2,672,900	2,763,981	2,836,880	2,862,560
Operating	519,478	602,295	947,500	958,230
JUDICIAL DIVISION				
CIVIL & MAGISTRATE COURT				
Personnel	1,602,414	1,626,063	1,695,900	1,729,110
Operating	105,015	109,055	145,490	141,590
JUVENILE COURT				
Personnel	279,269	448,159	414,340	380,380
Operating	574,705	490,961	729,430	963,020
PROBATE COURT				
Personnel	716,365	742,445	757,610	782,410
Operating	78,221	64,961	82,540	75,340
STATE COURT				
Personnel	1,427,603	1,436,622	1,535,380	1,731,980
Operating	305,886	332,657	373,440	368,910
SUPERIOR COURT				
Personnel	2,123,437	2,174,987	2,211,710	2,279,000
Operating	645,492	686,520	961,490	827,950
CLERK OF COURTS				
Personnel	2,176,800	2,435,898	2,543,210	2,548,880
Operating	270,394	315,799	403,530	398,240
DISTRICT ATTORNEY OFFICE				
Personnel	1,554,200	1,615,109	2,045,730	2,092,250
Operating	1,119,429	1,161,181	1,251,760	1,303,660

Expenditure Summary by Department				
	2017 Actual	2018 Actual	2019 Amended Budget	2020 Adopted Budget
JURY SERVICES				
Personnel	102,930	124,072	124,150	125,730
Operating	46,521	33,246	62,690	47,000
PUBLIC DEFENDER				
Personnel	912,156	903,422	1,040,770	1,055,890
Operating	2,632,866	2,616,226	2,811,640	2,677,000
SOLICITOR GENERAL				
Personnel	1,807,475	1,954,584	2,165,440	2,203,460
Operating	96,076	124,814	133,510	146,390
MARSHAL OFFICE				
Personnel	3,124,311	3,124,865	3,449,740	3,493,030
Operating	475,591	492,265	592,790	864,630
RECREATION & CULTURE				
RECREATION & PARKS				
Personnel	5,717,635	6,266,723	6,817,540	6,869,540
Operating	4,435,543	3,061,083	3,907,260	4,410,100
PUBLIC SAFETY				
ANIMAL SERVICES				
Personnel	843,669	922,068	1,233,430	1,247,840
Operating	335,870	405,013	425,590	471,370
CORONER				
Personnel	399,166	448,427	477,710	534,190
Operating	244,983	249,158	304,660	330,990
EMERGENCY TELEPHONE RESPONSE (911)				
Personnel	2,990,903	3,328,472	3,344,470	3,616,430
Operating	1,006,633	1,177,683	1,989,420	1,352,980
FIRE DEPARTMENT				
Personnel	22,230,402	23,390,072	25,435,600	25,886,580
Operating	3,885,446	4,751,097	4,497,150	4,707,230
RICHMOND COUNTY CORRECTIONAL INSTITUTION (RCCI)				
Personnel	3,328,267	3,633,729	3,961,440	4,040,650
Operating	1,022,381	1,156,959	1,260,170	1,249,210
RICHMOND COUNTY SHERIFF				
Personnel	41,038,755	42,346,599	43,636,080	43,559,340
Operating	19,698,346	20,704,861	20,654,720	21,778,340

Expenditure Summary by Department				
	2017 Actual	2018 Actual	2019 Amended Budget	2020 Adopted Budget
ENGINEERING				
ENGINEERING				
Personnel	2,501,666	2,605,632	3,286,110	3,439,070
Operating	1,797,298	1,505,564	1,643,300	2,103,950
HOUSING & COMMUNITY DEVELOPMENT				
HOUSING & COMMUNITY DEVELOPMENT				
Personnel	1,267,363	1,212,012	1,514,480	1,445,870
Operating	5,004,166	3,861,676	4,983,010	4,163,910
ENTERPRISES				
AUGUSTA REGIONAL AIRPORT				
Personnel	6,225,437	7,651,224	6,538,450	6,653,660
Operating	9,157,287	10,334,989	14,826,880	16,488,990
Capital	-	-	36,539,980	32,393,700
DANIEL FIELD AIRPORT				
Personnel	-	-	-	-
Operating	417,975	364,207	569,800	672,710
Capital	-	-	1,370,000	-
ENVIRONMENTAL SERVICES				
Personnel	2,621,527	3,768,608	3,934,350	4,262,950
Operating	33,604,845	31,027,165	41,483,630	33,413,650
Capital	5,257,654	11,130,038	14,696,570	2,782,000
STORMWATER UTILITY				
Personnel	3,494,853	4,875,155	4,287,740	4,493,110
Operating	10,353,608	9,799,785	11,598,680	11,135,400
Capital	403,736	634,210	102,370	935,770
TRANSIT				
Personnel	581,299	604,437	606,120	629,070
Operating	6,671,107	7,338,001	7,164,750	7,696,040
Capital	-	-	11,627,890	2,273,780
WATER & SEWER				
Personnel	17,481,885	21,284,143	21,634,300	21,819,630
Operating	71,662,480	38,046,588	149,902,336	107,708,070
Capital	18,930,604	10,020,594	71,565,294	50,156,650

The 2020 capital budget for General Government, Judicial, Public Safety and Engineering will be distributed by the Administrator in early 2020. Enterprise funds include capital within their budgets and are shown separately above.

Augusta, Georgia
Authorized Position Summary

Department	2018	2019	2020
General Government			
Clerk of Commission	4	5	5
Mayor	4	4	4
Administrator	7	7	7
Board of Commissioners	10	10	10
Board of Elections	7	8	9
Finance/Accounting	22	22	22
Licensing	17	17	16
Procurement	14	14	14
Augusta-Richmond County Law Dept.	11	11	13
Compliance Department	5	5	6
Information Technology	42	44	43
Human Resources	17	19	19
Tax Commissioner	48	48	48
Tax Assessors	40	40	39
Central Services	4	4	4
3-1-1/Augusta Cares	7	7	7
Facilities Maintenance - Building and Grounds	34	34	34
Facilities Maintenance - Carpenter	20	20	20
Print Shop	3	3	3
Records Retention	2	2	2
IT/Radio System	0	0	1
Judicial			
Superior Court	14	14	13
Circuit Court Budget	21	22	23
Clerk of Court	53	53	54
District Attorney	27	29	33
State Court Judge	11	11	12
State Court Solicitor	30	30	30
Civil Court	28	28	28
Probate Court	11	11	11
Juvenile Court	8	8	8
Public Defender-Juvenile Court	2	2	2
Public Defender-Superior	6	7	8
Public Defender-State	7	7	7
Civil Court-Marshal	27	27	32
Jury Clerk	2	2	2
Adult Probation	24	24	0

Augusta, Georgia Authorized Position Summary			
Department	**2018**	**2019**	**2020**
Accountability Court	2	2	2
Law Library	1	1	1
Crime Victims Assistance Program	6	6	6
Crime Victims Assistance Program - DA	2	2	2
PACG Victims Crime	2	2	2
CJCC Drug Court	1	1	1
CJCC Mental Health / Veterans Court	1	1	1
CJCC/State Court	2	2	2
Public Safety			
Security-Municipal Building	6	6	6
Security-Judicial Center	11	11	11
RCCI	77	77	77
Coroner	7	7	7
Animal Control	26	26	26
Emergency Management	2	2	2
Sheriff's Office	750	754	753
Fire Department	361	373	382
Emergency Telephone Response	71	72	76
Public Works			
Highways & Streets	20	21	21
Roads & Walkways	26	26	32
Litter Patrol	6	6	6
Traffic Engineering	29	29	29
Riverwalk Maintenance	2	2	2
DFACS	3	3	1
Street Lighting	6	6	6
Sales Tax-Admin Engineering V	23	23	25
Recreation and Culture			
Recreation and Parks Department	125	125	125
Rec. Project Admin.	2	2	2
Housing and Development			
Extension Service	1	1	2
Code Enforcement	14	16	16
Building Inspections	20	20	23
Planning & Development	16	16	15
SAMHSA Grant	2	2	0
Housing & Community Development	23	23	22

Augusta, Georgia Authorized Position Summary			
Department	**2018**	**2019**	**2020**
Enterprises			
Water and Sewer	356	364	367
Landfill	31	36	37
CNG Station	1	2	2
Keep Augusta Beautiful	2	2	3
Garbage Collection	18	20	20
Demolition-Houses	1	2	2
Transit	4	4	4
Airport	98	99	103
Daniel Field Airport	1	1	1
Stormwater Utility	54	55	54
Internal Service			
Risk Management	8	8	11
Fleet Operations	2	4	4
Total Authorized Full Time Positions	**2,811**	**2,862**	**2,881**

AUGUSTA, GEORGIA
POSITION CONTROL SUMMARY
2020 BUDGETED NEW FULL-TIME POSITIONS

DEPARTMENT	POSITION TITLES	# of Positions
Board of Elections	Deputy Registrar	1
Law Department	Staff Attorney, Paralegal	2
Compliance	Administrative Assistant II	1
Circuit Court	Court Reporter	1
Clerk of Superior Court	Court Support Supervisor	1
District Attorney	Assistant District Attorney, DA Investigator	2
Public Defender - Superior Court	Mitigation Investigator	1
Marshal	Deputy Marshal	5
Roads & Walkways	Tree Maintenance Foreman, Tree Maintenance Worker, Truck Driver	3
Emergency Telephone Response	E911 Communications Officer I	4
Fire Suppression	EMS Lieutenant	9
SPLOST - Engineering	Engineering Inspector I	1
Utilities	CIS Program Assistant, 2 Utility Workers	3
Garbage Collection	Keep Augusta Beautiful Outreach Coordinator	1
Augusta Regional Airport	Staff Attorney Senior, Security Specialist	2
Risk Management	Claims Adjuster, 2 Safety & Training Coordinators	3
	TOTAL NEW FULL TIME POSITIONS	**40**

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.



Welcome to Augusta, Georgia

Nestled along the banks of the Savannah River, Augusta is the second largest and oldest city in Georgia, Located in the east central section of the state, Augusta is approximately 150 miles east of Atlanta on Interstate 20. Augusta is also centrally located just two and a half hours from the beach and the mountains.



Courtesy of the Augusta Economic Development Authority

Augusta is centrally located in the Central Savannah River Area (CSRA), a marketing region spanning thirteen counties in Georgia and five counties in South Carolina. Augusta is the largest metropolitan city in the CSRA.

Known worldwide for golf, Augusta has plenty of things to do year-round. History comes alive at the Augusta Museum of History, the Augusta Canal Discovery Center and the Boyhood Home of President Woodrow Wilson. Enjoy a nature ride through Phinizy Swamp Nature Park or explore the Augusta Canal National Heritage area during one of their daily boat tours offered year-round. Immerse yourself in art and culture at the Morris Museum of Art or at live performances at the historic Imperial Theatre.

Augusta Recreation & Parks Departments hosts and partners with organizations across the CSRA to offer many special events such as the Augusta Market At the River, Arts in the Heart, and Ironman 70.3 Augusta. For more information on activities and events in Augusta, view the Activities Guide at www.augustaga.gov/2641/Recreation-Parks.

DEMOGRAPHIC AND ECONOMIC STATISTICS OF AUGUSTA, GEORGIA

Year	Population [a]	Median Age [b]	Per Capita Income [a]	Personal Income [a]	Public School Enrollment [c]	Unemployment Rate [d]
2009	198,489	32.5	29,588	5,872,846,000	32,355	10.1%
2010	201,015	33.2	30,108	6,052,185,000	32,038	11.0%
2011	200,595	33.3	32,174	6,453,970,000	31,615	11.2%
2012	201,966	33.0	31,436	6,349,054,000	31,738	10.6%
2013	201,276	33.0	31,637	6,367,726,000	31,501	9.8%
2014	201,368	33.4	32,549	6,554,362,000	31,431	8.7%
2015	202,269	33.2	37,557	7,596,617,000	31,997	7.4%
2016	201,647	33.3	35,526	7,163,705,000	30,742	6.7%
2017	201,800	33.5	35,925	7,327,182,000	30,756	5.9%
2018	203,862	33.7	36,292	7,402,065,000	30,854	5.1%

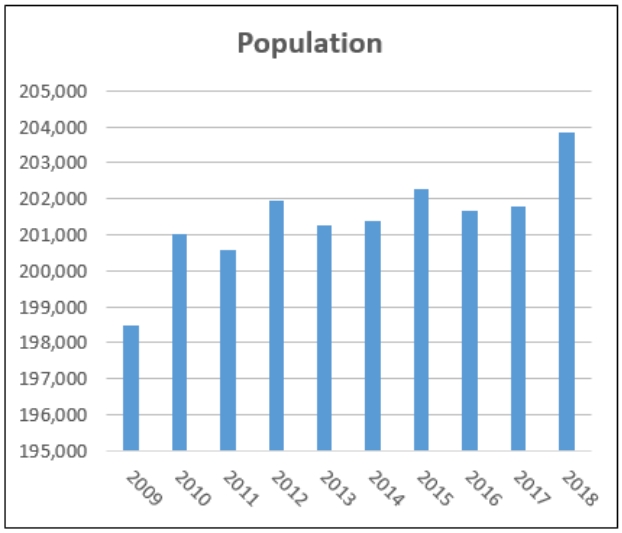
Source:

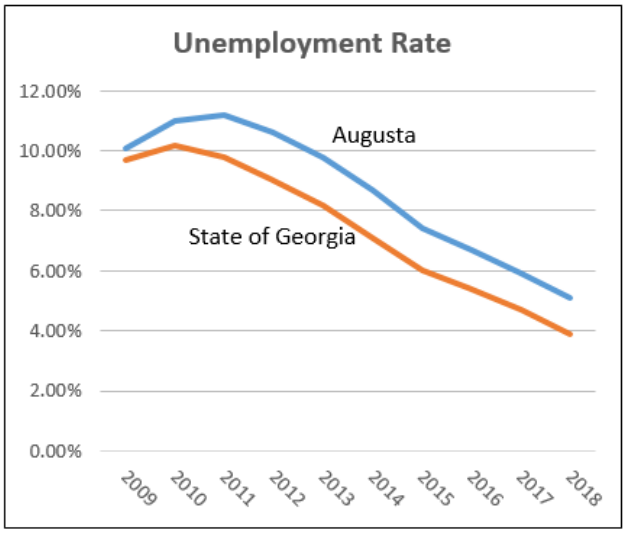
[a] Bureau of Economic Analysis

[b] US Census Bureau

[c] Richmond County Board of Education

[d] US Bureau of Labor Statistics; Annual Averages for Richmond County, GA





2018 PRINCIPAL EMPLOYERS OF AUGUSTA, GEORGIA

Rank	Employer	Estimated Number of Employees	% of Employed
1	U.S. Army Signal Center & Fort Gordon	26,114	10.17%
2	Augusta University & Medical College of GA	6,715	2.61%
3	Augusta University Health/MCG Health	4,518	1.76%
4	Richmond County School System	4,418	1.72%
5	University Hospital	3,200	1.25%
6	Augusta-Richmond County	2,862	1.11%
7	Charlie Norwood VA Medical Center	2,082	0.81%
8	East Central Regional Hospital	1,400	0.55%
9	EZ-GO/Textron	1,500	0.58%
10	Doctors Hospital Augusta	1,250	0.49%
	Total Employed in Augusta, Georgia	256,859 *	

Source:
Employer Human Resources Departments
* Georgia Dept of Labor, Workforce Information & Analysis



2018 PRINCIPAL TAXPAYERS OF AUGUSTA, GEORGIA

Rank	Taxpayer	Assessed Net Valuation	% of County Gross Assessed Valuation
1	GEORGIA POWER CO	$ 116,695,971	2.12%
2	AUGUSTA NATIONAL INC	94,362,781	1.72%
3	GRAPHIC PACKAGING INTERNATIONAL LLC	229,400,135	4.18%
4	PCS NITROGEN FERTILIZER	106,646,155	1.94%
5	DOCTORS HOSPITAL OF AUGUSTA LLC	45,646,680	0.83%
6	E Z GO CAR DIVISION OF TEXTRON	53,359,525	0.97%
7	AUGUSTA NEWSPRINT	32,673,765	0.59%
8	BERCKMAN RESIDENTIAL PROPERTIES LLC	21,463,641	0.39%
9	NATL LIFE & ACC INSUR CO	20,413,033	0.37%
10	AUGUSTA RIVERFRONT LIMITED	1,568,519	0.03%
		$ 722,230,206	13.15%
	Total Gross Digest Assessment	$ 4,769,640,331	

Source: Augusta, Georgia Tax Commissioner



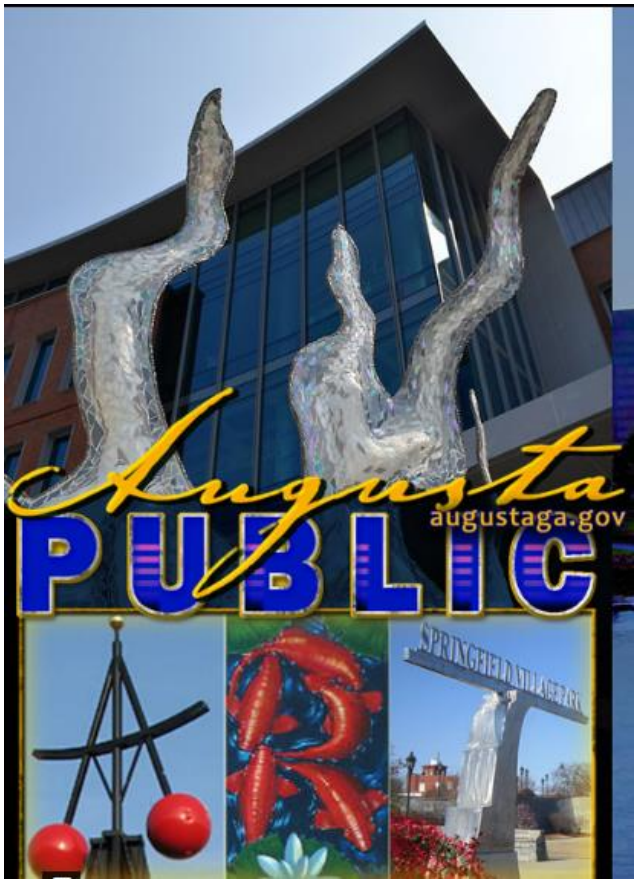
Fountain at Broad Street and James Brown Boulevard

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 custodial 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.	

Public Art Location Index



Page 4 – Art the Box project “Blue Star Highway”, artist Jason Lutz, located at 5th and Reynolds Streets.

Page 6 – Golden Blocks Project “Legacy”, artist Sala Adenike, located at Laney-Walker Boulevard and 11th Street.

Page 14 – Art the Box project “Yellow Magnolia”, artist Cyndy Epps, located at Walton Way and Milledge Road.

Page 49 – Firehouse Mural, Artist Sabori, located at 3507 Walton Way.

Page 53 – “Tower of Aspirations” sculpture, artist Richard Hunt, located at Springfield Village Park, 1202 Reynolds Street.

Page 59 – Art the Wall Phase II program was a juried competition of original designs based on the theme of “Water”; artists Cyndy Epps, Brian Stewart, Steve Krecksay, Stephen Snyder, Joey Hart and Leonard Zimmerman, located at Highland Water Treatment Plant at 2835 Central Avenue.

Page 60 – “Healing Patience” sculpture, artist Tommy Lyles, located at Walton Rehabilitation Hospital, 1355 Independence Drive.

Page 161 – Art the Box project “Jessye Norman”, artist, located at James Brown Boulevard and Reynolds Street.

Page 229 – Westobou “The Garden City Project”, artist Autumn Von Plinsky, located at 11th and Broad Streets.

Page 232 – “Love Where You Live”, artist Dennis Skelley, located at 523 13th Street.

This document was produced by the Augusta Finance Department.

Special Thanks:

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For copies of prior year budgets and annual financial statements,
visit www.augustaga.gov/137/Finance.