



Financial Reports

(Unaudited)

December 31, 2017



Finance Department

Donna B. Williams, CGFM
Director

Timothy E. Schroer, CPA, CGMA
Deputy Director

March 28, 2018

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:

Consistent with the practice of keeping the Mayor and Commission apprised of the financial condition of the government, we present the preliminary financial reports of several major operational funds for the year ended December 31, 2017. This presentation differs slightly from that of the quarterly financial reports, which is a cash basis report with the focus on several major funds. The General Fund and Law Enforcement Fund have been combined. This format more closely resembles that of the yearend financial audit.

The results presented today are preliminary and will differ from the results reported in the annual audit. The audit reporting combines several operating funds into the general fund as required by auditing standards. The attached reports present preliminary results of the combined General and Law Enforcement funds, Urban Services fund, Fire Protection, Water and Sewerage and Stormwater Funds on an operational basis. Reports for Sales Tax collections are also included since these revenues have a major impact on the level of our governmental operations.

For the 2017 fiscal year, with no further accruals or adjustments, the General and Law Enforcement funds combined would show total revenue exceeding expenditures by \$1,057,091, or slightly more than .69% of the total budget of \$152,573,650. Under GAAP (General Accepted Accounting Principles), we are required to make accruals for obligations for expenditures that were incurred but not expended at fiscal yearend. Adjustments for the timing of revenue collections such as ad valorem taxes are also required. These adjustments will be prepared both by staff and by external auditors over the next several months. The final audited statements are due to the state 180 days after the close of our fiscal year – by June 30, 2018.

Historically we have held expenditures unrelated to catastrophic weather occurrences within budgeted levels. In 2017, actual expenditures were 95.49% of budgeted levels. Revenue streams are more difficult to control. During presentations of quarterly reports for the first three quarters of the year, we have made the governing body aware of concerns. Two of those areas, electric franchise fees and state court revenues combined, resulted in a revenue shortfall of \$2.3 million. Expectations for both were lowered in the 2018 budget process. Sales tax collections proved less volatile and concluded the year 101% of budget and \$715,000 above the 2016 level for General Fund and \$112,500 for Urban Services Fund.

The fourth planned installment, in the amount of \$1,125,000, to replace reserves used in the ice storm of 2014 was included in the 2017 budget. In a perfect scenario, the amount of excess revenue over expenditures for General and Law Enforcement funds would be exactly that amount. These preliminary statements show that we finished short of that goal by \$32,091. Augusta continues to await a decision from FEMA regarding the appeal for our claim of

reimbursement for ice storm related expenditures. The total amount under appeal and amounts previously approved but held as retainage is \$3.5 million.

The Fire Protection Fund will add \$1.5 million to its fund balance at the conclusion of 2017. Insurance premium tax distributed from the State of Georgia Department of Insurance Commissioner exceeded budget projections by \$558,000. Expenditures, which for this fund over 80% is salaries and benefits, totaled 95% of budget. This category benefited from decreased expenditures of 20% in the category of overtime, primarily due to fewer vacant positions.

The Water and Sewer fund continues to show growth in business, consumer and Fort Gordon revenues and operational results continue to be positive. The planned and sustained growth in revenues was one reason; interest rates were very favorable when bonds were refinanced in 2017. The ultimate goal of the system is to eliminate the need for funding capital projects by issuing bonds and pay for capital projects using funds generated by operations.

The Stormwater Utility program completed its second year of operation in 2017. Revenues exceeded expenditures by \$463,000, which will be added to fund balance for use in future years.

On November 15, 2016, the 2017 budget was adopted as a financial blueprint for that fiscal year. Today, some sixteen months later, we have a measurement of our execution of that annual plan. Like most plans, some changes and adjustments were required during the process. Some were planned enhancements. Some were reactions to factors beyond our control. Yet at the end of this process, Augusta's financial position has shown improvement due to those sometimes-difficult decisions.

Please remember that the statements received today are *preliminary*. Audited statements for all funds for the fiscal year ending December 31, 2017 will be presented to the Commission in late June or early July depending on the timing of the completion of the reports and scheduled commission meetings.

Sincerely



Donna B. Williams, CGFM
Finance Director
Augusta Richmond County

Augusta Georgia
Analysis of Operating Statements for
Major Fund Groups as of December 31, 2017

1. GENERAL FUND and LAW ENFORCEMENT COMBINED (page 5)

Revenues:

Total revenue collections are 95.9% of the annual budget as compared to 97.8% for the previous year. Fines and fees collected by the state court system were \$700,000 lower in 2017 when compared to 2016 and 2017 collections were \$1.2 million below budgeted levels. Revenue from other sources of taxes such as franchise revenue from electric and telephone providers was approximately \$1.1 million below budgeted levels. Other revenues relating to inmate population such as inmate commissary sales and reimbursement from the state for prisoners are at budgeted levels.

Ad Valorem revenues for 2017 are \$45.4 million or 99.9% of budget, as compared to \$46.2 million or 103% of budget for 2016.

Sales tax revenues ended the year at 101.1% or \$335,000 ahead of budgeted amounts and \$715,000 higher than 2016 amounts

Revenues from probation services were well below budgeted amounts. Total collections for 2017 were \$486,000 or 30.48% of budgeted revenue amounts.

The Government received no reimbursements in 2017, for expense related to the 2014 ice storm, \$2,066,252 in reimbursements were received in 2016.

Expenditures:

Total expenditures are 95.49% of the annual budget compared to 95.97% for the previous year. Expenditures for salaries and employee benefits are at budgeted levels. Costs related to Augusta's self-insured health benefit program rose slightly over the previous year. The new pharmacy benefit manager engaged starting in 2017 was able to lower pharmacy expenditures by \$801,000. This decrease in pharmacy costs help offset the increases in health care claims for both employees (6.44%) and retiree claims (26.02%). The overall increase in health care claims paid in 2017 was .37%, which is well below the national average of 6%.

Budgets for fuel costs are closely monitored and at the end of the fourth quarter, actual costs are 87.9 % of budget.

Expenditure levels for probation services were 70.76% of budget, when combined with the short fall in revenues for 2017 the program created a deficit of \$644,975.

The largest item in the Non-Departmental category is \$1.125 million to replace reserves used for the ice storm.

Augusta Georgia
Analysis of Operating Statements for
Major Fund Groups as of December 31, 2017

2. URBAN SERVICES (271) (page 6)

Revenue:

Total revenue is 102.3% of the annual budget as compared to 96.04% for the same period last year. Ad valorem taxes and motor vehicle/TAVT collections were \$104,500 greater than budgeted levels. Ad valorem tax collections in the Urban Service District are used to pay for services such as Fire Protection and Street Lights, which are paid for separately as either mill rates or fees in the Suburban district

Ad Valorem revenues for 2017 are \$4.5 million or 102.3% of budget, as compared to \$4.4 million or 100.1% of budget for 2016.

Local Option Sales Tax collections for 2017 were \$112,500 more than in 2016, which exceed the budget by \$98,300 (2.0%).

Expenditures:

Transfers out to other funds exceeded budgeted levels due to higher than budgeted health insurance costs. The net effect left the fund with a deficit of \$32,236, which will be absorbed by existing fund balance.

3. FIRE PROTECTION (274) (page 7)

Revenues:

Revenue for 2017 was 100.6% of budget as compared to 103.2% for the same time last year. Insurance premium taxes, which are a designated source of revenue for fire protection and are calculated by a formula set by the state, were \$13 million in 2017 compared to \$12.2 million in 2016. This amount exceeded the budget by \$558,000.

Ad Valorem revenues for 2017 are \$7.9 million or 100.7% of budget, as compared to \$8.1 million or 103.9% of budget for 2016.

Expenditures:

Total expenditures for the year were 94.9% of budget compared to 96.3% for 2016. Personnel related expenditures, which comprise 85% of the total operating budget are at 96.3% of budgeted levels. Use of the overtime budget is 71.15%, which is less than the target for the year and the previous year.

Augusta Georgia
Analysis of Operating Statements for
Major Fund Groups as of December 31, 2017

4. WATER AND SEWERAGE (506) (page 8)

Revenues:

Revenues billed for services are 103.5% of annual budget, or \$91.5 million. During the same period in 2016, the percentage was 92.4% or \$89.6 million

Expenditures:

Total operating expenditures for 2016 were 82.2 % of the annual budget. No major variances were noted.

Capital Projects:

As construction typically occurs over several years, fund balance appropriation is used to account for funds not provided by current year operations. To comply with budgetary policies the funding and expenditures for capital projects carryover are shown as a use of fund balance and transfers out respectively. The sources of revenues to fund capital projects are operations or the issuance of revenue bonds.

5. STORMWATER UTILITY (581) (page 9)

Revenues:

Revenues billed for services are \$14.1 million compared to \$13.6 million from the previous year. Collections through the fourth quarter were \$13.2 million, which includes amounts previously billed. Accounts receivable has a balance of \$3.4 million for the period compared to the December 31, 2016 balance of \$2.6 million.

Expenditures:

Total expenditures are 84.4% of budgeted totals. Bad debt expense represents a majority of other costs for the years shown, the bad debt expense was \$971,600 for 2017 and \$1,102,509 for 2016. No major variances were otherwise 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 Georgia
Analysis of Operating Statements for
Major Fund Groups as of December 31, 2017

Notes to the financial reports

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

AUGUSTA GEORGIA
Statement of Revenues and Expenditures
For the Periods ended 12/31/17 and 12/31/16
(unaudited)
GENERAL FUND and LAW ENFORCEMENT

	<u>December 31, 2017</u>			<u>December 31, 2016</u>		
	<u>Budget</u>	<u>Actual</u>	<u>% of Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>% of Budget</u>
Revenue						
Taxes	\$ 111,336,160	\$ 110,269,977	99.04%	\$ 112,096,390	\$ 110,493,926	98.57%
Licenses and Permits	1,821,640	1,879,112	103.15%	1,852,030	1,764,337	95.27%
Intergovernmental Revenue	6,721,460	5,090,958	75.74%	6,760,450	7,307,521	108.09%
Charges for Services	21,380,930	20,012,565	93.60%	20,390,170	20,431,901	100.20%
Fines and Forfeitures	5,886,720	4,265,747	72.46%	5,355,560	5,054,775	94.38%
Investment Income	390,650	404,263	103.48%	385,500	439,525	114.01%
Contributions and Donations	20,000	32,342	161.71%	54,520	34,394	63.09%
Miscellaneous Revenue	1,189,210	1,280,510	107.68%	1,206,900	1,174,368	97.30%
Other Financing Sources	-	-	0.00%	-	-	-
Property Sale	263,040	446,692	169.82%	273,350	212,931	77.90%
Fund Balance Appropriation	568,130	-	0.00%	1,924,990	-	0.00%
Total Revenue	<u>149,577,940</u>	<u>143,682,166</u>	<u>96.06%</u>	<u>150,299,860</u>	<u>146,913,678</u>	<u>97.75%</u>
Expenditures						
Personal Services and Employee Benefits	93,195,110	91,947,862	98.66%	92,688,115	93,284,449	100.64%
Purchased/Contract Services	18,465,120	16,357,474	88.59%	18,361,880	15,547,199	84.67%
Supplies	20,259,510	17,612,868	86.94%	21,668,920	18,350,884	84.69%
Capital Outlay	517,000	222,796	43.09%	500,860	258,593	51.63%
Interfund/Interdepartmental	6,516,020	5,672,528	87.06%	7,353,900	6,419,277	87.29%
Other Costs	5,619,060	5,395,220	96.02%	6,377,275	6,383,164	100.09%
Cost Reimbursement	(441,690)	(394,853)	89.40%	(366,400)	(551,693)	150.57%
Non-Departmental	(855,370)	-	0.00%	(1,019,760)	-	0.00%
Total Expenditures	<u>143,274,760</u>	<u>136,813,895</u>	<u>95.49%</u>	<u>145,564,790</u>	<u>139,691,873</u>	<u>95.97%</u>
Excess (deficiency) of revenues over (under) expenditures from operations	<u>6,303,180</u>	<u>6,868,271</u>	<u>108.97%</u>	<u>4,735,070</u>	<u>7,221,805</u>	<u>152.52%</u>
Other Financing Sources (uses)						
Transfers in	2,995,710	2,967,468	99.06%	2,687,060	2,746,876	102.23%
Transfers out	9,298,890	8,778,648	94.41%	7,422,130	6,540,219	88.12%
Total other financing sources (uses)	<u>(6,303,180)</u>	<u>(5,811,180)</u>	<u>92.19%</u>	<u>(4,735,070)</u>	<u>(3,793,343)</u>	<u>80.11%</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ 1,057,091</u>		<u>\$ -</u>	<u>\$ 3,428,462</u>	

AUGUSTA GEORGIA
Statement of Revenues and Expenditures
For the Periods ended 12/31/17 and 12/31/16
(unaudited)
URBAN SERVICE DISTRICT

	<u>December 31, 2017</u>			<u>December 31, 2016</u>		
	<u>Budget</u>	<u>Actual</u>	<u>% of Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>% of Budget</u>
Revenue						
Taxes	\$ 9,546,680	\$ 9,755,508	102.19%	\$ 9,941,110	\$ 9,538,811	95.95%
Investment Income	10,000	25,785	257.85%	10,000	18,659	186.59%
Fund Balance Appropriation	-	-	0.00%	-	-	0.00%
Total Revenue	<u>9,556,680</u>	<u>9,781,293</u>	<u>102.35%</u>	<u>9,951,110</u>	<u>9,557,470</u>	<u>96.04%</u>
Expenditures						
Personal Services and Employee Benefits	10,210	10,904	106.80%	6,290	9,366	148.90%
Supplies	-	-	0.00%	19,500	(6,780)	-34.77%
Interfund/Interdepartmental	11,400	11,400	100.00%	13,340	13,340	100.00%
Total Expenditures	<u>21,610</u>	<u>22,304</u>	<u>103.21%</u>	<u>39,130</u>	<u>15,926</u>	<u>40.70%</u>
Excess (deficiency) of revenues over (under) expenditures from operations	<u>9,535,070</u>	<u>9,758,989</u>	<u>102.35%</u>	<u>9,911,980</u>	<u>9,541,544</u>	<u>96.26%</u>
Other Financing Sources (uses)						
Transfers in	-	-	0.00%	-	-	0.00%
Transfers out	9,535,070	9,791,225	-102.69%	9,911,980	10,361,258	104.53%
Total other financing sources (uses)	<u>(9,535,070)</u>	<u>(9,791,225)</u>	<u>102.69%</u>	<u>(9,911,980)</u>	<u>(10,361,258)</u>	<u>104.53%</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ (32,236)</u>		<u>\$ -</u>	<u>\$ (819,714)</u>	

AUGUSTA GEORGIA
Statement of Revenues and Expenditures
For the Periods ended 12/31/17 and 12/31/16
(unaudited)
FIRE PROTECTION

	<u>December 31, 2017</u>			<u>December 31, 2016</u>		
	Budget	Actual	% of Budget	Budget	Actual	% of Budget
Revenue						
Taxes	\$ 20,294,190	\$ 20,906,214	103.02%	\$ 19,634,470	\$ 20,315,520	103.47%
Licenses and Permits	-	1,309	0.00%	-		0.00%
Intergovernmental Revenue	604,890	604,890	100.00%	610,170	610,170	100.00%
Charges for Services	175,660	147,584	84.02%	176,260	178,152	101.07%
Investment Income	25,000	52,175	208.70%	25,000	36,334	145.34%
Contributions and Donations	-	800	0.00%	2,500	-	0.00%
Miscellaneous Revenue	-	858	0.00%	-	1,500	0.00%
Other Financing Sources						
Property Sales	-	-	0.00%	-	1,461	0.00%
Encumbrance Carry forward	258,360	-	0.00%	41,940	-	0.00%
Fund Balance Appropriation	231,380	-	0.00%	-	-	0.00%
Total Revenue	<u>21,589,480</u>	<u>21,713,830</u>	<u>100.58%</u>	<u>20,490,340</u>	<u>21,143,137</u>	<u>103.19%</u>
Expenditures						
Personal Services and Employee Benefits	22,894,390	22,049,023	96.31%	22,681,490	22,251,321	98.10%
Purchased/Contract Services	837,550	742,682	88.67%	803,360	784,793	97.69%
Supplies	1,750,140	1,481,351	84.64%	1,811,780	1,630,853	90.01%
Capital Outlay	576,860	420,857	72.96%	313,290	54,926	17.53%
Interfund/Interdepartmental	852,710	851,064	99.81%	1,062,260	994,272	93.60%
Other Costs	68,880	68,878	100.00%	-	-	0.00%
Non-Departmental	-	-	0.00%	30,580	-	0.00%
Total Expenditures	<u>26,980,530</u>	<u>25,613,855</u>	<u>94.93%</u>	<u>26,702,760</u>	<u>25,716,165</u>	<u>96.31%</u>
Excess (deficiency) of revenues over (under) expenditures from operations	<u>(5,391,050)</u>	<u>(3,900,025)</u>	<u>72.34%</u>	<u>(6,212,420)</u>	<u>(4,573,028)</u>	<u>73.61%</u>
Other Financing Sources (uses)						
Transfers in	5,778,500	5,778,500	100.00%	6,257,000	6,256,886	100.00%
Transfers out	387,450	387,450	100.00%	44,580	44,580	100.00%
Total other financing sources (uses)	<u>5,391,050</u>	<u>5,391,050</u>	<u>100.00%</u>	<u>6,212,420</u>	<u>6,212,306</u>	<u>100.00%</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ 1,491,025</u>		<u>\$ -</u>	<u>\$ 1,639,278</u>	

AUGUSTA GEORGIA
Statement of Revenues and Expenditures
For the Periods ended 12/31/17 and 12/31/16
(unaudited)
WATER SEWERAGE

	<u>December 31, 2017</u>			<u>December 31, 2016</u>		
	<u>Budget</u>	<u>Actual</u>	<u>% of Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>% of Budget</u>
Revenue						
Intergovernmental Revenue	\$ 9,931,050	\$ 9,412,244	94.78%	\$ 9,502,860	\$ 8,430,831	88.72%
Charges for Services	85,372,280	88,256,405	103.38%	79,086,390	83,044,211	105.00%
Investment Income	48,000	126,187	262.89%	52,000	72,545	139.51%
Miscellaneous Revenue	678,590	417,745	61.56%	322,100	502,037	155.86%
Other Financing Sources						
Property Sales	35,000	13,881	39.66%	35,000	33,882	96.81%
Fund Balance Appropriations	38,636,180	-	0.00%	39,540,030	-	0.00%
Total Revenue	<u>134,701,100</u>	<u>98,226,462</u>	<u>72.92%</u>	<u>128,538,380</u>	<u>92,083,506</u>	<u>71.64%</u>
Expenditures						
Personal Services and Employee Benefits	19,924,760	17,426,930	87.46%	18,884,170	16,601,435	87.91%
Purchased/Contract Services	12,735,210	11,230,956	88.19%	12,481,290	11,012,930	88.24%
Supplies	11,872,390	9,349,911	78.75%	12,948,230	9,853,144	76.10%
Capital Outlay	7,166,060	-	0.00%	5,432,700	-	0.00%
Interfund/Interdepartmental	9,764,930	9,642,094	98.74%	9,583,990	9,476,549	98.88%
Depreciation/Amortization	30,488,210	29,600,200	97.09%	29,600,200	28,964,019	97.85%
Other Costs	1,107,300	1,186,397	107.14%	904,000	1,020,747	112.91%
Debt Service	5,233,500	587,660	11.23%	5,364,760	805,839	15.02%
Cost Reimbursement	-	-	0.00%	-	-	0.00%
Non-Departmental	158,840	-	0.00%	140,900	-	0.00%
Total Expenditures	<u>98,451,200</u>	<u>79,024,148</u>	<u>80.27%</u>	<u>95,340,240</u>	<u>77,734,663</u>	<u>81.53%</u>
Excess (deficiency) of revenues over (under) expenditures from operations	<u>36,249,900</u>	<u>19,202,314</u>	<u>52.97%</u>	<u>33,198,140</u>	<u>14,348,843</u>	<u>43.22%</u>
Other Financing Sources (uses)						
Transfers in	-	-	0.00%	5,000,000	5,000,000	100.00%
Transfers out						
W&S Capital Project Fund	3,705,900	3,321,505	89.63%	6,581,240	3,321,505	50.47%
W&S Debt Service Funds	32,544,000	32,931,268	101.19%	31,616,900	31,646,560	100.09%
Total other financing sources (uses)	<u>(36,249,900)</u>	<u>(36,252,773)</u>	<u>100.01%</u>	<u>(33,198,140)</u>	<u>(29,968,065)</u>	<u>90.27%</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ (17,050,459)</u>		<u>\$ -</u>	<u>\$ (15,619,222)</u>	

AUGUSTA GEORGIA
Statement of Revenues and Expenditures
For the Periods ended 12/31/17 and 12/31/16
(unaudited)
Stormwater Utilities

	<u>December 31, 2017</u>			<u>December 31, 2016</u>		
	Budget	Actual	% of Budget	Budget	Actual	% of Budget
Revenue						
Charges for Services	\$ 13,187,790	\$ 14,064,118	106.64%	\$ 14,806,750	\$ 13,663,554	92.28%
Investment Income	-	(32,469)	0.00%	-	1,322	0.00%
Fund Balance Appropriation	2,683,430	-	0.00%	-	-	0.00%
Total Revenue	<u>15,871,220</u>	<u>14,031,649</u>	<u>88.41%</u>	<u>14,806,750</u>	<u>13,664,876</u>	<u>92.29%</u>
Expenditures						
Personal Services and Employee Benefits	3,688,410	3,232,697	87.64%	3,634,880	2,493,651	68.60%
Purchased/Contract Services	7,802,070	6,130,520	78.58%	4,603,140	2,482,654	53.93%
Supplies	222,750	214,180	96.15%	170,640	164,381	96.33%
Capital Outlay	562,780	-	0.00%	2,064,000	104,660	5.07%
Interfund/Interdepartmental	2,485,690	2,429,096	97.72%	2,503,720	2,422,419	96.75%
Depreciation/Amortization	-	115,339	0.00%	-	-	0.00%
Other Costs	763,240	978,237	128.17%	763,240	1,102,509	144.45%
Non-Departmental	-	-	0.00%	811,330	-	0.00%
Total Expenditures	<u>15,524,940</u>	<u>13,100,069</u>	<u>84.38%</u>	<u>14,550,950</u>	<u>8,770,274</u>	<u>60.27%</u>
Excess (deficiency) of revenues over (under) expenditures from operations	<u>346,280</u>	<u>931,580</u>	<u>269.03%</u>	<u>255,800</u>	<u>4,894,602</u>	<u>1913.45%</u>
Other Financing Sources (uses)						
Transfers in	-	-	0.00%	-	-	0.00%
Transfers out	346,280	468,649	135.34%	255,800	255,800	100.00%
Total other financing sources (uses)	<u>(346,280)</u>	<u>(468,649)</u>	<u>135.34%</u>	<u>(255,800)</u>	<u>(255,800)</u>	<u>100.00%</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ 462,931</u>		<u>\$ -</u>	<u>\$ 4,638,802</u>	

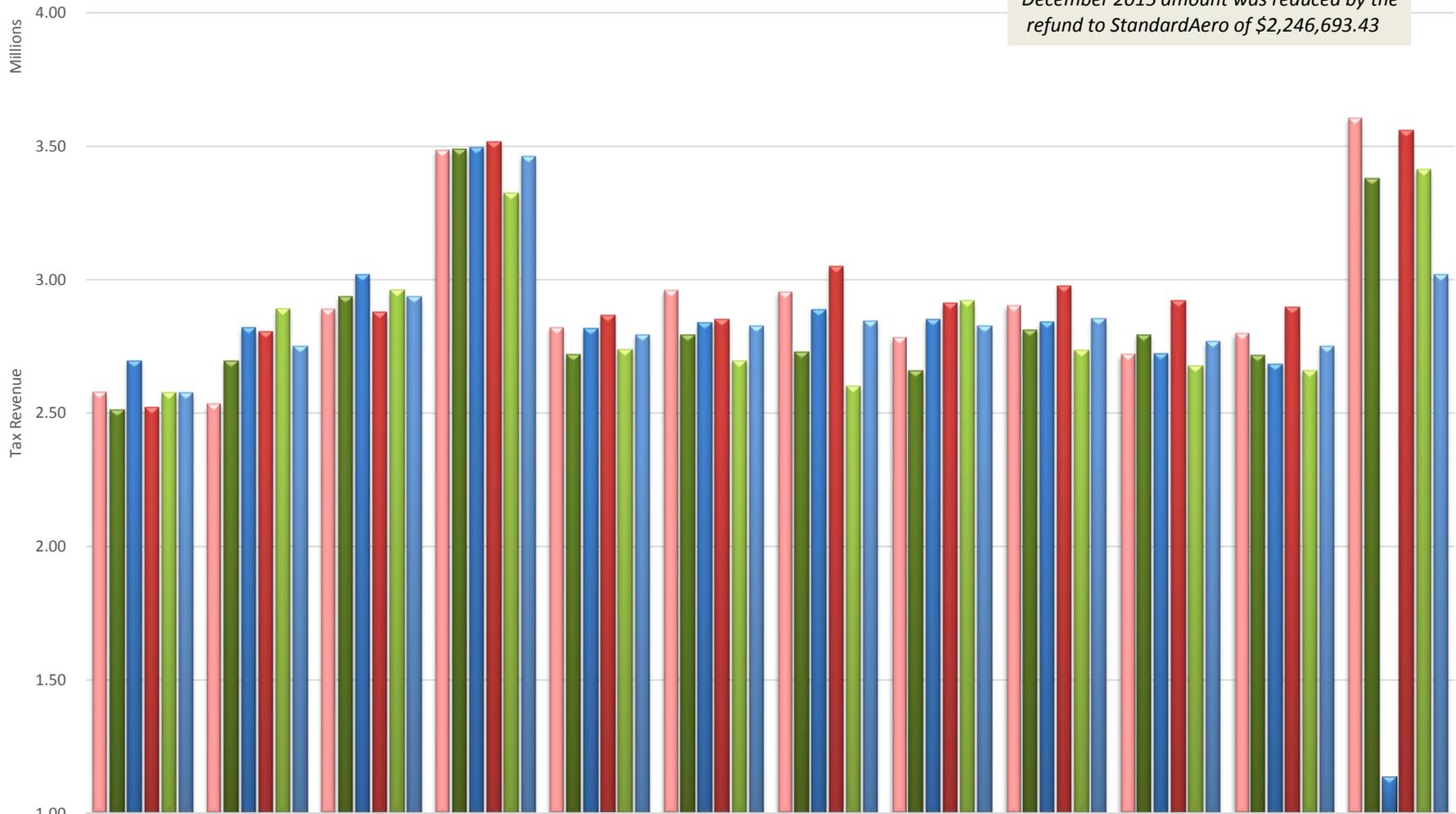
**Augusta Georgia
Sales Tax Receipts
as of December 31, 2017**

	<u>Month Total</u>	<u>Actual 1/1/17 to 12/31/17</u>	<u>2017 Budget</u>	<u>YTD % Change from Prior Year</u>	<u>% of Budget collected</u>	<u>Budgeted Collection %</u>
LOST						
General Fund	726,077.03	7,060,680.84	6,981,050.00	2.36%	101.14%	100.00%
Law Enforcement	2,363,612.46	22,984,769.56	22,729,000.00	2.36%	101.13%	100.00%
Urban	516,224.98	5,019,258.14	4,921,000.00	2.36%	102.00%	100.00%
SPLOST						
	3,757,340.87	36,554,571.57	37,200,000.00	2.34%	98.26%	100.00%
T - SPLOST						
CSRA Region	6,915,012.56	67,505,416.05	69,618,500.00		96.96%	100.00%
Augusta						
Revenue Generated	3,585,684.15	34,177,305.36				
Revenue Received	348,124.29	3,412,391.95	3,500,000.00		97.50%	100.00%
Title Ad Valorem Tax						
TAVT - LOST portion	118,687.43	1,177,529.93	1,108,420.00			
TAVT - SPLOST portion	121,630.89	1,206,732.70	1,328,090.00			
TAVT	<u>240,318.32</u>	<u>2,384,262.63</u>	<u>2,436,510.00</u>	<u>-1.05%</u>	<u>97.86%</u>	<u>100.00%</u>

Comparative Revenue Collections				
For The Month Ended				
	<u>December 31, 2017</u>	<u>December 31, 2016</u>	<u>\$ Change</u>	<u>% Change</u>
LOST	3,605,914.47	3,380,806.67	225,107.80	6.24%
SPLOST	3,757,340.87	3,525,244.88	232,095.99	6.18%
TAVT	240,318.32	291,237.88	(50,919.56)	-21.19%
Year To Date				
	<u>December 31, 2017</u>	<u>December 31, 2016</u>	<u>\$ Change</u>	<u>% Change</u>
LOST	35,064,708.54	34,237,130.51	827,578.03	2.36%
SPLOST	36,554,571.57	35,698,350.60	856,220.97	2.34%
TAVT	2,384,262.63	2,409,360.25	(25,097.62)	-1.05%
LOST + TAVT	37,448,971.17	36,646,490.76	802,480.41	2.14%

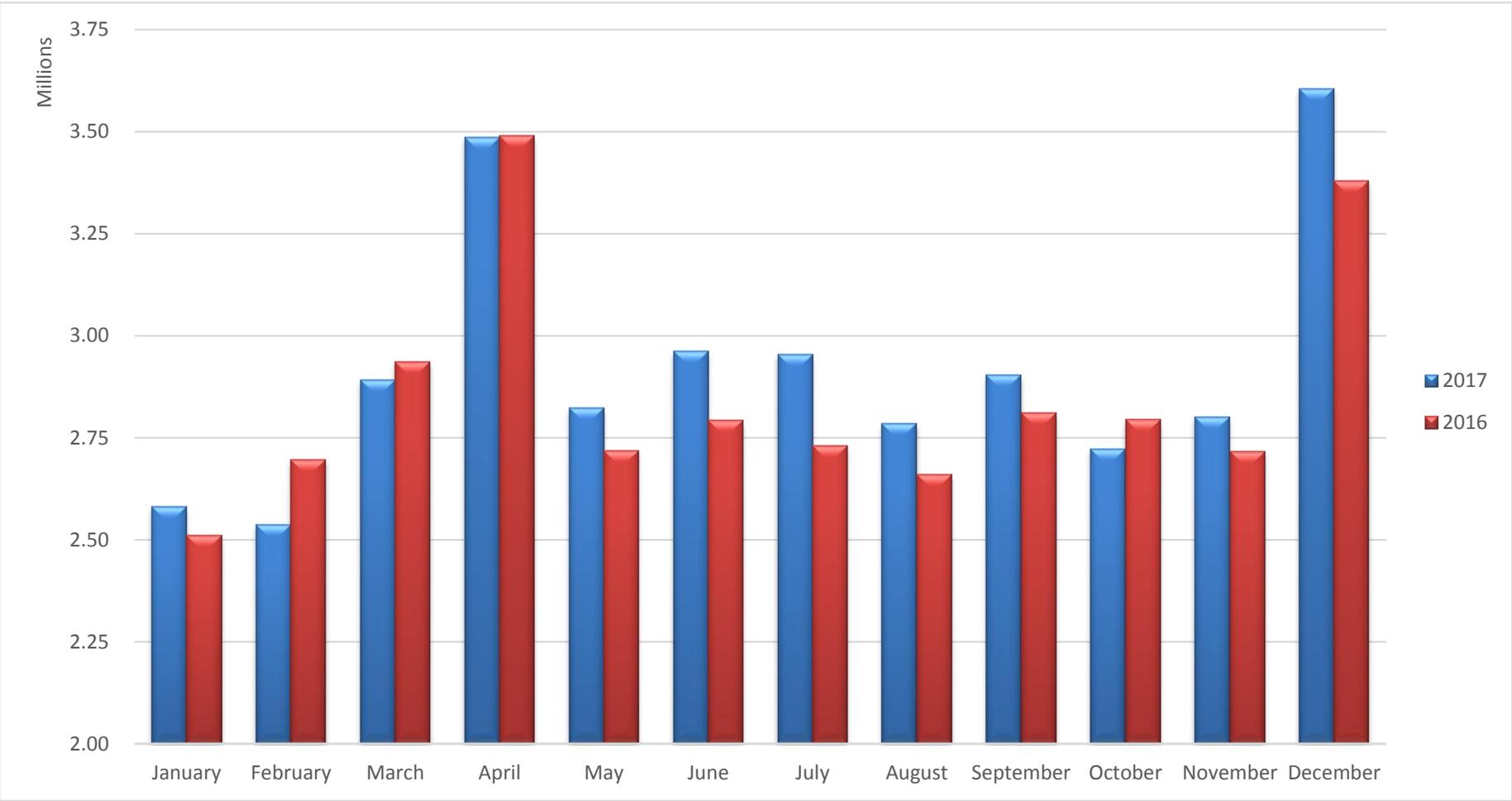
Augusta Georgia Sales Tax Revenue - LOST 2013 to 2017

December 2015 amount was reduced by the refund to StandardAero of \$2,246,693.43



	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	2,722,862	2,801,072	3,605,914
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	2,767,440	2,751,384	3,019,425

Augusta Georgia
Sales Tax Revenues - LOST
2017 and 2016



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 12/31/17	Encumbrances as of 12/31/17	Total Cost	Balance Project Budget
Construction in Progress								
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><u>80,548</u></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 12/31/17	Encumbrances as of 12/31/17	Total Cost	Balance Project Budget
Construction in Progress								
Phase III	Belair Road improvement	\$ 2,361,000	\$ 2,361,000	\$ 626,473	\$ 5,935	\$ 1,300,200	\$ 1,932,608	\$ 428,392
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	281,872	4,703,287	6,180,334	2,116
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	494,446	2,249,819	4,012,615	619,419
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	1,082,071	707,266	-	1,789,337	426,296
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	11,207	28,411	1,881,719	187,579
Phase III	Dover-Lyman Project	-	2,000,016	44,291	961,652	994,073	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	-
Total Construction in Progress		\$ 31,554,153	\$ 58,202,018	\$ 43,580,126	\$ 2,494,969	\$ 9,627,613	\$ 55,702,708	\$ 2,149,310

Fund Balance 12/31/16	14,587,833
Current expenditures and project budgets	<u>14,271,892</u>
Available for project costs	<u><u>315,941</u></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 12/31/17	Encumbrances as of 12/31/17	Total Cost	Balance Project Budget
Construction in Progress								
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	-	1,605,339	10,774,115	(1,193,648)
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	6,180	25,649	1,331,944	399,033
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	-	-	1,064,622	75,896
Phase IV	Rocky Creek Drainage Project	-	3,857,295	873,450	-	-	873,450	2,983,845
Phase IV	Bus Barn	-	4,397,356	2,800,132	-	-	2,800,132	1,597,225
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	-	18,257	135,421	(15,421)
Phase IV	Wrightsboro Road Drainage	-	806,300	806,242	-	-	806,242	58
Phase IV	Marvin Griffin Road	-	952,600	-	-	-	-	952,600
Phase IV	Frontage Road	-	809,500	809,284	-	-	809,284	216
Total Construction in Progress		\$ 61,155,671	\$ 112,090,835	\$ 93,166,222	\$ 2,179,355	\$ 4,103,908	\$ 99,449,485	\$ 12,641,350

Fund Balance 12/31/16	18,422,832
Current expenditures and project budgets	17,875,192
Available for project costs	<u>547,640</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 12/31/17	Encumbrances as of 12/31/17	Total Cost	Balance Project Budget
Construction in Progress								
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	50,000	42,331	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	7,376	1,807,882	3,664,535	135,465
Phase V	D'Antignac Street Flood Avoidance	1,000,000	4,837,815	4,835,602	-	-	4,835,602	2,213
	East Augusta Roadway		1,781,600	-	-	-	-	1,781,600
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	-	-	214,848	8,152
Phase V	Meadowbrook Park	108,000	108,000	81,203	10,325	1,677	93,205	14,795
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>\$ 52,813,058</u>	<u>\$ 42,409,586</u>	<u>\$ 68,747</u>	<u>\$ 1,863,461</u>	<u>\$ 44,341,794</u>	<u>\$ 8,471,264</u>
	Fund Balance 12/31/16	12,872,111						
	Current expenditures and project budgets	10,403,472						
	Available for project costs	<u>2,468,639</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 12/31/17	Encumbrances as of 12/31/17	Total Cost	Balance Project Budget
Construction in Progress								
Phase VI	Webster Detention Center - Phase IIA	\$ 18,000,000	\$ 18,000,000	\$ 17,669,987	\$ 155,000	\$ 1,769	\$ 17,826,756	\$ 173,244
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	-	10,139	588,183	(8,183)
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	54,939	75,174	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	9,750	-	297,131	1,702,869
Phase VI	Grading and Drainage Projects	3,600,000	3,600,000	3,511,109	27,487	172,817	3,711,413	(111,413)
Phase VI	Marvin Griffin Road	4,000,000	3,361,700	4,180	65,140	5,342,453	5,411,773	(2,050,073)
Phase VI	East Augusta St. & Drainage Imp.	3,200,000	3,900,000	3,842,054	17,938	115,683	3,975,675	(75,675)
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	563	-	6,375	665,625
Phase VI	Hyde Park St. & Drg Imp.	1,600,000	4,500,000	4,499,910	114,735	-	4,614,645	(114,645)
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	250	34,726	818,387	(18,387)
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	-	134,845	1,138,306	1,273,151	(473,151)
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	40,589	105,733	2,946,322	(146,322)
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	126,440	249,459	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	160,223	7,370	2,557,750	(157,750)
Phase VI	Rocky Creek Drainage Plan	2,800,000	2,800,000	166,555	196,411	514,869	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	84,053	764,014	(64,014)
Phase VI	Resurfacing - Contracts	2,400,000	2,150,000	996,499	114,910	96,117	1,207,526	942,474
Phase VI	General Bridge Rehab and Maintenance	2,400,000	2,400,000	575,793	825,190	1,990,326	3,391,309	(991,309)
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	170	-	477,815	1,562,185
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	-	331,019	633,032	466,968
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	674	300	7,909,484	1,960,516

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SPLOST Phase	Projects	Original Cost Estimate	Current Cost Estimate	Prior Years Costs	Current Year Cost as of 12/31/17	Encumbrances as of 12/31/17	Total Cost	Balance Project Budget
Phase VI	Garden City Beautification Project	500,000	500,000	242,973	5,532	11,958	260,463	239,537
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	82,282	105,471	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	-	334,341	76,828	411,169	188,831
Phase VI	Historic Augusta - Wilson & Larmar Historic Sites	125,000	125,000	-	-	-	-	125,000
Phase VI	The Augusta Theatre District Project - Miller Theatre	6,000,000	6,000,000	-	-	-	-	6,000,000
Phase VI	Pendleton King Park Connectivity Improvements	200,000	200,000	-	154,873	-	154,873	45,127
Phase VI	Lucy Craft Laney Museum	600,000	600,000	-	-	-	-	600,000
Phase VI	Augusta Museum of History	600,000	600,000	300,000	212,486	-	512,486	87,514
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	450,000	-	700,000	300,000
Phase VI	Boys & Girls Club - EW Hegler Club Renovations	500,000	500,000	-	475,000	-	475,000	25,000
Phase VI	Augusta Urban Ministries	175,000	175,000	-	-	-	-	175,000
Phase VI	Downtown Infrastructure - Downtown 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
Phase VI	Canal Improvements - Augusta Canal 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	80,278	135,123	32,595,082	904,918
Phase VI	Municipal Building Renovation - IT Building	7,000,000	7,000,000	6,921,926	1	3,797	6,925,723	74,277
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	37,181	2,045	146,898	3,102
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	168,928	31,959	1,277,006	72,994
Phase VI	Mc Duffie Woods Park	200,000	200,000	-	17,407	-	17,407	182,593
Phase VI	Augusta Golf Course	300,000	300,000	128,483	8,362	13,844	150,690	149,310
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)

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SPLOST Phase	Projects	Original Cost Estimate	Current Cost Estimate	Prior Years Costs	Current Year Cost as of 12/31/17	Encumbrances as of 12/31/17	Total Cost	Balance Project Budget
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
Phase VI	Swimming Pool Renovations	900,000	575,000	182,116	29,195	5,598	216,909	358,091
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	-	-	571,453	428,547
Phase VI	Historic Structures	-	503,000	485,593	-	-	485,593	17,407
Phase VI	South Augusta Transit Center Augusta Public Transit Facilities - Renovations	190,000	190,000	-	-	-	-	190,000
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	-
TOTAL		\$ 167,150,000	\$ 183,551,700	\$ 127,505,820	\$ 5,427,038	\$ 15,044,844	\$ 147,977,702	\$ 38,523,998

Fund Balance 12/31/16	60,905,656
Current expenditures and project budgets	58,995,880
Available for project costs	<u>1,909,776</u>

Augusta Georgia
 Report of Projects funded through
 Special Purpose Local Option Sales Tax (SPLOST)
 Year Approved: 2016
 unaudited

SPLOST Phase	Projects	Original Cost Estimate	Current Cost Estimate	Prior Years Costs	Current Year Cost as of 12/31/17	Encumbrances as of 12/31/17	Total Cost	Balance Project Budget
Construction in Progress								
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	1,236,662	-	1,237,323	13,762,677
Phase 7	TAO/TCO software consolidation	3,500,000	3,500,000	-	186,945	-	186,945	3,313,055
Phase 7	MDT Replacement	350,000	350,000	-	351,162	-	351,162	(1,162)
Phase 7	911 Renovations	500,000	500,000	-	17,199	-	17,199	482,801
Phase 7	Special Operations Precinct	1,300,000	1,300,000	-	204,967	-	204,967	1,095,033
Phase 7	Marshal's Operation Center	500,000	500,000	-	48,781	63,611	112,392	387,608
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	23,867	-	480,867	2,019,133
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	1,815,466	70,000	3,391,386	608,614
Phase 7	On Call Construction	1,650,000	1,650,000	126,091	644,914	672,489	1,443,494	206,506
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	493	-	818	4,499,183
Phase 7	ADA sidewalk rehab & replacement	750,000	750,000	271,578	417,723	21,168	710,469	39,531
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	-	3,734,255	1,218,327	4,952,582	1,547,418
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	-	2,013	-	2,013	797,987
Phase 7	Fleet Maintenance Facility	500,000	500,000	-	21,889	104,911	126,800	373,200
Phase 7	Existing Facilities upgrades	1,600,000	1,600,000	13,794	122,192	26,277	162,263	1,437,737
Phase 7	Animal Services	500,000	500,000	-	20,608	-	20,608	479,392
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	-	14,244	-	14,244	1,485,756
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
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	-	3,250,000	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
TOTAL		\$ 90,125,000	\$ 92,925,000	\$ 8,625,431	\$ 16,377,236	\$ 2,254,768	\$ 27,257,435	\$ 65,667,565