



# **Financial Reports**

**(Unaudited)**

**September 30, 2017**



## Finance Department

**Donna B. Williams, CGFM**  
Director

**Timothy E. Schroer, CPA, CGMA**  
Deputy Director

October 31, 2017

The Honorable Hardie Davis, Mayor  
Members of the Augusta Georgia Commission  
Janice Allen Jackson, Administrator  
535 Telfair Street  
Augusta GA 30901

Dear Mayor Davis, Members of the Commission, and Ms. Jackson:

This afternoon we are presenting for your information the financial reports of several major operational funds for the period ended September 30, 2017. These reports are presented on a cash basis for the major operating funds, with the exception that ad valorem taxes billed have been recorded as revenue. Additionally, information on Local Option Sales Tax (LOST) collections and Special Purpose Local Sales Tax (SPLOST) collections and projects are included.

Augusta's revenue position at the end of the third quarter benefited from the annual billing of ad valorem taxes. The revenue shown is 100% of the billed amount, and is slightly above the total budget. Final results will be adjusted 60 days after fiscal year end for timing and actual collections. We currently expect final annual amounts to meet budget expectations.

The 2017 budget contains the final budgeted increase in reserves to return the fund balance assigned for catastrophic losses to pre ice storm levels. However, the recent action to use fund balance from the general fund to stabilize the Street Lights fund may not leave sufficient resources to reach this goal in 2017. Delayed payments from FEMA combined with the planned use of fund balance may require additional planned payments to reserves.

The other revenue source that has a major impact on both Augusta's operations and capital expenditures is sales tax. Collection rates affect operations and capital differently. Slower collection rates for SPLOST simply delay the rate of expenditures since we have a guaranteed amount of total collections. Variances in collections for LOST could impact the total amount of revenue available to support General Fund, Law Enforcement Fund, and Urban Service Fund operations. Local option sales tax revenue as a percent of total budgeted revenue for those funds is 7.44%, 38.00%, and 51.49% respectively.

Third quarter sales tax collections had a positive effect on revenue projections. Currently, actual amounts collected during 2017 are \$580,000 more than those collected for the same periods in 2016. The September 20, 2017 Deloitte annual retail holiday sales forecast states, "It expects retailers to see holiday sales growth of as much as 4.5%. Last year, total sales for the season climbed 3.6%. E-Commerce sales are expected to increase 18-21% during the holiday season."

These reports and subsequent discussions are intended to provide the governing body with information to measure the current status of actual revenue and expenditures against the 2017 budget. The 2018 budget process is on-going with a scheduled completion date of November 21, 2017. Current fiscal conditions, economic trends, and program priorities of the governing body will be incorporated into the framework of that document, thereby charting Augusta's course of action for the next fiscal year.

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I hope this information along with the reports and narrative that follow are helpful. I will be happy to answer any questions that you might have.

Sincerely

*Donna B. Williams*

Donna B. Williams, CGFM  
Finance Director  
Augusta Richmond County

**Augusta Richmond County  
Analysis of Operating Statements for  
Major Fund Groups as of September 30, 2017**

**1. GENERAL FUND (101) – page 5**

**Revenues:**

Total revenue collections are 73.01% of the annual budget; The budget for Ad valorem taxes represents \$12.5 million or 13.75% of the total revenue budget of the General Fund. Property taxes are billed and recorded as revenue during the third quarter. At the end of the third quarter, with nine months of collections received, local sales tax revenue is .19% below budgeted levels and 2.29% ahead of the same period of 2016. Sales tax revenues for 2017 are currently projected to be slightly ahead of budget levels. Two sources of revenue make up a majority of the variance between 2017 and 2016, the amount of Electric Franchise fees received in 2017 were 1.12 million less than in the prior year. The revenue received from the state courts is trending to approximately \$950,000 less than the prior year.

**Expenditures:**

Total expenditures are 67.86% of the annual budget compared to 68.62% for the same period last year. Budgets for fuel costs are closely monitored and at the end of the third quarter, actual costs are below budget levels at 61.93%. Expenditures for salaries and employee benefits are slightly below the target of 75% at 73.78%; this is consistent with the prior year where the expenditure level was 73.64%.

**2. URBAN SERVICES (271) – page 6**

**Revenue:**

Total revenue is 91.24% of the annual budget as compared to 83.18% for the same period last year. Ad valorem tax collections in the Urban Service District are used to pay for services such as Fire Protection, and Street Lights that are paid for separately as either mill rates or fees in the Suburban district. At the end of the third quarter, with nine months of collections received, local sales tax revenue is .45% above budgeted levels and 2.2% ahead of the same period of 2016. Sales tax revenues for 2017 are currently projected to be at budget levels.

**Expenditures:**

Operating expenditure levels are below the target range of 75%, at 46%. Transfers out to other funds which are supported by tax collections, have not been posted in order to match the timing of expenditures with the booking of tax revenue. No unusual variances were noted.

**Augusta Richmond County  
Analysis of Operating Statements for  
Major Fund Groups as of September 30, 2017**

**3. LAW ENFORCEMENT (273) – page 7**

**Revenue:**

Total revenue is 89.07% of the annual budget as compared to 88.25 % for the same period last year. Property taxes are billed and recorded as revenue during the third quarter. Other revenues relating to inmate population such as inmate commissary sales and reimbursement from the state for prisoners are currently projected slightly ahead of budgeted levels. At the end of the third quarter, with nine months of collections received, local sales tax revenue is .24% below budgeted levels and 2.3% ahead of the same period of 2016. Sales tax revenues for 2017 are currently projected to be at budget levels.

**Expenditures:**

Total operating expenditures are on target at 76.7%, or \$41.3 million. Fuel costs are budgeted at \$1.4 million and are at the targeted range at 61.46% for the third quarter. Use of the overtime budget is at 111.7%, which is more than the target for the quarter and compared to a 78.5 % rate from the previous year. There were 81 vacancies as of September 30, 2017 compared to 64 vacancies as of September 30, 2016, while this reflects savings from positions; overtime is trending higher than the previous year. Expenditure items directly related to prisoner population are at 76.99% of budgeted levels at this time. Medical costs for prisoners are at 79.5 % of budgeted levels.

**4. FIRE PROTECTION (274) – page 8**

**Revenues:**

Revenue for the third quarter is 39.4% as compared to 41.58% for the same period last year. This is to be expected as Insurance Premium Tax revenue – which is 57.7% of the total revenue for this fund is received from the state in mid-October (\$ 13.02 million was received in October 2018).

**Expenditures:**

Total expenditures at the end of the third quarter are at 69.6%, slightly below the target range of 75%. Personnel related expenditures, which comprise 85% of the total budget are below budget at 69.93%. Use of the overtime budget is 59.82%, which is less than the target for the quarter and comparable with the previous year. There were 16 vacancies as of September 30, 2017 compared to 19 vacancies as of September 30, 2016.

**Augusta Richmond County  
Analysis of Operating Statements for  
Major Fund Groups as of September 30, 2017**

**5. WATER AND SEWERAGE (506) – page 9**

**Revenues:**

Revenues billed for services are 72.3% of annual budget, or \$61.7 million. During the same period in 2016, the percentage was 75.7% or \$59.9 million.

**Expenditures:**

Total expenditures are within the targeted range of 75% at 60.3% of the annual budget. No major variances were noted.

**6. STORMWATER UTILITY (581) – page 10**

**Revenues:**

Revenues billed for services are 79.7% of annual budget, or \$10.5 million. Collections through the third quarter were \$10 million that includes amounts previously billed, accounts receivable has a balance of \$3.1 million for the period compared to the September 30, 2016 balance of \$2.2 million.

**Expenditures:**

Total expenditures are 57.4% of budgeted totals. No major variances were noted. As this is the second year of operations, expenditures should be paced to match the incoming revenue stream.

**As additional information:**

Please note that the information presented in this fund relates only to the fees collected and the expenses relating to those fees. The stormwater program also has \$5.0 million available in 2017 from SPLOST 7.

**Augusta Richmond County  
Analysis of Operating Statements for  
Major Fund Groups as of September 30, 2017**

**Notes to the financial reports**

**Third Quarter indicators:** As Ad Valorem taxes are billed and revenues are recorded in the third quarter, total revenue percentages may be skewed toward an enhanced favorable variance. As a result, expenditure levels against budget are used as key indicators.

**Basis of Accounting:** The attached financial reports are presented on the cash basis of accounting, which differs from the annual financial audit, which is presented using the modified accrual basis of accounting. The most significant difference between cash basis and modified accrual basis of accounting is the recording of accrued expenditures and revenue. We have determined that any potential benefit that may be derived from preparing the financial reports on a modified accrual basis would be lost by the amount of resources that would be required to prepare the financial reports on this basis.

**AUGUSTA GEORGIA**  
**Statement of Revenues and Expenditures - Cash Basis**  
**For the Periods ended 9/30/17 and 9/30/16**  
(unaudited)  
**GENERAL FUND**

	<u>September 30, 2017</u>			<u>September 30, 2016</u>		
	Budget	Actual	% of Budget	Budget	Actual	% of Budget
<b>Revenue</b>						
Taxes	\$ 55,338,080	\$ 42,428,528	76.67%	\$ 55,647,710	\$ 42,912,532	77.11%
Licenses and Permits	1,598,090	1,187,259	74.29%	1,670,000	1,165,465	69.79%
Intergovernmental Revenue	2,873,480	2,094,088	72.88%	2,923,980	2,110,204	72.17%
Charges for Services	18,718,730	12,597,220	67.30%	19,265,160	12,364,849	64.18%
Fines and Forfeitures	5,295,470	2,831,612	53.47%	4,800,000	3,452,017	71.92%
Investment Income	430,650	271,970	63.15%	410,500	421,468	102.67%
Contributions and Donations	20,000	25,021	125.11%	35,900	26,148	72.84%
Miscellaneous Revenue	1,159,210	1,115,321	96.21%	1,201,410	925,810	77.06%
Other Financing Sources		-			-	
Property Sale	200,000	338,162	169.08%	200,000	141,504	70.75%
Fund Balance Appropriation	503,460	-	0.00%	1,924,990	-	0.00%
<b>Total Revenue</b>	<u>86,137,170</u>	<u>62,889,181</u>	<u>73.01%</u>	<u>88,079,650</u>	<u>63,519,997</u>	<u>72.12%</u>
<b>Expenditures</b>						
Personal Services and Employee Benefits	48,750,850	35,969,303	73.78%	49,064,760	36,130,068	73.64%
Purchased/Contract Services	15,426,630	9,907,874	64.23%	15,366,100	10,077,800	65.58%
Supplies	9,622,790	5,626,313	58.47%	10,603,080	6,243,784	58.89%
Capital Outlay	97,370	52,299	53.71%	35,430	-	0.00%
Interfund/Interdepartmental	1,854,530	1,056,982	56.99%	1,753,710	1,204,035	68.66%
Other Costs	5,383,560	4,051,020	75.25%	6,329,280	4,836,537	76.42%
Cost Reimbursement	(121,690)	(296,507)	243.66%	(116,400)	(241,502)	207.48%
Non-Departmental	2,047,370	-	0.00%	1,858,720	-	0.00%
<b>Total Expenditures</b>	<u>83,061,410</u>	<u>56,367,284</u>	<u>67.86%</u>	<u>84,894,680</u>	<u>58,250,722</u>	<u>68.62%</u>
<b>Excess (deficiency) of revenues over (under) expenditures from operations</b>	<u>3,075,760</u>	<u>6,521,897</u>	<u>212.04%</u>	<u>3,184,970</u>	<u>5,269,275</u>	<u>165.44%</u>
<b>Other Financing Sources (uses)</b>						
Transfers in	8,235,990	6,179,479	75.03%	7,521,230	5,640,923	75.00%
Transfers out	11,311,750	7,527,250	66.54%	10,706,200	6,727,632	62.84%
<b>Total other financing sources (uses)</b>	<u>(3,075,760)</u>	<u>(1,347,771)</u>	<u>43.82%</u>	<u>(3,184,970)</u>	<u>(1,086,709)</u>	<u>34.12%</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>\$ -</u>	<u>\$ 5,174,126</u>		<u>\$ -</u>	<u>\$ 4,182,566</u>	

**AUGUSTA GEORGIA**  
**Statement of Revenues and Expenditures - Cash Basis**  
**For the Periods ended 9/30/17 and 9/30/16**  
(unaudited)  
**URBAN SERVICE DISTRICT**

	<u>September 30, 2017</u>			<u>September 30, 2016</u>		
	Budget	Actual	% of Budget	Budget	Actual	% of Budget
<b>Revenue</b>						
Taxes	\$ 9,546,680	\$ 8,715,238	91.29%	\$ 9,941,110	\$ 8,264,178	83.13%
Investment Income	10,000	4,053	40.53%	10,000	12,795	127.95%
Fund Balance Appropriation	-	-	0.00%	-	-	0.00%
<b>Total Revenue</b>	<u>9,556,680</u>	<u>8,719,291</u>	<u>91.24%</u>	<u>9,951,110</u>	<u>8,276,973</u>	<u>83.18%</u>
<b>Expenditures</b>						
Personal Services and Employee Benefits	10,210	1,398	13.69%	6,290	2,237	35.56%
Supplies	-	-	0.00%	19,500	(6,780)	-34.77%
Interfund/Interdepartmental	11,400	8,550	75.00%	13,340	10,005	75.00%
<b>Total Expenditures</b>	<u>21,610</u>	<u>9,948</u>	<u>46.03%</u>	<u>39,130</u>	<u>5,462</u>	<u>13.96%</u>
<b>Excess (deficiency) of revenues over (under) expenditures from operations</b>	<u>9,535,070</u>	<u>8,709,343</u>	<u>91.34%</u>	<u>9,911,980</u>	<u>8,271,511</u>	<u>83.45%</u>
<b>Other Financing Sources (uses)</b>						
Transfers in	-	-	0.00%	-	-	0.00%
Transfers out	9,535,070	7,151,303	-75.00%	9,911,980	7,433,985	-75.00%
<b>Total other financing sources (uses)</b>	<u>(9,535,070)</u>	<u>(7,151,303)</u>	<u>75.00%</u>	<u>(9,911,980)</u>	<u>(7,433,985)</u>	<u>75.00%</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>\$ -</u>	<u>\$ 1,558,041</u>		<u>\$ -</u>	<u>\$ 837,526</u>	

**AUGUSTA GEORGIA**  
**Statement of Revenues and Expenditures - Cash Basis**  
**For the Periods ended 9/30/17 and 9/30/16**  
(unaudited)  
**LAW ENFORCEMENT**

	<u>September 30, 2017</u>			<u>September 30, 2016</u>		
	Budget	Actual	% of Budget	Budget	Actual	% of Budget
<b>Revenue</b>						
Taxes	\$ 55,998,080	\$ 50,301,955	89.83%	\$ 56,448,680	\$ 50,008,042	88.59%
Licenses and Permits	3,000	1,200	40.00%	3,500	1,600	45.71%
Charges for Services	1,054,000	707,553	67.13%	910,000	698,951	76.81%
Fines and Forfeitures	460,000	241,935	52.59%	403,400	310,902	77.07%
Investment Income	(40,000)	-	0.00%	(25,000)	(27,704)	110.82%
Contributions and Donations	-	-	0.00%	10,000	-	0.00%
Miscellaneous Revenue	30,000	3,874	12.91%	5,000	3,130	62.60%
Other Financing Sources						
Property Sales	112,970	61,506	54.44%	73,350	41,292	56.29%
Fund Balance Appropriations	-	-	0.00%	-	-	0.00%
<b>Total Revenue</b>	<u>57,618,050</u>	<u>51,318,023</u>	<u>89.07%</u>	<u>57,828,930</u>	<u>51,036,213</u>	<u>88.25%</u>
<b>Expenditures</b>						
Personal Services and Employee Benefits	41,618,820	30,197,203	72.56%	41,660,640	30,082,080	72.21%
Purchased/Contract Services	1,046,430	803,144	76.75%	1,169,870	768,284	65.67%
Supplies	9,450,260	6,717,551	71.08%	9,923,860	6,352,646	64.01%
Capital Outlay	102,970	32,962	32.01%	28,700	-	0.00%
Interfund/Interdepartmental	4,777,370	3,541,273	74.13%	5,595,520	4,025,113	71.93%
Cost Reimbursement	(250,000)	-	0.00%	(250,000)	-	0.00%
Non-Departmental	(2,878,480)	-	0.00%	(2,878,480)	-	0.00%
<b>Total Expenditures</b>	<u>53,867,370</u>	<u>41,292,133</u>	<u>76.66%</u>	<u>55,250,110</u>	<u>41,228,123</u>	<u>74.62%</u>
<b>Excess (deficiency) of revenues over (under) expenditures from operations</b>	<u>3,750,680</u>	<u>10,025,890</u>	<u>267.31%</u>	<u>2,578,820</u>	<u>9,808,090</u>	<u>380.33%</u>
<b>Other Financing Sources (uses)</b>						
Transfers in	2,236,710	1,677,533	75.00%	2,769,970	1,598,227	57.70%
Transfers out	5,987,390	4,475,032	74.74%	5,348,790	4,011,593	75.00%
<b>Total other financing sources (uses)</b>	<u>(3,750,680)</u>	<u>(2,797,499)</u>	<u>74.59%</u>	<u>(2,578,820)</u>	<u>(2,413,366)</u>	<u>93.58%</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>\$ -</u>	<u>\$ 7,228,391</u>		<u>\$ -</u>	<u>\$ 7,394,724</u>	

**AUGUSTA GEORGIA**  
**Statement of Revenues and Expenditures - Cash Basis**  
**For the Periods ended 9/30/17 and 9/30/16**  
(unaudited)  
**FIRE PROTECTION**

	<b>September 30, 2017</b>			<b>September 30, 2016</b>		
	<u>Budget</u>	<u>Actual</u>	<u>% of Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>% of Budget</u>
<b>Revenue</b>						
Taxes	\$ 20,294,190	\$ 7,936,099	39.11%	\$ 19,634,470	\$ 7,936,228	40.42%
Licenses and Permits	-	-	0.00%	-	-	0.00%
Intergovernmental Revenue	604,890	453,668	75.00%	610,170	457,628	75.00%
Charges for Services	175,660	115,075	65.51%	176,260	108,767	61.71%
Investment Income	25,000	-	0.00%	25,000	11,782	47.13%
Contributions and Donations	-	1,008	0.00%	2,500	-	0.00%
Other Financing Sources						
Property Sales		-	0.00%	-	1,500	0.00%
Encumbrance Carry forward	258,360	-	0.00%	-	-	0.00%
Capital Project Carry forward	-	-	0.00%	41,940	4,150	9.90%
Fund Balance Appropriation	231,380	-	0.00%	-	-	0.00%
<b>Total Revenue</b>	<u>21,589,480</u>	<u>8,505,850</u>	<u>39.40%</u>	<u>20,490,340</u>	<u>8,520,055</u>	<u>41.58%</u>
<b>Expenditures</b>						
Personal Services and Employee Benefits	22,894,390	16,009,136	69.93%	22,681,490	15,864,868	69.95%
Purchased/Contract Services	867,410	520,254	59.98%	803,360	554,140	68.98%
Supplies	1,720,280	1,131,164	65.75%	1,811,780	982,840	54.25%
Capital Outlay	576,860	420,857	72.96%	313,290	54,926	17.53%
Interfund/Interdepartmental	852,710	637,412	74.75%	1,062,260	793,622	74.71%
Non-Departmental	68,880	68,878	100.00%	30,580	-	0.00%
<b>Total Expenditures</b>	<u>26,980,530</u>	<u>18,787,701</u>	<u>69.63%</u>	<u>26,702,760</u>	<u>18,250,396</u>	<u>68.35%</u>
<b>Excess (deficiency) of revenues over (under) expenditures from operations</b>	<u>(5,391,050)</u>	<u>(10,281,851)</u>	<u>190.72%</u>	<u>(6,212,420)</u>	<u>(9,730,341)</u>	<u>156.63%</u>
<b>Other Financing Sources (uses)</b>						
Transfers in	5,778,500	1,944,625	33.65%	6,257,000	1,944,625	31.08%
Transfers out	387,450	290,588	75.00%	44,580	33,435	75.00%
<b>Total other financing sources (uses)</b>	<u>5,391,050</u>	<u>1,654,037</u>	<u>30.68%</u>	<u>6,212,420</u>	<u>1,911,190</u>	<u>30.76%</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>\$ -</u>	<u>\$ (8,627,814)</u>		<u>\$ -</u>	<u>\$ (7,819,151)</u>	

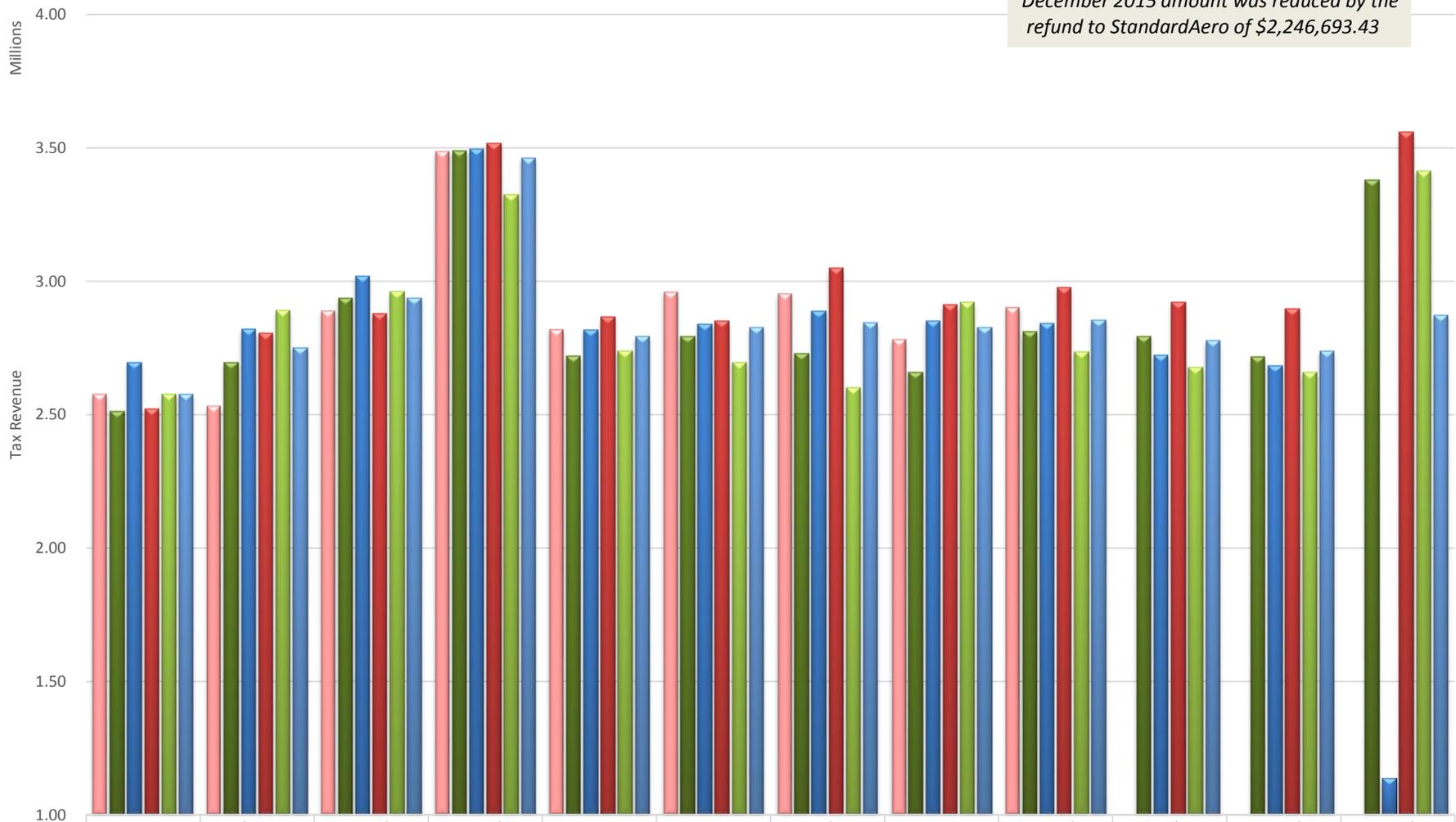
**AUGUSTA GEORGIA**  
**Statement of Revenues and Expenditures - Cash Basis**  
**For the Periods ended 9/30/17 and 9/30/16**  
(unaudited)  
**WATER SEWERAGE**

	<u>September 30, 2017</u>			<u>September 30, 2016</u>		
	Budget	Actual	% of Budget	Budget	Actual	% of Budget
<b>Revenue</b>						
Intergovernmental Revenue	\$ 9,931,050	\$ 4,218,494	42.48%	\$ 9,502,860	\$ 2,740,918	28.84%
Charges for Services	85,372,280	61,713,359	72.29%	79,086,390	59,896,672	75.74%
Investment Income	48,000	127,223	265.05%	52,000	42,043	80.85%
Contributions and Donations	-	-	0.00%	-	-	0.00%
Miscellaneous Revenue	678,590	358,423	52.82%	322,100	396,525	123.11%
Other Financing Sources						
Property Sales	35,000	13,084	37.38%	35,000	24,998	71.42%
Fund Balance Appropriations	38,636,180	-	0.00%	39,540,030	-	0.00%
<b>Total Revenue</b>	<u>134,701,100</u>	<u>66,430,583</u>	<u>49.32%</u>	<u>128,538,380</u>	<u>63,101,156</u>	<u>49.09%</u>
<b>Expenditures</b>						
Personal Services and Employee Benefits	19,924,760	12,227,853	61.37%	18,884,170	11,929,530	63.17%
Purchased/Contract Services	12,599,130	8,100,086	64.29%	12,481,290	7,586,493	60.78%
Supplies	12,392,580	6,366,768	51.38%	12,948,230	7,350,501	56.77%
Capital Outlay	7,231,690	759,812	10.51%	5,432,700	1,132,676	20.85%
Interfund/Interdepartmental	9,738,120	7,268,811	74.64%	9,583,990	7,190,715	75.03%
Depreciation/Amortization	30,488,210	22,200,150.00	72.82%	29,600,200	22,200,150	75.00%
Other Costs	750,000	835,131	111.35%	904,000	375,726	41.56%
Debt Service	5,233,500	1,661,863	31.75%	5,364,760	2,235,857	41.68%
Non-Departmental	158,840	-	0.00%	140,900	-	0.00%
<b>Total Expenditures</b>	<u>98,516,830</u>	<u>59,420,474</u>	<u>60.32%</u>	<u>95,340,240</u>	<u>60,001,648</u>	<u>62.93%</u>
<b>Excess (deficiency) of revenues over (under) expenditures from operations</b>	<u>36,184,270</u>	<u>7,010,109</u>	<u>19.37%</u>	<u>33,198,140</u>	<u>3,099,508</u>	<u>9.34%</u>
<b>Other Financing Sources (uses)</b>						
Transfers in	-	-	0.00%	5,000,000	-	0.00%
Transfers out						
W&S Capital Project Fund	3,705,900	3,177,877	85.75%	6,581,240	2,456,181	37.32%
W&S Debt Service Funds	32,478,370	14,047,818	43.25%	31,616,900	7,945,617	25.13%
<b>Total other financing sources (uses)</b>	<u>(36,184,270)</u>	<u>(17,225,695)</u>	<u>47.61%</u>	<u>(33,198,140)</u>	<u>(10,401,798)</u>	<u>31.33%</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>\$ -</u>	<u>\$ (10,215,586)</u>		<u>\$ -</u>	<u>\$ (7,302,290)</u>	

**AUGUSTA GEORGIA**  
**Statement of Revenues and Expenditures - Cash Basis**  
**For the Periods ended 9/30/17 and 9/30/16**  
**(unaudited)**  
**Stormwater Utility**

	<u>September 30, 2017</u>			<u>September 30, 2016</u>		
	Budget	Actual	% of Budget	Budget	Actual	% of Budget
<b>Revenue</b>						
Charges for Services	\$ 13,187,790	\$ 10,507,368	79.67%	\$ 14,806,750	\$ 10,264,536	69.32%
Investment Income	-	-	0.00%	-	(1,008)	0.00%
Fund Balance Appropriation	2,683,430	-	0.00%	-	-	0.00%
<b>Total Revenue</b>	<u>15,871,220</u>	<u>10,507,368</u>	<u>66.20%</u>	<u>14,806,750</u>	<u>10,263,528</u>	<u>69.32%</u>
<b>Expenditures</b>						
Personal Services and Employee Benefits	3,688,410	2,314,084	62.74%	3,587,680	1,663,368	46.36%
Purchased/Contract Services	7,822,640	4,583,370	58.59%	4,121,270	535,709	13.00%
Supplies	222,750	154,248	69.25%	307,030	91,708	29.87%
Capital Outlay	542,210	689	0.13%	2,064,000	441,441	21.39%
Interfund/Interdepartmental	2,485,690	1,850,362	74.44%	2,509,800	1,758,693	70.07%
Other Costs	763,240	6,915	0.91%	763,240	-	0.00%
Non-Departmental	-	-	0.00%	1,197,930	-	0.00%
<b>Total Expenditures</b>	<u>15,524,940</u>	<u>8,909,668</u>	<u>57.39%</u>	<u>14,550,950</u>	<u>4,490,919</u>	<u>30.86%</u>
<b>Excess (deficiency) of revenues over (under) expenditures from operations</b>	<u>346,280</u>	<u>1,597,700</u>	<u>461.39%</u>	<u>255,800</u>	<u>5,772,609</u>	<u>2256.69%</u>
<b>Other Financing Sources (uses)</b>						
Transfers in	-	-	0.00%	-	-	0.00%
Transfers out	346,280	259,710	75.00%	255,800	191,850	75.00%
<b>Total other financing sources (uses)</b>	<u>(346,280)</u>	<u>(259,710)</u>	<u>75.00%</u>	<u>(255,800)</u>	<u>(191,850)</u>	<u>75.00%</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>\$ -</u>	<u>\$ 1,337,990</u>		<u>\$ -</u>	<u>\$ 5,580,759</u>	

## Augusta Georgia Sales Tax Revenue - LOST 2013 to 2017



	January	February	March	April	May	June	July	August	September	October	November	December
2017	2,581,039	2,537,261	2,891,721	3,486,056	2,822,346	2,961,488	2,955,309	2,785,253	2,904,388			
2016	2,510,586	2,695,933	2,935,915	3,490,702	2,718,885	2,792,342	2,730,288	2,659,557	2,810,389	2,794,589	2,717,142	3,380,807
2015	2,695,098	2,820,061	3,019,623	3,495,182	2,818,411	2,838,234	2,888,218	2,850,127	2,842,259	2,721,851	2,682,368	1,138,784
2014	2,521,405	2,805,985	2,879,152	3,515,801	2,866,827	2,849,388	3,049,855	2,911,618	2,977,964	2,921,014	2,897,239	3,558,597
2013	2,576,832	2,890,594	2,959,830	3,324,761	2,738,965	2,694,187	2,599,622	2,920,114	2,733,605	2,676,885	2,659,101	3,413,024
Average	2,576,992	2,749,967	2,937,248	3,462,500	2,793,087	2,827,128	2,844,658	2,825,334	2,853,721	2,778,585	2,738,962	2,872,803

**Augusta Georgia  
Sales Tax Receipts  
as of September 30, 2017**

	Month Total	Actual 1/1/17 to 9/30/17	2017 Budget	YTD % Change from Prior Year	% of Budget collected	Budgeted Collection %
<b>LOST</b>						
General Fund	584,724.87	5,219,843.57	6,981,050.00	2.24%	74.77%	75.00%
Law Enforcement	1,903,466.08	16,992,256.72	22,729,000.00	2.24%	74.76%	75.00%
Urban	416,196.95	3,712,759.36	4,921,000.00	2.24%	75.45%	75.00%
<b>SPLOST</b>						
	3,026,225.80	27,031,297.24	37,200,000.00	2.26%	72.66%	75.00%
<b>T - SPLOST</b>						
CSRA Region	5,389,911.33	50,182,902.34	69,618,500.00		72.08%	75.00%
<b>Augusta</b>						
Revenue Generated	2,808,805.89	25,169,414.20				
Revenue Received	271,692.33	2,539,206.07	3,500,000.00		72.55%	75.00%
<b>Title Ad Valorem Tax</b>						
TAVT - LOST portion	84,551.19	903,896.77	1,108,420.00			
TAVT - SPLOST portion	86,648.06	926,313.44	1,328,090.00			
TAVT	<u>171,199.25</u>	<u>1,830,210.21</u>	<u>2,436,510.00</u>	<u>-5.86%</u>	<u>75.12%</u>	<u>75.00%</u>

<b>Comparative Revenue Collections</b>				
	<b>For The Month Ended</b>			
	<u>September 30, 2017</u>	<u>September 30, 2016</u>	<u>\$ Change</u>	<u>% Change</u>
<b>LOST</b>	2,904,387.90	2,810,388.99	93,998.91	3.24%
<b>SPLOST</b>	3,026,225.80	2,925,160.44	101,065.36	3.34%
<b>TAVT</b>	171,199.25	219,775.71	(48,576.46)	-28.37%
	<b>Year To Date</b>			
	<u>September 30, 2017</u>	<u>September 30, 2016</u>	<u>\$ Change</u>	<u>% Change</u>
<b>LOST</b>	25,924,859.64	25,344,593.16	580,266.48	2.24%
<b>SPLOST</b>	27,031,297.24	26,421,203.94	610,093.30	2.26%
<b>TAVT</b>	1,830,210.21	1,937,423.83	(107,213.62)	-5.86%
<b>LOST + TAVT</b>	27,755,069.85	27,282,016.99	473,052.86	1.70%

**Augusta Georgia**  
**Report of Projects funded through**  
**Special Purpose Local Option Sales Tax (SPLOST)**  
**Year Approved: 1992**  
*unaudited*

SPLOST Phase	Projects	Original Cost Estimate	Current Cost Estimate	Prior Years' Cost	Current Year Cost as of 9/30/17	Encumbrances as of 9/30/17	Total Cost	Balance Project Budget
<b>Construction in Progress</b>								
Phase II	Rock Creek / Warren Lake Restoration	\$ -	\$ 1,245,608	\$ 1,254,162	\$ -	\$ -	\$ 1,254,162	\$ -
Phase II	Wayfinding Signage Program	\$ -	\$ 1,200,000	\$ 1,200,000	-	-	\$ 1,200,000	-
Phase II	3rd Level Canal cleaning	700,000	588,420	588,419	-	-	\$ 588,419	1
	Total Construction in Progress	<u>\$ 700,000</u>	<u>\$ 3,034,028</u>	<u>\$ 3,042,582</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,042,582</u>	<u>\$ 1</u>
	Fund Balance 12/31/16	80,549						
	Current expenditures and project budgets	<u>1</u>						
	Available for project costs	<u>80,548</u>						

Augusta Georgia  
 Report of Projects funded through  
 Special Purpose Local Option Sales Tax (SPLOST)  
 Year Approved: 1996  
*unaudited*

SPLOST Phase	Projects	Original Cost Estimate	Current Cost Estimate	Prior Years' Cost	Current Year Cost as of 9/30/17	Encumbrances as of 9/30/17	Total Cost	Balance Project Budget
<b>Construction in Progress</b>								
Phase III	Belair Road improvement	\$ 2,361,000	\$ 2,361,000	\$ 626,473	\$ 5,138	\$ 1,300,200	\$ 1,931,811	\$ 429,189
Phase III	Travis/ Plantation Road	2,361,000	183,366	183,366	-	-	183,366	-
Phase III	SR 4/15th @cr 2207(Central Ave)	-	117,434	32,233	-	-	32,233	85,201
Phase III	Old Savannah Road/ Twigg Street	2,060,000	6,182,450	1,195,174	216,042	4,768,492	6,179,709	2,741
Phase III	Bobby Jones Expressway	165,000	115,461	115,461	-	-	115,461	(0)
Phase III	Wrightsboro Road	1,984,000	3,072,151	2,993,598	-	-	2,993,598	78,554
Phase III	Windsor Spring Road	2,133,000	4,546,595	4,546,595	-	-	4,546,595	-
Phase III	Alexander Drive	2,022,795	6,615,930	6,565,930	-	-	6,565,930	-
Phase III	Marvin Griffin Road	1,375,600	4,882,034	1,268,350	13,654	120,612	1,402,615	3,229,419
Phase III	New administrative offices	2,350,000	2,377,325	2,377,324	-	-	2,377,324	0
Phase III	Oates Creek Rehab Proj	-	213,266	213,266	-	-	213,266	-
Phase III	Wilkerson Garden	-	697,555	497,092	-	55,480	552,572	144,983
Phase III	Kimberly Clark Industrial Park	2,215,000	2,215,633	1,053,559	230,942	-	1,284,500	931,133
Phase III	Municipal Building	8,721,250	8,599,865	8,599,865	-	-	8,599,865	(0)
Phase III	Morgan Road	1,571,000	4,955,407	4,955,408	-	-	4,955,408	(0)
Phase III	Big Oak Park renovation	65,000	47,118	47,118	-	-	47,118	-
Phase III	Gordon Highway median barrier	185,000	3,554	3,554	-	-	3,554	(0)
Phase III	Woodlake Subdivision	939,000	93,817	43,817	-	-	43,817	0
Phase III	Windsor Spring Rd Sec IV	-	1,928,673	1,574,893	32,590	276,059	1,883,541	45,132
Phase III	Windsor Spring Rd Sec V	-	2,069,298	1,842,100	8,567	28,411	1,879,079	190,219
Phase III	Dover-Lyman Project	-	2,000,016	44,291	137,597	1,818,128	2,000,016	(0)
Phase III	Wrightsboro Road Adaptive Traffic Control	-	62,929	62,929	-	-	62,929	-
Phase III	Washington Road Adaptive Traffic Control	-	119,058	119,058	-	-	119,058	-
Phase III	Broad Street Sanitary Sewer	-	240,447	144,004	-	-	144,004	96,443
Phase III	6th Street handicap ramp	517,347	625,358	611,966	-	-	611,966	13,392
Phase III	Turknett Springs Detention	228,161	306,132	306,132	-	-	306,132	-
Phase III	Hyde Park Drainage Improvements	-	1,207,619	1,206,516	-	-	1,206,516	1,103
Phase III	Paving various roads	50,000	133	133	-	-	133	0
Phase III	Rae's Creek Trunk/Sewer	-	808,993	808,993	-	-	808,993	-
Phase III	Street Drainage Improvement - East Augusta	-	882,919	882,919	-	-	882,919	-
Phase III	Floyd Creek Drainage Improvement	-	-	-	-	-	-	-
Phase III	Paving - Pats lane Projects	-	167,200	146,881	-	20,284	167,165	35
Phase III	Frontage Road Resurfacing	-	250,000	229,335	-	-	229,335	20,665
Phase III	Immaculate Conception	250,000	253,281	253,281	-	-	253,281	-
<b>Total Construction in Progress</b>		<b>\$ 31,554,153</b>	<b>\$ 58,202,018</b>	<b>\$ 43,551,613</b>	<b>\$ 644,530</b>	<b>\$ 8,387,665</b>	<b>\$ 52,583,809</b>	<b>\$ 5,268,209</b>

Fund Balance 12/31/16	14,587,833
Current expenditures and project budgets	14,300,404
Available for project costs	<u>287,429</u>

Augusta Georgia  
Report of Projects funded through  
Special Purpose Local Option Sales Tax (SPLOST)  
Year Approved: 2001  
*unaudited*

SPLOST Phase	Projects	Original Cost Estimate	Current Cost Estimate	Prior Years' Cost	Current Year Cost as of 9/30/17	Encumbrances as of 9/30/17	Total Cost	Balance Project Budget
<b>Construction in Progress</b>								
Phase IV	Savannah Place Park	\$ 455,000	\$ 843,488	\$ 843,488	\$ -	\$ -	\$ 843,488	\$ -
Phase IV	JLEC reroofing and improvements	395,500	413,347	204,666	-	-	204,666	208,681
Phase IV	JLEC improvements	565,000	977,681	626,532	-	-	626,532	351,149
Phase IV	Judicial/Courts Building	20,000,000	28,047,164	27,642,328	-	-	27,642,328	404,836
Phase IV	Miscellaneous grading & drainage	4,650,000	4,032,636	3,902,934	-	32,478	3,935,412	97,224
Phase IV	Resurfacing County Forces	5,975,000	1,609,111	1,543,542	-	-	1,543,542	65,569
Phase IV	Resurfacing	8,500,000	9,580,467	9,168,776	-	411,700	9,580,476	(9)
Phase IV	Rail Road crossing improvement	750,000	825,258	101,238	-	-	101,238	724,020
Phase IV	Downtown traffic signal & street light- upgrades-A (Broad Street Area)	2,656,200	3,365,741	3,333,153	-	25,816	3,358,969	6,772
Phase IV	Downtown traffic signal & street light upgrades-B (Telfair Street Area)	1,469,000	1,736,979	1,268,056	-	-	1,268,056	468,923
Phase IV	Wrightsboro Road Widening Phase I	3,143,700	1,730,977	1,300,116	4,070	25,649	1,329,834	401,143
Phase IV	Springfield Village	200,000	200,000	81,284	-	-	81,284	118,716
Phase IV	Walton Way Extension / Davis Road	350,000	1,208,854	82,892	-	-	82,892	1,125,962
Phase IV	St. Sebastian Way/Greene St/ 15th Street	-	615,600	-	-	-	-	615,600
Phase IV	Recapture - Utilities Projects	-	1,437,071	-	-	-	-	1,437,071
Phase IV	St. Sebastian Way/Greene St/ 15th Street	3,457,800	13,978,967	13,978,967	-	-	13,978,967	-
Phase IV	Traffic improvement	621,500	857,352	839,626	-	-	839,626	17,726
Phase IV	ANIC/Hopkins Street Improvements	2,000,000	1,333,550	1,074,423	-	-	1,074,423	259,127
Phase IV	Windsor Spring Road Section IV (Willis Foreman to Tobacco Road)	678,000	1,859,415	772,825	1,086,588	-	1,859,413	2
Phase IV	DDA	-	859,248	791,157	-	-	791,157	68,091
Phase IV	St Sebastian Way/Greene St	-	722,700	208,853	-	-	208,853	513,847
Phase IV	Lake Aumond Dam Improvements	-	121,204	108,221	-	-	108,221	12,983
Phase IV	Belair Hills Estate	-	7,147,891	7,147,174	-	-	7,147,174	717
Phase IV	Windsor Spring Rd Section V(SR88 Hepzibah	-	1,102,789	1,093,365	-	-	1,093,365	9,424
Phase IV	Augusta Museum of History	-	1,135,500	1,133,616	-	-	1,133,616	1,884
Phase IV	Willis Foreman Road Bridge Study	-	155,773	155,773	-	-	155,773	-
Phase IV	Willis Foreman Road Bridge	-	2,433,570	1,558,209	-	-	1,558,209	875,361
Phase IV	13th Street Streetscape	-	100,125	3,625	-	-	3,625	96,500
Phase IV	Renovation of Administrative Center	-	2,556,946	2,270,935	-	-	2,270,935	286,011
Phase IV	Paving Various Roads - Phase X	-	2,010,859	1,979,567	-	-	1,979,567	31,292
Phase IV	Augusta Levee Certification	-	1,140,518	1,064,622	8,300	-	1,072,922	67,596
Phase IV	Rocky Creek Drainage Project	-	3,857,295	873,450	-	-	873,450	2,983,845
Phase IV	Bus Barn	-	3,397,356	2,800,132	-	-	2,800,132	597,225
Phase IV	Industry Infrastructure	-	822,627	785,408	-	-	785,408	37,219
Phase IV	On Call Construction Services	100,271	278,000	271,162	-	-	271,162	6,838
Phase IV	Dover Lyman	-	2,396,370	-	-	2,396,370	2,396,370	-
Phase IV	On Call Appraisal Services	120,000	120,000	117,164	300	-	117,464	2,536
Phase IV	Wrightsboro Road Drainage	-	806,300	806,242	-	-	806,242	58
Phase IV	Marvin Griffin Road	-	1,482,500	-	-	-	-	1,482,500
Phase IV	Frontage Road	-	809,500	809,284	-	-	809,284	216
<b>Total Construction in Progress</b>		<b>\$ 61,155,671</b>	<b>\$ 111,620,735</b>	<b>\$ 93,166,222</b>	<b>\$ 2,185,845</b>	<b>\$ 2,892,013</b>	<b>\$ 98,244,081</b>	<b>\$ 13,376,654</b>

Fund Balance 12/31/16	18,422,832
Current expenditures and project budgets	17,405,092
Available for project costs	<u>1,017,740</u>

Augusta Georgia  
 Report of Projects funded through  
 Special Purpose Local Option Sales Tax (SPLOST)  
 Year Approved: 2006  
*unaudited*

SPLOST Phase	Projects	Original Cost Estimate	Current Cost Estimate	Prior Years' Cost	Current Year Cost as of 9/30/17	Encumbrances as of 9/30/17	Total Cost	Balance Project Budget
<b>Construction in Progress</b>								
Phase V	Exhibit Hall	\$ 20,000,000	\$ 29,708,450	\$ 28,218,038	\$ -	\$ -	\$ 28,218,038	\$ 1,490,412
Phase V	Redundant Fiber Ring	1,000,000	947,254	923,457	1,046	-	924,503	22,751
Phase V	Digital Othophotography	286,480	445,504	443,853	-	-	443,853	1,651
Phase V	Wireless Access Point	200,000	202,079	201,097	-	-	201,097	982
Phase V	Software Application Consolidation		1,000,000	327,850	-	92,331	420,181	579,819
Phase V	Disaster Recovery Plan	400,000	412,146	404,664	-	-	404,664	7,482
Phase V	Flood Land Acquisition	500,000	1,960,000	1,957,882	-	-	1,957,882	2,118
Phase V	Wrightsboro Road Project	4,000,000	4,000,000	-	-	-	-	4,000,000
Phase V	Marks Church Road Improvement	2,500,000	3,800,000	1,849,276	1,533	13,705	1,864,515	1,935,485
Phase V	D'Antignac Street Flood Avoidance	1,000,000	4,835,602	4,835,602	-	-	4,835,602	-
Phase V	Augusta Soccer Park	180,000	180,077	165,629	-	-	165,629	14,448
Phase V	Apple Valley Park	315,000	315,559	300,554	-	159	300,713	14,847
Phase V	WT Johnson Park	67,500	67,500	63,636	-	-	63,636	3,864
Phase V	MM Scott Park	270,000	271,999	233,923	-	10,548	244,471	27,528
Phase V	Valley Park	22,500	22,541	13,345	-	-	13,345	9,196
Phase V	Land Acquisition	180,000	232,000	230,194	-	-	230,194	1,806
Phase V	Dyess Park	63,000	63,007	32,504	-	-	32,504	30,503
Phase V	Brookfield Park	45,000	45,025	41,294	-	-	41,294	3,731
Phase V	Lake Olmstead Park	207,000	207,000	200,888	-	-	200,888	6,112
Phase V	Blythe Park	180,000	223,000	214,848	7,576	-	222,424	576
Phase V	Meadowbrook Park	108,000	108,000	81,203	-	-	81,203	26,797
Phase V	Administration - Recreation	500,000	643,572	643,572	-	-	643,572	-
Phase V	Old Government House	45,000	45,000	40,700	-	-	40,700	4,300
Phase V	Carrie Mays Park - CNG Remediation	-	345,000	342,400	-	-	342,400	2,600
Phase V	Doughty Park	27,000	27,216	14,662	-	-	14,662	12,554
Phase V	Fleming Park	67,500	67,514	62,882	-	-	62,882	4,632
Phase V	Hickman Park	27,000	27,040	4,240	-	-	4,240	22,800
Phase V	Aquatics Center	90,000	90,041	86,574	-	-	86,574	3,467
Phase V	Boykin Road Park	27,000	27,000	-	-	-	-	27,000
Phase V	Eisenhower Park	45,000	45,908	44,405	-	-	44,405	1,503
Phase V	Warren Road Park	31,500	31,506	29,976	-	864	30,840	666
Phase V	Brigham Park Tennis Courts	-	24,659	15,407	-	-	15,407	9,252
Phase V	Lucy Craft Laney Museum	200,000	203,036	184,734	-	-	184,734	18,302
Phase V	Recreation, Historic, Cultural and Other Buildings	400,000	405,010	200,298	-	-	200,298	204,712
		<u>\$ 32,984,480</u>	<u>\$ 51,029,245</u>	<u>\$ 42,409,586</u>	<u>\$ 10,155</u>	<u>\$ 117,607</u>	<u>\$ 42,537,348</u>	<u>\$ 8,491,897</u>
	Fund Balance 12/31/16	12,872,111						
	Current expenditures and project budgets Available for project costs	<u>8,619,659</u>						
		<u>4,252,452</u>						

Augusta Georgia  
 Report of Projects funded through  
 Special Purpose Local Option Sales Tax (SPLOST)  
 Year Approved: 2009  
*unaudited*

SPLOST Phase	Projects	Original Cost Estimate	Current Cost Estimate	Prior Years Costs	Current Year Cost as of 9/30/17	Encumbrances as of 9/30/17	Total Cost	Balance Project Budget
<b>Construction in Progress</b>								
Phase VI	Webster Detention Center - Phase IIA	\$ 18,000,000	\$ 18,000,000	\$ 17,669,987	\$ 115,696	\$ 1,769	\$ 17,787,452	\$ 212,548
Phase VI	Boathouse Community Facility	450,000	450,000	430,654	8,796	7,500	446,950	3,050
Phase VI	Lake Olmstead Casino	500,000	500,000	113,535	-	-	113,535	386,465
Phase VI	Lake Olmstead BBQ Pit	100,000	100,000	46,824	4,698	-	51,522	48,478
Phase VI	Bulter Creek Park	500,000	580,000	578,044	-	-	578,044	1,956
Phase VI	Baurle Boat Ramp	55,000	55,000	44,977	-	7,573	52,550	2,450
Phase VI	Bush Field	8,500,000	8,500,000	7,273,689	54,468	75,645	7,403,802	1,096,198
Phase VI	Daniel Field	2,000,000	2,000,000	2,000,000	-	-	2,000,000	-
Phase VI	Program Administration	2,000,000	2,000,000	287,381	7,606	-	294,987	1,705,013
Phase VI	Grading and Drainage Projects	3,600,000	3,600,000	3,511,109	2,952	85,900	3,599,961	39
Phase VI	Marvin Griffin Road	4,000,000	3,361,700	4,180	43,250	229,660	277,090	3,084,610
Phase VI	East Augusta St. & Drainage Imp.	3,200,000	3,900,000	3,842,054	6,121	51,823	3,899,998	2
Phase VI	Berckman Rd. Realignment	400,000	400,000	395,866	-	-	395,866	4,134
Phase VI	Old McDuffie Rd.	672,000	672,000	5,813	15	-	5,828	666,173
Phase VI	Hyde Park St. & Drg Imp.	1,600,000	4,500,000	4,499,910	-	-	4,499,910	90
Phase VI	Westside Dr. Drg. Imp.	480,000	480,000	-	-	-	-	480,000
Phase VI	Marks Church Road over Raes Creek	800,000	800,000	-	-	-	-	800,000
Phase VI	North Leg over CSX Railroad	800,000	800,000	-	-	-	-	800,000
Phase VI	Berckman Rd. over Raes Creek	800,000	800,000	783,411	10,476	-	793,887	6,113
Phase VI	Scotts Way over Raes Creek	800,000	800,000	-	-	-	-	800,000
Phase VI	Old Waynesboro Rd. over Spirit Creek	800,000	800,000	-	-	800,000	800,000	-
Phase VI	7th Street over Augusta Canal	800,000	800,000	-	-	-	-	800,000
Phase VI	Storm water Utility Implementation Program	2,800,000	2,800,000	2,800,000	-	-	2,800,000	(0)
Phase VI	On-Call Emergency Design Services	108,000	108,000	-	-	-	-	108,000
Phase VI	On-Call Emergency Appraisal Services	40,000	40,000	26,400	-	8,400	34,800	5,200
Phase VI	On-Call Emergency Construction Services	800,000	800,000	401,658	123,776	252,122	777,557	22,443
Phase VI	Traffic Sign Upgrade Program	240,000	240,000	196,179	-	-	196,179	43,821
Phase VI	Lake Olmstead Dredging	3,200,000	3,200,000	-	-	-	-	3,200,000
Phase VI	Hyde Park (Martin Luther King Drive)	1,000,000	2,400,000	2,390,157	2,450	7,370	2,399,977	23
Phase VI	Rocky Creek Drainage Plan	2,800,000	2,800,000	166,555	129,027	582,253	877,835	1,922,165
Phase VI	Suburban Forces-Resurfacing	2,400,000	2,400,000	906,053	-	-	906,053	1,493,947
Phase VI	Tree Removal, Pruning and Replacement	800,000	1,050,000	1,043,417	-	-	1,043,417	6,583
Phase VI	Sidewalks-Rehab-Replacement	800,000	800,000	576,529	-	-	576,529	223,471
Phase VI	Curb Cuts and Sidewalks	400,000	700,000	671,689	8,272	-	679,961	20,039
Phase VI	Resurfacing - Contracts	2,400,000	2,150,000	996,499	94,138	92,089	1,182,726	967,274
Phase VI	General Bridge Rehab and Maintenance	2,400,000	2,400,000	575,793	825,190	998,826	2,399,809	191
Phase VI	Walton Way Signal Phase 2 and Streetlight Upgrade	640,000	640,000	-	-	-	-	640,000
Phase VI	Gordon Highway Lighting Upgrade	1,200,000	1,200,000	-	-	1,025,000	1,025,000	175,000
Phase VI	Reynolds Street Signal Improvements	460,000	460,000	1,965	-	-	1,965	458,035
Phase VI	Signal Upgrades	1,000,000	1,000,000	-	-	-	-	1,000,000
Phase VI	Intersection Safety and Operational Initiative	2,040,000	2,040,000	477,645	8,153	-	485,798	1,554,202
Phase VI	Woodbine Road Improvement	1,200,000	-	-	-	-	-	-
Phase VI	Dover-Lyman Street & Drainage Improvement	1,600,000	1,600,000	-	-	-	-	1,600,000
Phase VI	I-20 Eastbound Riverwatch Ramp	1,100,000	1,100,000	302,013	-	331,919	633,932	466,068
Phase VI	15th Street Pedestrian Improvements	800,000	800,000	355,696	382,610	-	738,306	61,694
Phase VI	Administration - Engineering	10,770,000	9,870,000	7,908,510	438,222	-	8,346,732	1,523,268
Phase VI	Garden City Beautification Project	500,000	500,000	242,973	-	17,490	260,463	239,537

Augusta Georgia  
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SPLOST		Original Cost	Current Cost	Prior	Current	Encumbrances	Total	Balance
Phase	Projects	Estimate	Estimate	Years	Year	as of 9/30/17	Cost	Project
				Costs	Cost	as of 9/30/17		Budget
Phase VI	Emergency Fleet Replacement - (fire)	9,500,000	9,500,000	6,281,421	20,906	3,196,915	9,499,242	758
Phase VI	Training Center Infrastructure	2,000,000	2,000,000	-	-	-	-	2,000,000
Phase VI	Public Safety Vehicles	7,500,000	7,500,000	7,229,895	69,192	-	7,299,087	200,913
Phase VI	Library - Main Branch	1,000,000	1,000,000	665,480	37,282	150,471	853,233	146,767
Phase VI	Library - Maxwell Branch	900,000	900,000	-	446	-	446	899,554
Phase VI	Library - Friedman Branch	600,000	600,000	-	159,658	138,765	298,423	301,577
	Historic Augusta - Wilson & Larmar							
Phase VI	Historic Sites	125,000	125,000	-	-	-	-	125,000
	The Augusta Theatre District Project -							
Phase VI	Miller Theatre	6,000,000	6,000,000	-	-	-	-	6,000,000
	Pendleton King Park Connectivity							
Phase VI	Improvements	200,000	200,000	-	30,618	-	30,618	169,382
Phase VI	Lucy Craft Laney Museum	600,000	600,000	-	-	-	-	600,000
Phase VI	Augusta Museum of History	600,000	600,000	300,000	168,702	-	468,702	131,298
Phase VI	Jessye Norman School of the Arts	95,000	95,000	95,000	-	-	95,000	-
Phase VI	Imperial Theater	1,000,000	1,000,000	250,000	250,000	-	500,000	500,000
	Boys & Girls Club - EW Hegler Club							
Phase VI	Renovations	500,000	500,000	-	475,000	-	475,000	25,000
Phase VI	Augusta Urban Ministries	175,000	175,000	-	-	-	-	175,000
	Downtown Infrastructure - Downtown							
Phase VI	Development Authority	1,200,000	1,200,000	250,000	750,000	-	1,000,000	200,000
Phase VI	Industrial Infrastructure - RDA	1,200,000	1,200,000	-	-	-	-	1,200,000
	Canal Improvements - Augusta Canal							
Phase VI	Authority	4,170,000	4,170,000	4,170,000	-	-	4,170,000	-
Phase VI	Municipal Building Renovations	18,000,000	33,500,000	32,379,682	41,912	146,108	32,567,703	932,297
	Municipal Building Renovation - IT							
Phase VI	Building	7,000,000	7,000,000	6,921,926	-	3,797	6,925,722	74,278
Phase VI	Green Space - CSRA Land Trust	500,000	500,000	-	9,345	87	9,432	490,568
Phase VI	Capital Equipment - Recreation	150,000	150,000	107,672	35,829	2,862	146,362	3,638
Phase VI	Existing Structures Improvements	895,000	530,000	315,717	26,764	2,904	345,386	184,615
Phase VI	Augusta Common	100,000	100,000	-	12,145	6,390	18,535	81,465
Phase VI	Dyess Park	800,000	297,000	148,501	-	2,000	150,501	146,499
Phase VI	May Park	150,000	150,000	131,515	-	-	131,515	18,485
Phase VI	Old Government House	200,000	200,000	21,814	-	-	21,814	178,186
Phase VI	Elliot Park	100,000	100,000	40,895	9,237	-	50,132	49,869
Phase VI	Fleming Park	250,000	250,000	28,884	15,087	-	43,971	206,029
Phase VI	Fleming Tennis Center	600,000	675,000	674,967	-	-	674,967	33
Phase VI	Augusta Soccer Complex	150,000	150,000	-	-	-	-	150,000
Phase VI	Diamond Lakes Regional Park	1,350,000	1,350,000	1,076,119	152,239	47,893	1,276,251	73,749
Phase VI	Mc Duffie Woods Park	200,000	200,000	-	15,373	2,033	17,407	182,593
Phase VI	Augusta Golf Course	300,000	300,000	128,483	5,776	13,094	147,353	152,647
Phase VI	H.H. Brigham Park	250,000	775,000	769,881	-	-	769,881	5,119
Phase VI	Valley Park	250,000	250,000	249,538	-	164	249,702	298
Phase VI	Wood Park	50,000	50,000	-	-	-	-	50,000
Phase VI	Brookfield Park	100,000	100,000	30,697	985	-	31,682	68,318
Phase VI	Eisenhower Park	100,000	100,000	-	-	-	-	100,000
Phase VI	Warren Road Park	150,000	150,000	146,412	-	-	146,412	3,588
Phase VI	Blythe Community Center	500,000	500,000	485,120	-	11,037	496,157	3,843
Phase VI	Jamestown Community Center	200,000	200,000	196,250	-	-	196,250	3,750
Phase VI	Augusta Marina	50,000	50,000	42,792	-	7,436	50,228	(228)
Phase VI	4-H Camp	50,000	50,000	23,717	-	-	23,717	26,283
Phase VI	Tennis Courts Resurfacing	150,000	150,000	124,563	-	23,334	147,896	2,104

Augusta Georgia  
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SPLOST Phase	Projects	Original Cost Estimate	Current Cost Estimate	Prior Years Costs	Current Year Cost as of 9/30/17	Encumbrances as of 9/30/17	Total Cost	Balance Project Budget
Phase VI	Swimming Pool Renovations	900,000	575,000	182,116	26,945	-	209,061	365,939
Phase VI	Recreation Master Plan	200,000	200,000	200,000	-	-	200,000	-
Phase VI	Recreation Project Administration	1,000,000	1,000,000	571,453	18,233	-	589,686	410,314
Phase VI	Historic Structures	-	503,000	485,593	-	-	485,593	17,407
Phase VI	South Augusta Transit Center	190,000	190,000	-	-	-	-	190,000
Phase VI	Augusta Public Transit Facilities - Renovations	125,000	125,000	76,656	-	-	76,656	48,344
Phase VI	Transit Vehicles	420,000	420,000	-	-	-	-	420,000
Phase VI	Network Assessment Remediation	250,000	250,000	-	-	-	-	250,000
Phase VI	Redundant Fiber Ring	250,000	250,000	-	-	-	-	250,000
Phase VI	Digital Orthophotography	500,000	500,000	402,508	-	96,605	499,113	887
Phase VI	Software Application Consolidation	1,000,000	1,000,000	473,387	-	-	473,387	526,613
Phase VI	Carrie Mays Park CNG Remediation	-	300,000	300,000	-	-	300,000	-
<b>TOTAL</b>		<b>\$ 167,150,000</b>	<b>\$ 182,551,700</b>	<b>\$ 127,505,820</b>	<b>\$ 4,597,590</b>	<b>\$ 8,427,236</b>	<b>\$ 140,530,647</b>	<b>\$ 44,971,053</b>

Fund Balance 12/31/16	60,905,656
Current expenditures and project budgets	57,995,880
Available for project costs	<u>2,909,776</u>

Augusta Georgia  
 Report of Projects funded through  
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SPLOST Phase	Projects	Original Cost Estimate	Current Cost Estimate	Prior Years Costs	Current Year Cost as of 9/30/17	Encumbrances as of 9/30/17	Total Cost	Balance Project Budget
<b>Construction in Progress</b>								
Phase 7	SPLOST Program Administration	\$ 1,100,000	\$ 1,100,000	\$ 2,500	\$ 954	\$ -	\$ 3,454	\$ 1,096,546
Phase 7	P25 Radio System	15,000,000	15,000,000	661	1,213,920	26,665	1,241,246	13,758,754
Phase 7	TAO/TCO software consolidation	3,500,000	3,500,000	-	-	169,125	169,125	3,330,875
Phase 7	MDT Replacement	350,000	350,000	-	339,388	7,154	346,542	3,458
Phase 7	911 Renovations	500,000	500,000	-	-	17,198	17,198	482,802
Phase 7	Special Operations Precinct	1,300,000	1,300,000	-	36,422	167,400	203,822	1,096,178
Phase 7	Marshal's Operation Center	500,000	500,000	-	9,277	37,683	46,960	453,040
Phase 7	Public Safety Vehicles - (Law Enforcement)	3,000,000	3,000,000	-	1,358,728	-	1,358,728	1,641,272
Phase 7	New Station 2 - Telfair Street	2,500,000	2,500,000	457,000	10,065	-	467,065	2,032,935
Phase 7	New Station 3 - Gordon Hwy	2,500,000	2,500,000	-	145,065	-	145,065	2,354,935
Phase 7	Emergency Vehicles - Fire	1,200,000	1,200,000	-	-	-	-	1,200,000
Phase 7	Training Center - EOC	500,000	500,000	-	-	-	-	500,000
Phase 7	Fire Station Alerting System	500,000	500,000	-	-	-	-	500,000
Phase 7	Hyde Park St. & Drg Imp.	4,000,000	4,000,000	1,505,919	1,590,683	84,150	3,180,752	819,248
Phase 7	On Call Construction	1,650,000	1,650,000	126,091	564,087	545,316	1,235,494	414,506
Phase 7	Wrightsboro Road Reconstruction	700,000	700,000	-	-	-	-	700,000
Phase 7	East Augusta Road and drainage - Phase III	4,500,000	4,500,000	325	470	-	795	4,499,205
Phase 7	ADA sidewalk rehab & replacement	750,000	750,000	271,578	352,641	49,788	674,007	75,993
Phase 7	Machinery and Equipment	250,000	250,000	-	-	-	-	250,000
Phase 7	Rocky Creek Flood Reduction Improvements	450,000	450,000	-	-	-	-	450,000
Phase 7	East Augusta Road and drainage - Phase IV	2,500,000	2,500,000	-	-	-	-	2,500,000
Phase 7	Milling and Resurfacing - Contract/County Forces	250,000	250,000	-	-	-	-	250,000
Phase 7	Grading and Drainage - stromwater	3,700,000	6,500,000	-	1,777,491	1,968,904	3,746,395	2,753,605
Phase 7	On Call Concrete services	2,800,000	2,800,000	-	-	-	-	2,800,000
Phase 7	On Call Patching, pavings & emergency repairs	1,000,000	1,000,000	-	-	-	-	1,000,000
Phase 7	Administration - Engineering	800,000	800,000	-	-	131	131	799,869
Phase 7	Fleet Maintenance Facility	500,000	500,000	-	-	80,000	80,000	420,000
Phase 7	Existing Facilities upgrades	1,600,000	1,600,000	13,794	692	147,777	162,263	1,437,737
Phase 7	Animal Services	500,000	500,000	-	751	-	751	499,249
Phase 7	Records Retention Center	2,500,000	2,500,000	297,563	646	60,000	358,209	2,141,791
Phase 7	JLEC Demolition	1,500,000	1,500,000	-	13,613	-	13,613	1,486,387
Phase 7	Public Defender Building	5,000,000	5,000,000	5,000,000	-	-	5,000,000	-
Phase 7	Sports Facilities	1,150,000	1,150,000	-	-	-	-	1,150,000
Phase 7	Swimming Pools	200,000	200,000	-	-	-	-	200,000
Phase 7	ADA, Reforestation & Cemetery Improvements	700,000	700,000	-	-	-	-	700,000
Phase 7	Community Center Improvements	900,000	900,000	-	-	-	-	900,000
Phase 7	Master Plan Implemenation	3,500,000	3,500,000	-	-	-	-	3,500,000
Phase 7	Recreation - Administration	375,000	375,000	-	-	-	-	375,000

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<b>Construction in Progress</b>								
Phase 7	Public Art Gateway Beautification	500,000	500,000	-	-	-	-	500,000
Phase 7	Augusta Canal Authority	300,000	300,000	-	300,000	-	300,000	-
Phase 7	Modernize James Brown Arena	6,000,000	6,000,000	-	1,500,000	-	1,500,000	4,500,000
Phase 7	City of Blythe	1,900,000	1,900,000	950,000	950,000	-	1,900,000	-
Phase 7	City of Hephzibah	6,500,000	6,500,000	-	3,250,000	-	-	-
Phase 7	Buses	350,000	350,000	-	-	-	-	350,000
Phase 7	Bus Shelters	350,000	350,000	-	8,465	17,986	26,450	323,550
<b>TOTAL</b>		<b>\$ 90,125,000</b>	<b>\$ 92,925,000</b>	<b>\$ 8,625,431</b>	<b>\$ 13,423,357</b>	<b>\$ 3,379,277</b>	<b>\$ 22,178,065</b>	<b>\$ 64,246,935</b>

NOTE:  
 Collection for SPLOST Phase 7 began April 1, 2016.