



AUGUSTA, GEORGIA

**ADOPTED BUDGET
FOR
FISCAL YEAR 2010**

WWW.AUGUSTAGA.GOV

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Office Of The Administrator



Frederick L. Russell, Administrator

Tameka Allen, Interim Deputy Administrator
Robert Leverett, Interim Deputy Administrator

Room 801 - Municipal Building
530 Greene Street - AUGUSTA, GA. 30901
(706) 821-2400 - FAX (706) 821-2819
www.augustaga.gov

December 23, 2009

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:

Enclosed is the approved budget for the 2010 budget year. To address the current economic conditions, this budget assumes no growth in the tax digest, a 1% decrease in sales tax collections and significant expenditure reductions.

Law enforcement has two major sources of revenue- property tax and sales tax collection. These revenue sources have remained flat or have decreased in 2009 and therefore, without an increase to the mill rate, these revenues cannot keep pace with the ever increasing cost to house prisoners and protect our citizens; consequently programmatic reductions in both the general fund and law enforcement were required to balance the 2010 budget as the millage rate was not increased. The areas of law enforcement and the judicial process comprise 74% of this government operating expenditures. The public transit fund deficit has been funded by an allocation of \$1.8 million from general fund fund balance.

While it is the goal to maintain a consistent level of service, in order to balance the 2010 budget many hard choices were made that include; program service reductions, no COLA increases for employees, four furlough days for all employees and reduced support to community agencies. These are worthwhile projects and programs that we should fund if revenue was available.

During the next several months before the mill rate is adopted in July, we will analyze actual revenue patterns for six months. This will allow us the opportunity to revise our revenue and expenditure needs and adjust our projections accordingly.

I look forward to working with you as we concentrate on dealing with the complex financial issues that face our city.

Sincerely,

Frederick L. Russell
Administrator

Enclosure



Elected Officials December 31, 2009

Mayor Deke S. Copenhaver

(Term 2007-2010)

75 Conifer Square

Augusta, Georgia 30909

(706) 821-1831 (Work)

(706) 821-1835 (Fax)

Betty Beard – District One

(Term 2006-2009)

One Seventh St., Suite 1703

River Place Condos

Augusta, Georgia 30901

(706) 724-0916 (Work)

(706) 724-0916 (Fax)

Corey Johnson – District Two

(Term 2008-2010)

2222 Woodland Avenue

Augusta, Georgia 30904

(706) 993-0224 (Cell)

(706) 821-1838 (Fax)

(706) 736-4435 (Home)

Joe Bowles – District Three

(Term 2006-2009)

914 Milledge Road

Augusta, Georgia 30904

(706) 825-6894 (Cell)

(706) 210-1880 (Work)

(706) 210-1871 (Fax)

Alvin Mason – District Four

Mayor Pro Tem

(Term 2008-2010)

4504 Frank Warren Drive

Hephzibah, Georgia 30815

(706) 955-6130 (Cell)

(706) 821-1838 (Work)

Calvin Holland, Sr. – District Five

(Term 2006-2009)

3037 Thomas Lane

Augusta, Georgia 30906

(706) 798-5294 (Home)

(706) 821-1838 (Fax)

Joe Jackson – District Six

(Term 2008-2010)

2328 Neal Road

Augusta, Georgia 30906

(706) 533-7839 (Home)

(706) 821-1838 (Fax)

Jerry Brigham – District Seven

(Term 2006-2009)

2904 Pleasant Cove Court

Augusta, Georgia 30907

(706) 863-1698 (Home)

(706) 650-1700 (Work)

(706) 650-1141 (Fax)

Jimmy Smith – District Eight

Term (2008-2010)

1332 Brown Road

Hephzibah, Georgia 30815

(706) 798-3890 (Home)

(706) 821-1838 (Fax)

J. R. Hatney – District Nine

(Term 2006-2009)

119 East Walker Street

Augusta, Georgia 30901

(706) 722-5035 (Home)

(706) 821-1838 (Fax)

Don A. Grantham – District Ten

(Term 2008-2010)

808 Quail Court

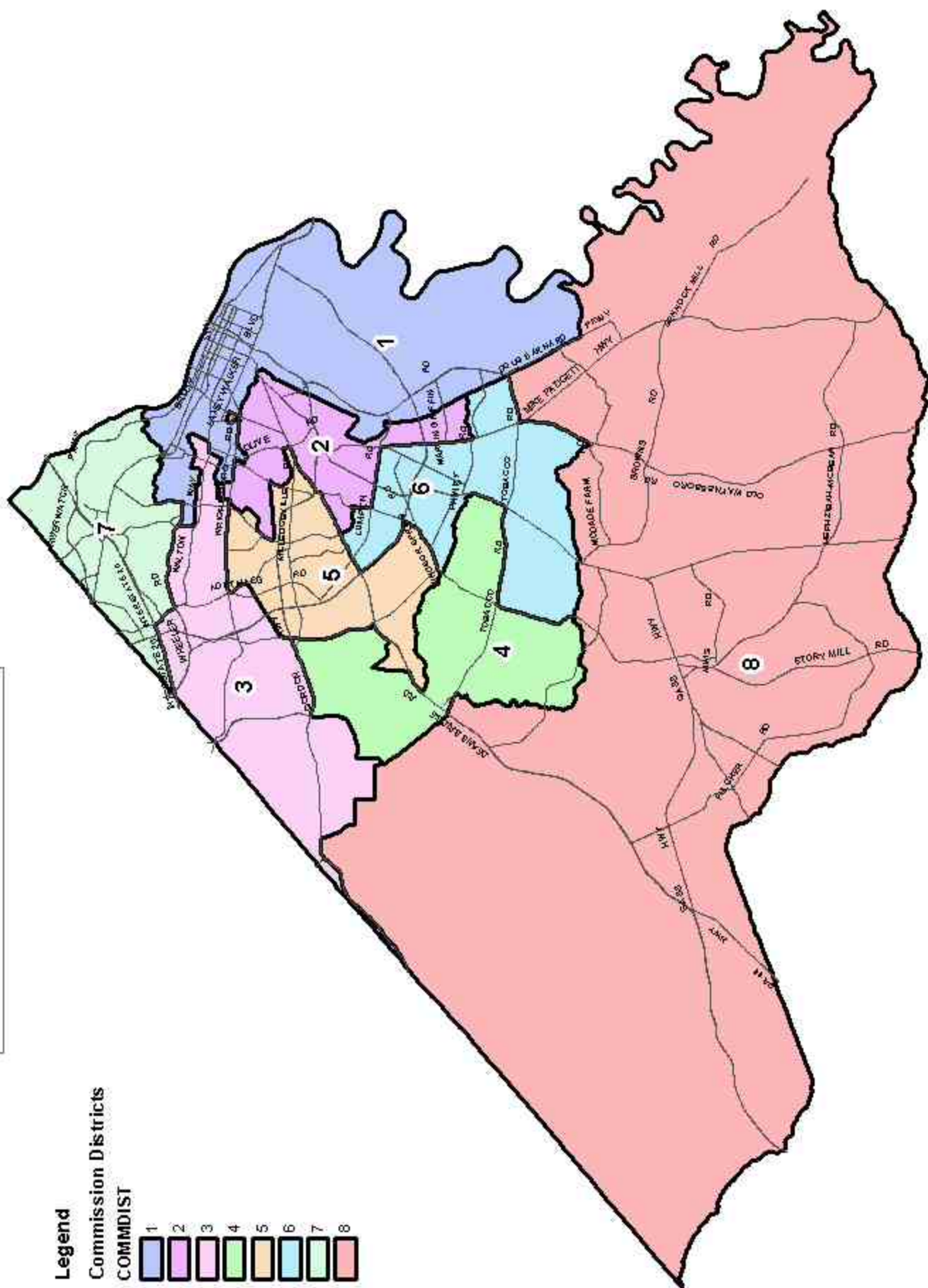
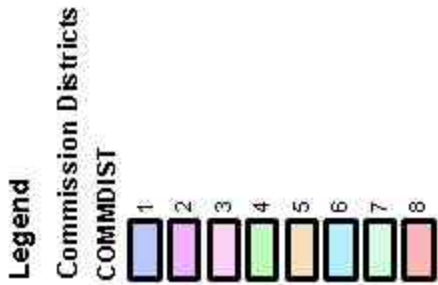
Augusta, Georgia 30909

(706) 738-2331 (Home)

(706) 738-7786 (Work)

(706) 733-4741 (Fax)

Commission Districts





Appointed Officials December 31, 2009

Frederick L. Russell

Administrator

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

Robert Leverett

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) 821-2502 (Fax)

Tameka Allen

Deputy Administrator

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

Lena Bonner

Clerk of Commission

530 Greene Street – Room 806
Augusta, Georgia 30901
(706) 821-1820
(706) 821-1838 (Fax)

Chiquita T. Johnson

General Counsel

501 Greene Street, Suite 302
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

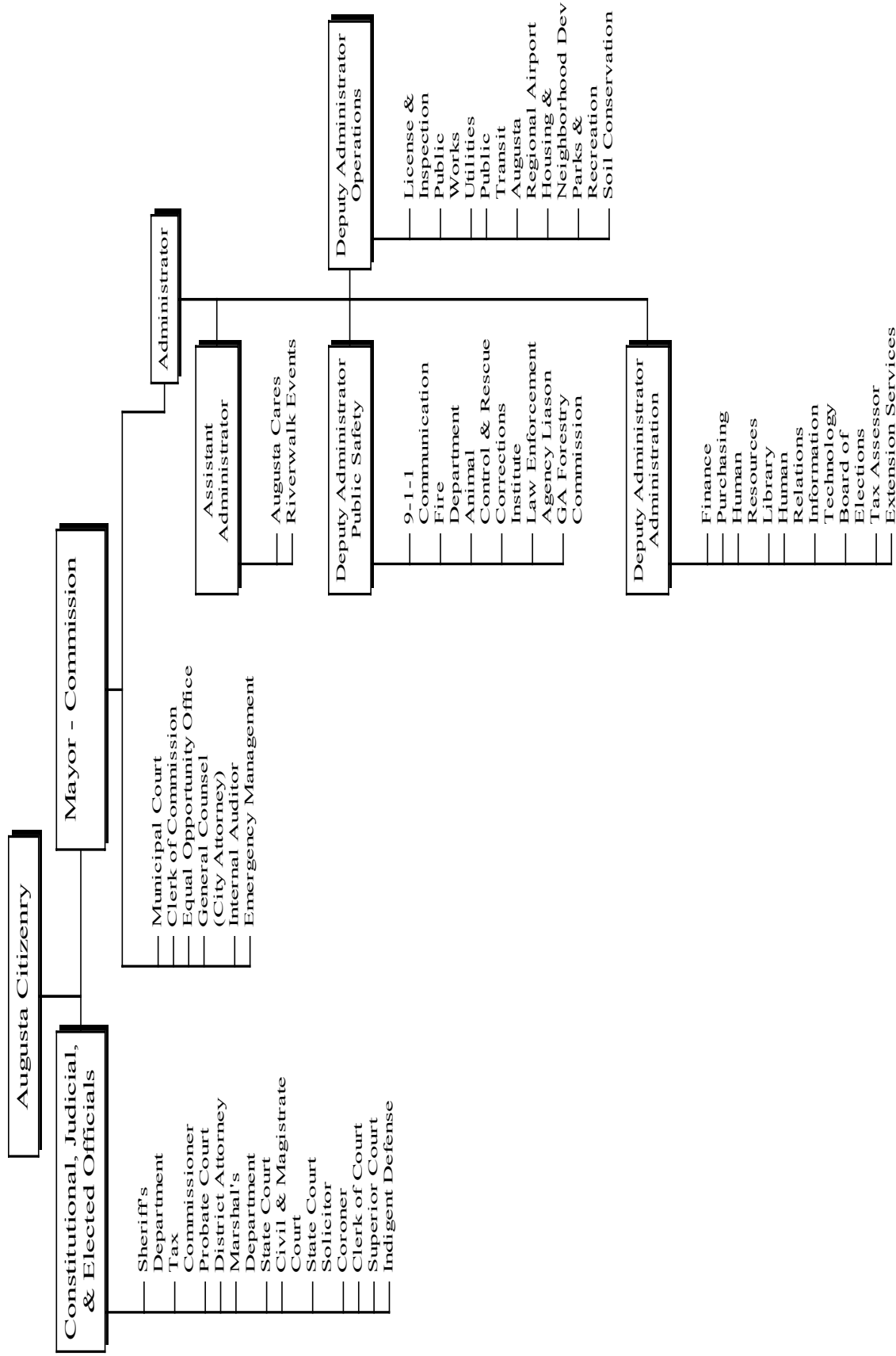
WE BELIEVE that open, honest communications with the public and among governing officials will assure the accomplishment of our community objectives.

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, GA Organizational Chart



AUGUSTA, GEORGIA

**BUDGET PROCESS,
BUDGETARY GUIDELINES
AND BUDGET CALENDAR
FY 2010**

AUGUSTA, GEORGIA

FY 2010 BUDGET

THE BUDGET PROCESS

The budget has several major purposes. It converts the City's long-range plans and policies into services and programs; serves as a vehicle to communicate these plans to the public; details the costs of City services and programs; and, outlines the revenues (taxes and fees) that support the City 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 Manuals which embody the budget formulation guidelines. This manual provides specific guidelines, such as inflation factors and computation/projection methodologies. Based on these guidelines, all City 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 Budget Office in the Finance Department on August 10, 2009, in accordance with procedures established by the Budget Calendar. The budget requests of City agencies and departments included basic and additional requests. Basic requests are to finance currently mandated or authorized services within guidelines, or ongoing expenditures. Expanded level program requests are over and above the basic 2009 service levels.

After analyzing the budget requests, budget 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 2010 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-Richmond County 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-Richmond County 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 the City Commission budget work session in November 2009. After careful deliberation, the Proposed Budget, as modified for additions and deletions was adopted by City Commission on November 17, 2009.

AUGUSTA, GEORGIA 2010 BUDGET PLANNING CALENDAR

JULY 2009

July 16, 2009 Distribution of Budget Handbook with Instructions and meeting with all department heads or assistants.

July 21, 2009 Commission approves FY 2010 Budget Calendar.

AUGUST 2009

August 10, 2009 Departmental Budgets due to Finance for departments without access to IFAS system. Budget analysts begin review of proposed budgets for budget hearings.

August 19, 2009 Budgets deadline to be entered into Budget Item Detail by IFAS users.

Aug 24-31, 2009 One week of Budget Hearings with Departments (**call if desired**) Budget hearings would be led by the Finance Department with a report of new programs and personnel submitted to Administrator at conclusion of hearings. Administrator would be aware of all budget hearings, however his attendance would not be mandatory. A representative of the administrator's office would be in all hearings.

SEPTEMBER 2009

September 28, 2009 Primary budget summary of reviews from Finance department presented to Administrator. Revenue Estimates Revised.

OCTOBER 2009

October 20, 2009 FY 2010 Budget presented to Augusta-Richmond County Commission by the Administrator. Publish in paper upon presentment.

October 29, 2009 Publish Public Hearing Notice in paper, one week before meeting.

NOVEMBER 2009

November 5, 2009 ***PUBLIC TOWN MEETING/ COMMISSION WORKSHOP***
Public Hearing of 2010 Budget.

November 10, 2009 Publish Notice of Budget Adoption in paper, one week before Meeting.

November 17, 2009 Adoption of the FY 2010 Budget by the Augusta-Richmond County Commission

JANUARY 2010

January 1, 2010 Effective date for the Fiscal year 2010 Budget.

BUDGETS AND BUDGETARY ACCOUNTING

Augusta-Richmond County 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 balanced budget to the Augusta-Richmond County Commission in October 2009.
- 3) The Augusta-Richmond County 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 Fund 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-Richmond County 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-Richmond County 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-Richmond County 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 2010 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 2010**

AUGUSTA, GEORGIA

FY 2010 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 County
- 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, and Richmond County Public Facilities, Inc.

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-Richmond County Coliseum 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; and
 - 2) Transfers of appropriations in any fund among the various accounts within a department of local government shall require only the approval of the budget officer, except that transfers of appropriations within a department of local government which increases the salary appropriation shall require the approval of the governing authority.

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 \$175,000.00 or more shall provide for and cause to be made an annual audit of the financial affairs and transactions of all fund 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 expenditure of less than \$175,000 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.

AUGUSTA, GEORGIA

FISCAL POLICIES

FUND ACCOUNTING

The accounts of the Augusta-Richmond County 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-Richmond County:

GOVERNMENTAL FUND TYPES

Governmental Funds are those through which most governmental functions of the City are financed. The acquisition, use and balances of the City's 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-Richmond County's Governmental Fund Types:

General Fund - The General Fund is the general operating fund of the County. 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 Fund - The Debt Service fund is 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 the City's 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 the City's 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) or 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 Fund – The Internal Service Fund is used to account for the financing of goods or services provided by one department to other departments of the City on a cost-reimbursement basis.

FIDUCIARY FUND TYPES

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

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

Agency Funds – Agency Funds account for assets held by the City 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 when 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 Fund 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-Richmond County 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-Richmond County in the past and have allowed Augusta-Richmond County to maintain its financial stability, even during economic recessions.

GASB Statement No.34, Basic Financial Statements:

The Governmental Accounting Standard Board (GASB) established a new framework for the financial reports of state and local governments. Key features of the new model are, government-wide financial reporting, additional long-term focus for governmental activities, narrative overview and analysis, information on major funds, expanded budgetary reporting, and infrastructure reporting. The government has implemented this standard in the financial statements beginning fiscal year ended December 31, 2002.

OPERATING BUDGET GUIDELINES

1. Essential services will receive first priority for funding
2. The City 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 City 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, technology innovation and productivity leadership will characterize Augusta, Georgia financial administration.

**AUGUSTA, GEORGIA
FY 2010 CIP FUNDING**

SPECIAL PURPOSE ONE PERCENT LOCAL SALES TAX

Augusta-Richmond County derived revenues from the Special Purpose One Percent Sales Tax collection that started in 2006 and will continue until \$160 million has been collected which is the Fifth phase of collection. This special purpose sales tax is dedicated 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 City will establish contingency line item expenditure in the general operating fund to provide for unanticipated expenditures of a nonrecurring nature, or to meet unexpected small increases in service delivery costs. This reserve will not exceed three percent (3%) of the General Fund. Appropriations from this area require approval of the Commission.

INVESTMENT POLICIES

1. Disbursement, collection, and deposit of all funds will be managed to ensure maximum cash availability.
2. The City 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 City will produce annual financial reports in accordance with generally accepted accounting practices (GAAP) as outlined in GAAFR and GASB.

REVENUE POLICIES

In Augusta-Richmond County fiscal administration, management of revenues must be a primary concern along with the careful review and control of expenditures.

1. The City will try to maintain a diversified and stable revenue system to shelter it from short-run fluctuations in any one revenue source.
2. The City will follow an aggressive policy of collecting revenues.
3. The City 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 City will review fees/charges annually.
4. The City 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-Richmond County 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-Richmond County 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-Richmond County 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 2009 Tax Digest is set at \$5.09 billion compared to \$5.11 in 2008.

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 2009 Tax Digest. It does not include millage rates levied by Richmond County Board of Education.

YEAR 2009/2008 TAX RATE

COUNTYWIDE					URBAN			
	2008	2009	Difference		2008	2009	Difference	
County-wide M&O	8.149	8.149	-		8.149	8.149	-	
Capital Outlay	0.791	0.791	-		0.791	0.791	-	
County Bonds	0	0	-		0	0	-	
Fire*	1.616	1.616	-		0	0	-	
Urban M&O	0	0	-		8.058	8.058	-	
Total*	10.556	10.556	-		16.998	16.998	-	

*note Residents of the Blythe Fire District pay a fire tax rate of 3.029 making their 2009 Total Tax Rate 11.969.

Millage Value for Augusta-Richmond County 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-Richmond County 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 City will confine long-term borrowing to capital improvements and moral obligations.
2. The City will use short-term debt for bond anticipation purposes and tax anticipation purposes only if necessary.
3. The City 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 City 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 City 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 City's good fiscal health. Augusta-Richmond County 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-Richmond County's financial condition is demonstrated by the A1 rating of its bonds by Moody's Investor's Service and AA from Standard and Poor's Corporation (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

2010

ALL FUNDS

COMBINED BUDGET OVERVIEW

AUGUSTA, GEORGIA
FY 2010 APPROVED BUDGET
ALL FUNDS
BUDGET BY FUND

Fund Number	Fund Name	Revenues FY 2010	Expenditures FY 2010
	GENERAL FUNDS		
101	General Fund	76,257,726	76,257,726
273	Law Enforcement	54,739,720	54,739,720
	Total General Fund/Law Enforcement	130,997,446	130,997,446
104	Port Authority	70,260	70,260
111	JAG	1,019,750	1,019,750
	SPECIAL REVENUE FUNDS		
205	Drug Court	135,000	135,000
207	5% Crime Victim's Asst Program	307,500	307,500
208	Supplemental Juvenile Services	16,040	16,040
211	Federal Drug Forfeitures	600,000	600,000
212	State Drug Forfeitures	800,000	800,000
213	K-9 Forfeitures	20,000	20,000
215	Wireless Phase	603,540	603,540
216	Emergency Telephone Response	3,447,560	3,447,560
217	Building Inspections Fund	1,092,140	1,092,140
220	Grants	2,719,660	2,719,660
221	Housing & Community Development	10,442,048	10,442,048
222	Urban Development Action Grant	595,870	595,870
231	Board of Appeals	27,480	27,480
261	NPDES Permit Fees	31,370	31,370
271	Urban Services District	16,076,983	16,076,983
272	Capital Outlay	3,511,344	3,511,344
274	Fire Protection	21,782,820	21,782,820
275	Occupation Tax	2,420,000	2,420,000
276	Street Lights	4,805,840	4,805,840
277	Downtown Development Authority	812,380	812,380
278	Sheriff Capital Outlay Grant	200,000	200,000
296	Promotion Richmond County	4,245,000	4,245,000
297	Transportation and Tourism	930,000	930,000

	CAPITAL PROJECT FUNDS		
322	Special 1% Sales Tax, Phase II	2,770,510	2,770,510
323	Special 1% Sales Tax, Phase III	23,251,440	23,251,440
324	Special 1% Sales Tax, Phase IV	55,537,310	55,537,310
325	Special 1% Sales Tax, Phase V	99,330,390	99,330,390
326	Urban SPLOST, Phase II	254,010	254,010
327	Urban SPLOST, Phase III	1,301,520	1,301,520
	DEBT SERVICE FUNDS		
431	G/O Sales Tax Bonds 06	9,698,650	9,698,650
	ENTERPRISE FUNDS		
506	Water & Sewerage	110,432,163	110,432,163
507	Water & Sewerage-Renewal & Extension	11,421,630	11,421,630
508	1996 W & S Bond Fund	4,745,330	4,745,330
509	2000 Bond Series	6,958,750	6,958,750
510	W&S Bond 2002 Series	9,403,080	9,403,080
511	W&S Bond 2004 Series	8,626,280	8,626,280
541	Waste Management Fund	10,885,920	10,885,920
542	Garbage Collection Fund	18,421,545	18,421,545
543	Waste Management 2004 Bonds	2,208,150	2,208,150
546	Augusta Public Transit System	12,641,060	12,641,060
551	Augusta Regional Airport	20,588,960	20,588,960
552	Daniel Field	289,850	289,850
566	Municipal Golf Course	581,700	581,700
	INTERNAL SERVICE FUNDS		
611	Risk Management	2,361,360	2,361,360
616	Employee Health Benefits Fund	20,211,920	20,211,920
621	Workers Compensation Fund	1,909,140	1,909,140
622	Unemployment Fund	200,000	200,000
623	Long-Term Disability Insurance	460,700	460,700
626	Fleet Operations & Management	5,394,800	5,394,800
631	GMA Lease Program	3,104,730	3,104,730
	TRUST & AGENCY FUNDS		
761	1945 Pension Fund	949,000	949,000
763	Urban 1949 Pension Plan	5,135,000	5,135,000
764	Other Urban Pension Plans	1,402,000	1,402,000
791	Exp Trust Fund-Perpetual Care	79,800	79,800
792	Exp Trust Fund-Joseph Lamar	180	180
	TOTAL	\$ 658,266,909	\$ 658,266,909

**AUGUSTA, GEORGIA
GENERAL FUND
FISCAL YEAR 2010**

	2008 Actuals	2009 Budget	2010 Budget
Revenues			
Taxes	\$ 39,062,071	\$ 40,484,360	\$ 43,455,146
Licenses And Permits	1,187,925	1,545,000	1,570,000
Use of money and property	1,112,666	1,090,170	1,205,490
Charges for Services	15,475,389	16,718,930	17,863,420
Fines and Forfeitures	5,130,472	5,349,000	4,741,000
Intergovernmental Revenue	1,739,043	1,555,000	1,320,500
Contributions and Donations	29,480	12,500	5,000
Miscellaneous Revenue	653,119	613,050	649,600
Other Financing Sources	285,912	720,035	1,796,210
Total	<u>64,676,077</u>	<u>68,088,045</u>	<u>72,606,366</u>
Transfers In	<u>5,179,357</u>	<u>3,385,660</u>	<u>3,651,360</u>
Total Revenues	<u><u>\$ 69,855,434</u></u>	<u><u>\$ 71,473,705</u></u>	<u><u>\$ 76,257,726</u></u>
Expenditures			
Personal Services & Employee Benefits	\$ 39,345,031	\$ 40,073,305	\$ 40,264,580
Purchased/Contracted Services	11,408,810	12,489,568	12,317,625
Supplies	7,396,206	7,654,177	7,535,833
Capital Outlay	233,793	5,800	-
Interfund/Interdepartmental	1,493,618	1,807,160	1,765,560
Other Costs	17,585,430	7,194,715	6,874,750
Debt Service	-	450,000	-
Cost Reimbursement	(158,105)	(111,000)	(116,000)
Non-Departmental	8,918	(102,790)	(1,161,618)
Total	<u>77,313,701</u>	<u>69,460,935</u>	<u>67,480,730</u>
Transfers Out	<u>2,252,326</u>	<u>2,012,770</u>	<u>8,776,996</u>
Total Expenditures	<u><u>\$ 79,566,027</u></u>	<u><u>\$ 71,473,705</u></u>	<u><u>\$ 76,257,726</u></u>

**AUGUSTA, GEORGIA
LAW ENFORCEMENT FUND
FISCAL YEAR 2010**

	2008 Actuals	2009 Budget	2010 Budget
Revenues			
Taxes	\$ 46,238,930	\$ 48,898,660	\$ 46,229,604
Intergovernmental Revenue	64,609	29,660	122,390
Charges for Services	901,024	1,049,000	947,000
Fines and Forfeitures	456,034	480,000	430,000
Investment Income	(359,117)	(200,000)	(200,000)
Contributions and Donations	6,500	-	-
Miscellaneous Revenue	1,015	-	-
Other Financing Sources	1,084,476	1,000,000	-
Total	<u>48,393,471</u>	<u>51,257,320</u>	<u>47,528,994</u>
Transfers In	<u>2,319,750</u>	<u>2,819,750</u>	<u>7,210,726</u>
Total Revenues	<u><u>\$ 50,713,221</u></u>	<u><u>\$ 54,077,070</u></u>	<u><u>\$ 54,739,720</u></u>
Expenditures			
Personal Services & Employee Benefits	\$ 34,716,107	\$ 35,496,740	\$ 36,315,610
Purchased/Contracted Services	788,599	830,620	932,720
Supplies	9,663,647	9,564,780	9,919,920
Capital Outlay	1,064,677	22,310	5,000
Interfund/Interdepartmental	6,391,562	7,098,950	7,132,620
Cost Reimbursement	(1,157,653)	(1,010,200)	(932,720)
Non-Departmental	-	(25,000)	(1,000,000)
Total	<u>51,466,939</u>	<u>51,978,200</u>	<u>52,373,150</u>
Transfers Out	<u>3,187,183</u>	<u>2,098,870</u>	<u>2,366,570</u>
Total Expenditures	<u><u>\$ 54,654,122</u></u>	<u><u>\$ 54,077,070</u></u>	<u><u>\$ 54,739,720</u></u>

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2010 BUDGET

Description	2008 Actuals	2009 Budget	2010 Budget
Revenues			
Taxes			
Real Property Tax-Curr Year	\$ 7,350,158	\$ 8,157,780	\$ 7,890,784
Timber Tax - Current Year	1,992	2,540	1,962
Early Payment Discount	(56,292)	(56,640)	(63,600)
Motor Vehicles - Current Year	779,548	661,440	670,668
Mobile Homes - Current Year	38,541	48,960	44,692
Rail Road Equipment-Current Yr	-	250	10,000
Personel Property/Delinquent Program	-	-	200,000
Real Estate Transfer	198,392	220,000	150,000
Recording Intangible Tax	708,095	780,500	700,000
Electric Franchise Tax	13,699,084	13,700,000	16,100,000
Water Franchise Tax (In Lieu)	1,803,890	2,434,530	2,611,820
Gas Franchise Tax	824,394	830,000	830,000
Television Cable Franchise Tax	2,006,143	1,800,000	1,900,000
Telephone Franchise Tax	1,034,991	1,100,000	1,000,000
Waste Mgmt Franchise In Lieu	-	-	268,820
Other Franchise Tax	85,000	85,000	85,000
Local Option Sales & Use Tax	7,232,062	7,370,000	7,040,000
Alcoholic Beverage Excise Tax	2,036,847	2,100,000	2,715,000
Local Option Mixed Drink Tax	346,646	350,000	360,000
Penalties - Delinquent Taxes	920,123	850,000	900,000
Pen & Interest-FiFa	52,458	50,000	40,000
Total Taxes	39,062,072	40,484,360	43,455,146
Licenses And Permits			
Alcoholic Licenses - Beer	1,032,593	1,400,000	1,400,000
Location Permits	16,468	20,000	20,000
Late Tag Penalty	138,864	125,000	150,000
Total Licenses and Permits	1,187,925	1,545,000	1,570,000
Intergovernmental Revenues			
Fed Govt Pymts in Lieu of Tax	119	-	-
Crime Victim's Asst Grant	36,265	-	-
St GA Jud Council HB#182	110,000	110,000	110,000
Reimbursements-Other	-	22,000	20,000
Local Govt - Pmt in Lieu Tax	958,783	958,170	1,075,490
CDBG Grant Income-Neighborhood Enhancement	-	-	-
Total Intergovernmental Revenues	\$ 1,105,167	\$ 1,090,170	\$ 1,205,490

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2010 BUDGET

Description	2008 Actuals	2009 Budget	2010 Budget
Services			
Court Costs, Fees & Charges	\$ 886,011	\$ 920,000	\$ 900,000
Indigent Defense Reimbursement	2,703	400,000	-
Ind Defense Application Fees	66,075	60,000	385,000
Burke/Columbia County DA Reimb	740,148	810,400	806,450
Burke Co Reimb Public Defender	149,449	120,000	140,000
Columbia Co Public Defender	295,462	240,000	260,000
Superior Ct-Circuit Burke Reimb	-	95,500	121,500
Superior Ct-Circuit Columbia Co Reimb	-	450,350	572,790
ARA Fees	-	-	72,120
Reader Printer Fees	9,130	12,000	10,000
Data Processing Fees	3,000	2,000	3,000
Radio Rebanding Admin	135,037	7,500	-
HP Maintenance Fees	1,000	10,000	5,000
Motor Vehicle Tag Coll Fees	210,216	200,000	210,000
Wildlife Tag Fees	2,363	2,500	2,500
Lic & Insp Admin Allow-Recovery	46,630	46,630	46,630
Code Enforcement-Code Enf Allocation-Recovery	79,387	62,700	72,290
Ind Cost Allocation-Port Auth	8,970	9,200	11,290
Ind Cost Allocation-5%	7,550	7,740	6,750
Ind Cost Allocation - Recovery	1,540	1,580	1,040
Ind Cost Allocation-Inspection	25,390	26,030	32,680
Ind Cost Allocation-HND	150,500	154,270	152,250
Ind Cost Allocation-Urban Dev Action	7,900	8,100	4,070
Ind Cost Allocation-Bd of Appeals	2,870	2,950	1,820
Ind Cost Allocation-Urban SD	30,150	30,910	28,400
Ind Cost Allocation-Capital Outlay	16,700	17,120	37,180
Ind Cost Allocation-Law Enforce	4,268,020	4,374,730	4,547,430
Ind Cost Allocations-Fire	566,260	580,420	539,060
Ind Cost Allocation-Occupation	5,220	5,360	6,030
Ind Cost Allocation-Street Lights	13,640	13,990	15,650
Ind Cost Allocation - DDA Revenue Bond	4,670	4,790	8,410
Ind Cost Allocation SPL-322	47,820	49,020	35,510
Ind Cost Allocation-SPL-323	43,830	44,930	206,440
Ind Cost Allocation-SPL-324	484,170	496,280	512,600
Ind Cost Allocation-SPL-325	-	-	541,540
Ind Cost Allocation-SPL-326	9,070	9,300	4,010
Ind Cost Allocation-SPL-327	10,630	10,900	11,520
Ind Cost Allocation-Utilities	965,050	989,180	1,156,260
Ind Cost Allocation-Utilities-507	4,050	4,150	6,690

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2010 BUDGET

Description	2008 Actuals	2009 Budget	2010 Budget
Ind Cost Allocation-Utilities-508	\$ 3,350	\$ -	\$ -
Ind Cost Allocation-Utilities-509	19,420	19,910	25,360
Ind Cost Allocation-Utilities-510	11,600	11,890	11,490
Ind Cost Allocation-W&S 2004 Bonds	5,110	5,240	18,330
Ind Cost Allocation-Waste Mang	195,340	200,230	206,730
Ind Cost Allocation-Solid Waste Recov	34,300	35,160	42,350
Ind Cost Allocation-Wast Mgmt 04 Bond	4,270	4,380	4,600
Ind Cost Allocation-Transit	168,470	172,690	137,380
Ind Cost Allocation-Bush Field	201,820	206,870	245,880
Ind Cost Allocation-Daniel Fld	8,860	9,090	8,860
Ind Cost Allocation-Muni Golf	46,770	47,940	48,890
Ind Cost Allocation-Risk Mgmt	57,510	58,950	53,790
Ind Cost Allocation-616	5,770	5,920	15,870
Ind Cost Allocation - Workers Comp	5,980	6,130	4,600
Ind Cost Allocation - 623	1,830	1,880	1,320
Ind Cost Allocation - 626	110,880	113,660	125,440
Election Qualifying Fees	41,816	18,000	21,000
Sale of Maps & Publications	4,053	5,000	3,000
Bid Spec Fees	48	-	-
Voter Lists and Labels	1,556	2,000	5,000
Commissions on Tax Collections	2,015,076	2,200,000	2,100,000
Motor Vehicle Title Fees	26,124	26,000	26,000
Lapsed Motor Vehicle Ins Fees	58,420	65,000	65,000
Coroner Reports/Misc	640	500	2,000
ID Card Fees - Marshal	80	-	-
Fingerprinting Fees	-	-	7,500
Prisoner Housing Fees	1,498,860	1,500,000	1,500,000
GA DOT RCCI Guard Reimbursement	99,756	80,000	80,000
State Road Maintenance	47,592	47,600	47,600
Demolition Fees	11,309	15,000	15,000
Cadi-Adm Fees	-	-	6,000
Animal Control & Shelter Fees	58,503	50,000	60,000
Rabies Certificate Fees	13,418	15,000	12,000
Sterilization Fees	40,151	40,000	40,000
Public Room Rental-Radison	14,828	25,000	25,000
Cemeteries	28,640	40,000	30,000
Returned Check Fee	19,433	10,000	5,000
RCCI-Inmate Medical Fees	1,390	1,000	1,000
RCCI-Inmate Management Fees	1,381	1,000	1,000
RCCI-Inmate Disciplinary Fees	1,156	750	750
RCCI-Inmate Store	47,610	93,360	64,500
Utility Cut Repairs	56,846	50,000	50,000
Human Relations Commission-HRC-EEOC-Contract	73,150	-	-
Total Charges for Services	\$ 14,343,727	\$ 15,465,680	\$ 16,592,150

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2010 BUDGET

Description	2008 Actuals	2009 Budget	2010 Budget
Recreation			
Special Activities-Program Fees	\$ 11,382	\$ 14,000	\$ 14,000
Youth Program-Program Fees	161,833	140,000	148,000
Adult Programs-Program Fees	91,412	75,000	75,000
Program Fees-Aquatics	17,005	17,000	17,000
Henry Brigham Comm Cent-Program Fees/Rents	51,748	60,000	55,000
Bernie Ward Comm Cent-Program Fees/Rents	33,925	40,000	50,000
Sand Hills Program Fees/Rents	12,386	9,000	11,000
Blythe Park-Program Fees/Rents	28,220	36,000	36,000
Doughty Park-Program Fees/Rents	275	1,000	1,000
Dyess Park-Program Fees	2,545	2,000	4,200
Garrett Comm-Program Fees /Rents	48,566	50,000	50,000
Hephzibah/Carroll Park-Program Fees/Rents	15,055	23,500	21,000
WT Johnson-Program Fees/Rents	465	-	-
McBean Park-Program Fees/Rents	45,909	52,000	52,000
McDuffie Woods Park-Program Fees	14,327	-	23,000
May Park Comm Cent-Program Fees/Rents	12,759	15,500	17,500
Minnick Park-Program Fees/Rents	8,872	6,300	8,500
Carrie J. Mays-Program Fees/Rents	14,106	17,000	15,000
Warren Road Comm Cent-Program Fees/Rents	72,185	82,000	82,000
Henry Brigham-Ceremics	3,671	5,000	3,000
Other Concessions-Program Fees	21,872	25,000	25,000
Wood Park-Program Fees/Rents	-	-	14,000
Henry Brigham Swim Center-Program Fees	21,751	25,000	25,000
Newman Tennis	199,388	246,000	230,500
Augusta Aquatics Cent-Program Fees	181,094	150,000	150,000
Diamond Lakes Reg Park-Program Fees	10,990	12,000	12,000
Diamond Lakes Tennis Complex	-	55,000	64,000
Diamond Lakes Comm. Ctr/Rents	114,669	165,000	160,000
The "Boathouse" Comm Cent-Program Fees/Rents	82,866	45,000	60,000
Julian Smith Casino-Program Fees/Rents	80,546	54,000	70,000
Julian Smith BBQ Pit-Program Fees/Rents	39,282	25,000	25,000
Gracewood Rents & Royalties	9,919	11,000	11,000
Sue Reynolds Center-Program Fees/Rents	3,593	4,000	3,000
Old Government House Rents & Royalties	28,887	30,000	30,000
Lake Olmstead Stadium-Rent & Royalties	25,000	25,000	25,000
New Savannah Bluff Lock & Dam-Program Fees/Rents	3,910	14,000	8,000
Skateboard Park	3,129	8,500	-
Riverwalk	49,895	40,000	43,670
Pendleton King Park/Rents	4,450	3,000	4,000
Total Recreation	1,527,887	1,582,800	1,643,370
Charges For Services and Recreation	\$ 15,871,614	\$ 17,048,480	\$ 18,235,520

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2010 BUDGET

Description	2008 Actuals	2009 Budget	2010 Budget
Fines And Forfeitures			
Superior	\$ 432,221	\$ 510,000	\$ 350,000
State	3,267,936	3,400,000	3,000,000
Magistrate	1,074,351	1,000,000	1,000,000
Juvenile	4,382	5,000	4,000
Probate Court	221,659	224,000	230,000
Drug treatment/education	114,500	120,000	100,000
DA Welfare Fraud Investigation	2,100	-	2,000
DA-Forfeiture of Assets	13,323	90,000	55,000
Total Fines And Forfeitures	5,130,472	5,349,000	4,741,000
Investment Income			
Interest revenues	1,564,533	1,000,000	1,000,000
Int Earned-Tax Commissioner	172,139	300,000	320,000
Int Earned-Clerk of Court	2,371	5,000	500
Total Investment Income	1,739,043	1,555,000	1,320,500
Contributions And Donations			
Contributions & Donation (Animal Services)	20,380	10,000	5,000
Contributions & Donation (Recreation)	3,600	1,000	-
Total Contributions And Donations	23,980	11,000	5,000
Miscellaneous Income			
MCG-Gilbert Manor Redevelopment	-	250,000	-
Rents and royalties	250,991	265,000	255,000
Miscellaneous Income	37,212	15,000	15,000
Tax Commissioner-Other Revenue	(18,304)	5,000	7,500
Total Miscellaneous Income	269,899	535,000	277,500
Transfers			
Operating Transfer In Neighborhood	12,661	-	-
Operating Transfer In Law Enforcement	2,369,220	1,758,870	2,026,570
Operating Transfer In Occupation Tax	1,404,277	1,466,140	1,413,970
Operating Transfer In Water & Sewerage	-	35,650	47,320
Operating Transfer In Waste Management	-	125,000	163,500
Operating Transfer In 1977 Pension Plan	1,393,199	-	-
Total Transfers	\$ 5,179,357	\$ 3,385,660	\$ 3,651,360

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2010 BUDGET

Description	2008 Actuals	2009 Budget	2010 Budget
Other			
Property Sale	\$ 145,415	\$ -	\$ -
Capital Lease Proceeds	140,497	-	-
Encumbrance Carry Forwards	-	254,715	-
Capital Project Carry Forwards	-	55,320	-
Fund Balance Appropriations	-	410,000	1,796,210
Total Other	285,912	720,035	1,796,210
Total General Fund (101)	\$ 69,855,441	\$ 71,473,705	\$ 76,257,726

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2010 BUDGET

Description	2008 Actuals	2009 Budget	2010 Budget
Revenues			
Taxes			
Real Property Tax-Curr Year	\$ 23,236,706	\$ 25,832,980	\$ 24,987,483
Timber Tax-Current Year	6,307	8,050	6,212
Early Payment Discount	(178,258)	(179,360)	(201,400)
Motor Vehicles-Current Year	2,468,568	2,094,560	2,123,783
Mobile Homes-Current Year	122,046	155,050	141,526
Railroad Equipment-Current Year	-	800	20,000
Local Option Sales & Use Tax	20,583,560	20,986,580	19,152,000
Total Taxes	46,238,929	48,898,660	46,229,604
Intergovernmental Revenue			
Fed Op Grant-Catergory-Direct	28,616	-	122,390
Local Govt Grants	-	29,660	-
GEMA-Homeland Security Grant	31,899	-	-
GEMA-Homeland Security Grant Infrastructure	4,094	-	-
BJA Earmark Grant-Operating-Noncategory	-	-	-
BZPP Grant-Operating-Noncategory	-	-	-
Total Intergovernmental Revenue	64,609	29,660	122,390
Charges for Services			
Bail Bond Administration Fees	-	-	-
Sheriff Fees - Criminal Bonds	54,982	45,000	55,000
Sheriff Fines & Fees	168,086	140,000	150,000
Printing & Duplicating Service Fees	158,175	160,000	160,000
Telephone Comm-Jail	209,766	220,000	250,000
Social Security Informant Fee	16,400	22,000	20,000
St Criminal Alien Assist Program	(40,289)	-	-
False Alarms for Sheriff	-	150,000	25,000
Criminal Background Checks	11,336	12,000	12,000
Defensive Driving Class Fees	2,205	-	-
Prisoner Reimb County Jail	320,363	300,000	275,000
Total Charges for Services	901,024	1,049,000	947,000
Fines & Forfeitures			
County Jail-Construction & Staffing	425,915	450,000	400,000
Parking Violation	13,766	15,000	10,000
Bond	16,353	15,000	20,000
Total Fines & Forfeitures	456,034	480,000	430,000
Investment Income			
Interest Revenues	(359,117)	(200,000)	(200,000)
Total Investment Income	(359,117)	(200,000)	(200,000)

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2010 BUDGET

Description	2008 Actuals	2009 Budget	2010 Budget
Other Financing Sources			
Contributions and Donations	\$ 6,500	\$ -	\$ -
Employer Pen Contr Forfeited	-	-	-
Miscellaneous Income	1,015	-	-
Op Tsfr from General Fund	-	-	4,890,976
Op Tsfr from Urban Services	2,319,750	2,319,750	2,319,750
Op Tsfr from Sheriff Capital Outlay	-	500,000	-
Property Sale	57,329	-	-
Capital Leases-Proceeds	1,027,147	-	-
Encumbrance CarryForwards	-	-	-
Fund Balance Appropriations	-	1,000,000	-
Total Other Financing Sources	3,411,741	3,819,750	7,210,726
 Total Law Enforcement (273)	 50,713,220	 54,077,070	 54,739,720
 TOTAL GENERAL FUND/LAW ENFORCEMENT	 \$ 120,568,661	 \$ 125,550,775	 \$ 130,997,446

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT OPERATING EXPENSES
BY SERVICE AREAS (DETAIL)
2010 BUDGET

Department	2008 Actuals	2009 Budget	2010 Budget
General Governmental			
Clerk of Commission	\$ 206,106	\$ 229,835	\$ 223,880
Mayor's Office	204,005	210,895	208,530
County Administrator	1,123,266	1,007,535	829,170
Commissioners	317,330	282,780	296,240
Commission - Other	1,150	5,500	5,500
Local Legislative Interests	4,261	4,085	4,090
Promotion Account	14,452	19,880	19,880
Board of Elections	401,753	395,700	371,850
Election Expenses	662,135	241,620	315,370
Finance - General	1,113,178	1,363,855	1,390,570
Finance - Accounting	253,279	336,610	336,610
Finance - Treasurer Emeritus	3,220	3,000	3,000
License	570,226	564,285	550,465
License & Inspection Administration	169,997	172,265	173,990
Procurement	578,905	563,370	604,350
Law	1,019,439	36,720	-
ARC-Law Dept	649,619	836,420	1,360,830
Magistrate-Law Dept	14,700	14,400	14,400
Outside Counsel-Law	-	1,160,000	500,000
Information Technology	4,139,969	4,794,490	4,736,510
Human Resources	572,258	559,140	739,170
Human Resources - Training	2,803	13,990	22,950
Employee Functions	18,437	19,000	19,000
Employee Incentives Award Program	-	22,000	20,000
Tax Commissioner	799,476	976,030	988,300
Tag Office	974,931	924,360	1,110,420
Delinquent Tax	299,923	392,780	437,450
Del Tax Sales - Fees / Cost	(56,871)	-	-
Tax Assessor	1,727,546	1,765,440	1,771,500
Board of Appeals	4,898	3,390	15,160
Board of Tax Assessors	42,490	64,470	75,420
Citizens Service & Information	92,185	100,820	97,360
Citizens Update/Publications	-	5,000	5,000
Facilities Management - Administration	371,895	335,780	335,620
Buildings and Grounds - Municipal Building	925,420	1,027,440	1,045,390
Buildings and Grounds - JLEC	1,355,965	1,443,050	1,445,130
Buildings and Grounds - Phinizy Road Det. Center	738,469	690,050	779,710
Buildings and Grounds - Inhouse Projects	4,160	15,000	15,000
Planning & Zoning	321,110	321,000	321,000
Print Shop	190,755	223,250	227,275
Carpenters Shop	713,769	859,340	864,230
Records Retention	98,294	102,970	102,620
Total General Governmental	\$ 20,644,903	\$ 22,107,545	\$ 22,382,940

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT OPERATING EXPENSES
BY SERVICE AREAS (DETAIL)
2010 BUDGET

Department	2008 Actuals	2009 Budget	2010 Budget
Judicial			
Superior Court	\$ 1,480,972	\$ 709,810	\$ 747,660
Drug Court	53,905	-	-
Circuit Budget	-	1,418,100	1,731,540
Clerk of Superior Court	2,283,466	2,311,425	2,397,810
District Attorney - Circuit	1,954,298	2,083,250	2,009,830
DA - Forfeiture Acct Expense	13,402	90,000	55,000
State Court - Judge	926,094	936,510	929,020
State Court - Solicitor	1,564,010	1,658,090	1,687,640
Civil Court - Chief Judge	240,405	238,250	238,420
Civil Court - Presiding Judge	200,950	201,160	197,870
Civil Court - Clerk	750,104	780,820	868,440
Probate Judge	577,424	576,020	601,460
Juvenile Court	404,617	642,200	657,960
Juvenile Court - Citizens Review	37,690	37,250	39,150
Public Defender - Superior Court	1,590,921	1,683,880	1,763,270
Public Defender - State Court	1,150,856	1,156,660	1,156,660
ICPDO - Independent Contractor	89,763	75,000	75,000
Court Appointed Legal	76,009	75,000	35,000
Civil Court - Marshal	1,469,812	1,408,430	1,438,280
Jury Clerk	92,644	82,210	81,690
Total Judicial	14,957,342	16,164,065	16,711,700
Public Safety			
Drivers License Bureau	15,112	14,860	14,860
Neighborhood Enhancement	129,335	122,530	65,800
Security-Municipal Building	359,490	432,970	363,820
RCCI	3,785,538	4,740,600	4,710,995
RCCI Inmate Store	53,185	69,260	64,500
RCCI-Sheriff Prisoners Program	693,918	-	-
Emergency Medical Service	1,330,000	1,280,000	1,230,000
Coroner	353,649	357,290	380,630
Animal Services	1,067,284	1,124,880	1,195,180
Emergency Management	66,967	75,790	133,010
878 Engineer	8,590	8,580	7,290
Total Public Safety	7,863,068	8,226,760	8,166,085
Public Works			
PW - Administration	1,224,041	1,747,680	1,410,205
PW - Roads and Walkways	2,962,440	2,854,590	2,890,455
Litter Patrol	315,533	276,050	266,740
PW - Traffic Engineer	1,686,012	2,044,030	2,080,829
Riverwalk/Augusta Commons	186,541	224,940	156,260
Eviction & Vacant Lot Clean Up	95,565	34,980	35,440
Total Public Works	\$ 6,470,132	\$ 7,182,270	\$ 6,839,929

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT OPERATING EXPENSES
BY SERVICE AREAS (DETAIL)
2010 BUDGET

Department	2008 Actuals	2009 Budget	2010 Budget
Health And Welfare			
Board of Health - Public	\$ 1,223,230	\$ 1,223,230	\$ 1,039,740
Serenity Behavioral Health	9,270	9,270	7,880
Project Access	450,000	405,000	344,250
Hyde Park Medical Enhancement	13,360	-	-
Community Medical Outreach	100,000	75,000	50,000
Miracle Making Ministry-Ind Health	-	50,000	42,500
Mosquito Control	220,770	170,770	145,150
DFAC - Administration / Social	120,000	120,000	120,000
Salvation Army Landfill Charges	8,388	-	-
GADOT Landfill Fees	9,152	-	-
Child Enrichment	30,000	30,000	25,500
Safe Homes	10,000	10,000	8,500
Total Health And Welfare	2,194,170	2,093,270	1,783,520
Recreation			
Rec. Admin.	1,496,110	1,455,840	1,381,900
Rec. Shop	1,021,061	1,035,390	851,000
Rec. Senior Adults	50,597	-	-
Rec. Special Populations	12,280	11,880	11,880
Rec. Special Activities	30,333	20,130	32,890
Rec. Boxing	74,172	73,730	74,004
Rec. Athletics	479,447	280,590	288,000
Rec. Youth Programs	222,008	204,275	202,650
Rec. Adult Programs	48,644	50,500	50,500
Rec. Aquatics	166,110	80,840	146,580
Rec. Henry H. Brigham Center	244,664	350,910	231,180
Rec. Bernie Ward	230,801	220,360	222,610
Rec. Sand Hills	147,593	147,120	149,110
Rec. Blythe Center	149,476	150,940	151,740
Rec. Dougherty Park	10,090	12,200	12,600
Rec. Dyess Park	24,057	23,210	27,040
Rec. Eastview Park	10,143	13,130	12,920
Rec - 4H Camp	201	400	400
Rec Garrett Community Center	114,132	114,375	146,150
Rec. Hephzibah Park	10,864	15,920	18,420
Rec. Hickman Park	4,263	6,850	5,450
Rec. Hyde Park	366	830	600
Rec. Jamestown Park	8,453	9,340	9,670
Rec. W. T. Johnson	28,702	31,230	31,930
Julian Smith Park	12,332	450	-
Rec. McBean Park	161,716	242,140	174,120
Rec. Mcduffie Road	171,477	163,030	171,290

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT OPERATING EXPENSES
BY SERVICE AREAS (DETAIL)
2010 BUDGET

Department	2008 Actuals	2009 Budget	2010 Budget
Rec. May Park	\$ 169,820	\$ 162,670	\$ 159,340
Rec. Minnick Park	5,507	5,960	6,050
Rec. Carrie J. Mays Comm Life Center	166,564	254,920	209,010
Rec. Sue Reynolds Park	1,613	-	-
Rec. Warren Rd	246,097	206,560	211,880
Rec - Merry Street Ceramics	1,446	1,570	2,250
Rec - Henry Brigham-Ceremics	990	4,500	4,500
Rec. Henry Brigham Senior Center	16,864	19,640	21,140
Rec. Nutrition Blythe	49,189	56,210	78,030
Rec. Nutrition McBean	50,010	45,770	47,180
Rec. Nutrition Carrie J. Mays	53,952	22,690	77,280
Rec. Nutrition Henry Brigham	57,391	80,550	49,040
Rec. Nutrition Sand Hills	56,993	49,100	53,270
Rec - Eisenhower Concessions	180	220	220
Rec. Concessions	13,796	9,840	16,840
Rec - Eisenhower Park	18,851	16,170	18,700
Rec. Wood Park	358	15,760	21,770
Rec. Wood Street Park	1,737	2,700	2,450
Rec. Misc. Parks	171,767	249,100	110,600
Rec. Henry Brigham Swim Center	113,430	123,370	143,240
Rec - Bernie Ward Swimming Pool	1,439	2,250	2,250
Rec - Jones Park Pool	942	2,250	2,250
Rec - Dyess Park Pool	1,081	2,250	2,250
Rec - Fleming Tennis Center	7,731	16,230	13,120
Rec - Newman Tennis Center	294,739	343,965	355,770
Rec. Augusta Aquatics Center	504,850	507,270	579,170
Rec - Fleming Sports Complex	1,491	2,720	2,820
Rec. West Aug. Soccer Complex	50,000	50,000	42,500
Rec. Diamond Lakes Regional Facility	328,007	310,010	321,170
Rec. Diamond Lakes Community Center	340,766	356,020	338,700
Rec. Diamond Lakes Tennis Complex	947	78,045	135,490
Rec. The Boathouse	60,952	40,790	73,415
Rec - Julian Smith Casino	25,546	22,710	59,180
BBQ Pit	23,914	28,370	30,800
Gracewood Center	14,262	7,220	7,520
Sue Reynolds Center	3,547	5,890	5,990
Fleming Activity Center	3,943	6,170	5,220
Old Government House	30,542	29,440	29,470
Rec. New Savannah Bluff Lock & Dam	91,640	87,440	23,390
Rec. Skateboard Park	3,811	940	-
Riverwalk	203,923	157,740	188,890
Rec. Pendleton King Park	101,707	180,640	175,370
Rec. Approp Shiloh	10,690	10,690	9,080
Rec. Approp Berry	7,500	7,500	6,370
Georgia Golf & Gardens	112,242	-	-
Total Recreation	\$ 8,352,859	\$ 8,299,460	\$ 8,047,609

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT OPERATING EXPENSES
BY SERVICE AREAS (DETAIL)
2010 BUDGET

Department	2008 Actuals	2009 Budget	2010 Budget
Culture			
Senior Citizens	\$ 49,000	\$ 49,000	\$ 41,650
Lucy Craft Laney	200,000	175,000	148,750
Augusta Richmond Cty Museum	206,250	175,000	148,750
James Brown Exhibit	75,000	-	-
Trees and Landscaping	917,166	910,955	841,100
Cemeteries	573,088	685,140	688,095
Historic Augusta	11,760	11,760	9,990
Ezekiel Harris House	62,000	62,000	52,700
Greater Augusta Arts Council	200,000	175,000	148,750
AUG/RC Library	2,218,988	2,220,000	2,492,000
Total Culture	4,513,252	4,463,855	4,571,785
Housing & Development			
Extension Service	156,832	184,710	178,650
Natural Resources Conservation	54,814	63,270	62,430
Central SavRiver Land Trust	65,000	65,000	55,250
Forestry	45,080	46,000	12,280
USDA - ASCS	1,740	1,740	1,470
Code Enforcement	618,687	762,650	654,445
Augusta Tomorrow	95,000	-	-
Industrial Dev. - Forward Augusta	75,000	-	63,750
CSRA Regional Commission	107,350	151,270	193,270
Alliance for Fort Gordon	25,000	15,000	-
MCG-Gilbert Manor Redevelopment	9,621,862	450,000	-
Land Bank Authority	149,068	150,000	-
DDA	50,000	-	-
Summer Youth Employment - Rec	59,599	50,000	-
Disadvantage Business Enterprise	142,257	140,530	140,550
Equal Opportunity	134,689	133,740	171,075
Human Relations	317,209	-	-
Total Housing And Development	11,719,187	2,213,910	1,533,170

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT OPERATING EXPENSES
BY SERVICE AREAS (DETAIL)
2010 BUDGET

Department	2008 Actuals	2009 Budget	2010 Budget
Non Departmental			
S & W - Lapsed Salaries	\$ -	\$ (2,500,000)	\$ (3,000,000)
1945 Pension Plan	191,465	197,000	197,000
1949 Pension Plan	-	-	178,860
1988 DC Plan	(21,680)	-	-
Risk Management Allocation	385,001	480,680	464,110
Unemployment Compensation	52,659	50,000	70,500
Workers Compensation	216,921	431,290	341,470
Pension Health Insurance	175,340	133,500	133,500
Contingency	-	117,330	250,000
Current Yr Reductions - Savings from Retirement Incentive Program			(650,000)
Current Yr Reductions - Other Managed Reductions			(160,000)
Current Yr Reductions - Furlough all employees 4 days	-	-	(814,000)
New Programs	-	-	318,652
Special Election	-	-	113,900
FY-2009 Reductions	-	(200,000)	-
TOTAL NON-DEPARTMENTAL	999,706	(1,290,200)	(2,556,008)
Operating Transfer Out			
Operating Transfer Out Zoning Appeals	11,300	11,300	15,480
Operating Transfer Out Building Inspection	9,511	-	-
Operating Transfer Out Law Enforcement	-	-	4,890,976
Operating Transfer Out Street Lights	567,810	750,000	738,570
Operating Transfer Out Employee Health Benefits	517,963	-	-
Operating Transfer Out G/F Grants	80,922	38,930	51,240
Operating Transfer Out Municipal Golf Course	60,000	83,220	155,200
Operating Transfer Out Augusta Public Transit System	1,004,820	1,129,320	2,925,530
TOTAL OPERATING TRANSFER OUT	2,252,326	2,012,770	8,776,996
GRAND TOTAL GENERAL FUND 101	\$ 79,966,945	\$ 71,473,705	\$ 76,257,726

AUGUSTA, GEORGIA
GENERAL FUND/LAW ENFORCEMENT OPERATING EXPENSES
BY SERVICE AREAS (DETAIL)
2010 BUDGET

Department	2008 Actuals	2009 Budget	2010 Budget
Law Enforcement Fund			
Criminal Investigation	\$ 4,542,730	\$ 4,975,610	\$ 4,875,660
DARE Program	241,091	296,510	247,630
Sheriff Narcotics Invest	1,380,766	1,444,250	1,446,790
Records and Identification	1,260,729	1,324,280	1,281,230
Sheriff Road Patrol	16,873,350	17,086,410	16,678,960
Safety - Training Facilities	620,565	636,490	665,260
Sheriff School Patrol	347,704	215,680	369,150
Sheriff Admin.	2,434,015	2,697,705	2,658,920
Uniform/Court Services	18,355	15,380	15,380
Investigative / Fugitive	1,913,795	1,971,300	2,000,910
4th Street Jail	8,282,928	9,353,240	9,391,030
Phinzy Road Detention Facility	8,298,107	8,336,345	8,538,870
JLEC Security	252,272	229,640	250,460
Drug/Canine Grant	17,071	37,050	14,280
DUI Contract	6,786	20,890	152,990
Housing Contract	39,668	103,120	79,220
2007 Homeland Grant	28,869	-	-
Homeland/Infrastructure Grant	15,889	-	-
Earmark Grant	-	-	-
BZPP Grant	-	-	-
S & W - Lapsed Salaries	-	(2,000,000)	(1,000,000)
Contingency	-	-	-
Current Year Reductions	-	-	(1,000,000)
1949 Pension Plan	-	-	306,690
IDC-GF Allocation	4,268,020	4,374,730	4,547,430
Risk Management Allocation	645,539	816,690	809,410
Health Insurance	-	-	-
FY - 2008 Reductions	-	-	-
Pension Health Benefits-Health Insurance	38,970	42,880	42,880
Operating Transfer Out General Fund	2,369,220	1,758,870	2,026,570
Operating Transfer Out Emergency Telephone Response	300,000	340,000	340,000
Operating Transfer Out Health Benefits	517,963	-	-
TOTAL LAW ENFORCEMENT FUND (273)	54,714,402	54,077,070	54,739,720
TOTAL GENERAL FUND/LAW ENFORCEMENT	\$ 134,681,347	\$ 125,550,775	\$ 130,997,446

**AUGUSTA, GEORGIA
PORT AUTHORITY FUND
FISCAL YEAR 2010**

	<u>2008 Actuals</u>	<u>2009 Budget</u>	<u>2009 Budget</u>
Revenues			
Miscellaneous Revenue	\$ 28,077	\$ 33,000	\$ 33,000
Fund Balance	<u>-</u>	<u>-</u>	<u>37,260</u>
Transfers In	<u>98,920</u>	<u>52,830</u>	<u>-</u>
Total Revenues	<u><u>\$ 126,997</u></u>	<u><u>\$ 85,830</u></u>	<u><u>\$ 70,260</u></u>
Expenditures			
Personal Services & Employee Benefits	\$ 9,315	\$ 13,700	\$ 14,110
Purchased/Contracted Services	16,530	14,850	15,120
Supplies	33,722	33,610	29,740
Capital Outlay	7,875	14,470	-
Interfund/Interdepartmental	8,970	9,200	11,290
Debt Service	<u>46,668</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u><u>\$ 123,080</u></u>	<u><u>\$ 85,830</u></u>	<u><u>\$ 70,260</u></u>

AUGUSTA, GEORGIA
BRYNE JAG GRANT 05/06 FUND
FISCAL YEAR 2010

	<u>2008 Actuals</u>	<u>2009 Budget</u>	<u>2010 Budget</u>
Revenues			
Intergovernmental Revenue	\$ 337,355	\$ 1,809,800	\$ 1,019,750
Investment Income	(1,389)	-	-
Total Revenues	<u>\$ 335,966</u>	<u>\$ 1,809,800</u>	<u>\$ 1,019,750</u>
Expenditures			
Purchased/Contracted Services	\$ -	\$ 299	\$ -
Supplies	334,276	1,655,857	911,400
Capital Outlay	-	153,644	108,350
Total Expenditures	<u>\$ 334,276</u>	<u>\$ 1,809,800</u>	<u>\$ 1,019,750</u>

**AUGUSTA, GEORGIA
DRUG COURT FUND
FISCAL YEAR 2010**

	<u>2007 Actuals</u>	<u>2009 Budget</u>	<u>2010 Budget</u>
Revenues			
Fines and Forfeitures	\$ -	\$ 81,780	\$ 135,000
 Total Revenues	 <u>\$ -</u>	 <u>\$ 81,780</u>	 <u>\$ 135,000</u>
 Expenditures			
Other Costs	\$ -	\$ 81,780	\$ 135,000
 Total Expenditures	 <u>\$ -</u>	 <u>\$ 81,780</u>	 <u>\$ 135,000</u>

AUGUSTA, GEORGIA
5% CRIME VICTIM'S ASST PROGRAM FUND
FISCAL YEAR 2010

	2008 Actuals	2009 Budget	2010 Budget
Revenues			
Fines and Forfeitures	\$ 316,428	\$ 302,500	\$ 302,500
Investment Income	7,713	5,000	5,000
Other Financing Sources	<u>-</u>	<u>55,800</u>	<u>-</u>
Total Revenues	<u><u>\$ 324,141</u></u>	<u><u>\$ 363,300</u></u>	<u><u>\$ 307,500</u></u>
Expenditures			
Personal Services & Employee Benefits	\$ 265,020	\$ 309,970	\$ 312,030
Purchased/Contracted Services	19,293	25,630	23,380
Supplies	6,145	11,050	10,730
Interfund/Interdepartmental	12,734	16,650	12,730
Other Costs	30,000	-	-
Non-Departmental	<u>-</u>	<u>-</u>	<u>(51,370)</u>
Total Expenditures	<u><u>\$ 333,192</u></u>	<u><u>\$ 363,300</u></u>	<u><u>\$ 307,500</u></u>

AUGUSTA, GEORGIA
SUPPLEMENTAL JUVENILE SERVICES FUND
FISCAL YEAR 2010

	2008 Actuals	2009 Budget	2010 Budget
Revenues			
Charges for Services	\$ 9,997	\$ 22,800	\$ 15,000
Investment Income	990	-	-
Other Financing Sources	-	-	1,040
	<u> </u>	<u> </u>	<u> </u>
Total Revenues	<u><u>\$ 10,987</u></u>	<u><u>\$ 22,800</u></u>	<u><u>\$ 16,040</u></u>
 Expenditures			
Purchased/Contracted Services	\$ 75	\$ -	\$ -
Supplies	4,387	21,220	15,000
Interfund/Interdepartmental	1,540	1,580	1,040
	<u> </u>	<u> </u>	<u> </u>
Total Expenditures	<u><u>\$ 6,002</u></u>	<u><u>\$ 22,800</u></u>	<u><u>\$ 16,040</u></u>

AUGUSTA, GEORGIA
FEDERAL DRUG FORFEITURES FUND
FISCAL YEAR 2010

	<u>2008 Actuals</u>	<u>2009 Budget</u>	<u>2010 Budget</u>
Revenues			
Fines and Forfeitures	\$ 141,982	\$ 600,000	\$ 600,000
Investment Income	<u>16,198</u>	<u>-</u>	<u>-</u>
 Total Revenues	 <u><u>\$ 158,180</u></u>	 <u><u>\$ 600,000</u></u>	 <u><u>\$ 600,000</u></u>
 Expenditures			
Purchased/Contracted Services	\$ -	\$ 3,000	\$ -
Supplies	52,325	546,339	600,000
Capital Outlay	<u>103,491</u>	<u>50,661</u>	<u>-</u>
 Total Expenditures	 <u><u>\$ 155,816</u></u>	 <u><u>\$ 600,000</u></u>	 <u><u>\$ 600,000</u></u>

AUGUSTA, GEORGIA
STATE DRUG FORFEITURES FUND
FISCAL YEAR 2010

	<u>2008 Actuals</u>	<u>2009 Budget</u>	<u>2010 Budget</u>
Revenues			
Fines and Forfeitures	\$ 33,949	\$ 800,000	\$ 800,000
Investment Income	33,268	-	-
Other Financing Sources	-	215,703	-
	<u>-</u>	<u>215,703</u>	<u>-</u>
 Total Revenues	 <u>\$ 67,217</u>	 <u>\$ 1,015,703</u>	 <u>\$ 800,000</u>
 Expenditures			
Purchased/Contracted Services	\$ 36,974	\$ 16,365	\$ -
Supplies	21,380	506,820	800,000
Capital Outlay	7,349	253,858	-
Other Costs	-	238,660	-
	<u>-</u>	<u>238,660</u>	<u>-</u>
 Total Expenditures	 <u>\$ 65,703</u>	 <u>\$ 1,015,703</u>	 <u>\$ 800,000</u>

AUGUSTA, GEORGIA
K-9 FORFEITURES FUND
FISCAL YEAR 2010

	<u>2008 Actuals</u>	<u>2009 Budget</u>	<u>2010 Budget</u>
Revenues			
Fines and Forfeitures	\$ -	\$ 20,000	\$ 20,000
Investment Income	511	-	-
	<u>511</u>	<u>-</u>	<u>-</u>
 Total Revenues	 <u>\$ 511</u>	 <u>\$ 20,000</u>	 <u>\$ 20,000</u>
 Expenditures			
Supplies	\$ -	\$ 20,000	\$ 20,000
	<u>-</u>	<u>20,000</u>	<u>20,000</u>
 Total Expenditures	 <u>\$ -</u>	 <u>\$ 20,000</u>	 <u>\$ 20,000</u>

**AUGUSTA, GEORGIA
WIRELESS PHASE FUND
FISCAL YEAR 2010**

	<u>2008 Actuals</u>	<u>2009 Budget</u>	<u>2010 Budget</u>
Revenues			
Charges for Services	\$ 731,660	\$ 444,540	\$ 594,540
Investment Income	<u>25,512</u>	<u>9,000</u>	<u>9,000</u>
 Total Revenues	 <u><u>\$ 757,172</u></u>	 <u><u>\$ 453,540</u></u>	 <u><u>\$ 603,540</u></u>
 Expenditures			
Purchased/Contracted Services	<u>\$ 220,867</u>	<u>\$ 453,540</u>	<u>\$ 603,540</u>
 Transfers Out	 <u>-</u>	 <u>-</u>	 <u>-</u>
 Total Expenditures	 <u><u>\$ 220,867</u></u>	 <u><u>\$ 453,540</u></u>	 <u><u>\$ 603,540</u></u>

AUGUSTA, GEORGIA
EMERGENCY TELEPHONE SYSTEM FUND
FISCAL YEAR 2010

	<u>2008</u> <u>Actuals</u>	<u>2009</u> <u>Budget</u>	<u>2010</u> <u>Budget</u>
Revenues			
Charges for Services	\$ 3,030,054	\$ 2,928,180	\$ 2,928,180
Investment Income	29,052	8,000	8,000
Other Financing Sources	10	486,650	171,380
	<u>3,059,116</u>	<u>3,422,830</u>	<u>3,107,560</u>
Total	<u>3,059,116</u>	<u>3,422,830</u>	<u>3,107,560</u>
Transfers In	<u>300,000</u>	<u>340,000</u>	<u>340,000</u>
Total Revenues	<u><u>\$ 3,359,116</u></u>	<u><u>\$ 3,762,830</u></u>	<u><u>\$ 3,447,560</u></u>
Expenditures			
Personal Services & Employee Benefits	\$ 2,484,637	\$ 2,628,830	\$ 2,716,970
Purchased/Contracted Services	666,725	914,200	590,290
Supplies	163,742	107,800	130,300
Capital Outlay	-	112,000	10,000
Interfund/Interdepartmental	6,124	-	-
	<u>3,321,228</u>	<u>3,762,830</u>	<u>3,447,560</u>
Total	<u>3,321,228</u>	<u>3,762,830</u>	<u>3,447,560</u>
Transfers Out	<u>36,997</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u><u>\$ 3,358,225</u></u>	<u><u>\$ 3,762,830</u></u>	<u><u>\$ 3,447,560</u></u>

AUGUSTA, GEORGIA
BUILDING INSPECTIONS FUND
FISCAL YEAR 2010

	<u>2008 Actuals</u>	<u>2009 Budget</u>	<u>2010 Budget</u>
Revenues			
Licenses And Permits	\$ 974,253	\$ 950,000	\$ 1,084,140
Investment Income	31,305	8,000	8,000
Other Financing Sources	<u>-</u>	<u>414,411</u>	<u>-</u>
Total	<u>1,005,558</u>	<u>1,372,411</u>	<u>1,092,140</u>
Transfers In	<u>9,511</u>	<u>-</u>	<u>-</u>
Total Revenues	<u><u>\$ 1,015,069</u></u>	<u><u>\$ 1,372,411</u></u>	<u><u>\$ 1,092,140</u></u>
Expenditures			
Personal Services & Employee Benefits	\$ 737,367	\$ 796,670	\$ 799,730
Purchased/Contracted Services	99,586	40,090	31,590
Supplies	51,554	56,400	37,635
Capital Outlay	32,215	271,561	-
Interfund/Interdepartmental	128,039	207,690	162,720
Non-Departmental	<u>-</u>	<u>-</u>	<u>60,465</u>
Total Expenditures	<u><u>\$ 1,048,761</u></u>	<u><u>\$ 1,372,411</u></u>	<u><u>\$ 1,092,140</u></u>

**AUGUSTA, GEORGIA
GENERAL FUND GRANTS
FISCAL YEAR 2010**

	<u>2008 Actuals</u>	<u>2009 Budget</u>	<u>2010 Budget</u>
Revenues			
Intergovernmental Revenue	\$ 1,480,824	\$ 2,478,310	\$ 2,650,780
Charges for Services	13,451	12,000	12,000
Contributions and Donations	9,713	-	5,640
	<u>1,503,988</u>	<u>2,490,310</u>	<u>2,668,420</u>
Total			
Transfers In	<u>182,393</u>	<u>252,680</u>	<u>51,240</u>
Total Revenues	<u><u>\$ 1,686,381</u></u>	<u><u>\$ 2,742,990</u></u>	<u><u>\$ 2,719,660</u></u>
Expenditures			
Personal Services & Employee Benefits	\$ 107,446	\$ 162,248	\$ 111,140
Purchased/Contracted Services	574,928	1,231,382	169,100
Supplies	679,898	410,000	366,990
Capital Outlay	307,425	939,360	2,072,430
Other Costs	24,996	-	-
	<u>1,694,693</u>	<u>2,742,990</u>	<u>2,719,660</u>
Total Expenditures	<u><u>\$ 1,694,693</u></u>	<u><u>\$ 2,742,990</u></u>	<u><u>\$ 2,719,660</u></u>

AUGUSTA, GEORGIA
HOUSING & COMMUNITY DEVELOPMENT FUND
FISCAL YEAR 2010

	<u>2008 Actuals</u>	<u>2009 Budget</u>	<u>2010 Budget</u>
Revenues			
Intergovernmental Revenue	\$ 5,510,330	\$ 10,274,279	\$ 9,123,393
Investment Income	(11,302)	-	-
Miscellaneous Revenue	493,289	1,146,580	1,098,290
	<u>5,992,317</u>	<u>11,420,859</u>	<u>10,221,683</u>
Total			
	<u>5,992,317</u>	<u>11,420,859</u>	<u>10,221,683</u>
Transfers In	666,669	470,770	220,365
	<u>666,669</u>	<u>470,770</u>	<u>220,365</u>
Total Revenues	<u>\$ 6,658,986</u>	<u>\$ 11,891,629</u>	<u>\$ 10,442,048</u>
Expenditures			
Personal Services & Employee Benefits	\$ 914,525	\$ 1,125,553	\$ 1,315,760
Purchased/Contracted Services	5,501,971	9,220,617	8,757,230
Supplies	82,467	73,116	79,210
Interfund/Interdepartmental	-	509,133	509,133
Debt Service	155,540	158,740	159,980
Non-Departmental	-	804,470	(379,265)
	<u>-</u>	<u>804,470</u>	<u>(379,265)</u>
Total Expenditures	<u>\$ 6,654,503</u>	<u>\$ 11,891,629</u>	<u>\$ 10,442,048</u>

AUGUSTA, GEORGIA
URBAN DEVELOPMENT ACTION GRANT FUND
FISCAL YEAR 2010

	<u>2008 Actuals</u>	<u>2009 Budget</u>	<u>2010 Budget</u>
Revenues			
Investment Income	\$ 6,818	\$ 8,000	\$ 5,300
Miscellaneous Revenue	3,900	-	-
Other Financing Sources	-	38,400	10,570
	<u>10,718</u>	<u>46,400</u>	<u>15,870</u>
Total			
	<u>10,718</u>	<u>46,400</u>	<u>15,870</u>
Transfers In	<u>50,153</u>	<u>846,389</u>	<u>580,000</u>
Total Revenues	<u><u>\$ 60,871</u></u>	<u><u>\$ 892,789</u></u>	<u><u>\$ 595,870</u></u>
Expenditures			
Purchased/Contracted Services	\$ 55,500	\$ 624,624	\$ 585,560
Supplies	6,458	6,465	5,740
Capital Outlay	-	229,700	-
Interfund/Interdepartmental	7,900	8,100	4,070
Other Costs	17,964	23,900	-
Non-Departmental	-	-	500
	<u>-</u>	<u>-</u>	<u>500</u>
Total Expenditures	<u><u>\$ 87,822</u></u>	<u><u>\$ 892,789</u></u>	<u><u>\$ 595,870</u></u>

**AUGUSTA, GEORGIA
APPEALS BOARD FUND
FISCAL YEAR 2010**

	<u>2008 Actuals</u>	<u>2009 Budget</u>	<u>2010 Budget</u>
Revenues			
Licenses And Permits	\$ 14,800	\$ 12,000	\$ 12,000
Other Financing Sources	<u>-</u>	<u>5,310</u>	<u>-</u>
Total	<u>14,800</u>	<u>17,310</u>	<u>12,000</u>
Transfers In	<u>11,300</u>	<u>11,300</u>	<u>15,480</u>
Total Revenues	<u><u>\$ 26,100</u></u>	<u><u>\$ 28,610</u></u>	<u><u>\$ 27,480</u></u>
Expenditures			
Purchased/Contracted Services	\$ 22,501	\$ 25,060	\$ 25,060
Supplies	195	600	600
Interfund/Interdepartmental	<u>2,870</u>	<u>2,950</u>	<u>1,820</u>
Total Expenditures	<u><u>\$ 25,566</u></u>	<u><u>\$ 28,610</u></u>	<u><u>\$ 27,480</u></u>

AUGUSTA, GEORGIA
NPDES PERMT FEES FUND
FISCAL YEAR 2010

	<u>2008 Actuals</u>	<u>2009 Budget</u>	<u>2010 Budget</u>
Revenues			
Licenses And Permits	\$ 14,545	\$ 30,000	\$ 30,000
Investment Income	<u>2,815</u>	<u>1,370</u>	<u>1,370</u>
 Total Revenues	 <u>\$ 17,360</u>	 <u>\$ 31,370</u>	 <u>\$ 31,370</u>
 Expenditures			
Purchased/Contracted Services	\$ 4,727	\$ 16,000	\$ 16,000
Supplies	<u>833</u>	<u>15,370</u>	<u>15,370</u>
 Total Expenditures	 <u>\$ 5,560</u>	 <u>\$ 31,370</u>	 <u>\$ 31,370</u>

AUGUSTA, GEORGIA
URBAN SERVICES DISTRICT FUND
FISCAL YEAR 2010

	<u>2008 Actuals</u>	<u>2009 Budget</u>	<u>2010 Budget</u>
Revenues			
Taxes	\$ 16,034,128	\$ 16,719,570	\$ 15,686,983
Use of money and property	291,833	345,000	315,000
Investment Income	107,693	65,000	75,000
	<u>16,433,654</u>	<u>17,129,570</u>	<u>16,076,983</u>
Total	<u>16,433,654</u>	<u>17,129,570</u>	<u>16,076,983</u>
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u><u>\$ 16,433,654</u></u>	<u><u>\$ 17,129,570</u></u>	<u><u>\$ 16,076,983</u></u>
Expenditures			
Personal Services & Employee Benefits	\$ 132,181	\$ 136,340	\$ 141,730
Purchased/Contracted Services	240,793	287,200	222,000
Supplies	29,603	36,370	18,330
Interfund/Interdepartmental	81,646	83,850	96,550
Other Costs	301,676	343,300	345,638
Non-Departmental	-	1,350	-
	<u>785,899</u>	<u>888,410</u>	<u>824,248</u>
Total	<u>785,899</u>	<u>888,410</u>	<u>824,248</u>
Transfers Out	<u>15,991,134</u>	<u>16,241,160</u>	<u>15,252,735</u>
Total Expenditures	<u><u>\$ 16,777,033</u></u>	<u><u>\$ 17,129,570</u></u>	<u><u>\$ 16,076,983</u></u>

**AUGUSTA, GEORGIA
CAPITAL OUTLAY FUND
FISCAL YEAR 2010**

	2008 Actuals	2009 Budget	2010 Budget
Revenues			
Taxes	\$ 3,337,693	\$ 3,626,620	\$ 3,511,344
Intergovernmental Revenue	173,210	-	-
Investment Income	6,126	-	-
Contributions and Donations	2,800	-	-
Miscellaneous Revenue	2,423	-	-
Other Financing Sources	17,575	4,342,376	-
	<hr/>	<hr/>	<hr/>
Total	3,539,827	7,968,996	3,511,344
	<hr/>	<hr/>	<hr/>
Transfers In	200,000	-	-
	<hr/>	<hr/>	<hr/>
Total Revenues	\$ 3,739,827	\$ 7,968,996	\$ 3,511,344
	<hr/>	<hr/>	<hr/>
Expenditures			
Purchased/Contracted Services	\$ 218,038	\$ 1,142,716	\$ -
Supplies	1,671,994	1,627,202	-
Capital Outlay	1,474,262	3,000,275	-
Interfund/Interdepartmental	16,700	17,120	37,180
Other Costs	260,500	112,700	-
Debt Service	34,912	413,189	-
Non-Departmental	-	328,144	2,706,334
	<hr/>	<hr/>	<hr/>
Total	3,676,406	6,641,346	2,743,514
	<hr/>	<hr/>	<hr/>
Transfers Out	1,564,443	1,327,650	767,830
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ 5,240,849	\$ 7,968,996	\$ 3,511,344
	<hr/>	<hr/>	<hr/>

**AUGUSTA, GEORGIA
FIRE PROTECTION FUND
FISCAL YEAR 2010**

	2008 Actuals	2009 Budget	2010 Budget
Revenues			
Taxes	\$ 16,080,785	\$ 16,525,640	\$ 16,355,820
Licenses and Permits	250	-	-
Charges for Services	169,090	127,000	127,000
Investment Income	349,227	340,000	340,000
Miscellaneous Revenue	52,637	-	-
Other Financing Sources	6,425	1,285,030	-
	<hr/>	<hr/>	<hr/>
Total	16,658,414	18,277,670	16,822,820
	<hr/>	<hr/>	<hr/>
Transfers In	4,858,923	4,960,000	4,960,000
	<hr/>	<hr/>	<hr/>
Total Revenues	<u>\$ 21,517,337</u>	<u>\$ 23,237,670</u>	<u>\$ 21,782,820</u>
	<hr/>	<hr/>	<hr/>
Expenditures			
Personal Services & Employee Benefits	\$ 18,019,366	\$ 17,756,230	\$ 18,110,014
Purchased/Contracted Services	507,573	497,740	549,110
Supplies	1,926,966	1,523,330	1,301,240
Capital Outlay	630,674	1,988,800	178,100
Interfund/Interdepartmental	1,506,006	1,471,570	1,593,400
Non-Departmental	-	-	50,956
	<hr/>	<hr/>	<hr/>
Total	22,590,585	23,237,670	21,782,820
	<hr/>	<hr/>	<hr/>
Transfers Out	277,480	-	-
	<hr/>	<hr/>	<hr/>
Total Expenditures	<u>\$ 22,868,065</u>	<u>\$ 23,237,670</u>	<u>\$ 21,782,820</u>
	<hr/>	<hr/>	<hr/>

**AUGUSTA, GEORGIA
OCCUPATION TAX FUND
FISCAL YEAR 2010**

	<u>2008 Actuals</u>	<u>2009 Budget</u>	<u>2010 Budget</u>
Revenues			
Licenses And Permits	\$ 2,290,711	\$ 2,450,000	\$ 2,400,000
Investment Income	16,222	20,000	20,000
Miscellaneous Revenue	<u>1,487</u>	<u>1,500</u>	<u>-</u>
 Total Revenues	 <u><u>\$ 2,308,420</u></u>	 <u><u>\$ 2,471,500</u></u>	 <u><u>\$ 2,420,000</u></u>
 Expenditures			
Interfund/Interdepartmental	<u>\$ 5,220</u>	<u>\$ 5,360</u>	<u>\$ 6,030</u>
 Transfers Out	 <u>2,303,200</u>	 <u>2,466,140</u>	 <u>2,413,970</u>
 Total Expenditures	 <u><u>\$ 2,308,420</u></u>	 <u><u>\$ 2,471,500</u></u>	 <u><u>\$ 2,420,000</u></u>

**AUGUSTA, GEORGIA
STREET LIGHTS FUND
FISCAL YEAR 2010**

	<u>2008 Actuals</u>	<u>2009 Budget</u>	<u>2010 Budget</u>
Revenues			
Use of money and property			
Charges for Services	\$ 1,757,247	\$ 2,030,920	\$ 2,030,000
Investment Income	(19,170)	-	
	<u>1,738,077</u>	<u>2,030,920</u>	<u>2,030,000</u>
Total			
	<u>1,738,077</u>	<u>2,030,920</u>	<u>2,030,000</u>
Transfers In	<u>2,096,530</u>	<u>2,680,000</u>	<u>2,775,840</u>
Total Revenues	<u>\$ 3,834,607</u>	<u>\$ 4,710,920</u>	<u>\$ 4,805,840</u>
Expenditures			
Personal Services & Employee Benefits	\$ 202,978	\$ 208,730	\$ 218,690
Purchased/Contracted Services	16,119	66,390	22,590
Supplies	3,710,983	4,086,510	4,406,460
Capital Outlay	-	100,000	100,000
Interfund/Interdepartmental	25,585	39,150	28,750
Non-Departmental	<u>-</u>	<u>210,140</u>	<u>29,350</u>
Total Expenditures	<u>\$ 4,507,520</u>	<u>\$ 4,710,920</u>	<u>\$ 4,805,840</u>

AUGUSTA, GEORGIA
DOWNTOWN DEVELOPMENT AUTHORITY FUND
FISCAL YEAR 2010

	<u>2008 Actuals</u>	<u>2009 Budget</u>	<u>2010 Budget</u>
Revenues			
Taxes	\$ 474,957	\$ 488,310	\$ 497,870
Intergovernmental Revenue	\$ 95,527	\$ -	\$ -
Investment Income	(11,032)	(18,000)	(18,000)
Total	<u>559,452</u>	<u>470,310</u>	<u>479,870</u>
Transfers In	<u>346,263</u>	<u>339,000</u>	<u>332,510</u>
Total Revenues	<u><u>\$ 905,715</u></u>	<u><u>\$ 809,310</u></u>	<u><u>\$ 812,380</u></u>
Expenditures			
Interfund/Interdepartmental	\$ 4,670	\$ 4,790	\$ 8,410
Other Costs	154,790	181,090	154,610
Debt Service	623,592	623,430	622,880
Non-Departmental	<u>-</u>	<u>-</u>	<u>26,480</u>
Total Expenditures	<u><u>\$ 783,052</u></u>	<u><u>\$ 809,310</u></u>	<u><u>\$ 812,380</u></u>

AUGUSTA, GEORGIA
SHERIFF'S DEPT CAPITAL OUTLAY FUND
FISCAL YEAR 2010

	<u>2008 Actuals</u>	<u>2009 Budget</u>	<u>2010 Budget</u>
Revenues			
Charges for Services	\$ 69,922	\$ 500,000	\$ 200,000
Investment Income	15,722	-	-
Other Financing Sources	<u>-</u>	<u>600,000</u>	<u>-</u>
 Total Revenues	 <u><u>\$ 85,644</u></u>	 <u><u>\$ 1,100,000</u></u>	 <u><u>\$ 200,000</u></u>
 Expenditures			
Purchased/Contracted Services	\$ 12,258	\$ 66,550	\$ -
Supplies	72,794	477,880	200,000
Capital Outlay	<u>163,918</u>	<u>55,570</u>	<u>-</u>
 Total	 <u><u>248,970</u></u>	 <u><u>600,000</u></u>	 <u><u>200,000</u></u>
 Transfers Out	 <u>-</u>	 <u>500,000</u>	 <u>-</u>
 Total Expenditures	 <u><u>\$ 248,970</u></u>	 <u><u>\$ 1,100,000</u></u>	 <u><u>\$ 200,000</u></u>

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AUGUSTA, GEORGIA
PROMOTION RICHMOND COUNTY FUND
FISCAL YEAR 2010

	<u>2008 Actuals</u>	<u>2009 Budget</u>	<u>2009 Budget</u>
Revenues			
Taxes	<u>\$ 4,482,649</u>	<u>\$ 4,390,000</u>	<u>\$ 4,245,000</u>
 Total Revenues	 <u><u>\$ 4,482,649</u></u>	 <u><u>\$ 4,390,000</u></u>	 <u><u>\$ 4,245,000</u></u>
 Expenditures			
Other Costs	<u>\$ 4,482,649</u>	<u>\$ 4,390,000</u>	<u>\$ 4,245,000</u>
 Total Expenditures	 <u><u>\$ 4,482,649</u></u>	 <u><u>\$ 4,390,000</u></u>	 <u><u>\$ 4,245,000</u></u>

**AUGUSTA, GEORGIA
TRANSPORTATION AND TOURISM FUND
FISCAL YEAR 2010**

	<u>2008 Actuals</u>	<u>2009 Budget</u>	<u>2010 Budget</u>
Revenues			
Charges for Services	\$ 803,467	\$ 915,200	\$ 930,000
Investment Income	6,837		-
Other Financing Sources	<u>-</u>	<u>281,189</u>	<u>-</u>
 Total Revenues	 <u><u>\$ 810,304</u></u>	 <u><u>\$ 1,196,389</u></u>	 <u><u>\$ 930,000</u></u>
 Expenditures			
Purchased/Contracted Services	<u>\$ 400,153</u>	<u>\$ 1,196,389</u>	<u>\$ 930,000</u>
 Transfers Out	 <u>-</u>	 <u>-</u>	 <u>-</u>
 Total Expenditures	 <u><u>\$ 400,153</u></u>	 <u><u>\$ 1,196,389</u></u>	 <u><u>\$ 930,000</u></u>

AUGUSTA, GEORGIA
SPECIAL 1% SALES TAX, PHASE TWO FUND
FISCAL YEAR 2010

	<u>2008 Actuals</u>	<u>2009 Budget</u>	<u>2010 Budget</u>
Revenues			
Intergovernmental Revenue	\$ 2,803	\$ -	\$ -
Investment Income	237,043	100,000	-
Other Financing Sources	<u>-</u>	<u>5,979,020</u>	<u>2,770,510</u>
 Total Revenues	 <u>\$ 239,846</u>	 <u>\$ 6,079,020</u>	 <u>\$ 2,770,510</u>
 Expenditures			
Purchased/Contracted Services	\$ 7,859	\$ 425,000	\$ -
Supplies	-	-	-
Capital Outlay	150,449	2,405,000	1,735,000
Interfund/Interdepartmental	47,820	49,020	35,510
Non-Departmental	<u>-</u>	<u>3,200,000</u>	<u>1,000,000</u>
 Total	 <u>206,128</u>	 <u>6,079,020</u>	 <u>2,770,510</u>
 Transfers Out	 <u>2,167,667</u>	 <u>-</u>	 <u>-</u>
 Total Expenditures	 <u>\$ 2,373,795</u>	 <u>\$ 6,079,020</u>	 <u>\$ 2,770,510</u>

AUGUSTA, GEORGIA
SPECIAL 1% SALES TAX, PHASE THREE FUND
FISCAL YEAR 2010

	<u>2008 Actuals</u>	<u>2009 Budget</u>	<u>2010 Budget</u>
Revenues			
Intergovernmental Revenue	\$ 226,701	\$ 850,000	\$ -
Investment Income	1,440,757	650,000	-
Other Financing Sources	<u>-</u>	<u>32,455,230</u>	<u>23,251,440</u>
 Total Revenues	 <u><u>\$ 1,667,458</u></u>	 <u><u>\$ 33,955,230</u></u>	 <u><u>\$ 23,251,440</u></u>
 Expenditures			
Purchased/Contracted Services	\$ 1,535,523	\$ 2,100,700	\$ 995,000
Supplies	43,689	426,300	-
Capital Outlay	8,629,632	23,243,700	15,550,000
Interfund/Interdepartmental	43,830	45,930	206,440
Other Costs	11,418	39,300	-
Cost Reimbursement	(9,102)	-	-
Non-Departmental	<u>-</u>	<u>8,099,300</u>	<u>6,500,000</u>
 Total Expenditures	 <u><u>\$ 10,254,990</u></u>	 <u><u>\$ 33,955,230</u></u>	 <u><u>\$ 23,251,440</u></u>

AUGUSTA, GEORGIA
SPLOST PHASE FOUR FUND
FISCAL YEAR 2010

	<u>2008 Actuals</u>	<u>2009 Budget</u>	<u>2010 Budget</u>
Revenues			
Intergovernmental Revenue	\$ 2,954,897	\$ -	\$ -
Investment Income	2,721,357	1,500,000	-
Miscellaneous Revenue	-	-	-
Other Financing Sources	208	82,049,770	55,537,310
	<u>5,676,462</u>	<u>83,549,770</u>	<u>55,537,310</u>
Total			
	<u>5,676,462</u>	<u>83,549,770</u>	<u>55,537,310</u>
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>\$ 5,676,462</u>	<u>\$ 83,549,770</u>	<u>\$ 55,537,310</u>
Expenditures			
Personal Services & Employee Benefits	\$ 953,251	\$ 1,262,030	\$ 1,362,000
Purchased/Contracted Services	5,742,728	22,343,740	9,101,140
Supplies	736,464	1,616,555	701,290
Capital Outlay	8,240,026	24,740,940	17,954,250
Interfund/Interdepartmental	951,881	1,126,680	1,098,630
Other Costs	710,307	735,000	300,000
Non-Departmental	-	31,724,825	25,020,000
	<u>17,334,657</u>	<u>83,549,770</u>	<u>55,537,310</u>
Total			
	<u>17,334,657</u>	<u>83,549,770</u>	<u>55,537,310</u>
Transfers Out	<u>280,900</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>\$ 17,615,557</u>	<u>\$ 83,549,770</u>	<u>\$ 55,537,310</u>

AUGUSTA, GEORGIA
SPLOST PHASE FIVE FUND
FISCAL YEAR 2010

	<u>2008</u> <u>Actuals</u>	<u>2009</u> <u>Budget</u>	<u>2010</u> <u>Budget</u>
Revenues			
Taxes	\$ 37,526,304	\$ 32,000,000	\$ 32,000,000
Investment Income	3,406,193	2,200,000	-
Other Financing Sources	<u>-</u>	<u>87,131,375</u>	<u>67,330,390</u>
 Total Revenues	 <u><u>\$ 40,932,497</u></u>	 <u><u>\$ 121,331,375</u></u>	 <u><u>\$ 99,330,390</u></u>
 Expenditures			
Personal Services & Employee Benefits	\$ 652,088	\$ 798,605	\$ 784,580
Purchased/Contracted Services	1,366,908	23,695,365	20,654,500
Supplies	152,268	1,532,070	878,500
Capital Outlay	1,378,047	83,061,155	63,850,000
Interfund/Interdepartmental	11,435	9,920	552,910
Other Costs	2,040,808	200,000	150,000
Debt Service	-	57,000	57,000
Non-Departmental	<u>-</u>	<u>2,270,210</u>	<u>2,705,000</u>
 Total	 <u><u>5,601,554</u></u>	 <u><u>111,624,325</u></u>	 <u><u>89,632,490</u></u>
 Transfers Out	 <u>9,716,000</u>	 <u>9,707,050</u>	 <u>9,697,900</u>
 Total Expenditures	 <u><u>\$ 15,317,554</u></u>	 <u><u>\$ 121,331,375</u></u>	 <u><u>\$ 99,330,390</u></u>

AUGUSTA, GEORGIA
URBAN SPLOST, PHASE TWO FUND
FISCAL YEAR 2010

	<u>2008 Actuals</u>	<u>2009 Budget</u>	<u>2010 Budget</u>
Revenues			
Intergovernmental Revenue	\$ -	\$ 9,000	\$ -
Investment Income	18,857	6,000	-
Other Financing Sources	<u>-</u>	<u>333,300</u>	<u>254,010</u>
 Total Revenues	 <u>\$ 18,857</u>	 <u>\$ 348,300</u>	 <u>\$ 254,010</u>
 Expenditures			
Purchased/Contracted Services	\$ 6,976	\$ 175,000	\$ -
Capital Outlay	-	99,000	-
Interfund/Interdepartmental	9,070	9,300	4,010
Non-Departmental	<u>-</u>	<u>65,000</u>	<u>250,000</u>
 Total Expenditures	 <u>\$ 16,046</u>	 <u>\$ 348,300</u>	 <u>\$ 254,010</u>

AUGUSTA, GEORGIA
URBAN SPLOST, PHASE THREE FUND
FISCAL YEAR 2010

	<u>2008 Actuals</u>	<u>2009 Budget</u>	<u>2010 Budget</u>
Revenues			
Intergovernmental Revenue	\$ 9,958	\$ -	\$ -
Investment Income	80,973	50,000	-
Other Financing Sources	<u>-</u>	<u>2,486,900</u>	<u>1,301,520</u>
 Total Revenues	 <u><u>\$ 90,931</u></u>	 <u><u>\$ 2,536,900</u></u>	 <u><u>\$ 1,301,520</u></u>
 Expenditures			
Purchased/Contracted Services	\$ 29,587	\$ 651,760	\$ 500,000
Capital Outlay	190,043	1,003,000	290,000
Interfund/Interdepartmental	10,630	10,900	11,520
Other Costs	462,062	-	-
Non-Departmental	<u>-</u>	<u>871,240</u>	<u>500,000</u>
 Total Expenditures	 <u><u>\$ 692,322</u></u>	 <u><u>\$ 2,536,900</u></u>	 <u><u>\$ 1,301,520</u></u>

AUGUSTA, GEORGIA
G/O SALES TAX BONDS 2006 FUND
FISCAL YEAR 2010

	<u>2008 Actuals</u>	<u>2009 Budget</u>	<u>2010 Budget</u>
Revenues			
Investment Income	\$ 5,813	\$ -	\$ 750
Transfers In	<u>9,716,000</u>	<u>9,707,050</u>	<u>9,697,900</u>
Total Revenues	<u>\$ 9,721,813</u>	<u>\$ 9,707,050</u>	<u>\$ 9,698,650</u>
Expenditures			
Debt Service	<u>\$ 9,716,550</u>	<u>\$ 9,707,050</u>	<u>\$ 9,698,650</u>
Total Expenditures	<u>\$ 9,716,550</u>	<u>\$ 9,707,050</u>	<u>\$ 9,698,650</u>

AUGUSTA, GEORGIA
WATER & SEWERAGE FUND
FISCAL YEAR 2010

	<u>2008 Actuals</u>	<u>2009 Budget</u>	<u>2010 Budget</u>
Revenues			
Intergovernmental Revenue	\$ 8,410,680	\$ 3,747,920	\$ 3,823,924
Charges for Services	73,597,449	73,376,980	77,510,305
Investment Income	943,593	806,180	154,000
Miscellaneous Revenue	372,614	170,000	314,500
Other Financing Sources	9,574	20,265,407	28,629,434
	<u>83,333,910</u>	<u>98,366,487</u>	<u>110,432,163</u>
Total			
	<u>83,333,910</u>	<u>98,366,487</u>	<u>110,432,163</u>
Transfers In		-	
	<u>83,333,910</u>	<u>98,366,487</u>	<u>\$ 110,432,163</u>
Total Revenues			
	<u>\$ 83,333,910</u>	<u>\$ 98,366,487</u>	<u>\$ 110,432,163</u>
Expenditures			
Personal Services & Employee Benefits	\$ 12,488,663	\$ 14,589,970	\$ 14,950,034
Purchased/Contracted Services	9,780,904	12,051,471	11,057,850
Supplies	6,235,840	10,601,464	10,181,400
Capital Outlay	-	6,876,892	6,094,240
Interfund/Interdepartmental	4,390,921	5,576,280	6,054,190
Depreciation and Amortization	16,195,528	14,939,000	20,091,490
Other Costs	1,106,041	799,500	780,000
Debt Service	1,244,615	872,250	872,242
Non-Departmental	-	2,066,630	(52,003)
	<u>51,442,512</u>	<u>68,373,457</u>	<u>70,029,443</u>
Total			
	<u>51,442,512</u>	<u>68,373,457</u>	<u>70,029,443</u>
Transfers Out			
	<u>35,228,062</u>	<u>29,993,030</u>	<u>40,402,720</u>
Total Expenditures			
	<u>\$ 86,670,574</u>	<u>\$ 98,366,487</u>	<u>\$ 110,432,163</u>

AUGUSTA, GEORGIA
WATER & SEWERAGE RENEWAL & EXTENSION FUND
FISCAL YEAR 2010

	<u>2008 Actuals</u>	<u>2009 Budget</u>	<u>2010 Budget</u>
Revenues			
Other Financing Sources	\$ -	\$ 46,976,159	\$ -
Transfers In	<u>10,234,858</u>	<u>4,975,800</u>	<u>11,421,630</u>
Total Revenues	<u>\$ 10,234,858</u>	<u>\$ 51,951,959</u>	<u>\$ 11,421,630</u>
Expenditures			
Purchased/Contracted Services	\$ 3,339,686	\$ 5,540,441	\$ -
Capital Outlay	(3,339,093)	43,349,334	-
Interfund/Interdepartmental	4,050	4,150	6,690
Non-Departmental	<u>-</u>	<u>3,058,034</u>	<u>11,414,940</u>
Total Expenditures	<u>\$ 4,643</u>	<u>\$ 51,951,959</u>	<u>\$ 11,421,630</u>

AUGUSTA, GEORGIA
1996 WATER & SEWERAGE BOND FUND
FISCAL YEAR 2010

	<u>2008 Actuals</u>	<u>2009 Budget</u>	<u>2010 Budget</u>
Revenues			
Investment Income	\$ 1,181	\$ -	\$ -
Other Financing Sources	<u>124,764</u>	<u>-</u>	<u>219,830</u>
Total	<u>125,945</u>	<u>-</u>	<u>219,830</u>
Transfers In	<u>3,419,270</u>	<u>-</u>	<u>4,525,500</u>
Total Revenues	<u><u>\$ 3,545,215</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 4,745,330</u></u>
Expenditures			
Interfund/Interdepartmental	\$ 3,350	\$ -	\$ -
Debt Service	<u>3,108,183</u>	<u>-</u>	<u>4,745,330</u>
Total Expenditures	<u><u>\$ 3,111,533</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 4,745,330</u></u>

AUGUSTA, GEORGIA
2000 WATER & SEWERAGE BOND SERIES FUND
FISCAL YEAR 2010

	<u>2008 Actuals</u>	<u>2009 Budget</u>	<u>2010 Budget</u>
Revenues			
Investment Income	\$ 93,574	\$ 21,410	\$ 10,000
Other Financing Sources	221,258	6,942,376	221,260
	<u>314,832</u>	<u>6,963,786</u>	<u>231,260</u>
Total			
	<u>7,184,311</u>	<u>7,541,530</u>	<u>6,727,490</u>
Transfers In			
	<u>7,184,311</u>	<u>7,541,530</u>	<u>6,727,490</u>
Total Revenues	<u>\$ 7,499,143</u>	<u>\$ 14,505,316</u>	<u>\$ 6,958,750</u>
Expenditures			
Purchased/Contracted Services	\$ 552,850	\$ 308,244	\$ -
Capital Outlay	(567,798)	6,634,132	-
Interfund/Interdepartmental	19,420	19,910	25,360
Debt Service	4,043,322	7,525,060	6,932,280
Non-Departmental	-	17,970	1,110
	<u>-</u>	<u>17,970</u>	<u>1,110</u>
Total Expenditures	<u>\$ 4,047,794</u>	<u>\$ 14,505,316</u>	<u>\$ 6,958,750</u>

AUGUSTA, GEORGIA
WATER & SEWERAGE BOND 2002 SERIES FUND
FISCAL YEAR 2010

	<u>2008 Actuals</u>	<u>2009 Budget</u>	<u>2010 Budget</u>
Revenues			
Investment Income	\$ 273,413	\$ 57,860	\$ 29,000
Other Financing Sources	97,190	8,654,320	98,540
	<u>370,603</u>	<u>8,712,180</u>	<u>127,540</u>
Total			
	<u>370,603</u>	<u>8,712,180</u>	<u>127,540</u>
Transfers In	7,784,763	9,034,810	9,275,540
	<u>7,784,763</u>	<u>9,034,810</u>	<u>9,275,540</u>
Total Revenues	<u>\$ 8,155,366</u>	<u>\$ 17,746,990</u>	<u>\$ 9,403,080</u>
Expenditures			
Purchased/Contracted Services	\$ 1,510,019	\$ 2,472,999	\$ -
Capital Outlay	(1,521,619)	6,208,431	-
Interfund/Interdepartmental	11,600	11,890	11,490
Debt Service	2,770,704	9,053,670	9,391,590
	<u>2,770,704</u>	<u>9,053,670</u>	<u>9,391,590</u>
Total Expenditures	<u>\$ 2,770,704</u>	<u>\$ 17,746,990</u>	<u>\$ 9,403,080</u>

AUGUSTA, GEORGIA
W&S BOND 2004 SERIES FUND
FISCAL YEAR 2010

	<u>2008 Actuals</u>	<u>2009 Budget</u>	<u>2010 Budget</u>
Revenues			
Investment Income	\$ 3,371,110	\$ 249,170	\$ 20,000
Other Financing Sources	<u>201,031</u>	<u>35,094,437</u>	<u>201,040</u>
Total	<u>3,572,141</u>	<u>35,343,607</u>	<u>221,040</u>
Transfers In	<u>6,339,093</u>	<u>8,405,240</u>	<u>8,405,240</u>
Total Revenues	<u><u>\$ 9,911,234</u></u>	<u><u>\$ 43,748,847</u></u>	<u><u>\$ 8,626,280</u></u>
Expenditures			
Purchased/Contracted Services	\$ 1,684,231	\$ 2,065,596	\$ -
Capital Outlay	(1,685,663)	33,278,011	-
Interfund/Interdepartmental	5,110	5,240	18,330
Debt Service	5,483,457	8,400,000	8,480,670
Non-Departmental	<u>-</u>	<u>-</u>	<u>127,280</u>
Total Expenditures	<u><u>\$ 5,487,135</u></u>	<u><u>\$ 43,748,847</u></u>	<u><u>\$ 8,626,280</u></u>

AUGUSTA, GEORGIA
WASTE MANAGEMENT FUND
FISCAL YEAR 2010

	<u>2008</u> <u>Actuals</u>	<u>2009</u> <u>Budget</u>	<u>2010</u> <u>Budget</u>
Revenues			
Charges for Services	\$ 12,384,495	\$ 12,080,150	\$ 10,855,920
Investment Income	684,638	-	30,000
Miscellaneous Revenue	-	-	-
Other Financing Sources	12,822	17,835,437	-
	<u>13,081,955</u>	<u>29,915,587</u>	<u>10,885,920</u>
Total			
	<u>13,081,955</u>	<u>29,915,587</u>	<u>10,885,920</u>
Transfers In	<u>574,674</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>\$ 13,656,629</u>	<u>\$ 29,915,587</u>	<u>\$ 10,885,920</u>
Expenditures			
Personal Services & Employee Benefits	\$ 1,021,394	\$ 1,538,330	\$ 1,630,010
Purchased/Contracted Services	677,344	2,005,600	2,038,220
Supplies	1,909,666	1,661,730	3,232,630
Capital Outlay	625,366	20,288,057	-
Interfund/Interdepartmental	1,095,302	773,350	601,280
Depreciation and Amortization	668,445	650,000	714,000
Other Costs	800	-	-
Debt Service	-	245,140	-
Non-Departmental	-	640,860	(99,170)
	<u>5,998,317</u>	<u>27,803,067</u>	<u>8,116,970</u>
Total			
	<u>5,998,317</u>	<u>27,803,067</u>	<u>8,116,970</u>
Transfers Out	<u>-</u>	<u>2,112,520</u>	<u>2,768,950</u>
Total Expenditures	<u>\$ 5,998,317</u>	<u>\$ 29,915,587</u>	<u>\$ 10,885,920</u>

AUGUSTA, GEORGIA
GARBAGE COLLECTION FUND
FISCAL YEAR 2010

	<u>2008</u> <u>Actuals</u>	<u>2009</u> <u>Budget</u>	<u>2010</u> <u>Budget</u>
Revenues			
Charges for Services	\$ 14,011,007	\$ 15,033,900	\$ 15,440,705
Investment Income	(16,192)	(50,000)	-
Other Financing Sources	70	-	-
	<u>13,994,885</u>	<u>14,983,900</u>	<u>15,440,705</u>
Total			
	<u>13,994,885</u>	<u>14,983,900</u>	<u>15,440,705</u>
Transfers In	<u>3,239,815</u>	<u>3,084,800</u>	<u>2,980,840</u>
Total Revenues	<u>\$ 17,234,700</u>	<u>\$ 18,068,700</u>	<u>\$ 18,421,545</u>
Expenditures			
Personal Services & Employee Benefits	\$ 313,108	\$ 1,138,130	\$ 1,079,170
Purchased/Contracted Services	13,862,546	14,841,860	15,548,300
Supplies	76,268	25,860	84,800
Capital Outlay	-	98,000	-
Interfund/Interdepartmental	34,735	35,960	42,350
Depreciation and Amortization	582,115	480,000	590,000
Other Costs	-	517,140	556,030
Non-Departmental	-	51,750	(490,305)
	<u>14,868,772</u>	<u>17,188,700</u>	<u>17,410,345</u>
Total			
	<u>14,868,772</u>	<u>17,188,700</u>	<u>17,410,345</u>
Transfers Out	<u>634,868</u>	<u>880,000</u>	<u>1,011,200</u>
Total Expenditures	<u>\$ 15,503,640</u>	<u>\$ 18,068,700</u>	<u>\$ 18,421,545</u>

AUGUSTA, GEORGIA
WASTE MANAGEMENT 2004 BONDS FUND
FISCAL YEAR 2010

	<u>2008 Actuals</u>	<u>2009 Budget</u>	<u>2010 Budget</u>
Revenues			
Investment Income	\$ 93,459	\$ -	\$ -
Other Financing Sources	13,979	1,585,080	-
	<u>107,438</u>	<u>1,585,080</u>	<u>-</u>
Total			
	<u>1,820,250</u>	<u>1,822,350</u>	<u>2,208,150</u>
Transfers In			
	<u>1,820,250</u>	<u>1,822,350</u>	<u>2,208,150</u>
Total Revenues	<u>\$ 1,927,688</u>	<u>\$ 3,407,430</u>	<u>\$ 2,208,150</u>
Expenditures			
Capital Outlay	\$ -	\$ 1,200,000	\$ -
Interfund/Interdepartmental	4,270	4,380	4,600
Depreciation and Amortization	378,344	380,000	380,000
Debt Service	233,706	1,823,050	1,823,550
	<u>616,320</u>	<u>3,407,430</u>	<u>2,208,150</u>
Total Expenditures	<u>\$ 616,320</u>	<u>\$ 3,407,430</u>	<u>\$ 2,208,150</u>

**AUGUSTA, GEORGIA
TRANSIT FUND
FISCAL YEAR 2010**

	<u>2008 Actuals</u>	<u>2009 Budget</u>	<u>2010 Budget</u>
Revenues			
Intergovernmental Revenue	\$ 472,082	\$ 3,796,053	\$ 6,353,770
Charges for Services	714,084	1,000,953	1,001,760
Investment Income	17,039	10,000	10,000
Miscellaneous Revenue	4,961	-	-
	<u>1,208,166</u>	<u>4,807,006</u>	<u>7,365,530</u>
Total			
Transfers In	<u>4,089,845</u>	<u>4,146,450</u>	<u>5,275,530</u>
Total Revenues	<u>\$ 5,298,011</u>	<u>\$ 8,953,456</u>	<u>\$ 12,641,060</u>
Expenditures			
Personal Services & Employee Benefits	\$ 3,037,399	\$ 3,433,400	\$ 3,787,960
Purchased/Contracted Services	296,092	1,260,650	1,367,860
Supplies	743,824	1,002,160	1,646,200
Capital Outlay	-	3,211,700	4,593,710
Interfund/Interdepartmental	376,156	462,950	370,300
Depreciation and Amortization	563,568	716,000	750,000
Non-Departmental	-	(1,133,404)	125,030
	<u>5,017,039</u>	<u>8,953,456</u>	<u>12,641,060</u>
Total			
Transfers Out	<u>36,997</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>\$ 5,054,036</u>	<u>\$ 8,953,456</u>	<u>\$ 12,641,060</u>

AUGUSTA, GEORGIA
AUGUSTA REGIONAL AIRPORT FUND
FISCAL YEAR 2010

	2008 Actuals	2009 Budget	2010 Budget
Revenues			
Intergovernmental Revenue	\$ 1,982,631	\$ 3,173,807	\$ 4,490,000
Charges for Services	17,948,747	15,630,250	15,610,460
Investment Income	622,258	475,000	380,000
Miscellaneous Revenue	16,797	11,500	8,500
Other Financing Sources	7,300	50,000	100,000
	<hr/>	<hr/>	<hr/>
Total Revenues	<u><u>\$ 20,577,733</u></u>	<u><u>\$ 19,340,557</u></u>	<u><u>\$ 20,588,960</u></u>
Expenditures			
Personal Services & Employee Benefits	\$ 3,672,731	\$ 3,632,990	\$ 3,861,330
Purchased/Contracted Services	1,274,206	1,287,950	1,372,760
Supplies	10,509,988	8,305,360	8,002,720
Capital Outlay	-	-	(28,000)
Interfund/Interdepartmental	209,032	230,470	269,240
Depreciation and Amortization	2,272,293	2,300,000	2,300,000
Debt Service	1,072,720	1,550,740	1,550,740
Non-Departmental	-	2,033,047	3,260,170
	<hr/>	<hr/>	<hr/>
Total	<u>19,010,970</u>	<u>19,340,557</u>	<u>20,588,960</u>
Transfers Out	<u>55,496</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u><u>\$ 19,066,466</u></u>	<u><u>\$ 19,340,557</u></u>	<u><u>\$ 20,588,960</u></u>

AUGUSTA, GEORGIA
DANIEL FIELD AIRPORT FUND
FISCAL YEAR 2010

	<u>2008</u> <u>Actuals</u>	<u>2009</u> <u>Budget</u>	<u>2010</u> <u>Budget</u>
Revenues			
Intergovernmental Revenue	\$ 173,870	\$ 165,000	\$ 165,000
Charges for Services	96,395	97,200	115,850
Investment Income	23,297	15,000	9,000
Miscellaneous Revenue	63	323,540	-
Other Financing Sources	-	629,478	-
	<u> </u>	<u> </u>	<u> </u>
 Total Revenues	 <u>\$ 293,625</u>	 <u>\$ 1,230,218</u>	 <u>\$ 289,850</u>
 Expenditures			
Personal Services & Employee Benefits	\$ 43,021	\$ 52,160	\$ 51,930
Purchased/Contracted Services	46,140	55,590	51,690
Supplies	16,369	21,360	19,840
Capital Outlay	-	999,458	-
Interfund/Interdepartmental	8,860	9,090	8,860
Depreciation and Amortization	88,842	92,560	90,000
Non-Departmental	-	-	67,530
	<u> </u>	<u> </u>	<u> </u>
 Total Expenditures	 <u>\$ 203,232</u>	 <u>\$ 1,230,218</u>	 <u>\$ 289,850</u>

AUGUSTA, GEORGIA
MUNICIPAL GOLF COURSE FUND
FISCAL YEAR 2010

	2008 Actuals	2009 Budget	2010 Budget
Revenues			
Charges for Services	\$ 483,126	\$ 540,000	\$ 425,500
Investment Income	(376)	-	-
Miscellaneous Revenue	1,201	1,500	1,000
	<u>483,951</u>	<u>541,500</u>	<u>426,500</u>
Total	<u>483,951</u>	<u>541,500</u>	<u>426,500</u>
Transfers In	<u>74,880</u>	<u>98,100</u>	<u>155,200</u>
Total Revenues	<u><u>\$ 558,831</u></u>	<u><u>\$ 639,600</u></u>	<u><u>\$ 581,700</u></u>
Expenditures			
Personal Services & Employee Benefits	\$ 322,741	\$ 288,460	\$ 386,960
Purchased/Contracted Services	65,284	66,990	70,750
Supplies	187,130	192,060	195,500
Capital	-	8,650	-
Interfund/Interdepartmental	46,770	48,240	53,690
Depreciation and Amortization	28,190	35,200	30,000
Non-Departmental	-	-	(155,200)
	<u>-</u>	<u>-</u>	<u>(155,200)</u>
Total Expenditures	<u><u>\$ 650,115</u></u>	<u><u>\$ 639,600</u></u>	<u><u>\$ 581,700</u></u>

AUGUSTA, GEORGIA
RISK MANAGEMENT FUND
FISCAL YEAR 2010

	<u>2008 Actuals</u>	<u>2009 Budget</u>	<u>2010 Budget</u>
Revenues			
Charges for Services	\$ 1,600,970	\$ 2,344,170	\$ 2,331,360
Fines and Forfeitures	9,876	-	-
Investment Income	45,432	30,000	30,000
	<u>1,656,278</u>	<u>2,374,170</u>	<u>2,361,360</u>
Total			
	<u>1,656,278</u>	<u>2,374,170</u>	<u>2,361,360</u>
Transfers In	(24,998)	-	-
	<u>(24,998)</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>\$ 1,631,280</u>	<u>\$ 2,374,170</u>	<u>\$ 2,361,360</u>
Expenditures			
Personal Services & Employee Benefits	\$ 357,088	\$ 356,770	\$ 392,830
Purchased/Contracted Services	448,037	605,915	623,390
Supplies	17,454	55,185	181,970
Interfund/Interdepartmental	779,703	1,302,790	1,161,170
Depreciation and Amortization	1,722	2,000	2,000
Cost Reimbursement	(198,849)	(139,000)	-
Non-Departmental	-	190,510	-
	<u>1,405,155</u>	<u>2,374,170</u>	<u>2,361,360</u>
Total			
	<u>1,405,155</u>	<u>2,374,170</u>	<u>2,361,360</u>
Transfers Out	251,122	-	-
	<u>251,122</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>\$ 1,656,277</u>	<u>\$ 2,374,170</u>	<u>\$ 2,361,360</u>

AUGUSTA, GEORGIA
EMPLOYEE HEALTH BENEFITS FUND
FISCAL YEAR 2010

	<u>2008 Actuals</u>	<u>2009 Budget</u>	<u>2010 Budget</u>
Revenues			
Intergovernmental Revenue	\$ 21,301	\$ -	\$ -
Charges for Services	18,179,950	20,246,920	20,246,920
Investment Income	(99,848)	(35,000)	(35,000)
	<u>18,101,403</u>	<u>20,211,920</u>	<u>20,211,920</u>
Total			
	<u>18,101,403</u>	<u>20,211,920</u>	<u>20,211,920</u>
Transfers In	1,894,330	-	-
	<u>1,894,330</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>\$ 19,995,733</u>	<u>\$ 20,211,920</u>	<u>\$ 20,211,920</u>
Expenditures			
Purchased/Contracted Services	\$ 50,221	\$ 28,000	\$ 50,000
Interfund/Interdepartmental	\$ 19,945,512	\$ 20,183,920	\$ 20,115,870
Non-Departmental	-	-	46,050
	<u>-</u>	<u>-</u>	<u>46,050</u>
Total	<u>19,995,733</u>	<u>20,211,920</u>	<u>20,211,920</u>
Transfers Out	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>\$ 19,995,733</u>	<u>\$ 20,211,920</u>	<u>\$ 20,211,920</u>

AUGUSTA, GEORGIA
WORKERS COMPENSATION FUND
FISCAL YEAR 2010

	<u>208</u> <u>Actuals</u>	<u>2009</u> <u>Budget</u>	<u>2010</u> <u>Budget</u>
Revenues			
Charges for Services	\$ 1,461,965	\$ 1,900,410	\$ 1,909,140
Investment Income	364	-	-
	<u> </u>	<u> </u>	<u> </u>
Total Revenues	<u>\$ 1,462,329</u>	<u>\$ 1,900,410</u>	<u>\$ 1,909,140</u>
 Expenditures			
Interfund/Interdepartmental	<u>\$ 1,462,330</u>	<u>\$ 1,900,410</u>	<u>\$ 1,909,140</u>
Total	<u>1,462,330</u>	<u>1,900,410</u>	<u>1,909,140</u>
 Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>
 Total Expenditures	<u>\$ 1,462,330</u>	<u>\$ 1,900,410</u>	<u>\$ 1,909,140</u>

**AUGUSTA, GEORGIA
UNEMPLOYMENT FUND
FISCAL YEAR 2010**

	<u>2008 Actuals</u>	<u>2009 Budget</u>	<u>2010 Budget</u>
Revenues			
Charges for Services	\$ 189,867	\$ 170,000	\$ 200,000
Investment Income	<u>(3,383)</u>	<u>-</u>	<u>-</u>
 Total Revenues	 <u>\$ 186,484</u>	 <u>\$ 170,000</u>	 <u>\$ 200,000</u>
 Expenditures			
Interfund/Interdepartmental	<u>\$ 186,484</u>	<u>\$ 170,000</u>	<u>\$ 200,000</u>
 Total Expenditures	 <u>\$ 186,484</u>	 <u>\$ 170,000</u>	 <u>\$ 200,000</u>

AUGUSTA, GEORGIA
LONG-TERM DISABILITY INSURANCE FUND
FISCAL YEAR 2010

	<u>2008 Actuals</u>	<u>2009 Budget</u>	<u>2010 Budget</u>
Revenues			
Charges for Services	\$ 482,688	\$ 459,350	\$ 460,000
Investment Income	<u>1,079</u>	<u>700</u>	<u>700</u>
Total	<u>483,767</u>	<u>460,050</u>	<u>460,700</u>
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u><u>\$ 483,767</u></u>	<u><u>\$ 460,050</u></u>	<u><u>\$ 460,700</u></u>
Expenditures			
Interfund/Interdepartmental	<u>\$ 483,767</u>	<u>\$ 460,050</u>	<u>\$ 460,700</u>
Total Expenditures	<u><u>\$ 483,767</u></u>	<u><u>\$ 460,050</u></u>	<u><u>\$ 460,700</u></u>

AUGUSTA, GEORGIA
FLEET OPERATIONS & MANAGEMENT FUND
FISCAL YEAR 2010

	<u>2008 Actuals</u>	<u>2009 Budget</u>	<u>2010 Budget</u>
Revenues			
Charges for Services	\$ 5,358,452	\$ 5,660,700	\$ 5,391,800
Investment Income	(2,593)	-	-
Miscellaneous Revenue	-	-	3,000
Other Financing Sources	6,665	-	-
	<u> </u>	<u> </u>	<u> </u>
Total Revenues	<u>\$ 5,362,524</u>	<u>\$ 5,660,700</u>	<u>\$ 5,394,800</u>
 Expenditures			
Personal Services & Employee Benefits	\$ 131,820	\$ 129,840	\$ 129,740
Purchased/Contracted Services	4,797,527	4,966,730	4,790,590
Supplies	201,272	259,170	198,470
Interfund/Interdepartmental	193,541	258,910	237,000
Depreciation and Amortization	38,365	42,830	39,000
Non-Departmental	-	3,220	-
	<u> </u>	<u> </u>	<u> </u>
Total	<u>5,362,525</u>	<u>5,660,700</u>	<u>5,394,800</u>
 Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>
 Total Expenditures	<u>\$ 5,362,525</u>	<u>\$ 5,660,700</u>	<u>\$ 5,394,800</u>

AUGUSTA, GEORGIA
GMA LEASE PROGRAM FUND
FISCAL YEAR 2010

	<u>2008 Actuals</u>	<u>2009 Budget</u>	<u>2010 Budget</u>
Revenues			
Investment Income	\$ 400,000	\$ 667,600	\$ 928,400
Transfers In	<u>2,621,603</u>	<u>2,159,070</u>	<u>2,176,330</u>
Total Revenues	<u>\$ 3,021,603</u>	<u>\$ 2,826,670</u>	<u>\$ 3,104,730</u>
Expenditures			
Debt Service	\$ 3,021,603	\$ 2,776,670	\$ 3,104,730
Non-Departmental	<u>-</u>	<u>50,000</u>	<u>-</u>
Total Expenditures	<u>\$ 3,021,603</u>	<u>\$ 2,826,670</u>	<u>\$ 3,104,730</u>

**AUGUSTA, GEORGIA
1945 PENSION FUND
FISCAL YEAR 2010**

	<u>2008 Actuals</u>	<u>2009 Budget</u>	<u>2010 Budget</u>
Revenues			
Investment Income	\$ (1,834,283)	\$ 740,000	\$ 740,000
Miscellaneous Revenue	<u>92,702</u>	<u>209,000</u>	<u>209,000</u>
 Total Revenues	 <u><u>\$ (1,741,581)</u></u>	 <u><u>\$ 949,000</u></u>	 <u><u>\$ 949,000</u></u>
 Expenditures			
Personal Services & Employee Benefits	\$ 977,786	\$ 899,000	\$ 899,000
Purchased/Contracted Services	<u>21,871</u>	<u>50,000</u>	<u>50,000</u>
 Total Expenditures	 <u><u>\$ 999,657</u></u>	 <u><u>\$ 949,000</u></u>	 <u><u>\$ 949,000</u></u>

AUGUSTA, GEORGIA
URBAN 1949 PENSION PLAN FUND
FISCAL YEAR 2010

	<u>2008 Actuals</u>	<u>2009 Budget</u>	<u>2010 Budget</u>
Revenues			
Investment Income	\$ (16,002,550)	\$ 3,750,000	\$ 3,750,000
Miscellaneous Revenue	385,908	385,000	1,385,000
	<u> </u>	<u> </u>	<u> </u>
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u><u>\$ (15,616,642)</u></u>	<u><u>\$ 4,135,000</u></u>	<u><u>\$ 5,135,000</u></u>
 Expenditures			
Personal Services & Employee Benefits	\$ 3,972,920	\$ 3,750,000	\$ 3,750,000
Purchased/Contracted Services	405,871	350,000	350,000
Other Costs	-	30,000	30,000
Non-Departmental	-	5,000	1,005,000
	<u> </u>	<u> </u>	<u> </u>
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u><u>\$ 4,378,791</u></u>	<u><u>\$ 4,135,000</u></u>	<u><u>\$ 5,135,000</u></u>

AUGUSTA, GEORGIA
OTHER URBAN PENSION PLAN FUND
FISCAL YEAR 2010

	<u>2008 Actuals</u>	<u>2009 Budget</u>	<u>2010 Budget</u>
Revenues			
Transfers In	\$ 1,376,117	\$ 1,402,000	\$ 1,402,000
Total Revenues	<u>\$ 1,376,117</u>	<u>\$ 1,402,000</u>	<u>\$ 1,402,000</u>
 Expenditures			
Personal Services & Employee Benefits	\$ 1,262,804	\$ 1,400,000	\$ 1,400,000
Purchased/Contracted Services	<u>2,321</u>	<u>2,000</u>	<u>2,000</u>
Total	<u>1,265,125</u>	<u>1,402,000</u>	<u>1,402,000</u>
 Transfers Out	<u>110,992</u>	<u>-</u>	<u>-</u>
 Total Expenditures	<u>\$ 1,376,117</u>	<u>\$ 1,402,000</u>	<u>\$ 1,402,000</u>

AUGUSTA, GEORGIA
EXP TRUST FUND-PERPETUAL CARE
FISCAL YEAR 2010

	<u>2008 Actuals</u>	<u>2009 Budget</u>	<u>2010 Budget</u>
Revenues			
Investment Income	\$ 38,524	\$ 79,800	\$ 79,800
 Total Revenues	 <u>\$ 38,524</u>	 <u>\$ 79,800</u>	 <u>\$ 79,800</u>
 Expenditures			
Purchased/Contracted Services	\$ 17,006	\$ 20,958	\$ 20,958
Supplies	36,872	37,842	37,842
Capital Outlay	<u>-</u>	<u>21,000</u>	<u>21,000</u>
 Total Expenditures	 <u>\$ 53,878</u>	 <u>\$ 79,800</u>	 <u>\$ 79,800</u>

AUGUSTA, GEORGIA
EXP TRUST FUND-JOSEPH LAMAR
FISCAL YEAR 2010

	<u>2008 Actuals</u>	<u>2009 Budget</u>	<u>2010 Budget</u>
Revenues			
Investment Income	<u>\$ 306</u>	<u>\$ 180</u>	<u>\$ 180</u>
 Total Revenues	 <u><u>\$ 306</u></u>	 <u><u>\$ 180</u></u>	 <u><u>\$ 180</u></u>
 Expenditures			
Non-Departmental	<u>\$ 175</u>	<u>\$ 180</u>	<u>\$ 180</u>
 Total Expenditures	 <u><u>\$ 175</u></u>	 <u><u>\$ 180</u></u>	 <u><u>\$ 180</u></u>