

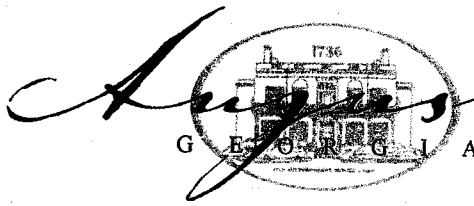


**AUGUSTA-RICHMOND COUNTY, GEORGIA**  
**ADOPTED BUDGET FOR FISCAL**  
**YEAR 2008**

**[WWW.AUGUSTAGA.GOV](http://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. 30911  
(706) 821-2400 - FAX (706) 821-2819  
[www.augustaga.gov](http://www.augustaga.gov)

December 7, 2007

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

Dear Mayor Copenhaver and Members of the Commission:

Please find attached the approved budget for the 2008 fiscal year. The budget assumes a conservative 3% growth in the tax digest and a 2% increase in the sales tax collection. It also anticipates that an increase of 1.193 mills in the general fund and .2 mills in the fire fund will be necessary to support the programs funded. Once again, I have chosen the fiscally prudent course of action by not using the existing fund balance to cover potential operation deficits for existing service levels.

Operational deficits for existing service levels are caused by increased expenses in areas such as power, gas, medical service and the burden of the increase in the number of jail inmates. These costs and continuing unfunded state and federal mandates make even the cost of maintaining current service levels increase. Funds have been allocated to subsidize the operations of the Transit Department. Few, if any, transit systems in the country operate on fare revenue alone. If we are to continue to offer this necessary service for the benefit of our citizens, we must provide funding.

The limited list of funding for new programs includes proposals to increase our revenue (Discovery of Unlisted Businesses) and an attempt to reduce our jail population (Drug Court and Public Defender for Juvenile Court). It has continued funding for the clean up of our neighborhoods by demolishing dangerous and abandoned houses. An additional program to help meet the needs of our citizens without adequate access to health care is included. The proposed James Brown exhibit and the restoration and maintenance of Augusta Botanical Gardens will bring visitors and recognition to our city. As you will learn, there are numerous projects that have been requested that are not currently in the budget. Many of them are worthwhile projects that we should fund if revenue was available.

In addition to funding for services and programs, Augusta must establish adequate levels of compensation for its employees in order to attract and maintain a qualified work force. For it is with this valued resource by which Augusta delivers its services and keeps its population safe. The 2008 budget funds a cost of living increase of 3% effective February 1 and an increase of \$2000 to the annual salary of each sworn public safety officer effective August 1.

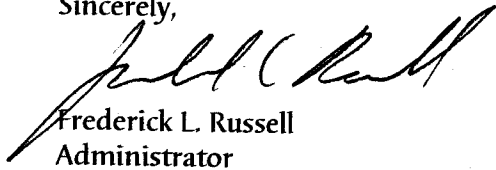
The .2 mill increase in the fire fund reflects 50% funding of a .4 mill capital improvement plan to systematically replace fire equipment necessary to maintain a modern fleet.

Mayor Copenhaver and Members of the Commission  
December 7, 2007  
Page 2

During the next several months, before the mill rate is adopted in July, we will have the advantage of analyzing actual revenue and expenditure patterns for six months. This will afford us to opportunity to revise our revenue and expenditure needs if necessary.

I look forward to working with you as we watch our city grow.

Sincerely,



Frederick L. Russell  
Administrator



Elected Officials December 31, 2007

**Mayor Deke S. Copenhaver**  
7 Conifer Square  
Augusta, Georgia 30909

**Betty Beard – District One**  
Mayor Pro-Tem  
One Seventh St., Suite 1703  
River Place Condos  
Augusta, Georgia 30901  
(706) 821-2504 (Work)  
(706) 724-0916 (Fax)

**Marion Williams – District Two**  
1941 Kratha Drive  
Augusta, Georgia 30906  
(706) 733-2128 (Home)  
(706) 821-1838 (Fax)

**Joe Bowles – District Three**  
1114 Glenn Avenue  
Augusta, Georgia 30904  
(706) 825-6894 (Cell)  
(706) 210-1880 (Work)  
(706) 210-1871 (Fax)

**Bernard E. Harper – District Four**  
3515 Becton Road  
Hephzibah, Georgia 30815  
(706) 306-4869 (Home)  
(706) 821-1838 (Fax)

**Calvin Holland, Sr. – District Five**  
3037 Thomas Lane  
Augusta, Georgia 30906  
(706) 798-5294 (Home)  
(706) 821-1838 (Fax)

**Andy Cheek – District Six**  
2129 Howard Road  
Augusta, Georgia 30906  
(706) 796-0078 (Home)  
(706) 796-8970 (Fax)

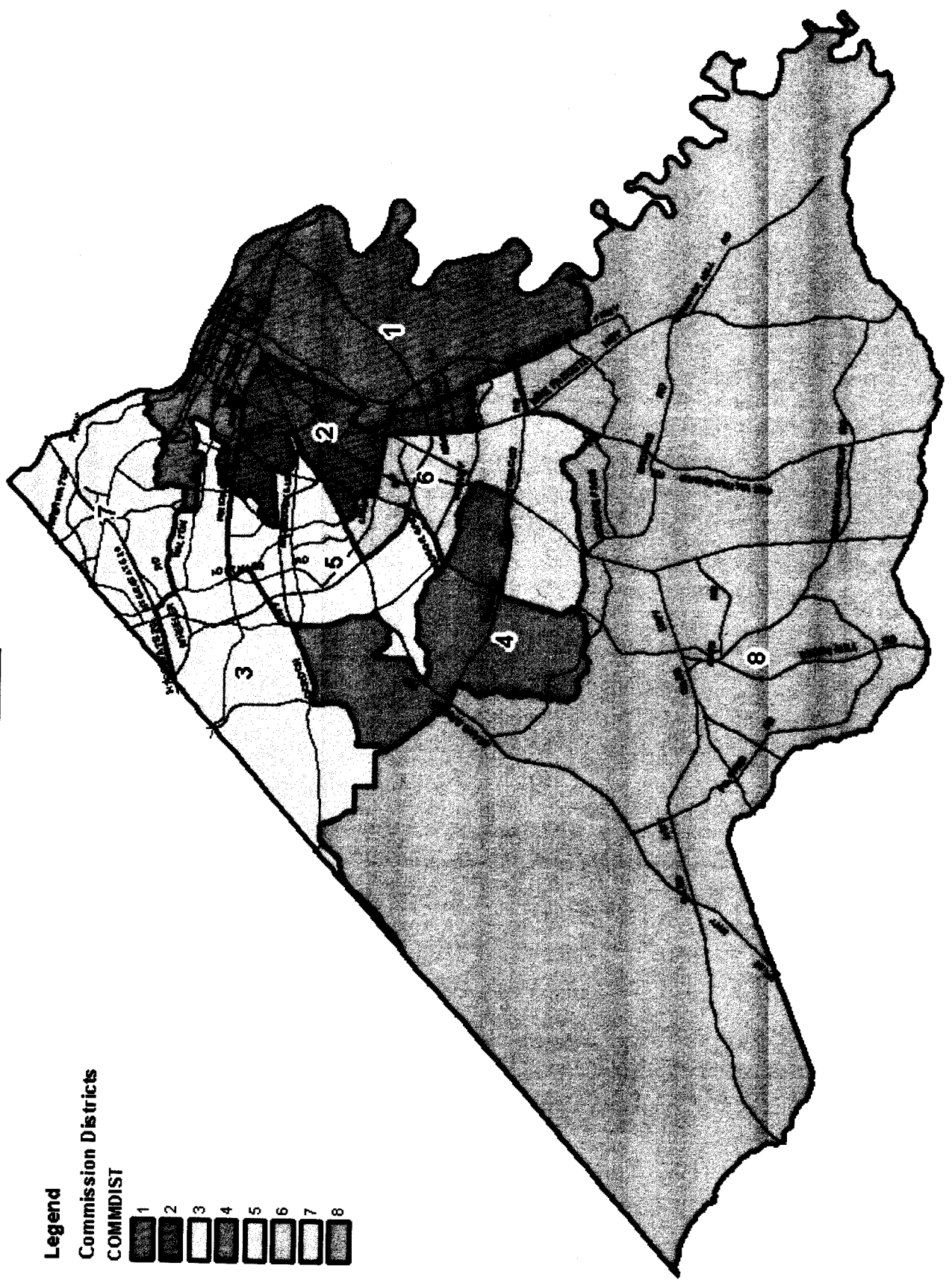
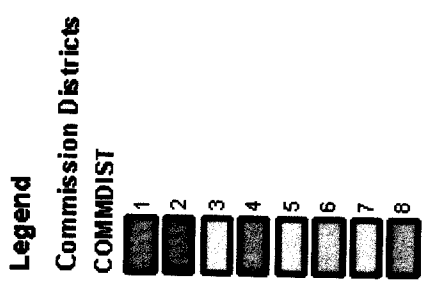
**Jerry Brigham – District Seven**  
2904 Pleasant Cove Court  
Augusta, Georgia 30907  
(706) 863-1698 (Home)  
(706) 650-1700 (Work)  
(706) 650-1141 (Fax)

**Jimmy Smith – District Eight**  
1332 Brown Road  
Hephzibah, Georgia 30815  
(706) 798-3890 (Home)  
(706) 821-1838 (Fax)

**J. R. Hatney – District Nine**  
119 East Walker Street  
Augusta, Georgia 30901  
(706) 722-5035 (Home)  
(706) 821-1838 (Fax)

**Don Grantham – District Ten**  
808 Quail Court  
Augusta, Georgia 30909  
(706) 738-2331 (Home)  
(706) 738-7786 (Work)  
(706) 733-4741 (Fax)

# Commission Districts





Appointed Officials December 31, 2007

**Frederick L. Russell**  
**Administrator**

530 Greene Street – Rm 801  
Augusta, Georgia 30911  
(706) 821-2400  
(706) 821-2819 (Fax)

**Robert Leverett**  
**Interim Deputy Administrator**

530 Greene Street – Rm 801  
Augusta, Georgia 30911  
(706) 821-2400  
(706) 821-2819 (Fax)

**Donna B. Williams**  
**Finance Director**

530 Greene Street – Rm 207  
Augusta, Georgia 30911  
(706) 821-2429  
(706) 821-2502 (Fax)

**Tameka Allen**  
**Interim Deputy Administrator**

530 Greene Street – Rm 801  
Augusta, Georgia 30911  
(706) 821-2400  
(706) 821-2819 (Fax)

**Lena Bonner**  
**Clerk of Commission**

530 Greene Street – Rm 806  
Augusta, Georgia 30911  
(706) 821-1820  
(706) 821-1838 (Fax)

**Steve Sheperd**  
**County Attorney**

701 Greene Street, Suite 104  
Augusta, Georgia 30901  
(706) 722-6597  
(706) 722-4817 (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.

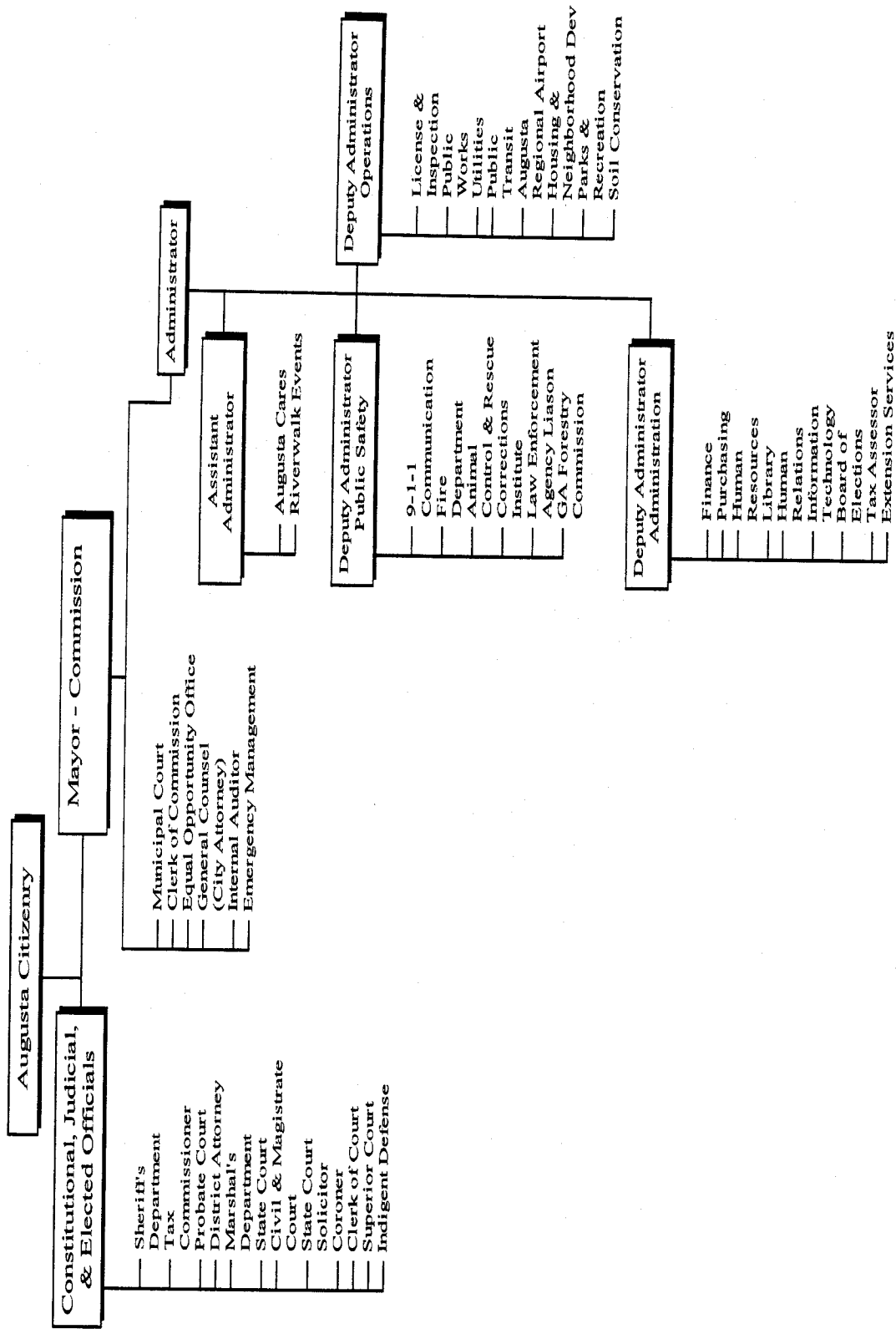
**WE BELIEVE** that to be successful the process of government must include all citizens.

**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, an efficient.



# Augusta, GA Organizational Chart



**AUGUSTA-RICHMOND COUNTY, GEORGIA**

**BUDGET PROCESS,  
BUDGETARY GUIDELINES  
AND BUDGET CALENDAR  
FY 2008**

# AUGUSTA-RICHMOND COUNTY FY 2008 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's services, including the rate of taxation for the coming fiscal year. Once the budget has been adopted by the Board of Commissioners, it becomes a work plan of objectives to be accomplished during the next fiscal year.

The budget process begins in the spring of each year with the development of the Contributory Budget 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 July for review and analysis.

Departments and agencies submitted detailed operating budget requests to the Budget Office in the Finance Department on July 16, 2007, 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 requests to finance currently mandated or authorized services within guidelines, or ongoing expenditures. Expanded level program requests are over and above the basic 2007 service levels.

After analyzing the budget requests, Budget staff met with the Administrator, department heads and agency heads during the month of August for review of their request. The Administrator's proposed FY 2008 Budget reflected 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 sessions in October-November 2007. After careful deliberation, the Proposed Budget, as modified for additions and deletions was to be adopted by City Commission on December 6, 2007.

## 2008 BUDGET PLANNING CALENDAR

### APRIL 2007

- April 23, 2007 Commission approves FY 2008 Budget Calendar.
- April 1-30, 2007 Finance Develops FY 2008 Budget Instructions Package.

### May 2007

- May 31, 2007 Distribution of Budget Handbook with Instructions.

### JULY 2007

- July 16, 2007 Departmental Budgets due to Finance. Budget analysts begin review of proposed budgets for budget hearings.  
Revenue Estimates completed.

### AUGUST 2007

- August 6, 2007 Two weeks of Budget Hearings with Departments  
August 17, 2007 Budget hearings would be lead 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 2007

- Sept. 10, 2007 Primary budget summary of reviews from Finance department presented to Administrator. Revenue Estimates Revised.

### OCTOBER 2007

- October 16, 2007 FY 2008 Budget presented to Augusta-Richmond County Commission by the Administrator. Publish in paper upon presentment.

### NOVEMBER 2007

- November 7, 2007 ***PUBLIC TOWN MEETING/ COMMISSION WORKSHOP***  
Public Hearing of 2008 Budget.
- November 20, 2007 Adoption of the FY 2008 Budget by the Augusta-Richmond County Commission meeting adjourned and continued December 6

### DECEMBER 2007

- December 6, 2007 Budget Adopted

### JANUARY 2008

- January 1, 2008 Effective date for the Fiscal year 2008 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 balanced budget to the Finance Committee.
- 3) The Administrator submits a proposed balanced budget to the Augusta-Richmond County Commission in November 2007.
- 4) 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.
- 5) Formal budgetary integration is employed for the General Fund, Special Revenue Funds, Debt Service Fund and Capital Projects Funds.
- 6) Budgets for governmental fund types are maintained on a basis consistent with generally accepted accounting principles.
- 7) The Administrator and Finance Director are authorized to transfer budgeted amounts within departments, with the exception of transfers which increases 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, reappropriation 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 2008 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-RICHMOND COUNTY, GEORGIA**

**THE REPORTING ENTITY**

**OPERATING POLICIES/GUIDELINES AND  
LEGAL REQUIREMENTS FOR BUDGETING  
ACCOUNTING, FINANCIAL REPORTING  
AND ANNUAL AUDIT  
FY 2008**

# AUGUSTA-RICHMOND COUNTY FY 2008 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 the fall 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 serve on a part-time basis and are 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.

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 provides 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-Richmond County**  
**FY 2008 Budget**  
**All Funds Combined**

Fund Name	Revenues FY 2008	Expenditures FY 2008
<b>GENERAL FUNDS</b>		
General Fund	72,293,889	72,293,889
Law Enforcement	53,123,430	53,123,430
Total General Fund/Law Enforcement	125,417,319	125,417,319
Port Authority	133,648	133,648
JAG	162,620	162,620
<b>SPECIAL REVENUE FUNDS</b>		
5% Crime Victim's Asst Program	340,276	340,276
Supplemental Juvenile Services	34,500	34,500
Federal Drug Forfeitures	800,000	800,000
State Drug Forfeitures	800,000	800,000
K-9 Forfeitures	30,000	30,000
Wireless Phase	455,280	455,280
Emergency Telephone Response	3,541,805	3,541,805
Building Inspections Fund	996,269	996,269
Grants	1,690,570	1,690,570
Housing & Neighborhood Development	8,846,619	8,846,619
Urban Development Action Grant	48,100	48,100
Board of Appeals	27,930	27,930
NPDES Permit Fees	32,000	32,000
Urban Services District	16,328,095	16,328,095
Capital Outlay	3,460,120	3,460,120
Fire Protection	22,343,420	22,343,420
Occupation Tax	2,561,500	2,561,500
Street Lights	3,457,996	3,457,996
Downtown Development Authority	783,980	783,980
Sheriff Capital Outlay Grant	600,000	600,000
Promotion Richmond County	4,390,000	4,390,000
<b>CAPITAL PROJECT FUNDS</b>		
Special 1% Sales Tax, Phase II	5,704,200	5,704,200
Special 1% Sales Tax, Phase III	37,507,066	37,507,066
Special 1% Sales Tax, Phase IV	79,681,380	79,681,380

**Augusta-Richmond County**  
**FY 2008 Budget**  
**All Funds Combined**

	<b>Revenues</b>	<b>Expenditures</b>
<b>Fund Name</b>	<b>FY 2008</b>	<b>FY 2008</b>
Special 1% Sales Tax, Phase V	94,401,856	94,401,856
Urban SPLOST, Phase II	651,870	651,870
Urban SPLOST, Phase III	3,204,730	3,204,730
<b>DEBT SERVICE FUNDS</b>		
G/O Sales Tax Bonds 06	9,716,000	9,716,000
<b>ENTERPRISE FUNDS</b>		
Water & Sewerage	85,719,814	85,719,814
Water & Sewerage-Renewal & Extension	13,621,070	13,621,070
1996 W & S Bond Fund	5,108,620	5,108,620
2000 Bond Series	13,828,040	13,828,040
W&S Bond 2002 Series	26,199,850	26,199,850
W&S Bond 2004 Series	69,994,950	69,994,950
Waste Management Fund	10,211,525	10,211,525
Garbage Collection Fund	17,690,133	17,690,133
Waste Management 2004 Bonds	7,799,330	7,799,330
Augusta Public Transit System	5,561,062	5,561,062
Augusta Regional Airport	20,841,052	20,841,052
Daniel Field	624,300	624,300
Municipal Golf Course	645,904	645,904
<b>INTERNAL SERVICE FUNDS</b>		
Risk Management	2,457,357	2,457,357
Employee Health Benefits Fund	19,371,500	19,371,500
Workers Compensation Fund	1,925,940	1,925,940
Unemployment Fund	170,000	170,000
Long-Term Disability Insurance	460,000	460,000
Fleet Operations & Management	5,369,116	5,369,116
GMA Lease Program	3,079,628	3,079,628
<b>TRUST &amp; AGENCY FUNDS</b>		
1945 Pension Fund	1,155,300	1,155,300
1977 Pension Fund	2,975,000	2,975,000
Urban 1949 Pension Plan	4,135,000	4,135,000
Other Urban Pension Plans	1,430,000	1,430,000
Exp Trust Fund-Perpetual Care	79,800	79,800
Exp Trust Fund-Joseph Lamar	180	180
<b>TOTAL</b>	<b>\$748,603,620</b>	<b>\$748,603,620</b>

# AUGUSTA-RICHMOND COUNTY, GEORGIA

## FISCAL POLICIES

### FUND ACCOUNTING

The accounts of the Augusta-Richmond County 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 the 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 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 the Augusta-Richmond County in the past and have allowed the 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-Richmond County financial administration.

### CAPITAL IMPROVEMENTS PROGRAM BUDGET POLICIES

#### 1. METHOD OF OPERATION:

##### A. Introduction

The Capital Improvement Program (CIP) is a five-year plan for the City's major projects and expenditures which is reviewed and revised annually. The CIP lists each proposed capital project, the year it is expected to be started, the amount expected to be expended in each year of the program, the proposed method of financing these expenditures, and the department priority for each project. The first year of the CIP is enacted annually as that fiscal year's capital budget. With each annual update, the preceding fiscal year is deleted from the program and a fifth year added.

##### B. Capital Improvement Program Process

1. Only projects that meet the definition of a capital improvement are included in the CIP. Capital improvements are defined as physical assets, constructed or purchased, that have a minimum useful life of five (5) years and a minimum cost of \$5,000.

Examples of typical capital improvements are:

- a. New and expanded physical facilities for the community of relatively large size, and over the \$5,000 threshold;
- b. Large scale rehabilitation or replacement of existing facilities;
- c. Major pieces of equipment which are expensive and have a relatively long period of usefulness;
- d. The cost of engineering or architectural studies and services relative to the improvement;
- e. The acquisition of land for a community facility such as a park, highway, sewer line, etc. and
- f. Vehicles, office equipment and computer equipment.

2. Each year, the Program is prepared from project requests submitted to the Finance Department-Budget Section by the various departments and agencies of the City. The forms require a project description, justification, cost estimates, statement of impact on the City's annual operating budget, implementation schedule and indications of project location and service area. Concurrently, with the preparation of the project requests, information concerning the City's financial resources is obtained with the assistance of the Budget staff.
  
3. After compilation of the requests, projects are reviewed by staff from Budget and the Office of the Administrator. This review, along with available funding, forms the basis of the program recommended by Budget staff to the Augusta-Richmond County Commission.
  
4. The recommended program is then used by Augusta-Richmond County Commission in the development of the annual operating budget which becomes effective January 1st of each year. The first year of the five-year program reflects the Capital Budget with the following four years becoming the CIP.
  
- C. Responsibilities in Program Preparation
  1. Operating Departments, Boards, and Agencies  
It is the responsibility of department directors, boards, or agencies with plans requiring funds for capital improvement projects during the forthcoming five-year period, to initiate project requests annually, formulated into a program that states the City's need for each project, as well as its relative importance in the department's program.
  
  2. Chief Financial Officer/Finance Director  
Provides information on proprietary funds, primarily with regard to their bonding potential and debt management. Also provides some revenue forecasts and assists in the review and evaluation of project financing when requested.
  
  3. Finance Department- Budget Office  
Budget Office has the following responsibilities in the capital programming process:
    - a. Prepare the CIP calendar;
    - b. Provide information concerning the City's financial resources;
    - c. Prepare and distribute the package used by departments and agencies submitting requests;
    - d. Provide assistance to departments and agencies in the preparation of requests;
    - e. Receive, review, and coordinate all requests;
    - f. Provide assistance in preparing the Augusta-Richmond County Commission adopted program; and

g. Publish and distribute the adopted program.

D. Department Ranking

1. Each project appearing in the five-year program carries a department priority recommendation. This ranking is assigned by the submitting department or agency and reflects the relative importance of the individual project to that particular department's total program.
2. Departments submit projects in order of their priority, by type of service, prefixed with the following designations which describe the project's intent:
  - a. Critical Deficiency - Required to eliminate proven or obvious dangers to public or employee health or safety;
  - b. Existing Deficiency - Needed to raise a service or facility to an adopted level of service;
  - c. Repair/Replacement - Maintains adopted service level standards in developed areas and gives comparable service standards in developing areas; and
  - d. Future Need/Planned Expansion - Enables the City to provide service required for scheduled development.

**AUGUSTA-RICHMOND COUNTY, GEORGIA  
FY 2008 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 a contingency line item expenditure in the general operating fund to provide for unanticipated expenditures of a nonrecurring nature, or to meet unexpected small increases in service delivery costs. This reserve will not exceed three percent (3%) of the General Fund. Appropriations from this area require approval of the Commission.

**INVESTMENT POLICIES**

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

**AUGUSTA-RICHMOND COUNTY, 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-RICHMOND COUNTY, 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 2007 Tax Digest is set at \$4.8 billion compared to \$4.5 in 2006.

The chart below shows the actual changes in the millage rates for the Urban Services District (old City) and for the County based on 2007 Tax Digest. It does not include millage rates levied by Richmond County Board of Education.

**YEAR 2007-6 TAX RATE – Corrected Table**

	COUNTYWIDE			URBAN		
	2006	2007	Difference	2006	2007	Difference
County-wide M&O	7.899	8.149	.250	7.899	8.149	.250
Capital Outlay	0.791	0.791	N/A	0.791	0.791	N/A
County Bonds	0	0	N/A	0	0	N/A
Fire*	1.645	1.616	-.029	N/A	N/A	N/A
Urban M&O	N/A	N/A	N/A	8.184	8.058	-.126
<b>Total*</b>	<b>10.335</b>	<b>10.556</b>	<b>.221</b>	<b>16.874</b>	<b>16.998</b>	<b>.124</b>

\*note Residents of the Blythe Fire District pay a fire tax rate of 3.030 making their 2007 Total Tax Rate 11.970.

**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-RICHMOND COUNTY, 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-RICHMOND COUNTY, 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 in 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 City was reviewed in 2006. The constitutional debt limit for direct general obligation bonds is 10 percent of the assessed value of taxable property within the County.

**AUGUSTA-RICHMOND COUNTY, GEORGIA**

**FISCAL YEAR**

**2008  
ALL FUNDS**

**COMBINED BUDGET OVERVIEW**

**Augusta-Richmond County**  
**FY 2008 Budget**  
**All Funds Combined**

Fund Name	Revenues FY 2008	Expenditures FY 2008
<b>GENERAL FUNDS</b>		
General Fund	72,293,889	72,293,889
Law Enforcement	53,123,430	53,123,430
Total General Fund/Law Enforcement	125,417,319	125,417,319
Port Authority	133,648	133,648
JAG	162,620	162,620
<b>SPECIAL REVENUE FUNDS</b>		
5% Crime Victim's Asst Program	340,276	340,276
Supplemental Juvenile Services	34,500	34,500
Federal Drug Forfeitures	800,000	800,000
State Drug Forfeitures	800,000	800,000
K-9 Forfeitures	30,000	30,000
Wireless Phase	455,280	455,280
Emergency Telephone Response	3,541,805	3,541,805
Building Inspections Fund	996,269	996,269
Grants	1,690,570	1,690,570
Housing & Neighborhood Development	8,846,619	8,846,619
Urban Development Action Grant	48,100	48,100
Board of Appeals	27,930	27,930
NPDES Permit Fees	32,000	32,000
Urban Services District	16,328,095	16,328,095
Capital Outlay	3,460,120	3,460,120
Fire Protection	22,343,420	22,343,420
Occupation Tax	2,561,500	2,561,500
Street Lights	3,457,996	3,457,996
Downtown Development Authority	783,980	783,980
Sheriff Capital Outlay Grant	600,000	600,000
Promotion Richmond County	4,390,000	4,390,000
<b>CAPITAL PROJECT FUNDS</b>		
Special 1% Sales Tax, Phase II	5,704,200	5,704,200
Special 1% Sales Tax, Phase III	37,507,066	37,507,066
Special 1% Sales Tax, Phase IV	79,681,380	79,681,380

**Augusta-Richmond County**  
**FY 2008 Budget**  
**All Funds Combined**

	<b>Revenues</b>	<b>Expenditures</b>
<b>Fund Name</b>	<b>FY 2008</b>	<b>FY 2008</b>
Special 1% Sales Tax, Phase V	94,401,856	94,401,856
Urban SPLOST, Phase II	651,870	651,870
Urban SPLOST, Phase III	3,204,730	3,204,730
<b>DEBT SERVICE FUNDS</b>		
G/O Sales Tax Bonds 06	9,716,000	9,716,000
<b>ENTERPRISE FUNDS</b>		
Water & Sewerage	85,719,814	85,719,814
Water & Sewerage-Renewal & Extension	13,621,070	13,621,070
1996 W & S Bond Fund	5,108,620	5,108,620
2000 Bond Series	13,828,040	13,828,040
W&S Bond 2002 Series	26,199,850	26,199,850
W&S Bond 2004 Series	69,994,950	69,994,950
Waste Management Fund	10,211,525	10,211,525
Garbage Collection Fund	17,690,133	17,690,133
Waste Management 2004 Bonds	7,799,330	7,799,330
Augusta Public Transit System	5,561,062	5,561,062
Augusta Regional Airport	20,841,052	20,841,052
Daniel Field	624,300	624,300
Municipal Golf Course	645,904	645,904
<b>INTERNAL SERVICE FUNDS</b>		
Risk Management	2,457,357	2,457,357
Employee Health Benefits Fund	19,371,500	19,371,500
Workers Compensation Fund	1,925,940	1,925,940
Unemployment Fund	170,000	170,000
Long-Term Disability Insurance	460,000	460,000
Fleet Operations & Management	5,369,116	5,369,116
GMA Lease Program	3,079,628	3,079,628
<b>TRUST &amp; AGENCY FUNDS</b>		
1945 Pension Fund	1,155,300	1,155,300
1977 Pension Fund	2,975,000	2,975,000
Urban 1949 Pension Plan	4,135,000	4,135,000
Other Urban Pension Plans	1,430,000	1,430,000
Exp Trust Fund-Perpetual Care	79,800	79,800
Exp Trust Fund-Joseph Lamar	180	180
<b>TOTAL</b>	<b>\$748,603,620</b>	<b>\$748,603,620</b>

**AUGUSTA, GEORGIA  
GENERAL FUND  
FISCAL YEAR 2008**

	<b>2006</b>	<b>2007</b>	<b>2008</b>
	<b>Actuals</b>	<b>Budget</b>	<b>Budget</b>
<b>Revenues</b>			
Taxes	\$ 35,572,768	36,867,525	41,577,389
Licenses And Permits	1,342,747	1,530,000	1,545,000
Use of money and property	1,088,820	1,503,460	1,075,630
Charges for Services	14,975,324	15,133,350	16,327,870
Fines and Forfeitures	5,494,587	5,140,000	5,716,500
Intergovernmental Revenue	2,327,627	1,400,000	2,000,000
Contributions and Donations	91,766	7,340	6,000
Miscellaneous Revenue	468,586	65,000	70,000
Other Financing Sources	959,023	2,178,500	50,000
<b>Total</b>	<b>62,321,248</b>	<b>63,825,175</b>	<b>68,368,389</b>
Transfers In	4,739,280	2,564,340	3,925,500
<b>Total Revenues</b>	<b>\$ 67,060,528</b>	<b>66,389,515</b>	<b>72,293,889</b>
<b>Expenditures</b>			
Personal Services & Employee Benefits	\$ 37,075,711	39,569,399	39,562,858
Purchased/Contracted Services	9,755,372	12,044,333	12,716,114
Supplies	6,424,757	7,651,198	7,820,574
Capital Outlay	184,671	147,012	0
Interfund/Interdepartmental	1,545,278	1,694,542	1,692,970
Other Costs	6,799,453	7,329,504	7,258,490
Cost Reimbursement	(164,734)	(117,520)	(161,000)
Non-Departmental	10,588	(4,352,283)	1,685,873
<b>Total</b>	<b>61,631,096</b>	<b>63,966,185</b>	<b>70,575,879</b>
Transfers Out	3,003,397	2,423,330	1,718,010
<b>Total Expenditures</b>	<b>\$ 64,634,493</b>	<b>66,389,515</b>	<b>72,293,889</b>

**AUGUSTA, GEORGIA  
LAW ENFORCEMENT  
FISCAL YEAR 2008**

	<b>2006 Actuals</b>	<b>2007 Budget</b>	<b>2008 Budget</b>
<b>Revenues</b>			
Taxes	\$ 43,996,718	46,145,831	49,492,720
Use of money and property	135,818	582,720	56,960
Charges for Services	991,151	1,151,790	1,009,000
Fines and Forfeitures	560,022	681,800	545,000
Intergovernmental Revenue	-754,699	-213,000	-300,000
Miscellaneous Revenue	57,130	0	0
Other Financing Sources	77,316	0	0
<b>Total</b>	<b>45,063,456</b>	<b>48,349,141</b>	<b>50,803,680</b>
Transfers In	2,430,036	2,319,750	2,319,750
<b>Total Revenues</b>	<b>\$ 47,493,492</b>	<b>50,668,891</b>	<b>53,123,430</b>
<b>Expenditures</b>			
Personal Services & Employee Benefits	\$ 31,385,981	33,759,730	32,447,780
Purchased/Contracted Services	823,155	840,788	1,074,950
Supplies	7,002,970	9,245,113	9,668,071
Capital Outlay	108,680	108,217	0
Interfund/Interdepartmental	5,511,415	5,857,440	6,927,130
Cost Reimbursement	-1,037,735	-780,000	-1,011,540
Non-Departmental	0	-779,737	1,307,819
<b>Total</b>	<b>43,794,466</b>	<b>48,251,551</b>	<b>50,414,210</b>
Transfers Out	2,556,650	2,417,340	2,709,220
<b>Total Expenditures</b>	<b>\$ 46,351,116</b>	<b>50,668,891</b>	<b>53,123,430</b>



**AUGUSTA-RICHMOND COUNTY  
GENERAL FUND/LAW ENFORCEMENT  
OPERATING REVENUES  
BY REVENUE TYPE (DETAIL)  
2008 BUDGET**

Description	2006 Actuals	2007 Budget	2008 Budget
<b>Taxes</b>			
Real Property Tax-Curr Year	6,589,500	7,556,741	7,790,880
Timber Tax - Current Year	3,470	3,149	3,320
Early Payment Discount	-217,597	-54,000	-54,000
Property Tax Increase	0	0	2,569,879
Motor Vehicles - Current Year	503,802	618,496	650,840
Mobile Homes - Current Year	26,035	54,493	57,350
Rail Road Equipment-Current Yr	47,300	476	510
Real Estate Transfer	310,259	210,000	280,000
Recording Intangible Tax	1,002,174	900,000	900,000
Electric Franchise Tax	11,676,254	11,700,000	13,006,560
Water Franchise Tax (In Lieu)	1,303,884	1,303,890	1,803,890
Gas Franchise Tax	823,577	830,000	830,000
Television Cable Franchise Tax	1,711,713	1,660,000	1,660,000
Telephone Franchise Tax	1,221,166	1,640,000	1,300,000
Other Franchise Tax	255,000	42,500	42,500
Local Option Sales & Use Tax	7,121,550	7,176,780	7,300,660
Alcoholic Beverage Excise Tax	2,005,670	2,200,000	2,200,000
Local Option Mixed Drink Tax	300,014	300,000	350,000
Penalties - Delinquent Taxes	814,066	700,000	800,000
Pen & Interest-LOST	0	0	0
Pen & Interest-FiFa	74,928	25,000	85,000
<b>Total Taxes</b>	<b>35,572,765</b>	<b>36,867,525</b>	<b>41,577,389</b>
<b>Licenses And Permits</b>			
Alcoholic Licenses - Beer	1,204,169	1,400,000	1,400,000
Location Permits	15,572	20,000	20,000
Late Tag Penalty	123,006	110,000	125,000
<b>Total Licenses and Permits</b>	<b>1,342,747</b>	<b>1,530,000</b>	<b>1,545,000</b>
<b>Revenues</b>			
<b>Intergovernmental Revenues</b>			
St GA Jud Council HB#182	110,000	110,000	110,000
Local Govt - Pmt in Lieu Tax	947,673	1,011,860	965,630
Trees & Landscaping	9,970	1,600	0
Local Govt Grt Shared Revnue	2,000	0	0
Local Emergency Operation Plan	500	0	0
<b>Total Intergovernmental Revenues</b>	<b>1,070,143</b>	<b>1,123,460</b>	<b>1,075,630</b>

**AUGUSTA-RICHMOND COUNTY**  
**GENERAL FUND/LAW ENFORCEMENT**  
**OPERATING REVENUES**  
**BY REVENUE TYPE (DETAIL)**  
**2008 BUDGET**

Description	2006 Actuals	2007 Budget	2008 Budget
<b>Services</b>			
Court Costs, Fees & Charges	962,358	900,000	950,000
Indigent Defense Reimbursement	24,637	0	400,000
Ind Defense Application Fees	59,800	58,000	58,000
Burke/Columbia County DA Reimb	599,833	500,000	625,000
Burke Co Reimb Public Defender	95,784	100,000	100,000
Columbia Co Public Defender	255,670	200,000	200,000
DA-Forfeiture of Assets	0	90,000	90,000
Victims Asst Grant-DA	0	30,000	0
Victims Asst Grant-Solicitor	0	30,000	0
CYCC Grant (JAIBG)	0	10,000	0
Juvenile POS Grant	0	10,000	0
Public Defender-Superior Ct	200	0	0
Reader Printer Fees	11,604	12,000	12,000
Data Processing Fees	2,625	2,000	2,000
Motor Vehicle Tag Coll Fees	204,886	200,000	200,000
Wildlife Tag Fees	2,687	3,000	2,500
Lic & Insp Admin Allow-Recovery	0	41,560	46,630
Code Enforcement-Code Enf Allocation-Recovery	49,178	49,180	55,600
Code Enforcement-CDBG Funded	0	100,000	0
Demolition HND-CDBG Funded	0	200,000	0
Emergency Operation Plan	500	0	0
Ind Cost Allocation-Port Auth	29,796	29,790	8,970
Ind Cost Allocation-5%	10,848	10,850	7,550
Ind Cost Allocation - Recovery	1,092	1,090	1,540
Ind Cost Allocation-Wireless Phase	1,284	1,280	1,740
Ind Cost Allocation- E-911	239,436	239,430	427,920
Ind Cost Allocation-Inspection	30,744	30,740	25,390
Ind Cost Allocation-HND	151,482	160,210	150,500
Ind Cost Allocation-Urban Dev Action	4,908	4,910	7,900
Ind Cost Allocation-Weed & Seed	9,504	9,500	0
Ind Cost Allocation-Bd of Appeals	1,860	1,860	2,870
Ind Cost Allocation-Urban SD	44,064	44,060	30,150
Ind Cost Allocation-Capital Outlay	17,904	17,900	16,700
Ind Cost Allocation-Law Enforce	3,452,136	3,452,130	4,268,020
Ind Cost Allocations-Fire	606,960	606,960	566,260
Ind Cost Allocation-Occupation	10,476	10,480	5,220
Ind Cost Allocation-Street Lights	8,712	8,710	13,640
Ind Cost Allocation - DDA Revenue Bond	3,852	3,850	4,670
Ind Cost Allocation SPL-321	1,296	1,290	0
Ind Cost Allocation SPL-322	3,672	3,670	47,820
Ind Cost Allocation-SPL-323	80,940	80,940	43,830
Ind Cost Allocation-SPL-324	308,352	308,350	484,170
Ind Cost Allocation-SPL-326	2,052	2,050	9,070
Ind Cost Allocation-SPL-327	20,592	20,590	10,630
Ind Cost Allocation-Recovery Capital Projects	564	560	0
Ind Cost Allocation-Utilities	1,085,256	1,085,260	965,050
Ind Cost Allocation-Utilities-507	2,748	2,750	4,050
Ind Cost Allocation-Utilities-508	1,572	1,570	3,350
Ind Cost Allocation-Utilities-509	175,776	175,770	19,420
Ind Cost Allocation-Utilities-510	2,760	2,760	11,600
Ind Cost Allocation-W&S 2004 Bonds	0	0	5,110

**AUGUSTA-RICHMOND COUNTY  
GENERAL FUND/LAW ENFORCEMENT  
OPERATING REVENUES  
BY REVENUE TYPE (DETAIL)  
2008 BUDGET**

Description	2006 Actuals	2007 Budget	2008 Budget
Ind Cost Allocation-Waste Mang	203,988	203,990	195,340
Ind Cost Allocation-Solid Waste Recov	17,856	17,860	34,300
Ind Cost Allocation-Wast Mgmt 04 Bond	0	0	4,270
Ind Cost Allocation-Transit	214,524	214,520	168,470
Ind Cost Allocation-Bush Field	245,442	273,250	201,820
Ind Cost Allocation-Daniel Fld	8,046	8,550	8,860
Ind Cost Allocation-Muni Golf	71,016	71,010	46,770
Ind Cost Allocation-Risk Mgmt	131,664	131,660	57,510
Ind Cost Allocation-616	17,916	17,910	5,770
Ind Cost Allocation - Workers Comp	2,484	2,480	5,980
Ind Cost Allocation -623	996	1,000	1,830
Ind Cost Allocation - 626	139,908	139,910	110,880
Election Qualifying Fees	16,671	18,000	18,000
Sale of Maps & Publications	4,834	8,000	5,000
Sale of Maps & Publications-IT	1,860	0	0
Voter Lists and Labels	3,975	5,000	5,000
Commissions on Tax Collections	2,013,408	2,060,000	2,060,000
Motor Vehicle Title Fees	27,542	26,000	26,000
Lapsed Motor Vehicle Ins Fees	63,405	75,000	75,000
Coroner Reports	295	1,000	500
Prisoner Housing Fees	1,663,160	1,500,000	1,500,000
State Road Maintenance	160	33,000	47,600
Demolition Fees	11,328	50,000	20,000
Telephone Charges	0	0	0
Hospital Fees	395	0	0
Clinic Fees	560	0	0
Animal Control & Shelter Fees	46,564	127,910	50,000
Rabies Certificate Fees	13,195	27,360	15,000
Sterilization Fees	49,395	102,700	50,000
Parking Fees	23,112	0	0
Public Room Rental-Radison	51,807	50,000	25,000
Cemeteries	30,122	40,000	30,000
Returned Check Fee	1,868	2,000	2,000
RCCI-Inmate Store	30,373	96,000	92,000
Other Fees & Charges	0	0	0
Utility Cut Repairs	61,017	20,000	50,000
Human Relations Commission-HRC-EEOC-Contract	59,200	91,790	65,000
<b>Total Charges for Services</b>	<b>13,808,486</b>	<b>14,270,950</b>	<b>14,862,770</b>

**AUGUSTA-RICHMOND COUNTY  
GENERAL FUND/LAW ENFORCEMENT  
OPERATING REVENUES  
BY REVENUE TYPE (DETAIL)  
2008 BUDGET**

Description	2006 Actuals	2007 Budget	2008 Budget
<b>Recreation</b>			
Special Activities-Program Fees	10,245	14,000	16,000
Boxing-Program Fees	950	0	0
Garrett Comm-Program Fees	34,058	35,000	46,780
Dyess Park-Program Fees	3,178	3,000	4,200
Minnick Park-Program Fees	8,002	6,000	6,300
Carrie J. Mays-Program Fees	11,012	10,000	11,700
May Park Comm Cent-Program Fees	13,011	12,000	15,500
Hephzibah/Carroll Park-Program Fees	28,230	20,000	23,500
WT Johnson-Program Fees	0	0	0
Four-H Camp-Program Fees	0	0	0
Program Fees-Aquatics	9,664	10,000	10,000
McBean Park-Program Fees	42,431	42,000	50,400
McDuffie Woods Park-Program Fees	19,282	16,000	23,000
Merry Street Ceramics-Program Fees	162	0	0
Henry Brigham-Ceremics	2,483	3,000	3,400
Blythe Park-Program Fees	26,547	28,000	35,050
Henry Brigham Swim Center-Program Fees	25,844	22,000	22,000
Other Concessions-Program Fees	20,446	25,000	25,000
Bernie Ward Comm Cent-Program Fees	39,685	40,000	54,550
Henry Brigham Comm Cent-Program Fees	45,339	52,000	62,000
Sand Hills Program Fees	8,032	7,000	8,300
Warren Road Comm Cent-Program Fees	65,560	60,000	79,580
Diamond Lakes Reg Park-Program Fees	75,626	75,000	10,000
Diamond Lakes Comm. Ctr	125,891	90,000	165,000
Adult Programs-Program Fees	64,680	60,000	90,000
Boykin Road Park	500	0	0
Wood Park	50	0	0
Jones Park Pool	63	0	0
Augusta Aquatics Cent-Program Fees	157,798	120,000	132,000
Youth-Program Fees	135,751	140,000	170,940
Doughty Park-Program Fees	1,015	3,500	4,200
The "Boathouse" Comm Cent-Program Fees	50,519	40,000	42,000
Julian Smith Park-Program Fees	0	0	0
Julian Smith Casino-Program Fees	71,494	50,000	52,000
Julian Smith BBQ Pit-Program Fees	27,178	22,000	23,200
Sue Reynolds Center-Program Fees	5,113	3,000	3,200
Gracewood Rents & Royalties	10,455	9,000	9,300
Lake Olmstead Stadium-Rent & Royalties	25,000	25,000	25,000
Pendleton King Park	3,011	0	0
Riverwalk	53,527	18,000	60,000
Old Government House Rents & Royalties	34,192	30,000	30,000
Skateboard Park	6,819	6,000	6,000
Newman Tennis	226,158	246,900	246,000
New Savannah Bluff Lock & Dam-Program Fees	12,105	14,000	14,000
<b>Total Recreation</b>	<b>1,501,106</b>	<b>1,357,400</b>	<b>1,580,100</b>
<b>Charges For Services and Recreation</b>	<b>15,309,592</b>	<b>15,628,350</b>	<b>16,442,870</b>

**AUGUSTA-RICHMOND COUNTY  
GENERAL FUND/LAW ENFORCEMENT  
OPERATING REVENUES  
BY REVENUE TYPE (DETAIL)  
2008 BUDGET**

Description	2006 Actuals	2007 Budget	2008 Budget
<b>Fines And Forfeitures</b>			
Superior	546,187	520,000	575,000
State	3,510,177	3,200,000	3,700,000
Magistrate	1,075,826	1,000,000	1,000,000
Juvenile	7,540	10,000	7,500
Probate Court	225,448	200,000	224,000
Drug treatment/education	125,271	120,000	120,000
DA Welfare Fraud Investigation	3,938	0	0
<b>Total Fines And Forfeitures</b>	<b>5,494,387</b>	<b>5,050,000</b>	<b>5,626,500</b>
<b>Investment Income</b>			
Interest revenues	2,070,304	1,200,000	1,650,000
Int Earned-Tax Commissioner	257,198	200,000	350,000
Int Earned-Clerk of Court	0	0	0
<b>Total Investment Income</b>	<b>2,327,502</b>	<b>1,400,000</b>	<b>2,000,000</b>
<b>Contributions And Donations</b>			
Contributions & Donation (Animal Services)	4,193	3,840	6,000
Special Projects Contributions & Donation Rec	7	3,500	0
Donations James Brown Statue	5,000	0	0
Knox Foundation/Greenspace Program	80,000	0	0
<b>Total Contributions And Donations</b>	<b>89,200</b>	<b>7,340</b>	<b>6,000</b>
<b>Miscellaneous Income</b>			
Rents and royalties	13,654	15,000	15,000
Employer Pen Contr Forfeited	59,967	0	0
Miscellaneous Income	80,146	20,000	20,000
Tax Commissioner-Other Revenue	7,121	5,000	10,000
<b>Total Miscellaneous Income</b>	<b>160,888</b>	<b>40,000</b>	<b>45,000</b>
<b>Total General Fund Revenue (101)</b>	<b>61,367,224</b>	<b>61,646,675</b>	<b>68,318,389</b>

**AUGUSTA-RICHMOND COUNTY  
GENERAL FUND/LAW ENFORCEMENT  
OPERATING REVENUES  
BY REVENUE TYPE (DETAIL)  
2008 BUDGET**

Description	2006 Actuals	2007 Budget	2008 Budget
<b>Transfers</b>			
Op Tsfr fr., Urban Services	0	290,000	0
Op Tsf fr., Law Enforcement	2,124,336	2,124,340	2,369,220
Op Tsfr fr., Occupation Tax	1,800,000	0	1,556,280
Op Tsfr fr., Debt Service	765,000	0	0
Op Tsfr fr., Riverwalk	49,944	0	0
Op Tsfr fr., Workers Compensation	0	150,000	0
<b>Total Transfers</b>	<b>4,739,280</b>	<b>2,564,340</b>	<b>3,925,500</b>
<b>Other</b>			
Property Sale	887,528	500,000	50,000
Capital Lease Proceeds	71,495	0	0
Encumbrance Carry Forwards	0	0	0
Capital Project Carry Forwards	0	3,500	0
Fund Balance Appropriations	0	1,675,000	0
<b>Total Other</b>	<b>959,023</b>	<b>2,178,500</b>	<b>50,000</b>
<b>Total General Fund (101)</b>	<b>\$67,065,527</b>	<b>\$66,389,515</b>	<b>72,293,889</b>

**AUGUSTA-RICHMOND COUNTY  
GENERAL FUND/LAW ENFORCEMENT  
OPERATING REVENUES  
BY REVENUE TYPE (DETAIL)  
2008 BUDGET**

Description	2006 Actuals	2007 Budget	2008 Budget
<b>Revenues</b>			
<b>Taxes</b>			
Real Property Tax-Curr Year	21,722,470	23,929,681	24,670,280
Timber Tax-Current Year	13,882	9,971	10,500
Early Payment Discount	0	-171,000	-171,000
Property Tax Increase	0	0	1,960,000
Motor Vehicles-Current Year	1,881,600	1,958,569	2,060,970
Mobile Homes-Current Year	102,318	172,562	181,590
Railroad Equipment-Current Year	0	1,508	1,590
Real Estate Transfer	1,674	0	0
Recording Intangible Tax	5,748	0	0
Local Option Sales & Use Tax	20,269,027	20,244,540	20,778,790
<b>Total Taxes</b>	<b>43,996,719</b>	<b>46,145,831</b>	<b>49,492,720</b>
<b>Intergovernmental Revenue</b>			
Fed Op Grant-Category-Direct	99,473	102,720	42,720
Local Govt Grants	0	20,000	14,240
COPS Ahead Grant	360	0	0
OCDETF-Local Overtime Grant	0	0	0
GEMA-Homeland Security Grant	0	0	0
ST Op Grant-Noncateg-direct	35,985	460,000	0
<b>Total Intergovernmental Revenue</b>	<b>135,818</b>	<b>582,720</b>	<b>56,960</b>
<b>Charges for Services</b>			
Sheriff Fines & Fees	123,108	110,000	125,000
Sheriff Fees - Criminal Bonds	50,196	29,800	45,000
Court Costs, Fees & Charges	95	0	0
Motor Vehicle Tag Coll Fees	0		
Zoning and Subdivision Fees	0		
Printing & Dup Service Fees	158,833	200,000	160,000
Sale of Magaps & Publications	140	0	0
Bail Bond Administration Fees	0	8,430	0
Data Processing Fees	0		
Bid Spec Fees	0		
Telephone Comm-Jail	221,799	248,560	240,000
DUI Reimbursement	0	0	0
Social Security Informant Fee	31,697	27,000	27,000
St Criminal Alien Assist Prog	0	0	
Criminal Background Checks	10,559	12,000	12,000
Defensive Driving Class Fees	0	16,000	0
Prisoner Reimb County Jail	394,724	500,000	400,000
<b>Total Charges for Services</b>	<b>991,151</b>	<b>1,151,790</b>	<b>1,009,000</b>

**AUGUSTA-RICHMOND COUNTY  
GENERAL FUND/LAW ENFORCEMENT  
OPERATING REVENUES  
BY REVENUE TYPE (DETAIL)  
2008 BUDGET**

Description	2006 Actuals	2007 Budget	2008 Budget
<b>Fines &amp; Forfeitures</b>			
County Jail-Constr & Staffing	495,421	600,000	500,000
Overweight Assessments	0	0	0
Parking Violation	22,866	50,000	20,000
Bond	41,735	31,800	25,000
Federal Drug Forfeiture	0	0	0
State Drug Forfeitures	0	0	0
Canine Forfeitures	0	0	0
<b>Total Fines &amp; Forfeitures</b>	<b>560,022</b>	<b>681,800</b>	<b>545,000</b>
<b>Investment Income</b>			
Int Revenue - DS Reserve	0	0	0
Interest Revenues	-754,699	-213,000	-300,000
<b>Total Investment Income</b>	<b>-754,699</b>	<b>-213,000</b>	<b>-300,000</b>
<b>Other Financing Sources</b>			
Op Tsfr from Urban Services	2,430,036	2,319,750	2,319,750
Employer Pen Contr Forfeited	53,714	0	0
Miscellaneous Income	3,416	0	0
Property Sale	77,316	0	0
Capital Leases-Proceeds	0	0	0
Fund Balance Appropriations	0	0	0
<b>Total Other Financing Sources</b>	<b>2,564,482</b>	<b>2,319,750</b>	<b>2,319,750</b>
 <b>Total Law Enforcement (273)</b>	 <b>47,493,493</b>	 <b>50,668,891</b>	 <b>53,123,430</b>
 <b>TOTAL GENERAL FUND/LAW ENFORCEMENT</b>	 <b>\$114,559,020</b>	 <b>\$117,058,406</b>	 <b>\$125,417,319</b>



**AUGUSTA-RICHMOND COUNTY**  
**GENERAL FUND/LAW ENFORCEMENT OPERATING EXPENSES**  
**BY SERVICE AREAS (DETAIL)**  
**2008 BUDGET**

<b>Department</b>	<b>2006 Actuals</b>	<b>2007 Budget</b>	<b>2008 Budget</b>
<b>General Governmental</b>			
Clerk of Commission	208,017	248,980	216,200
Mayor's Office	167,173	179,910	189,520
Mayor's Discretionary Acct	0	0	0
County Administrator	542,346	744,440	942,160
Commissioners	311,131	335,930	323,980
Commission - Other	3,350	5,000	5,000
Local Legislative Interests	2,499	6,440	6,440
Promotion Account	11,103	10,350	40,350
Commission Grants	4,662	0	0
Board of Elections	377,761	378,810	395,860
Election Expenses	481,190	236,435	529,060
Finance - General	1,084,221	1,303,880	1,271,800
Finance - Accounting	341,283	351,610	361,610
Finance - Treasurer Emeritus	3,183	3,000	3,000
License	522,707	547,550	531,710
License & Inspection Administration	185,560	168,460	165,740
Procurement	502,010	400,660	478,170
Law	878,998	1,072,090	893,130
ARC-Law Dept	203,822	456,850	565,198
Magistrate-Law Dept	12,600	14,400	14,400
Outside Counsel-Law	0	0	40,000
Computer Management / GIS	4,007,797	4,315,590	4,843,630
Human Resources	462,152	580,690	557,500
Human Resources - Training	2,325	17,100	6,000
Employee Functions	15,106	19,000	19,000
Tax Commissioner	729,658	787,570	874,330
Tag Office	926,997	964,762	873,920
Delinquent Tax	287,924	294,110	297,210
Del Tax Sales - Fees / Cost	-36,411	0	0
Tax Assessor	1,404,445	1,645,135	1,734,750
Board of Appeals	4,687	2,555	16,250
Board of Tax Assessors	43,068	47,700	51,630
Citizens Service & Information	79,628	96,660	97,540
ARC-Publication/Annual Report	0	14,890	14,890
Facilities Management - Administration	383,380	404,250	412,250
Buildings and Grounds - Municipal Building	817,249	866,608	1,006,920
Buildings and Grounds - JLEC	1,342,407	1,295,783	1,459,240
Buildings and Grounds - Phinizy Road Det. Center	641,374	651,833	750,480
Buildings and Grounds - Inhouse Projects	5,118	5,000	5,000
Planning & Zoning	292,778	214,610	371,110
Print Shop	145,410	279,910	223,390
Carpenters Shop	758,417	868,020	901,300
Records Retention	85,662	99,319	102,850
<b>Total General Governmental</b>	<b>18,242,787</b>	<b>19,935,890</b>	<b>21,592,518</b>

**AUGUSTA-RICHMOND COUNTY**  
**GENERAL FUND/LAW ENFORCEMENT OPERATING EXPENSES**  
**BY SERVICE AREAS (DETAIL)**  
**2008 BUDGET**

<b>Department</b>	<b>2006 Actuals</b>	<b>2007 Budget</b>	<b>2008 Budget</b>
<b>Judicial</b>			
Superior Court	1,203,469	1,492,380	1,659,560
Clerk of Superior Court	1,850,809	2,248,300	2,278,110
Drug Court	0	0	102,250
District Attorney - Circuit	1,643,378	1,584,500	1,710,510
DA - Forfeiture Acct Expense	0	90,000	90,000
Victim Assistance Grant (DA)	0	0	0
State Court - Judge	633,667	726,590	885,540
State Court - Probation	0	0	0
State Court - Solicitor	1,307,293	1,510,151	1,574,760
Victim's Assistance Grant Solicitor	0	0	0
Civil Court - Chief Judge	215,744	224,370	234,280
Civil Court - Presiding Judge	184,355	191,230	198,190
Civil Court - Clerk	722,206	823,470	823,260
Magistrate	0	0	0
Probate Judge	548,000	576,550	601,680
Juvenile Court	347,585	401,410	404,230
Juvenile Court - Citizens Review	34,459	35,600	36,740
Public Defender-Juvenile Court	0	0	50,000
CYCC Grant	0	0	0
Juventile POS Grant	0	0	0
Municipal Court	0	0	0
Public Defender - Superior Court	1,519,311	2,570,040	1,695,848
Public Defender - State Court	1,061,549	1,258,400	1,171,410
ICPDO - Independent Contractor	49,938	125,000	75,000
Court Appointed Legal	296,102	228,480	100,000
RCSCPDO-Addt Office	0	0	0
Civil Court - Marshal	1,256,853	1,341,400	1,344,780
Jury Clerk	57,551	67,560	81,860
<b>Total Judicial</b>	<b>12,932,269</b>	<b>15,495,431</b>	<b>15,118,008</b>
<b>Public Safety</b>			
Drivers License Bureau	14,473	-159	14,860
Neighborhood Enhancement	0	150,680	135,370
Security-Municipal Building	252,079	304,160	314,940
RCCI	3,330,571	3,761,451	3,829,660
RCCI Inmate Store	30,373	59,230	92,000
RCCI-Sheriff Prisoners Program	672,690	684,267	681,000
Emergency Medical Service	1,330,000	1,380,000	1,300,000
Coroner	343,649	423,160	389,840
Animal Services	982,450	1,024,744	1,085,470
Emergency Management	52,443	166,270	92,310
Hazard Mitigation Grant	0	0	0
Pre-Disaster Miligation Grant	19,170	0	0
878 Engineer	8,590	8,590	8,590
<b>Total Public Safety</b>	<b>7,036,488</b>	<b>7,962,393</b>	<b>7,944,040</b>

**AUGUSTA-RICHMOND COUNTY**  
**GENERAL FUND/LAW ENFORCEMENT OPERATING EXPENSES**  
**BY SERVICE AREAS (DETAIL)**  
**2008 BUDGET**

Department	2006 Actuals	2007 Budget	2008 Budget
<b>Public Works</b>			
PW - Administration	1,070,736	1,642,970	1,813,600
EPA Brownfield Grant	0	0	0
319 (H) Grant	0	0	0
PW - Roads and Walkways	2,725,155	2,983,811	3,058,410
Litter Patrol	223,268	316,200	318,920
PW - Traffic Engineer	1,449,701	1,668,740	1,899,900
Riverwalk/Augusta Commons	79,134	86,898	209,040
Eviction & Vacant Lot Clean Up	132,368	169,951	166,840
<b>Total Public Works</b>	<b>5,680,362</b>	<b>6,868,570</b>	<b>7,466,710</b>
<b>Health And Welfare</b>			
Board of Health - Public	1,223,230	1,223,230	1,223,230
Board of Health - Mental	9,270	9,270	9,270
Board of Health - Substance Abuse	0	6,810	0
Project Access	400,000	450,000	450,000
Hyde Park Medical Enhancement	0	50,000	50,000
Community Medical Outreach	0	0	100,000
Miracle Making Ministry-Ind Health	0	20,000	0
Mosquito Control	152,486	170,770	170,770
DFAC - Administration / Social	120,298	120,000	120,000
Salvation Army Landfill Charges	1,308	0	7,400
GADOT Landfill Fees	2,016	0	8,900
DFAC - Child Abuse Shelter	30,000	30,000	30,000
DFAC - Safe Homes	10,000	10,000	10,000
<b>Total Health And Welfare</b>	<b>1,948,608</b>	<b>2,090,080</b>	<b>2,179,570</b>
<b>Recreation</b>			
Rec. Admin.	1,313,189	1,258,473	1,208,430
Rec. Shop	989,861	996,850	1,029,790
Rec. Senior Adults	64,521	63,080	65,100
Rec. Special Populations	13,221	11,870	11,870
Rec. Indiv Activities	939	0	1,500
Rec. Special Activities	43,553	33,198	50,610
Rec. Boxing	66,098	70,990	69,820
Rec. Athletics	570,319	582,020	584,160
Rec. Youth Programs	220,736	247,520	254,900
Rec. Adult Programs	39,089	61,030	51,150
Rec. Aquatics	118,029	117,260	117,930
Rec. Henry H. Brigham Center	264,167	247,035	236,140
Rec. Bernie Ward	216,425	211,873	204,630
Rec. Sand Hills	131,579	140,080	174,970
Rec. Blythe Center	95,966	154,247	124,487
Rec. Dougherty Park	9,143	11,041	11,681
Rec. Dyess Park	22,152	19,561	17,961
Rec. Eastview Park	8,910	10,937	12,231
Rec - 4H Camp	919	400	400
Rec Garrett Community Center	94,966	135,070	102,790
Rec. Hephzibah Park	21,207	15,560	15,520
Rec. Hickman Park	4,862	7,277	7,277
Rec. Hyde Park	3,804	6,247	7,607
Rec. Jamestown Park	8,065	7,535	7,485
Rec. W. T. Johnson	26,387	27,863	30,533

**AUGUSTA-RICHMOND COUNTY**  
**GENERAL FUND/LAW ENFORCEMENT OPERATING EXPENSES**  
**BY SERVICE AREAS (DETAIL)**  
**2008 BUDGET**

<b>Department</b>	<b>2006 Actuals</b>	<b>2007 Budget</b>	<b>2008 Budget</b>
Julian Smith Park	14,215	10,880	11,430
Rec. McBean Park	152,018	155,115	162,145
Rec. Mcduffie Road	166,313	150,060	147,950
Rec. May Park	226,710	165,062	163,912
Rec. Minnick Park	5,542	6,486	5,936
Rec. Carrie J. Mays Comm Life Center	143,035	195,576	156,516
Rec. Sue Reynolds Park	761	0	950
Rec. Warren Rd	236,628	245,715	237,675
Rec - Merry Street Ceramics	295	1,038	638
Rec - Henry Brigham-Ceremics	2,375	4,500	4,500
Rec. Henry Brigham Senior Center	18,821	50,744	11,134
Rec. Nutrition Blythe	42,159	39,560	42,660
Rec. Nutrition McBean	31,506	42,960	45,580
Rec. Nutrition Carrie J. Mays	43,089	47,760	58,190
Rec. Nutrition Henry Brigham	42,104	48,470	47,500
Rec. Nutrition Sand Hills	43,706	48,420	48,650
Rec - Eisenhower Concessions	198	220	220
Rec-WT Johnson Concessions	0	0	0
Rec. Concessions	14,922	17,000	17,000
Rec - Eisenhower Park	20,214	16,898	17,798
Rec. Wood Park	1,750	0	0
Rec. Wood Street Park	1,868	2,799	2,799
Rec. Misc. Parks	85,046	136,414	136,414
Rec. Henry Brigham Swim Center	90,209	164,322	162,612
Rec - Bernie Ward Swimming Pool	563	2,500	2,500
Rec - Jones Park Pool	777	2,500	2,500
Rec - Dyess Park Pool	490	2,500	2,500
Rec - Fleming Tennis Center	7,990	9,767	14,727
Rec - Newman Tennis Center	303,559	324,873	323,523
Rec. Augusta Aquatics Center	439,596	485,183	432,963
Rec - Fleming Sports Complex	1,650	3,052	3,120
Rec. West Aug. Soccer Complex	64,557	50,000	50,000
Rec. Diamond Lakes Regional Facility	351,293	329,191	296,357
Rec. Diamond Lakes Community Center	360,264	399,174	376,850
Rec. Diamond Lakes Tennis Complex	0	0	15,890
Rec. The Boathouse	76,857	81,412	80,076
Rec - Julian Smith Casino	45,693	31,989	30,490
BBQ Pit	29,835	38,124	36,720
Gracewood Center	7,782	9,135	9,140
Sue Reynolds Center	4,259	6,139	5,890
Fleming Activity Center	3,701	5,704	7,300
Old Government House	36,709	35,336	35,940
Rec. New Savannah Bluff Lock & Dam	114,522	76,309	91,610
Rec. Skateboard Park	3,498	3,700	3,700
Riverwalk	243,398	235,397	257,723
Rec. Approp Shiloh	10,690	10,690	10,690
Rec. Approp Berry	7,500	7,500	7,500
Grant-Tech for Tennis for Life	0	0	0
<b>Total Recreation</b>	<b>7,846,774</b>	<b>8,137,191</b>	<b>7,978,890</b>

**AUGUSTA-RICHMOND COUNTY**  
**GENERAL FUND/LAW ENFORCEMENT OPERATING EXPENSES**  
**BY SERVICE AREAS (DETAIL)**  
**2008 BUDGET**

Department	2006 Actuals	2007 Budget	2008 Budget
<b>Culture</b>			
Rec. Pendleton King Park	113,656	124,500	172,520
Senior Citizens	49,000	49,000	49,000
Lucy Craft Laney	150,000	200,000	200,000
Augusta Richmond Cty Museum	206,250	206,250	206,250
Georgia Golf & Gardens	0	0	65,000
James Brown Exhibit	0	0	75,000
South Augusta Marching Unit	12,500	0	0
Trees and Landscaping	1,367,080	1,153,115	1,339,760
Cemeteries	531,508	494,324	706,720
RC Historic Society	0	0	0
Historic Augusta	11,760	11,760	11,760
Greater Augusta Arts Council	113,000	200,000	200,000
Ezekiel Harris House	50,000	50,000	62,000
Sister City	0	2,000	0
AUG/RC Library	2,150,970	2,165,110	2,150,970
<b>Total Culture</b>	<b>4,755,724</b>	<b>4,656,059</b>	<b>5,238,980</b>
<b>Housing &amp; Development</b>			
Extension Service	143,638	149,880	149,790
Natural Resources Conservation	52,339	41,840	62,040
Central SavRiver Land Trust	41,310	68,874	65,000
Knox Foundatin/Greenspace Program	80,000	0	0
Forestry	32,733	33,710	44,260
USDA - ASCS	1,740	1,740	1,740
Building Inspection	0	0	0
Code Enforcement	521,042	503,410	661,000
Code Enforcement-CDBG Funded	0	0	0
Demolition HND CDBG Funded	0	0	0
Augusta Tomorrow	0	0	0
Industrial Dev. - Forward Augusta	75,000	75,000	75,000
CSRA Planning & Dev.	107,350	107,350	107,350
Alliance for Fort Gordon	0	25,000	25,000
BioBusiness Center	0	90,000	0
Land Bank Authority	0	150,000	150,000
Summer Youth Employment - Rec	72,362	61,560	67,180
Paine College Summer Employment	0	10,710	0
Disadvantage Business Enterprise	139,578	222,280	138,360
Equal Opportunity	0	56,160	128,540
Human Relations	297,377	310,200	313,610
Historic Preservation Grant	0	0	0
<b>Total Housing And Development</b>	<b>1,564,469</b>	<b>1,907,714</b>	<b>1,988,870</b>
<b>TOTAL GENERAL FUND 101 (OPERATION)</b>	<b>60,007,481</b>	<b>67,053,328</b>	<b>69,507,586</b>

**AUGUSTA-RICHMOND COUNTY**  
**GENERAL FUND/LAW ENFORCEMENT OPERATING EXPENSES**  
**BY SERVICE AREAS (DETAIL)**  
**2008 BUDGET**

<b>Department</b>	<b>2006 Actuals</b>	<b>2007 Budget</b>	<b>2008 Budget</b>
<b>Non Departmental</b>			
Contingency	0	293	500,000
Workers Compensation	256,940	470,960	360,170
Health Insurance	0	0	362,000
FY 2007 Reductions	0	-5,175,246	0
FY 2008 Reductions	0	0	-163,377
Perm Full-Time S & W	0	-700,000	-2,000,000
COLA/Merit	0	0	690,000
New Programs	0	0	106,000
Risk Management Allocation	0	0	459,100
Unemployment Compensation	45,108	0	54,300
Pension Health Insurance	432,838	375,100	375,100
1945 Pension Plan	331,330	361,350	250,000
1977 Pension Plan	35,749	1,087,180	0
1998 DC Plan	101,134	0	75,000
GMEBS Pension Plan	0	0	
<b>TOTAL NON-DEPARTMENTAL</b>	<b>1,203,099</b>	<b>-3,580,363</b>	<b>1,068,293</b>
<b>Operating Transfer Out</b>			
Oper Trsf Out Zoning Appeals	10,296	11,300	11,300
Oper Trsf Out Street Lights	325,104	325,000	567,810
Oper Trsf Weed & Seed	100,000	0	0
Oper Trsf Out Employee Health Benefits	470,994	0	0
Oper Trsf Out G/F Grants	7,841	38,080	79,580
Oper Trsf Outr Augusta Public Transit System	1,720,000	1,759,320	1,059,320
Oper Trsf Out Daniel Field Airport	144,162	0	0
Oper Trsf Out Municipal Golf Course	225,000	0	0
Oper Trsf Out Risk Management	420,518	489,850	0
Oper Trsf Out Emergency Telephone Response	0	293,000	0
<b>TOTAL OPERATING TRANSFER OUT</b>	<b>3,423,915</b>	<b>2,916,550</b>	<b>1,718,010</b>
<b>GRAND TOTAL GENERAL FUND 101</b>	<b>64,634,495</b>	<b>66,389,515</b>	<b>72,293,889</b>

**AUGUSTA-RICHMOND COUNTY**  
**GENERAL FUND/LAW ENFORCEMENT OPERATING EXPENSES**  
**BY SERVICE AREAS (DETAIL)**  
**2008 BUDGET**

Department	2006 Actuals	2007 Budget	2008 Budget
<b>Law Enforcement Fund</b>			
Criminal Investigation	4,076,834	4,656,645	4,720,880
DARE Program	241,642	302,900	230,770
Sheriff Narcotics Invest	1,200,877	1,422,760	1,387,030
Records and Identification	1,100,658	1,268,160	1,236,810
Sheriff Road Patrol	14,202,010	15,853,400	15,707,780
Safety - Training Facilities	538,797	591,930	511,579
Sheriff School Patrol	309,336	334,800	215,680
Sheriff Admin.	2,150,258	2,329,108	2,544,601
Uniform/Court Services	18,176	17,990	17,990
Investigative / Fugitive	1,733,526	1,805,930	1,854,800
4th Street Jail	7,162,542	8,752,575	8,848,128
Phinizy Road Detention Facility	6,500,494	7,565,660	7,832,133
JLEC Security	226,408	209,550	215,630
Drug/Canine Grant	46,406	56,960	56,960
Housing Contract	48,902	98,930	46,390
DUI Contract	-14,349	147,120	35,230
2007 Homeland Grant	0	250,000	0
Homeland/Infrastructure Grant	0	210,000	0
Earmark Grant	32,953	0	0
BZPP Grant	46,394	0	0
Contingency-MMP Savings	0	-1,300,000	-2,000,000
Contingency	0	0	37,819
IDC-GF Allocation	3,452,136	3,452,130	4,268,020
1977 Pension Plan	38,196	0	0
New Programs	0	0	650,000
Health Insurance	0	0	350,000
FY - 2007 Reductions	0	-779,737	0
Pension Health Benefits-Health Insurance	0	0	42,880
COLA/Merit	0	0	620,000
Oper Trsf Out-LLEBG - VIII	0	0	0
Oper Trsf Out-General Fund	2,124,336	2,124,340	2,369,220
Oper Trsf Out-LLEBG - VI	8,419	0	0
Oper Trsf Out-Emergency Telephone Response	0	293,000	340,000
Oper Trsf Out-LLEBG - X	0	0	0
Oper Trsf Out - Health Benefits	423,895	0	0
Risk Management Allocation	682,269	1,004,740	983,100
<b>TOTAL LAW ENFORCEMENT FUND (273)</b>	<b>\$46,351,115</b>	<b>\$50,668,891</b>	<b>53,123,430</b>
<b>TOTAL GENERAL FUND/LAW ENFORCEMENT</b>	<b>\$110,985,610</b>	<b>\$117,058,406</b>	<b>125,417,319</b>

**AUGUSTA, GEORGIA  
PORT AUTHORITY  
FISCAL YEAR 2008**

<b>Revenue</b>	<b>2006 Actuals</b>	<b>2007 Budget</b>	<b>2008 Budget</b>
Miscellaneous Revenue	\$ 29,836	34,400	34,728
Other Financing Sources	0	0	0
<b>Total</b>	<b>29,836</b>	<b>34,400</b>	<b>34,728</b>
<b>Transfers In</b>	<b>245,796</b>	<b>201,650</b>	<b>98,920</b>
<b>Total Revenue</b>	<b>\$ 275,632</b>	<b>236,050</b>	<b>133,648</b>
<b>Expenditures</b>			
Personal Services & Employee Benefits	\$ 6,727	14,130	14,590
Purchased & Contracted Services	13,106	16,920	15,620
Supplies	27,700	47,910	34,812
Capital Outlay	58,750	10,000	10,000
Interfund/Interdepartmental	29,796	29,790	8,970
Debt Service	117,278	117,300	48,940
Non-Departmental	0	0	716
<b>Total</b>	<b>253,357</b>	<b>236,050</b>	<b>133,648</b>
<b>Transfers Out</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>	<b>\$ 253,357</b>	<b>236,050</b>	<b>133,648</b>



**AUGUSTA, GEORGIA**  
**BRYNE JAG GRANT 05/06**  
**FISCAL YEAR 2008**

<b>Revenue</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>
	<u>Actuals</u>	<u>Budget</u>	<u>Budget</u>
Intergovernmental Revenue	\$ 161,843	0	162,620
Investment Income	-38	0	0
<b>Total</b>	<u>161,805</u>	<u>0</u>	<u>162,620</u>
<b>Transfers In</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Revenue</b>	<u>\$ 161,805</u>	<u>0</u>	<u>162,620</u>
 <b>Expenditures</b>			
Purchased/Contracted Services	\$ 11,213	0	0
Supplies	150,631	0	162,620
<b>Total</b>	<u>161,844</u>	<u>0</u>	<u>162,620</u>
<b>Transfers Out</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Expenditures</b>	<u>\$ 161,844</u>	<u>0</u>	<u>162,620</u>

**AUGUSTA, GEORGIA  
CRIME VICTIMS ASSISTANCE FUND  
FISCAL YEAR 2008**

<b>Revenues</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>
	<u>Actuals</u>	<u>Budget</u>	<u>Budget</u>
Fines & Forfeitures	\$ 256,818	333,000	332,500
Investment Income	8,061	2,950	5,000
Other Financing Sources	0	0	2,776
<b>Total Revenues</b>	<u>\$ 264,879</u>	<u>335,950</u>	<u>340,276</u>
<b>Expenditures</b>			
Personal Services & Employee Benefits	\$ 252,413	289,180	268,140
Purchased and Contracted Services	18,530	19,180	26,180
Supplies	4,032	9,790	18,030
Interfund/Interdepartmental	17,572	17,800	16,350
Other Costs	0	0	0
Non-Departmental	0	0	11,576
<b>Total Expenditures</b>	<u>\$ 292,547</u>	<u>335,950</u>	<u>340,276</u>

**AUGUSTA, GEORGIA**  
**SUPPLEMENTAL JUVENILE SERVICES**  
**FISCAL YEAR 2008**

<b>Revenues</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>
	<u>Actuals</u>	<u>Budget</u>	<u>Budget</u>
Charges for Services	\$ 7,000	10,500	34,500
Investment Income	887	500	0
Other Financing Sources	0	10,090	0
<b>Total Revenue</b>	<b>\$ 7,887</b>	<b>21,090</b>	<b>34,500</b>
<b>Expenditures</b>			
Purchased and Contracted Services	\$ 0	0	0
Supplies	6,157	20,000	20,000
Interfund/Interdepartmental	1,092	1,090	1,540
Other Costs	0	0	12,960
<b>Total Expenditures</b>	<b>\$ 7,249</b>	<b>21,090</b>	<b>34,500</b>

**AUGUSTA, GEORGIA  
FEDERAL DRUG FORFEITURE  
FISCAL YEAR 2008**

<b>Revenues</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>
	<b>Actuals</b>	<b>Budget</b>	<b>Budget</b>
Fines and Forfeitures	\$ 454,366	727,980	800,000
Other Financing Sources	18,435	0	0
Investment Income	109,016	0	0
<b>Total Revenue</b>	<b>\$ 581,817</b>	<b>727,980</b>	<b>800,000</b>

**Expenditures**

Personal Services & Emp Benefits	\$ 0	0	0
Purchased/Contracted Services	0	12,290	0
Supplies	0	674,750	800,000
Capital Outlay	311,672	40,940	0
<b>Total Expenditures</b>	<b>\$ 311,672</b>	<b>727,980</b>	<b>800,000</b>

**AUGUSTA, GEORGIA  
STATE DRUG FORFEITURE  
FISCAL YEAR 2008**

<b>Revenues</b>	<b>2006 Actuals</b>	<b>2007 Budget</b>	<b>2008 Budget</b>
Intergovernmental Revenue	\$ 50,373	0	0
Fines and Forfeitures	506,193	600,000	800,000
Investment Income	49,930	0	0
<b>Total Revenue</b>	<b>\$ 606,496</b>	<b>600,000</b>	<b>800,000</b>
<b>Expenditures</b>			
Purchased and Contracted Services	\$ 42,311	1,995	0
Supplies	65,557	444,260	800,000
Capital Outlay	327,916	153,745	0
Other Costs	0	0	0
<b>Total Expenditures</b>	<b>\$ 435,784</b>	<b>600,000</b>	<b>800,000</b>

**AUGUSTA, GEORGIA**  
**K-9 FORFEITURES**  
**FISCAL YEAR 2008**

<b>Revenues</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>
	<b>Actuals</b>	<b>Budget</b>	<b>Budget</b>
Fines and Forfeitures	\$ 1,022	10,000	30,000
Investment Income	725	0	0
<b>Total Revenue</b>	<b>\$ 1,747</b>	<b>10,000</b>	<b>30,000</b>

<b>Expenditures</b>			
Purchased and Contracted Services	\$ 0	0	0
Supplies	0	10,000	30,000
<b>Total Expenditures</b>	<b>\$ 0</b>	<b>10,000</b>	<b>30,000</b>

**AUGUSTA, GEORGIA  
WIRELESS PHASE  
FISCAL YEAR 2008**

<b>Revenues</b>	<b>2006 Actuals</b>	<b>2007 Budget</b>	<b>2008 Budget</b>
Licenses and Permits	\$ 891	0	0
Charges for Services	678,174	446,280	446,280
Investment Income	38,767	5,000	9,000
Other Financing Sources	0	399,500	0
<b>Total Revenues</b>	<b>\$ 717,832</b>	<b>850,780</b>	<b>455,280</b>
<b>Expenditures</b>			
Purchased & Contracted Services	\$ 321,532	450,000	453,540
Supplies	0	0	0
Interfund/Interdepartmental	1,284	1,280	1,740
Non-Departmental	0	0	0
<b>Expenditures</b>	<b>322,816</b>	<b>451,280</b>	<b>455,280</b>
<b>Transfers Out</b>	<b>489,051</b>	<b>399,500</b>	<b>0</b>
<b>Total Expenditures</b>	<b>\$ 811,867</b>	<b>850,780</b>	<b>455,280</b>

**AUGUSTA, GEORGIA**  
**EMERGENCY TELEPHONE SYSTEM**  
**FISCAL YEAR 2008**

	<b>2006</b>	<b>2007</b>	<b>2008</b>
<b>Revenues</b>	<b>Actuals</b>	<b>Budget</b>	<b>Budget</b>
Charges For Services	\$ 2,959,077	2,877,270	3,196,805
Investment Income	38,532	1,000	5,000
Miscellaneous Revenue	5,822	0	0
Other Financing Services	0	370,000	0
<b>Total</b>	<b>\$ 3,003,431</b>	<b>3,248,270</b>	<b>3,201,805</b>
<b>Transfers In</b>	<b>489,050</b>	<b>792,500</b>	<b>340,000</b>
<b>Total Revenues</b>	<b>\$ 3,492,481</b>	<b>4,040,770</b>	<b>3,541,805</b>
<b>Expenditures</b>			
Personal Services & Employee Benefits	\$ 2,409,060	2,618,740	2,471,440
Purchased and Contracted Services	501,198	743,600	423,657
Supplies	64,677	204,969	127,000
Capital Outlay	28,814	194,341	25,000
Interfund/Interdepartmental	246,486	246,770	450,510
Non-Departmental	0	7,350	44,198
<b>Total Expenditures</b>	<b>\$ 3,250,235</b>	<b>4,015,770</b>	<b>3,541,805</b>
<b>Transfers In</b>	<b>31,400</b>	<b>25,000</b>	<b>0</b>
<b>Total Expenditures</b>	<b>\$ 3,281,635</b>	<b>4,040,770</b>	<b>3,541,805</b>



**AUGUSTA, GEORGIA  
BUILDING INSPECTIONS  
FISCAL YEAR 2008**

<b>Revenues</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>
	<b>Actuals</b>	<b>Budget</b>	<b>Budget</b>
Licenses and Permits	\$ 1,105,713	1,083,220	989,650
Charges for Services	4,138	0	0
Investment Income	41,492	0	6,619
Other Financing Sources	0	0	0
<b>Total Revenues</b>	<b>\$ 1,151,343</b>	<b>1,083,220</b>	<b>996,269</b>
<b>Expenditures</b>			
Personal Services & Employee Benefits	\$ 634,016	665,400	721,311
Purchased and Contracted Services	112,533	94,340	126,596
Supplies	5,158	34,100	6,300
Capital Outlay	0	167,000	0
Interfund/Interdepartmental	80,511	122,380	127,620
Non-Departmental	0	0	14,442
<b>Total</b>	<b>\$ 832,218</b>	<b>1,083,220</b>	<b>996,269</b>
 <b>Transfers Out</b>	 15,700	 0	 0
 <b>Total Expenditures</b>	 <b>\$ 847,918</b>	 <b>1,083,220</b>	 <b>996,269</b>

**AUGUSTA, GEORGIA  
GENERAL FUND GRANTS  
FISCAL YEAR 2008**

	<b>2006</b>	<b>2007</b>	<b>2008</b>
	<u>Actuals</u>	<u>Budget</u>	<u>Budget</u>
<b>Revenues</b>			
Intergovernmental Revenue	\$ 1,104,345	1,127,977	1,330,780
Charges for Services	20,619	20,000	12,000
Contributions and Donations	8,763	1,020	1,020
<b>Total</b>	<u>1,133,727</u>	<u>1,148,997</u>	<u>1,343,800</u>
<b>Transfers In</b>	<u>7,812</u>	<u>314,600</u>	<u>346,770</u>
<b>Total Revenue</b>	<u>\$ 1,141,539</u>	<u>1,463,597</u>	<u>1,690,570</u>
<b>Expenditures</b>			
Personal Services & Benefits	\$ 261,233	180,780	186,310
Purchased and Contracted Services	486,430	528,362	1,071,050
Supplies	389,558	396,305	428,380
Capital Outlay	50,091	233,300	0
Other Costs	0	122,750	0
Non- Departmental	0	2,100	4,830
<b>Total</b>	<u>1,187,312</u>	<u>1,463,597</u>	<u>1,690,570</u>
<b>Transfers Out</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Expenditures</b>	<u>\$ 1,187,312</u>	<u>1,463,597</u>	<u>1,690,570</u>

**AUGUSTA, GEORGIA**  
**HND**  
**FISCAL YEAR 2008**

	<b>2006</b>	<b>2007</b>	<b>2008</b>
	<b>Actuals</b>	<b>Budget</b>	<b>Budget</b>
<b>Revenues</b>			
Intergovernmental Revenue	\$ 5,847,413	4,831,230	7,622,950
Investment Income	-7,477	0	0
Miscellaneous Revenue	3,065,618	0	557,000
Other Financing Sources	0	0	0
<b>Total</b>	<b>\$ 8,905,554</b>	<b>4,831,230</b>	<b>8,179,950</b>
<b>Transfers In</b>	<b>245,004</b>	<b>204,480</b>	<b>666,669</b>
<b>Total Revenue</b>	<b>\$ 9,150,558</b>	<b>5,035,710</b>	<b>8,846,619</b>
<b>Expenditures</b>			
Personal Services & Employee Benefits	\$ 751,193	789,127	849,144
Purchased/Contracted Services	5,814,092	3,944,659	7,488,880
Supplies	36,506	46,859	35,700
Interfund/Interdepartmental Charges	154,001	165,637	153,620
Debt Service	126,474	89,428	0
Non-Departmental	0	0	319,275
<b>Total</b>	<b>\$ 6,882,266</b>	<b>5,035,710</b>	<b>8,846,619</b>
<b>Transfers Out</b>	<b>15,700</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>	<b>\$ 6,897,966</b>	<b>5,035,710</b>	<b>8,846,619</b>

**AUGUSTA, GEORGIA**  
**URBAN DEVELOPMENT ACTION GRANT**  
**FISCAL YEAR 2008**

	<b>2006</b>	<b>2007</b>	<b>2008</b>
	<b>Actuals</b>	<b>Budget</b>	<b>Budget</b>
<b>Revenues</b>			
Investment Income	\$ 13,145	11,500	12,550
Miscellaneous Revenue	0	0	0
Other Financing Sources	0	98,410	35,550
<b>Total</b>	<b>\$ 13,145</b>	<b>109,910</b>	<b>48,100</b>
<b>Transfers In</b>	<b>6,396</b>	<b>0</b>	<b>0</b>
<b>Total Revenue</b>	<b>\$ 19,541</b>	<b>109,910</b>	<b>48,100</b>
<b>Expenditures</b>			
Supplies	\$ 772	3,680	3,100
Intergovernmental/Interdepartmental	4,908	4,910	7,900
Capital	0	0	0
Other Costs	19,426	101,320	37,100
<b>Total Expenditures</b>	<b>\$ 25,106</b>	<b>109,910</b>	<b>48,100</b>

**AUGUSTA, GEORGIA**  
**BOARD OF APPEALS**  
**FISCAL YEAR 2008**

	<b>2006</b>	<b>2007</b>	<b>2008</b>
<b>Revenue</b>	<u><b>Actuals</b></u>	<u><b>Budget</b></u>	<u><b>Budget</b></u>
Licenses & Permits	\$ 12,000	12,500	12,000
Investment Income	0	0	0
Other Financing Sources	0	2,000	4,630
<b>Total</b>	<b>\$ 12,000</b>	<b>14,500</b>	<b>16,630</b>
<b>Transfers In</b>	<b>10,296</b>	<b>11,300</b>	<b>11,300</b>
<b>Total Revenue</b>	<b>\$ 22,296</b>	<b>25,800</b>	<b>27,930</b>
<b>Expenditures</b>			
Purchased & Contracted Services	\$ 22,505	23,340	24,460
Supplies	5	600	600
Interfund/Interdepartmental	1,860	1,860	2,870
<b>Total Expenditures</b>	<b>\$ 24,370</b>	<b>25,800</b>	<b>27,930</b>

**AUGUSTA, GEORGIA  
NPDES PERMIT FEES  
FISCAL YEAR 2008**

<b>Revenue</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>
	<b>Actuals</b>	<b>Budget</b>	<b>Budget</b>
Licenses & Permits	\$ 35,126	35,000	30,000
Investment Income	3,663	1,400	2,000
Other Financing Sources	0	0	0
<b>Total Revenue</b>	<b>\$ 38,789</b>	<b>36,400</b>	<b>32,000</b>
<b>Expenditures</b>			
Personal Service & Benefits	\$ 17,815	30,770	0
Purchased & Contracted Services	7,004	5,620	16,000
Supplies	2,208	10	16,000
Interfund/Interdepartmental	0	0	0
<b>Total Expenditures</b>	<b>\$ 27,027</b>	<b>36,400</b>	<b>32,000</b>

**AUGUSTA, GEORGIA**  
**URBAN SERVICES**  
**FISCAL YEAR 2008**

<b>Revenue</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>
	<u>Actuals</u>	<u>Budget</u>	<u>Budget</u>
Taxes	\$ 15,255,241	15,551,433	15,988,095
Licenses and Permits	592	0	0
Charges for Services	264,056	313,200	285,000
Investment Income	34,062	42,100	55,000
Miscellaneous Revenue	371	0	0
Other Financing Sources	0	80,627	0
<b>Total Revenue</b>	<b>\$ 15,554,322</b>	<b>15,987,360</b>	<b>16,328,095</b>
<b>Transfers In</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Revenue</b>	<u><b>\$ 15,554,322</b></u>	<u><b>15,987,360</b></u>	<u><b>16,328,095</b></u>
<b>Expenditures</b>			
Personal Services & Employee Benefits	\$ 257,972	119,110	161,090
Purchased & Contracted Services	242,056	230,770	255,940
Supplies	16,033	35,260	38,320
Interfund/Interdepartmental	106,452	121,940	96,440
Other Costs	27,000	0	0
Debt Service	0	0	0
Non-Departmental	0	0	53,176
<b>Total</b>	<b>\$ 649,513</b>	<b>507,080</b>	<b>604,966</b>
<b>Transfers Out</b>	<u>15,021,172</u>	<u>15,480,280</u>	<u>15,723,129</u>
<b>Total Expenditures</b>	<u><b>\$ 15,670,685</b></u>	<u><b>15,987,360</b></u>	<u><b>16,328,095</b></u>

**AUGUSTA, GEORGIA**  
**CAPITAL OUTLAY**  
**FISCAL YEAR 2008**

<b>Revenue</b>	<b>2006 Actuals</b>	<b>2007 Budget</b>	<b>2008 Budget</b>
Taxes	\$ 3,212,126	3,387,664	3,460,120
Intergovernmental Revenue	0	545,050	0
Charges for Services	39	0	0
Other Financing Sources	12,300	1,941,167	0
<b>Total Revenue</b>	<b>\$ 3,224,465</b>	<b>5,873,881</b>	<b>3,460,120</b>
<b>Transfers In</b>	<b>333,996</b>	<b>1,534,000</b>	<b>0</b>
<b>Total Revenues</b>	<b>\$ 3,558,461</b>	<b>7,407,881</b>	<b>3,460,120</b>
<b>Expenditures</b>			
Purchased & Contracted Services	\$ 26,424	642,932	34,060
Supplies	484,323	1,000,781	1,188,920
Capital Outlay	589,560	3,181,830	3,445,200
Interfund/Interdepartmental	17,904	17,900	16,700
Debt Service	57,232	83,168	0
Cost Reimbursement	(125,850)	0	85,570
Other Costs		160,000	0
Non-Departmental	0	741,385	(2,764,228)
<b>Total</b>	<b>\$ 1,049,593</b>	<b>5,827,996</b>	<b>2,006,222</b>
<b>Transfers Out</b>	<b>1,124,088</b>	<b>1,579,885</b>	<b>1,453,898</b>
<b>Total Expenditures</b>	<b>\$ 2,173,681</b>	<b>7,407,881</b>	<b>3,460,120</b>



**AUGUSTA, GEORGIA  
FIRE PROTECTION  
FISCAL YEAR 2008**

	<b>2006 Actuals</b>	<b>2007 Budget</b>	<b>2008 Budget</b>
<b>Revenue</b>			
Taxes	\$ 14,696,717	15,464,128	17,037,720
Licenses and Permits	2,613	0	0
Charges for Services	486,483	45,700	45,700
Investment Income	87,462	60,700	300,000
Intergovernmental Revenue	509,568	164,394	0
Contributions & Donations	3,250	0	0
Miscellaneous Revenue	35,940	0	0
Other Financing Sources	7,492	0	0
<b>Total</b>	<b>\$ 15,829,525</b>	<b>15,734,922</b>	<b>17,383,420</b>
<b>Transfers In</b>	<b>4,241,820</b>	<b>5,960,000</b>	<b>4,960,000</b>
<b>Total Revenue</b>	<b>\$ 20,071,345</b>	<b>21,694,922</b>	<b>22,343,420</b>
<b>Expenditures</b>			
Personal Services & Emp Benefits	\$ 16,436,950	16,531,440	17,388,330
Purchased/Contracted Services	513,296	624,682	517,895
Supplies	938,183	1,514,466	1,086,690
Capital Outlay	407,679	600,726	1,282,300
Interfund/Interdepartmental	1,233,563	1,617,750	1,398,210
Non-Departmental	0	795,248	669,995
<b>Total Expenditures</b>	<b>\$ 19,529,671</b>	<b>21,684,312</b>	<b>22,343,420</b>
<b>Transfers Out</b>	<b>231,308</b>	<b>10,610</b>	<b>0</b>
<b>Total Expenditures</b>	<b>\$ 19,760,979</b>	<b>21,694,922</b>	<b>22,343,420</b>

**AUGUSTA, GEORGIA  
OCCUPATION TAX  
FISCAL YEAR 2008**

	<b>2006 Actuals</b>	<b>2007 Budget</b>	<b>2008 Budget</b>
<b>Revenue</b>			
Taxes	\$ 1,007	0	0
Licenses & Permits	2,052,714	2,000,000	2,500,000
Charges for Services	0	0	0
Investment Income	36,324	10,480	60,000
Miscellaneous Revenue	2,251	0	1,500
<b>Total Revenue</b>	<b>\$ 2,092,296</b>	<b>2,010,480</b>	<b>2,561,500</b>
<b>Expenditures</b>			
Interfund/Interdepartmental	\$ 10,476	10,480	5,220
<b>Total</b>	<b>10,476</b>	<b>10,480</b>	<b>5,220</b>
<b>Transfers Out</b>	<b>2,081,820</b>	<b>2,000,000</b>	<b>2,556,280</b>
<b>Total Expenditures</b>	<b>\$ 2,092,296</b>	<b>2,010,480</b>	<b>2,561,500</b>

**AUGUSTA, GEORGIA  
STREET LIGHTS  
FISCAL YEAR 2008**

	<b>2006 Actuals</b>	<b>2007 Budget</b>	<b>2008 Budget</b>
<b>Revenue</b>			
Charges for Services	\$ 1,289,181	1,395,000	1,361,466
Taxes	30,423	0	0
Investment Income	(1,898)	0	0
Other Financing Sources	0	0	0
<b>Total Revenue</b>	<b>\$ 1,317,706</b>	<b>1,395,000</b>	<b>1,361,466</b>
<b>Transfers In</b>	<b>1,966,596</b>	<b>1,966,000</b>	<b>2,096,530</b>
<b>Total Revenue</b>	<b>\$ 3,284,302</b>	<b>3,361,000</b>	<b>3,457,996</b>
<b>Expenditures</b>			
Personal Services & Emp Benefits	\$ 174,433	193,670	201,328
Purchased/Contracted Services	15,822	17,150	21,790
Supplies	3,302,445	2,906,140	3,097,452
Capital Outlay	64,865	100,000	100,000
Interfund/Interdepartmental	13,657	144,040	33,070
Cost Reimbursement	0	0	0
Non-Departmental	0	0	4,356
<b>Total Expenditures</b>	<b>\$ 3,571,222</b>	<b>3,361,000</b>	<b>3,457,996</b>

**AUGUSTA, GEORGIA  
DDA-MAIN STREET  
FISCAL YEAR 2008**

	<b>2006 Actuals</b>	<b>2007 Budget</b>	<b>2008 Budget</b>
<b>Revenue</b>			
Taxes	\$ 472,631	450,000	460,000
Investment Income	-20,423	-10,000	-15,000
Other Financing Sources	0	0	0
<b>Total</b>	<b>\$ 452,208</b>	<b>440,000</b>	<b>445,000</b>
<b>Transfers In</b>	<b>349,476</b>	<b>347,080</b>	<b>338,980</b>
<b>Total Revenue</b>	<b>\$ 801,684</b>	<b>787,080</b>	<b>783,980</b>
<b>Expenditures</b>			
Interfund/Interdepartmental	\$ 3,852	3,850	4,670
Other Costs	154,790	154,790	154,790
Debt Service	617,840	628,440	623,600
Non-Departmental	0	0	920
<b>Total Expenditures</b>	<b>\$ 776,482</b>	<b>787,080</b>	<b>783,980</b>

**AUGUSTA, GEORGIA  
SHERIFF CAPITAL OUTLAY  
FISCAL YEAR 2008**

	<b>2006 Actuals</b>	<b>2007 Budget</b>	<b>2008 Budget</b>
<b>Revenue</b>			
Charges for Services	\$ 73,933	0	0
Investment Income	19,138	0	0
Other Financing Sources	0	425,000	600,000
<b>Total Revenue</b>	<b>\$ 93,071</b>	<b>425,000</b>	<b>600,000</b>
<b>Expenditures</b>			
Purchased/Contracted Services	\$ 12,247	0	0
Supplies	5,221	300,000	600,000
Capital	24,859	125,000	0
Non-Departmental	0	0	0
<b>Total Expenditures</b>	<b>\$ 42,327</b>	<b>425,000</b>	<b>600,000</b>

**AUGUSTA, GEORGIA  
PROMOTION RICHMOND COUNTY  
FISCAL YEAR 2008**

	<b>2006 Actuals</b>	<b>2007 Budget</b>	<b>2008 Budget</b>
<b>Revenue</b>			
Taxes	\$ 4,027,929	3,945,000	4,390,000
<b>Total Revenue</b>	<b>\$ 4,027,929</b>	<b>3,945,000</b>	<b>4,390,000</b>
<b>Expenditures</b>			
Purchased/Contracted Services	\$ 0	0	0
Other Costs	4,027,929	3,945,000	4,390,000
<b>Total Expenditures</b>	<b>\$ 4,027,929</b>	<b>3,945,000</b>	<b>4,390,000</b>

**AUGUSTA, GEORGIA**  
**SPECIAL 1% SALES TAX, PHASE 2**  
**FISCAL YEAR 2008**

	<b>2006</b>	<b>2007</b>	<b>2008</b>
	<b>Actuals</b>	<b>Budget</b>	<b>Budget</b>
<b>Revenue</b>			
Intergovernmental Revenue	\$ 24,470	0	0
Investment Income	502,576	125,000	101,000
Other Financing Sources	0	9,029,686	5,603,200
<b>Total Revenue</b>	<b>\$ 527,046</b>	<b>9,154,686</b>	<b>5,704,200</b>
<b>Transfers In</b>			
	0	0	0
<b>Total Expenditures</b>	<b>\$ 527,046</b>	<b>9,154,686</b>	<b>5,704,200</b>
<b>Expenditure</b>			
Purchased/Contracted Services	\$ 33,602	646,900	503,000
Supplies	15,535	16,990	9,000
Capital Outlay	792,228	3,481,580	3,644,380
Interfund/Interdepartmental	3,672	44,406	47,820
Non-Departmental	0	2,964,810	1,500,000
<b>Total</b>	<b>\$ 845,037</b>	<b>7,154,686</b>	<b>5,704,200</b>
<b>Transfers Out</b>			
	1,145,000	2,000,000	0
<b>Total Expenditures</b>	<b>\$ 1,990,037</b>	<b>9,154,686</b>	<b>5,704,200</b>

**AUGUSTA, GEORGIA**  
**SPECIAL 1% SALES TAX, PHASE 3**  
**FISCAL YEAR 2008**

	<b>2006</b>	<b>2007</b>	<b>2008</b>
	<b>Actuals</b>	<b>Budget</b>	<b>Budget</b>
<b>Revenue</b>			
Intergovernmental Revenue	\$ 57,939	1,185,000	500,000
Investment Income	1,972,118	800,000	1,200,000
Other Financing Sources	8,270	42,314,490	35,807,066
<b>Total</b>	<b>\$ 2,038,327</b>	<b>44,299,490</b>	<b>37,507,066</b>
<b>Transfers In</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Revenue</b>	<b>\$ 2,038,327</b>	<b>44,299,490</b>	<b>37,507,066</b>
<b>Expenditures</b>			
Purchased/Contracted Services	\$ 707,952	2,064,037	1,475,400
Supplies	41,763	415,096	327,850
Capital Outlay	1,480,498	31,610,514	25,859,700
Interfund/Interdepartmental	80,999	40,696	43,830
Other Costs	100,000	482,959	300,000
Non-Departmental	4,500	9,686,188	9,500,286
<b>Total</b>	<b>\$ 2,415,712</b>	<b>44,299,490</b>	<b>37,507,066</b>
<b>Transfer Out</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Expenditures</b>	<b>\$ 2,415,712</b>	<b>44,299,490</b>	<b>37,507,066</b>



**AUGUSTA, GEORGIA  
SPLOST PHASE IV  
FISCAL YEAR 2008**

	<b>2006</b>	<b>2007</b>	<b>2008</b>
	<b>Actuals</b>	<b>Budget</b>	<b>Budget</b>
<b>Revenue</b>			
Taxes	\$ 5,102,031	0	0
Intergovernmental Revenue	11,868	3,793,755	500,000
Investment Income	4,713,676	2,200,000	3,000,000
Miscellaneous Revenue	721	0	0
Other Financing Sources	30,428	82,996,897	76,181,380
<b>Total</b>	<b>\$ 9,858,724</b>	<b>88,990,652</b>	<b>79,681,380</b>
<b>Transfers In</b>	<b>2,045,000</b>	<b>3,456,293</b>	<b>0</b>
<b>Total Revenue</b>	<b>\$ 11,903,724</b>	<b>92,446,945</b>	<b>79,681,380</b>
<b>Expenditure</b>			
Personal Services & Emp Benefits	\$ 1,399,659	976,164	1,052,830
Purchased/Contracted Services	1,065,800	10,029,301	3,539,070
Supplies	512,580	624,377	309,680
Capital Outlay	4,774,485	25,112,118	12,212,350
Interfund/Interdepartmental	809,156	962,372	1,099,380
Other Costs	3,400,000	597,382	735,000
Non-Departmental	0	54,145,231	60,733,070
<b>Total</b>	<b>\$ 11,961,680</b>	<b>92,446,945</b>	<b>79,681,380</b>
<b>Transfers Out</b>	<b>31,400</b>	<b>0</b>	<b>0</b>
<b>Total Expenditure</b>	<b>\$ 11,993,080</b>	<b>92,446,945</b>	<b>79,681,380</b>

**AUGUSTA, GEORGIA**  
**SPLOST PHASE V**  
**FISCAL YEAR 2008**

	<u>2006</u>	<u>2007</u>	<u>2008</u>
	<u>Actuals</u>	<u>Budget</u>	<u>Budget</u>
<b>Revenue</b>			
Taxes	\$ 23,120,411	32,116,056	32,000,000
Investment Income	736,601	0	0
Other Financing Sources	44,741,537	49,415,560	62,401,856
<b>Total</b>	<b>\$ 68,598,549</b>	<b>81,531,616</b>	<b>94,401,856</b>
<b>Expenditure</b>			
Personal Services & Empl Benefits	\$ 0	646,583	808,283
Purchased/Contracted Services	335,216	8,297,234	4,675,300
Supplies	4,800	1,242,912	1,055,800
Capital Outlay	107,418	35,116,879	33,754,000
Other Costs	1,338,666	4,854,806	1,338,670
Debt Service	8,799,701	0	0
Non-Departmental	0	21,645,812	43,053,803
<b>Total</b>	<b>\$ 10,585,801</b>	<b>71,804,226</b>	<b>84,685,856</b>
<b>Transfers Out</b>	<u>0</u>	<u>9,727,390</u>	<u>9,716,000</u>
<b>Total Expenditure</b>	<b>\$ 10,585,801</b>	<b>81,531,616</b>	<b>94,401,856</b>

**AUGUSTA, GEORGIA**  
**URBAN SPLOST, PHASE 2**  
**FISCAL YEAR 2008**

	<b>2006</b>	<b>2007</b>	<b>2008</b>
	<b>Actuals</b>	<b>Budget</b>	<b>Budget</b>
<b>Revenue</b>			
Investment Income	\$ 30,775	21,000	23,000
Other Financing Sources	0	650,138	628,870
<b>Total Revenue</b>	<b>\$ 30,775</b>	<b>671,138</b>	<b>651,870</b>
<b>Expenditure</b>			
Purchased/Contracted Services	\$ 41,051	267,769	250,000
Capital Outlay	0	52,785	52,800
Interfund/Interdepartmental	2,052	8,419	9,070
Non-Departmental	0	342,165	340,000
<b>Total Expenditure</b>	<b>\$ 43,103</b>	<b>671,138</b>	<b>651,870</b>

**AUGUSTA, GEORGIA  
URBAN SPLOST, PHASE 3  
FISCAL YEAR 2008**

	2006 Actuals	2007 Budget	2008 Budget
<b>Revenue</b>			
Intergovernmental Revenue	\$ (4,857)	116,150	0
Investment Income	162,188	110,000	120,000
Other Financing Sources	0	3,166,650	3,084,730
<b>Total Revenue</b>	<b>\$ 157,331</b>	<b>3,392,800</b>	<b>3,204,730</b>
 <b>Expenditure</b>			
Purchased Contracted Services	\$ 103,802	149,594	125,100
Capital Outlay	(13,057)	450,394	419,000
Interfund/Interdepartmental	20,603	10,400	10,630
Other Costs	0	850	0
Non-Departmental	0	2,781,562	2,650,000
<b>Total Expenditures</b>	<b>\$ 111,348</b>	<b>3,392,800</b>	<b>3,204,730</b>

**AUGUSTA, GEORGIA**  
**G/O SALES TAX BONDS 06**  
**FISCAL YEAR 2008**

	<b>2006</b>	<b>2007</b>	<b>2008</b>
	<b>Actuals</b>	<b>Budget</b>	<b>Budget</b>
<b>Revenue</b>			
Investment Income	\$ 0	0	0
Other Financing Sources	0	0	0
<b>Total</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Transfers In</b>	<u>0</u>	<u>0</u>	<u>9,716,000</u>
<b>Total Revenue</b>	<u>\$ 0</u>	<u>0</u>	<u>9,716,000</u>
<b>Expenditure</b>			
Purchased/Contracted Services	\$ 0	0	0
Supplies	0	0	0
Capital Outlay	0	0	0
Interfund/Interdepartmental	0	0	0
Non-Departmental	0	0	9,716,000
<b>Total Expenditures</b>	<u>\$ 0</u>	<u>0</u>	<u>9,716,000</u>
<b>Transfers Out</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Expenditure</b>	<u>\$ 0</u>	<u>0</u>	<u>9,716,000</u>

**AUGUSTA, GEORGIA  
WATER & SEWER  
FISCAL YEAR 2008**

	<b>2006 Actuals</b>	<b>2007 Budget</b>	<b>2008 Budget</b>
<b>Revenue</b>			
Charges for Services	\$ 62,377,955	67,165,900	70,362,310
Investment Income	2,681,898	3,465,160	2,500,000
Miscellaneous Revenue	183,817	165,000	165,000
Other Financing Sources	57,960	21,335,450	12,692,504
<b>Total Revenue</b>	<b>\$ 65,301,630</b>	<b>92,131,510</b>	<b>85,719,814</b>
<b>Transfers In</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>	<b>\$ 65,301,630</b>	<b>92,131,510</b>	<b>85,719,814</b>
<b>Expenditure</b>			
Personal Services & Emp Benefits	\$ 10,758,718	12,819,910	13,797,940
Purchased/Contracted Services	9,903,504	11,133,910	11,531,930
Supplies	5,404,398	6,563,990	6,921,470
Capital Outlay	0	3,202,000	5,024,800
Interfund/Interdepartmental	4,105,133	4,249,110	4,621,670
Depreciation & Amortization	11,953,686	0	0
Other Costs	444,590	900,000	780,000
Debt Service	55,964	875,170	872,250
Non-Departmental	0	1,039,330	1,006,854
<b>Total</b>	<b>\$ 42,625,993</b>	<b>40,783,420</b>	<b>44,556,914</b>
<b>Transfers Out</b>	<b>22,186,886</b>	<b>51,348,090</b>	<b>41,162,900</b>
<b>Total Expenditures</b>	<b>\$ 64,812,879</b>	<b>92,131,510</b>	<b>85,719,814</b>

**AUGUSTA, GEORGIA**  
**WATER & SEWER RENEWAL & EX.**  
**FISCAL YEAR 2008**

	<b>2006</b>	<b>2007</b>	<b>2008</b>
	<b>Actuals</b>	<b>Budget</b>	<b>Budget</b>
<b>Revenue</b>			
Other Financing Sources	\$ 0	17,555,598	0
<b>Total</b>	0	17,555,598	0
<b>Transfers In</b>	2,497,651	24,293,800	13,621,070
<b>Total Revenue</b>	\$ 2,497,651	41,849,398	13,621,070
<b>Expenditure</b>			
Purchased/Contracted Services	\$ 239,231	627,263	1,600,000
Capital Outlay	-232,017	40,997,288	10,717,020
Interfund/Interdepartmental	2,748	2,750	4,050
Non-Departmental	0	222,097	1,300,000
<b>Total Expenditures</b>	\$ 9,962	41,849,398	13,621,070

**AUGUSTA, GEORGIA  
WATER & SEWER BOND  
FISCAL YEAR 2008**

	<b>2006 Actuals</b>	<b>2007 Budget</b>	<b>2008 Budget</b>
<b>Revenue</b>			
Investment Income	\$ 381,430	9,310	10,000
Other Financing Sources	0	247,850	419,640
<b>Total</b>	<b>\$ 381,430</b>	<b>257,160</b>	<b>429,640</b>
<b>Transfers In</b>	<b>4,674,858</b>	<b>4,676,900</b>	<b>4,678,980</b>
<b>Total Revenue</b>	<b>\$ 5,056,288</b>	<b>4,934,060</b>	<b>5,108,620</b>
<b>Expenditure</b>			
Capital Outlay	\$ 0	0	213,030
Interfund/Interdepartmental	1,572	1,570	3,350
Debt Service	3,420,217	4,932,490	4,892,240
<b>Total Expenditures</b>	<b>\$ 3,421,789</b>	<b>4,934,060</b>	<b>5,108,620</b>



**AUGUSTA, GEORGIA**  
**W&S 2000 BOND SERIES**  
**FISCAL YEAR 2008**

	<b>2006</b>	<b>2007</b>	<b>2008</b>
	<b>Actuals</b>	<b>Budget</b>	<b>Budget</b>
<b>Revenue</b>			
Investment	\$ 489,084	91,620	393,520
Other Financing Sources	0	4,187,982	6,711,510
<b>Total</b>	<b>\$ 489,084</b>	<b>4,279,602</b>	<b>7,105,030</b>
<b>Transfers In</b>	<b>5,362,435</b>	<b>6,572,590</b>	<b>6,723,010</b>
<b>Total Revenue</b>	<b>\$ 5,851,519</b>	<b>10,852,192</b>	<b>13,828,040</b>
<b>Expenditure</b>			
Purchased/Contracted Services	\$ 543,886	1,328,637	250,000
Capital Outlay	-718,971	2,824,155	6,461,510
Interfund/Interdepartmental	175,776	175,770	19,420
Debt Service	5,130,312	6,523,630	6,830,400
Non-Departmental	0	0	266,710
<b>Total</b>	<b>\$ 5,131,003</b>	<b>10,852,192</b>	<b>13,828,040</b>
<b>Transfers Out</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Revenue</b>	<b>\$ 5,131,003</b>	<b>10,852,192</b>	<b>13,828,040</b>

**AUGUSTA, GEORGIA  
W&S BOND 2002 SERIES  
FISCAL YEAR 2008**

	<b>2006 Actuals</b>	<b>2007 Budget</b>	<b>2008 Budget</b>
<b>Revenue</b>			
Investment Income	\$ 1,493,249	474,020	714,700
Other Financing Sources	0	31,203,838	16,919,060
<b>Total</b>	<b>\$ 1,493,249</b>	<b>31,677,858</b>	<b>17,633,760</b>
<b>Transfers In</b>	<b>982,760</b>	<b>8,172,540</b>	<b>8,566,090</b>
<b>Total Revenue</b>	<b>\$ 2,476,009</b>	<b>39,850,398</b>	<b>26,199,850</b>
<b>Expenditure</b>			
Purchased/Contracted Services	\$ 2,965,053	4,733,794	1,776,140
Capital Outlay	(2,967,813)	26,470,034	15,142,920
Interfund/Interdepartmental	2,760	2,760	11,600
Debt Service	6,640,848	8,275,590	8,660,290
Non-Departmental	0	368,220	608,900
<b>Total Expenditures</b>	<b>\$ 6,640,848</b>	<b>39,850,398</b>	<b>26,199,850</b>

**AUGUSTA, GEORGIA**  
**W & S BOND 2004 SERIES**  
**FISCAL YEAR 2008**

	<b>2006</b>	<b>2007</b>	<b>2008</b>
	<b>Actuals</b>	<b>Budget</b>	<b>Budget</b>
<b>Revenue</b>			
Investment Income	\$ 6,052,619	3,436,480	3,261,120
Other Financing Sources	201,031	140,060,014	59,188,730
<b>Total</b>	<b>\$ 6,253,650</b>	<b>143,496,494</b>	<b>62,449,850</b>
<b>Transfers In</b>	<b>8,337,222</b>	<b>7,539,990</b>	<b>7,545,100</b>
<b>Total Revenue</b>	<b>\$ 14,590,872</b>	<b>151,036,484</b>	<b>69,994,950</b>
<b>Expenditure</b>			
Purchased/Contracted Services	\$ 2,424,923	8,099,637	2,105,880
Capital Outlay	-1,978,685	131,835,377	56,881,810
Interfund/Interdepartmental	0	0	5,110
Debt Service	10,152,802	8,400,000	8,400,000
Non-Departmental	0	2,576,470	2,602,150
<b>Total</b>	<b>\$ 10,599,040</b>	<b>150,911,484</b>	<b>69,994,950</b>
<b>Transfers Out</b>	<b>0</b>	<b>125,000</b>	<b>0</b>
<b>Total Expenditure</b>	<b>\$ 10,599,040</b>	<b>151,036,484</b>	<b>69,994,950</b>

**AUGUSTA, GEORGIA  
WASTE MANAGEMENT  
FISCAL YEAR 2008**

	2006 Actuals	2007 Budget	2008 Budget
<b>Revenue</b>			
Charges for Services	\$ 11,361,933	10,494,040	10,211,525
Investment Income	1,010,241	0	0
Miscellaneous Revenue	1,158	0	0
Other Financing Sources	4,203	4,098,650	0
<b>Total Revenue</b>	<b>\$ 12,377,535</b>	<b>14,592,690</b>	<b>10,211,525</b>
<b>Expenditure</b>			
Personal Services & Emp Benefits	\$ 855,883	2,133,020	1,783,790
Purchased/Contracted Services	954,051	1,356,280	1,485,200
Supplies	2,510,222	740,380	733,110
Capital Outlay	1,359,185	5,698,470	2,500,000
Interfund/Interdepartmental	986,415	802,750	793,340
Depreciation and Amortization	583,990	1,250,000	0
Debt Service	(131,216)	0	0
Non-Departmental	0	438,470	849,165
<b>Total</b>	<b>\$ 7,118,530</b>	<b>12,419,370</b>	<b>8,144,605</b>
<b>Transfers Out</b>	<b>2,031,174</b>	<b>2,173,320</b>	<b>2,066,920</b>
<b>Total Expenditure</b>	<b>\$ 9,149,704</b>	<b>14,592,690</b>	<b>10,211,525</b>

**AUGUSTA, GEORGIA  
GARBAGE COLLECTION  
FISCAL YEAR 2008**

	<b>2006 Actuals</b>	<b>2007 Budget</b>	<b>2008 Budget</b>
<b>Revenue</b>			
Charges for Services	\$ 11,858,545	12,886,430	14,764,923
Investment Income	(257,695)	0	0
Miscellaneous Revenue	0	0	0
<b>Total</b>	<b>\$ 11,600,850</b>	<b>12,886,430</b>	<b>14,764,923</b>
<b>Transfers In</b>	<b>2,986,514</b>	<b>3,269,110</b>	<b>2,925,210</b>
<b>Total Revenue</b>	<b>\$ 14,587,364</b>	<b>16,155,540</b>	<b>17,690,133</b>
<b>Expenditure</b>			
Personal Services & Emp Benefits	\$ 131,095	975,400	806,470
Purchased/Contracted Services	12,513,790	13,812,360	14,287,850
Supplies	36,566	11,350	23,000
Capital Outlay	0	60,000	0
Interfund/Interdepartmental	18,661	19,070	34,300
Other Costs	0	317,360	880,000
Depreciation and Amortization	39,998	480,000	538,790
Non-Departmental	0	0	239,723
<b>Total Expenditure</b>	<b>\$ 12,740,110</b>	<b>15,675,540</b>	<b>16,810,133</b>
<b>Transfers Out</b>	<b>0</b>	<b>480,000</b>	<b>880,000</b>
<b>Total Expenditure</b>	<b>\$ 12,740,110</b>	<b>16,155,540</b>	<b>17,690,133</b>

**AUGUSTA, GEORGIA**  
**WASTE MANAGEMENT 2004 BONDS**  
**FISCAL YEAR 2008**

	<b>2006</b>	<b>2007</b>	<b>2008</b>
	<b>Actuals</b>	<b>Budget</b>	<b>Budget</b>
<b>Revenue</b>			
Investment Income	\$ 287,866	0	0
Other Financing Sources	13,979	5,709,680	5,979,080
<b>Total</b>	<b>\$ 301,845</b>	<b>5,709,680</b>	<b>5,979,080</b>
<b>Transfers In</b>	<b>1,817,294</b>	<b>1,821,450</b>	<b>1,820,250</b>
<b>Total Revenue</b>	<b>\$ 2,119,139</b>	<b>7,531,130</b>	<b>7,799,330</b>
<b>Expenditure</b>			
Purchased/Contracted Services	\$ 272,908	0	150,000
Capital Outlay	(272,908)	5,709,680	5,824,810
Interfund/Interdepartmental	0	0	4,270
Depreciation and Amortization	62,768	0	0
Debt Service	327,294	1,821,450	1,820,250
<b>Total Expenditures</b>	<b>\$ 390,062</b>	<b>7,531,130</b>	<b>7,799,330</b>

**AUGUSTA, GEORGIA  
TRANSIT  
FISCAL YEAR 2008**

	<u>2006</u> <u>Actuals</u>	<u>2007</u> <u>Budget</u>	<u>2008</u> <u>Budget</u>
<b>Revenue</b>			
Intergovernmental Revenue	\$ 923,684	1,400,000	1,171,460
Charges for Services	723,058	765,060	890,282
Investment Income	(46,783)	(30,000)	0
Miscellaneous Revenue	4,178	0	0
Other Financing Sources	10,480	0	0
<b>Total</b>	<b>\$ 1,614,617</b>	<b>2,135,060</b>	<b>2,061,742</b>
<b>Transfers In</b>	<b>3,059,932</b>	<b>3,099,320</b>	<b>3,499,320</b>
<b>Total Revenue</b>	<b>\$ 4,674,549</b>	<b>5,234,380</b>	<b>5,561,062</b>
<b>Expenditure</b>			
Personal Services & Emp Benefits	\$ 2,861,678	2,802,822	3,314,994
Purchased/Contracted Services	317,932	376,182	375,560
Supplies	552,947	570,558	533,080
Capital Outlay	0	1,370,920	1,315,920
Interfund/Interdepartmental	458,013	440,170	460,560
Depreciation & Amortization	647,495	0	0
Non-Departmental	2,658	(326,272)	(439,052)
<b>Total</b>	<b>\$ 4,840,723</b>	<b>5,234,380</b>	<b>5,561,062</b>
<b>Transfers Out</b>	<b>52,142</b>	<b>0</b>	<b>0</b>
<b>Total Expenditure</b>	<b>\$ 4,892,865</b>	<b>5,234,380</b>	<b>5,561,062</b>

**AUGUSTA, GEORGIA**  
**AUGUSTA REGIONAL AIRPORT**  
**FISCAL YEAR 2008**

	<b>2006</b>	<b>2007</b>	<b>2008</b>
	<b>Actuals</b>	<b>Budget</b>	<b>Budget</b>
<b>Revenue</b>			
Intergovernmental Revenue	\$ 4,382,048	5,700,000	2,700,000
Charges for Services	15,506,746	14,249,590	17,111,400
Investment Income	1,373,725	1,617,390	972,700
Miscellaneous Revenue	80,510	0	0
Other Financing Sources	800	25,000	56,952
<b>Total</b>	<b>\$ 21,343,829</b>	<b>21,591,980</b>	<b>20,841,052</b>
<b>Transfers In</b>	<b>62,799</b>	<b>0</b>	<b>0</b>
<b>Total Revenue</b>	<b>\$ 21,406,628</b>	<b>21,591,980</b>	<b>20,841,052</b>
<b>Expenditure</b>			
Personal Services & Emp Benefits	3,618,592	3,739,250	3,816,150
Purchased/Contracted Services	1,263,116	1,327,218	1,398,870
Supplies	7,892,565	7,605,602	8,649,840
Capital Outlay	2,918	360,000	6,000
Interfund/Interdepartmental	261,359	291,300	225,970
Depreciation & Amortization	1,466,439	1,600,000	1,600,000
Other Costs	6,575	0	0
Debt Service	35,632	1,037,110	1,550,740
Non-Departmental	0	5,631,500	3,593,482
<b>Total</b>	<b>\$ 14,547,196</b>	<b>21,591,980</b>	<b>20,841,052</b>
<b>Transfers Out</b>	<b>62,799</b>	<b>0</b>	<b>0</b>
<b>Total Expenditure</b>	<b>\$ 14,609,995</b>	<b>21,591,980</b>	<b>20,841,052</b>



**AUGUSTA, GEORGIA**  
**DANIEL FIELD**  
**FISCAL YEAR 2008**

	<b>2006</b>	<b>2007</b>	<b>2008</b>
	<b>Actuals</b>	<b>Budget</b>	<b>Budget</b>
<b>Revenue</b>			
Intergovernmental Revenue	\$ 3,920	500,000	500,000
Charges for Services	109,650	92,150	94,820
Investment Income	15,949	12,000	15,000
Miscellaneous Revenue	84	1,200	14,480
Other Financing Sources	0	660	0
<b>Total</b>	<b>\$ 129,603</b>	<b>606,010</b>	<b>624,300</b>
<b>Transfers In</b>	<b>144,162</b>	<b>0</b>	<b>0</b>
<b>Total Revenue</b>	<b>\$ 273,765</b>	<b>606,010</b>	<b>624,300</b>
<b>Expenditure</b>			
Personal Services & Emp Benefits	\$ 26,897	40,510	30,600
Purchased/Contracted Services	31,417	36,980	115,770
Supplies	15,153	18,200	16,550
Capital Outlay	0	500,000	449,310
Interfund/Interdepartmental	9,713	10,320	8,860
Depreciation & Amortization	85,514	0	0
Non-Departmental	0	0	3,210
<b>Total Expenditure</b>	<b>\$ 168,694</b>	<b>606,010</b>	<b>624,300</b>

**AUGUSTA, GEORGIA  
MUNICIPAL GOLF COURSE  
FISCAL YEAR 2008**

	<b>2006 Actuals</b>	<b>2007 Budget</b>	<b>2008 Budget</b>
<b>Revenue</b>			
Charges for Services	\$ 463,728	630,000	630,000
Investment Income	(5,558)	0	0
Miscellaneous Revenue	501	0	1,024
<b>Total</b>	<b>\$ 458,671</b>	<b>630,000</b>	<b>631,024</b>
<b>Transfers In</b>	<b>225,000</b>	<b>63,210</b>	<b>14,880</b>
<b>Total Revenue</b>	<b>\$ 683,671</b>	<b>693,210</b>	<b>645,904</b>
<b>Expenditure</b>			
Personal Services & Emp Benefits	274,259	345,290	327,799
Purchased/Contracted Services	85,817	57,480	57,480
Supplies	216,323	211,620	211,620
Interfund/Interdepartmental	71,016	71,100	46,770
Depreciation & Amortization	35,168	0	0
Debt Service	0	7,720	0
Non-Departmental	0	0	2,235
<b>Total Expenditures</b>	<b>\$ 682,583</b>	<b>693,210</b>	<b>645,904</b>

**AUGUSTA, GEORGIA  
RISK MANAGEMENT  
FISCAL YEAR 2008**

	<b>2006 Actuals</b>	<b>2007 Budget</b>	<b>2008 Budget</b>
<b>Revenue</b>			
Charges for Services	\$ 1,857,110	2,346,930	2,424,290
Fines & Forfeitures	543	0	0
Investment Income	40,714	20,000	33,067
Miscellaneous Revenue	0	0	0
<b>Total</b>	<b>\$ 1,898,367</b>	<b>2,366,930</b>	<b>2,457,357</b>
<b>Transfers In</b>	<b>0</b>	<b>25,000</b>	<b>0</b>
<b>Total Revenue</b>	<b>\$ 1,898,367</b>	<b>2,391,930</b>	<b>2,457,357</b>
<b>Expenditure</b>			
Personal Services & Emp Benefits	\$ 339,766	344,730	347,420
Purchased/Contracted Services	421,249	628,410	671,130
Supplies	13,035	53,190	52,030
Capital Outlay	0	140,400	140,400
Interfund/Interdepartmental	1,197,341	1,325,200	1,211,500
Depreciation & Amortization	37,888	0	0
Cost Reimbursement	(110,912)	(100,000)	(80,000)
Non-Departmental	0	0	114,877
<b>Total Expense</b>	<b>\$ 1,898,367</b>	<b>2,391,930</b>	<b>2,457,357</b>

**AUGUSTA, GEORGIA  
EMPLOYEES HEALTH BENEFITS  
FISCAL YEAR 2008**

	2006 Actuals	2007 Budget	2008 Budget
<b>Revenue</b>			
Intergovernmental Revenue	\$ 0	0	0
Charges for Services	16,716,263	18,136,910	19,406,500
Investment Income	(86,870)	(30,000)	(35,000)
<b>Total Revenue</b>	<b>\$ 16,629,393</b>	<b>18,106,910</b>	<b>19,371,500</b>
<b>Transfers In</b>	<b>1,569,981</b>	<b>0</b>	<b>0</b>
<b>Total Revenue</b>	<b>\$ 18,199,374</b>	<b>18,106,910</b>	<b>19,371,500</b>
<b>Expenditure</b>			
Purchased/Contracted Services	\$ 52,524	89,000	92,000
Interfund/Interdepartmental	18,093,194	18,017,910	19,279,500
Supplies	10	0	0
<b>Total</b>	<b>\$ 18,145,728</b>	<b>18,106,910</b>	<b>19,371,500</b>
<b>Transfers Out</b>	<b>53,645</b>	<b>0</b>	<b>0</b>
<b>Total Expenditure</b>	<b>\$ 18,199,373</b>	<b>18,106,910</b>	<b>19,371,500</b>

**AUGUSTA, GEORGIA  
WORKERS COMP  
FISCAL YEAR 2008**

	2006 Actuals	2007 Budget	2008 Budget
<b>Revenue</b>			
Charges for Services	\$ 1,330,333	1,721,210	1,925,940
Intergovernment Revenue	0	0	0
Other Financing Sources	0	150,000	0
Investment Income	5,004	0	0
<b>Total Revenue</b>	<b>\$ 1,335,337</b>	<b>1,871,210</b>	<b>1,925,940</b>
<b>Expenditure</b>			
Interfund/Interdepartmental	\$ 1,327,606	1,721,210	1,925,940
<b>Total</b>	<b>\$ 1,327,606</b>	<b>1,721,210</b>	<b>1,925,940</b>
<b>Transfers Out</b>	<b>0</b>	<b>150,000</b>	<b>0</b>
<b>Total Expenditure</b>	<b>\$ 1,327,606</b>	<b>1,871,210</b>	<b>1,925,940</b>

**AUGUSTA, GEORGIA  
UNEMPLOYMENT  
FISCAL YEAR 2008**

	<b>2006 Actuals</b>	<b>2007 Budget</b>	<b>2008 Budget</b>
<b>Revenue</b>			
Charges for Services	\$ 160,052	170,000	170,000
Investment Income	0	0	0
<b>Total</b>	<b>\$ 160,052</b>	<b>170,000</b>	<b>170,000</b>
<b>Transfers In</b>			
	0	0	0
<b>Total Revenue</b>	<b>\$ 160,052</b>	<b>170,000</b>	<b>170,000</b>
<b>Expenditure</b>			
Interfund/Interdepartmental	160,052	170,000	170,000
<b>Total Expenditure</b>	<b>\$ 160,052</b>	<b>170,000</b>	<b>170,000</b>

**AUGUSTA, GEORGIA**  
**LONG TERM DISABILITY INSURANCE**  
**FISCAL YEAR 2008**

	<b>2006</b>	<b>2007</b>	<b>2008</b>
	<b>Actuals</b>	<b>Budget</b>	<b>Budget</b>
<b>Revenue</b>			
Charges for Services	\$ 450,405	450,000	460,000
Investment Income	(2,029)	0	0
Miscellaneous Revenue	0	0	
<b>Total Revenue</b>	<b>\$ 448,376</b>	<b>450,000</b>	<b>460,000</b>
<b>Transfers In</b>	<b>53,645</b>	<b>0</b>	<b>0</b>
<b>Total Revenue</b>	<b>\$ 502,021</b>	<b>450,000</b>	<b>460,000</b>
<b>Expenditure</b>			
Interfund/Intergovernmental	\$ 502,021	450,000	460,000
<b>Total</b>	<b>502,021</b>	<b>450,000</b>	<b>460,000</b>
<b>Transfers Out</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditure</b>	<b>\$ 502,021</b>	<b>450,000</b>	<b>460,000</b>

**AUGUSTA, GEORGIA**  
**FLEET MANAGEMENT & OPERATIONS**  
**FISCAL YEAR 2008**

	<b>2006</b>	<b>2007</b>	<b>2008</b>
	<b>Actuals</b>	<b>Budget</b>	<b>Budget</b>
<b>Revenue</b>			
Charges for Services	\$ 4,825,685	4,849,030	5,367,920
Investment Income	(3,793)	0	0
Miscellaneous Revenue	17,797	0	1,196
Other Financing Sources	12,817	0	0
<b>Total Revenue</b>	<b>\$ 4,852,506</b>	<b>4,849,030</b>	<b>5,369,116</b>
<b>Transfers In</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Revenue</b>	<b>\$ 4,852,506</b>	<b>4,849,030</b>	<b>5,369,116</b>
<b>Expenditure</b>			
Personal Services & Emp Benefits	\$ 119,768	121,340	137,820
Purchased/Contracted Services	4,396,401	4,214,780	4,728,770
Supplies	187,070	202,970	214,960
Interfund/Interdepartmental	241,468	264,660	252,130
Depreciation & Amortization	43,424	30,170	32,830
Non-Departmental	0	0	2,606
<b>Total</b>	<b>\$ 4,988,131</b>	<b>4,833,920</b>	<b>5,369,116</b>
<b>Transfers Out</b>	<b>0</b>	<b>15,110</b>	<b>0</b>
<b>Total Expenditure</b>	<b>\$ 4,988,131</b>	<b>4,849,030</b>	<b>5,369,116</b>



**AUGUSTA, GEORGIA  
GMA LEASE PROGRAM  
FISCAL YEAR 2008**

<b>Revenue</b>	<b>2006 Actuals</b>	<b>2007 Budget</b>	<b>2008 Budget</b>
Investment Income	\$ 610,020	712,600	737,600
<b>Total</b>	610,020	712,600	737,600
<b>Transfers In</b>	1,503,045	2,423,975	2,342,028
<b>Total Revenue</b>	<b>\$ 2,113,065</b>	<b>3,136,575</b>	<b>3,079,628</b>
<b>Expenditures</b>			
Capital Outlay	\$ 0	0	0
Debt Service	2,113,066	3,086,575	3,029,628
Non-Departmental	0	50,000	50,000
Cost Reimbursement	0	0	0
<b>Total Expenditure</b>	<b>\$ 2,113,066</b>	<b>3,136,575</b>	<b>3,079,628</b>

**AUGUSTA, GEORGIA**  
**1945 PENSION FUND**  
**FISCAL YEAR 2008**

<b>Revenue</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>
	<b>Actuals</b>	<b>Budget</b>	<b>Budget</b>
Investment Income	\$ 1,010,190	782,810	745,000
Miscellaneous Revenue	709,574	181,190	410,300
<b>Total Revenue</b>	<b>\$ 1,719,764</b>	<b>964,000</b>	<b>1,155,300</b>
<b>Expenditures</b>			
Personal Services & Emp Benefits	\$ 910,091	895,000	950,300
Purchased/Contracted Services	49,612	69,000	71,000
Interfund/Interdepartmental	0	0	0
Non-Departmental	0	0	134,000
<b>Total Expenditure</b>	<b>\$ 959,703</b>	<b>964,000</b>	<b>1,155,300</b>

**AUGUSTA, GEORGIA**  
**1977 PENSION FUND**  
**FISCAL YEAR 2008**

<b>Revenue</b>	<b>2006 Actuals</b>	<b>2007 Budget</b>	<b>2008 Budget</b>
Investment Income	\$ 2,291,753	1,146,300	1,165,000
Miscellaneous Revenue	2,059,488	1,790,820	1,810,000
<b>Total</b>	<b>\$ 4,351,241</b>	<b>2,937,120</b>	<b>2,975,000</b>
<b>Expenditures</b>			
Personal Services & Emp Benefits	\$ 837,002	810,000	900,000
Purchased/Contracted Services	112,607	80,000	91,000
Interfund/Interdepartmental	0	0	0
Other Costs	211,265	290,000	250,000
Non-Departmental	0	1,757,120	1,734,000
<b>Total Expenditure</b>	<b>\$ 1,160,874</b>	<b>2,937,120</b>	<b>2,975,000</b>

**AUGUSTA, GEORGIA**  
**URBAN 1949 PENSION PLAN**  
**FISCAL YEAR 2008**

<b>Revenue</b>	<b>2006 Actuals</b>	<b>2007 Budget</b>	<b>2008 Budget</b>
Investment Income	\$ 8,032,579	3,519,600	3,750,000
Miscellaneous Revenue	519,952	360,400	385,000
<b>Total Revenue</b>	<b>\$ 8,552,531</b>	<b>3,880,000</b>	<b>4,135,000</b>
<b>Expenditures</b>			
Personal Services & Emp Benefits	\$ 3,695,574	3,500,000	3,600,000
Purchased/Contracted Services	349,429	350,000	351,000
Other Costs	50,194	30,000	30,000
Non-Departmental	0	0	154,000
<b>Total Expenditure</b>	<b>\$ 4,095,197</b>	<b>3,880,000</b>	<b>4,135,000</b>

**AUGUSTA, GEORGIA  
OTHER URBAN PENSION PLAN  
FISCAL YEAR 2008**

<b>Revenue</b>	<b>2006 Actuals</b>	<b>2007 Budget</b>	<b>2008 Budget</b>
Transfers In	\$ 1,482,530	1,410,000	1,430,000
<b>Total Revenue</b>	<b>\$ 1,482,530</b>	<b>1,410,000</b>	<b>1,430,000</b>
<b>Expenditures</b>			
Personal Services & Emp Benefits	\$ 1,388,331	1,400,000	1,425,000
Purchased/Contracted Services	0	10,000	5,000
Interfund/Interdepartmental	0	0	0
Non-Departmental	0	0	0
<b>Total</b>	<b>\$ 1,388,331</b>	<b>1,410,000</b>	<b>1,430,000</b>
<b>Transfers Out</b>	<b>94,199</b>	<b>0</b>	<b>0</b>
<b>Total Expenditure</b>	<b>\$ 1,482,530</b>	<b>1,410,000</b>	<b>1,430,000</b>

**AUGUSTA, GEORGIA**  
**EXP TRUST FUND-PERPETUAL CARE**  
**FISCAL YEAR 2008**

	<b>2006</b>	<b>2007</b>	<b>2008</b>
	<b>Actuals</b>	<b>Budget</b>	<b>Budget</b>
<b>Revenue</b>			
Fines and forfeitures	\$ 0	0	0
Investment Income	52,314	25,000	79,800
Other Financing Sources	0	70,800	0
<b>Total Revenue</b>	<b>\$ 52,314</b>	<b>95,800</b>	<b>79,800</b>
<b>Expenditure</b>			
Purchased/Contracted Services	\$ 10,455	20,958	20,958
Supplies	41,248	48,842	37,842
Capital Outlay	0	26,000	21,000
<b>Total</b>	<b>\$ 51,703</b>	<b>95,800</b>	<b>79,800</b>
<b>Transfers Out</b>	<b>60,817</b>	<b>0</b>	<b>0</b>
<b>Total Expenditure</b>	<b>\$ 112,520</b>	<b>95,800</b>	<b>79,800</b>

**AUGUSTA, GEORGIA**  
**EXP TRUST FUND-JOSEPH LAMAR**  
**FISCAL YEAR 2008**

	<b>2006 Actuals</b>	<b>2007 Budget</b>	<b>2008 Budget</b>
<b>Revenue</b>			
Investment Income	\$ 306	0	180
<b>Total</b>	\$ 306	0	180
<b>Transfers In</b>	0	180	0
<b>Total Revenue</b>	\$ 306	180	180
<b>Expenditure</b>			
Non-Departmental	\$ 175	180	180
<b>Total Expenditure</b>	\$ 175	180	180