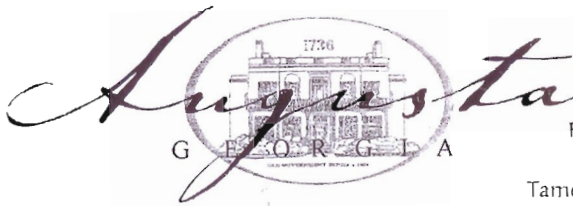


AUGUSTA, GEORGIA
ADOPTED BUDGET
FOR
FISCAL YEAR 2009

WWW.AUGUSTAGA.GOV

Table of Contents

Administrator’s Message.....	1
Elected Officials.....	2
Appointed Officials.....	4
Missions and Beliefs.....	5
Organizational Chart.....	6
Budgetary Guidelines.....	7
The Reporting Entity.....	12
Combined Budget Overview.....	29
General Fund/Law Enforcement Fund.....	32
Special Revenue Funds.....	51
Capital Projects Funds.....	74
Debt Service Funds	80
Enterprise Funds.....	81
Internal Service Funds.....	94
Trust and Agency Funds.....	101



Office Of The Administrator

Frederick L. Russell, Administrator

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

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

December 29, 2008

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:

Attached is the approved budget for the 2009 budget year. To address the current economic conditions, this budget assumes a conservative 1.5% growth in the tax digest and a 1% increase in sales tax collections and significant expenditure reductions. At the direction of the Commission so not to increase the millage rate, this budget includes the use of \$1,000,000 in fund balance to fund a deficit within law enforcement.

Law enforcement has two major sources of revenue: property tax and sales tax collection. Without an increase to the mill rate, these revenues cannot keep pace with the ever increasing cost to house prisoners and protect our citizens. Therefore, fund balance was needed to balance the law enforcement budget. The areas of law enforcement and the judicial process comprise 74% of the government operating expenditures. The fire protection fund has been balanced by a drastic reduction in their capital expenditure plan which would have funded the replacement of outdated equipment.

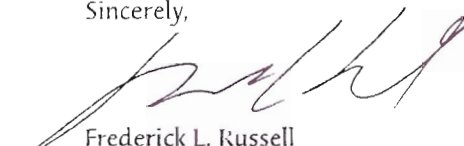
While it is the goal to maintain a consistent level of service, many hard choices were made in order to balance the 2009 budget. They include program service reductions, the elimination of several departments, no COLA increases for employees and reduced support to community agencies. These are worthwhile projects and programs that we should fund if revenue was available.

Although we have seen a reduction in the peak fuel costs, we cannot rely on lower fuel cost in the future especially with the current economic forecasts. These costs have a significant impact in the operations of road patrol, public services, fire protection, transit and waste management.

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

I look forward to working with you as we concentrate on dealing with the difficult economic times that face our City.

Sincerely,



Frederick L. Russell
Administrator



Elected Officials December 31, 2008

Mayor Deke S. Copenhaver

(Term 2007-2010)

75 Conifer Square

Augusta, Georgia 30909

(706) 821-1831 (Work)

(706) 821-1835 (Fax)

Betty Beard – District One

Mayor Pro-Tem (Term 2006-2009)

One Seventh St., Suite 1703

River Place Condos

Augusta, Georgia 30901

(706) 821-2504 (Work)

(706) 724-0916 (Fax)

Corey Johnson – District Two

(Term 2008-2010)

2222 Woodland Avenue

Augusta, Georgia 30904

(706) 993-0224 (Cell)

(706) 821-1838 (Fax)

(706) 822-5629 (Home)

Joe Bowles – District Three

(Term 2006-2009)

1114 Glenn Avenue

Augusta, Georgia 30904

(706) 825-6894 (Cell)

(706) 210-1880 (Work)

(706) 210-1871 (Fax)

Alvin Mason – District Four

(Term 2008-2010)

3770 Pinnacle Place Drive

Hephzibah, Georgia 30815

(706) 793-1991 (Home)

(706) 955-6130 (Cell)

(706) 821-1838 (Fax)

Calvin Holland, Sr. – District Five

(Term 2006-2009)

3037 Thomas Lane

Augusta, Georgia 30906

(706) 798-5294 (Home)

(706) 821-1838 (Fax)

Joe Jackson – District Six

(Term 2008-2010)

2328 Neal Road

Augusta, Georgia 30906

(706) 533-7839 (Home)

(706) 821-1838 (Fax)

Jerry Brigham – District Seven

(Term 2006-2009)

2904 Pleasant Cove Court

Augusta, Georgia 30907

(706) 863-1698 (Home)

(706) 650-1700 (Work)

(706) 650-1141 (Fax)

Jimmy Smith – District Eight

Term (2008-2010)

1332 Brown Road

Hephzibah, Georgia 30815

(706) 798-3890 (Home)

(706) 821-1838 (Fax)

J. R. Hatney – District Nine

(Term 2006-2009)

119 East Walker Street

Augusta, Georgia 30901

(706) 722-5035 (Home)

(706) 821-1838 (Fax)

Don Grantham – District Ten

(Term 2008-2010)

808 Quail Court

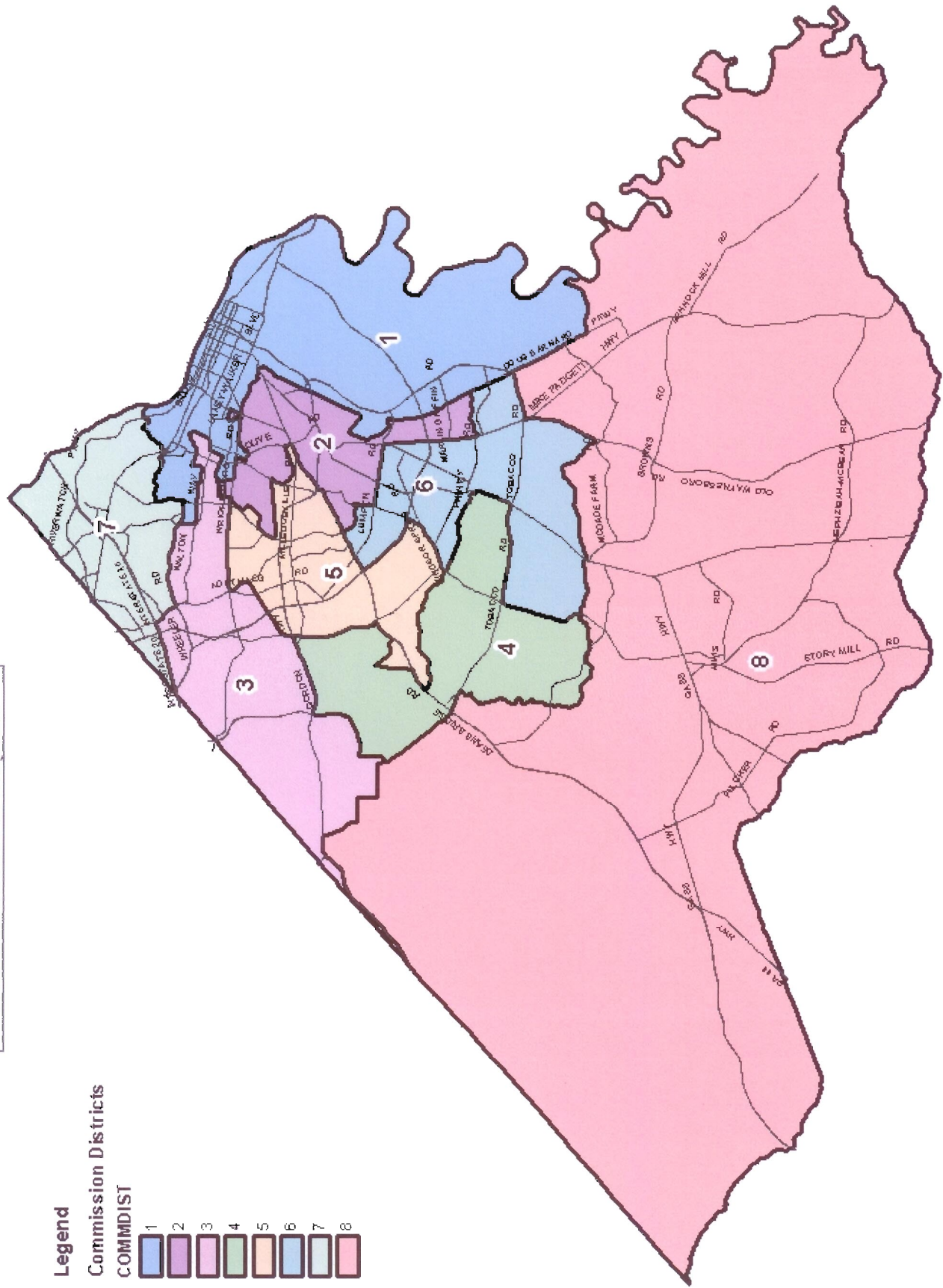
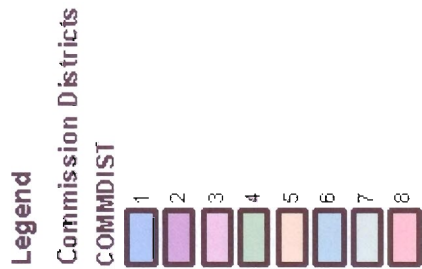
Augusta, Georgia 30909

(706) 738-2331 (Home)

(706) 738-7786 (Work)

(706) 733-4741 (Fax)

Commission Districts





Appointed Officials December 31, 2008

Frederick L. Russell
Administrator

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

Robert Leverett
Interim Deputy Administrator

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

Donna B. Williams, CGFM
Finance Director

530 Greene Street – Room 207
Augusta, Georgia 30901
(706) 821-2429
(706) 821-2502 (Fax)

Tameka Allen
Interim Deputy Administrator

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

Lena Bonner
Clerk of Commission

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

Chiquita T. Johnson
General Counsel

501 Greene Street, Suite 302
Augusta, Georgia 30901
(706) 842-5550
(706) 842-5556 (Fax)



MISSION

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

BELIEFS

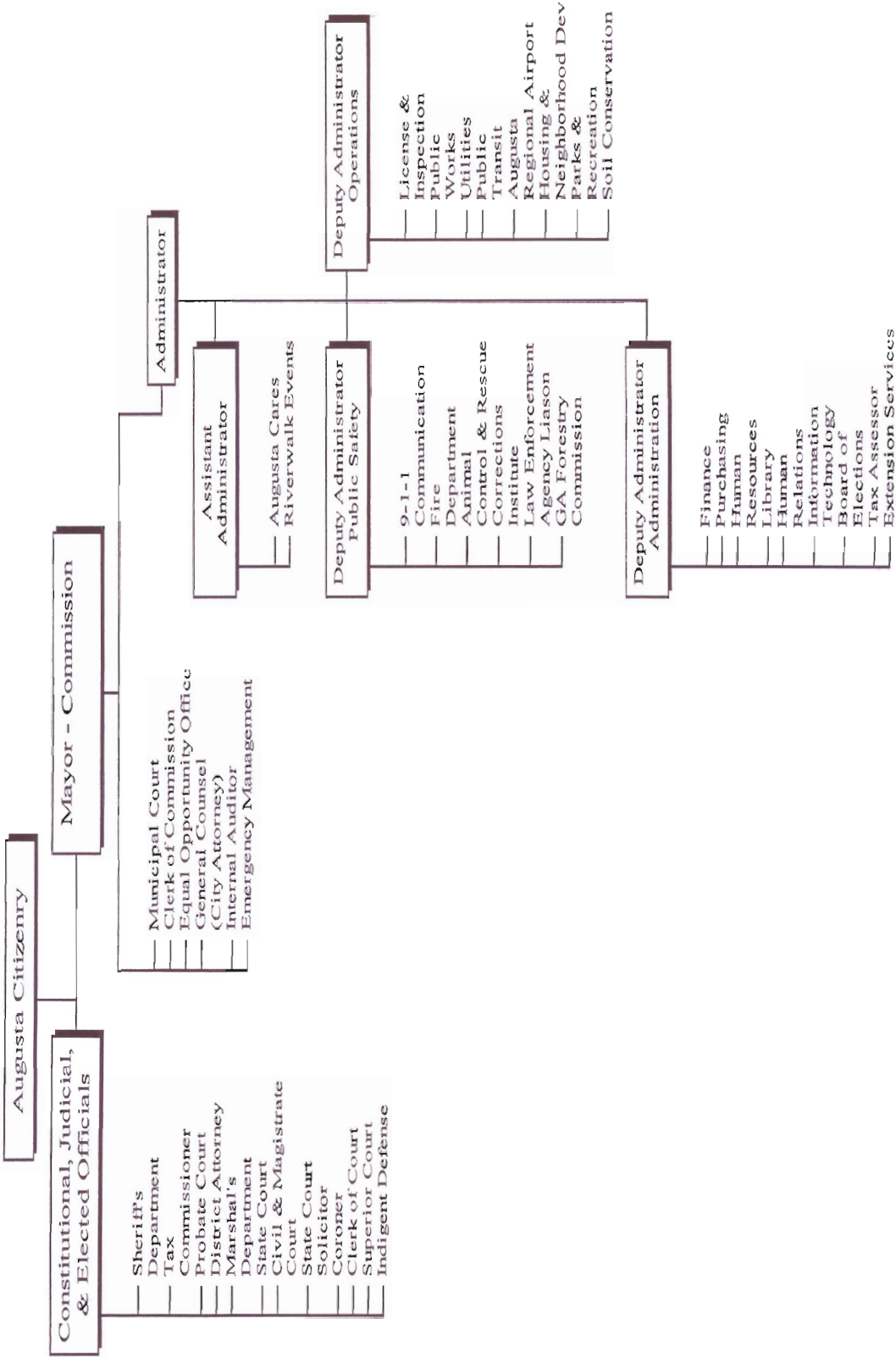
WE BELIEVE that open, honest communications with the public and among governing officials will assure the accomplishment of our community objectives.

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

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

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

Augusta, GA Organizational Chart



AUGUSTA, GEORGIA

**BUDGET PROCESS,
BUDGETARY GUIDELINES
AND BUDGET CALENDAR
FY 2009**

AUGUSTA, GEORGIA FY 2009 BUDGET

THE BUDGET PROCESS

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

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

Departments and agencies submitted detailed operating budget requests to the Budget Office in the Finance Department on August 22, 2008, 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 2008 service levels.

After analyzing the budget requests, Budget staff met with the Administrator, department heads and agency heads during the month of September for review of their request. The Administrator's proposed FY 2009 Budget reflects his consideration of these recommendations in light of revenue projections and real property assessments, and his top priority initiatives are reflected in the Budget Message. The ranking of supplemental requests in the budget document generally reflects the department or agency head's priority ranking as submitted to the Budget Office.

As presented to the Augusta-Richmond County Commission, the Proposed Budget is intended to provide the resources necessary to continue current services. In his Budget Message, the Administrator may also recommend adjustments to the general property tax rates and user fees necessary to finance these services and identify high priority needs, new initiatives and program changes that the Augusta-Richmond County Commission may wish to consider during its deliberations on the budget. These and other issues brought forward at the public hearing on the budget will be addressed during the City Commission budget work session in November 2008. After careful deliberation, the Proposed Budget, as modified for additions and deletions is to be adopted by City Commission on November 18, 2008.

**AUGUSTA, GEORGIA
2009 BUDGET PLANNING CALENDAR**

JULY 2008

- July 1, 2008 Commission approves FY 2009 Budget Calendar.
- July 18, 2008 Finance Develop FY 2009 Budget Instructions Package.
- July 31, 2008 Distribution of Budget Handbook with Instructions.

AUGUST 2008

- August 22, 2008 Departmental Budgets due to Finance. Budget analysts begin review of proposed budgets for budget hearings. Revenue Estimates completed.

SEPTEMBER 2008

- Sept. 2, 2008 -
Sept. 12, 2008 Two weeks of Budget Hearings with Departments
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.

OCTOBER 2008

- October 1, 2008 Primary budget summary of reviews from Finance department presented to Administrator. Revenue Estimates Revised.
- October 21, 2008 FY 2009 Budget presented to Augusta-Richmond County Commission by the Administrator.
- October 30, 2008 Publish Public Hearing Notice in paper, one week before meeting.

NOVEMBER 2008

- November 5, 2008 ***PUBLIC TOWN MEETING/ COMMISSION WORKSHOP***
Public Hearing of 2009 Budget.
- November 11, 2008 Publish Notice of Budget Adoption in paper, one week before meeting.
- November 18, 2008 Adoption of the FY 2009 Budget by the Augusta-Richmond County Commission

JANUARY 2009

- January 1, 2009 Effective date for the Fiscal year 2009 Budget.

BUDGETS AND BUDGETARY ACCOUNTING

Augusta-Richmond County follows these procedures in establishing the budgetary process and data reflected in this report.

- 1) Departments and Agencies submit detailed budget requests to the Budget Office in the Finance Department, which reviews and compiles the requests and makes recommendations to the Administrator.
- 2) The Administrator submits a proposed balanced budget to the Augusta-Richmond County Commission in November 2008.
- 3) The Augusta-Richmond County Commissioners hold such public workshops as it deems necessary and holds an advertised public hearing on the proposed budget at which the first reading of the budget resolution occurs. The budget is adopted at a regular Board meeting, advertised in accordance with State law prior to January first.
- 4) Formal budgetary integration is employed for the General Fund, Special Revenue Funds, Debt Service Fund and Capital Projects Funds.
- 5) Budgets for governmental fund types are maintained on a basis consistent with generally accepted accounting principles.
- 6) The Administrator and Finance Director are authorized to transfer budgeted amounts within departments, with the exception of transfers which increase salary appropriations. The Augusta-Richmond County Commissioners may transfer amounts between departments and approve appropriations of additional resources.

ENCUMBRANCES AND APPROPRIATIONS

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

BASIC SERVICES

In this year's budget process, the service level and associated funding level will be used to try to hold increases in operating costs to a minimum. "Basic Services" used in the development of FY 2009 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 is necessary to preserve capital asset value.

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

AUGUSTA, GEORGIA

THE REPORTING ENTITY

**OPERATING POLICIES/GUIDELINES AND
LEGAL REQUIREMENTS FOR BUDGETING
ACCOUNTING, FINANCIAL REPORTING
AND ANNUAL AUDIT
FY 2009**

AUGUSTA, GEORGIA

FY 2009 BUDGET

THE REPORTING ENTITY:

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

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

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

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

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

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

The component unit column in the combined financial statements includes the financial data of Augusta's other component unit. This unit is reported in a separate column to

emphasize that it is legally separate from Augusta. Separate financial statements may be obtained from the Richmond County Department of Health.

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

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

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

Augusta Housing Authority
Augusta-Richmond County Coliseum Authority
Augusta Canal Authority
City of Augusta Hospital Authority

BUDGETS AND AUDITS – LEGAL REQUIREMENTS:

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

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

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

- c) For each fiscal year beginning on or after January 1, 1982 each unit of local government shall adopt and utilize a budget ordinance or resolution as provided in this article.
- d) Nothing contained in this Code section shall preclude a local government from amending its budget so as to adapt to changing governmental needs during the fiscal year. Amendments shall be made as follows, unless otherwise provided by charter or local law:
 - 1) Any increase in appropriation in any fund for a department of local government, whether accomplished through a change in anticipated revenues in any fund or through a transfer of appropriation among departments, shall require the approval of the governing authority; and
 - 2) Transfers of appropriations in any fund among the various accounts within a department of local government shall require only the approval of the budget officer, except that transfers of appropriations within a department of local government which increases the salary appropriation shall require the approval of the governing authority.

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

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

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

- (a) Beginning with the local government fiscal year which ends between July 1, 1994, and June 30, 1995, the governing authority of each unit of local government having a population in excess of 1,500 persons according to the latest estimate of population by the United States Bureau of the Census or its successor agency or expenditures of \$175,000.00 or more shall provide for and cause to be made an annual audit of the financial affairs and transactions of all fund and activities of the local government for each fiscal year of the local government.

- (b) The governing authority of each local unit of government not included in paragraph (a) of this subsection shall provide for and cause to be made the audit required pursuant to paragraph (a) not less often than once every two fiscal years. Audits performed pursuant to this paragraph shall be for both fiscal years.
- (c) The governing authority of each local unit of government having expenditure of less than \$175,000 in that government's most recently ended fiscal year may elect to prepare, in lieu of the biennial audit otherwise required under paragraph (2) of this subsection, an annual report of agreed upon procedures.

AUGUSTA, GEORGIA

FISCAL POLICIES

FUND ACCOUNTING

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

GOVERNMENTAL FUND TYPES

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

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

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

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

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

PROPRIETARY FUND TYPES

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

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

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

FIDUCIARY FUND TYPES

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

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

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

Basis of Accounting

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

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

All Governmental Fund Types are maintained on the modified accrual basis of accounting, revenues are generally recognized when they are susceptible to accrual, i.e.

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

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

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

**AUGUSTA, GEORGIA
FY 2009 CIP FUNDING**

SPECIAL PURPOSE ONE PERCENT LOCAL SALES TAX

Augusta-Richmond County derived revenues from the Special Purpose One Percent Sales Tax collection that started in 2006 and will continue until \$160 million has been collected which is the Fifth phase of collection. This special purpose sales tax is dedicated revenues resulting from a Georgia General Assembly bill in 1985 authorizing counties in the State of Georgia to levy and collect a special one percent tax for approved capital expenditures.

CONTINGENCY RESERVE POLICIES

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

INVESTMENT POLICIES

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

AUGUSTA, GEORGIA
ACCOUNTING, AUDITING AND FINANCIAL REPORTING POLICIES

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

REVENUE POLICIES

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

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

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

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

1. LOCAL TAXES

- a. Consider the local taxing effort of Augusta-Richmond County as compared to other similar neighboring municipalities.
- b. Consider the demand and need for public services.

2. INTER-GOVERNMENTAL REVENUE/STATE SHARED TAXES

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

3. CHARGES FOR SERVICES

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

4. FEES AND LICENSES

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

5. GENERAL GUIDELINES

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

FINANCIAL CONDITION

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

**AUGUSTA, GEORGIA
REVENUE ANALYSIS
PROPERTY TAXES**

TAX DIGEST

The Chief Tax Assessor is responsible for receiving returns and fairly and impartially assessing property. The total assessed valuation for the 2008 Tax Digest is set at \$5.1 billion compared to \$4.8 in 2007.

The chart below shows the actual changes in the millage rates for the Urban Services District (old City) and for the County based on the 2008 Tax Digest. It does not include millage rates levied by Richmond County Board of Education.

YEAR 2008/2007 TAX RATE

COUNTYWIDE				URBAN			
	2007	2008	Difference		2007	2008	Difference
County-wide M&O	8.149	8.149	N/A		8.149	8.149	N/A
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*	1.616	1.616	N/A		N/A	N/A	N/A
Urban M&O	N/A	N/A	N/A		8.058	8.058	N/A
Total*	10.556	10.556	N/A		16.998	16.998	N/A

*note Residents of the Blythe Fire District pay a fire tax rate of 3.029 making their 2008 Total Tax Rate 11.969.

Millage Value for Augusta-Richmond County Government

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

AUGUSTA, GEORGIA REVENUE ANALYSIS

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

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

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

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

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

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

OTHER TAXES

OTHER TAXES: OTHER TAX REVENUES INCLUDE THE FOLLOWING:

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

AUGUSTA, GEORGIA

DEBT POLICIES/GUIDELINES

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

RESERVES

RESERVE POLICY

Reserve policies are an important factor in maintaining the City's 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 constitutional debt limit for direct general obligation bonds is 10 percent of the assessed value of taxable property within the County.

AUGUSTA, GEORGIA

FISCAL YEAR

2009

ALL FUNDS

COMBINED BUDGET OVERVIEW

AUGUSTA, GEORIGIA
FY 2009 APPROVED BUDGET
ALL FUNDS COMBINED
NOVEMBER 18, 2008

FUND NAME	REVENUE FY 2009	EXPENDITURE FY 2009
GENERAL FUNDS		
General Fund	70,658,370	70,658,370
Law Enforcement	54,077,070	54,077,070
Total General Fund/Law Enforcement	124,735,440	124,735,440
Port Authority	85,830	85,830
JAG	983,980	983,980
SPECIAL REVENUE FUNDS		
Drug Court	81,780	81,780
5% Crime Victim's Asst Program	363,300	363,300
Supplemental Juvenile Services	22,800	22,800
Federal Drug Forfeitures	600,000	600,000
State Drug Forfeitures	800,000	800,000
K-9 Forfeitures	20,000	20,000
Wireless Phase	453,540	453,540
Emergency Telephone Response	3,650,830	3,650,830
Building Inspections Fund	1,094,750	1,094,750
Grants	2,564,570	2,564,570
Housing & Neighborhood Development	10,653,600	10,653,600
Urban Development Action Grant	46,400	46,400
Board of Appeals	28,610	28,610
NPDES Permit Fees	31,370	31,370
Urban Services District	17,129,570	17,129,570
Capital Outlay	3,682,450	3,682,450
Fire Protection	21,952,640	21,952,640
Occupation Tax	2,471,500	2,471,500
Street Lights	4,507,520	4,507,520
Downtown Development Authority	809,310	809,310
Sheriff Capital Outlay Grant	1,100,000	1,100,000
Promotion Richmond County	4,390,000	4,390,000
Transportation and Tourism	915,200	915,200

	REVENUE	EXPENDITURE
FUND NAME	FY 2009	FY 2009
CAPITAL PROJECT FUNDS		
Special 1% Sales Tax, Phase II	6,079,020	6,079,020
Special 1% Sales Tax, Phase III	33,955,230	33,955,230
Special 1% Sales Tax, Phase IV	74,803,770	74,803,770
Special 1% Sales Tax, Phase V	111,281,375	111,281,375
Urban SPLOST, Phase II	348,300	348,300
Urban SPLOST, Phase III	2,536,900	2,536,900
DEBT SERVICE FUNDS		
G/O Sales Tax Bonds 06	9,707,050	9,707,050
ENTERPRISE FUNDS		
Water & Sewerage	94,715,820	94,715,820
Water & Sewerage-Renewal & Extension	4,975,800	4,975,800
2000 Bond Series	7,562,940	7,562,940
W&S Bond 2002 Series	10,485,860	10,485,860
W&S Bond 2004 Series	13,296,470	13,296,470
Waste Management Fund	12,080,150	12,080,150
Garbage Collection Fund	18,068,700	18,068,700
Waste Management 2004 Bonds	3,407,430	3,407,430
Augusta Public Transit System	8,953,456	8,953,456
Augusta Regional Airport	27,385,980	27,385,980
Daniel Field	683,610	683,610
Municipal Golf Course	639,600	639,600
INTERNAL SERVICE FUNDS		
Risk Management	2,374,170	2,374,170
Employee Health Benefits Fund	20,233,920	20,233,920
Workers Compensation Fund	1,900,410	1,900,410
Unemployment Fund	170,000	170,000
Long-Term Disability Insurance	460,050	460,050
Fleet Operations & Management	5,660,700	5,660,700
GMA Lease Program	2,826,670	2,826,670
TRUST & AGENCY FUNDS		
1945 Pension Fund	949,000	949,000
Urban 1949 Pension Plan	4,135,000	4,135,000
Other Urban Pension Plans	1,402,000	1,402,000
Exp Trust Fund-Perpetual Care	79,800	79,800
Exp Trust Fund-Joseph Lamar	180	180
TOTAL	\$684,334,351	\$684,334,351

**AUGUSTA, GEORGIA
GENERAL FUND
FISCAL YEAR 2009**

	2007 Actuals	2008 Budget	2009 Budget
Revenues			
Taxes	\$ 38,641,670	\$ 39,155,144	\$ 40,484,360
Licenses And Permits	1,588,936	1,545,000	1,545,000
Use of money and property	1,072,009	1,083,130	1,068,170
Charges for Services	15,824,340	16,090,870	16,648,130
Fines and Forfeitures	5,523,209	5,716,500	5,349,000
Intergovernmental Revenue	2,756,796	2,000,000	1,555,000
Contributions and Donations	35,565	14,900	10,000
Miscellaneous Revenue	649,842	70,000	613,050
Other Financing Sources	226,721	13,166,767	-
Total	66,319,088	78,842,311	67,272,710
Transfers In	2,185,431	3,938,170	3,385,660
Total Revenues	\$ 68,504,519	\$ 82,780,481	\$ 70,658,370
Expenditures			
Personal Services & Employee Benefits	\$ 36,332,321	\$ 40,633,967	\$ 40,014,450
Purchased/Contracted Services	10,800,883	13,405,850	11,696,861
Supplies	6,633,035	8,150,020	7,454,599
Capital Outlay	222,818	93,358	-
Interfund/Interdepartmental	1,558,450	1,700,226	1,782,410
Other Costs	7,264,365	17,558,576	7,019,070
Debt Service	65,399	-	450,000
Cost Reimbursement	(186,670)	(161,000)	(111,000)
Non-Departmental	5,672	(399,379)	339,210
Total	62,696,273	80,981,618	68,645,600
Transfers Out	2,797,982	1,798,863	2,012,770
Total Expenditures	\$ 65,494,255	\$ 82,780,481	\$ 70,658,370

AUGUSTA, GEORGIA
LAW ENFORCEMENT FUND
FISCAL YEAR 2009

	<u>2007</u> <u>Actuals</u>	<u>2008</u> <u>Budget</u>	<u>2009</u> <u>Budget</u>
Revenues			
Taxes	\$ 47,947,415	\$ 48,001,149	\$ 48,898,660
Intergovernmental Revenue	598,632	56,960	29,660
Charges for Services	1,123,127	1,009,000	1,049,000
Fines and Forfeitures	511,648	545,000	480,000
Investment Income	(412,723)	(300,000)	(200,000)
Miscellaneous Revenue	50,362	-	-
Other Financing Sources	1,832,366	2,382,504	1,000,000
	<u>51,650,827</u>	<u>51,694,613</u>	<u>51,257,320</u>
Total			
	<u>51,650,827</u>	<u>51,694,613</u>	<u>51,257,320</u>
Transfers In	2,319,748	2,319,750	2,819,750
	<u>2,319,748</u>	<u>2,319,750</u>	<u>2,819,750</u>
Total Revenues	<u>\$ 53,970,575</u>	<u>\$ 54,014,363</u>	<u>\$ 54,077,070</u>
Expenditures			
Personal Services & Employee Benefits	\$ 32,228,963	\$ 33,717,780	\$ 35,496,740
Purchased/Contracted Services	847,695	1,052,800	828,300
Supplies	8,552,114	10,608,465	9,637,810
Capital Outlay	2,086,833	24,660	-
Interfund/Interdepartmental	6,543,829	6,966,730	7,050,550
Cost Reimbursement	(990,514)	(1,011,540)	(1,010,200)
Non-Departmental	-	(53,752)	(25,000)
	<u>49,268,920</u>	<u>51,305,143</u>	<u>51,978,200</u>
Total			
	<u>49,268,920</u>	<u>51,305,143</u>	<u>51,978,200</u>
Transfers Out	2,491,879	2,709,220	2,098,870
	<u>2,491,879</u>	<u>2,709,220</u>	<u>2,098,870</u>
Total Expenditures	<u>\$ 51,760,799</u>	<u>\$ 54,014,363</u>	<u>\$ 54,077,070</u>

**AUGUSTA-RICHMOND COUNTY
GENERAL FUND/LAW ENFORCEMENT
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2009 BUDGET**

Description	2007 Actuals	2008 Budget	2009 Budget
Revenues			
Taxes			
Real Property Tax-Curr Year	\$ 7,823,164	\$ 7,938,514	\$ 8,157,780
Timber Tax - Current Year	10,268	3,320	2,540
Early Payment Discount	(57,101)	(54,000)	(56,640)
Motor Vehicles - Current Year	787,963	650,840	661,440
Mobile Homes - Current Year	40,895	57,350	48,960
Rail Road Equipment-Current Yr	4,185	510	250
Real Estate Transfer	334,656	280,000	220,000
Recording Intangible Tax	998,467	900,000	780,500
Electric Franchise Tax	12,618,440	13,006,560	13,700,000
Water Franchise Tax (In Lieu)	1,303,896	1,803,890	2,434,530
Gas Franchise Tax	826,888	830,000	830,000
Television Cable Franchise Tax	1,824,961	1,660,000	1,800,000
Telephone Franchise Tax	1,391,759	1,300,000	1,100,000
Other Franchise Tax	127,500	42,500	85,000
Local Option Sales & Use Tax	7,267,490	7,300,660	7,370,000
Alcoholic Beverage Excise Tax	2,017,188	2,200,000	2,100,000
Local Option Mixed Drink Tax	340,541	350,000	350,000
Penalties - Delinquent Taxes	874,813	800,000	850,000
Pen & Interest-FiFa	105,694	85,000	50,000
Total Taxes	38,641,667	39,155,144	40,484,360
Licenses And Permits			
Alcoholic Licenses - Beer	1,430,533	1,400,000	1,400,000
Location Permits	16,322	20,000	20,000
Late Tag Penalty	142,082	125,000	125,000
Total Licenses and Permits	1,588,937	1,545,000	1,545,000
Intergovernmental Revenues			
St GA Jud Council HB#182	110,000	110,000	110,000
Local Govt - Pmt in Lieu Tax	960,741	965,630	958,170
CDBG Grant Income-Neighborhood Enhancement	1,268	-	-
Total Intergovernmental Revenues	\$ 1,072,009	\$ 1,075,630	\$ 1,068,170

**AUGUSTA-RICHMOND COUNTY
GENERAL FUND/LAW ENFORCEMENT
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2009 BUDGET**

Description	2007 Actuals	2008 Budget	2009 Budget
Services			
Court Costs, Fees & Charges	\$ 994,881	\$ 950,000	\$ 920,000
Indigent Defense Reimbursement	421,535	400,000	400,000
Ind Defense Application Fees	75,850	58,000	60,000
Burke/Columbia County DA Reimb	728,219	625,000	810,400
Burke Co Reimb Public Defender	135,198	100,000	120,000
Columbia Co Public Defender	257,138	200,000	240,000
Superior Ct-Circuit Burke Reimb	-	-	95,500
Superior Ct-Circuit Columbia Co Reimb	-	-	450,350
Reader Printer Fees	13,811	12,000	12,000
Data Processing Fees	3,000	2,000	2,000
Radio Rebanding Admin	-	-	7,500
HP Maintenance Fees	-	-	10,000
Motor Vehicle Tag Coll Fees	238,321	200,000	200,000
Wildlife Tag Fees	2,617	2,500	2,500
Lic & Insp Admin Allow-Recovery	41,556	46,630	46,630
Code Enforcement-Code Enf Allocation-Recovery	49,176	55,600	62,700
Ind Cost Allocation-Port Auth	8,748	8,970	9,200
Ind Cost Allocation-5%	7,356	7,550	7,740
Ind Cost Allocation - Recovery	1,500	1,540	1,580
Ind Cost Allocation-Wireless Phase	1,692	1,740	-
Ind Cost Allocation- E-911	-	187,920	-
Ind Cost Allocation-Inspection	24,768	25,390	26,030
Ind Cost Allocation-HND	146,832	150,500	154,270
Ind Cost Allocation-Urban Dev Action	7,704	7,900	8,100
Ind Cost Allocation-Bd of Appeals	2,796	2,870	2,950
Ind Cost Allocation-Urban SD	29,412	30,150	30,910
Ind Cost Allocation-Capital Outlay	16,284	16,700	17,120
Ind Cost Allocation-Law Enforce	4,163,916	4,268,020	4,374,730
Ind Cost Allocations-Fire	552,444	566,260	580,420
Ind Cost Allocation-Occupation	5,088	5,220	5,360
Ind Cost Allocation-Street Lights	13,308	13,640	13,990
Ind Cost Allocation - DDA Revenue Bond	4,548	4,670	4,790
Ind Cost Allocation SPL-321	5,712	-	-
Ind Cost Allocation SPL-322	46,656	47,820	49,020
Ind Cost Allocation-SPL-323	42,756	43,830	44,930
Ind Cost Allocation-SPL-324	472,356	484,170	496,280
Ind Cost Allocation-SPL-326	8,844	9,070	9,300
Ind Cost Allocation-SPL-327	10,368	10,630	10,900
Ind Cost Allocation-Utilities	941,508	965,050	989,180
Ind Cost Allocation-Utilities-507	3,948	4,050	4,150

**AUGUSTA-RICHMOND COUNTY
GENERAL FUND/LAW ENFORCEMENT
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2009 BUDGET**

Description	2007 Actuals	2008 Budget	2009 Budget
Ind Cost Allocation-Utilities-508	\$ 3,264	\$ 3,350	\$ -
Ind Cost Allocation-Utilities-509	18,948	19,420	19,910
Ind Cost Allocation-Utilities-510	11,304	11,600	11,890
Ind Cost Allocation-W&S 2004 Bonds	4,980	5,110	5,240
Ind Cost Allocation-Waste Mang	190,572	195,340	200,230
Ind Cost Allocation-Solid Waste Recov	33,456	34,300	35,160
Ind Cost Allocation-Wast Mgmt 04 Bond	4,164	4,270	4,380
Ind Cost Allocation-Transit	164,352	168,470	172,690
Ind Cost Allocation-Bush Field	196,896	201,820	206,870
Ind Cost Allocation-Daniel Fld	8,640	8,860	9,090
Ind Cost Allocation-Muni Golf	45,624	46,770	47,940
Ind Cost Allocation-Risk Mgmt	56,100	57,510	58,950
Ind Cost Allocation-616	5,628	5,770	5,920
Ind Cost Allocation - Workers Comp	5,832	5,980	6,130
Ind Cost Allocation -623	1,776	1,830	1,880
Ind Cost Allocation - 626	108,168	110,880	113,660
Election Qualifying Fees	18,029	18,000	18,000
Sale of Maps & Publications	2,128	5,000	5,000
Sale of Maps & Publications-IT	2,755	-	-
Voter Lists and Labels	2,305	5,000	2,000
Commissions on Tax Collections	2,176,076	2,060,000	2,200,000
Motor Vehicle Title Fees	29,529	26,000	26,000
Lapsed Motor Vehicle Ins Fees	72,720	75,000	65,000
Coroner Reports	495	500	500
Prisoner Housing Fees	1,493,196	1,500,000	1,500,000
GA DOT RCCI Guard Reimbursement	-	-	80,000
State Road Maintenance	71,396	47,600	47,600
Demolition Fees	10,672	20,000	15,000
Animal Control & Shelter Fees	64,576	50,000	50,000
Rabies Certificate Fees	11,115	15,000	15,000
Sterilization Fees	44,420	50,000	40,000
Public Room Rental-Radison	27,559	25,000	25,000
Cemeteries	35,688	30,000	30,000
Returned Check Fee	23,988	2,000	10,000
RCCI-Inmate Medical Fees/Disciplinary Fees	3,516	-	2,750
RCCI-Inmate Store	53,372	92,000	87,560
Utility Cut Repairs	77,287	50,000	50,000
Human Relations Commission-HRC-EEOC-Contract	73,282	68,000	-
Total Charges for Services	\$ 14,633,654	\$ 14,535,770	\$ 15,449,880

**AUGUSTA-RICHMOND COUNTY
GENERAL FUND/LAW ENFORCEMENT
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2009 BUDGET**

Description	2007 Actuals	2008 Budget	2009 Budget
Recreation			
Special Activities-Program Fees	\$ 10,474	\$ 16,000	\$ 14,000
Youth Program-Program Fees	137,392	178,440	140,000
Adult Programs-Program Fees	101,661	90,000	75,000
Program Fees-Aquatics	7,585	10,000	17,000
Henry Brigham Comm Cent-Program Fees/Rents	50,682	62,000	60,000
Bernie Ward Comm Cent-Program Fees/Rents	36,859	54,550	40,000
Sand Hills Program Fees/Rents	9,979	8,300	9,000
Blythe Park-Program Fees/Rents	29,823	35,050	36,000
Doughty Park-Program Fees/Rents	575	4,200	1,000
Dyess Park-Program Fees	1,751	4,200	2,000
Four-H Camp-Program Fees	550	-	-
Garrett Comm-Program Fees /Rents	54,870	46,780	50,000
Hephzibah/Carroll Park-Program Fees/Rents	22,879	23,500	23,500
McBean Park-Program Fees/Rents	49,249	50,400	52,000
McDuffie Woods Park-Program Fees	17,961	23,000	-
May Park Comm Cent-Program Fees/Rents	11,757	15,500	15,500
Minnick Park-Program Fees/Rents	6,920	6,300	6,300
Carrie J. Mays-Program Fees/Rents	11,419	11,700	17,000
Warren Road Comm Cent-Program Fees/Rents	74,231	79,580	82,000
Merry Street Ceramics-Program Fees	170	-	-
Henry Brigham-Ceremics	1,240	3,400	5,000
Sand Hills Nutrition Center	-	1,000	-
Other Concessions-Program Fees	27,374	25,000	25,000
Henry Brigham Swim Center-Program Fees	21,578	22,000	25,000
Newman Tennis	219,608	246,000	246,000
Augusta Aquatics Cent-Program Fees	180,855	132,000	150,000
Diamond Lakes Reg Park-Program Fees	15,195	10,000	12,000
Diamond Lakes Comm. Ctr/Rents	141,020	165,000	165,000
The "Boathouse" Comm Cent-Program Fees/Rents	50,757	42,000	45,000
Julian Smith Casino-Program Fees/Rents	70,772	52,000	54,000
Julian Smith BBQ Pit-Program Fees/Rents	25,925	23,200	25,000
Gracewood Rents & Royalties	11,720	9,300	11,000
Sue Reynolds Center-Program Fees/Rents	3,912	3,200	4,000
Old Government House Rents & Royalties	28,499	30,000	30,000
Lake Olmstead Stadium-Rent & Royalties	25,000	25,000	25,000
New Savannah Bluff Lock & Dam-Program Fees/Rents	14,690	14,000	14,000
Skateboard Park	4,984	7,500	7,000
Riverwalk	56,313	60,000	40,000
Pendleton King Park/Rents	3,315	-	3,000
Total Recreation	1,539,544	1,590,100	1,526,300
Charges For Services and Recreation	\$ 16,173,198	\$ 16,125,870	\$ 16,976,189

AUGUSTA-RICHMOND COUNTY
GENERAL FUND/LAW ENFORCEMENT
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2009 BUDGET

Description	2007 Actuals	2008 Budget	2009 Budget
Fines And Forfeitures			
Superior	\$ 506,668	\$ 575,000	\$ 510,000
State	3,486,083	3,700,000	3,400,000
Magistrate	1,123,363	1,000,000	1,000,000
Juvenile	6,714	7,500	5,000
Probate Court	222,634	224,000	224,000
Drug treatment/education	122,919	120,000	120,000
DA Welfare Fraud Investigation	5,906	-	-
DA-Forfeiture of Assets	48,920	90,000	90,000
Total Fines And Forfeitures	5,523,207	5,716,500	5,349,000
Investment Income			
Interest revenues	2,394,418	1,650,000	1,000,000
Int Earned-Tax Commissioner	341,124	350,000	300,000
Int Earned-Clerk of Court	21,253	-	5,000
MCG-Gilbert Manor Redevelopment	-	-	250,000
Total Investment Income	2,756,795	2,000,000	1,555,000
Contributions And Donations			
Contributions & Donation (Animal Services)	-	6,000	10,000
Special Projects Contributions & Donation Rec	7,750	-	-
Donations Trees & Landscaping	21,315	6,400	-
Total Contributions And Donations	29,065	12,400	10,000
Miscellaneous Income			
Rents and royalties	252,800	15,000	265,000
Employer Pen Contr Forfeited	43,009	-	-
Miscellaneous Income	12,582	20,000	15,000
Tax Commissioner-Other Revenue	(1,846)	10,000	5,000
Total Miscellaneous Income	306,545	45,000	285,000
Total General Fund Revenue (101)	\$ 66,091,423	\$ 65,675,544	\$ 67,272,710

AUGUSTA-RICHMOND COUNTY
GENERAL FUND/LAW ENFORCEMENT
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2009 BUDGET

Description	2007 Actuals	2008 Budget	2009 Budget
Transfers			
Op Tsf fr, Law Enforcement	\$ 2,124,336	\$ 2,369,220	\$ 1,758,870
Op Tsf fr, Neighborhood	-	12,670	-
Op Tsfr fr., Occupation Tax	-	1,556,280	1,466,140
Op Tsfr fr., Water & Sewerage	-	-	35,650
Op Tsfr fr., Waste Management	-	-	125,000
Op Tsfr fr., Debt Service	2,913	-	-
Op Tsfr fr., Workers Compensation	58,182	-	-
Total Transfers	2,185,431	3,938,170	3,385,660
Other			
Property Sale	30,686	50,000	-
Lawsuit Settlement	940	-	-
Capital Lease Proceeds	196,038	-	-
Encumbrance Carry Forwards	-	22,407	-
Capital Project Carry Forwards	-	264,360	-
Fund Balance Appropriations	-	12,830,000	-
Total Other	227,664	13,166,767	-
Total General Fund (101)	\$ 68,504,518	\$ 82,780,481	\$ 70,658,370

**AUGUSTA-RICHMOND COUNTY
GENERAL FUND/LAW ENFORCEMENT
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2009 BUDGET**

Description	2007 Actuals	2008 Budget	2009 Budget
Revenues			
Taxes			
Real Property Tax-Curr Year	\$ 24,773,352	\$ 25,138,709	\$ 25,832,980
Timber Tax-Current Year	32,516	10,500	8,050
Early Payment Discount	(180,821)	(171,000)	(179,360)
Property Tax Increase	-	-	-
Motor Vehicles-Current Year	2,495,217	2,060,970	2,094,560
Mobile Homes-Current Year	129,502	181,590	155,050
Railroad Equipmetn-Current Year	13,253	1,590	800
Local Option Sales & Use Tax	20,684,396	20,778,790	20,986,580
Total Taxes	47,947,415	48,001,149	48,898,660
Intergovernmental Revenue			
Fed Op Grant-Catergory-Direct	48,177	42,720	-
Local Govt Grants	-	14,240	29,660
GEMA-Homeland Security Grant	213,097	-	-
GEMA-Homeland Security Grant Infrastructure	205,977	-	-
BJA Earmark Grant-Operating-Noncategory	107,777	-	-
BZPP Grant-Operating-Noncategory	23,605	-	-
Total Intergovernmental Revenue	598,633	56,960	29,660
Charges for Services			
Bail Bond Administration Fees	565	-	-
Sheriff Fees - Criminal Bonds	50,772	45,000	45,000
Sheriff Fines & Fees	143,758	125,000	140,000
Printing & Duplicating Service Fees	171,263	160,000	160,000
Telephone Comm-Jail	222,589	240,000	220,000
Social Security Informant Fee	28,000	27,000	22,000
False Alarms for Sheriff	-	-	150,000
St Criminal Alien Assist Program	57,852	-	-
Criminal Background Chencks	11,790	12,000	12,000
Prisoner Reimb County Jail	436,538	400,000	300,000
Total Charges for Services	1,123,127	1,009,000	1,049,000
Fines & Forfeitures			
County Jail-Construction & Staffing	473,445	500,000	450,000
Parking Violation	17,675	20,000	15,000
Bond	20,528	25,000	15,000
Total Fines & Forfeitures	511,648	545,000	480,000
Investment Income			
Interest Revenues	(412,723)	(300,000)	(200,000)
Total Investment Income	(412,723)	(300,000)	(200,000)

AUGUSTA-RICHMOND COUNTY
GENERAL FUND/LAW ENFORCEMENT
OPERATING REVENUES
BY REVENUE TYPE (DETAIL)
2009 BUDGET

Description	2007 Actuals	2008 Budget	2009 Budget
Other Financing Sources			
Employer Pen Contr Forfeited	\$ 41,334	\$ -	\$ -
Miscellaneous Income	9,028	-	-
Op Tsfr from Urban Services	2,319,748	2,319,750	2,319,750
Op Tsfr from Sheriff Capital Outlay	-	-	500,000
Property Sale	60,654	-	-
Capital Leases-Proceeds	1,771,712	-	-
Encumbrance CarryForwards	-	82,504	-
Fund Balance Appropriations	-	2,300,000	1,000,000
Total Other Financing Sources	4,202,476	4,702,254	3,819,750
Total Law Enforcement (273)	53,970,576	54,014,363	54,077,070
TOTAL GENERAL FUND/LAW ENFORCEMENT	\$ 122,475,094	\$ 136,794,844	\$ 124,735,440

AUGUSTA-RICHMOND COUNTY
GENERAL FUND/LAW ENFORCEMENT OPERATING EXPENSES
BY SERVICE AREAS (DETAIL)
2009 BUDGET

Department	2007 Actuals	2008 Budget	2009 Budget
General Governmental			
Clerk of Commission	\$ 201,378	\$ 219,913	\$ 229,835
Mayor's Office	168,324	196,257	210,895
County Administrator	331,172	1,215,996	552,820
Commissioners	296,269	323,980	282,780
Commission - Other	3,450	5,500	5,500
Local Legislative Interests	1,068	6,440	4,085
Promotion Account	5,672	40,350	19,880
Board of Elections	360,992	402,217	386,100
Election Expenses	230,401	669,850	183,970
Finance - General	974,059	1,291,277	1,363,855
Finance - Accounting	225,428	361,610	336,610
Finance - Treasurer Emeritus	3,183	3,000	3,000
License	487,699	555,797	564,285
License & Inspection Administration	176,815	168,967	172,265
Procurement	461,158	484,833	563,370
Law	1,242,879	923,893	36,720
ARC-Law Dept	367,098	592,918	975,760
Magistrate-Law Dept	14,400	14,400	14,400
Outside Counsel-Law	-	40,000	300,000
Computer Management / GIS	3,998,549	4,892,413	4,794,490
Human Resources	467,934	574,430	558,930
Human Resources - Training	10,984	6,070	14,200
Employee Functions	12,699	19,000	19,000
Tax Commissioner	787,644	891,965	965,190
Tag Office	879,167	889,458	932,400
Delinquent Tax	292,017	297,435	395,580
Del Tax Sales - Fees / Cost	(74,559)	-	-
Tax Assessor	1,586,720	1,779,814	1,706,460
Board of Appeals	1,700	5,598	7,050
Board of Tax Assessors	44,726	49,630	64,470
Citizens Service & Information	87,890	99,321	100,820
ARC-Publication/Annual Report	15,400	14,890	5,000
Facilities Management - Administration	384,505	444,593	335,780
Buildings and Grounds - Municipal Building	832,870	986,316	1,027,440
Buildings and Grounds - JLEC	1,348,773	1,440,647	1,443,050
Buildings and Grounds - Phinizy Road Det. Center	579,642	753,375	690,050
Buildings and Grounds - Inhouse Projects	1,830	5,000	15,000
Planning & Zoning	214,718	321,110	321,000
Print Shop	262,941	225,218	223,250
Carpenters Shop	714,253	889,591	859,340
Records Retention	87,738	104,178	102,970
Total General Governmental	\$ 18,089,586	\$ 22,267,250	\$ 26,787,600

AUGUSTA-RICHMOND COUNTY
GENERAL FUND/LAW ENFORCEMENT OPERATING EXPENSES
BY SERVICE AREAS (DETAIL)
2009 BUDGET

Department	2007 Actuals	2008 Budget	2009 Budget
Judicial			
Superior Court	\$ 1,475,863	\$ 1,669,723	\$ 709,810
Drug Court	-	102,250	-
Circuit Budget	-	-	1,418,100
Clerk of Superior Court	2,024,148	2,318,691	2,311,425
District Attorney - Circuit	1,851,985	2,112,622	2,083,250
DA - Forfeiture Acct Expense	48,920	90,000	90,000
State Court - Judge	676,839	888,001	936,510
State Court - Solicitor	1,407,795	1,603,065	1,658,090
Civil Court - Chief Judge	227,709	236,441	238,250
Civil Court - Presiding Judge	191,707	199,294	201,160
Civil Court - Clerk	735,917	835,657	780,820
Probate Judge	544,194	609,094	571,270
Juvenile Court	368,638	407,397	642,200
Juvenile Court - Citizens Review	36,000	37,503	37,250
Public Defender - Superior Court	1,587,251	1,695,848	1,683,880
Public Defender - State Court	1,149,329	1,171,410	1,156,660
ICPDO - Independent Contractor	29,341	125,000	75,000
Court Appointed Legal	115,007	100,000	75,000
Civil Court - Marshal	1,464,625	1,398,150	1,408,430
Jury Clerk	66,011	82,978	82,210
Total Judicial	14,001,279	15,683,124	16,159,315
Public Safety			
Drivers License Bureau	14,207	14,860	14,860
Neighborhood Enhancement	120,116	136,560	122,530
Security-Municipal Building	286,860	318,581	432,970
RCCI	3,655,247	3,948,102	4,740,600
RCCI Inmate Store	53,372	92,000	63,460
RCCI-Sheriff Prisoners Program	632,572	732,677	-
Emergency Medical Service	1,330,000	1,300,000	1,280,000
Coroner	346,036	414,384	357,290
Animal Services	922,935	1,100,614	1,124,880
Emergency Management	43,024	93,398	75,790
878 Engineer	8,590	8,590	8,580
Total Public Safety	7,412,959	8,159,766	8,220,960
Public Works			
PW - Administration	1,049,971	1,830,742	1,747,680
PW - Roads and Walkways	2,516,566	3,150,867	2,860,580
Litter Patrol	269,694	314,129	276,050
PW - Traffic Engineer	1,420,127	1,921,243	2,038,040
Riverwalk/Augusta Commons	72,585	208,498	224,940
Eviction & Vacant Lot Clean Up	102,655	166,624	34,980
Total Public Works	\$ 5,431,598	\$ 7,592,103	\$ 7,182,270

AUGUSTA-RICHMOND COUNTY
GENERAL FUND/LAW ENFORCEMENT OPERATING EXPENSES
BY SERVICE AREAS (DETAIL)
2009 BUDGET

Department	2007 Actuals	2008 Budget	2009 Budget
Health And Welfare			
Board of Health - Public	\$ 1,223,230	\$ 1,223,230	\$ 1,223,230
Board of Health - Mental	9,270	9,270	9,270
Project Access	450,000	450,000	405,000
Hyde Park Medical Enhancement	8,280	50,000	-
Community Medical Outreach	-	100,000	50,000
Miracle Making Ministry-Ind Health	20,000	-	50,000
Mosquito Control	170,770	220,770	170,770
DFAC - Administration / Social	120,000	120,000	120,000
Salvation Army Landfill Charges	7,154	7,400	-
GADOT Landfill Fees	4,333	8,900	-
DFAC - Child Abuse Shelter	30,000	30,000	30,000
DFAC - Safe Homes	10,000	10,000	10,000
Total Health And Welfare	2,053,037	2,229,570	2,068,270
Recreation			
Rec. Admin.	1,195,936	1,277,449	1,471,340
Rec. Shop	850,240	1,062,012	1,036,230
Rec. Senior Adults	61,263	66,387	1,400
Rec. Special Populations	10,477	11,870	11,880
Rec. Special Activities	31,254	31,443	41,510
Rec. Boxing	73,775	71,614	73,730
Rec. Athletics	573,461	581,160	280,590
Rec. Youth Programs	170,759	220,400	202,650
Rec. Adult Programs	61,121	49,650	50,500
Rec. Aquatics	137,229	117,260	86,650
Rec. Henry H. Brigham Center	221,887	243,201	358,910
Rec. Bernie Ward	208,004	218,933	212,810
Rec. Sand Hills	108,572	177,092	27,390
Rec. Blythe Center	116,684	124,741	150,940
Rec. Dougherty Park	8,168	12,281	12,200
Rec. Dyess Park	18,999	22,486	23,290
Rec. Eastview Park	9,812	12,231	13,130
Rec - 4H Camp	225	400	400
Rec Garrett Community Center	88,753	104,297	114,730
Rec. Hephzibah Park	14,516	13,820	12,920
Rec. Hickman Park	5,466	6,977	7,850
Rec. Hyde Park	126	1,607	830
Rec. Jamestown Park	7,631	8,285	8,640
Rec. W. T. Johnson	25,628	29,508	31,030
Julian Smith Park	11,513	12,030	-
Rec. McBean Park	157,722	163,937	240,140
Rec. Mcduffie Road	150,077	159,197	159,850

AUGUSTA-RICHMOND COUNTY
GENERAL FUND/LAW ENFORCEMENT OPERATING EXPENSES
BY SERVICE AREAS (DETAIL)
2009 BUDGET

Department	2007 Actuals	2008 Budget	2009 Budget
Rec. May Park	\$ 147,051	\$ 165,388	\$ 163,980
Rec. Minnick Park	5,145	5,936	5,960
Rec. Carrie J. Mays Comm Life Center	117,755	170,045	249,420
Rec. Sue Reynolds Park	-	950	-
Rec. Warren Rd	229,976	241,402	207,010
Rec - Merry Street Ceramics	879	1,663	1,570
Rec - Henry Brigham-Ceremics	823	1,500	4,500
Rec. Henry Brigham Senior Center	11,509	21,134	16,640
Rec. Nutrition Blythe	47,648	41,282	45,710
Rec. Nutrition McBean	49,108	44,974	47,270
Rec. Nutrition Carrie J. Mays	60,877	57,376	24,190
Rec. Nutrition Henry Brigham	52,686	55,679	80,550
Rec. Nutrition Sand Hills	54,066	47,424	167,330
Rec - Eisenhower Concessions	216	220	220
Rec. Concessions	15,795	17,350	17,000
Rec - Eisenhower Park	17,896	17,798	16,170
Rec. Wood Park	-	350	19,760
Rec. Wood Street Park	1,564	2,799	2,700
Rec. Misc. Parks	147,689	132,114	111,420
Rec. Henry Brigham Swim Center	98,209	158,319	134,290
Rec - Bernie Ward Swimming Pool	1,639	2,000	2,250
Rec - Jones Park Pool	1,835	1,750	2,250
Rec - Dyess Park Pool	1,217	1,750	2,250
Rec - Fleming Tennis Center	6,113	10,727	16,230
Rec - Newman Tennis Center	280,812	320,133	352,190
Rec. Augusta Aquatics Center	451,293	465,131	480,270
Rec - Fleming Sports Complex	1,395	3,170	2,720
Rec. West Aug. Soccer Complex	50,000	50,000	50,000
Rec. Diamond Lakes Regional Facility	279,991	304,943	312,010
Rec. Diamond Lakes Community Center	338,912	357,524	383,020
Rec. Diamond Lakes Tennis Complex	-	15,890	24,400
Rec. The Boathouse	79,628	82,391	40,760
Rec - Julian Smith Casino	23,716	30,490	22,710
BBQ Pit	25,618	36,720	33,820
Gracewood Center	6,205	19,140	9,720
Sue Reynolds Center	5,139	5,890	5,890
Fleming Activity Center	5,562	7,300	8,170
Old Government House	32,847	35,297	29,160
Rec. New Savannah Bluff Lock & Dam	75,128	95,935	87,440
Rec. Skateboard Park	2,797	4,400	4,700
Riverwalk	197,173	220,268	180,940
Rec. Approp Shiloh	10,690	10,690	10,690
Rec. Approp Berry	7,500	7,500	7,500
Georgia Golf & Gardens	-	59,700	-
Total Recreation	\$ 7,263,400	\$ 8,132,710	\$ 8,016,320

**AUGUSTA-RICHMOND COUNTY
GENERAL FUND/LAW ENFORCEMENT OPERATING EXPENSES
BY SERVICE AREAS (DETAIL)
2009 BUDGET**

Department	2007 Actuals	2008 Budget	2009 Budget
Culture			
Rec. Pendleton King Park	\$ 100,854	\$ 172,720	\$ 180,640
Senior Citizens	49,000	49,000	49,000
Lucy Craft Laney	200,000	200,000	175,000
Augusta Richmond Cty Museum	208,524	206,250	175,000
James Brown Exhibit	-	75,000	-
Trees and Landscaping	1,144,268	1,362,067	910,955
Cemeteries	530,682	712,551	675,140
Historic Augusta	11,760	11,760	11,760
Ezekiel Harris House	50,000	62,000	62,000
Greater Augusta Arts Council	200,000	200,000	175,000
Sister City	2,000	-	-
AUG/RC Library	2,165,070	2,218,988	2,220,000
Total Culture	4,662,158	5,270,336	4,634,495
Housing & Development			
Extension Service	142,688	150,254	184,710
Natural Resources Conservation	52,101	62,815	63,270
Central SavRiver Land Trust	68,874	65,000	65,000
Forestry	40,401	44,933	46,000
USDA - ASCS	1,740	1,740	1,740
Code Enforcement	556,900	666,615	762,650
Augusta Tomorrow	-	95,000	-
Industrial Dev. - Forward Augusta	75,000	75,000	-
CSRA Planning & Dev.	107,350	107,350	151,270
Alliance for Fort Gordon	25,000	25,000	15,000
BioBusiness Center	90,000	-	-
MCG-Gilbert Manor Redevelopment	-	10,000,000	450,000
Land Bank Authority	150,000	150,000	150,000
DDA	-	50,000	-
Summer Youth Employment - Rec	64,361	67,180	50,000
Disadvantage Business Enterprise	127,602	140,497	140,530
Equal Opportunity	113,638	157,317	144,400
Human Relations	303,804	321,767	-
Total Housing And Development	1,919,459	12,180,468	2,224,570
TOTAL GENERAL FUND 101	\$ 60,833,476	\$ 81,455,327	\$ 69,293,800

AUGUSTA-RICHMOND COUNTY
GENERAL FUND/LAW ENFORCEMENT OPERATING EXPENSES
BY SERVICE AREAS (DETAIL)
2009 BUDGET

Department	2007 Actuals	2008 Budget	2009 Budget
Non Departmental			
Contingency	\$ -	\$ 16,243	\$ 559,330
Workers Compensation	445,243	360,170	431,290
Health Insurance		362,000	-
FY 2008 Reductions	-	(425,622)	-
S & W - Lapsed Salaries	-	(2,000,000)	(2,500,000)
Risk Management Allocation	489,850	459,100	480,680
Unemployment Compensation	18,856	54,300	50,000
Pension Health Insurance	578,328	375,100	133,500
1945 Pension Plan	220,377	250,000	197,000
1998 DC Plan	110,114	75,000	-
TOTAL NON-DEPARTMENTAL	1,862,768	(473,709)	(648,200)
Operating Transfer Out			
Oper Trsf Out Zoning Appeals	11,304	11,300	11,300
Oper Trst Out Building Inspection	-	9,511	-
Oper Trsf Out Street Lights	500,000	567,810	750,000
Oper Trsf Out Employee Health Benefits	139,272	-	-
Oper Trsf Out G/F Grants	38,086	80,922	38,930
Oper Trsf Out Municipal Golf Course	-	-	83,220
Oper Trsf Out Augusta Public Transit System	2,109,320	1,129,320	1,129,320
TOTAL OPERATING TRANSFER OUT	2,797,982	1,798,863	2,012,770
GRAND TOTAL GENERAL FUND 101	\$ 65,494,226	\$ 82,780,481	\$ 70,658,370

**AUGUSTA-RICHMOND COUNTY
GENERAL FUND/LAW ENFORCEMENT OPERATING EXPENSES
BY SERVICE AREAS (DETAIL)
2009 BUDGET**

Department	2007 Actuals	2008 Budget	2009 Budget
Law Enforcement Fund			
Criminal Investigation	\$ 4,314,607	\$ 4,902,618	\$ 4,975,610
DARE Program	223,172	234,852	291,030
Sheriff Narcotics Invest	1,272,938	1,437,633	1,402,130
Records and Identification	1,124,744	1,265,548	1,324,280
Sheriff Road Patrol	16,320,996	16,310,381	17,065,500
Safety - Training Facilities	512,540	565,361	636,490
Sheriff School Patrol	296,872	215,680	215,680
Sheriff Admin.	2,364,781	2,579,487	2,677,690
Uniform/Court Services	15,354	21,561	15,380
Investigative / Fugitive	1,782,956	1,922,855	1,971,300
4th Street Jail	7,838,893	9,297,224	9,354,320
Phinizy Road Detention Facility	7,225,938	8,564,970	8,423,790
JLEC Security	227,057	221,791	229,640
Drug/Canine Grant	28,897	56,960	37,050
DUI Contract	49,854	41,755	20,890
Housing Contract	22,545	68,209	103,120
2007 Homeland Grant	213,097	-	-
Homeland/Infrastructure Grant	205,977	8,010	-
Earmark Grant	74,846	-	-
BZPP Grant	23,605	-	-
S & W - Lapsed Salaries	-	(2,000,000)	(2,000,000)
Contingency	-	37,819	-
IDC-GF Allocation	4,163,916	4,268,020	4,374,730
Risk Management Allocation	926,366	983,100	816,690
Health Insurance	-	350,000	-
FY - 2008 Reductions	-	(91,571)	-
Pension Health Benefits-Health Insurance	38,970	42,880	42,880
Oper Trsf Out-General Fund	2,124,336	2,369,220	1,758,870
Oper Trsf Out-Emergency Telephone Response	246,241	340,000	340,000
Oper Trsf Out - Health Benefits	121,302	-	-
TOTAL LAW ENFORCEMENT FUND (273)	51,760,800	54,014,363	54,077,070
TOTAL GENERAL FUND/LAW ENFORCEMENT	\$ 117,255,026	\$ 136,794,844	\$ 124,735,440

AUGUSTA, GEORGIA
PORT AUTHORITY FUND
FISCAL YEAR 2009

	2007 Actuals	2008 Budget	2009 Budget
Revenues			
Miscellaneous Revenue	\$ 36,769	\$ 34,728	\$ 33,000
Transfers In	165,000	98,920	52,830
Total Revenues	<u>\$ 201,769</u>	<u>\$ 133,648</u>	<u>\$ 85,830</u>
Expenditures			
Personal Services & Employee Benefits	\$ 6,833	\$ 15,306	\$ 13,700
Purchased/Contracted Services	21,292	19,420	15,620
Supplies	38,370	32,867	37,310
Capital Outlay	6,683	8,145	10,000
Interfund/Interdepartmental	8,748	8,970	9,200
Debt Service	117,278	48,940	-
Total Expenditures	<u>\$ 199,204</u>	<u>\$ 133,648</u>	<u>\$ 85,830</u>

AUGUSTA, GEORGIA

BRYNE JAG GRANT 05/06 FUND

FISCAL YEAR 2009

	2007 Actuals	2008 Budget	2009 Budget
Revenues			
Intergovernmental Revenue	\$ 73,836	\$ 349,680	\$ 983,980
Investment Income	(2,668)	-	-
Total Revenues	<u>\$ 71,168</u>	<u>\$ 349,680</u>	<u>\$ 983,980</u>
Expenditures			
Purchased/Contracted Services	\$ 7,500	\$ -	\$ -
Supplies	66,336	349,680	983,980
Total Expenditures	<u>\$ 73,836</u>	<u>\$ 349,680</u>	<u>\$ 983,980</u>

AUGUSTA, GEORGIA
DRUG COURT FUND
FISCAL YEAR 2009

	<u>2007</u> <u>Actuals</u>	<u>2008</u> <u>Budget</u>	<u>2009</u> <u>Budget</u>
Revenues			
Fines and Forfeitures	\$ -	\$ -	\$ 81,780
Total Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 81,780</u>
Expenditures			
Other Costs	\$ -	\$ -	\$ 81,780
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 81,780</u>

AUGUSTA, GEORGIA

5% CRIME VICTIM'S ASST PROGRAM FUND

FISCAL YEAR 2009

	2007 Actuals	2008 Budget	2009 Budget
Revenues			
Fines and Forfeitures	\$ 331,224	\$ 332,500	\$ 302,500
Investment Income	10,281	5,000	5,000
Miscellaneous Revenue	381	-	-
Other Financing Sources	-	2,776	55,800
Total Revenues	\$ 341,886	\$ 340,276	\$ 363,300
Expenditures			
Personal Services & Employee Benefits	\$ 224,889	\$ 274,196	\$ 309,970
Purchased/Contracted Services	18,812	26,049	25,080
Supplies	6,767	18,161	11,600
Interfund/Interdepartmental	10,897	16,350	16,650
Other Costs	20,000	-	-
Non-Departmental	-	5,520	-
Total Expenditures	\$ 281,365	\$ 340,276	\$ 363,300

AUGUSTA, GEORGIA
SUPPLEMENTAL JUVENILE SERVICES FUND
FISCAL YEAR 2009

	2007 Actuals	2008 Budget	2009 Budget
Revenues			
Charges for Services	\$ 17,750	\$ 34,500	\$ 22,800
Investment Income	2,124	-	-
Total Revenues	\$ 19,874	\$ 34,500	\$ 22,800
Expenditures			
Purchased/Contracted Services	\$ 576	\$ 75	\$ -
Supplies	5,568	19,925	21,220
Interfund/Interdepartmental	1,500	1,540	1,580
Non-Departmental	-	12,960	-
Total Expenditures	\$ 7,644	\$ 34,500	\$ 22,800

AUGUSTA, GEORGIA
 FEDERAL DRUG FORFEITURES FUND
 FISCAL YEAR 2009

	2007 Actuals	2008 Budget	2009 Budget
Revenues			
Fines and Forfeitures	\$ 793,106	\$ 800,000	\$ 600,000
Investment Income	36,191	-	-
Other Financing Sources	-	61,915	-
Total Revenues	<u>\$ 829,297</u>	<u>\$ 861,915</u>	<u>\$ 600,000</u>
Expenditures			
Purchased/Contracted Services	\$ 35,567	\$ 17,222	\$ -
Supplies	667,782	690,278	600,000
Capital Outlay	60,673	154,415	-
Total Expenditures	<u>\$ 764,022</u>	<u>\$ 861,915</u>	<u>\$ 600,000</u>

AUGUSTA, GEORGIA
STATE DRUG FORFEITURES FUND
FISCAL YEAR 2009

	2007 Actuals	2008 Budget	2009 Budget
Revenues			
Fines and Forfeitures	\$ 149,566	\$ 800,000	\$ 800,000
Investment Income	52,446	-	-
Other Financing Sources	-	150	-
Total Revenues	<u>\$ 202,012</u>	<u>\$ 800,150</u>	<u>\$ 800,000</u>
Expenditures			
Purchased/Contracted Services	\$ 195	\$ 3,755	\$ 4,725
Supplies	81,325	573,102	788,155
Capital Outlay	47,364	223,293	7,120
Total Expenditures	<u>\$ 128,884</u>	<u>\$ 800,150</u>	<u>\$ 800,000</u>

AUGUSTA, GEORGIA
K-9 FORFEITURES FUND
FISCAL YEAR 2009

	2007 Actuals	2008 Budget	2009 Budget
Revenues			
Fines and Forfeitures	\$ 433	\$ 30,000	\$ 20,000
Investment Income	815	-	-
Total Revenues	<u>\$ 1,248</u>	<u>\$ 30,000</u>	<u>\$ 20,000</u>
Expenditures			
Supplies	\$ -	\$ 30,000	\$ 20,000
Total Expenditures	<u>\$ -</u>	<u>\$ 30,000</u>	<u>\$ 20,000</u>

AUGUSTA, GEORGIA
WIRELESS PHASE FUND
FISCAL YEAR 2009

	2007 Actuals	2008 Budget	2009 Budget
Revenues			
Charges for Services	\$ 586,659	\$ 446,280	\$ 444,540
Investment Income	36,106	9,000	9,000
Total Revenues	<u>\$ 622,766</u>	<u>\$ 455,280</u>	<u>\$ 453,540</u>
Expenditures			
Purchased/Contracted Services	\$ 265,936	\$ 453,540	\$ 453,540
Supplies	16,380	-	-
Interfund/Interdepartmental	1,692	1,740	-
Total	284,008	455,280	453,540
Transfers Out	<u>399,500</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>\$ 683,508</u>	<u>\$ 455,280</u>	<u>\$ 453,540</u>

AUGUSTA, GEORGIA
EMERGENCY TELEPHONE SYSTEM FUND
FISCAL YEAR 2009

	<u>2007</u> <u>Actuals</u>	<u>2008</u> <u>Budget</u>	<u>2009</u> <u>Budget</u>
Revenues			
Charges for Services	\$ 3,039,669	\$ 3,196,805	\$ 2,928,180
Investment Income	28,419	5,000	8,000
Miscellaneous Revenue	10,275	-	-
Other Financing Sources	-	98,450	374,650
	<u>3,078,363</u>	<u>3,300,255</u>	<u>3,310,830</u>
Total			
Transfers In	<u>645,741</u>	<u>340,000</u>	<u>340,000</u>
Total Revenues	<u><u>\$ 3,724,104</u></u>	<u><u>\$ 3,640,255</u></u>	<u><u>\$ 3,650,830</u></u>
Expenditures			
Personal Services & Employee Benefits	\$ 2,381,163	\$ 2,515,638	\$ 2,628,830
Purchased/Contracted Services	732,223	423,654	914,200
Supplies	133,570	168,453	107,800
Capital Outlay	149,009	82,000	-
Interfund/Interdepartmental	7,340	450,510	-
	<u>3,403,305</u>	<u>3,640,255</u>	<u>3,650,830</u>
Total			
Transfers Out	<u>33,985</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u><u>\$ 3,437,290</u></u>	<u><u>\$ 3,640,255</u></u>	<u><u>\$ 3,650,830</u></u>

AUGUSTA, GEORGIA
BUILDING INSPECTIONS FUND
FISCAL YEAR 2009

	2007 Actuals	2008 Budget	2009 Budget
Revenues			
Licenses And Permits	\$ 950,913	\$ 989,650	\$ 950,000
Investment Income	50,961	6,619	8,000
Other Financing Sources	-	151,871	136,750
Total	1,001,874	1,148,140	1,094,750
Transfers In	-	9,511	-
Total Revenues	\$ 1,001,874	\$ 1,157,651	\$ 1,094,750
Expenditures			
Personal Services & Employee Benefits	\$ 664,373	\$ 735,753	\$ 796,670
Purchased/Contracted Services	91,274	107,031	40,090
Supplies	6,811	60,921	50,300
Capital Outlay	21,029	125,876	-
Interfund/Interdepartmental	116,287	128,070	207,690
Total Expenditures	\$ 899,774	\$ 1,157,651	\$ 1,094,750

AUGUSTA, GEORGIA
GENERAL FUND GRANTS
FISCAL YEAR 2009

	2007 Actuals	2008 Budget	2009 Budget
Revenues			
Intergovernmental Revenue	\$ 1,069,211	\$ 3,412,911	\$ 2,299,890
Charges for Services	17,143	12,000	12,000
Investment Income	27	-	-
Contributions and Donations	8,122	1,020	-
Miscellaneous Revenue	882	-	-
Total	1,095,385	3,425,931	2,311,890
Transfers In	38,086	348,112	252,680
Total Revenues	\$ 1,133,471	\$ 3,774,043	\$ 2,564,570
Expenditures			
Personal Services & Employee Benefits	\$ 243,178	\$ 226,890	\$ 137,140
Purchased/Contracted Services	326,061	1,577,518	1,151,910
Supplies	438,881	453,635	396,160
Capital Outlay	122,550	1,500,000	879,360
Other Costs	25,004	16,000	-
Total Expenditures	\$ 1,155,674	\$ 3,774,043	\$ 2,564,570

AUGUSTA, GEORGIA
HOUSING & COMMUNITY DEVELOPMENT FUND
FISCAL YEAR 2009

	2007 Actuals	2008 Budget	2009 Budget
Revenues			
Intergovernmental Revenue	\$ 4,594,782	\$ 7,633,950	\$ 9,036,250
Investment Income	(21,645)	-	-
Miscellaneous Revenue	420,054	557,000	1,146,580
Total	4,993,191	8,190,950	10,182,830
Transfers In	1,029,433	666,669	470,770
Total Revenues	\$ 6,022,624	\$ 8,857,619	\$ 10,653,600
Expenditures			
Personal Services & Employee Benefits	\$ 801,431	\$ 940,419	\$ 1,024,104
Purchased/Contracted Services	4,617,686	6,484,305	9,423,796
Supplies	43,447	67,178	46,960
Interfund/Interdepartmental	152,266	155,120	158,740
Debt Service	2,589,428	-	-
Non-Departmental	223,245	1,210,597	-
Total Expenditures	\$ 8,427,502	\$ 8,857,619	\$ 10,653,600

AUGUSTA, GEORGIA

URBAN DEVELOPMENT ACTION GRANT FUND

FISCAL YEAR 2009

	2007 Actuals	2008 Budget	2009 Budget
Revenues			
Investment Income	\$ 11,182	\$ 12,550	\$ 8,000
Miscellaneous Revenue	149	-	-
Other Financing Sources	-	35,550	38,400
Total	11,331	48,100	46,400
Transfers In	-	50,153	-
Total Revenues	<u>\$ 11,331</u>	<u>\$ 98,253</u>	<u>\$ 46,400</u>
Expenditures			
Purchased/Contracted Services	\$ 3,329	\$ 55,792	\$ 2,200
Supplies	351	6,461	8,000
Interfund/Interdepartmental	7,704	7,900	8,100
Other Costs	82,700	28,100	28,100
Total Expenditures	<u>\$ 94,084</u>	<u>\$ 98,253</u>	<u>\$ 46,400</u>

AUGUSTA, GEORGIA
 APPEALS BOARD FUND
 FISCAL YEAR 2009

	2007 Actuals	2008 Budget	2009 Budget
Revenues			
Licenses And Permits	\$ 12,350	\$ 12,000	\$ 12,000
Other Financing Sources	-	4,630	5,310
Total	12,350	16,630	17,310
Transfers In	11,304	11,300	11,300
Total Revenues	\$ 23,654	\$ 27,930	\$ 28,610
Expenditures			
Purchased/Contracted Services	\$ 23,849	\$ 24,460	\$ 25,060
Supplies	-	600	600
Interfund/Interdepartmental	2,796	2,870	2,950
Total Expenditures	\$ 26,645	\$ 27,930	\$ 28,610

AUGUSTA, GEORGIA
NPDES PERMT FEES FUND
FISCAL YEAR 2009

	2007 Actuals	2008 Budget	2009 Budget
Revenues			
Licenses And Permits	\$ 32,725	\$ 30,000	\$ 30,000
Investment Income	4,535	2,000	1,370
Other Financing Sources	-	21,800	-
Total Revenues	<u>\$ 37,260</u>	<u>\$ 53,800</u>	<u>\$ 31,370</u>
Expenditures			
Personal Services & Employee Benefits	\$ 18,132	\$ -	\$ -
Purchased/Contracted Services	125	16,000	16,000
Supplies	-	16,000	15,370
Capital Outlay	-	21,800	-
Interfund/Interdepartmental	142	-	-
Total Expenditures	<u>\$ 18,399</u>	<u>\$ 53,800</u>	<u>\$ 31,370</u>

AUGUSTA, GEORGIA
URBAN SERVICES DISTRICT FUND
FISCAL YEAR 2009

	<u>2007 Actuals</u>	<u>2008 Budget</u>	<u>2009 Budget</u>
Revenues			
Taxes	\$ 16,506,064	\$ 16,347,195	\$ 16,719,570
Use of money and property	320,515	285,000	345,000
Investment Income	217,294	55,000	65,000
Total	<u>17,043,873</u>	<u>16,687,195</u>	<u>17,129,570</u>
Transfers In	<u>273,438</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>\$ 17,317,311</u>	<u>\$ 16,687,195</u>	<u>\$ 17,129,570</u>
Expenditures			
Personal Services & Employee Benefits	\$ 115,677	\$ 163,064	\$ 136,340
Purchased/Contracted Services	217,352	261,156	287,200
Supplies	26,818	40,104	36,370
Interfund/Interdepartmental	105,434	89,440	83,850
Other Costs	-	355,510	343,300
Non-Departmental	-	54,792	1,350
Total	<u>465,281</u>	<u>964,066</u>	<u>888,410</u>
Transfers Out	<u>15,527,209</u>	<u>15,723,129</u>	<u>16,241,160</u>
Total Expenditures	<u>\$ 15,992,490</u>	<u>\$ 16,687,195</u>	<u>\$ 17,129,570</u>

**AUGUSTA, GEORGIA
CAPITAL OUTLAY FUND
FISCAL YEAR 2009**

	2007 Actuals	2008 Budget	2009 Budget
Revenues			
Taxes	\$ 3,566,184	\$ 3,460,120	\$ 3,626,620
Intergovernmental Revenue	546,384	173,210	-
Contributions and Donations	-	2,800	-
Miscellaneous Revenue	15,182	-	-
Other Financing Sources	6,500	6,384,392	55,830
Total	4,134,250	10,020,522	3,682,450
Transfers In	1,740,000		
Total Revenues	\$ 5,874,250	\$ 10,020,522	\$ 3,682,450
Expenditures			
Purchased/Contracted Services	\$ 69,769	\$ 771,163	\$ 55,530
Supplies	482,975	2,973,176	300
Capital Outlay	1,582,571	3,626,097	-
Interfund/Interdepartmental	16,284	16,700	17,120
Other Costs	97,500	347,760	-
Debt Service	53,902	412,647	1,995,790
Non-Departmental	-	229,137	286,060
Total	2,303,001	8,376,680	2,354,800
Transfers Out	1,671,957	1,643,842	1,327,650
Total Expenditures	\$ 3,974,958	\$ 10,020,522	\$ 3,682,450

AUGUSTA, GEORGIA
FIRE PROTECTION FUND
FISCAL YEAR 2009

	2007 Actuals	2008 Budget	2009 Budget
Revenues			
Taxes	\$ 15,691,737	\$ 16,168,368	\$ 16,525,640
Intergovernmental Revenue	180,243	-	-
Charges for Services	113,971	125,700	127,000
Investment Income	468,374	375,000	340,000
Miscellaneous Revenue	76,464	50,375	-
Other Financing Sources	5,500	2,714,352	-
Total	16,536,289	19,433,795	16,992,640
Transfers In	6,340,085	4,960,000	4,960,000
Total Revenues	\$ 22,876,374	\$ 24,393,795	\$ 21,952,640
Expenditures			
Personal Services & Employee Benefits	\$ 16,941,590	\$ 18,115,330	\$ 17,756,230
Purchased/Contracted Services	391,370	606,823	541,740
Supplies	1,134,011	2,254,371	1,441,430
Capital Outlay	143,476	1,960,225	741,670
Interfund/Interdepartmental	1,541,029	1,399,051	1,471,570
Non-Departmental	-	57,995	-
Total	20,151,476	24,393,795	21,952,640
Transfers Out	78,704	-	-
Total Expenditures	\$ 20,230,180	\$ 24,393,795	\$ 21,952,640

AUGUSTA, GEORGIA
OCCUPATION TAX FUND
FISCAL YEAR 2009

	2007 Actuals	2008 Budget	2009 Budget
Revenues			
Taxes			
Licenses And Permits	2,305,262	2,500,000	2,450,000
Investment Income	78,123	60,000	20,000
Miscellaneous Revenue	1,788	1,500	1,500
Total Revenues	<u>\$ 2,385,173</u>	<u>\$ 2,561,500</u>	<u>\$ 2,471,500</u>
Expenditures			
Interfund/Interdepartmental	\$ 5,088	\$ 5,220	\$ 5,360
Transfers Out	<u>2,380,085</u>	<u>2,556,280</u>	<u>2,466,140</u>
Total Expenditures	<u>\$ 2,385,173</u>	<u>\$ 2,561,500</u>	<u>\$ 2,471,500</u>

**AUGUSTA, GEORGIA
STREET LIGHTS FUND
FISCAL YEAR 2009**

	<u>2007 Actuals</u>	<u>2008 Budget</u>	<u>2009 Budget</u>
Revenues			
Use of money and property			
Charges for Services	\$ 1,308,561	\$ 1,827,466	\$ 1,827,520
Investment Income	(30,835)	-	-
Total	<u>1,277,726</u>	<u>1,827,466</u>	<u>1,827,520</u>
Transfers In	<u>2,141,000</u>	<u>2,096,530</u>	<u>2,680,000</u>
Total Revenues	<u><u>\$ 3,418,726</u></u>	<u><u>\$ 3,923,996</u></u>	<u><u>\$ 4,507,520</u></u>
Expenditures			
Personal Services & Employee Benefits	\$ 180,163	\$ 205,684	\$ 208,730
Purchased/Contracted Services	13,075	16,055	21,690
Supplies	3,050,580	3,572,887	3,927,810
Capital Outlay	97,299	96,300	100,000
Interfund/Interdepartmental	26,499	33,070	39,150
Cost Reimbursement	(3,925)	-	-
Non-Departmental	<u>-</u>	<u>-</u>	<u>210,140</u>
Total Expenditures	<u><u>\$ 3,363,691</u></u>	<u><u>\$ 3,923,996</u></u>	<u><u>\$ 4,507,520</u></u>

AUGUSTA, GEORGIA

DOWNTOWN DEVELOPMENT AUTHORITY FUND

FISCAL YEAR 2009

	2007 Actuals	2008 Budget	2009 Budget
Revenues			
Taxes	\$ 479,518	\$ 460,000	\$ 488,310
Investment Income	(27,049)	(15,000)	(18,000)
Total	452,469	445,000	470,310
Transfers In	347,080	338,980	339,000
Total Revenues	<u>\$ 799,549</u>	<u>\$ 783,980</u>	<u>\$ 809,310</u>
Expenditures			
Interfund/Interdepartmental	\$ 4,548	\$ 4,670	\$ 4,790
Other Costs	154,790	154,790	181,090
Debt Service	628,440	623,600	623,430
Non-Departmental	-	920	-
Total Expenditures	<u>\$ 787,778</u>	<u>\$ 783,980</u>	<u>\$ 809,310</u>

AUGUSTA, GEORGIA
SHERIFF'S DEPT CAPITAL OUTLAY FUND
FISCAL YEAR 2009

	<u>2007 Actuals</u>	<u>2008 Budget</u>	<u>2009 Budget</u>
Revenues			
Charges for Services	\$ 580,934	\$ -	\$ 500,000
Investment Income	34,387	-	-
Other Financing Sources	<u>-</u>	<u>600,000</u>	<u>600,000</u>
Total Revenues	<u><u>\$ 615,321</u></u>	<u><u>\$ 600,000</u></u>	<u><u>\$ 1,100,000</u></u>
Expenditures			
Purchased/Contracted Services	\$ -	\$ 12,260	\$ -
Supplies	299,960	423,980	600,000
Capital Outlay	<u>122,019</u>	<u>163,760</u>	<u>-</u>
Total	<u>421,979</u>	<u>600,000</u>	<u>600,000</u>
Transfers Out	<u>-</u>	<u>-</u>	<u>500,000</u>
Total Expenditures	<u><u>\$ 421,979</u></u>	<u><u>\$ 600,000</u></u>	<u><u>\$ 1,100,000</u></u>

AUGUSTA, GEORGIA
PROMOTION RICHMOND COUNTY FUND
FISCAL YEAR 2009

	2007 Actuals	2008 Budget	2009 Budget
Revenues			
Taxes	\$ 4,420,563	\$ 4,390,000	\$ 4,390,000
Total Revenues	\$ 4,420,563	\$ 4,390,000	\$ 4,390,000
Expenditures			
Other Costs	\$ 4,420,563	\$ 4,390,000	\$ 4,390,000
Total Expenditures	\$ 4,420,563	\$ 4,390,000	\$ 4,390,000

AUGUSTA, GEORGIA
TRANSPORTATION AND TOURISM FUND
FISCAL YEAR 2009

	2007 Actuals	2008 Budget	2009 Budget
Revenues			
Charges for Services	\$ -	\$ 400,300	\$ 915,200
Total Revenues	<u>\$ -</u>	<u>\$ 400,300</u>	<u>\$ 915,200</u>
Expenditures			
Purchased/Contracted Services	\$ -	\$ -	\$ 565,200
Transfers Out		400,300	350,000
Total Expenditures	<u>\$ -</u>	<u>\$ 400,300</u>	<u>\$ 915,200</u>

AUGUSTA, GEORGIA
SPECIAL 1% SALES TAX, PHASE TWO FUND
FISCAL YEAR 2009

	<u>2007 Actuals</u>	<u>2008 Budget</u>	<u>2009 Budget</u>
Revenues			
Intergovernmental Revenue	\$ 3,487	\$ -	\$ -
Investment Income	409,487	101,000	100,000
Other Financing Sources	<u>-</u>	<u>6,352,853</u>	<u>5,979,020</u>
 Total Revenues	 <u>\$ 412,974</u>	 <u>\$ 6,453,853</u>	 <u>\$ 6,079,020</u>
 Expenditures			
Purchased/Contracted Services	\$ 27,027	\$ 505,090	\$ 425,000
Supplies	6,131	320	-
Capital Outlay	670,588	2,680,488	2,405,000
Interfund/Interdepartmental	46,656	47,820	49,020
Non-Departmental	<u>500</u>	<u>3,220,135</u>	<u>3,200,000</u>
 Total	 <u>750,902</u>	 <u>6,453,853</u>	 <u>6,079,020</u>
 Transfers Out	 <u>2,000,000</u>	 <u>-</u>	 <u>-</u>
 Total Expenditures	 <u>\$ 2,750,902</u>	 <u>\$ 6,453,853</u>	 <u>\$ 6,079,020</u>

AUGUSTA, GEORGIA
SPECIAL 1% SALES TAX, PHASE THREE FUND
FISCAL YEAR 2009

	<div> <div>2007</div> <div>Actuals</div> </div>	<div> <div>2008</div> <div>Budget</div> </div>	<div> <div>2009</div> <div>Budget</div> </div>
Revenues			
Intergovernmental Revenue	\$ 147,146	\$ 1,037,860	\$ 850,000
Investment Income	2,193,849	1,200,000	650,000
Other Financing Sources	-	40,691,008	32,455,230
Total Revenues	\$ 2,340,995	\$ 42,928,868	\$ 33,955,230
Expenditures			
Purchased/Contracted Services	\$ 1,197,241	\$ 2,878,643	\$ 1,907,700
Supplies	57,799	456,670	399,600
Capital Outlay	1,938,132	31,166,965	23,163,700
Interfund/Interdepartmental	42,756	43,830	44,930
Other Costs	443,505	50,728	39,300
Non-Departmental	-	8,332,032	8,400,000
Total Expenditures	\$ 3,679,433	\$ 42,928,868	\$ 33,955,230

AUGUSTA, GEORGIA
SPLOST PHASE FOUR FUND
FISCAL YEAR 2009

	<u>2007 Actuals</u>	<u>2008 Budget</u>	<u>2009 Budget</u>
Revenues			
Intergovernmental Revenue	\$ 3,907,573	\$ 500,000	\$ -
Investment Income	4,731,852	3,000,000	1,500,000
Miscellaneous Revenue	3,826	-	-
Other Financing Sources	<u>150</u>	<u>82,899,146</u>	<u>73,303,770</u>
Total	<u>8,643,401</u>	<u>86,399,146</u>	<u>74,803,770</u>
Transfers In	<u>3,477,345</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>\$ 12,120,746</u>	<u>\$ 86,399,146</u>	<u>\$ 74,803,770</u>
Expenditures			
Personal Services & Employee Benefits	\$ 941,175	\$ 1,074,300	\$ 1,262,030
Purchased/Contracted Services	3,336,218	17,232,123	6,045,240
Supplies	441,278	812,521	649,160
Capital Outlay	10,410,166	27,604,289	12,506,650
Interfund/Interdepartmental	968,400	1,172,380	1,126,680
Other Costs	923,724	1,412,550	735,000
Non-Departmental	<u>-</u>	<u>37,090,983</u>	<u>52,479,010</u>
Total	<u>17,020,961</u>	<u>86,399,146</u>	<u>74,803,770</u>
Transfers Out	<u>8,985</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>\$ 17,029,946</u>	<u>\$ 86,399,146</u>	<u>\$ 74,803,770</u>

AUGUSTA, GEORGIA
SPLOST PHASE FIVE FUND
FISCAL YEAR 2009

	<u>2007</u> <u>Actuals</u>	<u>2008</u> <u>Budget</u>	<u>2009</u> <u>Budget</u>
Revenues			
Taxes	\$ 37,584,639	\$ 32,000,000	\$ 32,000,000
Investment Income	3,247,522	-	2,200,000
Other Financing Sources	-	68,598,515	77,081,375
Total Revenues	<u>\$ 40,832,161</u>	<u>\$ 100,598,515</u>	<u>\$ 111,281,375</u>
Expenditures			
Personal Services & Employee Benefits	\$ 538,098	\$ 838,181	\$ 798,605
Purchased/Contracted Services	2,023,909	7,113,351	5,089,000
Supplies	59,802	1,054,295	914,300
Capital Outlay	934,691	65,752,949	34,440,500
Interfund/Interdepartmental	8,018	1,000	9,920
Other Costs	4,758,666	2,148,684	200,000
Debt Service	57,000	57,000	57,000
Non-Departmental	-	13,917,055	60,065,000
Total	<u>8,380,184</u>	<u>90,882,515</u>	<u>101,574,325</u>
Transfers Out	<u>9,727,390</u>	<u>9,716,000</u>	<u>9,707,050</u>
Total Expenditures	<u>\$ 18,107,574</u>	<u>\$ 100,598,515</u>	<u>\$ 111,281,375</u>

AUGUSTA, GEORGIA
URBAN SPLOST, PHASE TWO FUND
FISCAL YEAR 2009

	<u>2007 Actuals</u>	<u>2008 Budget</u>	<u>2009 Budget</u>
Revenues			
Intergovernmental Revenue	\$ -	\$ -	\$ 9,000
Investment Income	31,462	23,000	6,000
Other Financing Sources	<u>-</u>	<u>628,870</u>	<u>333,300</u>
 Total Revenues	 <u><u>\$ 31,462</u></u>	 <u><u>\$ 651,870</u></u>	 <u><u>\$ 348,300</u></u>
 Expenditures			
Purchased/Contracted Services	\$ 12,517	\$ 250,000	\$ 30,000
Capital Outlay	5,500	52,800	39,000
Interfund/Interdepartmental	8,844	9,070	9,300
Non-Departmental	<u>-</u>	<u>340,000</u>	<u>270,000</u>
 Total Expenditures	 <u><u>\$ 26,861</u></u>	 <u><u>\$ 651,870</u></u>	 <u><u>\$ 348,300</u></u>

AUGUSTA, GEORGIA

URBAN SPLOST, PHASE THREE FUND

FISCAL YEAR 2009

	2007 Actuals	2008 Budget	2009 Budget
Revenues			
Investment Income	\$ 163,317	\$ 120,000	\$ 50,000
Other Financing Sources	-	3,207,350	2,486,900
Total Revenues	<u>\$ 163,317</u>	<u>\$ 3,327,350</u>	<u>\$ 2,536,900</u>
Expenditures			
Purchased/Contracted Services	\$ 65,677	\$ 166,050	\$ 111,760
Capital Outlay	-	941,000	418,000
Interfund/Interdepartmental	10,368	10,630	10,900
Non-Departmental	-	2,209,670	1,996,240
Total Expenditures	<u>\$ 76,045</u>	<u>\$ 3,327,350</u>	<u>\$ 2,536,900</u>

AUGUSTA, GEORGIA
G/O SALES TAX BONDS 2006 FUND
FISCAL YEAR 2009

	<u>2007 Actuals</u>	<u>2008 Budget</u>	<u>2009 Budget</u>
Revenues			
Investment Income	\$ 10,743	\$ 550	\$ -
Transfers In	<u>9,727,390</u>	<u>9,716,000</u>	<u>9,707,050</u>
Total Revenues	<u>\$ 9,738,133</u>	<u>\$ 9,716,550</u>	<u>\$ 9,707,050</u>
Expenditures			
Debt Service	\$ 9,727,939	\$ 9,716,550	\$ 9,707,050
Total Expenditures	<u>\$ 9,727,939</u>	<u>\$ 9,716,550</u>	<u>\$ 9,707,050</u>

AUGUSTA, GEORGIA
WATER & SEWERAGE FUND
FISCAL YEAR 2009

	<u>2007 Actuals</u>	<u>2008 Budget</u>	<u>2009 Budget</u>
Revenues			
Intergovernmental Revenue	\$ -	\$ -	\$ 3,747,920
Charges for Services	67,562,632	70,362,310	73,376,980
Ivestment Income	2,904,393	2,500,000	806,180
Miscellaneous Revenue	1,031,724	165,000	170,000
Other Financing Sources	18,264	14,614,774	16,614,740
Total	<u>71,517,013</u>	<u>87,642,084</u>	<u>94,715,820</u>
Transfers In	<u>2,147,857</u>	<u>-</u>	<u>-</u>
Total Revenues	<u><u>\$ 73,664,870</u></u>	<u><u>\$ 87,642,084</u></u>	<u><u>\$ 94,715,820</u></u>
Expenditures			
Personal Services & Employee Benefits	\$ 11,430,480	\$ 14,530,464	\$ 14,589,970
Purchased/Contracted Services	10,177,071	11,073,260	12,008,240
Supplies	5,706,266	8,342,665	9,684,620
Capital Outlay	-	6,179,325	4,420,800
Interfund/Interdepartmental	3,961,706	4,661,220	5,361,280
Depreciation and Amortization	13,086,218	-	14,939,000
Other Costs	757,191	780,000	780,000
Debt Service	228,998	872,250	872,250
Non-Departmental	-	40,000	2,066,630
Total	<u>45,347,930</u>	<u>46,479,184</u>	<u>64,722,790</u>
Transfers Out	<u>40,768,126</u>	<u>41,162,900</u>	<u>29,993,030</u>
Total Expenditures	<u><u>\$ 86,116,056</u></u>	<u><u>\$ 87,642,084</u></u>	<u><u>\$ 94,715,820</u></u>

AUGUSTA, GEORGIA
WATER & SEWERAGE RENEWAL & EXTENSION FUND
FISCAL YEAR 2009

	<u>2007</u> <u>Actuals</u>	<u>2008</u> <u>Budget</u>	<u>2009</u> <u>Budget</u>
Revenues			
Other Financing Sources	\$ -	\$ 34,430,887	\$ -
Transfers In	<u>7,419,710</u>	<u>13,621,070</u>	<u>4,975,800</u>
Total Revenues	<u>\$ 7,419,710</u>	<u>\$ 48,051,957</u>	<u>\$ 4,975,800</u>
Expenditures			
Purchased/Contracted Services	\$ 331,801	\$ 7,081,921	\$ -
Capital Outlay	(330,092)	40,964,444	2,139,150
Interfund/Interdepartmental	3,948	4,050	4,150
Non-Departmental	<u>-</u>	<u>1,542</u>	<u>2,832,500</u>
Total Expenditures	<u>\$ 5,657</u>	<u>\$ 48,051,957</u>	<u>\$ 4,975,800</u>

AUGUSTA, GEORGIA
1996 WATER & SEWERAGE BOND FUND
FISCAL YEAR 2009

	2007 Actuals	2008 Budget	2009 Budget
Revenues			
Miscellaneous Revenue	\$ (4,592,629)	\$ 10,000	\$ -
Other Financing Sources	-	419,640	-
Total	(4,592,629)	429,640	-
Transfers In	9,328,936	4,678,980	-
Total Revenues	<u>\$ 4,736,307</u>	<u>\$ 5,108,620</u>	<u>\$ -</u>
Expenditures			
Purchased/Contracted Services	\$ 213,030	\$ 213,030	\$ -
Capital Outlay	(213,030)	-	-
Interfund/Interdepartmental	3,264	3,350	-
Debt Service	3,935,551	4,892,240	-
Total Expenditures	<u>\$ 3,938,815</u>	<u>\$ 5,108,620</u>	<u>\$ -</u>

AUGUSTA, GEORGIA
2000 WATER & SEWERAGE BOND SERIES FUND
FISCAL YEAR 2009

	2007 Actuals	2008 Budget	2009 Budget
Revenues			
Investment Income	\$ 380,097	\$ 393,520	\$ 21,410
Other Financing Sources	-	7,496,206	-
Total	<u>380,097</u>	<u>7,889,726</u>	<u>21,410</u>
Transfers In	<u>6,583,969</u>	<u>6,723,010</u>	<u>7,541,530</u>
Total Revenues	<u><u>\$ 6,964,066</u></u>	<u><u>\$ 14,612,736</u></u>	<u><u>\$ 7,562,940</u></u>
Expenditures			
Purchased/Contracted Services	\$ 705,324	\$ 856,155	\$ -
Capital Outlay	(720,854)	6,640,051	-
Interfund/Interdepartmental	18,948	19,420	19,910
Debt Service	5,308,792	6,830,400	7,525,060
Non-Departmental	-	266,710	17,970
Total Expenditures	<u><u>\$ 5,312,210</u></u>	<u><u>\$ 14,612,736</u></u>	<u><u>\$ 7,562,940</u></u>

AUGUSTA, GEORGIA

WATER & SEWERAGE BOND 2002 SERIES FUND

FISCAL YEAR 2009

	2007 Actuals	2008 Budget	2009 Budget
Revenues			
Investment Income	\$ 1,078,774	\$ 714,700	\$ 57,860
Other Financing Sources	-	19,592,298	1,393,190
Total	1,078,774	20,306,998	1,451,050
Transfers In	8,181,092	8,566,090	9,034,810
Total Revenues	\$ 9,259,866	\$ 28,873,088	\$ 10,485,860
Expenditures			
Purchased/Contracted Services	\$ 994,739	\$ 3,918,747	\$ -
Capital Outlay	(998,849)	15,673,552	1,420,300
Interfund/Interdepartmental	11,304	11,600	11,890
Debt Service	5,736,737	8,660,290	9,053,670
Non-Departmental	-	608,900	-
Total Expenditures	\$ 5,743,931	\$ 28,873,089	\$ 10,485,860

AUGUSTA, GEORGIA
W&S BOND 2004 SERIES FUND
FISCAL YEAR 2009

	<u>2007 Actuals</u>	<u>2008 Budget</u>	<u>2009 Budget</u>
Revenues			
Charges for Services	\$ 3,966	\$ -	\$ -
Investment Income	6,726,139	3,261,120	249,170
Other Financing Sources	<u>201,031</u>	<u>102,781,657</u>	<u>4,642,060</u>
Total	<u>6,931,136</u>	<u>106,042,777</u>	<u>4,891,230</u>
Transfers In	<u>6,969,533</u>	<u>7,545,100</u>	<u>8,405,240</u>
Total Revenues	<u><u>\$ 13,900,669</u></u>	<u><u>\$ 113,587,877</u></u>	<u><u>\$ 13,296,470</u></u>
Expenditures			
Purchased/Contracted Services	\$ 4,650,321	\$ 3,497,111	\$ -
Capital Outlay	(4,655,301)	99,083,506	4,891,230
Interfund/Interdepartmental	4,980	5,110	5,240
Debt Service	8,866,327	8,400,000	8,400,000
Non-Departmental	<u>-</u>	<u>2,602,150</u>	<u>-</u>
Total Expenditures	<u><u>\$ 8,866,327</u></u>	<u><u>\$ 113,587,877</u></u>	<u><u>\$ 13,296,470</u></u>

**AUGUSTA, GEORGIA
WASTE MANAGEMENT FUND
FISCAL YEAR 2009**

	<u>2007 Actuals</u>	<u>2008 Budget</u>	<u>2009 Budget</u>
Revenues			
Charges for Services	\$ 11,971,300	\$ 11,721,525	\$ 12,080,150
Investment Income	1,186,395	-	-
Miscellaneous Revenue	961	-	-
Other Financing Sources	40,800	21,032,438	-
Total	<u>13,199,456</u>	<u>32,753,963</u>	<u>12,080,150</u>
Transfers In	<u>-</u>	<u>574,674</u>	<u>-</u>
Total Revenues	<u><u>\$ 13,199,456</u></u>	<u><u>\$ 33,328,637</u></u>	<u><u>\$ 12,080,150</u></u>
Expenditures			
Personal Services & Employee Benefits	\$ 1,030,232	\$ 1,802,715	\$ 1,538,330
Purchased/Contracted Services	1,039,322	1,988,980	1,944,100
Supplies	1,482,376	1,100,700	1,678,170
Capital Outlay	1,246,810	23,907,668	2,497,680
Interfund/Interdepartmental	798,972	1,055,940	773,350
Depreciation and Amortization	571,869	-	650,000
Other Costs	-	800	-
Debt Service	879	-	245,140
Non-Departmental	-	830,240	640,860
Total	<u>6,170,460</u>	<u>30,687,043</u>	<u>9,967,630</u>
Transfers Out	<u>1,867,303</u>	<u>2,641,594</u>	<u>2,112,520</u>
Total Expenditures	<u><u>\$ 8,037,763</u></u>	<u><u>\$ 33,328,637</u></u>	<u><u>\$ 12,080,150</u></u>

AUGUSTA, GEORGIA
GARBAGE COLLECTION FUND
FISCAL YEAR 2009

	2007 Actuals	2008 Budget	2009 Budget
Revenues			
Charges for Services	\$ 13,348,361	\$ 14,764,923	\$ 15,033,900
Investment Income	(157,035)	-	(50,000)
Other Financing Sources	-	60,000	-
Total	<u>13,191,326</u>	<u>14,824,923</u>	<u>14,983,900</u>
Transfers In	<u>2,925,208</u>	<u>2,925,210</u>	<u>3,084,800</u>
Total Revenues	<u><u>\$ 16,116,534</u></u>	<u><u>\$ 17,750,133</u></u>	<u><u>\$ 18,068,700</u></u>
Expenditures			
Personal Services & Employee Benefits	\$ 193,370	\$ 811,653	\$ 1,138,130
Purchased/Contracted Services	13,422,095	14,143,985	14,841,860
Supplies	9,325	95,365	44,660
Capital Outlay	-	130,000	75,000
Interfund/Interdepartmental	34,657	35,800	35,160
Depreciation and Amortization	479,977	880,000	480,000
Other Costs	-	538,790	517,140
Non-Departmental	-	234,540	56,750
Total	<u>14,139,424</u>	<u>16,870,133</u>	<u>17,188,700</u>
Transfers Out	<u>-</u>	<u>880,000</u>	<u>880,000</u>
Total Expenditures	<u><u>\$ 14,139,424</u></u>	<u><u>\$ 17,750,133</u></u>	<u><u>\$ 18,068,700</u></u>

AUGUSTA, GEORGIA
WASTE MANAGEMENT 2004 BONDS FUND
FISCAL YEAR 2009

	<u>2007 Actuals</u>	<u>2008 Budget</u>	<u>2009 Budget</u>
Revenues			
Investment Income	\$ 285,167	\$ -	\$ -
Other Financing Sources	<u>13,979</u>	<u>9,872,381</u>	<u>1,585,080</u>
Total	<u>299,146</u>	<u>9,872,381</u>	<u>1,585,080</u>
Transfers In	<u>1,618,504</u>	<u>1,820,250</u>	<u>1,822,350</u>
Total Revenues	<u><u>\$ 1,917,650</u></u>	<u><u>\$ 11,692,631</u></u>	<u><u>\$ 3,407,430</u></u>
Expenditures			
Purchased/Contracted Services	\$ -	\$ 150,000	\$ -
Capital Outlay	-	9,718,111	1,200,000
Interfund/Interdepartmental	4,164	4,270	4,380
Depreciation and Amortization	406,019	-	380,000
Debt Service	<u>282,594</u>	<u>1,820,250</u>	<u>1,823,050</u>
Total Expenditures	<u><u>\$ 692,777</u></u>	<u><u>\$ 11,692,631</u></u>	<u><u>\$ 3,407,430</u></u>

AUGUSTA, GEORGIA
TRANSIT FUND
FISCAL YEAR 2009

	2007 Actuals	2008 Budget	2009 Budget
Revenues			
Intergovernmental Revenue	\$ 78,603	\$ 1,171,460	\$ 3,796,053
Charges for Services	682,764	890,282	1,000,953
Investment Income	(3,853)	-	10,000
Miscellaneous Revenue	197,490	-	-
Total	<u>955,004</u>	<u>2,061,742</u>	<u>4,807,006</u>
Transfers In	<u>3,734,324</u>	<u>3,970,445</u>	<u>4,146,450</u>
Total Revenues	<u><u>\$ 4,689,328</u></u>	<u><u>\$ 6,032,187</u></u>	<u><u>\$ 8,953,456</u></u>
Expenditures			
Personal Services & Employee Benefits	\$ 2,778,227	\$ 3,361,942	\$ 3,433,400
Purchased/Contracted Services	289,943	444,163	1,279,120
Supplies	486,896	949,877	983,690
Capital Outlay	-	1,250,520	3,211,700
Interfund/Interdepartmental	342,612	511,685	462,950
Depreciation and Amortization	715,842	-	716,000
Non-Departmental	-	(486,000)	(1,133,404)
Total	<u>4,613,520</u>	<u>6,032,187</u>	<u>8,953,456</u>
Transfers Out	<u>8,985</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u><u>\$ 4,622,505</u></u>	<u><u>\$ 6,032,187</u></u>	<u><u>\$ 8,953,456</u></u>

AUGUSTA, GEORGIA

AUGUSTA REGIONAL AIRPORT FUND

FISCAL YEAR 2009

	2007 Actuals	2008 Budget	2009 Budget
Revenues			
Intergovernmental Revenue	\$ 3,739,406	\$ 4,820,090	\$ 2,120,090
Charges for Services	16,190,094	19,846,746	24,499,890
Investment Income	1,277,442	989,700	755,000
Miscellaneous Revenue	25,161	-	11,000
Other Financing Sources	30,540	56,952	-
Total Revenues	<u>\$ 21,262,643</u>	<u>\$ 25,713,488</u>	<u>\$ 27,385,980</u>
Expenditures			
Personal Services & Employee Benefits	\$ 3,630,424	\$ 3,887,362	\$ 3,768,640
Purchased/Contracted Services	1,222,341	1,453,695	1,398,110
Supplies	8,180,535	12,493,512	16,791,190
Capital Outlay	1	2,124,090	-
Interfund/Interdepartmental	214,452	225,970	230,470
Depreciation and Amortization	1,523,817	1,600,000	1,600,000
Debt Service	35,632	1,550,740	1,550,740
Non-Departmental	-	2,378,119	2,046,830
Total	<u>14,807,202</u>	<u>25,713,488</u>	<u>27,385,980</u>
Transfers Out	<u>326,840</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>\$ 15,134,042</u>	<u>\$ 25,713,488</u>	<u>\$ 27,385,980</u>

AUGUSTA, GEORGIA
DANIEL FIELD AIRPORT FUND
FISCAL YEAR 2009

	<u>2007</u> <u>Actuals</u>	<u>2008</u> <u>Budget</u>	<u>2009</u> <u>Budget</u>
Revenues			
Intergovernmental Revenue	\$ 20,000	\$ 800,000	\$ 165,000
Charges for Services	80,650	94,820	97,200
Investment Income	30,854	15,000	15,000
Contributions and Donations	500	-	-
Miscellaneous Revenue	105	14,480	323,540
Other Financing Sources	<u>29,165</u>	<u>-</u>	<u>82,870</u>
 Total Revenues	 <u>\$ 161,274</u>	 <u>\$ 924,300</u>	 <u>\$ 683,610</u>
 Expenditures			
Personal Services & Employee Benefits	\$ 29,584	\$ 33,810	\$ 52,160
Purchased/Contracted Services	37,252	114,270	55,590
Supplies	17,500	18,050	21,360
Capital Outlay	-	749,310	452,850
Interfund/Interdepartmental	10,320	8,860	9,090
Depreciation and Amortization	<u>92,555</u>	<u>-</u>	<u>92,560</u>
 Total Expenditures	 <u>\$ 187,211</u>	 <u>\$ 924,300</u>	 <u>\$ 683,610</u>

AUGUSTA, GEORGIA
MUNICIPAL GOLF COURSE FUND
FISCAL YEAR 2009

	2007 Actuals	2008 Budget	2009 Budget
Revenues			
Charges for Services	\$ 472,820	\$ 630,000	\$ 540,000
Investment Income	1,168	-	-
Miscellaneous Revenue	6,678	1,024	1,500
Total	480,666	631,024	541,500
Transfers In	68,899	14,880	98,100
Total Revenues	\$ 549,565	\$ 645,904	\$ 639,600
Expenditures			
Personal Services & Employee Benefits	\$ 251,909	\$ 330,034	\$ 288,460
Purchased/Contracted Services	62,766	72,577	63,500
Supplies	154,098	196,523	204,500
Interfund/Interdepartmental	45,624	46,770	47,940
Depreciation and Amortization	35,168	-	35,200
Total Expenditures	\$ 549,565	\$ 645,904	\$ 639,600

**AUGUSTA, GEORGIA
RISK MANAGEMENT FUND
FISCAL YEAR 2009**

	2007 Actuals	2008 Budget	2009 Budget
Revenues			
Charges for Services	\$ 2,198,879	\$ 2,424,290	\$ 2,344,170
Fines and Forfeitures	14,325	-	-
Investment Income	66,994	33,067	30,000
Other Financing Sources	-	89,496	-
Total	2,280,198	2,546,853	2,374,170
Transfers In	25,000	-	-
Total Revenues	\$ 2,305,198	\$ 2,546,853	\$ 2,374,170
Expenditures			
Personal Services & Employee Benefits	\$ 340,711	\$ 354,117	\$ 356,770
Purchased/Contracted Services	393,133	668,630	679,390
Supplies	34,729	54,430	51,710
Capital Outlay	-	140,400	-
Interfund/Interdepartmental	1,026,347	1,249,971	1,173,790
Depreciation and Amortization	5,299	-	2,000
Cost Reimbursement	(156,424)	(80,000)	(80,000)
Non-Departmental	-	108,180	190,510
Total	1,643,795	2,495,728	2,374,170
Transfers Out	540,000	51,125	-
Total Expenditures	\$ 2,183,795	\$ 2,546,853	\$ 2,374,170

AUGUSTA, GEORGIA
EMPLOYEE HEATH BENEFITS FUND
FISCAL YEAR 2009

	2007 Actuals	2008 Budget	2009 Budget
Revenues			
Intergovernmental Revenue	\$ 24,383	\$ -	\$ 22,000
Charges for Services	17,730,392	19,406,500	20,246,920
Investment Income	(81,162)	(35,000)	(35,000)
Total	<u>17,673,613</u>	<u>19,371,500</u>	<u>20,233,920</u>
Transfers In	<u>449,265</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>\$ 18,122,878</u>	<u>\$ 19,371,500</u>	<u>\$ 20,233,920</u>
Expenditures			
Purchased/Contracted Services	\$ 43,491	\$ 92,000	\$ 28,000
Interfund/Interdepartmental	18,078,479	19,279,500	20,205,920
Total	<u>18,121,970</u>	<u>19,371,500</u>	<u>20,233,920</u>
Transfers Out	<u>909</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>\$ 18,122,879</u>	<u>\$ 19,371,500</u>	<u>\$ 20,233,920</u>

AUGUSTA, GEORGIA
 WORKERS COMPENSATION FUND
 FISCAL YEAR 2009

	<u>2007 Actuals</u>	<u>2008 Budget</u>	<u>2009 Budget</u>
Revenues			
Intergovernmental Revenue	\$ 58,850	\$ -	\$ -
Charges for Services	1,771,321	1,925,940	1,900,410
Investment Income	<u>(668)</u>	<u>-</u>	<u>-</u>
 Total Revenues	 <u>\$ 1,829,503</u>	 <u>\$ 1,925,940</u>	 <u>\$ 1,900,410</u>
 Expenditures			
Interfund/Interdepartmental	<u>\$ 1,771,321</u>	<u>\$ 1,925,940</u>	<u>\$ 1,900,410</u>
 Total	 <u>1,771,321</u>	 <u>1,925,940</u>	 <u>1,900,410</u>
 Transfers Out	 <u>58,182</u>	 <u>-</u>	 <u>-</u>
 Total Expenditures	 <u>\$ 1,829,503</u>	 <u>\$ 1,925,940</u>	 <u>\$ 1,900,410</u>

AUGUSTA, GEORGIA
 UNEMPLOYMENT FUND
 FISCAL YEAR 2009

	2007 Actuals	2008 Budget	2009 Budget
Revenues			
Charges for Services	\$ 134,954	\$ 170,000	\$ 170,000
Investment Income	(4,550)	-	-
Total Revenues	<u>\$ 130,404</u>	<u>\$ 170,000</u>	<u>\$ 170,000</u>
Expenditures			
Interfund/Interdepartmental	<u>\$ 130,403</u>	<u>\$ 170,000</u>	<u>\$ 170,000</u>
Total Expenditures	<u>\$ 130,403</u>	<u>\$ 170,000</u>	<u>\$ 170,000</u>

AUGUSTA, GEORGIA
 LONG-TERM DISABILITY INSURANCE FUND
 FISCAL YEAR 2009

	2007 Actuals	2008 Budget	2009 Budget
Revenues			
Charges for Services	\$ 451,749	\$ 460,000	\$ 459,350
Investment Income	318	-	700
Total	452,067	460,000	460,050
Transfers In	909	-	-
Total Revenues	<u>\$ 452,976</u>	<u>\$ 460,000</u>	<u>\$ 460,050</u>
Expenditures			
Interfund/Interdepartmental	<u>\$ 452,976</u>	<u>\$ 460,000</u>	<u>\$ 460,050</u>
Total Expenditures	<u>\$ 452,976</u>	<u>\$ 460,000</u>	<u>\$ 460,050</u>

AUGUSTA, GEORGIA
FLEET OPERATIONS & MANAGEMENT FUND
FISCAL YEAR 2009

	<u>2007 Actuals</u>	<u>2008 Budget</u>	<u>2009 Budget</u>
Revenues			
Charges for Services	\$ 4,965,916	\$ 5,367,920	\$ 5,660,700
Investment Income	(8,903)	-	-
Miscellaneous Revenue	1,863	1,196	-
Other Financing Sources	2,405	-	-
	<u> </u>	<u> </u>	<u> </u>
Total Revenues	<u><u>\$ 4,961,281</u></u>	<u><u>\$ 5,369,116</u></u>	<u><u>\$ 5,660,700</u></u>
Expenditures			
Personal Services & Employee Benefits	\$ 123,590	\$ 140,426	\$ 129,840
Purchased/Contracted Services	4,393,497	4,735,840	4,966,210
Supplies	162,810	208,140	259,690
Interfund/Interdepartmental	224,019	251,880	258,910
Depreciation and Amortization	41,241	32,830	42,830
Non-Departmental	-	-	3,220
	<u> </u>	<u> </u>	<u> </u>
Total	<u>4,945,157</u>	<u>5,369,116</u>	<u>5,660,700</u>
Transfers Out	<u>1,017</u>	<u>-</u>	<u>-</u>
	<u> </u>	<u> </u>	<u> </u>
Total Expenditures	<u><u>\$ 4,946,174</u></u>	<u><u>\$ 5,369,116</u></u>	<u><u>\$ 5,660,700</u></u>

AUGUSTA, GEORGIA
GMA LEASE PROGRAM FUND
FISCAL YEAR 2009

	<u>2007 Actuals</u>	<u>2008 Budget</u>	<u>2009 Budget</u>
Revenues			
Investment Income	\$ 585,324	\$ 737,600	\$ 667,600
Transfers In	<u>2,677,470</u>	<u>2,342,028</u>	<u>2,159,070</u>
Total Revenues	<u>\$ 3,262,794</u>	<u>\$ 3,079,628</u>	<u>\$ 2,826,670</u>
Expenditures			
Debt Service	\$ 3,262,795	\$ 3,029,628	\$ 2,776,670
Non-Departmental	<u>-</u>	<u>50,000</u>	<u>50,000</u>
Total Expenditures	<u>\$ 3,262,795</u>	<u>\$ 3,079,628</u>	<u>\$ 2,826,670</u>

AUGUSTA, GEORGIA
1945 PENSION FUND
FISCAL YEAR 2009

	2007 Actuals	2008 Budget	2009 Budget
Revenues			
Investment Income	\$ 805,312	\$ 745,000	\$ 740,000
Miscellaneous Revenue	342,941	410,300	209,000
Total Revenues	<u>\$ 1,148,253</u>	<u>\$ 1,155,300</u>	<u>\$ 949,000</u>
Expenditures			
Personal Services & Employee Benefits	\$ 900,245	\$ 950,300	\$ 899,000
Purchased/Contracted Services	43,310	71,000	50,000
Non-Departmental	-	134,000	-
Total Expenditures	<u>\$ 943,555</u>	<u>\$ 1,155,300</u>	<u>\$ 949,000</u>

AUGUSTA, GEORGIA
1977 PENSION FUND
FISCAL YEAR 2009

	<u>2007 Actuals</u>	<u>2008 Budget</u>	<u>2009 Budget</u>
Revenues			
Investment Income	\$ 2,035,462	\$ 1,165,000	\$ -
Miscellaneous Revenue	<u>1,743,738</u>	<u>1,810,000</u>	<u>-</u>
Total Revenues	<u>\$ 3,779,200</u>	<u>\$ 2,975,000</u>	<u>\$ -</u>
Expenditures			
Personal Services & Employee Benefits	\$ 791,129	\$ 900,000	\$ -
Purchased/Contracted Services	105,504	91,000	-
Other Costs	234,956	250,000	-
Non-Departmental	<u>-</u>	<u>1,734,000</u>	<u>-</u>
Total Expenditures	<u>\$ 1,131,589</u>	<u>\$ 2,975,000</u>	<u>\$ -</u>

AUGUSTA, GEORGIA
 URBAN 1949 PENSION PLAN FUND
 FISCAL YEAR 2009

	<u>2007 Actuals</u>	<u>2008 Budget</u>	<u>2009 Budget</u>
Revenues			
Investment Income	\$ 6,295,769	\$ 3,750,000	\$ 3,750,000
Miscellaneous Revenue	<u>378,750</u>	<u>385,000</u>	<u>385,000</u>
Total Revenues	<u>\$ 6,674,519</u>	<u>\$ 4,135,000</u>	<u>\$ 4,135,000</u>
Expenditures			
Personal Services & Employee Benefits	\$ 3,867,917	\$ 3,600,000	\$ 3,750,000
Purchased/Contracted Services	356,561	351,000	350,000
Other Costs	-	30,000	30,000
Non-Departmental	<u>-</u>	<u>154,000</u>	<u>5,000</u>
Total Expenditures	<u>\$ 4,224,478</u>	<u>\$ 4,135,000</u>	<u>\$ 4,135,000</u>

AUGUSTA, GEORGIA
OTHER URBAN PENSION PLAN FUND
FISCAL YEAR 2009

	2007 Actuals	2008 Budget	2009 Budget
Revenues			
Transfers In	\$ 1,445,837	\$ 1,430,000	\$ 1,402,000
Total Revenues	\$ 1,145,837	\$ 1,430,000	\$ 1,402,000
Expenditures			
Personal Services & Employee Benefits	\$ 1,414,388	\$ 1,425,000	\$ 1,400,000
Purchased/Contracted Services	-	5,000	2,000
Total	1,414,388	1,430,000	1,402,000
Transfers Out	31,449	-	-
Total Expenditures	\$ 1,445,837	\$ 1,430,000	\$ 1,402,000

AUGUSTA, GEORGIA
EXP TRUST FUND-PERPETUAL CARE
FISCAL YEAR 2009

	<u>2007 Actuals</u>	<u>2008 Budget</u>	<u>2009 Budget</u>
Revenues			
Investment Income	\$ 50,890	\$ 79,800	\$ 79,800
Total Revenues	<u>\$ 50,890</u>	<u>\$ 79,800</u>	<u>\$ 79,800</u>
Expenditures			
Purchased/Contracted Services	\$ 17,025	\$ 20,958	\$ 20,958
Supplies	39,337	37,842	37,842
Capital Outlay	<u>20,903</u>	<u>21,000</u>	<u>21,000</u>
Total Expenditures	<u>\$ 77,265</u>	<u>\$ 79,800</u>	<u>\$ 79,800</u>

AUGUSTA, GEORGIA
EXP TRUST FUND-JOSEPH LAMAR
FISCAL YEAR 2009

	<u>2007 Actuals</u>	<u>2008 Budget</u>	<u>2009 Budget</u>
Revenues			
Investment Income	<u>\$ 306</u>	<u>\$ 180</u>	<u>\$ 180</u>
Total Revenues	<u><u>\$ 306</u></u>	<u><u>\$ 180</u></u>	<u><u>\$ 180</u></u>
Expenditures			
Non-Departmental	<u>\$ 175</u>	<u>\$ 180</u>	<u>\$ 180</u>
Total Expenditures	<u><u>\$ 175</u></u>	<u><u>\$ 180</u></u>	<u><u>\$ 180</u></u>