



AUGUSTA, GEORGIA
ADOPTED BUDGET
FISCAL YEAR 2013

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Office of the Administrator

Frederick L. Russell, Administrator
Tameka Allen, Deputy Administrator
William P. Shanahan, Deputy Administrator

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530 Greene Street - AUGUSTA, GA. 30901
(706) 821-2400 - FAX (706) 821-2819
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November 21, 2012

The Honorable Deke Copenhaver, Mayor
Members of the Augusta-Richmond County Commission
530 Greene Street
Augusta GA 30901

Dear Mayor Copenhaver and Members of the Commission:

Please find attached the fiscal year 2013 Augusta Georgia budget as approved on November 20, 2012. One of the many challenges we faced in developing this year's budget was the impact of the actions taken by law makers (both federal and state) outside of our jurisdiction. It was the will of this body to balance the 2013 budget through austerity measures as opposed to utilizing available options to increase revenues. The 2013 budget assumes a 1% growth in the tax digest and a \$500,000 decrease in sales tax collections.

The projected decrease in sales tax collections represents the loss of sales tax that was paid by manufactures on purchased energy. This is an example of how actions of others impact our budget. This sales tax exemption is being phased in over four years by the State of Georgia and the estimated impact to our budget in 2016 will be a \$2 million loss in revenues. Other decisions that have been or will be made outside of our control include: changing from an annual ad valorem tax on motor vehicles to a onetime fee at the time purchase (state) and the federal government's resolution of the "fiscal cliff" and the resulting sequestration.

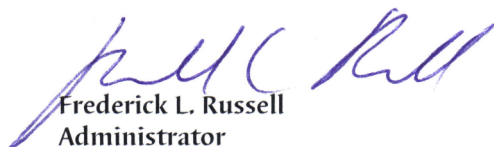
The choices made to balance the general fund budget include the approval of:

- ✚ No new programs or projects
- ✚ No new personnel
- ✚ No cost of living (COLA) increase for our employees
- ✚ The use of \$4.2 million of fund balance.

As I had stated during workshops, the budget is a fluid document. As such, changes can be made to the budget that reflects the impact of new information or a change in the desired level of service. We will continue our budget discussions starting in January 2013, so that we may continue to define the level of service that will be provided to our citizens.

I look forward to working with you as we continue to focus on the intricate financial issues that face our city.

Sincerely,



Frederick L. Russell
Administrator



Elected Officials December 31, 2012

Mayor Deke S. Copenhaver

(Term 2011-2014)

75 Conifer Square

Augusta, Georgia 30909

(706) 821-1831 (Work)

(706) 821-1835 (Fax)

(706) 738-3156 (Home)

Matt Aitken– District One

(Term 2010-2012)

609 Telfair Street

Augusta, Georgia 30901

(706) 724-4377 (Home)

(706) 564-6281 (Cell)

(706) 821-1838 (Fax)

Corey Johnson – District Two

(Term 2011-2014)

2222 Woodland Avenue

Augusta, Georgia 30904

(706) 736-4435 (Home)

(706) 993-0224 (Cell)

(706) 821-1838 (Fax)

Joe Bowles – District Three

Mayor Pro Tem

(Term 2010-2012)

914 Milledge Road

Augusta, Georgia 30904

(706) 733-9074 (Home)

(706) 825-6894 (Work)

(706) 210-1871 (Fax)

Alvin Mason – District Four

(Term 2011-2014)

4504 Frank Warren Drive

Hephzibah, Georgia 30815

(706) 955-6130 (Cell)

(706) 821-1838 (Work)

Bill Lockett– District Five

(Term 2010-2012)

3030 Longleaf Court

Augusta, Georgia 30906

(706) 798-7175 (Home)

(706) 821-1838 (Fax)

(706) 825-1847 (Cell)

Joe Jackson – District Six

(Term 2011-2014)

2328 Neal Road

Augusta, Georgia 30906

(706) 533-7839 (Home)

(706) 821-1838 (Fax)

Jerry Brigham – District Seven

(Term 2010-2012)

2904 Pleasant Cove Court

Augusta, Georgia 30907

(706) 863-1698 (Home)

(706) 650-1700 (Work)

(706) 650-1141 (Fax)

Wayne Guilfoyle – District Eight

(Term 2011-2014)

4940 Windsor Spring Road

Hephzibah, Georgia 30815

(706) 592-2385 (Home)

(706) 796-3444 (Work)

(706) 821-1838 (Fax)

J. R. Hatney– District Nine

(Term 2010-2012)

119 East Walker Street

Augusta, Georgia 30901

(706) 722-5035 (Home)

(706) 726-8186 (Cell)

(706) 821-1838 (Fax)

Grady Smith – District Ten

(Term 2011-2014)

810 Quail Court

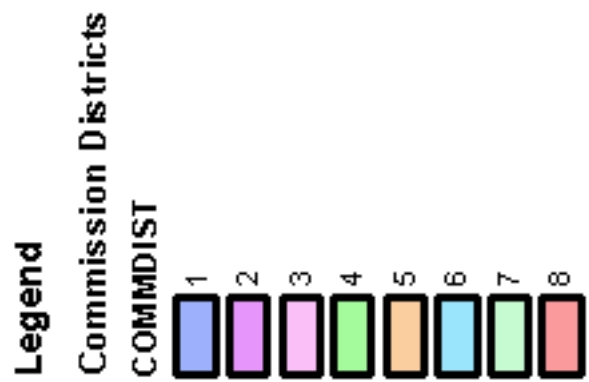
Augusta, Georgia 30909

(706) 825-9473 (Cell)

(706) 733-9473 (Work)

(706) 821-1838 (Fax)

Commission Districts





Appointed Officials December 31, 2012

Frederick L. Russell
Administrator

530 Greene Street – Room 801
Augusta, Georgia 30901
(706) 821-2400
(706) 821-2819 (Fax)

William P. Shanahan
Deputy Administrator

530 Greene Street – Room 801
Augusta, Georgia 30901
(706) 821-2400
(706) 821-2819 (Fax)

Donna B. Williams, CGFM
Finance Director
530 Greene Street – Room 207
Augusta, Georgia 30901
(706) 821-2429
(706) 821-2520 (Fax)

Tameka Allen
Deputy Administrator

530 Greene Street – Room 801
Augusta, Georgia 30901
(706) 821-2400
(706) 821-2819 (Fax)

Lena J. Bonner
Clerk of Commission
530 Greene Street – Room 806
Augusta, Georgia 30901
(706) 821-1820
(706) 821-1838 (Fax)

Andrew G. Mackenzie
General Counsel
520 Greene Street
Augusta, Georgia 30901
(706) 842-5550
(706) 842-5556 (Fax)



MISSION

To provide to all its citizens cost-effective, high quality government services in an environment which enhances the economic well-being and quality of life in Augusta Metropolitan Area.

BELIEFS

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

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

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

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

AUGUSTA, GEORGIA

**BUDGET PROCESS,
BUDGETARY GUIDELINES
AND BUDGET CALENDAR
FY 2013**

AUGUSTA, GEORGIA FY 2013 BUDGET

THE BUDGET PROCESS

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

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

Departments and agencies submitted detailed operating budget requests to the Finance Department on August 13, 2012 in accordance with procedures established by the Budget Calendar. The budget requests of agencies and departments included basic and additional funding requests. Basic requests finance currently mandated or authorized services within guidelines, or ongoing expenditures. Expanded level program requests are over and above the basic 2012 service levels.

After analyzing the budget requests, Finance staff met with the Administrator, department heads and agency heads during the month of September for review of their request. The Administrator's proposed FY 2013 budget reflects his consideration of these recommendations in light of revenue projections and real property assessments, and his top priority initiatives are reflected in the Budget Message. The ranking of supplemental requests in the budget document generally reflects the department or agency head's priority ranking as submitted to the Budget Office.

As presented to the Augusta Commission, the Proposed Budget is intended to provide the resources necessary to continue current services. In his Budget Message, the Administrator may also recommend adjustments to the general property tax rates and user fees necessary to finance these services and identify high priority needs, new initiatives and program changes that the Augusta Georgia Commission may wish to consider during its deliberations on the budget. These and other issues brought forward at the public hearing on the budget were addressed during Commission budget work sessions in November 2012. After careful deliberation, the Proposed Budget, as modified for additions and deletions, was adopted by the Commission on November 20, 2012.

AUGUSTA, GEORGIA 2013 BUDGET PLANNING CALENDAR

JULY 2012

- July 17, 2012 Commission approves FY 2013 Budget Calendar.
- July 19, 2012 Distribution of Budget Calendar and Instructions during department head meeting.
- July 23, 2012 Departments **with** IFAS access may start entering in Budget Item Detail.

AUGUST 2012

- August 6, 2012 Departmental Budgets due to Finance (for departments **without** access to IFAS system). Budget analysts begin review of proposed budgets for budget hearings.
- August 13, 2012 Budget Item Detail deadline for IFAS users.

SEPTEMBER 2012

- Sept. 4-14, 2012 Budget Hearings with Departments (**call if desired**). Budget hearings will be led by the Finance Department with a report of new programs and personnel submitted to the Administrator. Administrator will be aware of all budget hearings; however his attendance will not be mandatory. A representative of the administrator's office will be in all hearings.
- September 28, 2012 Budget summary presented to Administrator by Finance Department.

OCTOBER 2012

- October 16, 2012 FY 2013 Proposed Budget presented to Augusta Georgia Commission by the Administrator.
- October 30, 2012 Publish Public Hearing Notice in newspaper.

NOVEMBER 2012

- November 8, 2012 ***PUBLIC TOWN MEETING / COMMISSION MEETING***
Public Hearing of 2013 Budget.
- November 13, 2012 Publish Notice of Budget Adoption in newspaper.
- November 20, 2012 Adoption of the FY 2013 Budget by the Augusta Georgia Commission.

JANUARY 2013

- January 1, 2013 Effective date for the Fiscal year 2013 Budget.
-

BUDGETS AND BUDGETARY ACCOUNTING

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

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

ENCUMBRANCES AND APPROPRIATIONS

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

BASIC SERVICES

In this year's budget process, the service level and associated funding level will be used to try to hold increases in operating costs to a minimum. "Basic Services" used in the development of FY 2013 budgeting included the following activities:

1. Activities that are required by law or ordinance

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

2. Activities that affect the public health and safety

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

3. Activities that are necessary to preserve capital asset value

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

AUGUSTA, GEORGIA

THE REPORTING ENTITY

**OPERATING POLICIES/GUIDELINES AND
LEGAL REQUIREMENTS FOR BUDGETING,
ACCOUNTING, FINANCIAL REPORTING
AND ANNUAL AUDIT
FY 2013**

AUGUSTA, GEORGIA

FY 2013 BUDGET

THE REPORTING ENTITY:

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

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

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

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

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

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

The component unit column in the combined financial statements includes the financial data of Augusta's other component unit. This unit is reported in a separate column to emphasize that it is legally separate from Augusta. Separate financial statements may be obtained from the Richmond County Department of Health.

Richmond County Department of Health – A voting majority of the board is appointed by the Government.

The complete financial statement for the individual component units may be obtained at the following address: Augusta Georgia, Finance Department-Room 207, 530 Greene Street, Augusta, Georgia 30901 or on the web site www.augustaga.gov.

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

Augusta Housing Authority
Augusta Canal Authority
City of Augusta Hospital Authority

BUDGETS AND AUDITS – LEGAL REQUIREMENTS:

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

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

- a) The governing authority shall establish by ordinance, local law, or appropriate resolution a fiscal year for the operations of the local government.
- b) Each unit of local government shall operate under an annual balanced budget adopted by ordinance or resolution and administered in accordance with this article. A budget ordinance or resolution is balanced when the sum of estimated net revenues and appropriated fund balances is equal to appropriations.

- c) For each fiscal year beginning on or after January 1, 1982 each unit of local government shall adopt and utilize a budget ordinance or resolution as provided in this article.
- d) Nothing contained in this Code section shall preclude a local government from amending its budget so as to adapt to changing governmental needs during the fiscal year. Amendments shall be made as follows, unless otherwise provided by charter or local law:
 - 1) Any increase in appropriation in any fund for a department of local government, whether accomplished through a change in anticipated revenues in any fund or through a transfer of appropriation among departments, shall require the approval of the governing authority. Such amendment shall be adopted by ordinance or resolution;
 - 2) Transfers of appropriations in any fund below the local government's legal level of control shall require only the approval of the budget officer; and
 - 3) The governing authority of a local government may amend the legal level of control to establish a more detailed level of budgetary control at any time during the budget period. Said amendment shall be adopted by ordinance or resolution.

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

- a) On a date after the conclusion of the hearing required in subsection (f) of Code Section 36-81-5, the governing authority shall adopt a budget ordinance or resolution making appropriations for the fiscal year in such sums as the governing authority may deem sufficient, whether greater or less than the sums presented in the proposed budget. The budget ordinance or resolution shall be adopted at a public meeting which shall be advertised in accordance with the procedures set forth in subsection (e) of Code Section 36-81-5 at least one week prior to the meeting.
- b) The budget may be prepared in any form that the governing authority deems most efficient in enabling it to make the fiscal policy decisions embodied in the budget, but such budget shall show anticipated revenues and appropriations by fund.

O.C.G.A. 36-81-7 Requirement of audits; conduct of audits; contents of audits to state auditor; availability of copies of audits for public inspection.

- (a) Beginning with the local government fiscal year which ends between July 1, 1994, and June 30, 1995, the governing authority of each unit of local government having a population in excess of 1,500 persons according to the latest estimate of population by the United States Bureau of the Census or its successor agency or expenditures of \$300,000 or more shall

provide for and cause to be made an annual audit of the financial affairs and transactions of all funds and activities of the local government for each fiscal year of the local government.

- (b) The governing authority of each local unit of government not included in paragraph (a) of this subsection shall provide for and cause to be made the audit required pursuant to paragraph (a) not less often than once every two fiscal years. Audits performed pursuant to this paragraph shall be for both fiscal years.
- (c) The governing authority of each local unit of government having expenditures of less than \$300,000 in that government's most recently ended fiscal year may elect to prepare, in lieu of the biennial audit otherwise required under paragraph (2) of this subsection, an annual report of agreed upon procedures for that fiscal year.

AUGUSTA, GEORGIA

FISCAL POLICIES

FUND ACCOUNTING

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

GOVERNMENTAL FUND TYPES

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

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

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

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

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

PROPRIETARY FUND TYPES

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

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

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

FIDUCIARY FUND TYPES

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

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

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

Basis of Accounting

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

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

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

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

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

BUDGETARY BASIS:

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

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

FINANCIAL MANAGEMENT

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

OPERATING BUDGET GUIDELINES

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

**AUGUSTA, GEORGIA
FY 2013 CIP FUNDING**

SPECIAL PURPOSE ONE PERCENT LOCAL SALES TAX

Augusta Georgia derives revenues from the Special Purpose One Percent Sales Tax collection that will start and will continue until \$184.4 million has been collected which is the Sixth phase of collection. This special purpose sales tax is designated revenues resulting from a Georgia General Assembly bill in 1985 authorizing counties in the State of Georgia to levy and collect a special one percent tax for approved capital expenditures.

CONTINGENCY RESERVE POLICIES

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

INVESTMENT POLICIES

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

AUGUSTA, GEORGIA
ACCOUNTING, AUDITING AND FINANCIAL REPORTING POLICIES

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

REVENUE POLICIES

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

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

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

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

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

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

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

3. **CHARGES FOR SERVICES**

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

4. **FEES AND LICENSES**

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

5. **GENERAL GUIDELINES**

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

FINANCIAL CONDITION

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

**AUGUSTA, GEORGIA
REVENUE ANALYSIS
PROPERTY TAXES**

TAX DIGEST

The Chief Tax Assessor is responsible for receiving returns and fairly and impartially assessing property. The total assessed valuation for the 2012 Tax Digest is set at \$5.25 billion compared to \$5.13 in 2011.

The chart below shows the actual changes in the millage rates for the Urban Services District (old City) and for the County based on the 2012 Tax Digest. It does not include millage rates levied by Richmond County Board of Education.

YEAR 2011/2012 TAX RATE

| COUNTYWIDE | | | | | URBAN | | | |
|-------------------|--------|--------|------------|--|--------------|--------|------------|--|
| | 2011 | 2012 | Difference | | 2011 | 2012 | Difference | |
| County-wide M&O | 8.075 | 8.085 | .010 | | 8.075 | 8.085 | .010 | |
| Capital Outlay | 0.784 | 0.785 | .001 | | 0.784 | 0.785 | .001 | |
| County Bonds | 0 | 0 | N/A | | 0 | 0 | N/A | |
| Fire* | 1.602 | 2.152 | .550 | | N/A | N/A | N/A | |
| Urban M&O | N/A | N/A | N/A | | 8.002 | 8.026 | .024 | |
| Total* | 10.461 | 11.022 | .561 | | 16.861 | 16.896 | .035 | |

*note Residents of the Blythe Fire District pay a fire tax rate of 3.358 making their 2012 Total Tax Rate 12.228.

Millage Value for Augusta Georgia Government

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

AUGUSTA, GEORGIA REVENUE ANALYSIS

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

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

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

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

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

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

OTHER TAXES

OTHER TAXES: OTHER TAX REVENUES INCLUDE THE FOLLOWING:

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

AUGUSTA, GEORGIA

DEBT POLICIES/GUIDELINES

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

RESERVES

RESERVE POLICY

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

1. Operating Reserves
2. Debt Reserves

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

OPERATING RESERVES

There are two types of operating reserves:

1. An appropriated contingency which provides for unexpected or unanticipated expenditures during the year. This is the amount of contingency budget, normally stated as part of the operating budget.
2. Fund balance reserve of working capital is established to provide for unforeseen revenue losses. This reserve is not appropriated but recognized and maintained in the fund balance. The government has a reserve policy to fund working capital up

to 60-90 days and to provide for unforeseen economic decline and for revenue stability.

DEBT RESERVES

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

DEBT ADMINISTRATION

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

AUGUSTA, GEORGIA

FISCAL YEAR

2013

ALL FUNDS

COMBINED BUDGET OVERVIEW

AUGUSTA, GEORGIA
FY 2013 BUDGET
ADOPTED NOVEMBER 20, 2012
ALL FUNDS

| Fund Number | Fund Name | Revenues FY 2013 | Expenditures FY 2013 |
|------------------------------|------------------------------------|-----------------------------|---------------------------------|
| GENERAL FUNDS | | | |
| 101 | General Fund | \$ 83,054,870 | \$ 83,054,870 |
| 273 | Law Enforcement | 57,638,020 | 57,638,020 |
| | Total General Fund/Law Enforcement | 140,692,890 | 140,692,890 |
| 104 | Port Authority | 71,970 | 71,970 |
| 111 | JAG | 330,960 | 330,960 |
| SPECIAL REVENUE FUNDS | | | |
| 204 | DUI/Accountability Court | 325,000 | 325,000 |
| 205 | Drug Court | 135,000 | 135,000 |
| 207 | 5% Crime Victim's Asst Program | 315,740 | 315,740 |
| 208 | Supplemental Juvenile Services | 16,500 | 16,500 |
| 209 | DA 5% CVAP | 100,250 | 100,250 |
| 211 | Federal Drug Forfeitures | 400,000 | 400,000 |
| 212 | State Drug Forfeitures | 400,000 | 400,000 |
| 213 | K-9 Forfeitures | 20,000 | 20,000 |
| 215 | Wireless Phase | 559,000 | 559,000 |
| 216 | Emergency Telephone Response | 3,295,220 | 3,295,220 |
| 217 | Building Inspections Fund | 1,145,040 | 1,145,040 |
| 220 | Grants | 2,952,580 | 2,952,580 |
| 221 | Housing & Community Development | 9,952,880 | 9,952,880 |
| 222 | Urban Development Action Grant | 24,690 | 24,690 |
| 231 | Board of Appeals | 25,370 | 25,370 |
| 261 | NPDES Permit Fees | 140,000 | 140,000 |
| 271 | Urban Services District | 13,209,380 | 13,209,380 |
| 272 | Capital Outlay | 4,001,270 | 4,001,270 |
| 274 | Fire Protection | 23,537,990 | 23,537,990 |
| 275 | Occupation Tax | 2,688,760 | 2,688,760 |
| 276 | Street Lights | 5,430,000 | 5,430,000 |
| 277 | Downtown Development Authority | 167,740 | 167,740 |
| 278 | Sheriff Capital Outlay Grant | 300,000 | 300,000 |
| 281 | Convention Center | 163,500 | 163,500 |
| 291 | TAD 1 | 50,000 | 50,000 |
| 292 | TAD 2 | 800,000 | 800,000 |
| 293 | TAD 3 | 15,000 | 15,000 |
| 296 | Promotion Richmond County | 4,767,000 | 4,767,000 |
| 297 | Transportation and Tourism | 1,292,400 | 1,292,400 |
| 298 | Urban Redevelopment Projects | 500,000 | 500,000 |
| CAPITAL PROJECT FUNDS | | | |
| 322 | Special 1% Sales Tax, Phase II | 1,878,830 | 1,878,830 |
| 323 | Special 1% Sales Tax, Phase III | 12,201,070 | 12,201,070 |
| 324 | Special 1% Sales Tax, Phase IV | \$ 22,651,640 | \$ 22,651,640 |

AUGUSTA, GEORGIA
FY 2013 BUDGET
ADOPTED NOVEMBER 20, 2012
ALL FUNDS

| Fund Number | Fund Name | Revenues FY 2013 | Expenditures FY 2013 |
|---------------------------------|--|-----------------------------|---------------------------------|
| 325 | Special 1% Sales Tax, Phase V | \$ 13,347,660 | \$ 13,347,660 |
| 326 | Urban SPLOST, Phase II | 154,740 | 154,740 |
| 327 | Urban SPLOST, Phase III | 235,420 | 235,420 |
| 328 | SPLOST Phase VI | 78,711,750 | 78,711,750 |
| 361 | Revenue Bonds Series 2010 | 5,000,000 | 5,000,000 |
| 371 | T-SPLOST | 4,000,000 | 4,000,000 |
| DEBT SERVICE FUNDS | | | |
| 421 | Coliseum Authority Revenue Bonds 2010 | 1,726,500 | 1,726,500 |
| 432 | G/O Sales Tax Bonds 09 | 5,772,000 | 5,772,000 |
| 433 | G/O Sales Tax Bonds 10 | 8,139,000 | 8,139,000 |
| ENTERPRISE FUNDS | | | |
| 506 | Water & Sewerage | 135,821,230 | 135,821,230 |
| 507 | Water & Sewerage-Renewal & Extension | 10,198,280 | 10,198,280 |
| 508 | 1996 W & S Bond Fund | 4,849,860 | 4,849,860 |
| 509 | 2000 Bond Series | 7,180,180 | 7,180,180 |
| 510 | W&S Bond 2002 Series | 9,353,690 | 9,353,690 |
| 511 | W&S Bond 2004 Series | 8,887,870 | 8,887,870 |
| 512 | W&S Bond 2012 Series | 23,824,730 | 23,824,730 |
| 541 | Waste Management Fund | 11,133,110 | 11,133,110 |
| 542 | Garbage Collection Fund | 22,212,650 | 22,212,650 |
| 543 | Waste Management 2004 Bonds | 1,027,270 | 1,027,270 |
| 544 | Solid Waster Revenue Bonds Series 2010 | 686,900 | 686,900 |
| 546 | Augusta Public Transit System | 6,734,750 | 6,734,750 |
| 551 | Augusta Regional Airport | 39,668,250 | 39,668,250 |
| 552 | Daniel Field | 212,890 | 212,890 |
| INTERNAL SERVICE FUNDS | | | |
| 611 | Risk Management | 2,389,000 | 2,389,000 |
| 616 | Employee Health Benefits Fund | 24,191,370 | 24,191,370 |
| 621 | Workers Compensation Fund | 2,017,480 | 2,017,480 |
| 622 | Unemployment Fund | 340,000 | 340,000 |
| 623 | Long-Term Disability Insurance | 232,770 | 232,770 |
| 626 | Fleet Operations & Management | 5,622,890 | 5,622,890 |
| 631 | GMA Lease Program | 2,165,750 | 2,165,750 |
| TRUST & AGENCY FUNDS | | | |
| 761 | 1945 Pension Fund | 1,060,000 | 1,060,000 |
| 763 | Urban 1949 Pension Plan | 5,050,000 | 5,050,000 |
| 764 | Other Urban Pension Plans | 1,579,210 | 1,579,210 |
| 791 | Exp Trust Fund-Perpetual Care | 77,940 | 77,940 |
| 792 | Exp Trust Fund-Joseph Lamar | 180 | 180 |
| 950 | Urban Redevelopment Agency | 1,050,000 | 1,050,000 |
| TOTALS | | \$ 699,212,990 | \$ 699,212,990 |

**AUGUSTA, GEORGIA
GENERAL FUND
FISCAL YEAR 2013**

| | 2011 Actuals | 2012 Budget | 2013 Budget |
|--|-----------------------------|-----------------------------|-----------------------------|
| Revenues | | | |
| Taxes | \$ 43,227,470 | \$ 45,550,620 | \$ 45,369,230 |
| Licenses And Permits | 1,558,941 | 1,570,000 | 1,575,000 |
| Intergovernmental Revenue | 1,431,703 | 1,420,870 | 1,303,240 |
| Charges for Services | 17,388,777 | 17,990,680 | 17,166,390 |
| Fines and Forfeitures | 4,611,305 | 4,544,500 | 4,667,750 |
| Use of money and property | 339,545 | 600,750 | 350,750 |
| Contributions and Donations | 15,356 | 5,000 | 5,000 |
| Miscellaneous Revenue | 865,047 | 1,346,600 | 1,360,600 |
| Other Financing Sources | 364,927 | 6,956,440 | 4,337,290 |
| Total | <u>69,803,071</u> | <u>79,985,460</u> | <u>76,135,250</u> |
| Transfers In | <u>3,623,378</u> | <u>4,045,560</u> | <u>6,919,620</u> |
| Total Revenues | <u><u>\$ 73,426,449</u></u> | <u><u>\$ 84,031,020</u></u> | <u><u>\$ 83,054,870</u></u> |
| Expenditures | | | |
| Personnel Services & Employee Benefits | \$ 41,838,022 | \$ 43,821,450 | \$ 44,040,080 |
| Purchased/Contracted Services | 10,960,347 | 14,346,545 | 14,183,380 |
| Supplies | 7,381,708 | 10,090,690 | 10,342,870 |
| Capital Outlay | 12,488 | 15,500 | 8,000 |
| Interfund/Interdepartmental | 1,650,914 | 1,784,340 | 1,975,810 |
| Other Costs | 7,076,478 | 6,985,350 | 5,511,050 |
| Cost Reimbursement | (280,875) | (127,900) | (86,400) |
| Non-Departmental | 6,906 | 566,810 | 454,880 |
| Total | <u>68,645,988</u> | <u>77,482,785</u> | <u>76,429,670</u> |
| Transfers Out | <u>6,082,693</u> | <u>6,548,235</u> | <u>6,625,200</u> |
| Total Expenditures | <u><u>\$ 74,728,681</u></u> | <u><u>\$ 84,031,020</u></u> | <u><u>\$ 83,054,870</u></u> |

**AUGUSTA, GEORGIA
LAW ENFORCEMENT FUND
FISCAL YEAR 2013**

| | 2011 Actuals | 2012 Budget | 2013 Budget |
|--|-----------------------------|-----------------------------|-----------------------------|
| Revenues | | | |
| Taxes | \$ 48,500,914 | \$ 47,819,230 | \$ 51,600,790 |
| Licenses and Permits | - | - | 2,500 |
| Intergovernmental Revenue | 33,993 | 42,170 | 69,000 |
| Charges for Services | 1,240,877 | 1,417,500 | 1,033,000 |
| Fines and Forfeitures | 408,513 | 400,000 | 427,500 |
| Investment Income | (26,156) | (100,000) | (100,000) |
| Contributions and Donations | 7,688 | - | - |
| Miscellaneous Revenue | 2,119 | 273,000 | 5,000 |
| Other Financing Sources | 82,837 | 431,100 | 100,000 |
| Total | <u>50,250,785</u> | <u>50,283,000</u> | <u>53,137,790</u> |
| Transfers In | <u>8,222,140</u> | <u>6,947,180</u> | <u>4,500,230</u> |
| Total Revenues | <u><u>\$ 58,472,925</u></u> | <u><u>\$ 57,230,180</u></u> | <u><u>\$ 57,638,020</u></u> |
| Expenditures | | | |
| Personnel Services & Employee Benefits | \$ 37,223,550 | \$ 38,719,120 | \$ 40,183,020 |
| Purchased/Contracted Services | 840,865 | 1,072,810 | 909,770 |
| Supplies | 8,936,120 | 9,795,630 | 8,782,220 |
| Capital Outlay | 18,450 | 321,340 | 17,960 |
| Interfund/Interdepartmental | 6,965,610 | 7,439,640 | 5,820,970 |
| Cost Reimbursement | (947,138) | (750,000) | (750,000) |
| Non-Departmental | - | (1,986,280) | (2,657,790) |
| Total | <u>53,037,457</u> | <u>54,612,260</u> | <u>52,306,150</u> |
| Transfers Out | <u>2,561,578</u> | <u>2,617,920</u> | <u>5,331,870</u> |
| Total Expenditures | <u><u>\$ 55,599,034</u></u> | <u><u>\$ 57,230,180</u></u> | <u><u>\$ 57,638,020</u></u> |

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT FUND
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2013 BUDGET

| Description | 2011 Actuals | 2012 Budget | 2013 Budget |
|---|-------------------------|------------------------|------------------------|
| Revenues | | | |
| Taxes | | | |
| Real Property Tax-Curr Year | \$ 8,046,540 | \$ 9,068,630 | \$ 8,297,380 |
| Timber Tax - Current Year | 1,896 | 740 | 1,950 |
| Early Payment Discount | (68,406) | (55,200) | (57,360) |
| Motor Vehicles - Current Year | 761,667 | 608,540 | 646,890 |
| Mobile Homes - Current Year | 32,798 | 38,150 | 35,850 |
| Railroad Equipment-Current Year | 11,987 | 12,000 | 12,000 |
| Real Estate Transfer | 141,136 | 130,500 | 100,000 |
| Recording Intangible Tax | 641,430 | 600,000 | 500,000 |
| Electric Franchise Tax | 15,688,252 | 16,250,000 | 16,700,000 |
| Water Franchise Tax (In Lieu) | 2,430,980 | 2,659,010 | 2,656,320 |
| Gas Franchise Tax | 818,313 | 820,000 | 810,000 |
| Television Cable Franchise Tax | 2,173,371 | 2,200,000 | 2,180,000 |
| Telephone Franchise Tax | 740,280 | 800,000 | 765,000 |
| Waste Mgmt Franchise In Lieu | 262,500 | 969,150 | 1,167,100 |
| Other Franchise Tax | 85,000 | 85,000 | 85,000 |
| Local Option Sales & Use Tax | 7,264,901 | 7,224,100 | 7,124,100 |
| Alcoholic Beverage Excise Tax | 2,769,869 | 2,715,000 | 2,900,000 |
| Local Option Mixed Drink Tax | 401,206 | 400,000 | 430,000 |
| Penalties - Delinquent Taxes | 1,006,436 | 1,000,000 | 1,000,000 |
| Pen & Interest-FiFa | 17,314 | 25,000 | 15,000 |
| Total Taxes | 43,227,470 | 45,550,620 | 45,369,230 |
| Licenses And Permits | | | |
| Alcoholic Licenses - Beer | 1,365,680 | 1,400,000 | 1,400,000 |
| Zoning Rev-Planning & Development | 17,586 | - | - |
| NPDES Permit Fees | 5,361 | - | - |
| Location Permits | 15,328 | 20,000 | 20,000 |
| Late Tag Penalty | 154,986 | 150,000 | 155,000 |
| Total Licenses and Permits | 1,558,941 | 1,570,000 | 1,575,000 |
| Intergovernmental Revenues | | | |
| FEMA Grant | 59,933 | 31,000 | 31,000 |
| Fed Govt Payments in Lieu of Tax | 126 | - | - |
| GDOT-FHWA-PL | 71,966 | - | - |
| St GA Jud Council HB#182 | 110,000 | 110,000 | - |
| Reimbursements-Other | 16,787 | 20,000 | 20,000 |
| Local Govt - Payment in Lieu of Tax | 1,172,891 | 1,259,870 | 1,252,240 |
| Total Intergovernmental Revenues | \$ 1,431,703 | \$ 1,420,870 | \$ 1,303,240 |

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT FUND
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2013 BUDGET

| Description | 2011 Actuals | 2012 Budget | 2013 Budget |
|--|-------------------------|------------------------|------------------------|
| Revenues | | | |
| Charges for Services | | | |
| Court Costs, Fees & Charges | \$ 791,722 | \$ 810,000 | \$ 850,000 |
| Indigent Defense Reimbursement | 700 | - | - |
| Ind Defense Application Fees | 50,750 | 65,000 | 50,000 |
| Burke/Columbia County DA Reimbursement | 689,855 | 825,000 | 1,005,790 |
| Burke Co Public Defender Reimbursement | 95,674 | 108,500 | 131,610 |
| Columbia Co Public Defender Reimbursement | 346,177 | 380,000 | 833,530 |
| Superior Ct-Circuit Burke Reimbursement | 96,360 | 132,790 | 142,400 |
| Superior Ct-Circuit Columbia Co Reimbursement | 454,268 | 625,990 | 671,300 |
| ARA Fees | 80,244 | 80,000 | 80,150 |
| Burke Juvenile Ct Reimbursement | 21,500 | 20,000 | - |
| Reader Printer Fees | 12,745 | 12,000 | 12,000 |
| Radio Rebanding Administration Fees | 53,156 | - | - |
| HP Maintenance Fees | 3,112 | - | - |
| Downtown Wireless Project | 605 | - | - |
| Motor Vehicle Tag Coll Fees | 209,112 | 210,000 | 210,000 |
| Wildlife Tag Fees | 436 | 500 | 500 |
| License & Inspection Admin Allow-Recovery | 46,630 | 48,360 | 50,740 |
| Code Enforcement-Allocation-Recovery | 72,290 | 75,400 | 75,390 |
| Ind Cost Allocation-Port Authority | 13,190 | 13,520 | 13,520 |
| Ind Cost Allocation-5% Crime Victim's Asst Program | 8,330 | 8,540 | 6,400 |
| Ind Cost Allocation-Supplemental Juvenile Services | 960 | 980 | 980 |
| Ind Cost Allocation-DA 5% CVAP | - | - | 2,140 |
| Ind Cost Allocation-Building Inspection | 39,450 | 40,440 | 40,440 |
| Ind Cost Allocation-Housing & Neighborhood Development | 161,140 | 165,170 | 165,170 |
| Ind Cost Allocation-Urban Development Action Grant | 6,230 | 6,390 | 6,390 |
| Ind Cost Allocation-Board of Appeals | 2,060 | 2,110 | 2,110 |
| Ind Cost Allocation-Urban Services District | 29,540 | 30,280 | 30,280 |
| Ind Cost Allocation-Capital Outlay | 27,210 | 27,890 | 27,890 |
| Ind Cost Allocation-Law Enforcement | 4,639,100 | 4,755,080 | 3,180,750 |
| Ind Cost Allocations-Fire Protection | 523,050 | 536,130 | 536,130 |
| Ind Cost Allocation-Occupation Tax | 6,360 | 6,520 | 6,520 |
| Ind Cost Allocation-Street Lights | 15,250 | 15,630 | 15,630 |
| Ind Cost Allocation-DDA Revenue Bond | 12,810 | 13,130 | 13,130 |
| Ind Cost Allocation-Special 1% Sales Tax, Phase II | 28,130 | 28,830 | 28,830 |
| Ind Cost Allocation-Special 1% Sales Tax, Phase III | 90,310 | 92,570 | 92,570 |
| Ind Cost Allocation-Special 1% Sales Tax, Phase IV | 502,830 | 515,400 | 515,400 |
| Ind Cost Allocation-Special 1% Sales Tax, Phase V | 495,770 | 508,160 | 508,160 |
| Ind Cost Allocation-Urban SPLOST, Phase II | 4,620 | 4,740 | 4,740 |
| Ind Cost Allocation-Urban SPLOST, Phase III | 24,800 | 25,420 | 25,420 |
| Ind Cost Allocation-Water & Sewerage | 1,317,200 | 1,350,130 | 1,350,130 |
| Ind Cost Allocation-W&S-Renewal & Extension | 7,720 | 7,910 | 7,910 |
| Ind Cost Allocation-W&SBond 2000 Series | \$ 4,620 | \$ 4,740 | \$ 4,740 |

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT FUND
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2013 BUDGET

| Description | 2011 Actuals | 2012 Budget | 2013 Budget |
|--|-------------------------|------------------------|------------------------|
| Revenues | | | |
| Ind Cost Allocation-W&S Bond 2002 Series | \$ 8,770 | \$ 8,990 | \$ 8,990 |
| Ind Cost Allocation-W&S Bond 2004 Series | 11,630 | 11,920 | 11,920 |
| Ind Cost Allocation-Waste Management | 191,770 | 196,560 | 200,000 |
| Ind Cost Allocation-Garbage Collection | 41,710 | 42,750 | 45,000 |
| Ind Cost Allocation-Waste Management 2004 Bonds | 3,320 | 3,400 | 3,400 |
| Ind Cost Allocation-Augusta Public Transit System | 196,810 | 201,730 | 201,730 |
| Ind Cost Allocation-Augusta Regional Airport | 243,890 | 249,990 | 243,900 |
| Ind Cost Allocation-Daniel Field Airport | 14,140 | 14,490 | 14,490 |
| Ind Cost Allocation-Municipal Golf Course | 67,130 | - | - |
| Ind Cost Allocation-Risk Management | 94,600 | 96,970 | 96,970 |
| Ind Cost Allocation-Employee Health Benefits | 13,690 | 14,030 | 14,030 |
| Ind Cost Allocation-Workers Compensation | 4,970 | 5,090 | 5,090 |
| Ind Cost Allocation-Long-Term Disability Insurance | 1,480 | 1,520 | 1,520 |
| Ind Cost Allocation-Fleet Operations & Maintenance | 118,120 | 121,070 | 121,070 |
| Election Qualifying Fees | - | 35,000 | - |
| Sale of Maps & Publications | 2,578 | 3,000 | 2,000 |
| Voter Lists and Labels | 158 | 2,000 | 500 |
| Commissions on Tax Collections | 2,187,190 | 2,200,000 | 2,200,000 |
| Motor Vehicle Title Fees | 24,920 | 25,000 | 25,000 |
| Lapsed Motor Vehicle Ins Fees | 84,530 | 85,000 | 90,000 |
| Coroner Reports/Misc | 2,355 | 2,000 | 2,000 |
| ID Card Fees - Marshal | 130 | - | - |
| Fingerprinting Fees | 7,620 | 8,000 | 10,000 |
| Prisoner Housing Fees | 1,544,260 | 1,500,000 | 1,500,000 |
| GA DOT RCCI Guard Reimbursement | 144,756 | 95,000 | 100,000 |
| State Road Maintenance | 47,592 | 47,600 | 40,800 |
| Demolition Fees | 55,612 | 55,000 | 65,000 |
| Concession Revenue | 4,077 | - | 1,500 |
| Concession Revenue-B&G Judicial Center | - | - | 5,000 |
| Animal Control & Shelter Fees | 60,007 | 60,000 | 70,000 |
| Rabies Certificate Fees | 12,792 | 10,000 | 12,000 |
| Sterilization Fees | 40,972 | 40,000 | 40,000 |
| Animal Control/Ft Gordon | 3,782 | 5,000 | 2,500 |
| Public Room Rental-Radison | 25,992 | 25,000 | 25,000 |
| Parking Fee-Marriott Parking | - | - | 50,000 |
| Parking Fee-Reynolds Street Deck | - | - | 25,000 |
| Cemeteries | 71,378 | 70,000 | 70,000 |
| Returned Check Fee | 7,000 | 5,000 | 5,000 |
| RCCI-Inmate Medical Fees | 1,514 | 1,000 | 1,000 |
| RCCI-Inmate Management Fees | 1,212 | 1,000 | 1,000 |
| RCCI-Inmate Disciplinary Fees | 883 | 1,000 | 1,000 |
| RCCI-Inmate Store | 44,187 | 103,390 | 94,580 |
| Utility Cut Repairs | 40,402 | 50,000 | 50,000 |
| Total Charges for Services | \$ 16,413,945 | \$ 16,950,750 | \$ 16,155,780 |

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT FUND
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2013 BUDGET

| Description | 2011 Actuals | 2012 Budget | 2013 Budget |
|---|-------------------------|------------------------|------------------------|
| Revenues | | | |
| Recreation | | | |
| Special Activities-Program Fees | \$ 11,753 | \$ 14,000 | \$ 6,000 |
| Youth Program-Program Fees | 19,958 | 11,000 | 11,000 |
| Youth Athletics - East Augusta | 4,290 | 4,000 | 4,000 |
| Youth Athletics - South Augusta | 69,668 | 75,000 | 75,000 |
| Youth Athletics - West Augusta | 37,443 | 50,000 | 45,000 |
| Adult Programs-Program Fees | 72,049 | 80,000 | 85,000 |
| Program Fees-Aquatics | 10,901 | 12,000 | 12,000 |
| Henry Brigham Comm Center-Program Fees | 22,373 | 30,000 | 30,000 |
| Bernie Ward Comm Center-Program Fees | 22,945 | 20,000 | 30,000 |
| Sand Hills Program Fees | 350 | 1,000 | 1,000 |
| Blythe Park-Program Fees | 11,716 | 15,000 | 14,000 |
| Dyess Park-Program Fees | 3,000 | 2,100 | - |
| Garrett Comm-Program Fees | 14,504 | 15,000 | 14,000 |
| McBean Park-Program Fees | 25,647 | 20,000 | 20,000 |
| McDuffie Woods Park-Program Fees | 9,235 | 10,000 | 10,000 |
| May Park Comm Center-Program Fees | 7,198 | 11,000 | 5,000 |
| Carrie J. Mays-Program Fees | 632 | 4,000 | 1,000 |
| Warren Road Comm Center-Program Fees | 80,844 | 79,000 | 83,000 |
| Henry Brigham-Ceremics | - | 1,000 | - |
| Other Concessions-Program Fees | 16,955 | 20,000 | 17,000 |
| Charles Evans Park - Program Fees | 5,737 | 10,000 | 8,000 |
| Henry Brigham Swim Center-Program Fees | 21,488 | 20,000 | 22,000 |
| Fleming Tennis Center-Program Fees | 140 | - | - |
| Newman Tennis Center-Tennis Membership Fees | 10,184 | - | 2,240 |
| Tournament Fees | 67,497 | 90,000 | 75,000 |
| Sponsorship | 8,559 | 10,000 | 10,000 |
| Court Fees | 24,137 | 30,000 | 26,000 |
| Stringing Fees | 4,009 | 4,000 | 4,000 |
| Lessons/Clinics | 36,369 | 40,000 | 40,000 |
| Merchandise Fees | 19,145 | 16,000 | 16,000 |
| Concession Revenue | 6,026 | 10,000 | 8,000 |
| Misc Tennis Fees | 250 | 500 | 200 |
| Newman Tennis-Program Fees | (975) | - | - |
| Diamond Lakes Tennis-Tennis Membership Fees | 129 | - | - |
| Diamond Lakes Tennis-Tournament Fees | 1,356 | - | - |
| Diamond Lakes Tennis-Court Fees | 2,422 | 330 | - |
| Diamond Lakes Tennis-Stringing Fees | 252 | 150 | - |
| Diamond Lakes Tennis-Lessons/Clinics | 7,580 | 450 | - |
| Diamond Lakes Tennis-Merchandise Fees | 1,006 | 380 | - |
| Diamond Lakes Tennis-Concession Revenue | 1,495 | 350 | - |
| Augusta Aquatics Center-Program Fees | 178,461 | 175,000 | 185,000 |
| Diamond Lakes Reg Park-Program Fees | \$ 9,885 | \$ 15,000 | \$ 12,500 |

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT FUND
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2013 BUDGET

| Description | 2011 Actuals | 2012 Budget | 2013 Budget |
|--|-------------------------|------------------------|------------------------|
| Revenues | | | |
| Diamond Lakes Comm Center-Program Fees | \$ 92,441 | \$ 110,000 | \$ 95,000 |
| Riverwalk - Program Fees | 35,778 | 33,670 | 43,670 |
| Total Recreation | 974,832 | 1,039,930 | 1,010,610 |
| Total Charges For Services and Recreation | 17,388,777 | 17,990,680 | 17,166,390 |
| Fines And Forfeitures | | | |
| Superior | 253,847 | 275,000 | 270,000 |
| State | 2,906,377 | 2,850,000 | 3,000,000 |
| Magistrate | 1,071,500 | 1,000,000 | 1,000,000 |
| Juvenile | 1,555 | 2,500 | 750 |
| Probate Court | 300,538 | 285,000 | 290,000 |
| Drug treatment/education | 63,932 | 75,000 | 50,000 |
| DA Welfare Fraud Investigation | 2,550 | 2,000 | 2,000 |
| DA-Forfeiture of Assets | 11,006 | 55,000 | 55,000 |
| Total Fines And Forfeitures | 4,611,305 | 4,544,500 | 4,667,750 |
| Investment Income | | | |
| Interest revenues | 120,304 | 300,000 | 100,000 |
| Int Earned-Tax Commissioner | 218,354 | 300,000 | 250,000 |
| Int Earned-Clerk of Court | 887 | 750 | 750 |
| Total Investment Income | 339,545 | 600,750 | 350,750 |
| Contributions And Donations | | | |
| Contributions & Donation (Animal Services) | 1,756 | 5,000 | 5,000 |
| Contributions & Donation (DBE) | 600 | - | - |
| Contributions & Donation (Recreation) | 13,000 | - | - |
| Total Contributions And Donations | 15,356 | 5,000 | 5,000 |
| Miscellaneous Income | | | |
| RxCard Royalties | 10,394 | 5,000 | 12,000 |
| Rents and royalties | 247,335 | 250,000 | 250,000 |
| Golf Course Lease | - | 12,000 | - |
| Lawsuit Settlement | 131 | - | - |
| Miscellaneous Income | 234,806 | 25,000 | 50,000 |
| Tax Commissioner-Other Revenue | (5,578) | 7,500 | 10,000 |
| Rents and royalties (DFACS-Lease/Operations) | - | 640,000 | 640,000 |
| Rents and royalties (Recreation) | 375,959 | 367,600 | 388,600 |
| Tree Commission | 2,000 | 39,500 | 10,000 |
| Total Miscellaneous Income | \$ 865,047 | \$ 1,346,600 | \$ 1,360,600 |

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT FUND
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2013 BUDGET

| Description | 2011 Actuals | 2012 Budget | 2013 Budget |
|---|--------------------------|--------------------------|--------------------------|
| Revenues | | | |
| Other Financing Sources | | | |
| Property Sale | \$ 364,927 | \$ 1,065,000 | \$ 100,000 |
| Fund Balance Appropriations | - | 5,891,440 | 4,237,290 |
| Total Other Financing Sources | 364,927 | 6,956,440 | 4,337,290 |
| Total General Fund Revenue (101) | 69,803,071 | 79,985,460 | 76,135,250 |
| Operating Transfers In | | | |
| Law Enforcement | 2,361,578 | 2,533,240 | 5,237,380 |
| Occupation Tax | 1,136,800 | 1,512,320 | 1,682,240 |
| Waste Management | 125,000 | - | - |
| Total Operating Transfers In | 3,623,378 | 4,045,560 | 6,919,620 |
| Total General Fund (101) | \$ 73,426,449 | \$ 84,031,020 | \$ 83,054,870 |

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT FUND
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2013 BUDGET

| Description | 2011 Actuals | 2012 Budget | 2013 Budget |
|--|-------------------------|------------------------|------------------------|
| Revenues | | | |
| Taxes | | | |
| Real Property Tax-Curr Year | \$ 25,480,741 | \$ 25,342,930 | \$ 26,333,380 |
| Timber Tax-Current Year | 6,002 | 2,350 | 6,160 |
| Early Payment Discount | (216,618) | (174,800) | (181,640) |
| Motor Vehicles-Current Year | 2,411,946 | 1,927,040 | 2,048,470 |
| Mobile Homes-Current Year | 103,862 | 120,810 | 113,520 |
| Railroad Equipment-Current Year | 37,958 | 40,000 | 40,000 |
| Local Option Sales & Use Tax | 20,677,023 | 20,560,900 | 23,240,900 |
| Total Taxes | 48,500,914 | 47,819,230 | 51,600,790 |
| Licenses and Permits | | | |
| Scrap Metal Permits | - | - | 2,500 |
| Total Licenses and Permits | - | - | 2,500 |
| Intergovernmental Revenue | | | |
| Fed Op Grant-Catgory-Indirect | 33,993 | - | |
| CJCC Pass Thru Grant | - | 42,170 | 69,000 |
| Total Intergovernmental Revenue | 33,993 | 42,170 | 69,000 |
| Charges for Services | | | |
| Sheriff Fees - Criminal Bonds | 75,560 | 60,000 | 75,000 |
| Sheriff Fines & Fees | 168,777 | 140,000 | 140,000 |
| Printing & Duplicating Service Fees | 147,431 | 150,000 | 150,000 |
| Telephone Comm-Jail | 217,907 | 230,000 | 240,000 |
| Social Security Informant Fee | 15,400 | 17,500 | 15,000 |
| GPS Monitor Fees-Sex Offender | 2,521 | 2,500 | 2,000 |
| False Alarms for Sheriff | - | 10,000 | 5,000 |
| Criminal Background Checks | 6,070 | 7,500 | 6,000 |
| Inmate Kiosk | - | - | 250,000 |
| Prisoner Reimb County Jail | 600,300 | 800,000 | 150,000 |
| Other Public Safety Fees | 6,911 | - | - |
| Total Charges for Services | 1,240,877 | 1,417,500 | 1,033,000 |
| Fines & Forfeitures | | | |
| County Jail-Construction & Staffing | 378,690 | 375,000 | 400,000 |
| Parking Violation | 20,968 | 15,000 | 20,000 |
| Bond | 8,855 | 10,000 | 7,500 |
| Total Fines & Forfeitures | 408,513 | 400,000 | 427,500 |
| Investment Income | | | |
| Interest Revenues | (26,156) | (100,000) | (100,000) |
| Total Investment Income | \$ (26,156) | \$ (100,000) | \$ (100,000) |

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT FUND
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2013 BUDGET

| Description | 2011 Actuals | 2012 Budget | 2013 Budget |
|---|-------------------------|------------------------|------------------------|
| Revenues | | | |
| Contributions and Donations | | | |
| Contributions and Donations | \$ 7,688 | \$ - | \$ - |
| Total Contributions and Donations | 7,688 | - | - |
| Miscellaneous Income | | | |
| Miscellaneous Income | 2,119 | 273,000 | 5,000 |
| Total Miscellaneous Income | 2,119 | 273,000 | 5,000 |
| Other Financing Sources | | | |
| Property Sale | 82,837 | 100,000 | 100,000 |
| Fund Balance Appropriations | - | 81,100 | - |
| Capital Project CarryForwards | - | 250,000 | - |
| Total Other Financing Sources | 82,837 | 431,100 | 100,000 |
| Total Law Enforcement Fund Revenue (273) | 50,250,785 | 50,283,000 | 53,137,790 |
| Operating Transfers In | | | |
| General Fund | 3,602,390 | 2,947,180 | 4,500,230 |
| Urban Services | 2,319,750 | 3,000,000 | - |
| Capital Outlay | 2,300,000 | 1,000,000 | |
| Total Operating Transfers In | 8,222,140 | 6,947,180 | 4,500,230 |
| Total Law Enforcement Fund (273) | 58,472,925 | 57,230,180 | 57,638,020 |
| TOTAL GENERAL FUND/LAW ENFORCEMENT | \$ 131,899,374 | \$ 141,261,200 | \$ 140,692,890 |

**AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT FUND**

**BY SERVICE AREAS (DETAIL)
2013 BUDGET**

| Department | 2011 Actuals | 2012 Budget | 2013 Budget |
|---|-------------------------|------------------------|------------------------|
| General Governmental | | | |
| Clerk of Commission | \$ 198,735 | \$ 251,570 | \$ 264,730 |
| Mayor's Office | 210,655 | 311,010 | 326,760 |
| County Administrator | 689,981 | 870,870 | 871,440 |
| Commissioners | 276,728 | 287,220 | 292,390 |
| Commission - Other | 6,045 | 5,400 | 5,400 |
| Local Legislative Interests | 1,734 | 3,990 | 3,990 |
| Promotion Account | - | 19,680 | 19,680 |
| Board of Elections | 374,489 | 446,130 | 376,610 |
| Election Expenses | 31,615 | 615,975 | 45,000 |
| Finance - General | 1,137,398 | 1,506,710 | 1,521,760 |
| Finance - Accounting | 209,978 | 317,510 | 337,510 |
| Finance - Treasurer Emeritus | 3,183 | 3,190 | - |
| License | 544,383 | 566,770 | 614,540 |
| License & Inspection Administration | 168,498 | 177,950 | 173,700 |
| Procurement | 640,326 | 657,400 | 670,470 |
| ARC-Law Dept | 857,316 | 3,019,960 | 1,863,920 |
| Magistrate-Law Dept | 21,600 | 17,130 | 24,600 |
| Outside Counsel-Law | 1,082,823 | - | - |
| Information Technology | 4,129,361 | 5,041,020 | 5,339,050 |
| Human Resources | 1,132,851 | 1,093,710 | 1,097,340 |
| Human Resources - Training | 23,763 | 34,100 | 34,100 |
| Employee Functions | 18,200 | 17,800 | 17,800 |
| Employee Incentives Award Program | 14,407 | 18,800 | 18,800 |
| Tax Commissioner | 1,174,750 | 1,201,520 | 1,266,350 |
| Tag Office | 1,110,282 | 1,110,940 | 1,157,030 |
| Delinquent Tax | 336,335 | 327,680 | 332,070 |
| Del Tax Sales - Fees / Cost | (124,132) | - | - |
| Tax Assessor | 1,706,195 | 1,963,800 | 1,966,300 |
| Board of Appeals | 16,067 | 59,170 | 59,170 |
| Board of Tax Assessors | 81,336 | 88,570 | 88,570 |
| Citizens Service & Information | 94,787 | 98,640 | 189,400 |
| Citizens Update/Publications | - | 4,900 | 4,900 |
| Facilities Management - Administration | 242,826 | - | - |
| Buildings and Grounds - Municipal Building | 852,060 | 1,010,450 | 989,140 |
| Buildings and Grounds - JLEC | 1,216,834 | 1,349,420 | 1,151,450 |
| Buildings and Grounds - Phinzy Road Det. Center | 813,219 | 1,234,430 | 1,093,480 |
| Buildings and Grounds - Inhouse Projects | 15,624 | 12,500 | 70,000 |
| Buildings and Grounds - Judicial Center | 357,700 | 1,007,520 | 1,005,010 |
| Buildings and Grounds - RCSO | - | - | 294,020 |
| Planning & Development | 463,915 | - | - |
| Procurement/Print Shop | 184,920 | 224,270 | 226,590 |
| FM-Construction Shop | 632,714 | 768,050 | 872,500 |
| Records Retention | 95,935 | 104,340 | 106,210 |
| Total General Governmental | \$ 21,045,438 | \$ 25,850,095 | \$ 24,791,780 |

**AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT FUND**

**BY SERVICE AREAS (DETAIL)
2013 BUDGET**

| Department | 2011 Actuals | 2012 Budget | 2013 Budget |
|----------------------------------|-------------------------|------------------------|------------------------|
| Judicial | | | |
| Superior Court | \$ 696,545 | \$ 799,120 | \$ 875,180 |
| Circuit Budget | 1,462,006 | 1,973,490 | 2,027,650 |
| Clerk of Superior Court | 2,366,393 | 2,466,030 | 2,506,810 |
| District Attorney - Circuit | 1,815,408 | 2,186,740 | 2,372,400 |
| DA - Forfeiture Acct Expense | 11,005 | 55,000 | 55,000 |
| State Court - Judge | 931,781 | 1,002,390 | 1,007,690 |
| State Court - Solicitor | 1,535,926 | 1,688,270 | 1,699,240 |
| Civil Court - Chief Judge | 255,798 | 273,960 | 267,560 |
| Civil Court - Presiding Judge | 198,609 | 202,390 | 204,890 |
| Civil Court - Clerk | 790,985 | 862,580 | 938,550 |
| Probate Judge | 621,375 | 681,780 | 680,310 |
| Juvenile Court | 673,709 | 706,540 | 705,080 |
| Juvenile Court - Citizens Review | 43,723 | 45,270 | 45,870 |
| Public Defender - Superior Court | 1,630,414 | 1,956,720 | 2,193,200 |
| Public Defender - State Court | 1,151,190 | 1,143,070 | 1,131,580 |
| ICPDO - Independent Contractor | 89,220 | 74,200 | 74,200 |
| Court Appointed Legal | 11,129 | 34,650 | 34,650 |
| Civil Court - Marshal | 1,539,956 | 1,560,970 | 1,666,110 |
| Jury Clerk | 81,332 | 126,490 | 161,910 |
| Total Judicial | 15,906,503 | 17,839,660 | 18,647,880 |
| Public Safety | | | |
| Drivers License Bureau | 16,932 | 17,570 | 16,930 |
| Neighborhood Enhancement | 7 | - | - |
| Security-Municipal Building | 423,553 | 442,200 | 486,810 |
| Security-Judicial Center | 398,069 | 521,100 | 545,510 |
| RCCI | 4,371,310 | 4,652,590 | 4,706,680 |
| RCCI Inmate Store | 44,187 | 103,390 | 94,580 |
| Emergency Medical Service | 1,230,130 | 1,180,000 | 1,330,000 |
| Coroner | 437,376 | 562,660 | 556,260 |
| Animal Services | 1,091,552 | 1,282,270 | 1,282,180 |
| Emergency Management | 89,721 | 241,010 | 259,160 |
| 878 Engineer | 7,290 | 7,190 | 7,190 |
| Total Public Safety | 8,110,127 | 9,009,980 | 9,285,300 |
| Public Works | | | |
| PW - Administration | 1,373,187 | 1,963,050 | 1,985,280 |
| PW - Roads and Walkways | 1,975,711 | 3,570,980 | 2,749,670 |
| Litter Patrol | 295,152 | 326,450 | 325,260 |
| PW - Traffic Engineer | 1,958,573 | 2,136,350 | 2,706,090 |
| Reynolds Street Deck | - | - | 25,000 |
| Riverwalk/Augusta Commons | 120,325 | 168,790 | 167,090 |
| Eviction & Vacant Lot Clean Up | 11,543 | 26,440 | 16,540 |
| Total Public Works | \$ 5,734,491 | \$ 8,192,060 | \$ 7,974,930 |

**AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT FUND**

**BY SERVICE AREAS (DETAIL)
2013 BUDGET**

| Department | 2011 Actuals | 2012 Budget | 2013 Budget |
|--------------------------------------|-------------------------|------------------------|------------------------|
| Health And Welfare | | | |
| Board of Health - Public | \$ 1,039,740 | \$ 1,028,940 | \$ 1,028,940 |
| Board of Health - Mental | 7,880 | 7,780 | 7,780 |
| Project Access | 344,250 | 340,650 | 340,650 |
| Community Medical Outreach | 50,000 | 49,500 | 49,500 |
| Miracle Making Ministry | 42,500 | 42,050 | 42,050 |
| Mosquito Control | 159,650 | 143,650 | 143,650 |
| DFAC - Administration | 120,000 | 118,750 | 118,750 |
| DFACS-Lease/Operations | - | 385,000 | 390,000 |
| American Red Cross | 25,000 | 25,250 | 25,250 |
| Child Enrichment | 25,500 | 25,250 | 25,250 |
| Safe Homes | 8,500 | 8,400 | 8,400 |
| Total Health And Welfare | 1,823,020 | 2,175,220 | 2,180,220 |
| Recreation | | | |
| Administration | 1,592,252 | 1,881,560 | 1,962,240 |
| General Shop | 820,397 | 886,370 | 920,180 |
| Special Populations | 12,330 | 11,880 | 11,880 |
| Special Activities | 33,390 | 33,340 | 34,340 |
| Boxing | 29,612 | - | - |
| Athletics | 299,567 | 307,160 | 307,420 |
| Youth Programs | 189,823 | 199,600 | 200,690 |
| Adult Programs | 43,863 | 57,810 | 50,200 |
| Aquatics | 145,163 | 145,080 | 159,070 |
| Henry H. Brigham Center | 190,867 | 238,690 | 243,720 |
| Bernie Ward Community Center | 223,978 | 226,680 | 229,800 |
| Sand Hills | 149,605 | 152,650 | 156,050 |
| Blythe Park | 184,814 | 189,330 | 189,510 |
| Dougherty Park | 11,160 | 13,850 | 14,150 |
| Dyess Park | 19,883 | 22,490 | 22,990 |
| Eastview Park | 12,814 | 11,920 | 16,500 |
| Four H Camp | 72 | 400 | 170 |
| Garrett Community Center | 79,599 | 91,360 | 94,060 |
| Hephzibah/Carroll Park | 18,621 | 19,370 | - |
| Hickman Park | 2,031 | 2,510 | 5,660 |
| Hyde Park | 3,626 | 3,500 | 3,630 |
| Jamestown Community Center | 10,920 | 13,370 | 15,340 |
| W. T. Johnson Community Center | 29,887 | 29,780 | 31,950 |
| McBean Park | 184,133 | 185,630 | 186,000 |
| McDuffie Woods Park | 132,056 | 163,310 | 171,340 |
| May Park Community Center | 182,669 | 163,920 | 170,920 |
| Minnick Park | 5,162 | 6,470 | 8,440 |
| Carrie J. Mays Community Life Center | 210,362 | 214,500 | 211,340 |
| Warren Road Community Center | 219,037 | 220,810 | 220,910 |
| Merry Street Craft Shop | 2,656 | 2,850 | 2,910 |
| Henry Brigham-Ceramics | \$ 2,278 | \$ 3,000 | \$ 3,000 |

**AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT FUND**

**BY SERVICE AREAS (DETAIL)
2013 BUDGET**

| Department | 2011 Actuals | 2012 Budget | 2013 Budget |
|----------------------------------|-------------------------|------------------------|------------------------|
| Henry Brigham Senior Center | \$ 17,229 | \$ 18,160 | \$ 18,420 |
| Barton Village Community Center | 4,073 | 4,720 | 5,000 |
| Blythe Nutrition Center | 46,931 | 48,420 | 51,170 |
| McBean Nutrition Center | 48,509 | 49,020 | 49,600 |
| Carrie J. Mays Nutrition Center | 67,212 | 79,760 | 79,950 |
| Henry Brigham Nutrition Center | 37,885 | 49,400 | 56,810 |
| Sand Hills Nutrition Center | 58,607 | 57,990 | 59,610 |
| Eisenhower Concessions | 245 | 220 | 220 |
| Other Concessions | 11,421 | 14,000 | 14,000 |
| Eisenhower Park | 18,006 | 18,400 | 21,760 |
| Charles Evans Park | 17,683 | 21,770 | 29,340 |
| Wood Street Park | 1,696 | 2,000 | 1,980 |
| Misc. Parks | 296,807 | 291,800 | 299,330 |
| Henry Brigham Swim Center | 148,034 | 124,920 | 163,780 |
| Bernie Ward Swimming Pool | 1,777 | 2,250 | 2,250 |
| Jones Park Pool | 1,465 | 2,250 | 2,250 |
| Dyess Park Pool | 1,355 | 2,250 | 2,250 |
| Fleming Tennis Center | 8,942 | 10,020 | 13,880 |
| Newman Tennis Center | 314,633 | 358,730 | 375,980 |
| Augusta Aquatics Center | 584,960 | 592,380 | 625,980 |
| Fleming Sports Complex | 3,783 | 4,280 | 7,850 |
| West Augusta Soccer Complex | 50,000 | 50,000 | 52,500 |
| Diamond Lakes Regional Park | 233,290 | 260,850 | 298,380 |
| Diamond Lakes Community Center | 341,940 | 449,480 | 436,220 |
| Diamond Lakes Tennis Complex | 75,678 | 28,780 | 5,630 |
| The "Boathouse" Community Center | 67,160 | 68,580 | 71,420 |
| Julian Smith Casino | 63,842 | 67,160 | 68,810 |
| Julian Smith BBQ Pit | 34,234 | 33,100 | 43,510 |
| Gracewood Center | 5,877 | 7,050 | 6,860 |
| Sue Reynolds Center | 5,234 | 6,520 | 6,390 |
| Fleming Activity Center | 4,317 | 4,500 | 7,850 |
| Old Government House | 29,810 | 31,900 | 32,560 |
| New Savannah Bluff Lock & Dam | 11,389 | 13,790 | 18,640 |
| Riverwalk | 182,320 | 203,130 | 242,060 |
| Pendleton King Park | 95,719 | 170,950 | 173,920 |
| Shiloh Appropriations | 9,080 | 8,980 | 8,980 |
| Berry Appropriations | 6,370 | 6,270 | 6,270 |
| Senior Citizens Council | 41,650 | 41,200 | 41,200 |
| Lucy Craft Laney Museum | 148,750 | 147,200 | 147,200 |
| Augusta Museum of History | 148,750 | 147,200 | 147,200 |
| Trees and Landscaping | 593,953 | 812,350 | 863,550 |
| Cemeteries | 641,962 | 663,380 | 642,830 |
| RC Historic Augusta | 9,990 | 9,890 | 9,890 |
| Ezekiel Harris House | 52,692 | 52,150 | 52,150 |
| Greater Augusta Arts Council | 148,500 | 146,950 | 146,950 |
| Augusta/Richmond County Library | 2,492,000 | 2,466,100 | 2,466,100 |
| Total Culture-Recreation | \$ 12,228,388 | \$ 13,149,390 | \$ 13,522,890 |

**AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT FUND**

**BY SERVICE AREAS (DETAIL)
2013 BUDGET**

| Department | 2011 Actuals | 2012 Budget | 2013 Budget |
|---|-------------------------|------------------------|------------------------|
| Housing & Development | | | |
| UGA-Cooperative Extension | \$ 161,875 | \$ 179,940 | \$ 193,270 |
| Natural Resources Conservation | 17,244 | 23,660 | 23,660 |
| Central SavRiver Land Trust | 55,250 | 54,700 | 54,700 |
| Forestry | 15,493 | 18,380 | 16,550 |
| Code Enforcement | 610,919 | 900,000 | 660,270 |
| HCD-HUD Program Repayments | - | 344,240 | - |
| Industrial Dev. - Forward Augusta | 100,000 | 162,050 | 162,050 |
| CSRA Regional Commission | 192,140 | 193,990 | 195,820 |
| Land Bank Authority | - | 65,000 | 65,000 |
| Summer Youth Employment - Recreation | 37,156 | 49,500 | 50,000 |
| Disadvantage Business Enterprise | 138,065 | 134,390 | 130,580 |
| Equal Opportunity | 151,796 | 164,220 | 164,510 |
| Tree Commission | 25,240 | 39,500 | 10,000 |
| Total Housing And Development | 1,505,178 | 2,329,570 | 1,726,410 |
| Non Departmental | | | |
| S & W - Lapsed Salaries | - | (3,500,000) | (4,000,000) |
| Health Insurance | 81,826 | - | (200,000) |
| 1945 Pension Plan | 429,256 | 391,000 | 257,470 |
| 1949 Pension Plan | 269,381 | 300,100 | 469,710 |
| GMEBS Pension Plan | 26,630 | - | - |
| Unemployment Compensation | 90,276 | 110,000 | 195,000 |
| Personnel Exp Reclass | - | - | 75,000 |
| Contingency | 6,906 | 204,000 | 300,000 |
| New Programs | - | 314,155 | - |
| Special Elections | - | 81,225 | - |
| Cost Allocation - Risk Management | 487,540 | 510,810 | 540,010 |
| Pension Health Benefits | 584,497 | 160,540 | 300,000 |
| Workers Compensation | 316,532 | 364,980 | 363,070 |
| TOTAL NON-DEPARTMENTAL | 2,292,843 | (1,063,190) | (1,699,740) |
| TOTAL GENERAL FUND OPERATING (101) | 68,645,988 | 77,482,785 | 76,429,670 |
| Operating Transfers Out | | | |
| DUI Fund | - | 140,000 | 80,000 |
| 5% Crime Victims Asst Program | - | 31,370 | 140,490 |
| Emergency Telephone Response | - | 471,220 | 471,220 |
| General Fund Grants | 40,568 | 343,635 | 328,440 |
| Zoning Appeals | 7,680 | 11,370 | 11,370 |
| Capital Outlay (DFACS-Lease) | - | 255,000 | 250,000 |
| Law Enforcement | 3,602,390 | 2,947,180 | 4,500,230 |
| Street Lights | 700,000 | 700,000 | 735,000 |
| Augusta Public Transit System | 1,600,000 | 1,535,180 | - |
| Municipal Golf Course | 132,056 | - | - |
| Employee Health Benefits | - | 113,280 | 108,450 |
| TOTAL OPERATING TRANSFERS OUT | 6,082,693 | 6,548,235 | 6,625,200 |
| GRAND TOTAL GENERAL FUND (101) | \$ 74,728,681 | \$ 84,031,020 | \$ 83,054,870 |

**AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT FUND**

**BY SERVICE AREAS (DETAIL)
2013 BUDGET**

| Department | 2011 Actuals | 2012 Budget | 2013 Budget |
|---|---------------------------|---------------------------|---------------------------|
| Law Enforcement Fund | | | |
| Criminal Investigation | \$ 4,912,913 | \$ 5,400,230 | \$ 5,312,690 |
| DARE Program | 255,507 | 255,540 | 255,410 |
| Sheriff Narcotics Invest | 1,550,704 | 1,580,000 | 1,580,200 |
| Records and Identification | 1,219,103 | 1,375,940 | 1,498,650 |
| Sheriff Road Patrol | 16,488,560 | 17,906,060 | 18,665,800 |
| Safety - Training Facilities | 607,650 | 751,880 | 728,030 |
| Sheriff School Patrol | 281,457 | 337,110 | 504,570 |
| Sheriff Admin. | 2,501,620 | 2,694,630 | 2,635,820 |
| Uniform/Court Services | 13,948 | 20,070 | 14,010 |
| Investigative / Fugitive | 2,333,467 | 2,510,790 | 2,466,090 |
| 4th Street Jail | 8,718,073 | 7,462,840 | 3,891,060 |
| Phinizy Road Detention Facility | 7,658,073 | 10,641,480 | 13,522,380 |
| JLEC Security | 253,689 | 234,990 | 277,950 |
| Drug/Canine Grant | 48,030 | 52,550 | 69,000 |
| Housing Contract | (78,042) | 109,670 | 116,630 |
| S & W - Lapsed Salaries | - | (1,400,000) | (1,400,000) |
| Health Insurance | 85,604 | - | (200,000) |
| 1949 Pension Plan | 525,770 | 437,780 | 677,420 |
| GMEBS Pension Plan | 26,887 | - | - |
| Current Year Reductions | - | (1,500,000) | (2,657,790) |
| IDC-GF Allocation | 4,639,100 | 4,755,080 | 3,180,750 |
| Risk Management Allocation | 713,817 | 934,120 | 967,480 |
| Operating Transfer Out-General Fund | 2,361,578 | 2,533,240 | 5,237,380 |
| Operating Transfer Out-Emergency Telephone Response | 200,000 | 84,680 | - |
| Operating Transfer Out-Health Benefits | - | - | 94,490 |
| Pension Health Benefits-Health Insurance | 281,526 | 51,500 | 200,000 |
| TOTAL LAW ENFORCEMENT FUND (273) | 55,599,034 | 57,230,180 | 57,638,020 |
| TOTAL GENERAL FUND/LAW ENFORCEMENT | \$ 130,327,715 | \$ 141,261,200 | \$ 140,692,890 |

**AUGUSTA, GEORGIA
PORT AUTHORITY FUND
FISCAL YEAR 2013**

| | <u>2011 Actuals</u> | <u>2012 Budget</u> | <u>2013 Budget</u> |
|--|--------------------------------|-------------------------------|-------------------------------|
| Revenues | | | |
| Miscellaneous Revenue | \$ 33,982 | \$ 33,000 | \$ 33,000 |
| Other Financing Sources | <u>-</u> | <u>75,340</u> | <u>38,970</u> |
| Total Revenues | <u><u>\$ 33,982</u></u> | <u><u>\$ 108,340</u></u> | <u><u>\$ 71,970</u></u> |
| Expenditures | | | |
| Personnel Services & Employee Benefits | \$ 10,293 | \$ 14,110 | \$ - |
| Purchased/Contracted Services | 21,740 | 33,120 | 21,000 |
| Supplies | 32,223 | 36,650 | 26,510 |
| Capital Outlay | - | 10,940 | 10,940 |
| Interfund/Interdepartmental | <u>13,190</u> | <u>13,520</u> | <u>13,520</u> |
| Total Expenditures | <u><u>\$ 77,446</u></u> | <u><u>\$ 108,340</u></u> | <u><u>\$ 71,970</u></u> |

AUGUSTA, GEORGIA
BRYNE JAG GRANT 05/06 FUND
FISCAL YEAR 2013

| | <u>2011 Actuals</u> | <u>2012 Budget</u> | <u>2013 Budget</u> |
|-------------------------------|-------------------------|------------------------|------------------------|
| Revenues | | | |
| Intergovernmental Revenue | \$ 308,506 | \$ 389,460 | \$ 330,960 |
| Total Revenues | <u>\$ 308,506</u> | <u>\$ 389,460</u> | <u>\$ 330,960</u> |
| Expenditures | | | |
| Purchased/Contracted Services | \$ 2,530 | \$ 2,889 | \$ - |
| Supplies | 77,116 | 252,793 | 208,160 |
| Capital Outlay | <u>222,546</u> | <u>133,778</u> | <u>122,800</u> |
| Total Expenditures | <u>\$ 302,192</u> | <u>\$ 389,460</u> | <u>\$ 330,960</u> |

**AUGUSTA, GEORGIA
DUI COURT FUND
FISCAL YEAR 2013**

| | 2011 Actuals | 2012 Budget | 2013 Budget |
|--|-------------------------|--------------------------|--------------------------|
| Revenues | | | |
| Intergovernment Revenue | \$ - | \$ 42,500 | \$ - |
| Fines and Forfeitures | - | 130,000 | 240,000 |
| Miscellaneous Revenue | - | - | 5,000 |
| | <hr/> | <hr/> | <hr/> |
| Total | - | 172,500 | 245,000 |
| | <hr/> | <hr/> | <hr/> |
| Transfers In | - | 140,000 | 80,000 |
| | <hr/> | <hr/> | <hr/> |
| Total Revenues | <u><u>\$ -</u></u> | <u><u>\$ 312,500</u></u> | <u><u>\$ 325,000</u></u> |
| Expenditures | | | |
| Personnel Services & Employee Benefits | \$ - | \$ 210,000 | \$ 174,730 |
| Purchased/Contracted Services | - | 53,500 | 47,500 |
| Supplies | | 47,000 | 47,000 |
| Interfund/Interdepartmental | | 2,000 | 2,000 |
| Non-Departmental | - | - | 53,770 |
| | <hr/> | <hr/> | <hr/> |
| Total Expenditures | <u><u>\$ -</u></u> | <u><u>\$ 312,500</u></u> | <u><u>\$ 325,000</u></u> |

**AUGUSTA, GEORGIA
DRUG COURT FUND
FISCAL YEAR 2013**

| | <u>2011 Actuals</u> | <u>2012 Budget</u> | <u>2013 Budget</u> |
|-------------------------------|------------------------------|------------------------------|------------------------------|
| Revenues | | | |
| Fines and Forfeitures | \$ 129,951 | \$ 140,000 | \$ 135,000 |
| Investment Income | <u>460</u> | <u>-</u> | <u>-</u> |
| Total Revenues | <u><u>\$ 130,411</u></u> | <u><u>\$ 140,000</u></u> | <u><u>\$ 135,000</u></u> |
| Expenditures | | | |
| Purchased/Contracted Services | \$ 132,202 | \$ 139,000 | \$ 135,000 |
| Other Costs | <u>-</u> | <u>1,000</u> | <u>-</u> |
| Total Expenditures | <u><u>\$ 132,202</u></u> | <u><u>\$ 140,000</u></u> | <u><u>\$ 135,000</u></u> |

AUGUSTA, GEORGIA
5% CRIME VICTIM'S ASST PROGRAM FUND
FISCAL YEAR 2013

| | 2011 Actuals | 2012 Budget | 2013 Budget |
|--|--------------------------|--------------------------|--------------------------|
| Revenues | | | |
| Fines and Forfeitures | \$ 249,379 | \$ 275,000 | \$ 175,000 |
| Investment Income | 85 | 500 | 250 |
| Total | <u>249,464</u> | <u>275,500</u> | <u>175,250</u> |
| Transfers In | <u>-</u> | <u>31,370</u> | <u>140,490</u> |
| Total Revenues | <u><u>\$ 249,464</u></u> | <u><u>\$ 306,870</u></u> | <u><u>\$ 315,740</u></u> |
| Expenditures | | | |
| Personnel Services & Employee Benefits | \$ 291,474 | \$ 288,310 | \$ 294,070 |
| Purchased/Contracted Services | 2,724 | 5,200 | 5,500 |
| Supplies | 4,116 | 4,920 | 5,890 |
| Interfund/Interdepartmental | 12,639 | 12,340 | 10,280 |
| Other Costs | 15,000 | - | - |
| Non-Departmental | <u>-</u> | <u>(3,900)</u> | <u>-</u> |
| Total Expenditures | <u><u>\$ 325,953</u></u> | <u><u>\$ 306,870</u></u> | <u><u>\$ 315,740</u></u> |

AUGUSTA, GEORGIA
SUPPLEMENTAL JUVENILE SERVICES FUND
FISCAL YEAR 2013

| | 2011 Actuals | 2012 Budget | 2013 Budget |
|-------------------------------|-------------------------|------------------------|------------------------|
| Revenues | | | |
| Charges for Services | \$ 15,325 | \$ 38,000 | \$ 16,500 |
| Investment Income | 121 | - | - |
| | <hr/> | <hr/> | <hr/> |
| Total Revenues | \$ 15,446 | \$ 38,000 | \$ 16,500 |
| | <hr/> | <hr/> | <hr/> |
| Expenditures | | | |
| Purchased/Contracted Services | \$ 1,050 | \$ - | \$ - |
| Supplies | 3,554 | 37,020 | 15,520 |
| Interfund/Interdepartmental | 960 | 980 | 980 |
| | <hr/> | <hr/> | <hr/> |
| Total Expenditures | \$ 5,564 | \$ 38,000 | \$ 16,500 |
| | <hr/> | <hr/> | <hr/> |

**AUGUSTA, GEORGIA
DISTRICT ATTORNEY 5% CVAP
FISCAL YEAR 2013**

| | <u>2011 Actuals</u> | <u>2012 Budget</u> | <u>2013 Budget</u> |
|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| Revenues | | | |
| Fines and Forfeitures | \$ - | \$ - | \$ 100,000 |
| Investment Income | | | 250 |
| | <u> </u> | <u> </u> | <u> </u> |
| Total Revenues | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>\$ 100,250</u></u> |
| Expenditures | | | |
| Supplies | \$ - | \$ - | \$ 98,110 |
| Interfund/Interdepartmental | <u>-</u> | <u>-</u> | <u>2,140</u> |
| | <u> </u> | <u> </u> | <u> </u> |
| Total Expenditures | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>\$ 100,250</u></u> |

AUGUSTA, GEORGIA
FEDERAL DRUG FORFEITURES FUND
FISCAL YEAR 2013

| | 2011 Actuals | 2012 Budget | 2013 Budget |
|-------------------------------|------------------------------|------------------------------|------------------------------|
| Revenues | | | |
| Fines and Forfeitures | \$ 188,085 | \$ 200,000 | \$ 200,000 |
| Investment Income | 755 | - | - |
| Other Financing Sources | <u>8,797</u> | <u>200,000</u> | <u>200,000</u> |
| Total Revenues | <u><u>\$ 197,637</u></u> | <u><u>\$ 400,000</u></u> | <u><u>\$ 400,000</u></u> |
| Expenditures | | | |
| Purchased/Contracted Services | \$ - | \$ 15,800 | \$ - |
| Supplies | 33,517 | 321,480 | 400,000 |
| Capital Outlay | <u>194,786</u> | <u>62,720</u> | <u>-</u> |
| Total Expenditures | <u><u>\$ 228,303</u></u> | <u><u>\$ 400,000</u></u> | <u><u>\$ 400,000</u></u> |

AUGUSTA, GEORGIA
STATE DRUG FORFEITURES FUND
FISCAL YEAR 2013

| | <u>2011 Actuals</u> | <u>2012 Budget</u> | <u>2013 Budget</u> |
|-------------------------------|--------------------------|--------------------------|--------------------------|
| Revenues | | | |
| Fines and Forfeitures | \$ 86,862 | \$ 250,000 | \$ 250,000 |
| Investment Income | 1,867 | - | - |
| Other Financing Sources | 45,693 | 150,000 | 150,000 |
| | <u> </u> | <u> </u> | <u> </u> |
| Total Revenues | <u><u>\$ 134,422</u></u> | <u><u>\$ 400,000</u></u> | <u><u>\$ 400,000</u></u> |
| Expenditures | | | |
| Purchased/Contracted Services | \$ 27,982 | \$ - | \$ - |
| Supplies | 50,854 | 256,210 | 400,000 |
| Capital Outlay | 66,455 | 143,790 | - |
| | <u> </u> | <u> </u> | <u> </u> |
| Total Expenditures | <u><u>\$ 145,291</u></u> | <u><u>\$ 400,000</u></u> | <u><u>\$ 400,000</u></u> |

AUGUSTA, GEORGIA
K-9 FORFEITURES FUND
FISCAL YEAR 2013

| | <u>2011 Actuals</u> | <u>2012 Budget</u> | <u>2013 Budget</u> |
|-------------------------------|-------------------------|-----------------------------|-----------------------------|
| Revenues | | | |
| Fines and Forfeitures | \$ - | \$ 20,000 | \$ 20,000 |
| Investment Income | <u>45</u> | <u>-</u> | <u>-</u> |
| Total Revenues | <u><u>\$ 45</u></u> | <u><u>\$ 20,000</u></u> | <u><u>\$ 20,000</u></u> |
| Expenditures | | | |
| Supplies | <u>\$ -</u> | <u>\$ 20,000</u> | <u>\$ 20,000</u> |
| Total Expenditures | <u><u>\$ -</u></u> | <u><u>\$ 20,000</u></u> | <u><u>\$ 20,000</u></u> |

**AUGUSTA, GEORGIA
WIRELESS PHASE FUND
FISCAL YEAR 2013**

| | 2011 Actuals | 2012 Budget | 2013 Budget |
|-------------------------------|--------------------------|--------------------------|--------------------------|
| Revenues | | | |
| Charges for Services | \$ 630,724 | \$ 594,540 | \$ 550,000 |
| Investment Income | 3,943 | 9,000 | 9,000 |
| | <u> </u> | <u> </u> | <u> </u> |
| Total Revenues | <u><u>\$ 634,667</u></u> | <u><u>\$ 603,540</u></u> | <u><u>\$ 559,000</u></u> |
| Expenditures | | | |
| Purchased/Contracted Services | \$ 547,446 | \$ 614,010 | \$ 670,410 |
| Non-Departmental | <u>-</u> | <u>(10,470)</u> | <u>(111,410)</u> |
| | <u> </u> | <u> </u> | <u> </u> |
| Total Expenditures | <u><u>\$ 547,446</u></u> | <u><u>\$ 603,540</u></u> | <u><u>\$ 559,000</u></u> |

AUGUSTA, GEORGIA
EMERGENCY TELEPHONE SYSTEM FUND
FISCAL YEAR 2013

| | 2011 Actuals | 2012 Budget | 2013 Budget |
|--|----------------------------|----------------------------|----------------------------|
| Revenues | | | |
| Charges for Services | \$ 2,776,186 | \$ 3,248,460 | \$ 2,818,000 |
| Investment Income | 1,467 | 6,000 | 6,000 |
| Total | <u>2,777,653</u> | <u>3,254,460</u> | <u>2,824,000</u> |
| Transfers In | <u>200,000</u> | <u>471,220</u> | <u>471,220</u> |
| Total Revenues | <u><u>\$ 2,977,653</u></u> | <u><u>\$ 3,725,680</u></u> | <u><u>\$ 3,295,220</u></u> |
| Expenditures | | | |
| Personnel Services & Employee Benefits | \$ 2,690,494 | \$ 3,085,090 | \$ 3,168,680 |
| Purchased/Contracted Services | 437,549 | 507,840 | 626,650 |
| Supplies | 257,659 | 168,320 | 166,050 |
| Capital Outlay | - | - | 10,000 |
| Interfund/Interdepartmental | 25 | - | 300 |
| Non-Departmental | <u>-</u> | <u>(42,250)</u> | <u>(684,150)</u> |
| Total | <u>3,385,727</u> | <u>3,719,000</u> | <u>3,287,530</u> |
| Transfers Out | <u>-</u> | <u>6,680</u> | <u>7,690</u> |
| Total Expenditures | <u><u>\$ 3,385,727</u></u> | <u><u>\$ 3,725,680</u></u> | <u><u>\$ 3,295,220</u></u> |

AUGUSTA, GEORGIA
BUILDING INSPECTIONS FUND
FISCAL YEAR 2013

| | <u>2011 Actuals</u> | <u>2012 Budget</u> | <u>2013 Budget</u> |
|--|------------------------------|--------------------------------|--------------------------------|
| Revenues | | | |
| Licenses And Permits | \$ 886,420 | \$ 892,340 | \$ 1,034,440 |
| Charges for Services | 503 | - | - |
| Investment Income | 2,536 | - | - |
| Other Financing Sources | <u>-</u> | <u>181,080</u> | <u>110,600</u> |
| Total Revenues | <u><u>\$ 889,459</u></u> | <u><u>\$ 1,073,420</u></u> | <u><u>\$ 1,145,040</u></u> |
| Expenditures | | | |
| Personnel Services & Employee Benefits | \$ 703,137 | \$ 817,080 | \$ 886,910 |
| Purchased/Contracted Services | 15,106 | 28,220 | 35,120 |
| Supplies | 28,096 | 52,110 | 42,980 |
| Interfund/Interdepartmental | <u>168,673</u> | <u>174,120</u> | <u>177,870</u> |
| Total | <u><u>915,012</u></u> | <u><u>1,071,530</u></u> | <u><u>1,142,880</u></u> |
| Transfers Out | <u>-</u> | <u>1,890</u> | <u>2,160</u> |
| Total Expenditures | <u><u>\$ 915,012</u></u> | <u><u>\$ 1,073,420</u></u> | <u><u>\$ 1,145,040</u></u> |

Fund 217

**AUGUSTA, GEORGIA
GENERAL FUND GRANTS
FISCAL YEAR 2013**

| | 2011 Actuals | 2012 Budget | 2013 Budget |
|--|----------------------------|----------------------------|----------------------------|
| Revenues | | | |
| Licenses and Permits | \$ - | \$ 134,761 | \$ 113,960 |
| Intergovernmental Revenue | 3,566,498 | 3,778,045 | 2,469,860 |
| Charges for Services | 5,014 | 14,000 | 14,000 |
| Investment Income | (4) | - | - |
| Contributions and Donations | 6,689 | 26,320 | 26,320 |
| Miscellaneous Revenue | - | 133,840 | - |
| Total | <u>3,578,197</u> | <u>4,086,966</u> | <u>2,624,140</u> |
| Transfers In | <u>40,568</u> | <u>343,635</u> | <u>328,440</u> |
| Total Revenues | <u><u>\$ 3,618,765</u></u> | <u><u>\$ 4,430,601</u></u> | <u><u>\$ 2,952,580</u></u> |
| Expenditures | | | |
| Personnel Services & Employee Benefits | \$ 86,246 | \$ 879,830 | \$ 801,640 |
| Purchased/Contracted Services | 223,599 | 2,412,905 | 1,719,500 |
| Supplies | 426,493 | 521,501 | 482,280 |
| Capital Outlay | 2,886,970 | 555,080 | - |
| Interfund/Interdepartmental | 25 | 170 | - |
| Other Costs | - | 60,000 | - |
| Cost Reimbursement | - | - | (50,840) |
| Non-Departmental | - | 1,115 | - |
| Total Expenditures | <u><u>\$ 3,623,333</u></u> | <u><u>\$ 4,430,601</u></u> | <u><u>\$ 2,952,580</u></u> |

AUGUSTA, GEORGIA
HOUSING & COMMUNITY DEVELOPMENT FUND
FISCAL YEAR 2013

| | 2011 Actuals | 2012 Budget | 2013 Budget |
|--|-------------------------|------------------------|------------------------|
| Revenues | | | |
| Intergovernmental Revenue | \$ 5,352,287 | \$ 8,347,850 | \$ 8,932,710 |
| Investment Income | (1,748) | - | - |
| Miscellaneous Revenue | 634,157 | 1,003,670 | 440,000 |
| Total | 5,984,696 | 9,351,520 | 9,372,710 |
| Transfers In | 355,000 | 793,280 | 580,170 |
| Total Revenues | \$ 6,339,696 | \$ 10,144,800 | \$ 9,952,880 |
| Expenditures | | | |
| Personnel Services & Employee Benefits | \$ 1,212,334 | \$ 1,475,600 | \$ 1,401,130 |
| Purchased/Contracted Services | 5,181,623 | 8,133,730 | 8,657,670 |
| Supplies | 40,098 | 91,310 | 103,780 |
| Capital Outlay | 37,098 | - | - |
| Interfund/Interdepartmental | 171,389 | 173,090 | 173,180 |
| Non-Departmental | - | 267,950 | (386,490) |
| Total | 6,642,542 | 10,141,680 | 9,949,270 |
| Transfers Out | - | 3,120 | 3,610 |
| Total Expenditures | \$ 6,642,542 | \$ 10,144,800 | \$ 9,952,880 |

AUGUSTA, GEORGIA
URBAN DEVELOPMENT ACTION GRANT FUND
FISCAL YEAR 2013

| | 2011 Actuals | 2012 Budget | 2013 Budget |
|-------------------------------|-----------------------------|-----------------------------|-----------------------------|
| Revenues | | | |
| Investment Income | \$ 1,864 | \$ 5,300 | \$ 5,300 |
| Miscellaneous Revenue | (280) | - | - |
| Other Financing Sources | <u>-</u> | <u>47,160</u> | <u>19,390</u> |
| Total Revenues | <u><u>\$ 1,584</u></u> | <u><u>\$ 52,460</u></u> | <u><u>\$ 24,690</u></u> |
| Expenditures | | | |
| Purchased/Contracted Services | \$ 7,701 | \$ 40,570 | \$ 12,560 |
| Supplies | 1,056 | 5,500 | 5,740 |
| Interfund/Interdepartmental | <u>6,230</u> | <u>6,390</u> | <u>6,390</u> |
| Total Expenditures | <u><u>\$ 14,987</u></u> | <u><u>\$ 52,460</u></u> | <u><u>\$ 24,690</u></u> |

**AUGUSTA, GEORGIA
APPEALS BOARD FUND
FISCAL YEAR 2013**

| | 2011 Actuals | 2012 Budget | 2013 Budget |
|-------------------------------|-------------------------|------------------------|------------------------|
| Revenues | | | |
| Licenses And Permits | \$ 16,189 | \$ 14,000 | \$ 14,000 |
| Transfers In | 7,680 | 11,370 | 11,370 |
| Total Revenues | <u>\$ 23,869</u> | <u>\$ 25,370</u> | <u>\$ 25,370</u> |
| Expenditures | | | |
| Purchased/Contracted Services | \$ 21,182 | \$ 23,260 | \$ 23,260 |
| Interfund/Interdepartmental | <u>2,060</u> | <u>2,110</u> | <u>2,110</u> |
| Total Expenditures | <u>\$ 23,242</u> | <u>\$ 25,370</u> | <u>\$ 25,370</u> |

AUGUSTA, GEORGIA
NPDES PERMT FEES FUND
FISCAL YEAR 2013

| | 2011 Actuals | 2012 Budget | 2013 Budget |
|-------------------------------|-----------------------------|------------------------------|------------------------------|
| Revenues | | | |
| Licenses And Permits | \$ 10,406 | \$ 20,000 | \$ 20,000 |
| Investment Income | 286 | - | - |
| Other Financing Sources | <u>-</u> | <u>100,000</u> | <u>120,000</u> |
| Total Revenues | <u><u>\$ 10,692</u></u> | <u><u>\$ 120,000</u></u> | <u><u>\$ 140,000</u></u> |
| Expenditures | | | |
| Purchased/Contracted Services | \$ - | \$ 20,000 | \$ - |
| Supplies | - | 50,000 | 64,000 |
| Capital Outlay | <u>-</u> | <u>50,000</u> | <u>76,000</u> |
| Total Expenditures | <u><u>\$ -</u></u> | <u><u>\$ 120,000</u></u> | <u><u>\$ 140,000</u></u> |

AUGUSTA, GEORGIA
URBAN SERVICES DISTRICT FUND
FISCAL YEAR 2013

| | 2011 Actuals | 2012 Budget | 2013 Budget |
|--|-------------------------|------------------------|------------------------|
| Revenues | | | |
| Taxes | \$ 16,130,126 | \$ 15,952,840 | \$ 13,179,380 |
| Charges for Services | 251,910 | 300,000 | - |
| Investment Income | 26,153 | 40,000 | 30,000 |
| Other Financing Sources | - | 188,450 | - |
| | <u>-</u> | <u>188,450</u> | <u>-</u> |
| Total Revenues | <u>\$ 16,408,189</u> | <u>\$ 16,481,290</u> | <u>\$ 13,209,380</u> |
| Expenditures | | | |
| Personnel Services & Employee Benefits | \$ 75,582 | \$ 17,220 | \$ 5,790 |
| Purchased/Contracted Services | 220,762 | 358,650 | 119,300 |
| Supplies | 16,269 | 56,750 | 30,000 |
| Interfund/Interdepartmental | 76,663 | 102,330 | 30,280 |
| Other Costs | 317,549 | 321,680 | 366,610 |
| Non-Departmental | - | - | 78,440 |
| | <u>-</u> | <u>-</u> | <u>78,440</u> |
| Total | <u>706,825</u> | <u>856,630</u> | <u>630,420</u> |
| Transfers Out | <u>15,065,502</u> | <u>15,624,660</u> | <u>12,578,960</u> |
| Total Expenditures | <u>\$ 15,772,327</u> | <u>\$ 16,481,290</u> | <u>\$ 13,209,380</u> |

**AUGUSTA, GEORGIA
CAPITAL OUTLAY FUND
FISCAL YEAR 2013**

| | 2011 Actuals | 2012 Budget | 2013 Budget |
|-------------------------------|----------------------------|----------------------------|----------------------------|
| Revenues | | | |
| Taxes | \$ 3,594,220 | \$ 3,481,710 | \$ 3,569,610 |
| Intergovernmental Revenue | 96,718 | 181,660 | 181,660 |
| Fines and Forfeitures | 509 | - | - |
| Investment Income | 33,466 | - | - |
| Other Financing Sources | 7,350 | 1,005,860 | - |
| Total | <u>3,732,263</u> | <u>4,669,230</u> | <u>3,751,270</u> |
| Transfers In | <u>1,250,000</u> | <u>255,000</u> | <u>250,000</u> |
| Total Revenues | <u><u>\$ 4,982,263</u></u> | <u><u>\$ 4,924,230</u></u> | <u><u>\$ 4,001,270</u></u> |
| Expenditures | | | |
| Purchased/Contracted Services | \$ 144,342 | \$ 358,005 | \$ - |
| Supplies | 294,012 | 444,205 | 3,749,620 |
| Capital Outlay | 646,926 | 2,536,840 | 183,400 |
| Interfund/Interdepartmental | 27,210 | 27,890 | 27,890 |
| Other Costs | 24,800 | 15,800 | - |
| Debt Service | 20,420 | 21,140 | - |
| Non-Departmental | - | 174,110 | - |
| Total | <u>1,157,710</u> | <u>3,577,990</u> | <u>3,960,910</u> |
| Transfers Out | <u>2,300,000</u> | <u>1,346,240</u> | <u>40,360</u> |
| Total Expenditures | <u><u>\$ 3,457,710</u></u> | <u><u>\$ 4,924,230</u></u> | <u><u>\$ 4,001,270</u></u> |

**AUGUSTA, GEORGIA
FIRE PROTECTION FUND
FISCAL YEAR 2013**

| | 2011 Actuals | 2012 Budget | 2013 Budget |
|--|-------------------------|------------------------|------------------------|
| Revenues | | | |
| Taxes | \$ 14,902,384 | \$ 16,697,570 | \$ 17,550,500 |
| Intergovernmental Revenue | 228,365 | 275,800 | - |
| Charges for Services | 172,739 | 136,990 | 158,990 |
| Investment Income | 29,574 | 200,000 | 50,000 |
| Contributions and Donations | 147 | - | - |
| Other Financing Sources | 13,750 | 120,000 | - |
| Total | 15,346,959 | 17,430,360 | 17,759,490 |
| Transfers In | 5,356,607 | 5,778,500 | 5,778,500 |
| Total Revenues | \$ 20,703,566 | \$ 23,208,860 | \$ 23,537,990 |
| Expenditures | | | |
| Personnel Services & Employee Benefits | \$ 18,854,563 | \$ 19,505,480 | \$ 19,201,410 |
| Purchased/Contracted Services | 459,419 | 819,140 | 757,700 |
| Supplies | 1,398,658 | 1,784,520 | 1,384,990 |
| Capital Outlay | 36,840 | 259,800 | 348,120 |
| Interfund/Interdepartmental | 1,655,168 | 1,800,310 | 1,805,500 |
| Non-Departmental | - | (1,000,000) | - |
| Total | 22,404,648 | 23,169,250 | 23,497,720 |
| Transfers Out | - | 39,610 | 40,270 |
| Total Expenditures | \$ 22,404,648 | \$ 23,208,860 | \$ 23,537,990 |

**AUGUSTA, GEORGIA
OCCUPATION TAX FUND
FISCAL YEAR 2013**

| | <u>2011 Actuals</u> | <u>2012 Budget</u> | <u>2013 Budget</u> |
|-------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Revenues | | | |
| Licenses And Permits | \$ 2,526,444 | \$ 2,518,840 | \$ 2,688,760 |
| Investment Income | 1,487 | - | - |
| Miscellaneous Revenue | <u>11,835</u> | <u>-</u> | <u>-</u> |
| Total Revenues | <u>\$ 2,539,766</u> | <u>\$ 2,518,840</u> | <u>\$ 2,688,760</u> |
| Expenditures | | | |
| Interfund/Interdepartmental | <u>\$ 6,360</u> | <u>\$ 6,520</u> | <u>\$ 6,520</u> |
| Transfers Out | <u>2,533,407</u> | <u>2,512,320</u> | <u>2,682,240</u> |
| Total Expenditures | <u>\$ 2,539,767</u> | <u>\$ 2,518,840</u> | <u>\$ 2,688,760</u> |

**AUGUSTA, GEORGIA
STREET LIGHTS FUND
FISCAL YEAR 2013**

| | 2011 Actuals | 2012 Budget | 2013 Budget |
|--|----------------------------|----------------------------|----------------------------|
| Revenues | | | |
| Charges for Services | \$ 2,076,807 | \$ 2,400,000 | \$ 2,535,000 |
| Investment Income | 1,576 | - | - |
| Total | <u>2,078,383</u> | <u>2,400,000</u> | <u>2,535,000</u> |
| Transfers In | <u>2,700,000</u> | <u>2,745,000</u> | <u>2,895,000</u> |
| Total Revenues | <u><u>\$ 4,778,383</u></u> | <u><u>\$ 5,145,000</u></u> | <u><u>\$ 5,430,000</u></u> |
| Expenditures | | | |
| Personnel Services & Employee Benefits | \$ 216,480 | \$ 261,650 | \$ 272,770 |
| Purchased/Contracted Services | 4,349 | 22,590 | 14,190 |
| Supplies | 4,582,487 | 4,817,240 | 5,099,440 |
| Interfund/Interdepartmental | 40,981 | 35,390 | 43,000 |
| Non-Departmental | - | 7,570 | - |
| Total | <u>4,844,297</u> | <u>5,144,440</u> | <u>5,429,400</u> |
| Transfers Out | <u>-</u> | <u>560</u> | <u>600</u> |
| Total Expenditures | <u><u>\$ 4,844,297</u></u> | <u><u>\$ 5,145,000</u></u> | <u><u>\$ 5,430,000</u></u> |

AUGUSTA, GEORGIA
DOWNTOWN DEVELOPMENT AUTHORITY FUND
FISCAL YEAR 2013

| | 2011 Actuals | 2012 Budget | 2013 Budget |
|-----------------------------|-------------------------|------------------------|------------------------|
| Revenues | | | |
| Investment Income | \$ (16) | \$ - | \$ - |
| Miscellaneous Revenue | 5,024 | - | - |
| Total | 5,008 | - | - |
| Transfers In | 162,412 | 167,740 | 167,740 |
| Total Revenues | <u>\$ 167,420</u> | <u>\$ 167,740</u> | <u>\$ 167,740</u> |
| Expenditures | | | |
| Interfund/Interdepartmental | \$ 12,810 | \$ 13,130 | \$ 13,130 |
| Other Costs | 154,610 | 154,610 | 154,610 |
| Total Expenditures | <u>\$ 167,420</u> | <u>\$ 167,740</u> | <u>\$ 167,740</u> |

AUGUSTA, GEORGIA
SHERIFF'S DEPT CAPITAL OUTLAY FUND
FISCAL YEAR 2013

| | <u>2011 Actuals</u> | <u>2012 Budget</u> | <u>2013 Budget</u> |
|-------------------------------|-------------------------|------------------------|------------------------|
| Revenues | | | |
| Charges for Services | \$ 72,636 | \$ 200,000 | \$ 300,000 |
| Investment Income | 623 | - | - |
| | <u> </u> | <u> </u> | <u> </u> |
| Total Revenues | <u>\$ 73,259</u> | <u>\$ 200,000</u> | <u>\$ 300,000</u> |
| Expenditures | | | |
| Purchased/Contracted Services | \$ 19,710 | \$ 920 | \$ - |
| Capital Outlay | - | 75,990 | 300,000 |
| Supplies | 39,525 | 123,090 | - |
| | <u> </u> | <u> </u> | <u> </u> |
| Total Expenditures | <u>\$ 59,235</u> | <u>\$ 200,000</u> | <u>\$ 300,000</u> |

**AUGUSTA, GEORGIA
CONVENTION CENTER
FISCAL YEAR 2013**

| | <u>2011 Actuals</u> | <u>2012 Budget</u> | <u>2013 Budget</u> |
|---------------------------|-------------------------|------------------------|------------------------|
| Revenues | | | |
| Taxes | \$ - | \$ - | \$ 163,500 |
| Total Revenues | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 163,500</u> |
| Expenditures | | | |
| Non-Departmental | \$ - | \$ - | \$ 163,500 |
| Total Expenditures | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 163,500</u> |

**AUGUSTA, GEORGIA
TAX ALLOCATION DISTRICTS #1
FISCAL YEAR 2013**

| | <u>2011 Actuals</u> | <u>2012 Budget</u> | <u>2013 Budget</u> |
|-------------------------------|--------------------------------|-------------------------------|-------------------------------|
| Revenues | | | |
| Taxes | <u>\$ 32,418</u> | <u>\$ 25,270</u> | <u>\$ 50,000</u> |
| Total Revenues | <u><u>\$ 32,418</u></u> | <u><u>\$ 25,270</u></u> | <u><u>\$ 50,000</u></u> |
| Expenditures | | | |
| Purchased/Contracted Services | <u>\$ -</u> | <u>\$ 25,270</u> | <u>\$ 50,000</u> |
| Total Expenditures | <u><u>\$ -</u></u> | <u><u>\$ 25,270</u></u> | <u><u>\$ 50,000</u></u> |

AUGUSTA, GEORGIA
TAX ALLOCATION DISTRICTS #2
FISCAL YEAR 2013

| | <u>2011 Actuals</u> | <u>2012 Budget</u> | <u>2013 Budget</u> |
|-------------------------------|-----------------------------|-----------------------------|-----------------------------|
| Revenues | | | |
| Taxes | \$ - | \$ 682,160 | \$ 700,000 |
| Miscellaneous Revenue | - | 53,290 | 100,000 |
| | <u> </u> | <u> </u> | <u> </u> |
| Total Revenues | <u>\$ -</u> | <u>\$ 735,450</u> | <u>\$ 800,000</u> |
| Expenditures | | | |
| Purchased/Contracted Services | \$ - | \$ 75,700 | \$ - |
| Other Costs | | 497,250 | 800,000 |
| Cost Reimbursement | - | 162,500 | - |
| | <u> </u> | <u> </u> | <u> </u> |
| Total Expenditures | <u>\$ -</u> | <u>\$ 735,450</u> | <u>\$ 800,000</u> |

**AUGUSTA, GEORGIA
TAX ALLOCATION DISTRICTS #3
FISCAL YEAR 2013**

| | <u>2011 Actuals</u> | <u>2012 Budget</u> | <u>2013 Budget</u> |
|-------------------------------|-------------------------|-----------------------------|-----------------------------|
| Revenues | | | |
| Taxes | \$ - | \$ 8,680 | \$ 9,000 |
| Miscellaneous Revenue | <u>-</u> | <u>5,650</u> | <u>6,000</u> |
| Total Revenues | <u><u>\$ -</u></u> | <u><u>\$ 14,330</u></u> | <u><u>\$ 15,000</u></u> |
| Expenditures | | | |
| Purchased/Contracted Services | \$ - | \$ 14,330 | \$ - |
| Other Costs | <u>-</u> | <u>-</u> | <u>15,000</u> |
| Total Expenditures | <u><u>\$ -</u></u> | <u><u>\$ 14,330</u></u> | <u><u>\$ 15,000</u></u> |

AUGUSTA, GEORGIA
PROMOTION RICHMOND COUNTY FUND
FISCAL YEAR 2013

| | <u>2011 Actuals</u> | <u>2012 Budget</u> | <u>2013 Budget</u> |
|-------------------------------|-------------------------|-------------------------|-------------------------|
| Revenues | | | |
| Taxes | \$ 4,383,143 | \$ 4,103,400 | \$ 4,767,000 |
| Total Revenues | <u>\$ 4,383,143</u> | <u>\$ 4,103,400</u> | <u>\$ 4,767,000</u> |
| Expenditures | | | |
| Other Costs | \$ 3,026,869 | \$ 2,743,610 | \$ 3,407,000 |
| Transfers Out | <u>1,359,790</u> | <u>1,359,790</u> | <u>1,360,000</u> |
| Total Expenditures | <u>\$ 4,386,659</u> | <u>\$ 4,103,400</u> | <u>\$ 4,767,000</u> |

AUGUSTA, GEORGIA
TRANSPORTATION AND TOURISM FUND
FISCAL YEAR 2013

| | 2011 Actuals | 2012 Budget | 2013 Budget |
|-------------------------------|----------------------------|----------------------------|----------------------------|
| Revenues | | | |
| Charges for Services | \$ 1,129,152 | \$ 1,030,680 | \$ 1,092,400 |
| Investment Income | 2,417 | - | - |
| Other Financing Sources | <u>-</u> | <u>181,500</u> | <u>200,000</u> |
| Total Revenues | <u><u>\$ 1,131,569</u></u> | <u><u>\$ 1,212,180</u></u> | <u><u>\$ 1,292,400</u></u> |
| Expenditures | | | |
| Purchased/Contracted Services | \$ 156,779 | \$ 304,660 | \$ 384,150 |
| Supplies | - | 7,420 | 8,000 |
| Interfund/Interdepartmental | - | 100 | 250 |
| Other Costs | <u>350,000</u> | <u>350,000</u> | <u>350,000</u> |
| Total | <u>506,779</u> | <u>662,180</u> | <u>742,400</u> |
| Transfers Out | <u>550,000</u> | <u>550,000</u> | <u>550,000</u> |
| Total Expenditures | <u><u>\$ 1,056,779</u></u> | <u><u>\$ 1,212,180</u></u> | <u><u>\$ 1,292,400</u></u> |

AUGUSTA, GEORGIA
URBAN REDEVELOPMENT PROJECTS FUND
FISCAL YEAR 2013

| | <u>2011 Actuals</u> | <u>2012 Budget</u> | <u>2013 Budget</u> |
|-------------------------------|----------------------------|----------------------------|--------------------------|
| Revenues | | | |
| Investment Income | \$ 3,120 | \$ - | \$ - |
| Contributions and Donations | <u>304,367</u> | | |
| Total | <u>307,487</u> | <u>-</u> | <u>-</u> |
| Transfers In | <u>5,349,875</u> | <u>3,000,000</u> | <u>500,000</u> |
| Total Revenues | <u><u>\$ 5,657,362</u></u> | <u><u>\$ 3,000,000</u></u> | <u><u>\$ 500,000</u></u> |
| Expenditures | | | |
| Purchased/Contracted Services | \$ 1,938,715 | \$ 2,330,000 | \$ 500,000 |
| Supplies | 1,682,791 | 421,680 | - |
| Capital Outlay | <u>272,800</u> | <u>248,320</u> | <u>-</u> |
| Total Expenditures | <u><u>\$ 3,894,306</u></u> | <u><u>\$ 3,000,000</u></u> | <u><u>\$ 500,000</u></u> |

AUGUSTA, GEORGIA
SPECIAL 1% SALES TAX, PHASE II FUND
FISCAL YEAR 2013

| | 2011 Actuals | 2012 Budget | 2013 Budget |
|-------------------------------|-----------------------------|--------------------------------|--------------------------------|
| Revenues | | | |
| Investment Income | \$ 4,456 | \$ - | \$ - |
| Other Financing Sources | <u>-</u> | <u>2,028,130</u> | <u>1,878,830</u> |
| Total Revenues | <u><u>\$ 4,456</u></u> | <u><u>\$ 2,028,130</u></u> | <u><u>\$ 1,878,830</u></u> |
| Expenditures | | | |
| Purchased/Contracted Services | \$ 30,653 | \$ 85,000 | \$ - |
| Capital Outlay | - | 1,710,000 | - |
| Interfund/Interdepartmental | 28,130 | 28,830 | 28,830 |
| Non-Departmental | <u>-</u> | <u>204,300</u> | <u>1,850,000</u> |
| Total Expenditures | <u><u>\$ 58,783</u></u> | <u><u>\$ 2,028,130</u></u> | <u><u>\$ 1,878,830</u></u> |

AUGUSTA, GEORGIA
SPECIAL 1% SALES TAX, PHASE III FUND
FISCAL YEAR 2013

| | 2011 Actuals | 2012 Budget | 2013 Budget |
|-------------------------------|--------------------------------|---------------------------------|---------------------------------|
| Revenues | | | |
| Intergovernmental Revenue | \$ 157,429 | \$ - | \$ - |
| Investment Income | 94,970 | - | - |
| Other Financing Sources | <u>-</u> | <u>16,418,840</u> | <u>12,201,070</u> |
| Total Revenues | <u><u>\$ 252,399</u></u> | <u><u>\$ 16,418,840</u></u> | <u><u>\$ 12,201,070</u></u> |
| Expenditures | | | |
| Purchased/Contracted Services | \$ 735,259 | \$ 3,083,250 | \$ 1,165,000 |
| Supplies | - | 48,250 | 18,500 |
| Capital Outlay | 3,073,123 | 9,268,500 | 6,775,000 |
| Interfund/Interdepartmental | 90,310 | 92,570 | 92,570 |
| Non-Departmental | <u>-</u> | <u>3,926,270</u> | <u>4,150,000</u> |
| Total Expenditures | <u><u>\$ 3,898,692</u></u> | <u><u>\$ 16,418,840</u></u> | <u><u>\$ 12,201,070</u></u> |

AUGUSTA, GEORGIA
SPECIAL 1% SALES TAX, PHASE IV FUND
FISCAL YEAR 2013

| | 2011 Actuals | 2012 Budget | 2013 Budget |
|--|-------------------------|------------------------|------------------------|
| Revenues | | | |
| Intergovernmental Revenue | \$ 80,013 | \$ - | \$ - |
| Investment Income | 163,496 | - | - |
| Other Financing Sources | 358,069 | 36,416,600 | 22,651,640 |
| | <hr/> | <hr/> | <hr/> |
| Total Revenues | \$ 601,578 | \$ 36,416,600 | \$ 22,651,640 |
| | <hr/> | <hr/> | <hr/> |
| Expenditures | | | |
| Personnel Services & Employee Benefits | \$ 927,174 | \$ 1,324,270 | \$ - |
| Purchased/Contracted Services | 9,553,516 | 11,848,790 | 1,407,000 |
| Supplies | 1,077,709 | 1,093,540 | 330,000 |
| Capital Outlay | 8,472,131 | 12,508,510 | 12,188,500 |
| Interfund/Interdepartmental | 1,027,877 | 1,074,290 | 541,140 |
| Other Costs | 673,194 | 277,900 | 265,000 |
| Non-Departmental | - | 8,285,400 | 7,920,000 |
| | <hr/> | <hr/> | <hr/> |
| Total | 21,731,601 | 36,412,700 | 22,651,640 |
| | <hr/> | <hr/> | <hr/> |
| Transfers Out | - | 3,900 | - |
| | <hr/> | <hr/> | <hr/> |
| Total Expenditures | \$ 21,731,601 | \$ 36,416,600 | \$ 22,651,640 |
| | <hr/> | <hr/> | <hr/> |

AUGUSTA, GEORGIA
SPECIAL 1% SALES TAX, PHASE V FUND
FISCAL YEAR 2013

| | 2011 Actuals | 2012 Budget | 2013 Budget |
|--|---------------------------------|---------------------------------|---------------------------------|
| Revenues | | | |
| Intergovernmental Revenue | \$ 36,496 | \$ - | \$ - |
| Investment Income | 242,923 | 500,000 | - |
| Miscellaneous Revenue | 567,943 | - | - |
| Other Financing Sources | <u>-</u> | <u>39,299,940</u> | <u>13,347,660</u> |
| Total Revenues | <u><u>\$ 847,362</u></u> | <u><u>\$ 39,799,940</u></u> | <u><u>\$ 13,347,660</u></u> |
| Expenditures | | | |
| Personnel Services & Employee Benefits | \$ 16,112 | \$ - | \$ - |
| Purchased/Contracted Services | 12,952,497 | 20,821,720 | 1,364,000 |
| Supplies | 90,606 | 889,310 | 315,500 |
| Capital Outlay | 6,431,897 | 16,347,070 | 10,010,000 |
| Interfund/Interdepartmental | 501,051 | 516,840 | 508,160 |
| Other Costs | 287,170 | 125,000 | 50,000 |
| Debt Service | 1,575,302 | - | - |
| Non-Departmental | <u>-</u> | <u>1,100,000</u> | <u>1,100,000</u> |
| Total | <u><u>21,854,635</u></u> | <u><u>39,799,940</u></u> | <u><u>13,347,660</u></u> |
| Transfers Out | <u>9,695,850</u> | <u>-</u> | <u>-</u> |
| Total Expenditures | <u><u>\$ 31,550,485</u></u> | <u><u>\$ 39,799,940</u></u> | <u><u>\$ 13,347,660</u></u> |

AUGUSTA, GEORGIA
URBAN SPECIAL 1% SALES TAX, PHASE II FUND
FISCAL YEAR 2013

| | 2011 Actuals | 2012 Budget | 2013 Budget |
|-------------------------------|----------------------------|------------------------------|------------------------------|
| Revenues | | | |
| Investment Income | \$ 839 | \$ - | \$ - |
| Other Financing Sources | <u>-</u> | <u>244,620</u> | <u>154,740</u> |
| Total Revenues | <u><u>\$ 839</u></u> | <u><u>\$ 244,620</u></u> | <u><u>\$ 154,740</u></u> |
| Expenditures | | | |
| Purchased/Contracted Services | \$ 1,872 | \$ 110,000 | \$ 100,000 |
| Capital Outlay | - | 40,000 | - |
| Interfund/Interdepartmental | 4,620 | 4,740 | 4,740 |
| Non-Departmental | <u>-</u> | <u>89,880</u> | <u>50,000</u> |
| Total Expenditures | <u><u>\$ 6,492</u></u> | <u><u>\$ 244,620</u></u> | <u><u>\$ 154,740</u></u> |

AUGUSTA, GEORGIA
URBAN SPECIAL 1% SALES TAX, PHASE III FUND
FISCAL YEAR 2013

| | 2011 Actuals | 2012 Budget | 2013 Budget |
|-------------------------------|------------------------------|------------------------------|------------------------------|
| Revenues | | | |
| Investment Income | \$ 759 | \$ - | \$ - |
| Other Financing Sources | <u>-</u> | <u>474,800</u> | <u>235,420</u> |
| Total Revenues | <u><u>\$ 759</u></u> | <u><u>\$ 474,800</u></u> | <u><u>\$ 235,420</u></u> |
| Expenditures | | | |
| Purchased/Contracted Services | \$ 156,813 | \$ 100,000 | \$ 20,000 |
| Capital Outlay | 143,220 | 340,000 | 140,000 |
| Interfund/Interdepartmental | 24,800 | 25,420 | 25,420 |
| Non-Departmental | <u>-</u> | <u>9,380</u> | <u>50,000</u> |
| Total Expenditures | <u><u>\$ 324,833</u></u> | <u><u>\$ 474,800</u></u> | <u><u>\$ 235,420</u></u> |

AUGUSTA, GEORGIA
SPECIAL 1% SALES TAX, PHASE VI FUND
FISCAL YEAR 2013

| | 2011 Actuals | 2012 Budget | 2013 Budget |
|--|-------------------------|------------------------|------------------------|
| Revenues | | | |
| Taxes | \$ 37,712,910 | \$ 37,200,000 | \$ 37,200,000 |
| Investment Income | 137,847 | - | - |
| Other Financing Sources | - | 49,076,120 | 41,511,750 |
| | <hr/> | <hr/> | <hr/> |
| Total Revenues | \$ 37,850,757 | \$ 86,276,120 | \$ 78,711,750 |
| | <hr/> | <hr/> | <hr/> |
| Expenditures | | | |
| Personnel Services & Employee Benefits | \$ 692,303 | \$ 972,930 | \$ 2,044,950 |
| Purchased/Contracted Services | 3,685,454 | 17,017,150 | 3,395,000 |
| Supplies | 141,056 | 1,100,420 | 757,930 |
| Capital Outlay | 4,567,559 | 31,746,440 | 14,285,000 |
| Interfund/Interdepartmental | - | 8,630 | 543,720 |
| Other Costs | 13,175 | 7,571,000 | 12,020,000 |
| Non-Departmental | - | 26,446,880 | 31,748,500 |
| | <hr/> | <hr/> | <hr/> |
| Total | 9,099,547 | 84,863,450 | 64,795,100 |
| | <hr/> | <hr/> | <hr/> |
| Transfers Out | 12,976,700 | 1,412,670 | 13,916,650 |
| | <hr/> | <hr/> | <hr/> |
| Total Expenditures | \$ 22,076,247 | \$ 86,276,120 | \$ 78,711,750 |
| | <hr/> | <hr/> | <hr/> |

AUGUSTA, GEORGIA
REVENUE BOND SERIES 2010
FISCAL YEAR 2013

| | 2011 Actuals | 2012 Budget | 2013 Budget |
|-------------------------------|--------------------------------|---------------------------------|--------------------------------|
| Revenues | | | |
| Investment Income | \$ 45,110 | \$ - | \$ - |
| Other Financing Sources | <u>-</u> | <u>19,000,000</u> | <u>5,000,000</u> |
| Total Revenues | <u><u>\$ 45,110</u></u> | <u><u>\$ 19,000,000</u></u> | <u><u>\$ 5,000,000</u></u> |
| Expenditures | | | |
| Purchased/Contracted Services | \$ 365,484 | \$ 5,250,000 | \$ 500,000 |
| Supplies | 138 | - | - |
| Capital Outlay | 9,118,011 | 8,250,000 | 4,000,000 |
| Other Costs | - | 5,000,000 | - |
| Non Departmental | <u>-</u> | <u>500,000</u> | <u>500,000</u> |
| Total Expenditures | <u><u>\$ 9,483,633</u></u> | <u><u>\$ 19,000,000</u></u> | <u><u>\$ 5,000,000</u></u> |

**AUGUSTA, GEORGIA
T-SPLOST
FISCAL YEAR 2013**

| | <u>2011 Actuals</u> | <u>2012 Budget</u> | <u>2013 Budget</u> |
|-------------------------------|-------------------------|------------------------|-------------------------|
| Revenues | | | |
| Taxes | \$ - | \$ - | \$ 4,000,000 |
| Total Revenues | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 4,000,000</u> |
| Expenditures | | | |
| Non Departmental | \$ - | \$ - | \$ 4,000,000 |
| Total Expenditures | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 4,000,000</u> |

AUGUSTA, GEORGIA
COLISEUM AUTHORITY REVENUE BOND SERIES 2010 FUND
FISCAL YEAR 2013

| | 2011 Actuals | 2012 Budget | 2013 Budget |
|-------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Revenues | | | |
| Taxes | \$ 578,861 | \$ 367,370 | \$ 366,500 |
| Investment Income | 140 | - | - |
| Total | <u>579,001</u> | <u>367,370</u> | <u>366,500</u> |
| Transfers In | <u>1,359,790</u> | <u>1,359,790</u> | <u>1,360,000</u> |
| Total Revenues | <u><u>\$ 1,938,791</u></u> | <u><u>\$ 1,727,160</u></u> | <u><u>\$ 1,726,500</u></u> |
| Expenditures | | | |
| Debt Service | <u>\$ 1,741,595</u> | <u>\$ 1,727,160</u> | <u>\$ 1,726,500</u> |
| Total Expenditures | <u><u>\$ 1,741,595</u></u> | <u><u>\$ 1,727,160</u></u> | <u><u>\$ 1,726,500</u></u> |

AUGUSTA, GEORGIA
G/O SALES TAX BONDS 2009
FISCAL YEAR 2013

| | <u>2011 Actuals</u> | <u>2012 Budget</u> | <u>2013 Budget</u> |
|---------------------------|-------------------------|------------------------|------------------------|
| Revenues | | | |
| Investment Income | \$ (16,714) | \$ - | \$ - |
| Transfers In | <u>9,960,250</u> | <u>772,000</u> | <u>5,772,000</u> |
| Total Revenues | <u>\$ 9,943,536</u> | <u>\$ 772,000</u> | <u>\$ 5,772,000</u> |
| Expenditures | | | |
| Debt Service | <u>\$ 9,959,500</u> | <u>\$ 772,000</u> | <u>\$ 5,772,000</u> |
| Total Expenditures | <u>\$ 9,959,500</u> | <u>\$ 772,000</u> | <u>\$ 5,772,000</u> |

AUGUSTA, GEORGIA
G/O SALES TAX BONDS 2010 FUND
FISCAL YEAR 2013

| | <u>2011 Actuals</u> | <u>2012 Budget</u> | <u>2013 Budget</u> |
|---------------------------|-------------------------|------------------------|------------------------|
| Revenues | | | |
| Investment Income | \$ (2,608) | \$ - | \$ - |
| Transfers In | <u>1,766,450</u> | <u>639,000</u> | <u>8,139,000</u> |
| Total Revenues | <u>\$ 1,763,842</u> | <u>\$ 639,000</u> | <u>\$ 8,139,000</u> |
| Expenditures | | | |
| Debt Service | <u>\$ 1,844,944</u> | <u>\$ 639,000</u> | <u>\$ 8,139,000</u> |
| Total Expenditures | <u>\$ 1,844,944</u> | <u>\$ 639,000</u> | <u>\$ 8,139,000</u> |

AUGUSTA, GEORGIA
WATER & SEWERAGE FUND
FISCAL YEAR 2013

| | 2011 Actuals | 2012 Budget | 2013 Budget |
|--|-------------------------|------------------------|------------------------|
| Revenues | | | |
| Intergovernmental Revenue | \$ 12,380,133 | \$ 22,385,330 | \$ 11,850,510 |
| Charges for Services | 75,127,257 | 79,393,580 | 79,334,560 |
| Investment Income | 199,278 | 79,000 | 50,000 |
| Miscellaneous Revenue | 150,368 | 210,250 | 216,900 |
| Other Financing Sources | 76,508 | 42,763,880 | 44,369,260 |
| | <hr/> | <hr/> | <hr/> |
| Total Revenues | \$ 87,933,544 | \$ 144,832,040 | \$ 135,821,230 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |
| Expenditures | | | |
| Personnel Services & Employee Benefits | \$ 13,096,313 | \$ 17,392,130 | \$ 16,949,160 |
| Purchased/Contracted Services | 8,607,955 | 10,748,950 | 11,995,330 |
| Supplies | 8,481,623 | 12,212,684 | 12,114,670 |
| Capital Outlay | - | 15,074,346 | 10,610,500 |
| Interfund/Interdepartmental | 5,975,791 | 6,567,750 | 6,508,320 |
| Depreciation and Amortization | 26,152,763 | 25,491,000 | 29,464,100 |
| Other Costs | 790,466 | 1,300,000 | 975,000 |
| Debt Service | 1,577,710 | 3,152,480 | 5,616,320 |
| | <hr/> | <hr/> | <hr/> |
| Total | 64,682,621 | 91,939,340 | 94,233,400 |
| | <hr/> | <hr/> | <hr/> |
| Transfers Out | 49,230,707 | 52,892,700 | 41,587,830 |
| | <hr/> | <hr/> | <hr/> |
| Total Expenditures | \$ 113,913,328 | \$ 144,832,040 | \$ 135,821,230 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |

AUGUSTA, GEORGIA
WATER & SEWERAGE RENEWAL & EXTENSION FUND
FISCAL YEAR 2013

| | <u>2011 Actuals</u> | <u>2012 Budget</u> | <u>2013 Budget</u> |
|-------------------------------|-----------------------------|-----------------------------|-----------------------------|
| Revenues | | | |
| Investment Income | \$ (7,192) | \$ - | \$ - |
| Other Financing Sources | <u>-</u> | <u>19,948,500</u> | <u>-</u> |
| Total | <u>(7,192)</u> | <u>19,948,500</u> | <u>-</u> |
| Transfers In | <u>15,728,149</u> | <u>23,204,600</u> | <u>10,198,280</u> |
| Total Revenues | <u><u>\$ 15,720,957</u></u> | <u><u>\$ 43,153,100</u></u> | <u><u>\$ 10,198,280</u></u> |
| Expenditures | | | |
| Purchased/Contracted Services | \$ 5,073,690 | \$ 3,116,560 | \$ - |
| Capital Outlay | (5,071,916) | 35,990,000 | - |
| Interfund/Interdepartmental | 7,720 | 7,910 | 7,910 |
| Non-Departmental | <u>-</u> | <u>4,038,630</u> | <u>10,190,370</u> |
| Total Expenditures | <u><u>\$ 9,494</u></u> | <u><u>\$ 43,153,100</u></u> | <u><u>\$ 10,198,280</u></u> |

AUGUSTA, GEORGIA
1996 WATER & SEWERAGE BOND FUND
FISCAL YEAR 2013

| | <u>2011 Actuals</u> | <u>2012 Budget</u> | <u>2013 Budget</u> |
|---------------------------|-------------------------|------------------------|------------------------|
| Revenues | | | |
| Other Financing Sources | \$ (15,298) | \$ - | \$ 340,630 |
| Transfers In | <u>4,628,502</u> | <u>4,500,780</u> | <u>4,509,230</u> |
| Total Revenues | <u>\$ 4,613,204</u> | <u>\$ 4,500,780</u> | <u>\$ 4,849,860</u> |
| Expenditures | | | |
| Debt Service | <u>\$ 2,996,684</u> | <u>\$ 4,500,780</u> | <u>\$ 4,849,860</u> |
| Total Expenditures | <u>\$ 2,996,684</u> | <u>\$ 4,500,780</u> | <u>\$ 4,849,860</u> |

AUGUSTA, GEORGIA
2000 WATER & SEWERAGE BOND SERIES FUND
FISCAL YEAR 2013

| | 2011 Actuals | 2012 Budget | 2013 Budget |
|-------------------------------|-------------------------|------------------------|------------------------|
| Revenues | | | |
| Investment Income | \$ (22) | \$ - | \$ - |
| Other Financing Sources | 433,668 | 410,160 | 452,270 |
| Total | 433,646 | 410,160 | 452,270 |
| Transfers In | 6,641,288 | 6,727,530 | 6,727,910 |
| Total Revenues | <u>\$ 7,074,934</u> | <u>\$ 7,137,690</u> | <u>\$ 7,180,180</u> |
| Expenditures | | | |
| Purchased/Contracted Services | \$ 17,840 | \$ 74,390 | \$ - |
| Capital Outlay | (17,840) | 106,010 | - |
| Interfund/Interdepartmental | 4,620 | 4,740 | 4,740 |
| Debt Service | 4,998,869 | 6,947,490 | 7,175,440 |
| Non-Departmental | - | 5,060 | - |
| Total Expenditures | <u>\$ 5,003,489</u> | <u>\$ 7,137,690</u> | <u>\$ 7,180,180</u> |

AUGUSTA, GEORGIA
WATER & SEWERAGE BOND 2002 SERIES FUND
FISCAL YEAR 2013

| | 2011 Actuals | 2012 Budget | 2013 Budget |
|-------------------------------|-------------------------|------------------------|------------------------|
| Revenues | | | |
| Investment Income | \$ (1,618) | \$ - | \$ - |
| Other Financing Sources | 216,677 | 1,365,640 | 257,890 |
| Total | 215,059 | 1,365,640 | 257,890 |
| Transfers In | 11,671,063 | 9,843,500 | 9,095,800 |
| Total Revenues | <u>\$ 11,886,122</u> | <u>\$ 11,209,140</u> | <u>\$ 9,353,690</u> |
| Expenditures | | | |
| Purchased/Contracted Services | \$ 25,089 | \$ 438,350 | \$ - |
| Capital Outlay | (29,218) | 740,950 | - |
| Interfund/Interdepartmental | 8,770 | 8,990 | 8,990 |
| Debt Service | 7,150,487 | 9,865,260 | 9,344,700 |
| Non Departmental | - | 155,590 | - |
| Total Expenditures | <u>\$ 7,155,128</u> | <u>\$ 11,209,140</u> | <u>\$ 9,353,690</u> |

AUGUSTA, GEORGIA
WATER & SEWERAGE BONDS 2004 SERIES FUND
FISCAL YEAR 2013

| | 2011 Actuals | 2012 Budget | 2013 Budget |
|-------------------------------|-------------------------|------------------------|------------------------|
| Revenues | | | |
| Investment Income | \$ (770) | \$ - | \$ - |
| Other Financing Sources | 266,825 | 11,083,370 | 475,950 |
| Total | 266,055 | 11,083,370 | 475,950 |
| Transfers In | 10,561,706 | 8,411,920 | 8,411,920 |
| Total Revenues | <u>\$ 10,827,761</u> | <u>\$ 19,495,290</u> | <u>\$ 8,887,870</u> |
| Expenditures | | | |
| Purchased/Contracted Services | \$ 111,556 | \$ 1,057,730 | \$ - |
| Capital Outlay | (120,546) | 2,946,980 | - |
| Interfund/Interdepartmental | 11,630 | 11,920 | 11,920 |
| Debt Service | 8,805,626 | 8,480,670 | 8,875,950 |
| Non-Departmental | - | 6,997,990 | - |
| Total Expenditures | <u>\$ 8,808,266</u> | <u>\$ 19,495,290</u> | <u>\$ 8,887,870</u> |

AUGUSTA, GEORGIA
WATER & SEWERAGE 2012 SERIES FUND
FISCAL YEAR 2013

| | <u>2011 Actuals</u> | <u>2012 Budget</u> | <u>2013 Budget</u> |
|---------------------------|-------------------------|------------------------|------------------------|
| Revenues | | | |
| Investment Income | \$ - | \$ - | \$ 300,000 |
| Other Financing Sources | - | - | 21,417,400 |
| | <u>-</u> | <u>-</u> | <u>21,717,400</u> |
| Total | <u>-</u> | <u>-</u> | <u>21,717,400</u> |
| Transfers In | <u>-</u> | <u>-</u> | <u>2,107,330</u> |
| Total Revenues | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 23,824,730</u> |
| Expenditures | | | |
| Debt Service | \$ - | \$ - | \$ 2,107,330 |
| Non-Departmental | - | - | 21,717,400 |
| | <u>-</u> | <u>-</u> | <u>21,717,400</u> |
| Total Expenditures | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 23,824,730</u> |

AUGUSTA, GEORGIA
WASTE MANAGEMENT FUND
FISCAL YEAR 2013

| | 2011 Actuals | 2012 Budget | 2013 Budget |
|--|-----------------------------|-----------------------------|-----------------------------|
| Revenues | | | |
| Charges for Services | \$ 11,123,689 | \$ 11,432,040 | \$ 11,133,110 |
| Investment Income | 40,062 | - | - |
| Miscellaneous Revenue | 1,055 | - | - |
| Other Financing Sources | 437,476 | 1,367,320 | - |
| | <u> </u> | <u> </u> | <u> </u> |
| Total Revenues | <u><u>\$ 11,602,282</u></u> | <u><u>\$ 12,799,360</u></u> | <u><u>\$ 11,133,110</u></u> |
| Expenditures | | | |
| Personnel Services & Employee Benefits | \$ 1,469,885 | \$ 1,731,950 | \$ 1,962,090 |
| Purchased/Contracted Services | 745,095 | 1,968,242 | 1,714,400 |
| Supplies | 2,088,048 | 3,003,375 | 2,895,650 |
| Capital Outlay | 1,262,584 | 2,813,883 | - |
| Interfund/Interdepartmental | 548,306 | 594,540 | 712,220 |
| Depreciation and Amortization | 633,410 | 850,000 | 800,000 |
| Other Costs | - | 255,000 | 255,000 |
| Non-Departmental | - | (12,230) | 873,480 |
| | <u> </u> | <u> </u> | <u> </u> |
| Total | <u>6,747,328</u> | <u>11,204,760</u> | <u>9,212,840</u> |
| Transfers Out | <u>1,547,488</u> | <u>1,594,600</u> | <u>1,920,270</u> |
| Total Expenditures | <u><u>\$ 8,294,816</u></u> | <u><u>\$ 12,799,360</u></u> | <u><u>\$ 11,133,110</u></u> |

AUGUSTA, GEORGIA
GARBAGE COLLECTION FUND
FISCAL YEAR 2013

| | 2011 Actuals | 2012 Budget | 2013 Budget |
|--|-----------------------------|-----------------------------|-----------------------------|
| Revenues | | | |
| Charges for Services | \$ 15,466,185 | \$ 18,928,130 | \$ 19,059,810 |
| Investment Income | 47,134 | - | - |
| Other Financing Sources | 22,050 | 400,478 | - |
| Total | <u>15,535,369</u> | <u>19,328,608</u> | <u>19,059,810</u> |
| Transfers In | <u>3,126,180</u> | <u>3,100,430</u> | <u>3,152,840</u> |
| Total Revenues | <u><u>\$ 18,661,549</u></u> | <u><u>\$ 22,429,038</u></u> | <u><u>\$ 22,212,650</u></u> |
| Expenditures | | | |
| Personnel Services & Employee Benefits | \$ 373,859 | \$ 1,211,270 | \$ 1,070,030 |
| Purchased/Contracted Services | 14,788,674 | 17,503,473 | 15,045,820 |
| Supplies | 194,603 | 366,200 | 1,576,000 |
| Capital Outlay | - | 613,565 | - |
| Interfund/Interdepartmental | 42,365 | 728,350 | 827,950 |
| Depreciation and Amortization | 856,045 | 850,000 | 950,000 |
| Other Costs | - | 393,660 | 445,050 |
| Non-Departmental | - | 10,760 | 2,090,900 |
| Total | <u>16,255,546</u> | <u>21,677,278</u> | <u>22,005,750</u> |
| Transfers Out | <u>-</u> | <u>751,760</u> | <u>206,900</u> |
| Total Expenditures | <u><u>\$ 16,255,546</u></u> | <u><u>\$ 22,429,038</u></u> | <u><u>\$ 22,212,650</u></u> |

AUGUSTA, GEORGIA
WASTE MANAGEMENT 2004 BONDS FUND
FISCAL YEAR 2013

| | <u>2011 Actuals</u> | <u>2012 Budget</u> | <u>2013 Budget</u> |
|-------------------------------|-------------------------|------------------------|------------------------|
| Revenues | | | |
| Investment Income | \$ 4,734 | \$ - | \$ - |
| Transfers In | <u>1,298,320</u> | <u>610,200</u> | <u>1,027,270</u> |
| Total Revenues | <u>\$ 1,303,054</u> | <u>\$ 610,200</u> | <u>\$ 1,027,270</u> |
| Expenditures | | | |
| Interfund/Interdepartmental | \$ 3,320 | \$ 3,400 | \$ 3,400 |
| Depreciation and Amortization | 378,344 | 380,000 | 799,100 |
| Debt Service | <u>209,115</u> | <u>226,800</u> | <u>224,770</u> |
| Total Expenditures | <u>\$ 590,779</u> | <u>\$ 610,200</u> | <u>\$ 1,027,270</u> |

AUGUSTA, GEORGIA
WASTE MANAGEMENT 2010 BONDS FUND
FISCAL YEAR 2013

| | <u>2011 Actuals</u> | <u>2012 Budget</u> | <u>2013 Budget</u> |
|---------------------------|-------------------------|------------------------|------------------------|
| Revenues | | | |
| Investment Income | \$ (832) | \$ - | \$ - |
| Transfers In | <u>-</u> | <u>686,800</u> | <u>686,900</u> |
| Total Revenues | <u>\$ (832)</u> | <u>\$ 686,800</u> | <u>\$ 686,900</u> |
| Expenditures | | | |
| Debt Service | <u>\$ 302,825</u> | <u>\$ 686,800</u> | <u>\$ 686,900</u> |
| Total Expenditures | <u>\$ 302,825</u> | <u>\$ 686,800</u> | <u>\$ 686,900</u> |

**AUGUSTA, GEORGIA
TRANSIT FUND
FISCAL YEAR 2013**

| | 2011 Actuals | 2012 Budget | 2013 Budget |
|--|-------------------------|------------------------|------------------------|
| Revenues | | | |
| Taxes | \$ - | \$ - | \$ 763,750 |
| Intergovernmental Revenue | 2,931,233 | 3,845,190 | 5,069,010 |
| Charges for Services | 689,715 | 702,300 | 713,490 |
| Investment Income | 434 | 10,000 | 10,000 |
| Miscellaneous Revenue | 376 | - | - |
| Other Financing Sources | 30,550 | 18,000 | 18,000 |
| Total | 3,652,308 | 4,575,490 | 6,574,250 |
| Transfers In | 3,200,000 | 1,695,680 | 160,500 |
| Total Revenues | <u>\$ 6,852,308</u> | <u>\$ 6,271,170</u> | <u>\$ 6,734,750</u> |
| Expenditures | | | |
| Personnel Services & Employee Benefits | \$ 2,103,408 | \$ 268,420 | \$ 271,750 |
| Purchased/Contracted Services | 1,842,573 | 3,917,560 | 4,193,390 |
| Supplies | 1,725,273 | 2,517,310 | 1,417,520 |
| Capital Outlay | (50) | (99,520) | - |
| Interfund/Interdepartmental | (796,927) | (1,085,350) | (266,790) |
| Depreciation and Amortization | 831,729 | 650,000 | 1,118,880 |
| Non-Departmental | - | 102,750 | - |
| Total Expenditures | <u>\$ 5,706,006</u> | <u>\$ 6,271,170</u> | <u>\$ 6,734,750</u> |

AUGUSTA, GEORGIA
AUGUSTA REGIONAL AIRPORT FUND
FISCAL YEAR 2013

| | 2011 Actuals | 2012 Budget | 2013 Budget |
|--|-----------------------------|-----------------------------|-----------------------------|
| Revenues | | | |
| Intergovernmental Revenue | \$ 11,538,487 | \$ 3,200,000 | \$ 12,132,930 |
| Charges for Services | 21,934,337 | 26,540,940 | 24,339,790 |
| Investment Income | 137,612 | 111,100 | 151,100 |
| Miscellaneous Revenue | 94,838 | 26,777,665 | 3,044,430 |
| | <hr/> | <hr/> | <hr/> |
| Total Revenues | <u><u>\$ 33,705,274</u></u> | <u><u>\$ 56,629,705</u></u> | <u><u>\$ 39,668,250</u></u> |
| Expenditures | | | |
| Personnel Services & Employee Benefits | \$ 4,088,876 | \$ 4,449,820 | \$ 4,891,870 |
| Purchased/Contracted Services | 2,074,744 | 2,131,703 | 2,546,120 |
| Supplies | 11,948,812 | 15,816,467 | 13,289,570 |
| Capital Outlay | (202) | 29,971,670 | 15,157,360 |
| Interfund/Interdepartmental | 259,650 | 282,380 | 282,380 |
| Depreciation and Amortization | 2,158,471 | - | - |
| Other Costs | 535 | - | - |
| Debt Service | 1,146,675 | 1,550,740 | 1,550,740 |
| Non-Departmental | - | 2,311,605 | 1,647,200 |
| | <hr/> | <hr/> | <hr/> |
| Total | <u>21,677,561</u> | <u>56,514,385</u> | <u>39,365,240</u> |
| Transfers Out | <hr/> - | <hr/> 115,320 | <hr/> 303,010 |
| Total Expenditures | <u><u>\$ 21,677,561</u></u> | <u><u>\$ 56,629,705</u></u> | <u><u>\$ 39,668,250</u></u> |

AUGUSTA, GEORGIA
DANIEL FIELD AIRPORT FUND
FISCAL YEAR 2013

| | 2011 Actuals | 2012 Budget | 2013 Budget |
|--|-------------------------|------------------------|------------------------|
| Revenues | | | |
| Intergovernmental Revenue | \$ 163,113 | \$ 114,640 | \$ - |
| Charges for Services | 77,650 | 115,850 | 115,850 |
| Investment Income | 3,105 | 1,000 | 4,500 |
| Miscellaneous Revenue | 77 | - | 80 |
| Other Financing Sources | - | - | 92,460 |
| | <hr/> | <hr/> | <hr/> |
| Total Revenues | \$ 243,945 | \$ 231,490 | \$ 212,890 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |
| Expenditures | | | |
| Personnel Services & Employee Benefits | \$ 907 | \$ 45,760 | \$ 1,220 |
| Purchased/Contracted Services | 58,170 | 58,120 | 56,530 |
| Supplies | 13,783 | 23,120 | 15,200 |
| Interfund/Interdepartmental | 14,140 | 14,490 | 14,490 |
| Depreciation and Amortization | 94,916 | 90,000 | 125,450 |
| Non-Departmental | (1,973) | - | - |
| | <hr/> | <hr/> | <hr/> |
| Total Expenditures | \$ 179,943 | \$ 231,490 | \$ 212,890 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |

AUGUSTA, GEORGIA
RISK MANAGEMENT FUND
FISCAL YEAR 2013

| | 2011 Actuals | 2012 Budget | 2013 Budget |
|--|----------------------------|----------------------------|----------------------------|
| Revenues | | | |
| Charges for Services | \$ 2,003,788 | \$ 2,328,560 | \$ 2,389,000 |
| Fines and Forfeitures | 7,241 | - | - |
| Investment Income | 4,044 | - | - |
| Miscellaneous Revenue | 168 | - | - |
| | <hr/> | <hr/> | <hr/> |
| Total Revenues | <u><u>\$ 2,015,241</u></u> | <u><u>\$ 2,328,560</u></u> | <u><u>\$ 2,389,000</u></u> |
| Expenditures | | | |
| Personnel Services & Employee Benefits | \$ 365,682 | \$ 466,810 | \$ 466,780 |
| Purchased/Contracted Services | 482,150 | 594,690 | 639,410 |
| Supplies | 146,857 | 166,240 | 182,160 |
| Interfund/Interdepartmental | 1,045,186 | 1,098,820 | 1,098,900 |
| Depreciation and Amortization | 1,722 | 2,000 | 1,750 |
| Cost Reimbursement | (26,355) | - | - |
| | <hr/> | <hr/> | <hr/> |
| Total Expenditures | <u><u>\$ 2,015,242</u></u> | <u><u>\$ 2,328,560</u></u> | <u><u>\$ 2,389,000</u></u> |

AUGUSTA, GEORGIA
EMPLOYEE HEALTH BENEFITS FUND
FISCAL YEAR 2013

| | 2011 Actuals | 2012 Budget | 2013 Budget |
|-----------------------------------|-----------------------------|-----------------------------|-----------------------------|
| Revenues | | | |
| Charges for Services | \$ 22,507,406 | \$ 22,649,030 | \$ 23,882,070 |
| Investment Income | (9,761) | (35,000) | (10,000) |
| Total | <u>22,497,645</u> | <u>22,614,030</u> | <u>23,872,070</u> |
| Transfers In | <u>-</u> | <u>312,120</u> | <u>319,300</u> |
| Total Revenues | <u><u>\$ 22,497,645</u></u> | <u><u>\$ 22,926,150</u></u> | <u><u>\$ 24,191,370</u></u> |
| Expenditures | | | |
| Personnel Services & Emp Benefits | \$ 4,618 | \$ - | \$ - |
| Purchased/Contracted Services | 98,731 | 462,120 | 469,300 |
| Supplies | - | 30,650 | 522,290 |
| Interfund/Interdepartmental | <u>22,394,296</u> | <u>22,433,380</u> | <u>23,199,780</u> |
| Total Expenditures | <u><u>\$ 22,497,645</u></u> | <u><u>\$ 22,926,150</u></u> | <u><u>\$ 24,191,370</u></u> |

**AUGUSTA, GEORGIA
WORKERS COMPENSATION FUND
FISCAL YEAR 2013**

| | 2011 Actuals | 2012 Budget | 2013 Budget |
|-------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Revenues | | | |
| Charges for Services | \$ 1,930,269 | \$ 1,809,810 | \$ 2,017,480 |
| Investment Income | <u>185</u> | <u>-</u> | <u>-</u> |
| Total Revenues | <u><u>\$ 1,930,454</u></u> | <u><u>\$ 1,809,810</u></u> | <u><u>\$ 2,017,480</u></u> |
| Expenditures | | | |
| Interfund/Interdepartmental | \$ 1,930,454 | \$ 1,809,810 | \$ 2,013,000 |
| Non-Departmental | <u>-</u> | <u>-</u> | <u>4,480</u> |
| Total Expenditures | <u><u>\$ 1,930,454</u></u> | <u><u>\$ 1,809,810</u></u> | <u><u>\$ 2,017,480</u></u> |

**AUGUSTA, GEORGIA
UNEMPLOYMENT FUND
FISCAL YEAR 2013**

| | <u>2011 Actuals</u> | <u>2012 Budget</u> | <u>2013 Budget</u> |
|-------------------------------|------------------------------|------------------------------|------------------------------|
| Revenues | | | |
| Charges for Services | \$ 283,595 | \$ 320,000 | \$ 340,000 |
| Investment Income | <u>(497)</u> | <u>-</u> | <u>-</u> |
| Total Revenues | <u><u>\$ 283,098</u></u> | <u><u>\$ 320,000</u></u> | <u><u>\$ 340,000</u></u> |
| Expenditures | | | |
| Interfund/Interdepartmental | <u>\$ 283,098</u> | <u>\$ 320,000</u> | <u>\$ 340,000</u> |
| Total Expenditures | <u><u>\$ 283,098</u></u> | <u><u>\$ 320,000</u></u> | <u><u>\$ 340,000</u></u> |

AUGUSTA, GEORGIA
LONG-TERM DISABILITY INSURANCE FUND
FISCAL YEAR 2013

| | <u>2011 Actuals</u> | <u>2012 Budget</u> | <u>2013 Budget</u> |
|-------------------------------|------------------------------|------------------------------|------------------------------|
| Revenues | | | |
| Charges for Services | \$ 412,219 | \$ 568,000 | \$ 232,770 |
| Investment Income | <u>(23)</u> | <u>-</u> | <u>-</u> |
| Total Revenues | <u><u>\$ 412,196</u></u> | <u><u>\$ 568,000</u></u> | <u><u>\$ 232,770</u></u> |
| Expenditures | | | |
| Interfund/Interdepartmental | <u>\$ 412,197</u> | <u>\$ 568,000</u> | <u>\$ 232,770</u> |
| Total Expenditures | <u><u>\$ 412,197</u></u> | <u><u>\$ 568,000</u></u> | <u><u>\$ 232,770</u></u> |

AUGUSTA, GEORGIA
FLEET OPERATIONS & MANAGEMENT FUND
FISCAL YEAR 2013

| | 2011 Actuals | 2012 Budget | 2013 Budget |
|--|----------------------------|----------------------------|----------------------------|
| Revenues | | | |
| Charges for Services | \$ 5,094,628 | \$ 5,430,510 | \$ 5,599,390 |
| Investment Income | (89) | - | - |
| Miscellaneous Revenue | 1,646 | 3,500 | 3,500 |
| Other Financing Sources | 23,990 | 25,000 | 20,000 |
| | <hr/> | <hr/> | <hr/> |
| Total Revenues | <u><u>\$ 5,120,175</u></u> | <u><u>\$ 5,459,010</u></u> | <u><u>\$ 5,622,890</u></u> |
| Expenditures | | | |
| Personnel Services & Employee Benefits | \$ 135,248 | \$ 144,680 | \$ 147,690 |
| Purchased/Contracted Services | 4,613,646 | 4,894,370 | 5,008,370 |
| Supplies | 167,170 | 194,110 | 194,600 |
| Interfund/Interdepartmental | 190,438 | 205,850 | 220,220 |
| Depreciation and Amortization | 13,673 | 20,000 | 15,000 |
| Non-Departmental | - | - | 37,010 |
| | <hr/> | <hr/> | <hr/> |
| Total Expenditures | <u><u>\$ 5,120,175</u></u> | <u><u>\$ 5,459,010</u></u> | <u><u>\$ 5,622,890</u></u> |

AUGUSTA, GEORGIA
GMA LEASE PROGRAM FUND
FISCAL YEAR 2013

| | <u>2011 Actuals</u> | <u>2012 Budget</u> | <u>2013 Budget</u> |
|---------------------------|----------------------------|----------------------------|----------------------------|
| Revenues | | | |
| Investment Income | <u>\$ 276,408</u> | <u>\$ 928,400</u> | <u>\$ 928,400</u> |
| Transfers In | <u>2,016,271</u> | <u>1,609,480</u> | <u>1,237,350</u> |
| Total Revenues | <u><u>\$ 2,292,679</u></u> | <u><u>\$ 2,537,880</u></u> | <u><u>\$ 2,165,750</u></u> |
| Expenditures | | | |
| Debt Service | <u>\$ 2,247,773</u> | <u>\$ 2,537,880</u> | <u>\$ 2,165,750</u> |
| Total Expenditures | <u><u>\$ 2,247,773</u></u> | <u><u>\$ 2,537,880</u></u> | <u><u>\$ 2,165,750</u></u> |

AUGUSTA, GEORGIA
1945 PENSION FUND
FISCAL YEAR 2013

| | 2011 Actuals | 2012 Budget | 2013 Budget |
|--|--------------------------------|--------------------------------|--------------------------------|
| Revenues | | | |
| Investment Income | \$ 602,817 | \$ 851,000 | \$ 790,530 |
| Miscellaneous Revenue | <u>435,509</u> | <u>209,000</u> | <u>269,470</u> |
| Total Revenues | <u><u>\$ 1,038,326</u></u> | <u><u>\$ 1,060,000</u></u> | <u><u>\$ 1,060,000</u></u> |
| Expenditures | | | |
| Personnel Services & Employee Benefits | \$ 969,571 | \$ 1,010,000 | \$ 1,010,000 |
| Purchased/Contracted Services | <u>53,970</u> | <u>50,000</u> | <u>50,000</u> |
| Total Expenditures | <u><u>\$ 1,023,541</u></u> | <u><u>\$ 1,060,000</u></u> | <u><u>\$ 1,060,000</u></u> |

AUGUSTA, GEORGIA
URBAN 1949 PENSION PLAN FUND
FISCAL YEAR 2013

| | 2011 Actuals | 2012 Budget | 2013 Budget |
|--|-------------------------|------------------------|------------------------|
| Revenues | | | |
| Investment Income | \$ (742,068) | \$ 3,750,000 | \$ 2,508,750 |
| Miscellaneous Revenue | 1,934,868 | 1,385,000 | 2,541,250 |
| Total Revenues | \$ 1,192,800 | \$ 5,135,000 | \$ 5,050,000 |
| Expenditures | | | |
| Personnel Services & Employee Benefits | \$ 4,857,047 | \$ 4,700,000 | \$ 4,700,000 |
| Purchased/Contracted Services | 415,599 | 350,000 | 350,000 |
| Non-Departmental | - | 85,000 | - |
| Total Expenditures | \$ 5,272,646 | \$ 5,135,000 | \$ 5,050,000 |

AUGUSTA, GEORGIA
OTHER URBAN PENSION PLAN FUND
FISCAL YEAR 2013

| | <u>2011 Actuals</u> | <u>2012 Budget</u> | <u>2013 Budget</u> |
|--|-------------------------|-------------------------|-------------------------|
| Revenues | | | |
| Transfers In | \$ 1,542,160 | \$ 1,579,210 | \$ 1,579,210 |
| Total Revenues | <u>\$ 1,542,160</u> | <u>\$ 1,579,210</u> | <u>\$ 1,579,210</u> |
| Expenditures | | | |
| Personnel Services & Employee Benefits | \$ 1,539,095 | \$ 1,577,210 | \$ 1,577,210 |
| Purchased/Contracted Services | <u>3,065</u> | <u>2,000</u> | <u>2,000</u> |
| Total Expenditures | <u>\$ 1,542,160</u> | <u>\$ 1,579,210</u> | <u>\$ 1,579,210</u> |

AUGUSTA, GEORGIA
EXP TRUST FUND-PERPETUAL CARE
FISCAL YEAR 2013

| | 2011 Actuals | 2012 Budget | 2013 Budget |
|-------------------------------|-----------------------------|-----------------------------|-----------------------------|
| Revenues | | | |
| Investment Income | \$ 18,095 | \$ 20,000 | \$ 20,000 |
| Other Financing Sources | <u>-</u> | <u>20,000</u> | <u>57,940</u> |
| Total Revenues | <u><u>\$ 18,095</u></u> | <u><u>\$ 40,000</u></u> | <u><u>\$ 77,940</u></u> |
| Expenditures | | | |
| Purchased/Contracted Services | \$ 13,556 | \$ 12,600 | \$ 19,100 |
| Supplies | 11,024 | 27,400 | 37,840 |
| Capital Outlay | <u>-</u> | <u>-</u> | <u>21,000</u> |
| Total Expenditures | <u><u>\$ 24,580</u></u> | <u><u>\$ 40,000</u></u> | <u><u>\$ 77,940</u></u> |

AUGUSTA, GEORGIA
EXP TRUST FUND-JOSEPH LAMAR
FISCAL YEAR 2013

| | <u>2011 Actuals</u> | <u>2012 Budget</u> | <u>2013 Budget</u> |
|-------------------------------|-------------------------|------------------------|------------------------|
| Revenues | | | |
| Investment Income | \$ 309 | \$ 180 | \$ 180 |
| Total Revenues | <u>\$ 309</u> | <u>\$ 180</u> | <u>\$ 180</u> |
| Expenditures | | | |
| Non-Departmental | \$ - | \$ 180 | \$ 180 |
| Total Expenditures | <u>\$ -</u> | <u>\$ 180</u> | <u>\$ 180</u> |

AUGUSTA, GEORGIA
URBAN REDEVELOPMENT AGENCY FUND
FISCAL YEAR 2013

| | 2011 Actuals | 2012 Budget | 2013 Budget |
|---------------------------|-------------------------|------------------------|------------------------|
| Revenues | | | |
| Investment Income | \$ 1,389 | \$ - | \$ - |
| Miscellaneous Revenue | 13,264 | - | - |
| Other Financing Sources | 329,775 | 3,000,000 | 500,000 |
| Total | 344,428 | 3,000,000 | 500,000 |
| Transfers In | 550,000 | 550,000 | 550,000 |
| Total Revenues | <u>\$ 894,428</u> | <u>\$ 3,550,000</u> | <u>\$ 1,050,000</u> |
| Expenditures | | | |
| Debt Services | \$ 356,341 | \$ 550,000 | \$ 550,000 |
| Transfers Out | 5,349,875 | 3,000,000 | 500,000 |
| Total Expenditures | <u>\$ 5,706,216</u> | <u>\$ 3,550,000</u> | <u>\$ 1,050,000</u> |