



# **Financial Reports**

**(Unaudited)**

**March 31, 2019**



## Finance Department

**Donna B. Williams, CGFM**  
Director

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

May 14, 2019

The Honorable Hardie Davis, Mayor  
Members of the Augusta Georgia Commission  
Jarvis Sims, Interim Administrator  
535 Telfair Street  
Augusta GA 30901

Dear Mayor Davis, Members of the Commission, and Mr. Sims:

This afternoon we are presenting for your information the financial reports of several major operational funds for the period ended March 31, 2019. The quarterly reports are presented on a cash basis of accounting, which differs from the basis used for the annual CAFR. Additionally, information on Local Sales Tax (LOST) collections and Special Purpose Local Sales Tax (SPLOST) collections and projects are included.

Total revenues during the first quarter are not accurate indicators of Augusta's financial position. This is particularly true in the category for Taxes. The primary reason is that ad valorem tax revenue is not booked until third quarter and other types of revenue follow cyclical patterns. Other categories such as Licenses, Charges for Service and Fines are less seasonal. For this reason, we concentrate much of our analysis on the expenditure side of the budget equation, which occurs at a more even pace.

Electric franchise fees are a revenue stream received as a single payment in the first quarter. For the first time in four years, revenue from Georgia Power franchise fees has increased. The amount received, \$11.7 million is a \$500,000 increase over 2018. Other fluctuations, both positive and negative, in revenues and expenditures for the remainder of the fiscal year, our goal to manage those over which we have control so that year end results are as expected.

The 2019 budget included the continuation of the Sheriff's compensation plan that began in 2018 and a 1.5% COLA for all other employees. On May 10, employees at pay grades 23 and under, with 10 or more years of service received longevity pay adjustments. Additionally, long-term welfare of our employees is also a priority; this was accomplished with the increase in the employee contribution to the GMEBS plans increased to 6.25%. This is final action of the plan that started July 1, 2018 with an increase of the pension multiplier to two and an increase in Augusta's contribution to the plan.

Sales tax is a revenue source that has a major impact on both Augusta's operations and capital expenditures. Each month in 2018 showed collections higher than the same month in 2017, this trend continued to February 2019. March 2019 collections were slightly below the same period in 2018, largely due to the effects of corrections made by the Department of Revenue.

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, CGFM  
Finance Director  
Augusta Richmond County

**Augusta Richmond County  
Analysis of Operating Statements for  
Major Fund Groups as of March 31, 2019**

**1. GENERAL FUND (101)**

(page 5)

**Revenues:**

Total revenue collections are 18.0% of the annual budget; this is normal for the first quarter of the year because ad valorem tax collections are billed late third or early fourth quarter. Ad valorem taxes represent \$12.2 million or 13.5% of the total revenue budget of the General Fund. At the end of the first quarter, with January through March collections received, local sales tax revenue are 1.7% above budget and 6.8% above the first quarter payments of 2018. In the first quarter, Electric franchise fees received are 3.7% above budgeted amounts and \$140K higher than amounts received for first quarter 2018.

**Expenditures:**

Total expenditures are 24.0% of the annual budget, similar to previous year for first quarter. Budgets for fuel costs are closely monitored and at the end of the first quarter, actual costs are below budget levels at 20.0%. However, the first quarter is historically a low usage quarter. The 2<sup>nd</sup> and 3<sup>rd</sup> quarters have a higher usage of fuel. Expenditures for salaries and employee benefits are slightly above the target of 25% at 26.3%; however, this is due to having seven pay periods in the first quarter as compared to the typical six pay periods.

**2. URBAN SERVICES (271)**

(page 6)

**Revenues:**

Total revenue is 14.0% of the annual budget as compared to 13.6% for the same period last year; ad valorem taxes are billed in fourth quarter. Ad valorem tax collections in the Urban Service District are used to pay for services such as Fire Protection, Garbage Collection and Street Lights. Street Lights are charged separately as fees in the Suburban district.

**Expenditures:**

Operating expenditure levels are below the target range of 25%, at 0.6%, which is normal for first quarter. Transfers out to other funds which are supported by tax collections are posted 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 March 31, 2019**

**3. LAW ENFORCEMENT (273)**

(page 7)

**Revenues:**

Total revenue is 10.7% of the annual budget as compared to 10.5% for the same period last year. 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.

**Expenditures:**

Total operating expenditures are slightly above the 25% budget target at 27.0%. Personnel cost is 27.1% of budget, higher than the 25% target primarily due to increased workers compensation cost and overtime. Overtime expenditures are 36.4% of budget as compared to 28.8% of budget for the same period last year. Fuel costs are budgeted at \$1.4 million and are below the targeted range at 18.9% for the first quarter. Expenditure items directly related to prisoner population are at 26.2% of budgeted levels. Medical costs for prisoners are at 28.5% of budget.

**4. FIRE PROTECTION (274)**

(page 8)

**Revenues:**

Revenue for the first quarter is 0.9% as compared to 1.1% for the same period last year. Insurance premium tax revenue, which is 61.3% of the total revenue for this fund, is received from the state in mid-October.

**Expenditures:**

Total expenditures at the end of the first quarter are at 23.4%, slightly below the target range of 25%. Personnel related expenditures, which comprise 85.7% of the total budget are slightly below budget at 24.7%. Use of the overtime budget is 39.3% due to the need to cover 29 open positions. Previous year overtime was 19.8% of budget at the end of first quarter during which there were 10 open positions.

**5. WATER AND SEWERAGE (506-514)**

(page 9)

**Revenues:**

Revenues billed for services are at 21.7% of annual budget, or \$19.8 million. During the same period in 2018, the percentage was 23.7% or \$20.5 million.

**Expenditures:**

Total expenditures are well within the targeted range of 25% at 11.9% of the annual budget, compared to 12.4% of budget in previous year. Personnel cost is at 21.9% of annual budget. No other major variances were noted.

**Augusta Richmond County  
Analysis of Operating Statements for  
Major Fund Groups as of March 31, 2019**

**6. GARBAGE COLLECTION (542) (page 10)**

**Revenues:**

Garbage collection services are billed with ad valorem taxes in late third or early fourth quarter.

**Expenditures:**

Total expenditures are 17.3% of the annual budget. No other major variances were noted.

**7. AUGUSTA REGIONAL AIRPORT (551) (page 11)**

**Revenues:**

Revenues billed for services are 22.9% of annual budget, or \$4.4 million. During the same period in 2018, the percentage was 20.8% or \$3.9 million. Passenger volume is seasonal, with higher volumes in summer and during holidays and special events.

**Expenditures:**

Total expenditures, excluding depreciation and capital spending, are at 18.4% of the annual budget. Personnel cost is at 25.9% of annual budget. Fuel and energy costs are at 19.8% of annual budget. No other major variances were noted.

**8. STORMWATER UTILITY (581) (page 12)**

**Revenues:**

Revenues billed for services are 24.9% of annual budget or \$3.5 million. During the same period in 2018, the percentage was 26.3% or \$3.5 million.

**Expenditures:**

Total expenditures are 16.4% of the annual budget. No other major variances were noted.

**Augusta Richmond County  
Analysis of Operating Statements for  
Major Fund Groups as of March 31, 2019**

**Notes to the financial reports**

**First Quarter indicators:** The first quarter report is not the most accurate indication of the actual performance of the government because revenue percentages tend to be skewed due to the billing property taxes during the third quarter. As a result, expenditure levels against budget are used as key indicators to monitor financial position.

**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 3/31/2019 and 3/31/2018**  
(unaudited)  
**GENERAL FUND**

	<u>March 31, 2019</u>			<u>March 31, 2018</u>		
	Budget	Actual	% of Budget	Budget	Actual	% of Budget
<b>Revenue</b>						
Taxes	\$ 58,991,280	\$ 10,346,404	17.54%	\$ 56,377,290	\$ 9,725,050	17.25%
Licenses and Permits	1,671,880	482,812	28.88%	1,623,860	504,378	31.06%
Intergovernmental Revenue	2,957,740	692,020	23.40%	2,938,450	689,367	23.46%
Charges for Services	20,549,720	3,889,545	18.93%	19,695,560	3,792,905	19.26%
Fines and Forfeitures	4,009,500	575,627	14.36%	4,711,000	514,261	10.92%
Investment Income	1,300,650	45,655	3.51%	475,650	298,337	62.72%
Contributions and Donations	27,000	125	0.46%	47,000	23,614	50.24%
Miscellaneous Revenue	835,300	295,376	35.36%	822,950	250,180	30.40%
Other Financing Sources						
Property Sale	250,000	14,950	5.98%	250,000	26,031	10.41%
Fund Balance Appropriation / Carryforward	-	-	0.00%	409,760	-	0.00%
<b>Total Revenue</b>	<u>90,593,070</u>	<u>16,342,514</u>	<u>18.04%</u>	<u>87,351,520</u>	<u>15,824,123</u>	<u>18.12%</u>
<b>Expenditures</b>						
Personal Services and Employee Benefits	52,451,280	13,777,870	26.27%	51,289,930	13,078,491	25.50%
Purchased/Contract Services	16,279,090	3,230,954	19.85%	15,890,060	3,707,963	23.34%
Supplies	9,441,020	1,427,721	15.12%	9,242,810	1,669,269	18.06%
Capital Outlay	-	-	0.00%	113,000	8,722	7.72%
Interfund/Interdepartmental	1,906,500	406,436	21.32%	1,630,820	359,644	22.05%
Other Costs	5,689,500	1,853,840	32.58%	5,889,130	1,290,879	21.92%
Cost Reimbursement	(65,410)	(12,553)	19.19%	(181,690)	(71,626)	39.42%
Non-Departmental	670,590	-	0.00%	84,840	-	0.00%
<b>Total Expenditures</b>	<u>86,372,570</u>	<u>20,684,268</u>	<u>23.95%</u>	<u>83,958,900</u>	<u>20,043,342</u>	<u>23.87%</u>
<b>Excess (deficiency) of revenues over (under) expenditures from operations</b>	<u>4,220,500</u>	<u>(4,341,754)</u>	<u>-102.87%</u>	<u>3,392,620</u>	<u>(4,219,219)</u>	<u>-124.36%</u>
<b>Other Financing Sources (uses)</b>						
Transfers in	7,976,210	1,994,053	25.00%	7,951,950	1,971,628	24.79%
Transfers out	12,196,710	2,879,257	23.61%	11,344,570	2,363,888	20.84%
<b>Total other financing sources (uses)</b>	<u>(4,220,500)</u>	<u>(885,204)</u>	<u>20.97%</u>	<u>(3,392,620)</u>	<u>(392,260)</u>	<u>11.56%</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>\$ -</u>	<u>\$ (5,226,958)</u>		<u>\$ -</u>	<u>\$ (4,611,479)</u>	

**AUGUSTA GEORGIA**  
**Statement of Revenues and Expenditures - Cash Basis**  
**For the Periods ended 3/31/2019 and 3/31/2018**  
(unaudited)  
**URBAN SERVICE DISTRICT**

	<u>March 31, 2019</u>			<u>March 31, 2018</u>		
	Budget	Actual	% of Budget	Budget	Actual	% of Budget
<b>Revenue</b>						
Taxes	\$ 9,751,230	\$ 1,359,955	13.95%	\$ 9,645,450	\$ 1,301,907	13.50%
Investment Income	7,500	4,448	59.31%	7,500	10,144	135.25%
<b>Total Revenue</b>	<u>9,758,730</u>	<u>1,364,403</u>	<u>13.98%</u>	<u>9,652,950</u>	<u>1,312,051</u>	<u>13.59%</u>
<b>Expenditures</b>						
Personal Services and Employee Benefits	10,050	1,156	11.50%	10,140	1,740	17.16%
Interfund/Interdepartmental	11,240	2,810	25.00%	11,650	2,912	25.00%
Non-Departmental	682,200	-	0.00%	689,200	-	0.00%
<b>Total Expenditures</b>	<u>703,490</u>	<u>3,966</u>	<u>0.56%</u>	<u>710,990</u>	<u>4,652</u>	<u>0.65%</u>
<b>Excess (deficiency) of revenues over (under) expenditures from operations</b>	<u>9,055,240</u>	<u>1,360,437</u>	<u>15.02%</u>	<u>8,941,960</u>	<u>1,307,399</u>	<u>14.62%</u>
<b>Other Financing Sources (uses)</b>						
Transfers out	9,055,240	625,583	-6.91%	8,941,960	460,463	-5.15%
<b>Total other financing sources (uses)</b>	<u>(9,055,240)</u>	<u>(625,583)</u>	<u>6.91%</u>	<u>(8,941,960)</u>	<u>(460,463)</u>	<u>5.15%</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>\$ -</u>	<u>\$ 734,854</u>		<u>\$ -</u>	<u>\$ 846,936</u>	

**AUGUSTA GEORGIA**  
**Statement of Revenues and Expenditures - Cash Basis**  
**For the Periods ended 3/31/2019 and 3/31/2018**  
(unaudited)  
**LAW ENFORCEMENT**

	<u>March 31, 2019</u>			<u>March 31, 2018</u>		
	Budget	Actual	% of Budget	Budget	Actual	% of Budget
<b>Revenue</b>						
Taxes	\$ 58,661,120	\$ 6,263,065	10.68%	\$ 56,203,270	\$ 5,900,236	10.50%
Licenses and Permits	2,500	400	16.00%	2,500	-	0.00%
Charges for Services	1,071,000	166,966	15.59%	1,031,500	186,938	18.12%
Fines and Forfeitures	400,000	44,062	11.02%	417,500	43,396	10.39%
Investment Income	(85,000)	-	0.00%	(60,000)	(37,447)	62.41%
Miscellaneous Revenue	270,000	1,479	0.55%	10,000	1,396	13.96%
Other Financing Sources						
Property Sales	100,000	4,947	4.95%	325,400	302	0.09%
Fund Balance Appropriations	-	-	0.00%	48,100	-	0.00%
<b>Total Revenue</b>	<u>60,419,620</u>	<u>6,480,919</u>	<u>10.73%</u>	<u>57,978,270</u>	<u>6,094,821</u>	<u>10.51%</u>
<b>Expenditures</b>						
Personal Services and Employee Benefits	42,785,100	11,600,432	27.11%	43,655,540	10,991,204	25.18%
Purchased/Contract Services	1,146,980	259,108	22.59%	1,154,150	236,857	20.52%
Supplies	10,240,670	2,391,456	23.35%	9,622,790	2,371,033	24.64%
Capital Outlay	48,100	-	0.00%	106,450	48,098	45.18%
Interfund/Interdepartmental	5,233,400	1,275,002	24.36%	5,187,320	1,301,441	25.09%
Cost Reimbursement	-	-	0.00%	(250,000)	-	0.00%
Non-Departmental	(1,854,880)	-	0.00%	(4,059,570)	-	0.00%
<b>Total Expenditures</b>	<u>57,599,370</u>	<u>15,525,998</u>	<u>26.96%</u>	<u>55,416,680</u>	<u>14,948,633</u>	<u>26.97%</u>
<b>Excess (deficiency) of revenues over (under) expenditures from operations</b>	<u>2,820,250</u>	<u>(9,045,079)</u>	<u>-320.72%</u>	<u>2,561,590</u>	<u>(8,853,812)</u>	<u>-345.64%</u>
<b>Other Financing Sources (uses)</b>						
Transfers in	3,221,180	853,812	26.51%	3,096,710	559,178	18.06%
Transfers out	6,041,430	1,510,358	25.00%	5,658,300	1,402,388	24.78%
<b>Total other financing sources (uses)</b>	<u>(2,820,250)</u>	<u>(656,546)</u>	<u>23.28%</u>	<u>(2,561,590)</u>	<u>(843,210)</u>	<u>32.92%</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>\$ -</u>	<u>\$ (9,701,625)</u>		<u>\$ -</u>	<u>\$ (9,697,022)</u>	

**AUGUSTA GEORGIA**  
**Statement of Revenues and Expenditures - Cash Basis**  
**For the Periods ended 3/31/2019 and 3/31/2018**  
(unaudited)  
**FIRE PROTECTION**

	<b>March 31, 2019</b>			<b>March 31, 2018</b>		
	Full Year	YTD	% of	Full Year	YTD	% of
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
<b>Revenue</b>						
Taxes	\$ 22,125,700	\$ 31,809	0.14%	\$ 21,803,470	\$ 43,286	0.20%
Intergovernmental Revenue	596,870	149,218	25.00%	596,980	149,245	25.00%
Charges for Services	187,980	31,023	16.50%	187,980	31,227	16.61%
Investment Income	100,000	-	0.00%	25,000	38,623	154.49%
Other Financing Sources						
Capital Project Carry forward	-	-	0.00%	156,000	-	0.00%
Fund Balance Appropriation	-	-	0.00%	837,020	-	0.00%
<b>Total Revenue</b>	<u>23,010,550</u>	<u>212,050</u>	<u>0.92%</u>	<u>23,606,450</u>	<u>262,381</u>	<u>1.11%</u>
<b>Expenditures</b>						
Personal Services and Employee Benefits	24,780,980	6,117,721	24.69%	23,524,130	5,902,634	25.09%
Purchased/Contract Services	941,840	124,876	13.26%	904,260	149,283	16.51%
Supplies	1,686,550	246,919	14.64%	1,706,720	319,854	18.74%
Capital Outlay	50,000	-	0.00%	1,108,020	368,839	33.29%
Interfund/Interdepartmental	1,004,560	250,475	24.93%	1,031,320	256,525	24.87%
Other Costs	-	35,000	0.00%	130,280	47,775	36.67%
Non-Departmental	451,930	-	0.00%	680,480	-	0.00%
<b>Total Expenditures</b>	<u>28,915,860</u>	<u>6,774,991</u>	<u>23.43%</u>	<u>29,085,210</u>	<u>7,044,910</u>	<u>24.22%</u>
<b>Excess (deficiency) of revenues</b>						
<b>over (under) expenditures from operations</b>	<u>(5,905,310)</u>	<u>(6,562,941)</u>	<u>111.14%</u>	<u>(5,478,760)</u>	<u>(6,782,529)</u>	<u>123.80%</u>
<b>Other Financing Sources (uses)</b>						
Transfers in	6,278,500	250,000	3.98%	5,778,500	250,000	4.33%
Transfers out	373,190	93,298	25.00%	299,740	74,935	25.00%
<b>Total other financing sources (uses)</b>	<u>5,905,310</u>	<u>156,702</u>	<u>2.65%</u>	<u>5,478,760</u>	<u>175,065</u>	<u>3.20%</u>
<b>Excess (deficiency) of revenues</b>						
<b>over (under) expenditures</b>	<u>\$ -</u>	<u>\$ (6,406,239)</u>		<u>\$ -</u>	<u>\$ (6,607,464)</u>	

**AUGUSTA GEORGIA**  
**Statement of Revenues and Expenditures - Cash Basis**  
**For the Periods ended 3/31/2019 and 3/31/2018**  
(unaudited)  
**WATER and SEWERAGE**

	<u>March 31, 2019</u>			<u>March 31, 2018</u>		
	Budget	Actual	% of Budget	Budget	Actual	% of Budget
<b>Revenue</b>						
Intergovernmental Revenue	\$ 8,795,240	\$ 2,445,181	27.80%	\$ 7,507,250	\$ 3,692,528	49.19%
Charges for Services	91,344,950	19,850,420	21.73%	86,524,590	20,542,231	23.74%
Investment Income	65,570	87,402	133.30%	4,617,630	69,710	1.51%
Contributions and Donations	-	-	0.00%	-	-	0.00%
Miscellaneous Revenue	421,920	410,977	97.41%	358,870	400,566	111.62%
Other Financing Sources:						
Property Sales	35,000	-	0.00%	35,000	3,470	9.91%
Revenue Bond Proceeds	1,136,050	-	0.00%	1,867,740	-	0.00%
Capital Project Carry forward	68,209,140	-	0.00%	78,014,180	-	0.00%
<b>Total Revenue</b>	<u>170,007,870</u>	<u>22,793,980</u>	<u>13.41%</u>	<u>178,925,260</u>	<u>24,708,505</u>	<u>13.81%</u>
<b>Expenditures</b>						
Personal Services and Employee Benefits	21,634,300	4,737,433	21.90%	20,887,930	4,600,152	22.02%
Purchased/Contract Services	22,500,460	3,090,533	13.74%	23,520,920	2,433,131	10.34%
Supplies	12,036,160	1,976,939	16.42%	11,988,190	1,756,526	14.65%
Capital Outlay	57,003,110	2,064,059	3.62%	47,987,680	2,343,119	4.88%
Interfund/Interdepartmental	11,156,150	2,801,817	25.11%	10,820,800	2,751,015	25.42%
Depreciation/Amortization	22,327,410	4,750,000	21.27%	30,488,210	7,400,050	24.27%
Other Costs	1,261,500	333,472	26.43%	1,325,160	180,630	13.63%
Debt Service	21,757,150	390,943	1.80%	31,633,450	603,450	1.91%
<b>Total Expenditures</b>	<u>169,676,240</u>	<u>20,145,196</u>	<u>11.87%</u>	<u>178,652,340</u>	<u>22,068,073</u>	<u>12.35%</u>
<b>Excess (deficiency) of revenues over (under) expenditures from operations</b>	<u>331,630</u>	<u>2,648,784</u>	<u>798.72%</u>	<u>272,920</u>	<u>2,640,432</u>	<u>967.47%</u>
<b>Other Financing Sources (uses)</b>						
Transfers out	331,630	82,907	25.00%	272,920	68,230	25.00%
<b>Total other financing sources (uses)</b>	<u>(331,630)</u>	<u>(82,907)</u>	<u>25.00%</u>	<u>(272,920)</u>	<u>(68,230)</u>	<u>25.00%</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>\$ -</u>	<u>\$ 2,565,877</u>		<u>\$ -</u>	<u>\$ 2,572,202</u>	

**AUGUSTA GEORGIA**  
**Statement of Revenues and Expenditures - Cash Basis**  
**For the Periods ended 3/31/2019 and 3/31/2018**  
**(unaudited)**  
**GARBAGE COLLECTION**

	<u>March 31, 2019</u>			<u>March 31, 2018</u>		
	Budget	Actual	% of Budget	Budget	Actual	% of Budget
<b>Revenue</b>						
Charges for Services	\$ 19,902,500	\$ -	0.00%	\$ 19,915,840	\$ -	0.00%
Investment Income	45,000	-	0.00%	26,710	29,492	110.42%
Miscellaneous Revenue	-	-	0.00%	-	167	0.00%
<b>Total Revenue</b>	<u>19,947,500</u>	<u>-</u>	<u>0.00%</u>	<u>19,942,550</u>	<u>29,659</u>	<u>0.15%</u>
<b>Expenditures</b>						
Personal Services and Employee Benefits	1,649,520	314,624	19.07%	1,133,820	290,642	25.63%
Purchased/Contract Services	15,445,430	2,422,180	15.68%	15,295,460	2,698,193	17.64%
Supplies	1,488,720	278,922	18.74%	1,903,790	366,964	19.28%
Capital Outlay	-	107,300	0.00%	-	59,108	0.00%
Interfund/Interdepartmental	1,740,560	435,236	25.01%	1,743,140	436,288	25.03%
Depreciation/Amortization	487,410	88,620	18.18%	454,600	123,981	27.27%
Other Costs	230,000	-	0.00%	467,390	20,648	4.42%
Non-Departmental	2,920	-	0.00%	-	-	0.00%
<b>Total Expenditures</b>	<u>21,044,560</u>	<u>3,646,882</u>	<u>17.33%</u>	<u>20,998,200</u>	<u>3,995,824</u>	<u>19.03%</u>
<b>Excess (deficiency) of revenues over (under) expenditures from operations</b>	<u>(1,097,060)</u>	<u>(3,646,882)</u>	<u>332.42%</u>	<u>(1,055,650)</u>	<u>(3,966,165)</u>	<u>375.71%</u>
<b>Other Financing Sources (uses)</b>						
Transfers in	1,114,630	-	0.00%	1,067,130	15,625	1.46%
Transfers out	17,570	4,393	25.00%	11,480	2,870	25.00%
<b>Total other financing sources (uses)</b>	<u>1,097,060</u>	<u>(4,393)</u>	<u>-0.40%</u>	<u>1,055,650</u>	<u>12,755</u>	<u>1.21%</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>\$ -</u>	<u>\$ (3,651,275)</u>		<u>\$ -</u>	<u>\$ (3,953,410)</u>	

**AUGUSTA GEORGIA**  
**Statement of Revenues and Expenditures - Cash Basis**  
**For the Periods ended 3/31/2019 and 3/31/2018**  
**(unaudited)**  
**AUGUSTA REGIONAL AIRPORT**

	<b>March 31, 2019</b>			<b>March 31, 2018</b>		
	<u>Budget</u>	<u>Actual</u>	<u>% of Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>% of Budget</u>
<b>Revenue</b>						
Intergovernmental Revenue	\$ 25,344,930	\$ 87,218	0.34%	\$ 35,237,550	\$ 3,060,519	8.69%
Charges for Services	19,272,310	4,408,125	22.87%	18,986,660	3,954,117	20.83%
Investment Income	45,500	86,932	191.06%	46,600	30,494	65.44%
Contributions and Donations	273,000	-	0.00%	-	-	0.00%
Miscellaneous Revenue	-	7,534	0.00%	-	1,284	0.00%
Other Financing Sources						
Property Sales	25,000	17,535	70.14%	25,000	-	0.00%
Fund Balance Appropriations	12,794,570	-	0.00%	14,704,490	-	0.00%
<b>Total Revenue</b>	<u>57,755,310</u>	<u>4,607,344</u>	<u>7.98%</u>	<u>69,000,300</u>	<u>7,046,414</u>	<u>10.21%</u>
<b>Expenditures</b>						
Personal Services and Employee Benefits	6,457,920	1,676,074	25.95%	6,507,320	1,696,039	26.06%
Purchased/Contract Services	3,861,120	399,172	10.34%	3,503,520	328,886	9.39%
Supplies	4,113,240	997,387	24.25%	4,251,650	1,029,364	24.21%
Capital Outlay	37,239,980	6,241	0.02%	49,198,920	2,791	0.01%
Interfund/Interdepartmental	416,250	104,449	25.09%	412,700	103,175	25.00%
Depreciation/Amortization	3,145,820	786,455	25.00%	3,145,820	786,455	25.00%
Debt Service	876,250	-	0.00%	875,500	-	0.00%
Non-Departmental	1,540,640	-	0.00%	881,340	-	0.00%
<b>Total Expenditures</b>	<u>57,651,220</u>	<u>3,969,778</u>	<u>6.89%</u>	<u>68,776,770</u>	<u>3,946,710</u>	<u>5.74%</u>
<b>Excess (deficiency) of revenues over (under) expenditures from operations</b>	<u>104,090</u>	<u>637,566</u>	<u>612.51%</u>	<u>223,530</u>	<u>3,099,704</u>	<u>1386.71%</u>
<b>Other Financing Sources (uses)</b>						
Transfers in	150,000	-	0.00%	-	-	0.00%
Transfers out	254,090	20,048	7.89%	223,530	16,382	7.33%
<b>Total other financing sources (uses)</b>	<u>(104,090)</u>	<u>(20,048)</u>	<u>19.26%</u>	<u>(223,530)</u>	<u>(16,382)</u>	<u>7.33%</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>\$ -</u>	<u>\$ 617,518</u>		<u>\$ -</u>	<u>\$ 3,083,322</u>	

**AUGUSTA GEORGIA**  
**Statement of Revenues and Expenditures - Cash Basis**  
**For the Periods ended 3/31/2019 and 3/31/2018**  
**(unaudited)**  
**STORMWATER UTILITY**

	<b>March 31, 2019</b>			<b>March 31, 2018</b>		
	<u>Budget</u>	<u>Actual</u>	<u>% of Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>% of Budget</u>
<b>Revenue</b>						
Charges for Services	\$ 14,196,920	\$ 3,537,683	24.92%	\$ 13,466,540	\$ 3,543,570	26.31%
Other Financing Sources:						
Encumbrance Carry forward	-	-	0.00%	2,694,400	-	0.00%
Capital Project Carry forward	-	-	0.00%	500,000	-	0.00%
<b>Total Revenue</b>	<u>14,196,920</u>	<u>3,537,683</u>	<u>24.92%</u>	<u>16,660,940</u>	<u>3,545,423</u>	<u>21.28%</u>
<b>Expenditures</b>						
Personal Services and Employee Benefits	4,276,810	1,014,520	23.72%	4,025,980	978,823	24.31%
Purchased/Contract Services	5,682,370	588,208	10.35%	7,930,310	452,388	5.70%
Supplies	533,370	51,716	9.70%	295,290	47,229	15.99%
Capital Outlay	72,000	9,240	12.83%	634,210	-	0.00%
Interfund/Interdepartmental	2,385,020	565,545	23.71%	2,590,610	613,192	23.67%
Depreciation/Amortization	242,700	44,128	18.18%	115,400	31,473	27.27%
Other Costs	763,240	1,344	0.18%	763,240	(6,892)	-0.90%
Non-Departmental	9,910	18,481	186.49%	-	12,824	0.00%
<b>Total Expenditures</b>	<u>13,965,420</u>	<u>2,293,182</u>	<u>16.42%</u>	<u>16,355,040</u>	<u>2,129,037</u>	<u>13.02%</u>
<b>Excess (deficiency) of revenues over (under) expenditures from operations</b>	<u>231,500</u>	<u>1,244,501</u>	<u>537.58%</u>	<u>305,900</u>	<u>1,416,386</u>	<u>463.02%</u>
<b>Other Financing Sources (uses)</b>						
Transfers out	<u>231,500</u>	<u>14,895</u>	<u>6.43%</u>	<u>305,900</u>	<u>28,607</u>	<u>9.35%</u>
<b>Total other financing sources (uses)</b>	<u>(231,500)</u>	<u>(14,895)</u>	<u>6.43%</u>	<u>(305,900)</u>	<u>(28,607)</u>	<u>9.35%</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>\$ -</u>	<u>\$ 1,229,606</u>		<u>\$ -</u>	<u>\$ 1,387,779</u>	

**Augusta Georgia  
Sales Tax Receipts  
as of March 31, 2019**

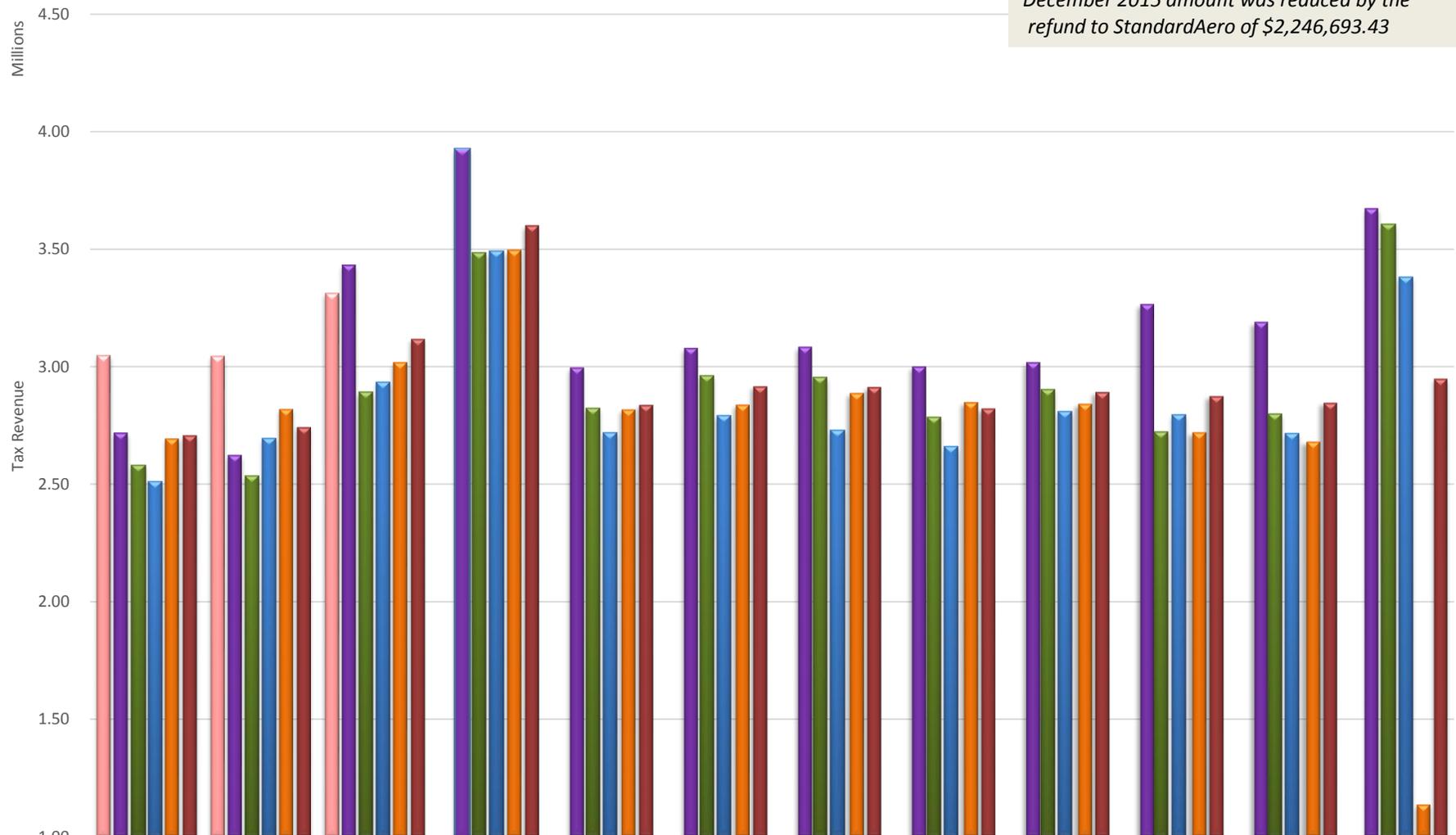
	<u>Month Total</u>	<u>Actual 1/1/19 to 3/31/19</u>	<u>2019 Budget</u>	<u>YTD % Change from Prior Year</u>	<u>% of Budget collected</u>	<u>Budgeted Collection %</u>
<b>LOST</b>						
General Fund	681,376.39	1,934,615.72	7,435,130.00	6.76%	26.02%	25.00%
Law Enforcement	2,157,691.91	6,126,283.11	24,984,650.00	6.76%	24.52%	25.00%
Urban	474,367.03	1,346,944.24	5,268,420.00	6.76%	25.57%	25.00%
<b>SPLOST</b>						
	3,426,299.24	9,739,680.20	37,200,000.00	6.14%	26.18%	25.00%
<b>T - SPLOST</b>						
CSRA Region	6,000,512.05	16,053,280.78	72,825,900.00		22.04%	25.00%
<b>Augusta</b>						
Revenue Generated	3,048,186.87	8,687,790.11				
Revenue Received	319,287.91	944,219.80	3,400,000.00		27.77%	25.00%
<b>Title Ad Valorem Tax</b>						
TAVT - LOST portion	232,269.08	543,185.77	2,021,000.00			
TAVT - SPLOST portion	238,029.37	556,656.81	2,068,000.00			
TAVT	<u>470,298.45</u>	<u>1,099,842.58</u>	<u>4,089,000.00</u>	<u>18.73%</u>	<u>26.90%</u>	<u>25.00%</u>

**Comparative Revenue Collections**

	<b>For The Month Ended</b>			
	<u>March 31, 2019</u>	<u>March 31, 2018</u>	<u>\$ Change</u>	<u>% Change</u>
<b>LOST</b>	3,313,435.33	3,432,190.35	(118,755.02)	-3.58%
<b>SPLOST</b>	3,426,299.24	3,574,755.47	(148,456.23)	-4.33%
<b>TAVT</b>	470,298.45	464,248.79	6,049.66	1.29%
	<b>Year To Date</b>			
	<u>March 31, 2019</u>	<u>March 31, 2018</u>	<u>\$ Change</u>	<u>% Change</u>
<b>LOST</b>	9,407,843.07	8,772,017.98	635,825.08	6.76%
<b>SPLOST</b>	9,739,680.20	9,141,318.81	598,361.39	6.14%
<b>TAVT</b>	1,099,842.58	893,864.38	205,978.20	18.73%
<b>LOST + TAVT</b>	10,507,685.65	9,665,882.36	841,803.28	8.01%

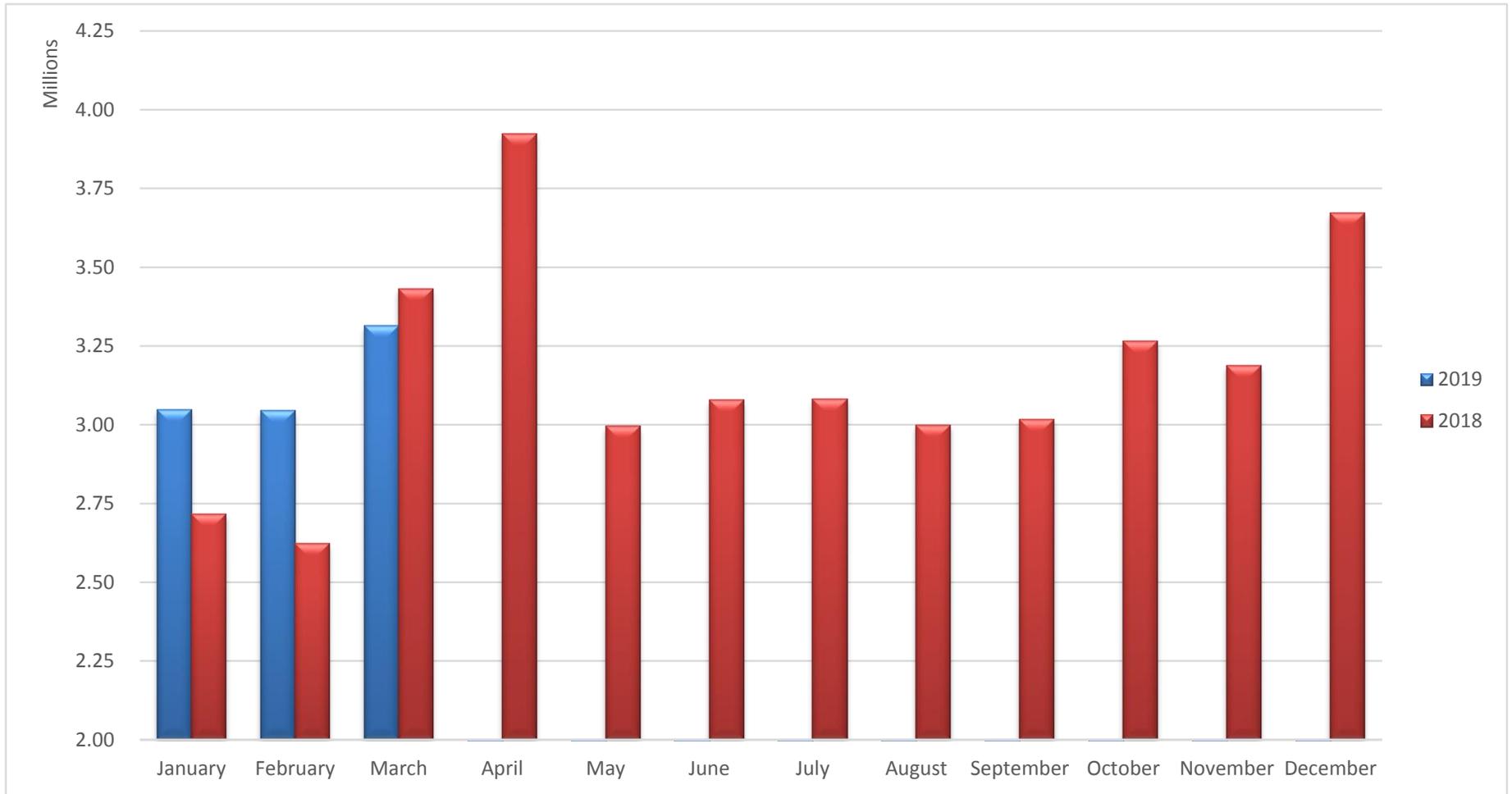
## Augusta Georgia Sales Tax Revenue - LOST 2015 to 2019

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

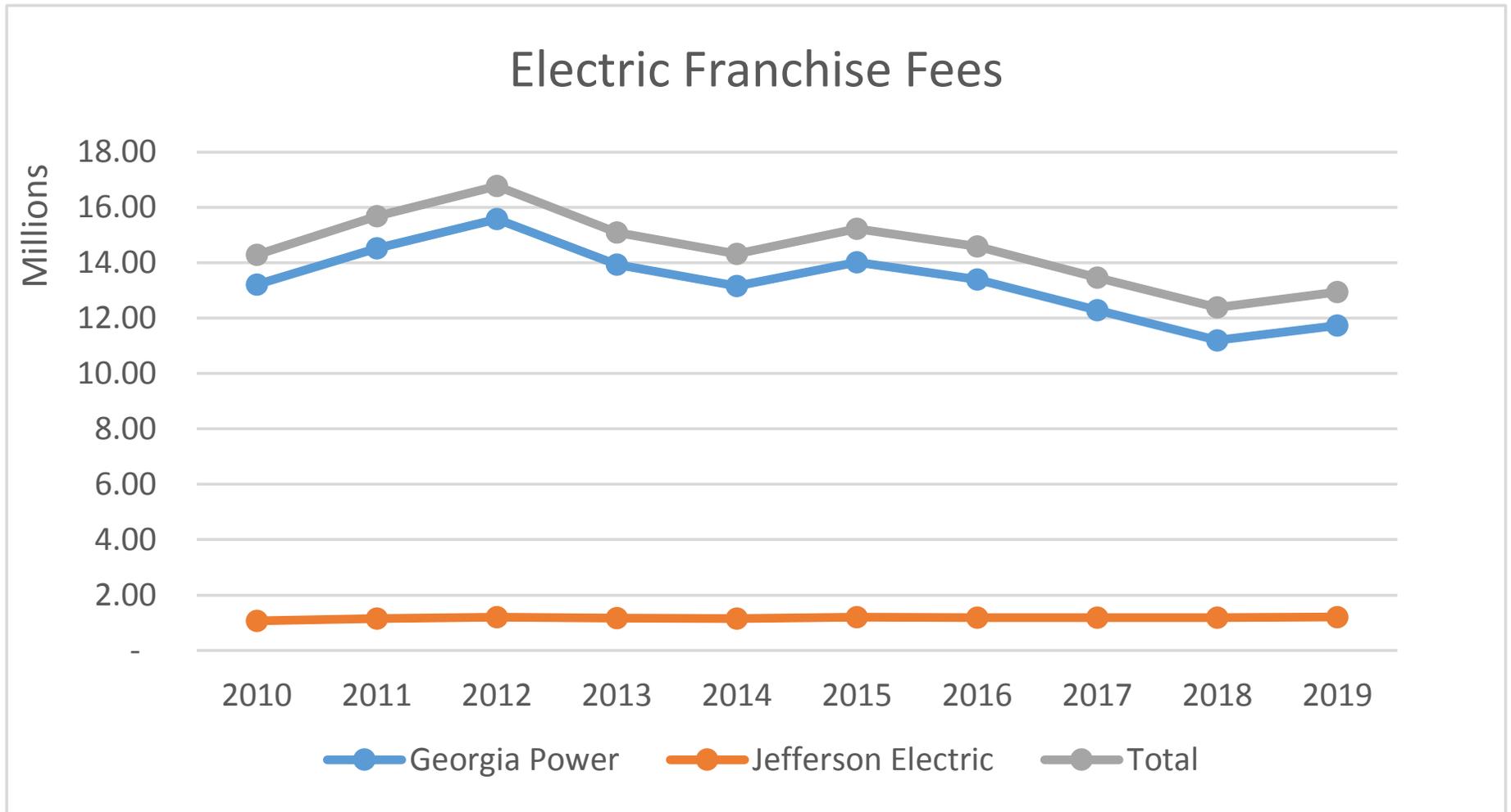


	January	February	March	April	May	June	July	August	September	October	November	December
2019	3,048,690	3,045,717	3,313,435	-	-	-	-	-	-	-	-	-
2018	2,717,479	2,622,349	3,432,190	3,924,368	2,995,352	3,077,836	3,082,912	2,999,331	3,016,864	3,264,989	3,189,311	3,672,612
2017	2,581,039	2,537,261	2,891,721	3,486,056	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
Average	2,710,578	2,744,264	3,118,577	3,599,077	2,838,748	2,917,475	2,914,182	2,823,567	2,893,475	2,876,073	2,847,473	2,949,529

**Augusta Georgia  
Sales Tax Revenues - LOST  
2019 and 2018**



Augusta Georgia  
Electric Franchise Fees  
2010 to 2019



**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 3/31/19	Encumbrances as of 3/31/19	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	588,420	-	-	\$ 588,420	-
	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>\$ -</u>
	Fund Balance 12/31/17	80,830						
	Current expenditures and project budgets	-						
	<b>Available for project costs</b>	<u><u>80,830</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 3/31/19	Encumbrances as of 12/31/18	Total Cost	Balance Project Budget
<b>Construction in Progress</b>								
Phase III	Belair Road improvement	\$ 2,361,000	\$ 2,361,000	\$ 1,560,456	\$ 181,037	\$ 199,958	\$ 1,941,450	\$ 419,550
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	5,134,700	215,579	832,184	6,182,463	(13)
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	Marvin Griffin Road	1,375,600	4,882,034	3,086,449	104,446	166,716	3,357,611	1,274,424
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	2,165,219	-	-	2,165,219	50,414
Phase III	Windsor Spring Rd Sec IV	-	1,608,673	1,607,482	-	-	1,607,482	1,191
Phase III	Windsor Spring Rd Sec V	-	1,854,298	1,854,745	345	-	1,855,090	(792)
Phase III	Dover-Lyman Project	-	2,000,016	2,000,016	-	-	2,000,016	0
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	Hyde Park Drainage Improvements	-	1,207,619	1,206,516	-	-	1,206,516	1,103
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
<b>Total Construction in Progress</b>		<b>\$ 10,677,947</b>	<b>\$ 27,850,611</b>	<b>\$ 23,386,152</b>	<b>\$ 501,407</b>	<b>\$ 1,274,621</b>	<b>\$ 25,162,180</b>	<b>\$ 2,185,150</b>
Fund Balance 12/31/17		12,020,609						
Current expenditures and project budgets		11,241,923						
<b>Available for project costs</b>		<b>778,686</b>						

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 3/31/19	Encumbrances as of 3/31/19	Total Cost	Balance Project Budget
<b>Construction in Progress</b>								
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	Miscellaneous grading & drainage	4,650,000	4,032,636	3,902,934	-	-	3,902,934	129,702
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	-	-	9,168,776	411,691
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	1,331,932	7,340	22,921	1,362,193	368,784
Phase IV	Springfield Village	200,000	200,000	200,000	-	-	200,000	-
Phase IV	Paving various dirt roads	1,000,000	346,883	346,883	-	-	346,883	-
Phase IV	East Boundary Street & drainage improvements	1,318,700	171,413	171,413	-	-	171,413	-
Phase IV	Wrightsboro Road improvements	1,500,000	1,514,968	1,514,968	-	-	1,514,968	-
Phase IV	Walton Way Extension / Davis Road	350,000	1,208,854	1,082,892	-	-	1,082,892	125,962
Phase IV	Windsor Spring Road Section IV	1,250,000	1,469,258	1,469,258	-	-	1,469,258	0
Phase IV	Windsor Spring Rd Section V(SR88 Hepzibah	-	7,484	7,484	-	-	7,484	-
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	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	1,859,413	-	-	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	-	12,983	121,204	-
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	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	4,397,357	-	-	4,397,357	(1)
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	2,304,311	-	92,111	2,396,422	(52)
Phase IV	On Call Appraisal Services	120,000	120,000	117,164	-	-	117,164	2,836
Phase IV	Wrightsboro Road Drainage	-	806,300	806,242	-	-	806,242	58
Phase IV	East Augusta - Marion Homes	-	1,781,600	-	-	1,781,597	1,781,597	3
Phase IV	Marvin Griffin Road	-	952,600	317,626	7,485	-	325,111	627,489
Phase IV	Frontage Road	-	809,500	809,284	-	-	809,284	216
<b>Total Construction in Progress</b>		<b>\$ 37,242,871</b>	<b>\$ 68,345,745</b>	<b>\$ 55,969,748</b>	<b>\$ 14,825</b>	<b>\$ 1,935,429</b>	<b>\$ 57,920,002</b>	<b>\$ 10,425,743</b>

Fund Balance 12/31/17	18,532,363
Current expenditures and project budgets	16,739,511
<b>Available for project costs</b>	<b>1,792,852</b>

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 3/31/19	Encumbrances as of 3/31/19	Total Cost	Balance Project Budget
<b>Construction in Progress</b>								
Phase V	Exhibit Hall	\$ 20,000,000	\$ 29,708,450	\$ 29,071,086	\$ 319,192	\$ 86,934	\$ 29,477,211	\$ 231,239
Phase V	Redundant Fiber Ring	1,000,000	947,254	924,503	-	-	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	377,850	-	-	377,850	622,150
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	6,000,000	774,648	284,164	4,941,188	6,000,000	(0)
Phase V	Marks Church Road Improvement	2,500,000	3,800,000	1,861,619	-	-	1,861,619	1,938,381
Phase V	D'Antignac Street Flood Avoidance	1,000,000	4,837,815	4,835,602	-	-	4,835,602	2,213
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	-	-	300,554	15,005
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	-	-	233,923	38,076
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	33,229	-	-	33,229	29,778
Phase V	Brookfield Park	45,000	45,025	41,294	-	-	41,294	3,731
Phase V	Lake Olmstead Park	207,000	207,000	205,849	-	-	205,849	1,151
Phase V	Blythe Park	180,000	223,000	214,848	-	-	214,848	8,152
Phase V	Meadowbrook Park	108,000	108,000	91,528	-	-	91,528	16,472
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	16,430	-	-	16,430	10,786
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	-	-	29,976	1,530
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>\$ 54,813,058</u>	<u>\$ 44,118,450</u>	<u>\$ 603,356</u>	<u>\$ 5,028,122</u>	<u>\$ 49,749,928</u>	<u>\$ 5,063,130</u>
	Fund Balance 12/31/17	12,939,845						
	Current expenditures and project budgets	10,694,608						
	<b>Available for project costs</b>	<u><b>2,245,237</b></u>						

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SPLOST		Original Cost	Current Cost	Prior Years	Current Year Cost	Encumbrances	Total	Balance Project
Phase	Projects	Estimate	Estimate	Costs	as of 3/31/19	as of 3/31/19	Cost	Budget
	<b>Construction in Progress</b>							
Phase VI	Webster Detention Center - Phase IIA	\$ 18,000,000	\$ 17,230,000	\$ 17,227,817	\$ -	\$ -	\$ 17,227,817	\$ 2,183
Phase VI	Boathouse Community Facility	450,000	450,000	437,464	-	7,500	444,964	5,036
Phase VI	Lake Olmstead Casino	500,000	500,000	118,775	-	-	118,775	381,225
Phase VI	Lake Olmstead BBQ Pit	100,000	100,000	51,381	-	-	51,381	48,619
Phase VI	Butler Creek Park	500,000	800,000	854,692	-	-	854,692	(54,692)
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	7,335,536	1,532	66,733	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	1,126,261	-	-	1,126,261	873,739
Phase VI	Grading and Drainage Projects	3,600,000	3,600,000	3,542,280	19,250	-	3,561,530	38,470
Phase VI	Marvin Griffin Road	4,000,000	5,861,700	1,791,750	1,500	4,044,706	5,837,956	23,744
Phase VI	East Augusta St. & Drainage Imp.	3,200,000	3,900,000	3,900,554	-	-	3,900,554	(554)
Phase VI	Berckman Rd. Realignment	400,000	425,000	415,596	-	-	415,596	9,404
Phase VI	Old McDuffie Rd.	672,000	672,000	8,249	-	-	8,249	663,752
Phase VI	Hyde Park St. & Drg Imp.	1,600,000	4,500,000	4,498,799	-	-	4,498,799	1,201
Phase VI	Westside Dr. Drg. Imp.	480,000	480,000	-	-	-	-	480,000
Phase VI	Marks Church Road over Raes Creek	800,000	800,000	-	-	662,103	662,103	137,897
Phase VI	North Leg over CSX Railroad	800,000	800,000	-	-	-	-	800,000
Phase VI	Berckman Rd. over Raes Creek	800,000	800,000	610,625	-	9,996	620,621	179,379
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	801,675	-	-	801,675	(1,675)
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	2,813,801	-	-	2,813,801	(13,801)
Phase VI	On-Call Emergency Design Services	108,000	108,000	-	-	-	-	108,000
Phase VI	On-Call Emergency Appraisal Services	40,000	40,000	26,602	-	8,400	35,002	4,998
Phase VI	On-Call Emergency Construction Services	800,000	800,000	598,056	-	166,010	764,066	35,934
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	2,411,524	-	-	2,411,524	(11,524)
Phase VI	Rocky Creek Drainage Plan	2,800,000	2,800,000	1,032,027	-	588,722	1,620,749	1,179,251
Phase VI	Suburban Forces-Resurfacing	2,400,000	2,400,000	1,307,959	-	-	1,307,959	1,092,041
Phase VI	Tree Removal, Pruning and Replacement	800,000	1,100,000	1,088,062	-	-	1,088,062	11,938
Phase VI	Sidewalks-Rehab-Replacement	800,000	800,000	578,376	-	-	578,376	221,624
Phase VI	Curb Cuts and Sidewalks	400,000	650,000	653,434	-	-	653,434	(3,434)
Phase VI	Resurfacing - Contracts	2,400,000	2,150,000	1,294,349	17,555	144,395	1,456,299	693,701
Phase VI	General Bridge Rehab and Maintenance	2,400,000	2,400,000	2,400,000	119,190	-	2,519,189	(119,189)
	Walton Way Signal Phase 2 and Streetlight Upgrade	640,000	640,000	132,343	29,300	1,750	163,393	476,607
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	108,771	-	-	108,771	351,229
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	733,076	-	-	733,076	1,306,924
Phase VI	Woodbine Road Improvement	1,200,000	-	-	-	-	-	-
	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	264,282	-	-	264,282	835,718
Phase VI	15th Street Pedestrian Improvements	800,000	800,000	750,564	-	-	750,564	49,436
Phase VI	Administration - Engineering	10,770,000	9,870,000	8,636,001	-	-	8,636,001	1,233,999

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SPLOST		Original Cost	Current Cost	Prior Years	Current Year Cost	Encumbrances	Total	Balance Project
Phase	Projects	Estimate	Estimate	Costs	as of 3/31/19	as of 3/31/19	Cost	Budget
Phase VI	Garden City Beautification Project	500,000	500,000	252,986	-	7,797	260,783	239,217
Phase VI	Emergency Fleet Replacement - (fire)	9,500,000	9,500,000	9,509,055	-	-	9,509,055	(9,055)
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	7,554,151	-	-	7,554,151	(54,151)
Phase VI	Library - Main Branch	1,000,000	1,000,000	994,132	3,300	-	997,432	2,568
Phase VI	Library - Maxwell Branch	900,000	900,000	388,062	293,878	188,451	870,391	29,609
Phase VI	Library - Friedman Branch	600,000	600,000	488,458	-	9,180	497,638	102,363
Phase VI	Historic Augusta - Wilson & Larmar Historic Sites	125,000	125,000	113,687	-	-	113,687	11,313
Phase VI	The Augusta Theatre District Project - Miller Theatre	6,000,000	6,000,000	5,142,856	-	-	5,142,856	857,144
Phase VI	Pendleton King Park Connectivity Improvements	200,000	200,000	200,000	-	-	200,000	0
Phase VI	Lucy Craft Laney Museum	600,000	600,000	-	-	-	-	600,000
Phase VI	Augusta Museum of History	600,000	600,000	599,926	-	-	599,926	74
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	1,000,000	-	-	1,000,000	-
Phase VI	Boys & Girls Club - EW Hegler Club Renovations	500,000	500,000	500,000	-	-	500,000	-
Phase VI	Augusta Urban Ministries	175,000	175,000	-	-	-	-	175,000
Phase VI	Downtown Infrastructure - Downtown Development Authority	1,200,000	1,200,000	1,065,559	-	-	1,065,559	134,441
Phase VI	Industrial Infrastructure - RDA	1,200,000	1,200,000	986,940	-	-	986,940	213,060
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	32,635,850	32,635,850	-	-	32,635,850	0
Phase VI	Municipal Building Renovation - IT Building	7,000,000	6,960,025	6,960,006	-	-	6,960,006	19
Phase VI	Municipal Building Campus		1,114,315		74,114	83,463	157,577	956,738
Phase VI	Green Space - CSRA Land Trust	500,000	500,000	36,177	4,028	14,810	55,015	444,985
Phase VI	Capital Equipment - Recreation	150,000	185,000	182,562	-	-	182,562	2,438
Phase VI	Existing Structures Improvements	895,000	490,000	487,092	400	2,904	490,397	(397)
Phase VI	Augusta Common	100,000	140,000	140,000	-	-	140,000	-
Phase VI	Dyess Park	800,000	297,000	125,984	-	-	125,984	171,016
Phase VI	May Park	150,000	150,000	148,620	-	-	148,620	1,380
Phase VI	Old Government House	200,000	200,000	33,389	-	-	33,389	166,611
Phase VI	Elliot Park	100,000	100,000	50,132	-	-	50,132	49,869
Phase VI	Fleming Park	250,000	620,000	617,232	-	-	617,232	2,768
Phase VI	Fleming Tennis Center	600,000	250,000	41,718	-	-	41,718	208,282
Phase VI	Augusta Soccer Complex	150,000	150,000	23,980	-	8,500	32,480	117,520
Phase VI	Diamond Lakes Regional Park	1,350,000	1,350,000	1,270,514	20,747	31,959	1,323,221	26,779
Phase VI	Mc Duffie Woods Park	200,000	200,000	25,481	-	-	25,481	174,519
Phase VI	Augusta Golf Course	300,000	300,000	170,846	1,566	26,083	198,495	101,505
Phase VI	H.H. Brigham Park	250,000	775,000	747,067	-	-	747,067	27,933
Phase VI	Valley Park	250,000	250,000	288,254	-	-	288,254	(38,254)
Phase VI	Wood Park	50,000	50,000	-	-	-	-	50,000
Phase VI	Brookfield Park	100,000	100,000	35,884	10,672	-	46,556	53,444
Phase VI	Eisenhower Park	100,000	100,000	44,080	-	-	44,080	55,920
Phase VI	Warren Road Park	150,000	150,000	150,257	-	-	150,257	(257)
Phase VI	Blythe Community Center	500,000	500,000	249,108	-	11,037	260,145	239,855
Phase VI	Jamestown Community Center	200,000	200,000	202,478	-	-	202,478	(2,478)

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SPLOST		Original Cost	Current Cost	Prior Years	Current Year Cost	Encumbrances	Total	Balance Project
Phase	Projects	Estimate	Estimate	Costs	as of 3/31/19	as of 3/31/19	Cost	Budget
Phase VI	Augusta Marina	50,000	50,000	50,708	-	-	50,708	(708)
Phase VI	4-H Camp	50,000	50,000	23,782	-	-	23,782	26,218
Phase VI	Tennis Courts Resurfacing	150,000	150,000	125,951	-	23,334	149,284	716
Phase VI	Swimming Pool Renovations	900,000	575,000	256,598	-	8,197	264,795	310,205
Phase VI	Recreation Master Plan	200,000	200,000	200,000	-	-	200,000	-
Phase VI	Recreation Project Administration	1,000,000	1,100,000	1,091,121	-	-	1,091,121	8,879
Phase VI	Historic Structures	-	503,000	485,651	-	-	485,651	17,349
Phase VI	South Augusta Transit Center	190,000	190,000	148,868	-	-	148,868	41,132
Phase VI	Augusta Public Transit Facilities - Renovations	125,000	1,125,000	76,656	-	-	76,656	1,048,344
Phase VI	Transit Vehicles	420,000	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	408,781	-	-	408,781	91,219
Phase VI	Software Application Consolidation	1,000,000	1,000,000	604,263	39,898	285,172	929,333	70,667
Phase VI	Carrie Mays Park CNG Remediation	-	300,000	300,000	-	-	300,000	-
<b>TOTAL</b>		<b>\$ 167,150,000</b>	<b>\$ 185,816,890</b>	<b>\$ 151,711,738</b>	<b>\$ 1,661,931</b>	<b>\$ 6,408,777</b>	<b>\$ 159,782,446</b>	<b>\$ 28,984,444</b>

Fund Balance 12/31/17 53,352,714  
 Current expenditures and project budgets 49,624,871  
 Available for project costs 3,727,843

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SPLOST Phase	Projects	Original Cost Estimate	Current Cost Estimate	Prior Years Costs	Current Year Cost as of 3/31/19	Encumbrances as of 3/31/19	Total Cost	Balance Project Budget
<b>Construction in Progress</b>								
Phase 7	SPLOST 7 Program Administration	3,500,000	\$ 3,500,000	\$ 570,263	\$ -	\$ -	\$ 570,263	\$ 2,929,737
Phase 7	Interest on SPLOST 7 GO Bonds	4,000,000	4,000,000	1,575,000	-	-	1,575,000	2,425,000
Phase 7	P25 Radio System	15,000,000	15,000,000	2,573,882	-	11,528,061	14,101,943	898,057
Phase 7	TAO/TCO software consolidation	3,500,000	3,500,000	393,587	-	-	393,587	3,106,413
Phase 7	MDT Replacement	900,000	900,000	553,036	167,867	14,467	735,370	164,630
Phase 7	911 Renovations	500,000	500,000	70,637	1,322	26,890	98,849	401,151
Phase 7	Special Operations Precinct	1,300,000	1,300,000	566,808	173,052	164,884	904,744	395,256
Phase 7	Marshal's Operation Center	1,000,000	1,000,000	106,850	16,800	10,000	133,650	866,350
Phase 7	Training Range Enhancements	2,200,000	2,200,000	-	-	-	-	2,200,000
Phase 7	Public Safety Vehicles - (Law Enforcement)	9,000,000	9,000,000	2,937,935	-	204,991	3,142,926	5,857,074
Phase 7	New Station 2 - Telfair Street	2,500,000	2,500,000	645,343	84	6,783	652,209	1,847,791
Phase 7	New Station 3 - Gordon Hwy	2,500,000	2,500,000	83,462	-	97,989	181,451	2,318,550
Phase 7	New Station - South Augusta	2,500,000	2,500,000	-	-	-	-	2,500,000
Phase 7	Emergency Vehicles - Fire	6,000,000	6,000,000	-	-	2,796,797	2,796,797	3,203,203
Phase 7	Training Center - EOC	1,000,000	1,000,000	-	-	-	-	1,000,000
Phase 7	Fire Station Alerting System	1,100,000	1,100,000	-	-	-	-	1,100,000
Phase 7	Hyde Park St. & Drg Imp.	6,000,000	5,000,000	5,038,248	-	-	5,038,248	(38,248)
Phase 7	On Call Construction	2,350,000	1,880,000	1,894,600	185,847	-	2,080,447	(200,447)
Phase 7	Wrightsboro Road Reconstruction	8,500,000	6,800,000	-	-	1,000,000	1,000,000	5,800,000
Phase 7	East Augusta Road and drainage - Phase III	4,500,000	3,600,000	160,176	568	3,519,052	3,679,795	(79,795)
Phase 7	East Augusta Road and drainage - Phase V	2,500,000	2,000,000	-	-	-	-	2,000,000
Phase 7	ADA sidewalk rehab & replacement	2,000,000	1,600,000	1,216,380	145,171	137,804	1,499,354	100,646
Phase 7	Machinery and Equipment	1,000,000	1,000,000	16,057	3,488	302,811	322,356	677,644
Phase 7	Rocky Creek Flood Reduction Improvements	6,650,000	5,320,000	498	-	-	498	5,319,502
Phase 7	East Augusta Road and drainage - Phase IV	2,500,000	2,000,000	-	-	-	-	2,000,000
Phase 7	Milling and Resurfacing - Contract/County Forces	1,500,000	1,200,000	751,968	-	-	751,968	448,032
Phase 7	Monte Sano Ave Improvements	300,000	240,000	-	-	-	-	240,000
Phase 7	Martin Luther King Drive Road Diet	1,000,000	800,000	-	-	-	-	800,000
Phase 7	Skinner Mill Road Widening	750,000	600,000	-	-	-	-	600,000
Phase 7	Walton Way safety & operational improvements	700,000	560,000	-	-	-	-	560,000
Phase 7	Forest Hill Drainage Improvement	400,000	320,000	-	-	-	-	320,000
Phase 7	Paving Dirt Roads	1,000,000	800,000	-	-	-	-	800,000
Phase 7	Fort Gordon gate operation enhancement	1,000,000	1,000,000	-	-	-	-	1,000,000
Phase 7	Grading and Drainage - stromwater	25,000,000	20,000,000	10,417,813	1,242,594	3,547,146	15,207,553	4,792,447
Phase 7	Administration - Engineering	2,500,000	15,430,000	2,486,496	-	-	2,486,496	12,943,504
Phase 7	Fleet Maintenance Facility	1,500,000	1,450,000	90,289	46,800	58,111	195,200	1,254,800
Phase 7	Existing Facilities upgrades	5,000,000	3,820,480	162,262	-	51,237	213,499	3,606,981
Phase 7	Probate Court Lobby	-	49,520	10,584	-	2,176	12,760	36,760
Phase 7	Central Services Renovations	-	580,000	298,554	-	14,671	313,225	266,775
Phase 7	Webster Detention Center - HVAC	-	365,000	6,639	129,815	228,395	364,849	151
Phase 7	RCCI Upgrades	-	50,000	40,300	-	-	40,300	9,700
Phase 7	Compliance Department Renovations	-	40,000	-	36,864	-	36,864	3,136
Phase 7	Judicial Center - HVAC	-	145,000	-	96,507	46,466	142,973	2,027
Phase 7	Animal Services	500,000	500,000	240,726	24,311	-	265,037	234,963
Phase 7	Records Retention Center	2,500,000	2,500,000	500,432	508,758	535,648	1,544,838	955,162
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	-

Augusta Georgia  
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SPLOST Phase	Projects	Original Cost Estimate	Current Cost Estimate	Prior Years Costs	Current Year Cost as of 3/31/19	Encumbrances as of 3/31/19	Total Cost	Balance Project Budget
<b>Construction in Progress</b>								
Phase 7	Municipal Campus	35,000,000	35,000,000	1,862,000	-	-	1,862,000	33,138,000
Phase 7	Museum Asset Management	1,000,000	1,000,000	-	-	-	-	1,000,000
Phase 7	Library Facilities Renovations	500,000	200,000	-	-	157,269	157,269	42,731
Phase 7	Maxwell Branch Library	-	300,000	-	-	298,910	298,910	1,090
Phase 7	Sports Facilities	1,750,000	1,141,000	-	-	-	-	1,141,000
Phase 7	Swimming Pools	2,000,000	2,000,000	-	-	-	-	2,000,000
Phase 7	ADA, Reforestation & Cemetery Improvements	1,000,000	955,000	-	-	-	-	955,000
Phase 7	Community Center Improvements	4,000,000	3,891,000	-	-	-	-	3,891,000
Phase 7	Hiking/Biking Trails & Riverwalk Enhancements	4,000,000	4,000,000	-	-	-	-	4,000,000
Phase 7	Neighborhood Parks/Urban Parks	4,000,000	1,445,000	-	-	-	-	1,445,000
Phase 7	May Park	-	50,000	40,864	1,156	-	42,020	7,980
Phase 7	Bernie Ward Community Center	-	250,000	245,112	828	-	245,940	4,060
Phase 7	Capital Equipment - Recreation	-	50,000	24,550	-	-	24,550	25,450
Phase 7	Lake Olmstead Park	-	145,000	-	-	114,000	114,000	31,000
Phase 7	Fleming Park	-	695,000	-	13,689	96,511	110,200	584,800
Phase 7	Diamond Lakes	-	150,000	-	-	34,405	34,405	115,595
Phase 7	Jamestown Park	-	45,000	-	-	7,600	7,600	37,400
Phase 7	The Boathouse	-	65,000	-	-	14,154	14,154	50,846
Phase 7	Hillside Park	-	125,000	-	-	-	-	125,000
Phase 7	Augusta Common	-	125,000	-	2,096	-	2,096	122,904
Phase 7	Minnick	-	125,000	-	-	-	-	125,000
Phase 7	Wood Park	-	350,000	-	-	-	-	350,000
Phase 7	Hickman Park	-	125,000	-	-	104,071	104,071	20,929
Phase 7	Augusta Soccer Park	-	109,000	-	-	-	-	109,000
Phase 7	McDuffie Woods	-	125,000	-	-	-	-	125,000
Phase 7	Gracewood	-	125,000	-	-	126,224	126,224	(1,224)
Phase 7	Henry Brigham Center	-	275,000	-	-	-	-	275,000
Phase 7	Warren Road	-	225,000	-	131,898	-	131,898	93,102
Phase 7	Augusta Aquatics Center	-	109,000	-	-	34,405	34,405	74,595
Phase 7	Augusta Golf Course	-	50,000	-	-	34,405	34,405	15,595
Phase 7	Recreation - Administration	750,000	750,000	198,269	-	-	198,269	551,731
Phase 7	Public Art Gateway Beautification	1,000,000	1,000,000	-	-	-	-	1,000,000
Phase 7	Augusta Canal Authority	1,500,000	1,500,000	300,000	400,000	-	700,000	800,000
Phase 7	Modernize James Brown Arena	6,000,000	6,000,000	6,000,000	-	-	6,000,000	-
Phase 7	City of Blythe	1,900,000	1,900,000	1,900,000	-	-	1,900,000	-
Phase 7	City of Hephzibah	6,500,000	6,500,000	6,500,000	-	-	6,500,000	-
Phase 7	Buses	1,350,000	1,350,000	-	-	-	-	1,350,000
Phase 7	Bus Shelters	650,000	650,000	12,748	-	13,703	26,451	623,550
<b>TOTAL</b>		<b>\$ 215,550,000</b>	<b>\$ 215,550,000</b>	<b>\$ 55,506,613</b>	<b>\$ 3,329,513</b>	<b>\$ 25,330,034</b>	<b>\$ 84,166,160</b>	<b>\$ 131,383,840</b>