



**AUGUSTA, GEORGIA
ADOPTED BUDGET
FISCAL YEAR 2016**

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Office of the Administrator

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

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

December 11, 2015

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

Dear Mayor Davis and Members of the Commission:

Attached is a copy of the 2016 Budget, which was approved by the Commission on December 1, 2015. The December 1st meeting was reconvened as a continuation of the November 17, 2015 meeting in order to comply with the schedule outlined in the Code for approval of the annual budget.

The budget document describes the financial, human and capital resources dedicated to addressing the priorities of the Mayor and Commission and brings this community closer to the vision of the elected body and citizens. It also ensures Augusta will maintain its strong financial foundation, which has made it possible to implement strategies targeting your priorities without raising the property tax millage rate or incurring additional long-term debt. By looking to the future, and simultaneously respecting the economic realities of the present, the 2016 Budget achieves admirable balance.

Budget Highlights

Coming off the heels of our recent success with passage of SPLOST 7, and creation of a Stormwater Utility Program, the approved budget includes the realignment of resources needed to improve functionality, accountability, and transparency of financial management in our organization. Specifically:

- The Budget is balanced with no increase in taxes
- The Budget funds all essential programs and services
- The Budget maintains the general fund headcount (no increase)
- The Budget realigns existing resources to allow for establishment of several key functions with organization-wide focus, including:
 - Capital Projects Management function (accountability & transparency)
 - Central Services Department (Facilities, 311, Fleet, Real Estate)
 - Management Analysis Unit (better decision-making)
 - Public Information function (enhanced transparency)
 - Additional human capital resources in the areas of Legal, Property Assessment and Procurement
- The Budget awards a modest COLA to the workforce, the first across the board increase since 2012, effective April 1st
- The Budget absorbed an increase in benefit costs while holding harmless the workforce due to the lack of across the board pay increases since 2008
- The Budget includes additional appropriations to cover the cost of elections in 2016
- The Budget anticipates additional expenses related to its portion of the Stormwater fee
- The Budget provides funds to conduct a Pay and Classification Study, which is necessary in order to analyze and document pay equity & compression issues in the organization and outline an implementation strategy
- The Budget includes an appropriation to conduct a Disparity Study, which is essential in order to develop and implement any new procurement programs focused on special groups.

Mayor Davis and Members of the Commission
December 11, 2015
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- The Budget establishes a Marketing and Special Events capability in order to supplement Recreation and Parks, and to maximize the use of public owned facilities
- The Budget provides for an expansion of the Business License function into South Augusta
- The Budget continues the process of reimbursing the contingency fund for expenditures associated with the 2014 ice storm
- Finally, the Budget realigns the Worker's Comp function with Risk Management in order to better manage our liability and exposure

As is the case in most local government budgets, there were far more requests than the organization could afford, including numerous departmental requests worthy of consideration that simply could not be addressed due to limited resources.

In summary, the 2016 Budget represents a solid and balanced financial plan for the Fiscal Year. We thank you for your leadership and support with passage of the fiscal plan.

Sincerely,



Janice Allen Jackson
Administrator

Attachment

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Elected Officials December 31, 2015

Mayor Hardie Davis, Jr.

(Term 2015-2018)

Augusta, Georgia 30901

(706) 821-1831 (Work)

(706) 821-1835 (Fax)

William Fennoy – District One

(Term 2013-2016)

1027 Dugas Street

Augusta, Georgia 30901

(706) 726-4014 (Cell)

(706) 821-1838 (Fax)

Mary Davis – District Three

(Term 2013-2016)

813 Windsor Court

Augusta, Georgia 30909

(706) 910-2574 (Cell)

(706) 821-1838 (Fax)

Bill Lockett – District Five

(Term 2013-2016)

3030 Longleaf Court

Augusta, Georgia 30906

(706) 798-7175 (Home)

(706) 825-1847 (Cell)

(706) 821-1838 (Fax)

Sean Frantom – District Seven

(Term 2015-2016)

400 Dunbarton Road

Augusta, Georgia 30907

(706) 564-1663 (Home)

(706) 821-1838 (Fax)

Marion Williams – District Nine

(Term 2013-2016)

1941 Kratha Drive

Augusta, Georgia 30906

(706) 910-2582 (Cell)

(706) 821-1838 (Fax)

Dennis Williams – District Two

(Term 2015-2018)

2590 Richmond Hill Road

Augusta, Georgia 30906

(706) 564-2969 (Cell)

(706) 821-1838 (Fax)

Sammie Sias – District Four

(Term 2015-2018)

3839 Crest Drive

Hephzibah, Georgia 30815

(706) 564-9436 (Cell)

(706) 821-1838 (Fax)

Ben Hasan – District Six

(Term 2015-2018)

3529 Monte Carlo Drive

Augusta, Georgia 30906

(706) 821-1838 (Fax)

(706) 564-9370 (Cell)

Wayne Guilfoyle – District Eight

(Term 2015-2018)

4940 Windsor Spring Road

Hephzibah, Georgia 30815

(706) 592-2385 (Home)

(706) 796-3444 (Work)

(706) 821-1838 (Fax)

Grady Smith – District Ten

(Term 2015-2018)

810 Quail Court

Augusta, Georgia 30909

(706) 825-9473 (Cell)

(706) 733-9473 (Work)

(706) 821-1838 (Fax)



Appointed Officials December 31, 2015

Janice Allen Jackson
Administrator

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

Chester Brazzell
Deputy Administrator

535 Telfair Street, Suite 910
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(706) 821-2400
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Ted Rhinehart
Deputy Administrator

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

Lena J. Bonner
Clerk of Commission

535 Telfair Street, Suite 220
Augusta, Georgia 30901
(706) 821-1820
(706) 821-1838 (Fax)

Donna B. Williams, CGFM
Finance Director

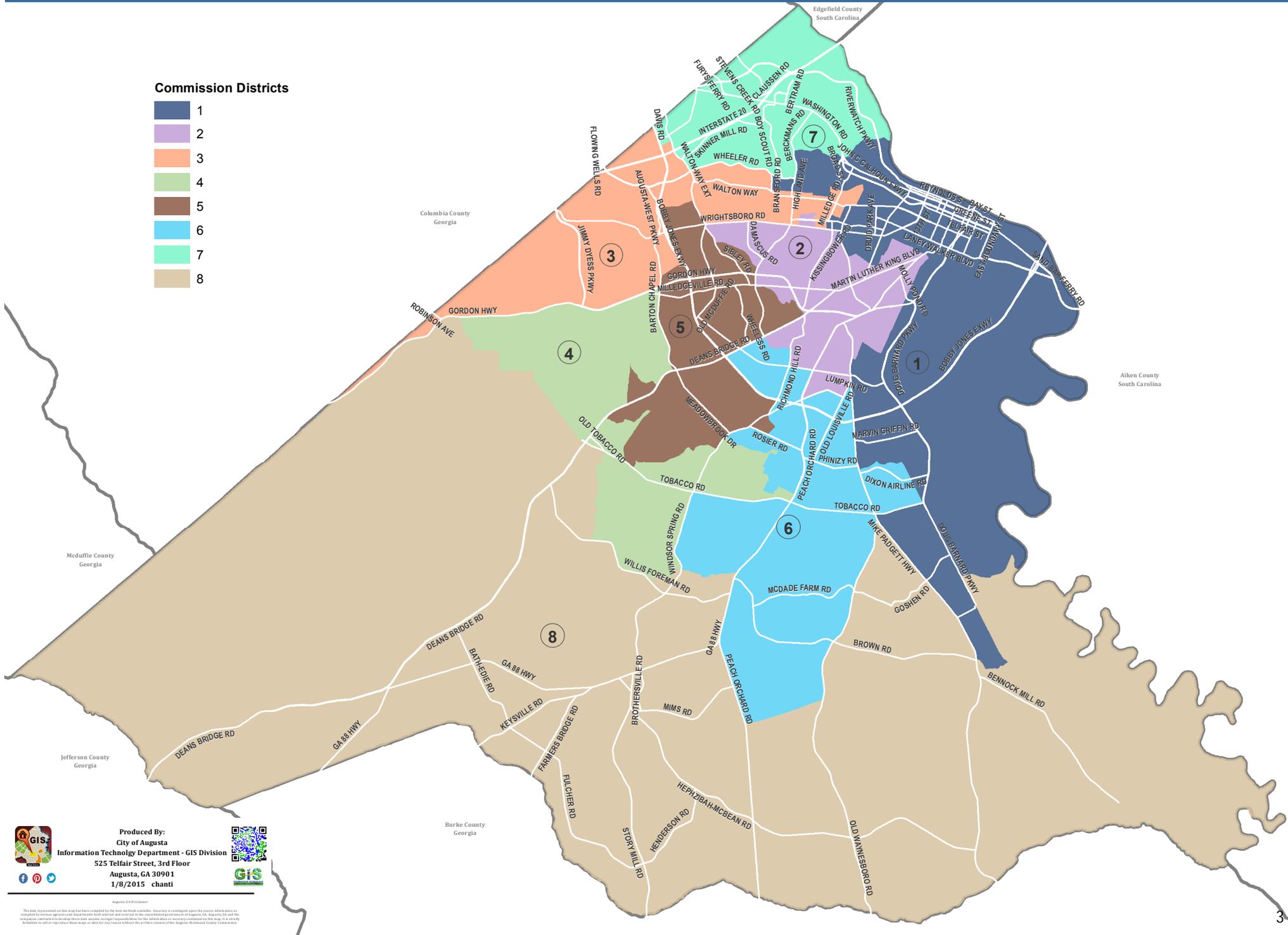
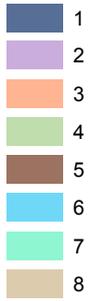
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Augusta, Georgia 30901
(706) 821-2429
(706) 821-2520 (Fax)

Andrew G. Mackenzie
General Counsel

535 Telfair Street
Augusta, Georgia 30901
(706) 842-5550
(706) 842-5556 (Fax)

Augusta Commission Districts

Commission Districts



Produced By:
 City of Augusta
 Information Technology Department - GIS Division
 525 Telfair Street, 3rd Floor
 Augusta, GA 30901
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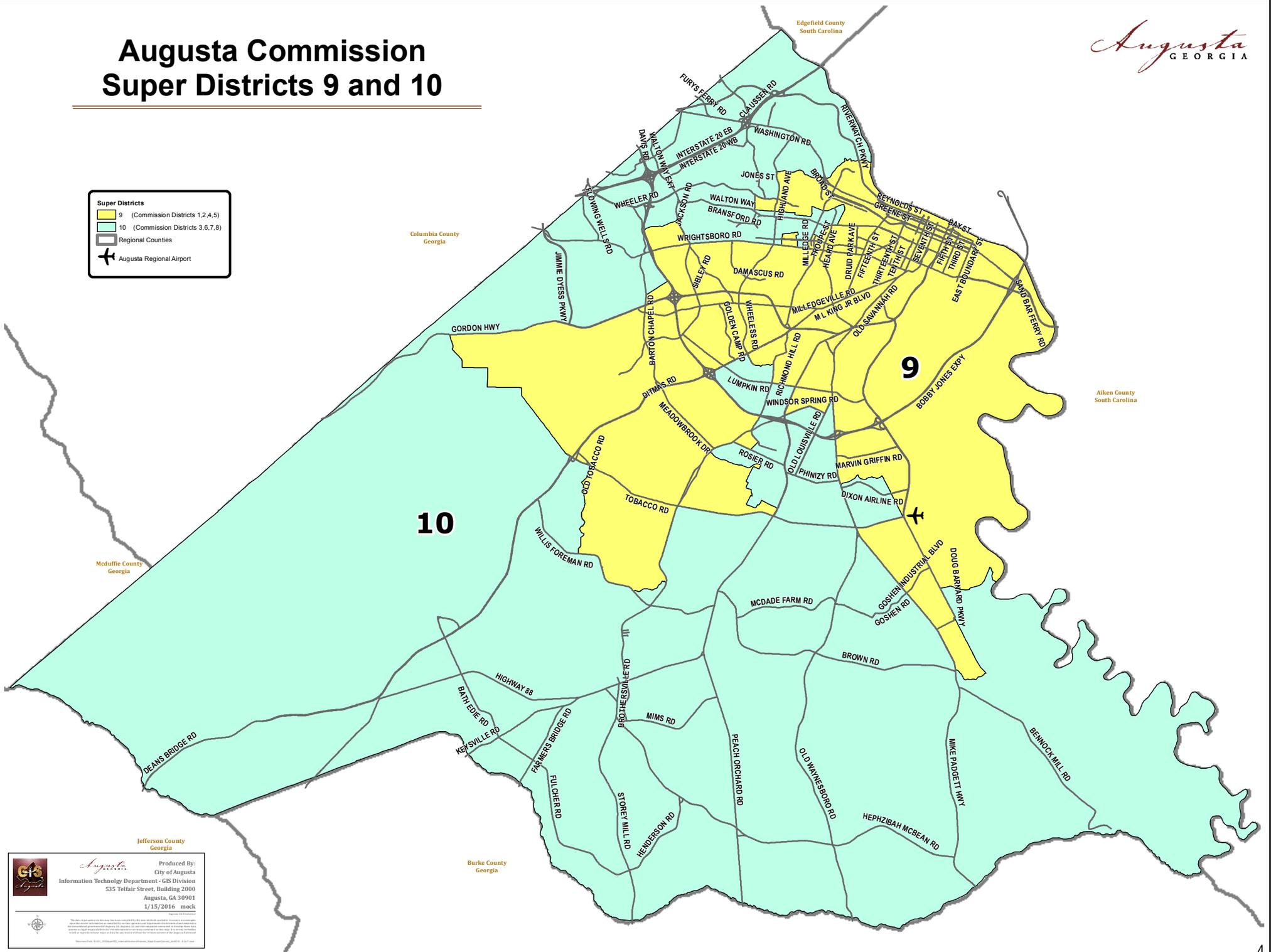


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Augusta Commission Super Districts 9 and 10

Super Districts

- 9 (Commission Districts 1,2,4,5)
- 10 (Commission Districts 3,6,7,8)
- Regional Counties
- + Augusta Regional Airport



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

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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 Augusta Metropolitan Area.

BELIEFS

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

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

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

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

AUGUSTA, GEORGIA

**BUDGET PROCESS,
BUDGETARY GUIDELINES
AND BUDGET CALENDAR
FY 2016**

AUGUSTA, GEORGIA FY 2016 BUDGET

THE BUDGET PROCESS

The budget has several major purposes. It converts Augusta Georgia's long-range plans and policies into services and programs; serves as a vehicle to communicate these plans to the public; details costs of the Consolidated Government's services and programs; and outlines the revenues (taxes and fees) that support Augusta Georgia's services, including the rate of taxation for the coming fiscal year. Once the budget has been adopted by the Board of Commissioners, it becomes a work plan of objectives to be accomplished during the next fiscal year.

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

Departments and agencies submitted detailed operating budget requests to the Finance Department on August 10, 2015 in accordance with procedures established by the Budget Calendar. The budget requests of agencies and departments included basic and additional funding requests. Basic requests are currently mandated or authorized services within guidelines, or ongoing expenditures. Expanded level program requests are over and above the basic 2015 service levels.

After analyzing the budget requests, Finance staff met with the Administrator, department heads and agency heads during the month of September for review of their request. The Administrator's proposed FY 2016 budget reflects her consideration of these recommendations in light of revenue projections and real property assessments, and her top priority initiatives are reflected in the Budget Message. The ranking of supplemental requests in the budget document generally reflects the department or agency head's priority ranking as submitted to the Budget Office.

As presented to the Augusta Commission, the Proposed Budget is intended to provide the resources necessary to continue current services. In her Budget Message, the Administrator may also recommend adjustments to the general property tax rates and user fees necessary to finance these services as well as identify high priority needs, new initiatives and program changes that the Augusta Georgia Commission may wish to consider during its deliberations on the budget. These and other issues brought forward were addressed during Commission budget work sessions on November 16th and 19th, 2015. After careful deliberation, the Proposed Budget, as modified for additions and deletions, was adopted by the Commission during the November 17, 2015 commission meeting.

AUGUSTA, GEORGIA
2016 BUDGET PLANNING CALENDAR

JUNE 2015

June 9, 2015 Finance Committee approves FY2016 Budget Calendar.

June 16, 2015 Commission approves FY 2016 Budget Calendar.

JULY 2015

July 16, 2015 Distribution of Budget Calendar and Instructions during department head meeting.

July 27, 2015 Departments **with** OneSolution access may start entering in Budget Item Detail.

AUGUST 2015

August 3, 2015 Departmental budgets due to Finance (for departments ***without*** access to OneSolution system). Budget analysts begin review of proposed budgets for departmental work sessions.

August 10, 2015 Deadline for ***OneSolution*** users entering budgets into Budget Item Detail module.

SEPTEMBER 2015

Sept. 1-11, 2015 Departmental Work Sessions (**call if desired**). Work sessions will be led by the Finance Department with a report of new programs and personnel submitted to the Administrator. Administrator will be aware of all budget hearings; however her attendance will not be mandatory. A representative of the administrator's office will be in all sessions.

September 30, 2015 Budget summary presented to Administrator by Finance Department.

OCTOBER 2015

October 20, 2015 FY 2016 Proposed Budget presented to Augusta-Richmond County Commission by the Administrator.

October 27, 2015 Publish Public Hearing Notice in newspaper.

NOVEMBER 2015

November 3, 2015 ***PUBLIC TOWN MEETING / COMMISSION MEETING***
Public Hearing of 2016 Budget.

November 10, 2015 Publish Notice of Budget Adoption in newspaper.

November 17, 2015 Adoption of the FY 2016 Budget by the Augusta-Richmond County Commission

JANUARY 2016

January 1, 2016 Effective date for the Fiscal year 2016 Budget.

BUDGETS AND BUDGETARY ACCOUNTING

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

- 1) Departments and Agencies submit detailed budget requests to the Budget Office in the Finance Department, which reviews and compiles the requests and makes recommendations to the Administrator.
- 2) The Administrator submits a proposed budget to the Augusta Georgia Commission in November.
- 3) The Augusta Georgia Commissioners hold such public workshops as it deems necessary and holds an advertised public hearing on the proposed budget at which the first reading of the budget resolution occurs. The budget is adopted at a regular Board meeting, advertised in accordance with State law prior to January first.
- 4) Formal budgetary integration is employed for the General Fund, Special Revenue Funds, Debt Service Funds and Capital Projects Funds.
- 5) Budgets for governmental fund types are maintained on a basis consistent with generally accepted accounting principles.
- 6) The Administrator and Finance Director are authorized to transfer budgeted amounts within departments, with the exception of transfers which increase salary appropriations. The Augusta Georgia Commissioners may transfer amounts between departments and approve appropriations of additional resources.

ENCUMBRANCES AND APPROPRIATIONS

Appropriations are encumbered as a result of purchase orders, contracts or other forms of legal commitments. Encumbrances outstanding at year-end are reported as a reservation of fund balance. Appropriations lapse at year end; however, reappropriations of amounts to cover significant encumbrances are made by the Augusta Georgia Commissioners during the subsequent fiscal year as an amendment to the budget. The level of control (level at which expenditures may not legally exceed the budget) is exercised by the Augusta Georgia Commissioners on a departmental level.

BASIC SERVICES

In this year's budget process, the service level and associated funding level will be used to try to hold increases in operating costs to a minimum. "Basic Services" used in the development of FY 2016 budgeting included the following activities:

1. Activities that are required by law or ordinance

Example: Many Inspections Department functions are required by ordinance to assure compliance with County codes.

2. Activities that affect the public health and safety

Example: Many Public Safety activities, such as routine patrol, affect the general public safety.

3. Activities that are necessary to preserve capital asset value

Example: In order to preserve the capital asset value of the Old Government House, the Recreation department would be required to at least staff it to be open, rather than let it sit idle.

AUGUSTA, GEORGIA

THE REPORTING ENTITY

**OPERATING POLICIES/GUIDELINES AND
LEGAL REQUIREMENTS FOR BUDGETING,
ACCOUNTING, FINANCIAL REPORTING
AND ANNUAL AUDIT
FY 2016**

AUGUSTA, GEORGIA

FY 2016 BUDGET

THE REPORTING ENTITY:

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

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

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

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

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

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

The component unit column in the combined financial statements includes the financial data of Augusta's other component units. These units are reported in a separate column

to emphasize that it is legally separate from Augusta. Separate financial statements may be obtained from the organizations.

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

The complete financial statement for the individual component units may be obtained at the following address: Augusta Georgia, Finance Department, 535 Telfair Street, Suite 800, Augusta, Georgia 30901 or on the web site www.augustaga.gov.

The following organizations were excluded from the reporting entity because the elected officials of Augusta are not financially accountable for the organization, and based on the nature and significance of their relationship, exclusion of the organizations would not result in the presentation of misleading or incomplete financial statements. Financial statements are available from the organizations.

Augusta Housing Authority
City of Augusta Hospital Authority

BUDGETS AND AUDITS – LEGAL REQUIREMENTS:

Georgia Law Chapter 81 Budgets and Audits – Article 1 – Local Government Budgets and audits provide for the legal framework and legal compliance for budget adoption, budget amendment and audits. The intent of this code section is to provide minimum budget and auditing requirements for local governments so as to provide local taxpayers with an opportunity to gain information concerning the purpose for which local revenues are proposed to be spent and are actually spent and to assist local governments in generally improving local financial management practices, while maintaining, preserving, and encouraging the principle of home rule over local matters. It is also the intent to provide a mechanism through which appropriate information may be collected to assist state and local policy makers in carrying out their lawful responsibilities.

O.C.G.A. 36-81-3 Establishment of fiscal year; requirement of annual balanced budget; adoption of budget ordinances or resolutions generally; budget amendments; uniform chart of accounts

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

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

(2) Each unit of local government shall adopt and operate under a project-length balanced budget for each capital projects fund in use by the government. The project-length

balanced budget shall be adopted by ordinance or resolution in the year that the project initially begins and shall be administered in accordance with this article. The project-length balanced budget shall appropriate total expenditures for the duration of the capital project.

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

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

(c) For each fiscal year beginning on or after January 1, 1982, each unit of local government shall adopt and utilize a budget ordinance or resolution as provided in this article.

(d) Nothing contained in this Code section shall preclude a local government from amending its budget so as to adapt to changing governmental needs during the budget period. Amendments shall be made as follows, unless otherwise provided by charter or local law:

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

(2) Transfers of appropriations within any fund below the local government's legal level of control shall require only the approval of the budget officer; and

(3) The governing authority of a local government may amend the legal level of control to establish a more detailed level of budgetary control at any time during the budget period. Said amendment shall be adopted by ordinance or resolution.

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

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

O.C.G.A. 36-81-6 Adoption of budget ordinance or resolution; form of budget

(a) On a date after the conclusion of the hearing required in subsection (f) of Code Section 36-81-5, the governing authority shall adopt a budget ordinance or resolution making appropriations in such sums as the governing authority may deem sufficient, whether greater or less than the sums presented in the proposed budget. The budget ordinance or resolution shall be adopted at a public meeting which shall be advertised in accordance with the procedures set forth in subsection (e) of Code Section 36-81-5 at least one week prior to the meeting.

(b) The budget may be prepared in any form that the governing authority deems most efficient in enabling it to make the fiscal policy decisions embodied in the budget, but such budget shall be subject to the provisions of this article.

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

(a) (1) Beginning with the local government fiscal year which ends between July 1, 1994, and June 30, 1995, the governing authority of each unit of local government having a population in excess of 1,500 persons according to the latest estimate of population by the United States Bureau of the Census or its successor agency or expenditures of \$300,000 or more shall provide for and cause to be made an annual audit of the financial affairs and transactions of all funds and activities of the local government for each fiscal year of the local government.

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

(3) The governing authority of each local unit of government having expenditures of less than \$300,000 in that government's most recently ended fiscal year may elect to provide for and cause to be made, in lieu of the biennial audit otherwise required under paragraph (2) of this subsection, an annual report of agreed upon procedures for that fiscal year. The agreed upon procedures shall include as a minimum: proof and reconciliation of cash, confirmation of cash balances, a listing of bank balances by bank, a statement of cash receipts and cash disbursements, a review of compliance with state law, and a report of agreed upon procedures. This agreed upon procedures report shall be in a format prescribed by the state auditor and shall constitute an annual audit report for purposes of and within the meaning of the requirements of subsections (d) through (g) of this Code section. The Department of Community Affairs is authorized to assist requesting local governments in preparing agreed upon procedures reports required under this paragraph and in establishing record-keeping procedures needed in preparing those reports and is

further authorized to charge those local governments reasonable fees for that assistance. To the extent that the state auditor is able to perform the agreed upon procedures, the governing body may contract with the state auditor.

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

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

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

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

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

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

(2) The state auditor shall review the audit report and written comments submitted to the auditor's office to ensure that it meets the requirements for audits of local governments. If the state auditor finds the requirements for audits of local governments have not been

complied with, the state auditor shall within 60 days of receipt of the audit or the written comments notify the governing authority and the auditor who performed the audit and shall submit to them a list of deficiencies to be corrected. A copy of this notification shall also be sent by the state auditor to each member of the General Assembly whose senatorial or representative district includes any part of the unit of local government.

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

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

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

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

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

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

AUGUSTA, GEORGIA

FISCAL POLICIES

FUND ACCOUNTING

The accounts of the Augusta Georgia Government are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance/retained earnings, revenues, and expenditures/expenses. The following fund types are used by Augusta Georgia:

GOVERNMENTAL FUND TYPES

Governmental Funds are those through which most governmental functions are financed. The acquisition, use, and balances expendable, financial resources, and the related liabilities (except those accounted for in proprietary funds) are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The following are the Augusta Georgia Governmental Fund Types:

General Fund – The General Fund is the general operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds – The Special Revenue funds are used to account for the proceeds of specific revenue sources (other than Capital Project and Trust Funds) that are legally restricted to expenditures for specified purposes.

Debt Service Funds – The Debt Service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

Capital Project Funds – Capital Project Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary and trust funds).

PROPRIETARY FUND TYPES

Proprietary Funds are used to account for ongoing activities which are similar to those often found in the private sector. The measurement focus is upon determination of net income. The following are Proprietary Fund Types:

Enterprise Funds – Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprise – where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

Internal Service Funds – The Internal Service Funds are used to account for the financing of goods or services provided by one department to other departments on a cost-reimbursement basis.

FIDUCIARY FUND TYPES

Fiduciary Funds are used to account for assets held in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds.

Pension Trust Funds – Pension Trust Funds are used to account for public employee retirement systems. The Pension Trust Funds are accounted for in the same manner as Proprietary Funds.

Agency Funds – Agency Funds account for assets held as custodian or agent for individuals, other governmental units, and non-public organizations. Agency funds are custodial in nature (assets equal liabilities) and do not include the measurement of results of operations.

Basis of Accounting

Basis of accounting refers to how revenues and expenditures or expenses and related assets and liabilities are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the measurement focus applied.

The accounting and reporting treatment applied to a fund is determined by its measurement focus. All Governmental Funds and Expendable Trust Funds are accounted for on a spending or “financial flow” measurement focus. This means that only current assets and current liabilities are generally included on their balance sheet. Governmental Fund operating statements present increases (revenues and other sources) and decreases (expenditures and other financing uses) in net current assets.

All Governmental Fund Types are maintained on the modified accrual basis of accounting, revenues are generally recognized when they are susceptible to accrual, i.e. when they become measurable and available. Revenues which are considered susceptible to accrual are property and other miscellaneous taxes, assessments, grants from other governments, and interest on investments. Revenues from sales tax, fines, forfeits and penalties, and franchise fees are not susceptible to accrual, since they are neither measurable nor available prior to their receipt. Expenditures are generally recorded as the liabilities are incurred, if measurable. Exceptions to this general rule include: (1) accumulated unpaid vacation, sick pay, and other employee amounts which are not accrued; and (2) principal and interest on general long-term debt which is recognized when due.

All Proprietary Fund Type statements are prepared on the accrual basis of accounting. Revenues are recognized when they have been earned and are measurable; expenses are recognized when they are incurred, if measurable. Uncollected water and sewer charges are recorded as receivables at year-end and are reported as revenues of the Enterprise Funds.

The Fiduciary Funds are maintained on an accounting basis consistent with fund accounting measurement objectives. The Pension Trust Fund is accounted for on the accrual basis. Agency Fund assets and liabilities are accounted for on the modified accrual basis.

BUDGETARY BASIS:

The General Fund, Special Revenue Funds, Debt Service Funds and Capital Projects Funds are developed on the same basis consistent with the accounting treatment. The budgets are developed on a modified accrual basis in accordance with Generally Accepted Accounting Principles (GAAP) consistent with the Governmental Accounting Standards Board (GASB).

The Enterprise Funds and Internal Service Funds are developed on the accrual basis in accordance with Generally Accepted Accounting Principles (GAAP) consistent with the Governmental Accounting Standards Board (GASB).

FINANCIAL MANAGEMENT

The purpose of this section is to present the policies-guidelines that Augusta Georgia follows in managing its financial and budgetary affairs. Most of the policies-guidelines listed below are not new, but represent long-standing principles and traditions which have guided Augusta Georgia in the past and have allowed Augusta Georgia to maintain its financial stability, even during economic recessions.

OPERATING BUDGET GUIDELINES

1. Essential services will receive first priority for funding.
2. The Consolidated Government will avoid budgetary procedures that balance current expenditures at the expense of meeting future years' expenses. This is addressed in the inter period equity measurement concept which states the need to measure whether current-year revenues were sufficient to pay for current-year services. A measure of Inter period equity would show whether current-year citizens received services but shifted part of the payment burden to future-year citizens or used up previously accumulated resources.
3. The Consolidated Government will maintain a budgetary control system to ensure adherence to the budget and will prepare quarterly interim financial reports comparing actual revenues and expenditures to budgeted amounts.
4. Service quality, technological innovation and productive leadership will characterize Augusta Georgia's financial administration.

**AUGUSTA, GEORGIA
FY 2016 CIP FUNDING**

SPECIAL PURPOSE ONE PERCENT LOCAL SALES TAX

Augusta Georgia derives revenues from the Special Purpose One Percent Sales Tax collection that will continue until \$184.4 million has been collected which is the sixth phase of collection. The collection period for this phase will end March 31, 2016. On November 3, 2015 voters approved a referendum for the collection of \$215.5 million; this will be the seventh phase of collection. This special purpose sales tax is designated revenues resulting from a Georgia General Assembly bill in 1985 authorizing counties in the State of Georgia to levy and collect a special one percent tax for approved capital expenditures.

CONTINGENCY RESERVE POLICIES

The Consolidated Government will establish contingency line item expenditure in the general operating fund to provide for unanticipated expenditures of a nonrecurring nature, or to meet unexpected small increases in service delivery costs. This reserve will not exceed three percent (3%) of the General Fund. Appropriations from this area require approval of the Commission.

INVESTMENT POLICIES

1. Disbursement, collection, and deposit of all funds will be managed to ensure maximum cash availability.
2. The Consolidated Government will obtain the best possible return on all cash investments within the limits of state law, local ordinances and prudent investment practices.

AUGUSTA, GEORGIA
ACCOUNTING, AUDITING AND FINANCIAL REPORTING POLICIES

1. An independent audit will be performed annually.
2. The Consolidated Government will produce annual financial reports in accordance with generally accepted accounting practices (GAAP) as outlined in GAAFR and GASB.

REVENUE POLICIES

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

1. The Consolidated Government will try to maintain a diversified and stable revenue system to shelter it from short-run fluctuations in any one revenue source.
2. The Consolidated Government will follow an aggressive policy of collecting revenues.
3. The Consolidated Government will establish all user charges and fees at a level related to the full cost (operating, direct, indirect, and capital) of providing the service. The Consolidated Government will review fees/charges annually.
4. The Consolidated Government will consider market rates and charges levied by other public and private organizations for similar services in establishing tax rates, fees and charges.

All Enterprise Funds should be self-supporting. Revenue management includes within its focus, an ongoing process for reviewing and analyzing each revenue source to ensure that proceeds from each source are at its maximum level. It is essential in this process to understand the legal, political and economic factors that have an influence on the level of revenue collections.

The following revenue policies are followed when considering the rates for revenue sources:

1. **LOCAL TAXES**
 - a. Consider the local taxing effort of Augusta Georgia as compared to other similar neighboring municipalities.
 - b. Consider the demand and need for public services.

2. **INTER-GOVERNMENTAL REVENUE/STATE SHARED TAXES**

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

3. **CHARGES FOR SERVICES**

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

4. **FEES AND LICENSES**

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

5. **GENERAL GUIDELINES**

- a. Whenever possible, revenue sources should be designed or modified to include provisions to automatically allow the collections to grow at a rate that keeps pace with the cost of providing the service.
- b. All charges for services, fees and licenses should be reviewed annually and whenever possible recommendations for adjustments should be made at one time.

FINANCIAL CONDITION

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

**AUGUSTA, GEORGIA
REVENUE ANALYSIS
PROPERTY TAXES**

TAX DIGEST

The Chief Tax Assessor is responsible for receiving returns and fairly and impartially assessing property. The total assessed valuation for the 2015 Tax Digest is set at \$5.339 billion compared to \$5.342 in 2014.

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 2015 Tax Digest. It does not include millage rates levied by Richmond County Board of Education.

YEAR 2014/2015 TAX RATE

COUNTYWIDE				URBAN			
	2014	2015	Difference		2014	2015	Difference
County-wide M&O	9.788	9.792	0.004		9.788	9.792	0.004
Capital Outlay	0.781	0.781	0.000		0.781	0.781	0.000
County Bonds	0.000	0.000	0.000		0.000	0.000	0.000
Fire	2.139	2.139	0.000		0.000	0.000	0.000
Urban M&O	0.000	0.000	0.000		5.200	5.208	0.008
Total	12.708	12.712	0.004		15.769	15.781	0.012

Millage Value for Augusta Georgia Government

One mill is the equivalent of \$1 of tax for each \$1,000 of assessed value of a resident's property. Assessed value is arrived at by multiplying 40% times the estimated fair market value of the property. If a resident has property with an estimated fair market value of \$100,000, the assessed value is \$40,000 (100,000 X 40%). This value, less allowable exemptions, multiplied by each taxing levy will generate the taxes on each property.

AUGUSTA, GEORGIA REVENUE ANALYSIS

Introduction: Eight major revenue sources display historical trends; these mentioned here are very stable and predictable.

The Revenue Summary discusses revenue by source. Information on the impact of revenues on various budget entities will be presented in the Funds Budgets and Program Budgets sections of this Budget document.

Property taxes are the largest revenue source of the total budgeted revenues for the General Fund (including Law Enforcement Fund), Urban Services District, Capital Outlay Fund and Fire Services District appropriated funds. According to the Georgia Constitution as amended, there are three “Classes” of property from which property taxes are collected. Furthermore, certain properties are “exempted” from taxation by constitution. In addressing property taxes, the following are discussed:

1. Tangible Property
 - (1) real property (real estate)
 - (2) personal property
 - (3) public utility property
2. Intangible Property
3. Automobiles and Trailers (which require tags)
4. Exempt Property

All property taxes are ad valorem. Ad Valorem means “according to value” therefore taxes are based on the value of the property a person owns. The value which is placed on each type of property is regulated by state laws and affected by court decisions. Since 1968, Georgia Law has required the assessed valuation of all property for tax purposes be set at 40% of the fair market value. Fair market value is what the property would bring if it were sold on the open market in the usual manner, (i.e. a forced sale would not reflect market value).

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

OTHER TAXES

OTHER TAXES: OTHER TAX REVENUES INCLUDE THE FOLLOWING:

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

AUGUSTA, GEORGIA

DEBT POLICIES/GUIDELINES

1. The Consolidated Government will confine long-term borrowing to capital improvements and moral obligations.
2. The Consolidated Government will use short-term debt for bond anticipation purposes and tax anticipation purposes only if necessary.
3. The Consolidated Government will follow a policy of full disclosure on every financial report and bond prospectus.
4. General obligation debt will not be used for enterprise activities.
5. The Consolidated Government will maintain a bond retirement fund reserve balance which is equivalent to the amount of tax-supported debt service due for general obligation bonds in the next fiscal year.
6. The Consolidated Government will use voted general obligation debt to fund General Purpose Public improvements which cannot be financed from current revenues or the unreserved portion of the unvoted debt capacity.

RESERVES

RESERVE POLICY

Reserve policies are an important factor in maintaining the Consolidated Government's good fiscal health. Augusta Georgia employs two primary types of reserves.

1. Operating Reserves
2. Debt Reserves

The degree of need for these reserves differ based upon the type of fund or operation involved. However, one policy statement for each type of reserve can be uniformly applied to all funds.

OPERATING RESERVES

There are two types of operating reserves:

1. An appropriated contingency which provides for unexpected or unanticipated expenditures during the year. This is the amount of contingency budget, normally stated as part of the operating budget.

2. Fund balance reserve of working capital is established to provide for unforeseen revenue losses. This reserve is not appropriated but recognized and maintained in the fund balance. The government has a reserve policy to fund working capital up to 60-90 days and to provide for unforeseen economic decline and for revenue stability.

DEBT RESERVES

Debt reserves are established to protect bond holders from payment default. Adequate debt reserves are essential in maintaining good bond ratings.

DEBT ADMINISTRATION

The soundness of Augusta Georgia's financial condition is demonstrated by the Aa2 rating of its bonds by Moody's Investor Service (this rating is given to bonds that are judged to be of high quality by all standards). The constitutional debt limit for direct general obligation bonds is 10 percent of the assessed value of taxable property within the County.

AUGUSTA, GEORGIA

FISCAL YEAR

**2016
ALL FUNDS**

COMBINED BUDGET OVERVIEW

**AUGUSTA, GEORGIA
FY 2016 BUDGET
ADOPTED NOVEMBER 17, 2015
ALL FUNDS**

Fund Number	Fund Name	FY 2015	FY 2016
GENERAL FUNDS			
101	General Fund	\$ 91,086,930	\$ 93,643,330
273	Law Enforcement	58,965,850	59,906,550
	Total General Fund/Law Enforcement	150,052,780	153,549,880
104	Port Authority	90,640	90,040
SPECIAL REVENUE FUNDS			
203	Life Skills Mentoring Court	7,000	7,000
204	DUI Court	355,900	440,850
205	Drug Court	174,270	173,550
206	Law Library	-	160,720
207	5% Crime Victim's Asst Program	326,290	346,870
208	Supplemental Juvenile Services	15,000	15,000
209	DA 5% CVAP	120,250	120,250
211	Federal Drug Forfeitures	200,000	200,000
212	State Drug Forfeitures	250,000	250,000
215	Wireless Phase	582,630	582,630
216	Emergency Telephone Response	4,392,700	4,361,880
217	Building Inspections Fund	1,396,710	1,614,270
220	Grants	4,317,245	2,765,750
221	Housing & Neighborhood Development	9,884,390	10,381,070
222	Urban Development Action Grant	1,280	1,280
231	Board of Appeals	26,200	25,150
235	TIA 25% Discretionary	5,200,000	3,200,000
261	NPDES Permit Fees	120,000	44,000
271	Urban Services District	10,157,740	9,951,110
272	Capital Outlay	6,008,090	4,254,670
274	Fire Protection	25,538,210	26,226,150
275	Occupation Tax	3,440,760	3,280,210
276	Street Lights	5,068,490	5,560,080
277	Downtown Development Authority	164,120	164,520
278	Sheriff Capital Outlay	100,000	100,000
281	Convention Center	\$ 1,300,000	\$ 1,311,140

AUGUSTA, GEORGIA
FY 2016 BUDGET
ADOPTED NOVEMBER 17, 2015
ALL FUNDS

Fund Number	Fund Name	FY 2015	FY 2016
292	TAD 2	\$ 726,610	\$ 581,980
293	TAD 3	6,820	30,350
294	TAD 4	-	33,380
296	Promotion Richmond County	5,335,000	6,335,000
297	Transportation and Tourism	850,000	1,334,180
298	Urban Redevelopment Projects	1,560,000	1,560,000
CAPITAL PROJECT FUNDS			
322	Special 1% Sales Tax, Phase II	1,654,820	253,820
323	Special 1% Sales Tax, Phase III	14,500,000	8,950,810
324	Special 1% Sales Tax, Phase IV	14,750,000	13,596,580
325	Special 1% Sales Tax, Phase V	11,040,300	8,788,860
326	Urban SPLOST, Phase II	350,500	150,540
327	Urban SPLOST, Phase III	217,330	212,940
328	SPLOST Phase VI	102,838,610	59,385,910
329	SPLOST Phase 7	-	27,900,000
335	Capital Projects for Public Roads	1,500,000	1,500,000
371	TIA Projects	32,457,890	27,585,500
DEBT SERVICE FUNDS			
421	Coliseum Authority Revenue Bonds 2010	1,761,500	1,730,000
432	G/O Sales Tax Bonds 09	12,273,000	-
433	G/O Sales Tax Bonds 10	5,815,000	-
ENTERPRISE FUNDS			
506	Water & Sewerage	148,094,200	129,627,540
507	Water & Sewerage-Renewal & Extension	37,278,770	6,017,550
508	1996 W & S Bond Fund	4,823,800	4,801,040
509	2000 Bond Series	7,079,440	7,044,800
510	W&S Bond 2002 Series	9,469,570	10,044,330
511	W&S Bond 2004 Series	12,013,890	7,742,750
512	W&S Bond 2012 Series	52,391,650	21,298,820
513	W&S Taxable Rev Bds Series 2013	1,761,010	1,706,640
514	W&S Bond 2014 Series	36,237,113	2,592,090
541	Waste Management Fund	15,024,310	13,339,800
542	Garbage Collection Fund	22,995,210	22,042,900
543	Waste Management 2004 Bonds	1,025,470	1,032,240
544	Solid Waste Revenue Bond Series 2010	\$ 691,730	\$ 691,940

AUGUSTA, GEORGIA
FY 2016 BUDGET
ADOPTED NOVEMBER 17, 2015
ALL FUNDS

Fund Number	Fund Name	FY 2015	FY 2016
546	Augusta Public Transit System	\$ 5,270,270	\$ 5,885,800
547	Transit Capital Grants	13,230,290	13,507,490
551	Augusta Regional Airport	36,511,470	41,754,350
552	Daniel Field	357,880	733,950
581	Stormwater Utility	-	14,806,750
INTERNAL SERVICE FUNDS			
611	Risk Management	2,456,450	2,443,430
616	Employee Health Benefits Fund	24,274,050	28,215,980
621	Workers Compensation Fund	3,062,430	2,825,120
622	Unemployment Fund	230,000	200,000
623	Long-Term Disability Insurance	245,620	252,300
626	Fleet Operations & Management	4,484,940	4,769,830
631	GMA Lease Program	2,554,240	2,325,760
TRUST & AGENCY FUNDS			
761	1945 Pension Fund	1,060,000	852,000
763	Urban 1949 Pension Plan	6,350,000	6,945,000
764	Other Urban Pension Plans	1,652,500	1,677,500
791	Exp Trust Fund-Perpetual Care	77,940	77,940
792	Exp Trust Fund-Joseph Lamar	180	180
950	Urban Redevelopment Agency	11,873,570	1,650,000
TOTAL		<u>\$ 899,506,068</u>	<u>\$ 746,013,740</u>

**AUGUSTA, GEORGIA
GENERAL FUND
FISCAL YEAR 2016**

	<u>2014 Actuals</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
Revenues			
Taxes	\$ 51,585,422	\$ 54,399,490	\$ 55,647,710
Licenses And Permits	1,675,026	1,657,420	1,670,000
Intergovernmental Revenue	1,729,584	2,618,500	2,923,980
Charges for Services	17,228,380	18,201,070	19,243,500
Fines and Forfeitures	4,379,982	4,193,000	4,800,000
Use of money and property	284,378	375,750	410,500
Contributions and Donations	17,077	25,000	25,000
Miscellaneous Revenue	1,275,013	1,117,960	1,201,410
Other Financing Sources	83,415	594,600	200,000
Total	<u>78,258,277</u>	<u>83,182,790</u>	<u>86,122,100</u>
Transfers In	<u>7,396,968</u>	<u>7,904,140</u>	<u>7,521,230</u>
Total Revenues	<u>\$ 85,655,245</u>	<u>\$ 91,086,930</u>	<u>\$ 93,643,330</u>
Expenditures			
Personnel Services & Employee Benefits	\$ 47,351,850	\$ 48,036,155	\$ 47,230,460
Purchased/Contracted Services	12,746,158	14,871,930	15,328,340
Supplies	9,039,854	10,135,020	10,338,190
Capital Outlay	34,002	11,500	9,000
Interfund/Interdepartmental	1,598,618	2,035,830	1,681,100
Other Costs	6,304,999	5,616,810	5,374,980
Cost Reimbursement	(282,924)	(294,900)	(116,400)
Non-Departmental	-	1,472,725	4,182,000
Other Financing Uses	-	-	-
Total	<u>76,792,557</u>	<u>81,885,070</u>	<u>84,027,670</u>
Transfers Out	<u>6,469,865</u>	<u>9,201,860</u>	<u>9,615,660</u>
Total Expenditures	<u>\$ 83,262,422</u>	<u>\$ 91,086,930</u>	<u>\$ 93,643,330</u>

Fund 101

**AUGUSTA, GEORGIA
GENERAL FUND
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2016 BUDGET**

Description - Revenues	2014 Actuals	2015 Budget	2016 Budget
Taxes			
Real Property Tax-Curr Year	\$ 11,745,998	\$ 11,087,100	\$ 11,611,560
Timber Tax - Current Year	2,768	1,680	3,300
Early Payment Discount	(97,359)	(79,900)	(81,410)
Motor Vehicles - Current Year	541,941	550,000	475,000
TAVT	1,568,414	2,000,000	2,500,000
TAVT-L	1,678,046	1,800,000	1,500,000
TAVT-S	2,010,599	2,100,000	1,800,000
Mobile Homes - Current Year	34,797	46,430	43,880
Railroad Equipment-Current Year	16,022	14,000	17,000
Real Estate Transfer	201,764	150,000	220,000
Recording Intangible Tax	609,595	550,000	750,000
Electric Franchise Tax	14,328,192	15,150,000	15,230,000
Water Franchise Tax (In Lieu)	2,660,780	4,279,770	3,832,890
Gas Franchise Tax	806,317	810,000	810,000
Television Cable Franchise Tax	2,152,182	2,200,000	2,250,000
Telephone Franchise Tax	549,893	600,000	600,000
Waste Mgmt Franchise In Lieu	1,218,600	1,747,190	1,690,150
Stormwater Franchise In Lieu	-	-	740,340
Other Franchise Tax	85,000	85,000	85,000
Local Option Sales & Use Tax	7,202,170	6,923,220	7,310,000
Alcoholic Beverage Excise Tax	2,781,460	3,000,000	2,820,000
Local Option Mixed Drink Tax	415,306	375,000	440,000
Penalties - Delinquent Taxes	1,064,834	1,000,000	1,000,000
Pen & Interest-FiFa-Lot Cleanup Fee	8,104	10,000	-
Total Taxes	51,585,423	54,399,490	55,647,710
Licenses And Permits			
Alcoholic Licenses - Beer	1,506,617	1,482,420	1,500,000
Location Permits	15,834	20,000	20,000
Late Tag Penalty	152,576	155,000	150,000
Total Licenses and Permits	1,675,027	1,657,420	1,670,000
Intergovernmental Revenues			
FEMA Grant (Emergency Management)	60,165	60,000	60,000
Reimbursements-Other	21,973	20,000	20,000
Local Govt - Payment in Lieu of Tax	1,647,446	2,538,500	2,843,980
Total Intergovernmental Revenues	\$ 1,729,584	\$ 2,618,500	\$ 2,923,980

**AUGUSTA, GEORGIA
GENERAL FUND
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2016 BUDGET**

Description - Revenues	2014 Actuals	2015 Budget	2016 Budget
Charges for Services			
Court Costs, Fees & Charges	\$ 804,763	\$ 900,000	\$ 850,000
Indigent Defense Reimbursement	214,532	115,000	35,000
Ind Defense Application Fees	39,036	50,000	45,000
Burke/Columbia County DA Reimbursement	925,933	1,055,000	1,058,160
Burke Co Public Defender Reimbursement	124,734	123,590	133,380
Columbia Co Public Defender Reimbursement	374,198	506,680	546,580
Superior Ct-Circuit Burke Reimbursement	123,637	130,000	99,800
Superior Ct-Circuit Columbia Co Reimbursement	585,110	620,000	617,380
ARA Fees	79,110	79,110	79,110
Reader Printer Fees	15,716	15,000	15,000
Radio Rebanding Administration Fees	34	-	-
HP Maintenance Fees	768	-	-
Motor Vehicle Tag Coll Fees	205,705	210,000	210,000
Wildlife Tag Fees	407	500	500
License & Inspection Admin Allow-Recovery	59,070	59,070	59,070
Code Enforcement-Allocation-Recovery	90,680	110,820	110,820
Ind Cost Allocation-Port Authority	6,950	6,090	3,800
Ind Cost Allocation-DUI Accountability	80	9,750	15,610
Ind Cost Allocation-Drug Court	1,130	4,270	3,550
Ind Cost Allocation-5% Crime Victim's Asst Program	16,320	10,200	10,930
Ind Cost Allocation-Supplemental Juvenile Services	1,230	990	1,140
Ind Cost Allocation-DA CVAP	5,440	3,400	1,750
Ind Cost Allocation-Wireless Phase	1,670	1,630	1,810
Ind Cost Allocation-E911	258,930	181,670	310,990
Ind Cost Allocation-Building Inspection	114,910	35,490	32,970
Ind Cost Allocation-Housing & Neighborhood Development	188,250	231,440	217,390
Ind Cost Allocation-Board of Appeals	2,940	3,550	2,500
Ind Cost Allocation-TSPLOST Discretionary	-	-	10,610
Ind Cost Allocation-Urban Services District	24,430	18,220	13,340
Ind Cost Allocation-Capital Outlay	28,740	27,040	28,140
Ind Cost Allocation-Law Enforcement	2,422,720	2,626,920	2,724,660
Ind Cost Allocations-Fire Protection	671,250	742,090	819,590
Ind Cost Allocation-Occupation Tax	7,780	8,560	8,970
Ind Cost Allocation-Street Lights	24,250	23,570	24,710
Ind Cost Allocation-DDA Revenue Bond	10,490	9,510	9,910
Ind Cost Allocation-Urban Redevelopment	25,920	30,360	20,320
Ind Cost Allocation-Special 1% Sales Tax, Phase II	1,620	3,820	5,280
Ind Cost Allocation-Special 1% Sales Tax, Phase III	55,760	75,480	88,490
Ind Cost Allocation-Special 1% Sales Tax, Phase IV	348,100	159,620	126,080
Ind Cost Allocation-Special 1% Sales Tax, Phase V	416,530	447,800	113,860
Ind Cost Allocation-Urban SPLOST, Phase II	880	500	540
Ind Cost Allocation-Urban SPLOST, Phase III	5,260	7,330	2,940
Ind Cost Allocation-Urban SPLOST, Phase VI	290,980	561,630	1,181,750
Ind Cost Allocation-Capital Projects	-	-	440
Ind Cost Allocation-Water & Sewerage	1,369,130	1,381,850	1,396,770
Ind Cost Allocation-W&S-Renewal & Extension	12,950	7,050	6,420
Ind Cost Allocation-1996 W&S Bond	\$ 1,850	\$ 2,160	\$ 2,000

**AUGUSTA, GEORGIA
GENERAL FUND
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2016 BUDGET**

Description - Revenues	2014 Actuals	2015 Budget	2016 Budget
Ind Cost Allocation-W&S Bond 2000 Series	\$ 4,890	\$ 4,930	\$ 4,570
Ind Cost Allocation-W&S Bond 2002 Series	7,990	6,930	4,610
Ind Cost Allocation-W&S Bond 2004 Series	9,020	8,080	8,950
Ind Cost Allocation-W&S Bond 2012 Series	-	750	2,490
Ind Cost Allocation-W&S Bond 2013 Series	-	-	6,790
Ind Cost Allocation-Waste Management	264,950	325,890	349,600
Ind Cost Allocation-Garbage Collection	43,690	62,680	188,030
Ind Cost Allocation-Waste Management 2004 Bonds	2,850	2,430	1,830
Ind Cost Allocation-Solid Waste 2010 Bonds	910	930	740
Ind Cost Allocation-Augusta Public Transit System	324,290	295,400	287,780
Ind Cost Allocation-Transit Grants	-	1,770	8,090
Ind Cost Allocation-Augusta Regional Airport	316,850	353,820	315,010
Ind Cost Allocation-Daniel Field Airport	11,480	7,500	7,930
Ind Cost Allocation-Stormwater	-	-	459,460
Ind Cost Allocation-Risk Management	94,900	93,830	84,860
Ind Cost Allocation-Employee Health Benefits	15,310	22,410	21,600
Ind Cost Allocation-Workers Compensation	5,340	9,570	5,560
Ind Cost Allocation-Long-Term Disability Insurance	1,380	920	770
Ind Cost Allocation-Fleet Operations & Maintenance	87,660	88,180	94,240
Ind Cost Allocation-Urban Redevelopment	3,840	1,600	2,130
Election Qualifying Fees	32,110	5,000	35,500
Sale of Maps & Publications	3,082	2,000	3,000
Voter Lists and Labels	1,633	2,000	2,000
Commissions on Tax Collections	2,523,494	2,450,000	2,500,000
Motor Vehicle Title Fees	19,942	25,000	20,000
Lapsed Motor Vehicle Ins Fees	85,645	90,000	90,000
Coroner Reports/Misc	-	1,000	-
Coroner - GRU	26,500	40,000	15,000
ID Card Fees - Marshal	360	-	1,000
Fingerprinting Fees	12,422	12,000	14,000
Prisoner Housing Fees	1,488,440	1,500,000	1,525,000
GA DOT RCCI Guard Reimbursement	146,402	160,000	150,000
State Road Maintenance	40,800	40,800	40,800
Demolition Fees	25,102	20,000	10,000
Concession Revenue	2,460	2,500	2,500
Concession Revenue-B&G Judicial Center	6,412	8,000	7,000
Animal Control & Shelter Fees	63,719	65,000	70,000
Rabies Certificate Fees	11,530	12,000	15,000
Sterilization Fees	24,725	30,000	35,000
Animal Control/Ft Gordon	660	3,000	1,000
Public Room Rental-Radison	27,413	25,000	25,000
Parking Fee-Marriott Parking	52,492	50,000	50,000
Parking Fee-Reynolds Street Deck	119,653	25,000	25,000
Parking Fee-Eisenhower Park	-	-	2,000
Cemetery Fees	63,114	70,000	50,000
Returned Check Fee	6,447	5,000	5,000
RCCI-Inmate Medical Fees	900	1,000	1,000
RCCI-Inmate Management Fees	995	1,000	1,000
RCCI-Inmate Disciplinary Fees	984	1,000	1,000
RCCI-Inmate Store	63,996	101,400	92,700
Total Charges for Services	\$ 16,006,705	\$ 16,632,080	\$ 17,691,600

**AUGUSTA, GEORGIA
GENERAL FUND
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2016 BUDGET**

Description - Revenues	2014 Actuals	2015 Budget	2016 Budget
Recreation			
Special Activities-Program Fees	\$ 1,350	\$ 14,000	\$ -
Youth Program-Program Fees	25,123	20,000	20,000
Youth Athletics - East Augusta	1,649	4,000	2,000
Youth Athletics - South Augusta	66,237	75,000	75,000
Youth Athletics - West Augusta	33,776	45,000	45,000
Adult Programs-Program Fees	68,085	85,600	85,600
Program Fees-Aquatics	9,562	12,000	12,000
Henry Brigham Comm Cent-Program Fees	34,353	30,000	35,000
Bernie Ward Comm Cent-Program Fees	33,427	30,000	30,000
Sand Hills Program Fees	289	1,000	1,000
Blythe Park-Program Fees	19,076	14,000	16,000
Garrett Comm-Program Fees	34,005	25,000	25,000
WT Johnson Comm Center-Program Fees	127	-	250
McBean Park-Program Fees	20,563	25,000	25,000
McDuffie Woods Park-Program Fees	595	10,000	5,000
May Park Comm Cent-Program Fees	6,138	5,000	5,000
Carrie J. Mays-Program Fees	1,003	1,000	3,000
Warren Road Comm Cent-Program Fees	106,872	90,000	100,000
Other Concessions-Program Fees	15,736	17,000	20,000
Charles Evans Park - Program Fees	6,191	8,000	8,000
Henry Brigham Swim Center-Program Fees	20,850	22,000	22,000
Augusta Aquatics Center - Program Fees	171,753	175,000	175,000
Golf Course-Membership Fees	3,480	-	-
Golf Course-Green Fees	161,377	497,180	497,180
Golf Course-Cart Fees	31,528	-	-
Golf Course-Concessions Revenue	1,561	-	-
Golf Course-Beer Concession Revenue	12,858	-	-
Newman Tennis Center-Tennis Membership Fees	7,515	2,240	5,000
Tournament Fees	70,643	75,000	75,000
Sponsorship	8,510	10,000	10,000
Court Fees	21,909	26,000	26,000
Stringing Fees	3,013	4,000	4,000
Lessons/Clinics	40,598	70,000	60,000
Merchandise Fees	17,512	16,000	18,000
Concession Revenue	5,265	8,000	8,000
Misc Tennis Fees	-	200	200
Diamond Lakes Regional Park - Program Fees	12,728	13,100	-
Diamond Lakes Comm. Ctr-Program Fees	92,552	95,000	95,000
Riverwalk - Program Fees	53,869	43,670	43,670
Total Recreation	1,221,678	1,568,990	1,551,900
Total Charges For Services and Recreation	\$ 17,228,383	\$ 18,201,070	\$ 19,243,500

AUGUSTA, GEORGIA
GENERAL FUND
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2016 BUDGET

Description - Revenues	2014 Actuals	2015 Budget	2016 Budget
Fines And Forfeitures			
Superior	\$ 229,669	\$ 250,000	\$ 275,000
State	2,719,443	2,500,000	3,000,000
Magistrate	971,275	1,000,000	1,000,000
Juvenile	9,640	12,000	10,000
Probate Court	332,352	300,000	320,000
Drug treatment/education	102,798	75,000	140,000
DA Welfare Fraud Investigation	-	1,000	-
DA-Forfeiture of Assets	14,806	55,000	55,000
Total Fines And Forfeitures	4,379,983	4,193,000	4,800,000
Investment Income			
Interest revenues	58,775	75,000	60,000
Int Earned-Tax Commissioner	225,056	300,000	350,000
Int Earned-Clerk of Court	547	750	500
Total Investment Income	284,378	375,750	410,500
Contributions And Donations			
Contributions & Donations (Animal Services)	1,577	5,000	5,000
Contributions & Donations (Recreation)	15,500	20,000	20,000
Total Contributions And Donations	17,077	25,000	25,000
Miscellaneous Income			
RxCard Royalties	10,698	15,000	10,000
Cash-Confiscated assets	20	-	-
Rents and royalties	20,050	20,000	20,000
Lawsuit Settlement	48,287	-	-
Miscellaneous Income	167,480	50,910	50,000
Tax Commissioner-Other Revenue	2,941	5,000	5,000
Rents and royalties (DFACS-Lease/Operations)	640,000	640,000	640,000
Rents and royalties (Recreation)	385,638	382,050	471,410
Charles Evans Park - Rental Tower	(100)	-	-
Tree Commission	-	5,000	5,000
Total Miscellaneous Income	1,275,014	1,117,960	1,201,410
Other Financing Sources			
Property Sale	83,415	500,000	200,000
Fund Balance Appropriations	-	94,600	-
Total Other Financing Sources	83,415	594,600	200,000
Total General Fund Revenue (101)	\$ 78,258,284	\$ 83,182,790	\$ 86,122,100

AUGUSTA, GEORGIA
GENERAL FUND
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2016 BUDGET

<u>Description - Revenues</u>	<u>2014 Actuals</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
Operating Transfers In			
Law Enforcement	\$ 4,769,976	\$ 5,354,730	\$ 5,249,990
Occupation Tax	2,011,272	2,432,200	2,271,240
Water & Sewerage	539,420	41,280	-
Garbage Collection	76,300	75,930	-
Total Operating Transfers In	<u>7,396,968</u>	<u>7,904,140</u>	<u>7,521,230</u>
Total General Fund (101)	<u>\$ 85,655,252</u>	<u>\$ 91,086,930</u>	<u>\$ 93,643,330</u>

AUGUSTA, GEORGIA
GENERAL FUND
OPERATING EXPENDITURES
BY SERVICE AREAS (DETAIL)
2016 BUDGET

Department	2014 Actuals	2015 Budget	2016 Budget
General Governmental			
Clerk of Commission	\$ 218,223	\$ 330,150	\$ 355,760
Mayor's Office	548,182	331,955	305,710
County Administrator	730,368	898,150	1,013,450
Boards and Commissioners	295,114	309,480	308,140
Commission - Other	5,544	5,270	5,270
Local Legislative Interests	8,827	10,550	10,550
Promotion Account	3,970	7,800	7,800
Board of Elections	448,471	462,140	482,080
Election Expenses	395,914	190,590	499,860
Finance - General	1,094,950	1,511,040	1,645,230
Finance - Accounting	267,942	293,150	293,150
Licensing	733,151	816,360	937,440
License & Inspection Administration	185,390	178,530	177,060
Procurement	739,615	825,840	978,630
ARC-Law Dept	2,191,833	1,912,280	1,754,590
Magistrate-Law Dept	23,700	44,000	44,000
Compliance Dept	-	437,350	565,490
Information Technology	4,636,195	5,471,910	5,610,960
Human Resources	1,184,229	1,507,300	1,664,070
Human Resources - Training	16,218	29,000	29,000
Employee Functions	16,376	17,370	17,370
Employee Incentives Award Program	18,826	18,800	18,800
Tax Commissioner	2,838,651	2,920,590	3,266,120
Tag Office	4,353	-	-
Tax Assessor	2,055,038	2,113,150	2,271,140
Board of Appeals/Equalization	13,112	21,540	23,000
Board of Assessors	77,441	86,440	88,570
Citizens Service & Information-311	339,048	375,140	401,490
Buildings and Grounds - Municipal Building	805,103	981,690	1,053,120
Buildings and Grounds - Joint Law Enforcement Center	552,276	149,470	136,660
Buildings and Grounds - Charles D. Webster Detention Center	957,144	1,388,610	1,393,420
Buildings and Grounds - Inhouse Projects	20,294	27,500	30,000
Buildings and Grounds - Judicial Center	675,690	984,170	980,370
Buildings and Grounds - Richmond County Sheriffs Office	202,721	457,410	393,480
Chamber Building	1,900	-	-
Procurement/Print Shop	197,025	217,040	243,390
FM-Construction Shop	789,042	879,260	1,126,670
Records Retention	99,103	98,730	97,980
Total General Governmental	\$ 23,390,979	\$ 26,309,755	\$ 28,229,820

**AUGUSTA, GEORGIA
GENERAL FUND
OPERATING EXPENDITURES
BY SERVICE AREAS (DETAIL)
2016 BUDGET**

Department	2014 Actuals	2015 Budget	2016 Budget
Judicial			
Superior Court	\$ 857,421	\$ 807,060	\$ 824,910
Circuit Budget	1,803,105	1,963,950	1,985,430
Clerk of Superior Court	2,667,917	2,641,440	2,801,850
District Attorney - Circuit	2,177,431	2,494,730	2,485,690
DA - Forfeiture Acct Expense	14,806	55,000	55,000
State Court - Judge	965,849	1,018,370	1,202,200
State Conflict Defenders	88,523	120,000	120,000
State Court - Solicitor	1,532,221	1,706,360	1,739,100
Civil Court - Chief Judge	285,845	280,770	309,810
Civil Court - Presiding Judge	207,500	213,340	243,920
Civil Court - Clerk	1,093,169	1,139,830	1,144,050
Probate Judge	777,993	741,590	787,130
Juvenile Court	688,035	710,810	792,910
Juvenile Court - Citizens Review	89,776	65,790	83,340
Juvenile Conflict Defenders	94,184	110,000	150,000
Public Defender - Juvenile Court	73,744	134,380	133,110
Public Defender - Superior Court	2,080,172	2,536,570	2,600,240
Public Defender - State Court	1,278,656	947,830	937,980
Civil Court - Marshal	1,592,073	1,743,480	1,708,380
Jury Clerk	126,628	156,470	174,320
Total Judicial	18,495,048	19,587,770	20,279,370
Public Safety			
Drivers License Bureau	16,279	16,000	16,000
Security - Municipal Building	336,564	427,980	452,450
Security - Judicial Center	924,598	993,850	1,053,620
RCCI	4,245,706	4,674,150	4,646,500
RCCI Inmate Store	71,162	101,400	92,700
Emergency Medical Service Contract	1,112,767	1,100,000	1,080,000
Coroner/Medical Examiner	569,689	628,170	673,030
Animal Services	1,079,771	1,311,050	1,354,680
Emergency Management	160,202	183,670	181,760
878 Engineer	7,020	7,020	7,020
Total Public Safety	8,523,758	9,443,290	9,557,760
Public Works			
Highway & Street - Administration	1,790,174	2,144,480	979,420
Roads and Walkways - Other	1,997,614	2,940,805	1,038,200
Litter Patrol	316,975	350,170	347,620
Traffic Engineering	2,647,548	2,924,315	2,893,510
Marriott Parking	-	24,400	24,400
Reynolds Street Deck	132,331	189,400	189,400
Riverwalk/Augusta Commons	124,789	143,500	145,340
Eviction & Vacant Lot Clean Up	340	-	-
Total Public Works	\$ 7,009,771	\$ 8,717,070	\$ 5,617,890

AUGUSTA, GEORGIA
GENERAL FUND
OPERATING EXPENDITURES
BY SERVICE AREAS (DETAIL)
2016 BUDGET

Department	2014 Actuals	2015 Budget	2016 Budget
Health And Welfare			
Board of Health - Public	\$ 1,004,250	\$ 1,004,250	\$ 1,004,250
Serenity Behavioral Health System	7,590	7,590	7,590
Project Access	332,470	332,470	332,470
Community Medical Outreach	48,310	48,310	48,310
Miracle Making Ministry - Ind Health	41,040	41,040	41,040
Mosquito Control	(1,251)	-	-
DFAC - Administration / Social	118,750	118,750	118,750
DFAC - Lease/Operations	641,055	640,000	639,310
American Red Cross	24,640	24,640	24,640
Child Enrichment	24,640	24,640	24,640
Safe Homes	-	8,200	8,200
Mach Academy	24,400	25,000	25,000
Total Health And Welfare	2,265,894	2,274,890	2,274,200
Recreation			
Administration	1,926,153	2,046,080	1,949,050
General Shop	822,578	886,280	731,570
Special Populations	18,252	11,880	11,870
Special Activities	33,238	27,130	30,980
Athletics	319,047	315,450	311,400
Youth Programs	213,906	214,520	221,180
Adult Programs	39,004	71,700	72,990
Aquatics	154,411	145,400	145,400
Henry H. Brigham Center	232,693	229,670	229,750
Bernie Ward Community Center	232,026	269,370	258,700
Sand Hills	111,830	112,810	113,430
Blythe Park	192,857	195,620	192,040
Dougherty Park	15,788	13,150	13,150
Dyess Park	32,090	22,890	23,170
Eastview Park	15,047	17,000	17,000
Four H Camp	-	170	170
Garrett Community Center	53,686	54,690	55,950
Hephzibah/Carroll Park	787	-	-
Hickman Park	2,367	5,780	5,780
Hyde Park	3,471	3,090	3,090
Jamestown Community Center	13,126	15,340	15,340
W. T. Johnson Community Center	34,790	31,950	32,150
McBean Park	179,283	174,640	179,790
McDuffie Woods Park	153,047	173,220	166,320
May Park Community Center	177,439	170,480	175,850
Minnick Park	5,580	7,440	8,890
Carrie J. Mays Community Life Center	221,202	205,640	200,580
Warren Road Community Center	244,443	234,710	235,370
Merry Street Craft Shop	2,914	5,440	4,440
Henry Brigham-Ceremics	\$ 3,017	\$ 4,500	\$ 8,500

AUGUSTA, GEORGIA
GENERAL FUND
OPERATING EXPENDITURES
BY SERVICE AREAS (DETAIL)
2016 BUDGET

<u>Department</u>	<u>2014 Actuals</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
Henry Brigham Senior Center	\$ 17,085	\$ 18,960	\$ 22,460
Barton Village Community Center	1,924	4,900	4,900
Blythe Nutrition Center	58,797	51,460	51,170
McBean Nutrition Center	42,352	52,500	54,700
Carrie J. Mays Nutrition Center	65,972	72,100	71,810
Henry Brigham Nutrition Center	51,492	56,600	56,300
Sand Hills Nutrition Center	45,082	59,640	56,280
Eisenhower Concessions	211	220	220
Other Concessions	8,019	8,070	15,750
Eisenhower Park	19,903	27,440	27,440
Charles Evans Park	20,166	29,980	31,640
Wood Street Park	2,267	1,850	1,850
Brookfield Park	3,606	18,850	20,150
Misc. Parks	306,171	279,390	279,390
Henry Brigham Swim Center	197,018	175,400	193,050
Bernie Ward Swimming Pool	2,210	2,250	4,000
Jones Park Pool	1,709	2,250	4,000
Dyess Park Pool	1,813	2,250	4,000
Golf Course	372,888	585,050	585,050
Fleming Tennis Center	10,176	14,140	14,140
Newman Tennis Center	348,194	394,780	401,100
Augusta Aquatics Center	536,886	575,540	586,450
Fleming Sports Complex	4,110	7,850	7,850
West Augusta Soccer Complex	50,075	52,500	52,500
Diamond Lakes Regional Park	238,550	279,310	323,060
Diamond Lakes Community Center	342,629	398,530	453,500
Diamond Lakes Tennis Complex	4,166	13,540	13,540
The "Boathouse" Community Center	67,987	71,080	71,700
Julian Smith Casino	59,722	57,140	71,850
Julian Smith BBQ Pit	30,535	58,510	43,510
Gracewood Center	8,320	7,900	8,900
Sue Reynolds Center	192	7,620	7,620
Fleming Activity Center	5,686	7,850	7,850
Old Government House	30,451	31,630	31,700
Lake Olmstead Stadium	41	-	-
New Savannah Bluff Lock & Dam	16,349	23,610	59,090
Riverwalk	238,723	311,420	323,440
Pendleton King Park	147,374	177,020	142,490
Shiloh Appropriations	8,760	8,760	8,760
Berry Appropriations	6,120	6,120	6,120
Senior Citizens Council	40,210	40,210	40,200
Lucy Craft Laney Museum	143,670	143,670	143,670
Augusta Museum of History	147,481	143,670	143,670
Trees and Landscaping	704,197	812,680	806,170
Cemeteries	579,757	654,150	654,660
Historic Augusta	9,650	9,650	9,650
Ezekiel Harris House	50,900	50,900	50,900
Greater Augusta Arts Council	143,420	143,420	143,420
Augusta/Richmond County Library	2,466,100	2,467,230	2,466,100
Total Culture-Recreation	\$ 13,113,188	\$ 14,085,630	\$ 13,991,670

AUGUSTA, GEORGIA
GENERAL FUND
OPERATING EXPENDITURES
BY SERVICE AREAS (DETAIL)
2016 BUDGET

<u>Department</u>	<u>2014 Actuals</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
Housing & Development			
UGA - Cooperative Extension	\$ 182,756	\$ 201,520	\$ 212,070
Natural Resources Conservation	16,395	23,090	23,090
Central SavRiver Land Trust	53,390	53,390	53,390
Forestry	14,985	17,130	17,120
Code Enforcement	612,909	858,800	889,000
Development Authority of Augusta	61,597	60,560	60,560
CSRA Regional Commission	195,820	195,820	195,820
Alliance for Fort Gordon	24,400	24,400	24,400
Land Bank Authority	141,440	141,400	141,400
Summer Youth Employment - Recreation	47,775	49,990	53,830
Disadvantage Business Enterprise	134,524	-	-
Equal Opportunity	138,266	-	-
Tree Commission	-	5,000	5,000
Total Housing And Development	<u>1,624,257</u>	<u>1,631,100</u>	<u>1,675,680</u>
Non Departmental			
S & W - Lapsed Salaries	-	(4,700,000)	(4,000,000)
Health Insurance	344,842	-	-
1945 Pension Plan	290,565	290,560	290,570
1949 Pension Plan	459,303	459,300	448,580
Unemployment Compensation	64,798	238,610	210,200
Personnel Exp Reclass	-	100,000	100,000
Gasoline	-	(75,000)	-
Contingency	-	83,835	1,043,590
New Programs	-	51,000	622,260
Special Elections	-	70,000	85,000
New Personnel/Upgrades	-	288,770	-
COLA/Merit	-	-	618,580
Provision Extra Ordinary Loss	-	1,125,000	1,125,000
Risk Management Cost Allocation	498,569	631,430	614,100
Pension Health Benefits	743,243	628,000	780,000
Workers Compensation	626,296	744,060	680,790
TOTAL NON-DEPARTMENTAL	<u>3,027,616</u>	<u>(64,435)</u>	<u>2,618,670</u>
TOTAL GENERAL FUND OPERATING (101)	<u>\$ 77,450,511</u>	<u>\$ 81,985,070</u>	<u>\$ 84,245,060</u>

AUGUSTA, GEORGIA
GENERAL FUND
OPERATING EXPENDITURES
BY SERVICE AREAS (DETAIL)
2016 BUDGET

<u>Department</u>	<u>2014 Actuals</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
Operating Transfers Out			
DUI Fund	\$ 29,500	\$ 71,700	\$ 140,850
Drug Court	-	39,270	38,550
5% Crime Victims Asst Program	149,515	176,040	171,870
Emergency Telephone Response	832,530	1,098,170	1,498,170
General Fund Grants	1,379,900	725,910	583,630
Housing & Neighborhood Development	503,460	666,840	685,850
Zoning Appeals	10,115	12,200	11,150
Law Enforcement	-	2,176,190	2,130,970
Street Lights	735,000	735,000	735,000
Augusta Public Transit System	1,878,830	2,600,830	2,675,300
APT Capital Grants	484,420	679,130	608,750
Employee Health Benefits	112,570	120,580	118,180
TOTAL OPERATING TRANSFERS OUT	<u>6,115,840</u>	<u>9,101,860</u>	<u>9,398,270</u>
 TOTAL GENERAL FUND (101)	 <u>\$ 83,566,351</u>	 <u>\$ 91,086,930</u>	 <u>\$ 93,643,330</u>

**AUGUSTA, GEORGIA
LAW ENFORCEMENT FUND
FISCAL YEAR 2016**

	<u>2014 Actuals</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
Revenues			
Taxes	\$ 56,602,667	\$ 55,379,560	\$ 56,448,680
Licenses and Permits	3,200	3,500	3,500
Charges for Services	890,406	922,100	910,000
Fines and Forfeitures	375,463	322,000	403,400
Investment Income	(28,493)	(25,000)	(25,000)
Contributions and Donations	-	10,000	10,000
Miscellaneous Revenue	2,294	5,000	5,000
Other Financing Sources	165,247	172,500	20,000
Total	<u>58,010,784</u>	<u>56,789,660</u>	<u>57,775,580</u>
Transfers In	<u>-</u>	<u>2,176,190</u>	<u>2,130,970</u>
Total Revenues	<u>\$ 58,010,784</u>	<u>\$ 58,965,850</u>	<u>\$ 59,906,550</u>
Expenditures			
Personnel Services & Employee Benefits	\$ 40,939,796	\$ 40,905,250	\$ 40,527,480
Purchased/Contracted Services	1,021,517	1,138,340	1,018,790
Supplies	9,025,904	9,389,540	10,080,230
Capital Outlay	92,567	-	-
Interfund/Interdepartmental	4,743,136	5,428,030	5,565,580
Cost Reimbursement	(528,535)	(600,000)	(250,000)
Non-Departmental	-	(2,748,840)	(2,384,320)
Total	<u>55,294,385</u>	<u>53,512,320</u>	<u>54,557,760</u>
Transfers Out	<u>4,926,206</u>	<u>5,453,530</u>	<u>5,348,790</u>
Total Expenditures	<u>\$ 60,220,590</u>	<u>\$ 58,965,850</u>	<u>\$ 59,906,550</u>

**AUGUSTA, GEORGIA
LAW ENFORCEMENT FUND
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2016 BUDGET**

Description	2014 Actuals	2015 Budget	2016 Budget
Revenues			
Taxes			
Real Property Tax-Curr Year	\$ 31,689,769	\$ 31,154,940	\$ 31,394,230
Timber Tax-Current Year	7,483	4,540	8,920
Early Payment Discount	(263,231)	(216,040)	(220,110)
Motor Vehicles-Current Year	1,573,020	1,680,000	1,300,000
Mobile Homes-Current Year	106,946	125,540	118,640
Railroad Equipment-Current Year	43,318	45,000	47,000
Local Option Sales & Use Tax	23,445,363	22,585,580	23,800,000
Total Taxes	56,602,668	55,379,560	56,448,680
Licenses and Permits			
Scrap Metal Permits	3,200	3,500	3,500
Total Licenses and Permits	3,200	3,500	3,500
Charges for Services			
Sheriff Fees - Criminal Bonds	81,280	75,000	79,000
Sheriff Fines & Fees	156,645	150,000	150,000
Printing & Duplicating Service Fees	116,877	120,000	115,000
Telephone Comm-Jail	192,116	200,000	200,000
Social Security Informant Fee	-	2,000	20,000
GPS Monitor Fees-Sex Offender	945	1,600	1,000
False Alarms for Sheriff	-	2,500	2,000
Accident Reports	27,096	40,000	40,000
Criminal Background Checks	1,695	2,500	2,500
Defensive Driving Class Fees	1,800	-	-
Inmate Medical Fees	21,269	-	12,000
Inmate Kiosk/Commissary	274,644	250,000	275,000
Prisoner Reimb County Jail	14,790	75,000	10,000
Other Public Safety Fees	1,250	1,000	1,000
Admin Fees-Specials	-	2,500	2,500
Total Charges for Services	890,407	922,100	910,000
Fines & Forfeitures			
County Jail-Construction & Staffing	354,884	300,000	390,000
Parking Violation	10,145	12,000	8,400
Drug treatment/education	221	-	-
Bond	10,213	10,000	5,000
Total Fines & Forfeitures	375,463	322,000	403,400
Investment Income			
Interest Revenues	(28,493)	(25,000)	(25,000)
Total Investment Income	\$ (28,493)	\$ (25,000)	\$ (25,000)

AUGUSTA, GEORGIA
LAW ENFORCEMENT FUND
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2016 BUDGET

Description	2014 Actuals	2015 Budget	2016 Budget
Revenues			
Contributions and Donations			
Contributions and Donations	\$ -	\$ 10,000	\$ 10,000
Total Contributions and Donations	-	10,000	10,000
Miscellaneous Income			
Miscellaneous Income	2,294	5,000	5,000
Total Miscellaneous Income	2,294	5,000	5,000
Other Financing Sources			
Property Sale	165,247	20,000	20,000
Fund Balance Appropriations	-	152,500	-
Capital Project CarryForwards	-	-	-
Total Other Financing Sources	165,247	172,500	20,000
Total Law Enforcement Fund Revenue (273)	58,010,786	56,789,660	57,775,580
Operating Transfers In			
General Fund	-	2,176,190	2,130,970
Total Operating Transfers In	-	2,176,190	2,130,970
Total Law Enforcement Fund (273)	\$ 58,010,786	\$ 58,965,850	\$ 59,906,550

**AUGUSTA, GEORGIA
LAW ENFORCEMENT FUND
OPERATING EXPENDITURES
BY SERVICE AREAS (DETAIL)
2016 BUDGET**

Department	2014 Actuals	2015 Budget	2016 Budget
Law Enforcement Fund			
Criminal Investigation	\$ 5,626,788	\$ 5,906,050	\$ 5,629,320
Champs/Community Services Division	547,152	581,850	599,480
Sheriff Narcotics Invest	1,569,655	1,553,860	1,486,170
Records and Identification	1,201,286	1,305,410	1,253,330
Sheriff Road Patrol	18,463,516	19,569,210	19,301,970
Safety - Training Facilities	1,035,549	1,033,480	1,013,960
Sheriff School Patrol	213,828	156,270	146,430
Sheriff Admin.	3,015,006	2,797,620	2,981,940
Uniform/Court Services	14,241	14,770	13,970
Investigative / Fugitive	2,423,341	2,474,940	2,425,820
4th Street Jail	524,592	-	-
Phinizy Road Detention Facility	15,996,246	18,041,200	18,571,070
Administration Building Security	-	32,300	32,300
Housing Contract	166,580	147,280	570,670
S & W - Lapsed Salaries	-	(1,850,000)	(1,850,000)
Health Insurance	350,418	-	-
1949 Pension Plan	640,713	640,710	625,070
New Personnel/Upgrades	-	129,640	-
Current Year Reductions	-	(2,878,480)	(2,878,480)
COLA/Merit	-	-	494,160
IDC-GF Allocation	2,422,720	2,626,920	2,724,660
Risk Management Allocation	605,872	929,290	905,920
Operating Transfer Out-General Fund	4,769,976	5,354,730	5,249,990
Operating Transfer Out-DUI Fund	10,000	-	-
Operating Transfer Out-Emergency Telephone Response	54,000	-	-
Operating Transfer Out-Health Benefits	92,230	98,800	98,800
Pension Health Benefits-Health Insurance	501,284	300,000	510,000
TOTAL LAW ENFORCEMENT FUND (273)	\$ 60,244,993	\$ 58,965,850	\$ 59,906,550

**AUGUSTA, GEORGIA
PORT AUTHORITY FUND
FISCAL YEAR 2016**

	<u>2014 Actuals</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
Revenues			
Miscellaneous Revenue	\$ 34,732	\$ 33,000	\$ 33,000
Other Financing Sources	-	57,640	57,040
Total Revenues	<u>\$ 34,732</u>	<u>\$ 90,640</u>	<u>\$ 90,040</u>
Expenditures			
Personnel Services & Employee Benefits	\$ -	\$ 13,100	\$ 13,100
Purchased/Contracted Services	14,138	31,000	32,690
Supplies	25,580	29,510	29,510
Capital Outlay	-	10,940	10,940
Interfund/Interdepartmental	6,950	6,090	3,800
Total Expenditures	<u>\$ 46,668</u>	<u>\$ 90,640</u>	<u>\$ 90,040</u>

**AUGUSTA, GEORGIA
LIFE SKILLS MENTORING COURT FUND
FISCAL YEAR 2016**

	<u>2014 Actuals</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
Revenues			
Fines and Forfeitures	\$ -	\$ 7,000	\$ 7,000
Total Revenues	<u>\$ -</u>	<u>\$ 7,000</u>	<u>\$ 7,000</u>
Expenditures			
Purchased/Contracted Services	\$ -	\$ 6,000	\$ 6,000
Supplies	-	1,000	1,000
Total Expenditures	<u>\$ -</u>	<u>\$ 7,000</u>	<u>\$ 7,000</u>

**AUGUSTA, GEORGIA
DUI COURT FUND
FISCAL YEAR 2016**

	2014 Actuals	2015 Budget	2016 Budget
Revenues			
Fines and Forfeitures	\$ 285,133	\$ 240,000	\$ 300,000
Investment Income	441	-	-
Miscellaneous Revenue	-	5,000	-
Other Financing Sources	-	39,200	-
Total	<u>285,574</u>	<u>284,200</u>	<u>300,000</u>
Transfers In	<u>39,500</u>	<u>71,700</u>	<u>140,850</u>
Total Revenues	<u><u>\$ 325,074</u></u>	<u><u>\$ 355,900</u></u>	<u><u>\$ 440,850</u></u>
Expenditures			
Personnel Services & Employee Benefits	\$ 233,834	\$ 235,670	\$ 239,940
Purchased/Contracted Services	67,028	54,700	72,000
Supplies	23,147	56,850	39,700
Interfund/Interdepartmental	1,051	10,400	17,610
Non-Departmental	-	(1,720)	71,600
Total Expenditures	<u><u>\$ 325,060</u></u>	<u><u>\$ 355,900</u></u>	<u><u>\$ 440,850</u></u>

**AUGUSTA, GEORGIA
DRUG COURT FUND
FISCAL YEAR 2016**

	2014 Actuals	2015 Budget	2016 Budget
Revenues			
Licenses and Permits	\$ 10	\$ -	\$ -
Fines and Forfeitures	86,440	135,000	135,000
Investment Income	54	-	-
Contributions and Donations	1,000	-	-
Total	87,504	135,000	135,000
Transfers In	-	39,270	38,550
Total Revenues	\$ 87,504	\$ 174,270	\$ 173,550
Expenditures			
Purchased/Contracted Services	\$ 142,600	\$ 170,000	\$ 170,000
Interfund/Interdepartmental	1,130	4,270	3,550
Total Expenditures	\$ 143,730	\$ 174,270	\$ 173,550

**AUGUSTA, GEORGIA
LAW LIBRARY FUND
FISCAL YEAR 2016**

	<u>2014 Actuals</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
Revenues			
Charges for Services	\$ 144,701	\$ 160,720	\$ 160,720
Investment Income	219	-	-
	<u> </u>	<u> </u>	<u> </u>
Total Revenues	<u><u>\$ 144,920</u></u>	<u><u>\$ 160,720</u></u>	<u><u>\$ 160,720</u></u>
 Expenditures			
Personnel Services & Employee Benefits	\$ 40,449	\$ 45,890	\$ 45,890
Purchased/Contracted Services	345	120	150
Supplies	102,415	114,660	114,060
Interfund/Interdepartmental	-	50	50
Non-Departmental	-	-	570
	<u> </u>	<u> </u>	<u> </u>
Total Expenditures	<u><u>\$ 143,209</u></u>	<u><u>\$ 160,720</u></u>	<u><u>\$ 160,720</u></u>

AUGUSTA, GEORGIA
5% CRIME VICTIM'S ASST. PROGRAM FUND
FISCAL YEAR 2016

	<u>2014</u> <u>Actuals</u>	<u>2015</u> <u>Budget</u>	<u>2016</u> <u>Budget</u>
Revenues			
Fines and Forfeitures	\$ 141,770	\$ 150,000	\$ 175,000
Investment Income	(381)	250	-
Total	<u>141,389</u>	<u>150,250</u>	<u>175,000</u>
Transfers In	<u>149,515</u>	<u>176,040</u>	<u>171,870</u>
Total Revenues	<u>\$ 290,904</u>	<u>\$ 326,290</u>	<u>\$ 346,870</u>
Expenditures			
Personnel Services & Employee Benefits	\$ 261,562	\$ 302,110	\$ 313,610
Purchased/Contracted Services	3,087	6,900	6,900
Supplies	4,562	4,980	7,410
Interfund/Interdepartmental	21,693	15,870	14,730
Non-Departmental	-	(3,570)	4,220
Total Expenditures	<u>\$ 290,904</u>	<u>\$ 326,290</u>	<u>\$ 346,870</u>

**AUGUSTA, GEORGIA
SUPPLEMENTAL JUVENILE SERVICES FUND
FISCAL YEAR 2016**

	<u>2014 Actuals</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
Revenues			
Charges for Services	\$ 6,904	\$ 14,000	\$ 14,000
Investment Income	138	1,000	1,000
Total Revenues	<u>\$ 7,042</u>	<u>\$ 15,000</u>	<u>\$ 15,000</u>
Expenditures			
Supplies	\$ 8,375	\$ 14,010	\$ 13,860
Interfund/Interdepartmental	1,230	990	1,140
Total Expenditures	<u>\$ 9,605</u>	<u>\$ 15,000</u>	<u>\$ 15,000</u>

**AUGUSTA, GEORGIA
DISTRICT ATTORNEY 5% CVAP FUND
FISCAL YEAR 2016**

	2014 Actuals	2015 Budget	2016 Budget
Revenues			
Fines and Forfeitures	\$ 130,195	\$ 120,000	\$ 120,000
Investment Income	965	250	250
Total Revenues	\$ 131,160	\$ 120,250	\$ 120,250
Expenditures			
Purchased/Contracted Services	\$ 532	\$ -	\$ -
Supplies	-	116,850	118,500
Interfund/Interdepartmental	5,440	3,400	1,750
Other Costs	15,000	-	-
Total Expenditures	\$ 20,972	\$ 120,250	\$ 120,250

**AUGUSTA, GEORGIA
FEDERAL DRUG FORFEITURES FUND
FISCAL YEAR 2016**

	<u>2014 Actuals</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
Revenues			
Fines and Forfeitures	\$ 196,707	\$ 200,000	\$ 200,000
Investment Income	827	-	-
	<u>197,534</u>	<u>200,000</u>	<u>200,000</u>
Total Revenues	<u>\$ 197,534</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>
Expenditures			
Purchased/Contracted Services	\$ 14,775	\$ 20,000	\$ 20,000
Supplies	19,800	180,000	180,000
Capital Outlay	50,000	-	-
	<u>84,575</u>	<u>200,000</u>	<u>200,000</u>
Total Expenditures	<u>\$ 84,575</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>

**AUGUSTA, GEORGIA
STATE DRUG FORFEITURES FUND
FISCAL YEAR 2016**

	<u>2014 Actuals</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
Revenues			
Fines and Forfeitures	\$ 65,342	\$ 250,000	\$ 250,000
Investment Income	997	-	-
Miscellaneous Revenue	391	-	-
Other Financing Sources	47,820	-	-
Transfers In	<u>1,881</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>\$ 116,431</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>
Expenditures			
Purchased/Contracted Services	\$ 40,654	\$ -	\$ -
Supplies	25,237	215,000	215,000
Capital Outlay	24,804	35,000	35,000
Total Expenditures	<u>\$ 90,695</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>

**AUGUSTA, GEORGIA
WIRELESS PHASE FUND
FISCAL YEAR 2016**

	<u>2014 Actuals</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
Revenues			
Charges for Services	\$ 562,772	\$ 581,630	\$ 350,000
Investment Income	3,771	1,000	1,000
Other Financing Sources	-	-	231,630
	<u> </u>	<u> </u>	<u> </u>
Total Revenues	<u>\$ 566,543</u>	<u>\$ 582,630</u>	<u>\$ 582,630</u>
Expenditures			
Purchased/Contracted Services	\$ 322,823	\$ 581,000	\$ 580,820
Interfund/Interdepartmental	1,670	1,630	1,810
	<u> </u>	<u> </u>	<u> </u>
Total Expenditures	<u>\$ 324,493</u>	<u>\$ 582,630</u>	<u>\$ 582,630</u>

**AUGUSTA, GEORGIA
EMERGENCY TELEPHONE SYSTEM FUND
FISCAL YEAR 2016**

	2014 Actuals	2015 Budget	2016 Budget
Revenues			
Charges for Services	\$ 2,939,597	\$ 3,193,000	\$ 2,578,000
Investment Income	2,104	1,000	1,000
Miscellaneous Revenue	1,291	-	-
Other Financing Sources	-	100,530	284,710
Total	<u>2,942,992</u>	<u>3,294,530</u>	<u>2,863,710</u>
Transfers In	<u>886,530</u>	<u>1,098,170</u>	<u>1,498,170</u>
Total Revenues	<u><u>\$ 3,829,522</u></u>	<u><u>\$ 4,392,700</u></u>	<u><u>\$ 4,361,880</u></u>
Expenditures			
Personnel Services & Employee Benefits	\$ 3,035,637	\$ 3,538,750	\$ 3,382,570
Purchased/Contracted Services	253,668	393,200	398,590
Supplies	135,589	200,580	201,580
Capital Outlay	-	92,000	16,000
Interfund/Interdepartmental	259,634	183,170	312,490
Non-Departmental	-	(23,430)	41,280
Total	<u>3,684,528</u>	<u>4,384,270</u>	<u>4,352,510</u>
Transfers Out	<u>7,870</u>	<u>8,430</u>	<u>9,370</u>
Total Expenditures	<u><u>\$ 3,692,398</u></u>	<u><u>\$ 4,392,700</u></u>	<u><u>\$ 4,361,880</u></u>

**AUGUSTA, GEORGIA
BUILDING INSPECTIONS FUND
FISCAL YEAR 2016**

	<u>2014 Actuals</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
Revenues			
Licenses And Permits	\$ 1,366,165	\$ 1,396,710	\$ 1,414,680
Investment Income	3,654	-	-
Miscellaneous Revenue	32	-	-
Other Financing Sources	-	-	199,590
Total Revenues	<u>\$ 1,369,851</u>	<u>\$ 1,396,710</u>	<u>\$ 1,614,270</u>
Expenditures			
Personnel Services & Employee Benefits	\$ 672,568	\$ 993,270	\$ 1,053,690
Purchased/Contracted Services	44,027	120,720	164,260
Supplies	32,446	55,590	52,360
Interfund/Interdepartmental	274,271	224,930	221,460
Non-Departmental	-	-	120,130
Total	<u>1,023,312</u>	<u>1,394,510</u>	<u>1,611,900</u>
Transfers Out	<u>2,060</u>	<u>2,200</u>	<u>2,370</u>
Total Expenditures	<u>\$ 1,025,372</u>	<u>\$ 1,396,710</u>	<u>\$ 1,614,270</u>

**AUGUSTA, GEORGIA
GENERAL FUND GRANTS
FISCAL YEAR 2016**

	2014 Actuals	2015 Budget	2016 Budget
Revenues			
Licenses and Permits	\$ 180,165	\$ 126,000	\$ 178,530
Intergovernmental Revenue	1,830,410	3,343,385	1,934,810
Charges for Services	11,087	14,000	6,000
Fines and Forfeitures	14,694	100,450	62,780
Contributions and Donations	7,354	7,500	-
Miscellaneous Revenue	9,143,384	-	-
Total	11,187,094	3,591,335	2,182,120
Transfers In	1,379,900	725,910	583,630
Total Revenues	\$ 12,566,994	\$ 4,317,245	\$ 2,765,750
Expenditures			
Personnel Services & Employee Benefits	\$ 1,016,466	\$ 1,275,990	\$ 1,138,460
Purchased/Contracted Services	17,793,157	1,811,240	913,910
Supplies	579,012	1,060,285	646,620
Capital Outlay	175,459	116,230	2,000
Interfund/Interdepartmental	741	5,500	800
Other Costs	56,802	48,000	48,000
Non-Departmental	-	-	15,960
Total Expenditures	\$ 19,621,637	\$ 4,317,245	\$ 2,765,750

**AUGUSTA, GEORGIA
HOUSING COMMUNITY DEVELOPMENT FUND
FISCAL YEAR 2016**

	<u>2014 Actuals</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
Revenues			
Intergovernmental Revenue	\$ 3,572,574	\$ 7,952,380	\$ 8,482,030
Investment Income	(2,052)	-	-
Miscellaneous Revenue	731,370	685,000	704,120
Total	<u>4,301,892</u>	<u>8,637,380</u>	<u>9,186,150</u>
Transfers In	<u>1,083,630</u>	<u>1,247,010</u>	<u>1,194,920</u>
Total Revenues	<u>\$ 5,385,522</u>	<u>\$ 9,884,390</u>	<u>\$ 10,381,070</u>
Expenditures			
Personnel Services & Employee Benefits	\$ 1,251,714	\$ 1,523,120	\$ 1,490,100
Purchased/Contracted Services	3,633,058	8,142,305	8,643,990
Supplies	55,464	66,175	58,400
Capital Outlay	5,868	-	-
Interfund/Interdepartmental	198,865	160,590	224,570
Non-Departmental	-	(12,080)	(39,420)
Total	<u>5,144,969</u>	<u>9,880,110</u>	<u>10,377,640</u>
Transfers Out	<u>4,000</u>	<u>4,280</u>	<u>3,430</u>
Total Expenditures	<u>\$ 5,148,969</u>	<u>\$ 9,884,390</u>	<u>\$ 10,381,070</u>

**AUGUSTA, GEORGIA
URBAN DEVELOPMENT ACTION GRANT FUND
FISCAL YEAR 2016**

	<u>2014 Actuals</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
Revenues			
Investment Income	\$ 1,009	\$ 1,280	\$ 1,280
Contributions and Donations	<u>1,250</u>	<u>-</u>	<u>-</u>
Total Revenues	<u><u>\$ 2,259</u></u>	<u><u>\$ 1,280</u></u>	<u><u>\$ 1,280</u></u>
Expenditures			
Purchased/Contracted Services	<u>\$ 433</u>	<u>\$ 1,280</u>	<u>\$ 1,280</u>
Total Expenditures	<u><u>\$ 433</u></u>	<u><u>\$ 1,280</u></u>	<u><u>\$ 1,280</u></u>

**AUGUSTA, GEORGIA
APPEALS BOARD FUND
FISCAL YEAR 2016**

	<u>2014 Actuals</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
Revenues			
Licenses And Permits	\$ 5,950	\$ 14,000	\$ 14,000
Transfers In	<u>10,115</u>	<u>12,200</u>	<u>11,150</u>
Total Revenues	<u>\$ 16,065</u>	<u>\$ 26,200</u>	<u>\$ 25,150</u>
Expenditures			
Purchased/Contracted Services	\$ 13,096	\$ 21,760	\$ 21,760
Interfund/Interdepartmental	<u>2,969</u>	<u>4,440</u>	<u>3,390</u>
Total Expenditures	<u>\$ 16,065</u>	<u>\$ 26,200</u>	<u>\$ 25,150</u>

AUGUSTA, GEORGIA
TIA 25% DISCRETIONARY FUND
FISCAL YEAR 2016

	<u>2014</u> <u>Actuals</u>	<u>2015</u> <u>Budget</u>	<u>2016</u> <u>Budget</u>
Revenues			
Taxes	\$ 3,194,775	\$ 3,200,000	\$ 3,200,000
Investment Income	3,855	-	-
Other Financing Sources	-	2,000,000	-
Total Revenues	<u>\$ 3,198,630</u>	<u>\$ 5,200,000</u>	<u>\$ 3,200,000</u>
Expenditures			
Purchased/Contracted Services	\$ 815,872	\$ 2,060,000	\$ 2,050,000
Supplies	75,428	-	-
Capital Outlay	67,151	250,000	250,000
Interfund/Interdepartmental	-	-	10,610
Non-Departmental	-	890,000	685,810
Total	<u>958,451</u>	<u>3,200,000</u>	<u>2,996,420</u>
Transfers Out	<u>1,895,630</u>	<u>2,000,000</u>	<u>203,580</u>
Total Expenditures	<u>\$ 2,854,081</u>	<u>\$ 5,200,000</u>	<u>\$ 3,200,000</u>

**AUGUSTA, GEORGIA
NPDES PERMIT FEES FUND
FISCAL YEAR 2016**

	<u>2014 Actuals</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
Revenues			
Licenses And Permits	\$ 14,355	\$ 20,000	\$ 20,000
Investment Income	363	-	-
Other Financing Sources	-	100,000	24,000
	<u> </u>	<u> </u>	<u> </u>
Total Revenues	<u>\$ 14,718</u>	<u>\$ 120,000</u>	<u>\$ 44,000</u>
Expenditures			
Supplies	\$ 9,158	\$ 44,000	\$ 44,000
Capital Outlay	-	76,000	-
	<u> </u>	<u> </u>	<u> </u>
Total Expenditures	<u>\$ 9,158</u>	<u>\$ 120,000</u>	<u>\$ 44,000</u>

**AUGUSTA, GEORGIA
URBAN SERVICES DISTRICT FUND
FISCAL YEAR 2016**

	2014 Actuals	2015 Budget	2016 Budget
Revenues			
Taxes	\$ 10,690,826	\$ 10,092,160	\$ 9,941,110
Investment Income	11,349	-	10,000
Other Financing Sources	-	65,580	-
Total Revenues	\$ 10,702,175	\$ 10,157,740	\$ 9,951,110
Expenditures			
Personnel Services & Employee Benefits	\$ 6,069	\$ 6,070	\$ 6,290
Purchased/Contracted Services	100	-	-
Supplies	19,447	-	19,500
Interfund/Interdepartmental	24,430	18,220	13,340
Total	50,046	24,290	39,130
Transfers Out	10,461,481	10,133,450	9,911,980
Total Expenditures	\$ 10,511,527	\$ 10,157,740	\$ 9,951,110

**AUGUSTA, GEORGIA
CAPITAL OUTLAY FUND
FISCAL YEAR 2016**

	2014 Actuals	2015 Budget	2016 Budget
Revenues			
Taxes	\$ 4,018,287	\$ 3,595,590	\$ 3,626,530
Intergovernmental Revenue	91,766	450,000	390,750
Investment Income	36,876	-	20,000
Other Financing Sources	-	1,862,500	-
Total	<u>4,146,929</u>	<u>5,908,090</u>	<u>4,037,280</u>
Transfers In	<u>354,025</u>	<u>100,000</u>	<u>217,390</u>
Total Revenues	<u><u>\$ 4,500,954</u></u>	<u><u>\$ 6,008,090</u></u>	<u><u>\$ 4,254,670</u></u>
Expenditures			
Purchased/Contracted Services	\$ 366,331	\$ 918,360	\$ -
Supplies	689,494	1,154,070	-
Capital Outlay	1,351,115	3,364,220	488,430
Interfund/Interdepartmental	28,740	27,040	28,140
Other Costs	-	17,000	-
Debt Service	47,249	60,720	-
Non-Departmental	-	203,970	3,459,570
Total	<u>2,482,929</u>	<u>5,745,380</u>	<u>3,976,140</u>
Transfers Out	<u>-</u>	<u>262,710</u>	<u>278,530</u>
Total Expenditures	<u><u>\$ 2,482,929</u></u>	<u><u>\$ 6,008,090</u></u>	<u><u>\$ 4,254,670</u></u>

**AUGUSTA, GEORGIA
FIRE PROTECTION FUND
FISCAL YEAR 2016**

	2014 Actuals	2015 Budget	2016 Budget
Revenues			
Taxes	\$ 18,578,449	\$ 18,266,150	\$ 19,634,470
Licenses and Permits	300	-	-
Intergovernmental Revenue	425,020	542,720	610,170
Charges for Services	175,998	166,990	175,510
Investment Income	25,099	20,000	25,000
Contributions and Donations	2,425	5,000	2,500
Miscellaneous Revenue	756	-	-
Other Financing Sources	9,436	758,850	-
Total	19,217,483	19,759,710	20,447,650
Transfers In	5,778,500	5,778,500	5,778,500
Total Revenues	\$ 24,995,983	\$ 25,538,210	\$ 26,226,150
Expenditures			
Personnel Services & Employee Benefits	\$ 19,809,162	\$ 20,393,540	\$ 21,368,980
Purchased/Contracted Services	704,075	780,660	830,810
Supplies	2,077,387	2,418,030	1,733,430
Capital Outlay	35,112	821,240	-
Interfund/Interdepartmental	1,856,981	981,300	1,062,260
Cost Reimbursement	(105)	-	-
Non-Departmental	-	100,000	1,186,090
Total	24,482,612	25,494,770	26,181,570
Transfers Out	40,550	43,440	44,580
Total Expenditures	\$ 24,523,162	\$ 25,538,210	\$ 26,226,150

**AUGUSTA, GEORGIA
OCCUPATION TAX FUND
FISCAL YEAR 2016**

	<u>2014 Actuals</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
Revenues			
Licenses And Permits	\$ 2,834,562	\$ 3,271,860	\$ 3,261,000
Charges for Services	175,497	150,000	-
Investment Income	370	-	-
Miscellaneous Revenue	8,622	18,900	19,210
	<u> </u>	<u> </u>	<u> </u>
Total Revenues	<u>\$ 3,019,051</u>	<u>\$ 3,440,760</u>	<u>\$ 3,280,210</u>
Expenditures			
Interfund/Interdepartmental	\$ 7,780	\$ 8,560	\$ 8,970
	<u> </u>	<u> </u>	<u> </u>
Transfers Out	<u>3,011,272</u>	<u>3,432,200</u>	<u>3,271,240</u>
	<u> </u>	<u> </u>	<u> </u>
Total Expenditures	<u>\$ 3,019,052</u>	<u>\$ 3,440,760</u>	<u>\$ 3,280,210</u>

**AUGUSTA, GEORGIA
STREET LIGHTS FUND
FISCAL YEAR 2016**

	2014 Actuals	2015 Budget	2016 Budget
Revenues			
Charges for Services	\$ 2,043,392	\$ 2,523,490	\$ 2,523,490
Investment Income	880	-	-
Miscellaneous Revenue	9,552	-	-
Other Financing Sources	-	-	678,060
Total	2,053,824	2,523,490	3,201,550
Transfers In	2,895,000	2,545,000	2,358,530
Total Revenues	\$ 4,948,824	\$ 5,068,490	\$ 5,560,080
Expenditures			
Personnel Services & Employee Benefits	\$ 195,148	\$ 256,490	\$ 304,910
Purchased/Contracted Services	760	19,555	14,555
Supplies	4,710,208	4,752,685	5,196,245
Interfund/Interdepartmental	38,072	39,110	39,620
Non-Departmental	-	-	3,960
Total	4,944,188	5,067,840	5,559,290
Transfers Out	600	650	790
Total Expenditures	\$ 4,944,788	\$ 5,068,490	\$ 5,560,080

**AUGUSTA, GEORGIA
DOWNTOWN DEVELOPMENT AUTHORITY FUND
FISCAL FUND 2016**

	<u>2014 Actuals</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
Revenues			
Investment Income	\$ (135)	\$ -	\$ -
Transfers In	<u>165,100</u>	<u>164,120</u>	<u>164,520</u>
Total Revenues	<u>\$ 164,965</u>	<u>\$ 164,120</u>	<u>\$ 164,520</u>
Expenditures			
Interfund/Interdepartmental	\$ 10,490	\$ 9,510	\$ 9,910
Other Costs	<u>154,610</u>	<u>154,610</u>	<u>154,610</u>
Total Expenditures	<u>\$ 165,100</u>	<u>\$ 164,120</u>	<u>\$ 164,520</u>

**AUGUSTA, GEORGIA
SHERIFF'S DEPT. CAPITAL OUTLAY FUND
FISCAL YEAR 2016**

	<u>2014 Actuals</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
Revenues			
Charges for Services	\$ 64,039	\$ 100,000	\$ 100,000
Investment Income	568	-	-
	<u>64,607</u>	<u>100,000</u>	<u>100,000</u>
Total Revenues	<u>\$ 64,607</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>
Expenditures			
Purchased/Contracted Services	\$ -	\$ 32,300	\$ -
Supplies	42,566	67,700	100,000
Capital Outlay	49,497	-	-
	<u>92,063</u>	<u>100,000</u>	<u>100,000</u>
Total Expenditures	<u>\$ 92,063</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>

**AUGUSTA, GEORGIA
CONVENTION CENTER FUND
FISCAL YEAR 2016**

	2014 Actuals	2015 Budget	2016 Budget
Revenues			
Taxes	\$ 263,393	\$ 200,000	\$ 200,000
Charges for Services	863,188	1,100,000	1,111,140
Investment Income	157	-	-
Total	1,126,738	1,300,000	1,311,140
Total Revenues	\$ 1,126,738	\$ 1,300,000	\$ 1,311,140
Expenditures			
Purchased/Contracted Services	\$ 1,068,764	\$ 1,300,000	\$ 1,311,140
Capital Outlay	138,140	-	-
Total Expenditures	\$ 1,206,904	\$ 1,300,000	\$ 1,311,140

**AUGUSTA, GEORGIA
TAX ALLOCATION DISTRICTS #2 FUND
FISCAL YEAR 2016**

	2014 Actuals	2015 Budget	2016 Budget
Revenues			
Taxes	\$ 481,591	\$ 660,050	\$ 502,670
Investment Income	384	-	-
Miscellaneous Revenue	63,046	66,560	79,310
Total Revenues	\$ 545,021	\$ 726,610	\$ 581,980
Expenditures			
Other Costs	\$ 605,051	\$ 726,610	\$ 581,980
Total Expenditures	\$ 605,051	\$ 726,610	\$ 581,980

**AUGUSTA, GEORGIA
TAX ALLOCATION DISTRICTS #3 FUND
FISCAL YEAR 2016**

	<u>2014 Actuals</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
Revenues			
Taxes	\$ 2,587	\$ 2,650	\$ 11,800
Investment Income	40	-	-
Miscellaneous Revenue	3,786	4,170	18,550
	<u>6,413</u>	<u>6,820</u>	<u>30,350</u>
Total Revenues	<u>\$ 6,413</u>	<u>\$ 6,820</u>	<u>\$ 30,350</u>
Expenditures			
Other Costs	\$ -	\$ 6,820	\$ 30,350
	<u>-</u>	<u>6,820</u>	<u>30,350</u>
Total Expenditures	<u>\$ -</u>	<u>\$ 6,820</u>	<u>\$ 30,350</u>

**AUGUSTA, GEORGIA
TAX ALLOCATION DISTRICTS #4 FUND
FISCAL YEAR 2016**

	2014 Actuals	2015 Budget	2016 Budget
Revenues			
Taxes	\$ 20,320	\$ -	\$ 33,380
Total Revenues	\$ 20,320	\$ -	\$ 33,380
Expenditures			
Other Costs	\$ -	\$ -	\$ 33,380
Total Expenditures	\$ -	\$ -	\$ 33,380

**AUGUSTA, GEORGIA
PROMOTION RICHMOND COUNTY FUND
FISCAL YEAR 2016**

	<u>2014 Actuals</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
Revenues			
Taxes	\$ 5,574,084	\$ 5,335,000	\$ 6,335,000
Total Revenues	<u>\$ 5,574,084</u>	<u>\$ 5,335,000</u>	<u>\$ 6,335,000</u>
Expenditures			
Other Costs	\$ 4,214,354	\$ 3,975,000	\$ 5,067,610
Transfers Out	<u>1,339,450</u>	<u>1,360,000</u>	<u>1,267,390</u>
Total Expenditures	<u>\$ 5,553,804</u>	<u>\$ 5,335,000</u>	<u>\$ 6,335,000</u>

**AUGUSTA, GEORGIA
TRANSPORTATION AND TOURISM FUND
FISCAL YEAR 2016**

	2014 Actuals	2015 Budget	2016 Budget
Revenues			
Charges for Services	\$ 933,894	\$ 850,000	\$ 900,000
Investment Income	1,862	-	-
Other Financing Sources	-	-	434,180
Total Revenues	\$ 935,756	\$ 850,000	\$ 1,334,180
Expenditures			
Purchased/Contracted Services	\$ 114,575	\$ 178,000	\$ 178,000
Supplies	14,571	15,000	15,000
Non-Departmental	-	107,000	41,180
Total	129,146	300,000	234,180
Transfers Out	552,040	550,000	1,100,000
Total Expenditures	\$ 681,186	\$ 850,000	\$ 1,334,180

**AUGUSTA, GEORGIA
URBAN REDEVELOPMENT PROJECTS FUND
FISCAL YEAR 2016**

	<u>2014 Actuals</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
Revenues			
Investment Income	\$ (715)	\$ -	\$ -
Miscellaneous Revenue	16,400	-	-
Other Financing Sources	-	-	1,560,000
Total	<u>15,685</u>	<u>-</u>	<u>1,560,000</u>
Transfers In	<u>1,289,161</u>	<u>1,560,000</u>	<u>-</u>
Total Revenues	<u>\$ 1,304,846</u>	<u>\$ 1,560,000</u>	<u>\$ 1,560,000</u>
Expenditures			
Purchased/Contracted Services	\$ 1,100,522	\$ 1,094,090	\$ 1,098,090
Supplies	14,855	105,910	105,910
Capital Outlay	147,862	10,000	6,000
Interfund/Interdepartmental	25,920	30,360	20,320
Non-Departmental	-	319,640	329,680
Total Expenditures	<u>\$ 1,289,159</u>	<u>\$ 1,560,000</u>	<u>\$ 1,560,000</u>

**AUGUSTA, GEORGIA
SPECIAL 1% SALES TAX, PHASE II FUND
FISCAL YEAR 2016**

	2014 Actuals	2015 Budget	2016 Budget
Revenues			
Investment Income	\$ 3,704	\$ 3,820	\$ 3,820
Other Financing Sources	-	1,651,000	250,000
	<u>3,704</u>	<u>1,651,000</u>	<u>250,000</u>
Total Revenues	<u>\$ 3,704</u>	<u>\$ 1,654,820</u>	<u>\$ 253,820</u>
Expenditures			
Purchased/Contracted Services	\$ 99,494	\$ 651,000	\$ 248,540
Capital Outlay	-	-	-
Interfund/Interdepartmental	1,620	3,820	5,280
Non-Departmental	-	1,000,000	-
	<u>101,114</u>	<u>1,000,000</u>	<u>-</u>
Total Expenditures	<u>\$ 101,114</u>	<u>\$ 1,654,820</u>	<u>\$ 253,820</u>

**AUGUSTA, GEORGIA
SPECIAL 1% SALES TAX, PHASE III FUND
FISCAL YEAR 2016**

	2014 Actuals	2015 Budget	2016 Budget
Revenues			
Investment Income	\$ 39,846	\$ -	\$ -
Miscellaneous Revenue	51,177	-	
Other Financing Sources	-	14,500,000	8,950,810
Total Revenues	\$ 91,023	\$ 14,500,000	\$ 8,950,810
Expenditures			
Purchased/Contracted Services	\$ 704,946	\$ 1,818,000	\$ 1,312,520
Supplies	544	20,500	2,000
Capital Outlay	1,745,593	4,775,000	3,297,800
Interfund/Interdepartmental	55,760	75,480	88,490
Other Costs	6,456	-	-
Non-Departmental	-	7,811,020	4,250,000
Total Expenditures	\$ 2,513,299	\$ 14,500,000	\$ 8,950,810

AUGUSTA. GEORGIA
SPECIAL 1% SALES TAX, PHASE IV FUND
FISCAL YEAR 2016

	2014 Actuals	2015 Budget	2016 Budget
Revenues			
Investment Income	\$ 62,507	\$ -	\$ -
Other Financing Sources	-	14,750,000	13,596,580
Total Revenues	\$ 62,507	\$ 14,750,000	\$ 13,596,580
Expenditures			
Purchased/Contracted Services	\$ 1,509,656	\$ 2,408,900	\$ 1,618,900
Supplies	172,369	192,150	110,000
Capital Outlay	1,841,533	8,670,500	6,545,500
Interfund/Interdepartmental	329,797	159,620	126,080
Other Costs	4,860	265,000	250,000
Non-Departmental	-	3,053,830	4,946,100
Total Expenditures	\$ 3,858,215	\$ 14,750,000	\$ 13,596,580

**AUGUSTA, GEORGIA
SPECIAL 1% SALES TAX, PHASE V FUND
FISCAL YEAR 2016**

	2014 Actuals	2015 Budget	2016 Budget
Revenues			
Investment Income	\$ 52,331	\$ -	\$ -
Other Financing Sources	-	11,040,300	8,788,860
Total Revenues	\$ 52,331	\$ 11,040,300	\$ 8,788,860
Expenditures			
Purchased/Contracted Services	\$ 730,221	\$ 2,120,000	\$ 1,338,000
Supplies	263	193,000	222,000
Capital Outlay	4,471,558	5,441,500	3,465,000
Interfund/Interdepartmental	416,530	447,800	113,860
Other Costs	-	50,000	50,000
Non-Departmental	-	2,788,000	3,600,000
Total Expenditures	\$ 5,618,572	\$ 11,040,300	\$ 8,788,860

AUGUSTA, GEORGIA
URBAN SPECIAL 1% SALES TAX, PHASE II FUND
FISCAL YEAR 2016

	2014 Actuals	2015 Budget	2016 Budget
Revenues			
Investment Income	\$ 826	\$ -	\$ -
Other Financing Sources	-	350,500	150,540
	<u> </u>	<u> </u>	<u> </u>
Total Revenues	<u> </u> \$ 826	<u> </u> \$ 350,500	<u> </u> \$ 150,540
Expenditures			
Purchased/Contracted Services	\$ -	\$ 75,000	\$ 75,000
Capital Outlay	-	75,000	75,000
Interfund/Interdepartmental	880	500	540
Other Costs	-	200,000	-
	<u> </u>	<u> </u>	<u> </u>
Total Expenditures	<u> </u> \$ 880	<u> </u> \$ 350,500	<u> </u> \$ 150,540

**AUGUSTA, GEORGIA
URBAN SPECIAL 1% SALES TAX, PHASE III FUND
FISCAL YEAR 2016**

	<u>2014 Actuals</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
Revenues			
Investment Income	\$ 25	\$ -	\$ -
Other Financing Sources	-	217,330	212,940
	<u> </u>	<u> </u>	<u> </u>
Total Revenues	<u>\$ 25</u>	<u>\$ 217,330</u>	<u>\$ 212,940</u>
 Expenditures			
Purchased/Contracted Services	\$ 4,316	\$ 20,000	\$ 20,000
Capital Outlay	-	140,000	140,000
Interfund/Interdepartmental	5,260	7,330	2,940
Non-Departmental	-	50,000	50,000
	<u> </u>	<u> </u>	<u> </u>
Total Expenditures	<u>\$ 9,576</u>	<u>\$ 217,330</u>	<u>\$ 212,940</u>

**AUGUSTA, GEORGIA
SPECIAL 1% SALES TAX, PHASE VI FUND
FISCAL YEAR 2016**

	2014 Actuals	2015 Budget	2016 Budget
Revenues			
Taxes	\$ 37,084,113	\$ 37,200,000	\$ 9,300,000
Investment Income	110,761	-	-
Other Financing Sources	-	65,638,610	50,085,910
Total	<u>37,194,874</u>	<u>102,838,610</u>	<u>59,385,910</u>
Transfers In	<u>27,128,873</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>\$ 64,323,747</u>	<u>\$ 102,838,610</u>	<u>\$ 59,385,910</u>
Expenditures			
Personnel Services & Employee Benefits	\$ 1,446,719	\$ 2,015,950	\$ 1,211,130
Purchased/Contracted Services	5,247,846	16,612,100	13,380,500
Supplies	8,938,876	14,980,580	1,209,350
Capital Outlay	14,142,530	33,195,140	15,571,650
Interfund/Interdepartmental	745,268	1,034,420	1,206,080
Other Costs	2,346,604	6,533,000	1,225,000
Non-Departmental	-	10,373,710	25,577,190
Total	<u>32,867,843</u>	<u>84,744,900</u>	<u>59,380,900</u>
Transfers Out	<u>13,541,330</u>	<u>18,093,710</u>	<u>5,010</u>
Total Expenditures	<u>\$ 46,409,173</u>	<u>\$ 102,838,610</u>	<u>\$ 59,385,910</u>

**AUGUSTA, GEORGIA
SPECIAL 1% SALES TAX, PHASE 7 FUND
FISCAL YEAR 2016**

	<u>2014 Actuals</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
Revenues			
Taxes	\$ -	\$ -	\$ 27,900,000
Total Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,900,000</u>
Expenditures			
Other Costs	\$ -	\$ -	\$ 4,200,000
Non-Departmental	-	-	23,700,000
Total	<u>-</u>	<u>-</u>	<u>27,900,000</u>
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,900,000</u>

**AUGUSTA, GEORGIA
CAPITAL PROJECT FOR PUBLIC ROADS FUND
FISCAL YEAR 2016**

	<u>2014 Actuals</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
Revenues			
Intergovernmental Revenue	\$ 1,524,216	\$ 1,500,000	\$ 1,500,000
Investment Income	8,803	-	-
Total	<u>1,533,019</u>	<u>1,500,000</u>	<u>1,500,000</u>
Transfers In	<u>157,090</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>\$ 1,690,109</u>	<u>\$ 1,500,000</u>	<u>\$ 1,500,000</u>
Expenditures			
Purchased/Contracted Services	\$ -	\$ 400,000	\$ 399,560
Capital Outlay	868,536	1,100,000	1,100,000
Interfund/Interdepartmental	<u>-</u>	<u>-</u>	<u>440</u>
Total Expenditures	<u>\$ 868,536</u>	<u>\$ 1,500,000</u>	<u>\$ 1,500,000</u>

**AUGUSTA, GEORGIA
TIA PROJECTS FUND
FISCAL YEAR 2016**

	<u>2014 Actuals</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
Revenues			
Taxes	\$ 2,417,006	\$ 32,457,890	\$ 27,585,500
Investment Income	(2,099)	-	-
	<u>2,414,907</u>	<u>32,457,890</u>	<u>27,585,500</u>
Total Revenues	<u>\$ 2,414,907</u>	<u>\$ 32,457,890</u>	<u>\$ 27,585,500</u>
Expenditures			
Personal Services & Employee Benefits	\$ 3,579,996	\$ 11,220	\$ 15,000
Purchased/Contracted Services		3,983,560	3,870,500
Capital Outlay	725,539	28,463,110	23,700,000
	<u>4,305,535</u>	<u>32,457,890</u>	<u>27,585,500</u>
Total	<u>4,305,535</u>	<u>32,457,890</u>	<u>27,585,500</u>
Transfers Out	<u>157,090</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>\$ 4,462,625</u>	<u>\$ 32,457,890</u>	<u>\$ 27,585,500</u>

**AUGUSTA, GEORGIA
COLISEUM AUTHORITY REVENUE BOND SERIES 2010 FUND
FISCAL YEAR 2016**

	2014 Actuals	2015 Budget	2016 Budget
Revenues			
Taxes	\$ 622,060	\$ 401,500	\$ 462,610
Investment Income	1,016	-	-
Total	<u>623,076</u>	<u>401,500</u>	<u>462,610</u>
Transfers In	<u>1,339,450</u>	<u>1,360,000</u>	<u>1,267,390</u>
Total Revenues	<u><u>\$ 1,962,526</u></u>	<u><u>\$ 1,761,500</u></u>	<u><u>\$ 1,730,000</u></u>
Expenditures			
Debt Service	<u>\$ 1,741,900</u>	<u>\$ 1,761,500</u>	<u>\$ 1,730,000</u>
Total Expenditures	<u><u>\$ 1,741,900</u></u>	<u><u>\$ 1,761,500</u></u>	<u><u>\$ 1,730,000</u></u>

**AUGUSTA, GEORGIA
G/O SALES TAX BONDS 2009 FUND
FISCAL YEAR 2016**

	<u>2014 Actuals</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
Revenues			
Taxes	\$ (5,238)	\$ -	\$ -
Transfers In	<u>5,622,000</u>	<u>12,273,000</u>	<u></u>
Total Revenues	<u>\$ 5,616,762</u>	<u>\$ 12,273,000</u>	<u>\$ -</u>
Expenditures			
Debt Service	<u>\$ 5,623,075</u>	<u>\$ 12,273,000</u>	<u>\$ -</u>
Total Expenditures	<u>\$ 5,623,075</u>	<u>\$ 12,273,000</u>	<u>\$ -</u>

**AUGUSTA, GEORGIA
G/O SALES TAX BONDS 2010 FUND
FISCAL YEAR 2016**

	<u>2014 Actuals</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
Revenues			
Taxes	\$ (4,104)	\$ -	\$ -
Transfers In	<u>\$ 7,914,000</u>	<u>\$ 5,815,000</u>	
Total Revenues	<u>\$ 7,914,000</u>	<u>\$ 5,815,000</u>	<u>\$ -</u>
Expenditures			
Debt Service	<u>\$ 7,915,200</u>	<u>\$ 5,815,000</u>	<u>\$ -</u>
Total Expenditures	<u>\$ 7,915,200</u>	<u>\$ 5,815,000</u>	<u>\$ -</u>

**AUGUSTA, GEORGIA
WATER SEWERAGE FUND
FISCAL YEAR 2016**

	2014 Actuals	2015 Budget	2016 Budget
Revenues			
Intergovernmental Revenue	\$ 7,829,116	\$ 7,506,810	\$ 9,502,860
Charges for Services	81,286,778	89,677,690	79,086,390
Investment Income	98,504	50,000	52,000
Miscellaneous Revenue	310,831	280,000	322,100
Other Financing Sources	90,284	50,579,700	40,664,190
Total Revenues	\$ 89,615,513	\$ 148,094,200	\$ 129,627,540
Expenditures			
Personnel Services & Employee Benefits	\$ 14,842,856	\$ 16,878,380	\$ 18,512,220
Purchased/Contracted Services	10,533,970	12,831,710	12,274,650
Supplies	9,167,936	12,288,210	12,291,240
Capital Outlay	-	7,955,860	2,524,000
Interfund/Interdepartmental	7,283,531	9,836,970	9,515,490
Depreciation and Amortization	28,698,609	28,850,200	29,600,200
Other Costs	1,057,920	1,100,000	900,000
Debt Service	1,189,043	6,529,640	5,364,760
Non-Departmental	-	193,780	446,840
Total	72,773,865	96,464,750	91,429,400
Transfers Out	44,545,215	51,629,450	38,198,140
Total Expenditures	\$ 117,319,080	\$ 148,094,200	\$ 129,627,540

**AUGUSTA, GEORGIA
WATER SEWERAGE RENEWAL EXTENSION FUND
FISCAL YEAR 2016**

	2014 Actuals	2015 Budget	2016 Budget
Revenues			
Investment Income	\$ (19,892)	\$ -	\$ -
Other Financing Sources	-	18,778,490	-
Total	(19,892)	18,778,490	-
Transfers In	4,856,916	18,500,280	6,017,550
Total Revenues	\$ 4,837,024	\$ 37,278,770	\$ 6,017,550
Expenditures			
Purchased/Contracted Services	\$ 508,970	\$ 3,203,160	\$ -
Capital Outlay	(498,470)	15,643,850	200,000
Interfund/Interdepartmental	12,950	7,050	6,420
Non-Departmental	-	18,424,710	5,811,130
Total Expenditures	\$ 23,450	\$ 37,278,770	\$ 6,017,550

AUGUSTA, GEORGIA
1996 WATER SEWERAGE BOND FUND
FISCAL YEAR 2016

	2014 Actuals	2015 Budget	2016 Budget
Revenues			
Investment Income	\$ 715	\$ 480	\$ -
Other Financing Sources	184,181	304,060	292,650
Total	184,896	304,540	292,650
Transfers In	8,901,287	4,519,260	4,508,390
Total Revenues	\$ 9,086,183	\$ 4,823,800	\$ 4,801,040
Expenditures			
Interfund/Interdepartmental	\$ 1,850	\$ 2,160	\$ 2,000
Debt Service	2,599,025	4,811,140	4,799,040
Non-Departmental	-	10,500	-
Total Expenditures	\$ 2,600,875	\$ 4,823,800	\$ 4,801,040

**AUGUSTA, GEORGIA
2000 WATER SEWERAGE BOND SERIES FUND
FISCAL YEAR 2016**

	2014 Actuals	2015 Budget	2016 Budget
Revenues			
Investment Income	\$ 979	\$ 700	\$ -
Other Financing Sources	326,629	357,790	326,630
Total	327,608	358,490	326,630
Transfers In	14,336,505	6,720,950	6,718,170
Total Revenues	\$ 14,664,113	\$ 7,079,440	\$ 7,044,800
Expenditures			
Purchased/Contracted Services	\$ 20,425	\$ 12,475	\$ -
Capital Outlay	(14,200)	1,855	-
Interfund/Interdepartmental	4,890	4,930	4,570
Debt Service	4,339,223	6,905,040	6,894,080
Non-Departmental	-	155,140	146,150
Total Expenditures	\$ 4,350,338	\$ 7,079,440	\$ 7,044,800

**AUGUSTA, GEORGIA
WATER SEWERAGE BOND 2002 SERIES FUND
FISCAL YEAR 2016**

	2014 Actuals	2015 Budget	2016 Budget
Revenues			
Investment Income	\$ 1,916	\$ -	\$ -
Other Financing Sources	500,534	535,870	887,670
Total	502,450	535,870	887,670
Transfers In	12,238,386	8,933,700	9,156,660
Total Revenues	\$ 12,740,836	\$ 9,469,570	\$ 10,044,330
Expenditures			
Purchased/Contracted Services	\$ 246,963	\$ 27,450	\$ 3,380
Capital Outlay	(254,953)	40	-
Interfund/Interdepartmental	7,990	6,930	4,610
Debt Service	3,845,673	9,041,280	9,262,080
Non Departmental	-	393,870	774,260
Total Expenditures	\$ 3,845,673	\$ 9,469,570	\$ 10,044,330

**AUGUSTA, GEORGIA
WATER SEWERAGE BONDS 2004 SERIES FUND
FISCAL YEAR 2016**

	2014 Actuals	2015 Budget	2016 Budget
Revenues			
Investment Income	\$ (8,378)	\$ -	\$ -
Other Financing Sources	353,199	4,978,940	1,422,930
Total	344,821	4,978,940	1,422,930
Transfers In	19,821,610	7,034,950	6,319,820
Total Revenues	\$ 20,166,431	\$ 12,013,890	\$ 7,742,750
Expenditures			
Purchased/Contracted Services	\$ 731,964	\$ 2,818,700	\$ -
Capital Outlay	(736,395)	1,322,940	-
Interfund/Interdepartmental	9,020	8,080	8,950
Debt Service	8,451,359	7,443,830	6,340,820
Non-Departmental	-	420,340	1,392,980
Total	8,455,948	12,013,890	7,742,750
Transfers Out	558,957	-	-
Total Expenditures	\$ 9,014,905	\$ 12,013,890	\$ 7,742,750

AUGUSTA, GEORGIA
WATER SEWERAGE BONDS 2012 SERIES FUND
FISCAL YEAR 2016

	<u>2014</u> <u>Actuals</u>	<u>2015</u> <u>Budget</u>	<u>2016</u> <u>Budget</u>
Revenues			
Investment Income	\$ 14,087	\$ 28,460	\$ 14,040
Other Financing Sources	-	50,815,660	19,962,360
Total	<u>14,087</u>	<u>50,844,120</u>	<u>19,976,400</u>
Transfers In	<u>3,358,797</u>	<u>1,547,530</u>	<u>1,322,420</u>
Total Revenues	<u>\$ 3,372,884</u>	<u>\$ 52,391,650</u>	<u>\$ 21,298,820</u>
Expenditures			
Purchased/Contracted Services	\$ 2,278,619	\$ 8,893,120	\$ -
Capital Outlay	(2,277,556)	41,787,800	-
Interfund/Interdepartmental	-	750	2,490
Debt Service	3,034,227	1,554,820	1,357,950
Non-Departmental	-	155,160	19,938,380
Total	<u>3,035,290</u>	<u>52,391,650</u>	<u>21,298,820</u>
Transfers Out	<u>12,862,084</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>\$ 15,897,374</u>	<u>\$ 52,391,650</u>	<u>\$ 21,298,820</u>

AUGUSTA, GEORGIA
WATER SEWERAGE BONDS 2013 SERIES FUND
FISCAL YEAR 2016

	<u>2014 Actuals</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
Revenues			
Investment Income	\$ (575)	\$ 56,920	\$ 56,790
Other Financing Sources	4,115	4,800	-
Total	<u>3,540</u>	<u>61,720</u>	<u>56,790</u>
Transfers In	<u>1,699,288</u>	<u>1,699,290</u>	<u>1,649,850</u>
Total Revenues	<u>\$ 1,702,828</u>	<u>\$ 1,761,010</u>	<u>\$ 1,706,640</u>
Expenditures			
Debt Service	\$ 828,155	\$ 1,699,290	\$ 6,790
Non-Departmental	-	61,720	1,699,850
Total	<u>828,155</u>	<u>1,761,010</u>	<u>1,706,640</u>
Transfers Out	<u>8,382,910</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>\$ 9,211,065</u>	<u>\$ 1,761,010</u>	<u>\$ 1,706,640</u>

**AUGUSTA, GEORGIA
WATER SEWERAGE BONDS 2014 SERIES FUND
FISCAL YEAR 2016**

	<u>2014 Actuals</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
Revenues			
Investment Income	\$ 496	\$ 42,690	\$ 43,000
Other Financing Sources	29,969	34,193,123	605,500
Total	<u>30,465</u>	<u>34,235,813</u>	<u>648,500</u>
Transfers In	<u>585,957</u>	<u>2,001,300</u>	<u>1,943,590</u>
Total Revenues	<u>\$ 616,422</u>	<u>\$ 36,237,113</u>	<u>\$ 2,592,090</u>
Expenditures			
Purchased/Contracted Services	\$ -	\$ 1,259,560	\$ -
Capital Outlay	-	3,047,200	-
Debt Service	987,263	2,001,300	2,592,090
Non-Departmental	-	29,929,053	-
Total Expenditures	<u>\$ 987,263</u>	<u>\$ 36,237,113</u>	<u>\$ 2,592,090</u>

**AUGUSTA, GEORGIA
WASTE MANAGEMENT FUND
FISCAL YEAR 2016**

	2014 Actuals	2015 Budget	2016 Budget
Revenues			
Charges for Services	\$ 15,202,830	\$ 14,373,340	\$ 13,339,800
Investment Income	122,439	-	-
Miscellaneous Revenue	1,059	-	-
Other Financing Sources	252,859	650,970	-
Total	<u>15,579,187</u>	<u>15,024,310</u>	<u>13,339,800</u>
Total Revenues	<u><u>\$ 15,579,187</u></u>	<u><u>\$ 15,024,310</u></u>	<u><u>\$ 13,339,800</u></u>
Expenditures			
Personnel Services & Employee Benefits	\$ 1,764,784	\$ 1,903,640	\$ 1,802,180
Purchased/Contracted Services	1,307,003	2,955,450	2,329,370
Supplies	3,207,994	3,898,160	3,292,360
Capital Outlay	-	(50,000)	-
Interfund/Interdepartmental	850,990	1,203,740	1,175,550
Depreciation and Amortization	2,122,874	2,728,660	2,300,000
Other Costs	292,592	300,000	276,560
Debt Service	25,977	-	-
Non-Departmental	-	(122,000)	23,740
Total	<u>9,572,214</u>	<u>12,817,650</u>	<u>11,199,760</u>
Transfers Out	<u>1,724,603</u>	<u>2,206,660</u>	<u>2,140,040</u>
Total Expenditures	<u><u>\$ 11,296,817</u></u>	<u><u>\$ 15,024,310</u></u>	<u><u>\$ 13,339,800</u></u>

**AUGUSTA, GEORGIA
GARBAGE COLLECTION FUND
FISCAL YEAR 2016**

	2014 Actuals	2015 Budget	2016 Budget
Revenues			
Charges for Services	\$ 20,106,254	\$ 20,818,510	\$ 20,634,040
Investment Income	37,100	-	-
Miscellaneous Services	1,157	-	-
Other Financing Sources	-	1,028,540	-
Total	20,144,511	21,847,050	20,634,040
Transfers In	1,120,420	1,148,160	1,408,860
Total Revenues	\$ 21,264,931	\$ 22,995,210	\$ 22,042,900
Expenditures			
Personnel Services & Employee Benefits	\$ 703,694	\$ 1,361,130	\$ 1,285,600
Purchased/Contracted Services	16,476,991	16,592,960	17,927,750
Supplies	466,696	2,303,150	784,000
Capital Outlay	-	100,220	-
Interfund/Interdepartmental	832,233	1,168,960	1,286,110
Depreciation and Amortization	391,994	606,740	442,000
Other Costs	163,650	859,000	225,000
Non-Departmental	-	(172,840)	17,100
Total	19,035,258	22,819,320	21,967,560
Transfers Out	79,080	175,890	75,340
Total Expenditures	\$ 19,114,338	\$ 22,995,210	\$ 22,042,900

**AUGUSTA, GEORGIA
WASTE MANAGEMENT 2004 BONDS FUND
FISCAL YEAR 2016**

	2014 Actuals	2015 Budget	2016 Budget
Revenues			
Investment Income	\$ (13,356)	\$ 1,150	\$ -
Other Financing Source	21,182	-	-
Total	<u>7,826</u>	<u>1,150</u>	<u>-</u>
Transfers In	<u>1,025,980</u>	<u>1,024,320</u>	<u>1,032,240</u>
Total Revenues	<u>\$ 1,033,806</u>	<u>\$ 1,025,470</u>	<u>\$ 1,032,240</u>
Expenditures			
Interfund/Interdepartmental	\$ 2,850	\$ 2,430	\$ 1,830
Depreciation and Amortization	799,042	799,100	799,100
Debt Service	46,381	223,940	231,310
Total Expenditures	<u>\$ 848,273</u>	<u>\$ 1,025,470</u>	<u>\$ 1,032,240</u>

**AUGUSTA, GEORGIA
WASTE MANAGEMENT 2010 BONDS FUND
FISCAL YEAR 2016**

	<u>2014 Actuals</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
Revenues			
Investment Income	\$ 11,409	\$ -	\$ -
Transfers In	<u>686,760</u>	<u>691,730</u>	<u>691,940</u>
Total Revenues	<u>\$ 698,169</u>	<u>\$ 691,730</u>	<u>\$ 691,940</u>
Expenditures			
Interfundfund/Interdepartmental	\$ 910	\$ 930	\$ 740
Debt Service	<u>336,944</u>	<u>690,800</u>	<u>691,200</u>
Total Expenditures	<u>\$ 337,854</u>	<u>\$ 691,730</u>	<u>\$ 691,940</u>

**AUGUSTA, GEORGIA
TRANSIT FUND
FISCAL YEAR 2016**

	2014 Actuals	2015 Budget	2016 Budget
Revenues			
Taxes	\$ 747,450	\$ 763,750	\$ 747,450
Intergovernmental Revenue	114,614	1,177,960	1,054,830
Charges for Services	834,019	727,730	958,220
Investment Income	(13,856)	-	-
Miscellaneous Revenue	1,143	-	-
Other Financing Sources	1,859	-	-
Total	1,685,229	2,669,440	2,760,500
Transfers In	1,878,830	2,600,830	3,125,300
Total Revenues	\$ 3,564,059	\$ 5,270,270	\$ 5,885,800
Expenditures			
Personnel Services & Employee Benefits	\$ 399,984	\$ 504,450	\$ 552,580
Purchased/Contracted Services	4,048,817	3,681,710	4,320,910
Supplies	533,804	553,950	547,240
Interfund/Interdepartmental	346,830	(453,620)	(463,540)
Depreciation and Amortization	687,127	947,900	947,900
Cost Reimbursement	(20,136)	(20,250)	(23,380)
Non-Departmental	-	56,130	4,090
Total Expenditures	\$ 5,996,426	\$ 5,270,270	\$ 5,885,800

**AUGUSTA, GEORGIA
TRANSIT CAPITAL GRANTS FUND
FISCAL YEAR 2016**

	<u>2014 Actuals</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
Revenues			
Intergovernmental Revenue	\$ 295,970	\$ 10,551,160	\$ 10,799,530
Investment Income	4,664	-	-
Other Financing Sources	-	-	1,895,630
Total	<u>300,634</u>	<u>10,551,160</u>	<u>12,695,160</u>
Transfers In	<u>2,380,050</u>	<u>2,679,130</u>	<u>812,330</u>
Total Revenues	<u>\$ 2,680,684</u>	<u>\$ 13,230,290</u>	<u>\$ 13,507,490</u>
Expenditures			
Purchased/Contracted Services	\$ 28,627	\$ 661,120	\$ 715,760
Supplies	93,741	1,341,010	1,307,210
Capital Outlay	(20,567)	11,226,390	11,476,430
Interfund/Interdepartmental	-	1,770	8,090
Total Expenditures	<u>\$ 101,801</u>	<u>\$ 13,230,290</u>	<u>\$ 13,507,490</u>

**AUGUSTA, GEORGIA
AUGUSTA REGIONAL AIRPORT FUND
FISCAL YEAR 2016**

	2014 Actuals	2015 Budget	2016 Budget
Revenues			
Intergovernmental Revenue	\$ 508,402	\$ 12,773,580	\$ 17,280,510
Charges for Services	15,365,879	17,085,820	17,260,600
Investment Income	60,036	151,100	151,100
Miscellaneous Revenue	72,404	6,475,970	7,037,140
Other Financing Sources	19,242	25,000	25,000
Total Revenues	\$ 16,025,963	\$ 36,511,470	\$ 41,754,350
Expenditures			
Personnel Services & Employee Benefits	\$ 5,190,416	\$ 5,537,040	\$ 5,497,550
Purchased/Contracted Services	2,268,719	2,389,627	2,682,420
Supplies	3,770,250	6,276,413	4,199,100
Capital Outlay	1,780	19,249,540	24,317,650
Interfund/Interdepartmental	352,206	391,150	354,330
Depreciation and Amortization	2,445,034	-	-
Other Costs	999	-	-
Debt Service	1,037,102	1,550,740	1,550,740
Non-Departmental	-	903,660	3,007,230
Total	15,066,506	36,298,170	41,609,020
Transfers Out	9,920	213,300	145,330
Total Expenditures	\$ 15,076,426	\$ 36,511,470	\$ 41,754,350

**AUGUSTA, GEORGIA
DANIEL FIELD AIRPORT FUND
FISCAL YEAR 2016**

	2014 Actuals	2015 Budget	2016 Budget
Revenues			
Intergovernmental Revenue	\$ 64,400	\$ 95,410	\$ 450,000
Charges for Services	110,689	81,950	100,070
Investment Income	3,783	3,000	4,000
Miscellaneous Revenue	-	-	-
Other Financing Sources	-	177,520	179,880
Total Revenues	\$ 178,872	\$ 357,880	\$ 733,950
Expenditures			
Personnel Services & Employee Benefits	\$ -	\$ 1,130	\$ 1,130
Purchased/Contracted Services	120,495	203,510	404,760
Supplies	36,505	17,610	15,200
Capital Outlay	(315)	-	150,000
Interfund/Interdepartmental	11,584	7,500	17,020
Depreciation and Amortization	129,941	128,130	145,840
Total Expenditures	\$ 298,210	\$ 357,880	\$ 733,950

**AUGUSTA, GEORGIA
STORMWATER UTILITY FUND
FISCAL YEAR 2016**

	<u>2014 Actuals</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
Revenues			
Charges for Services	\$ -	\$ -	\$ 14,806,750
Total Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,806,750</u>
Expenditures			
Personnel Services & Employee Benefits	\$ -	\$ -	\$ 3,587,680
Purchased/Contracted Services	-	-	4,121,270
Supplies	-	-	307,030
Capital Outlay	-	-	2,064,000
Interfund/Interdepartmental	-	-	2,509,800
Other Costs	-	-	763,240
Non-Departmental	-	-	1,197,930
Total	<u>-</u>	<u>-</u>	<u>14,550,950</u>
Transfers Out	<u>-</u>	<u>-</u>	<u>255,800</u>
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,806,750</u>

**AUGUSTA, GEORGIA
RISK MANAGEMENT FUND
FISCAL YEAR 2016**

	2014 Actuals	2015 Budget	2016 Budget
Revenues			
Charges for Services	\$ 1,924,064	\$ 2,443,600	\$ 2,443,430
Fines and Forfeitures	5,871	-	-
Investment Income	3,331	-	-
Miscellaneous Revenue	2,232	-	-
Other Financing Sources	-	12,850	-
	<u>1,935,498</u>	<u>2,456,450</u>	<u>2,443,430</u>
Total Revenues	\$ 1,935,498	\$ 2,456,450	\$ 2,443,430
Expenditures			
Personnel Services & Employee Benefits	\$ 416,402	\$ 414,710	\$ 408,190
Purchased/Contracted Services	591,823	765,370	767,680
Supplies	155,362	183,340	182,140
Interfund/Interdepartmental	855,605	1,091,030	1,067,310
Depreciation and Amortization	1,721	2,000	1,750
Cost Reimbursement	(85,415)	-	-
Non-Departmental	-	-	16,360
	<u>1,935,498</u>	<u>2,456,450</u>	<u>2,443,430</u>
Total Expenditures	\$ 1,935,498	\$ 2,456,450	\$ 2,443,430

**AUGUSTA, GEORGIA
EMPLOYEE HEALTH BENEFITS FUND
FISCAL YEAR 2016**

	2014 Actuals	2015 Budget	2016 Budget
Revenues			
Charges for Services	\$ 24,785,346	\$ 23,932,010	\$ 27,861,960
Investment Income	(668)	-	-
Total	<u>24,784,678</u>	<u>23,932,010</u>	<u>27,861,960</u>
Transfers In	<u>319,300</u>	<u>342,040</u>	<u>354,020</u>
Total Revenues	<u><u>\$ 25,103,978</u></u>	<u><u>\$ 24,274,050</u></u>	<u><u>\$ 28,215,980</u></u>
Expenditures			
Personnel Services & Emp Benefits	\$ 3,127	\$ -	\$ -
Purchased/Contracted Services	492,761	560,240	571,020
Supplies	675,025	535,290	814,200
Interfund/Interdepartmental	<u>23,933,065</u>	<u>23,178,520</u>	<u>26,830,760</u>
Total	<u>25,103,978</u>	<u>24,274,050</u>	<u>28,215,980</u>
Total Expenditures	<u><u>\$ 25,103,978</u></u>	<u><u>\$ 24,274,050</u></u>	<u><u>\$ 28,215,980</u></u>

**AUGUSTA, GEORGIA
WORKERS COMPENSATION FUND
FISCAL YEAR 2016**

	<u>2014 Actuals</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
Revenues			
Charges for Services	\$ 2,623,825	\$ 3,062,430	\$ 2,825,120
Investment Income	(494)	-	-
Total Revenues	<u>\$ 2,623,331</u>	<u>\$ 3,062,430</u>	<u>\$ 2,825,120</u>
Expenditures			
Purchased/Contracted Services	\$ 452	\$ 1,500	\$ -
Interfund/Interdepartmental	2,622,879	3,060,930	2,823,900
Non-Departmental	-	-	1,220
Total Expenditures	<u>\$ 2,623,331</u>	<u>\$ 3,062,430</u>	<u>\$ 2,825,120</u>

**AUGUSTA, GEORGIA
UNEMPLOYMENT FUND
FISCAL YEAR 2016**

	<u>2014 Actuals</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
Revenues			
Charges for Services	\$ 170,579	\$ 230,000	\$ 200,000
Investment Income	(169)	-	-
Total Revenues	<u>\$ 170,410</u>	<u>\$ 230,000</u>	<u>\$ 200,000</u>
Expenditures			
Interfund/Interdepartmental	\$ 170,410	\$ 230,000	\$ 200,000
Total Expenditures	<u>\$ 170,410</u>	<u>\$ 230,000</u>	<u>\$ 200,000</u>

**AUGUSTA, GEORGIA
LONG-TERM DISABILITY INSURANCE FUND
FISCAL YEAR 2016**

	<u>2014 Actuals</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
Revenues			
Charges for Services	\$ 215,147	\$ 245,620	\$ 252,300
Total Revenues	<u>\$ 215,147</u>	<u>\$ 245,620</u>	<u>\$ 252,300</u>
Expenditures			
Interfund/Interdepartmental	\$ 215,147	\$ 245,620	\$ 252,300
Total Expenditures	<u>\$ 215,147</u>	<u>\$ 245,620</u>	<u>\$ 252,300</u>

**AUGUSTA, GEORGIA
FLEET OPERATIONS MANAGEMENT FUND
FISCAL YEAR 2016**

	2014 Actuals	2015 Budget	2016 Budget
Revenues			
Charges for Services	\$ 5,191,611	\$ 4,481,440	\$ 4,764,500
Investment Income	(24)	-	-
Miscellaneous Revenue	8,977	3,500	5,330
Total Revenues	\$ 5,200,564	\$ 4,484,940	\$ 4,769,830
Expenditures			
Personnel Services & Employee Benefits	\$ 138,522	\$ 139,860	\$ 129,170
Purchased/Contracted Services	4,776,524	3,993,700	4,372,830
Supplies	116,982	170,900	154,660
Interfund/Interdepartmental	155,878	166,880	98,640
Depreciation and Amortization	12,659	13,600	12,700
Non-Departmental	-	-	1,830
Total Expenditures	\$ 5,200,564	\$ 4,484,940	\$ 4,769,830

**AUGUSTA, GEORGIA
GMA LEASE PROGRAM FUND
FISCAL YEAR 2016**

	2014 Actuals	2015 Budget	2016 Budget
Revenues			
Investment Income	\$ 321,024	\$ 914,700	\$ 914,700
Transfers In	1,397,445	1,639,540	1,411,060
Total Revenues	<u>\$ 1,718,469</u>	<u>\$ 2,554,240</u>	<u>\$ 2,325,760</u>
Expenditures			
Debt Service	\$ 1,673,554	\$ 2,554,240	\$ 2,325,760
Total Expenditures	<u>\$ 1,673,554</u>	<u>\$ 2,554,240</u>	<u>\$ 2,325,760</u>

**AUGUSTA, GEORGIA
1945 PENSION FUND
FISCAL YEAR 2016**

	2014 Actuals	2015 Budget	2016 Budget
Revenues			
Investment Income	\$ 566,111	\$ 762,440	\$ 330,000
Miscellaneous Revenue	297,226	297,560	297,560
Other Financing Sources	-	-	224,440
	<u> </u>	<u> </u>	<u> </u>
Total Revenues	<u><u>\$ 863,337</u></u>	<u><u>\$ 1,060,000</u></u>	<u><u>\$ 852,000</u></u>
Expenditures			
Personnel Services & Employee Benefits	\$ 853,990	\$ 1,010,000	\$ 792,000
Purchased/Contracted Services	58,613	50,000	60,000
	<u> </u>	<u> </u>	<u> </u>
Total Expenditures	<u><u>\$ 912,603</u></u>	<u><u>\$ 1,060,000</u></u>	<u><u>\$ 852,000</u></u>

**AUGUSTA, GEORGIA
URBAN 1949 PENSION PLAN FUND
FISCAL YEAR 2016**

	2014 Actuals	2015 Budget	2016 Budget
Revenues			
Investment Income	\$ 5,194,886	\$ 3,895,930	\$ 4,490,930
Miscellaneous Revenue	2,442,180	2,454,070	2,454,070
Total Revenues	\$ 7,637,066	\$ 6,350,000	\$ 6,945,000
Expenditures			
Personnel Services & Employee Benefits	\$ 6,120,174	\$ 5,900,000	\$ 6,420,000
Purchased/Contracted Services	490,991	450,000	525,000
Total Expenditures	\$ 6,611,165	\$ 6,350,000	\$ 6,945,000

**AUGUSTA, GEORGIA
OTHER URBAN PENSION PLAN FUND
FISCAL YEAR 2016**

	<u>2014 Actuals</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
Revenues			
Transfers In	\$ 1,657,291	\$ 1,652,500	\$ 1,677,500
Total Revenues	<u>\$ 1,657,291</u>	<u>\$ 1,652,500</u>	<u>\$ 1,677,500</u>
Expenditures			
Personnel Services & Employee Benefits	\$ 1,654,983	\$ 1,650,000	\$ 1,675,000
Purchased/Contracted Services	<u>2,308</u>	<u>2,500</u>	<u>2,500</u>
Total Expenditures	<u>\$ 1,657,291</u>	<u>\$ 1,652,500</u>	<u>\$ 1,677,500</u>

**AUGUSTA, GEORGIA
EXP TRUST FUND-PERPETUAL CARE FUND
FISCAL YEAR 2016**

	2014 Actuals	2015 Budget	2016 Budget
Revenues			
Investment Income	\$ 15,124	\$ 20,000	\$ 16,000
Other Financing Sources	-	57,940	61,940
	<u> </u>	<u> </u>	<u> </u>
Total Revenues	<u><u>\$ 15,124</u></u>	<u><u>\$ 77,940</u></u>	<u><u>\$ 77,940</u></u>
Expenditures			
Purchased/Contracted Services	\$ 13,241	\$ 19,100	\$ 19,100
Supplies	11,699	37,840	37,840
Capital Outlay	-	21,000	21,000
	<u> </u>	<u> </u>	<u> </u>
Total Expenditures	<u><u>\$ 24,940</u></u>	<u><u>\$ 77,940</u></u>	<u><u>\$ 77,940</u></u>

**AUGUSTA, GEORGIA
 EXP TRUST FUND-JOSEPH LAMAR FUND
 FISCAL YEAR 2016**

	2014 Actuals	2015 Budget	2016 Budget
Revenues			
Investment Income	\$ 3	\$ 180	\$ 180
Total Revenues	\$ 3	\$ 180	\$ 180
Expenditures			
Non-Departmental	\$ -	\$ 180	\$ 180
Total Expenditures	\$ -	\$ 180	\$ 180

**AUGUSTA, GEORGIA
URBAN REDEVELOPMENT AGENCY FUND
FISCAL YEAR 2016**

	2014 Actuals	2015 Budget	2016 Budget
Revenues			
Investment Income	\$ 5,077	\$ 1,600	\$ -
Miscellaneous Revenue	7,914	-	-
Other Financing Sources	191,444	11,321,970	1,000,000
Total	204,435	11,323,570	1,000,000
Transfers In	552,040	550,000	650,000
Total Revenues	\$ 756,475	\$ 11,873,570	\$ 1,650,000
Expenditures			
Interfund/Interdepartmental	\$ 3,840	\$ 1,600	\$ 2,130
Debt Services	1,096,341	10,311,970	1,647,870
Total	1,100,181	10,313,570	1,650,000
Transfers Out	28,418,034	1,560,000	-
Total Expenditures	\$ 29,518,215	\$ 11,873,570	\$ 1,650,000