



Finance Committee Meeting

Commission Chamber- 11/12/2019- 1:15 PM

FINANCE

1. Present the financial report of the nine month period ended September 30, 2019. [Attachments](#) 
2. Motion to approve the minutes of the Finance Committee held on October 8, 2019. [Attachments](#) 

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**Finance Committee Meeting
11/12/2019 1:15 PM
3rd quarter 2019 financial reports**

Department: Finance

Presenter: Donna B. Williams, Finance Director

Caption: Present the financial report of the nine month period ended September 30, 2019.

Background: Periodic financial reports are presented to keep the Commission apprised of the financial status of the organization.

Analysis: The reports focus on the operation of the following funds.
General Fund Urban Service Fund Law Enforcement Fire
Protection Water & Sewerage Garbage Collection Augusta
Regional Airport Stormwater Utility

Financial Impact:

Alternatives:

Recommendation: Receive as information

**Funds are
Available in the
Following
Accounts:**

REVIEWED AND APPROVED BY:

**Finance.
Law.
Administrator.
Clerk of Commission**

Cover Memo

Item # 1

Cover Memo

Item # 1



Financial Reports

(Unaudited)

September 30, 2019



Finance Department

Donna B. Williams, CGFM
Director

Timothy E. Schroer, CPA, CGMA
Deputy Director

November 12, 2019

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

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

This afternoon we are presenting for your information the financial reports of the major operational funds for the period ended September 30, 2019. The reports presented for the major operating funds are on the cash basis of accounting. Additionally, information on Local Sales Tax (LOST) collections and Special Purpose Local Sales Tax (SPLOST) collections and projects is included.

Augusta's revenue position at the end of the third quarter benefited from the annual billing of ad valorem taxes. The revenue shown is 100% of the billed amount, and is slightly above the total budget. Final results will be adjusted 60 days after fiscal year end for timing and actual collections. We currently expect final annual amounts to meet budget expectations. Other categories such as Licenses, Charges for Services and Fines are less seasonal and are collected more consistently throughout the year.

There are bright spots for the first nine months of the year. Collections of sales tax and electric franchise fees are projected to be higher than budgeted totals. However, one area is not as bright. The Federal Reserve has lowered interest rates several times during 2019, which will affect the interest income from funds invested. Expenditures in all major funds are within acceptable ranges for the third quarter.

The fiscal health of our fund balance, which enables us to absorb unexpected expenses, was both enhanced and tested during this past quarter. First, we received a check for \$1.5 million from GEMA for expenses incurred in the 2014 ice storm. This check closes one of the two open projects. We are still awaiting for final FEMA/GEMA reimbursement on the remaining claim. The second event was the settlement of claims from the tragic loss of life that occurred in 2018 at Fleming Athletic Center. This settlement will allow the families and Augusta to move forward with the healing process.

Our reports, charts, and subsequent discussions are intended to provide the governing body with information to measure the status of actual revenue and expenditures when compared to the 2019 budget. Additionally it provides important data with which we make projections of the government's financial position at fiscal year-end.

The 2020 budget process is ongoing, with a scheduled completion date of November 19, 2019. Current fiscal conditions, economic trends, and program priorities of the governing body will be incorporated into the framework of that document, thereby charting Augusta's course of action for the next fiscal year.

I hope this information along with the reports and narrative that follow are helpful. I will be happy to answer any questions that you might have.

Sincerely

Donna B. Williams, CGFM
Finance Director
Augusta Richmond County

Item # 1

Augusta Richmond County Analysis of Operating Statements for Major Fund Groups as of September 30, 2019

1. GENERAL FUND (101)

Revenues:

Total revenue collections are 74.4% of the annual budget. The budget for ad valorem taxes represent \$12.2 million or 13.5% of the total revenue budget of the General Fund. Property taxes are billed and recorded as revenue during the third quarter. Currently property taxes appear to be 2.0% higher than budgeted. Local sales tax revenue, after nine months of collections, is 7.64% above budget and 7.3% or \$236K above sales tax collected by third quarter of 2018. Electric franchise fees received are 3.7% above budgeted amounts and \$420K higher than amounts received through third quarter 2018. Revenue received from state courts continues to trend lower; year to date revenue is \$405K less than the same period last year.

Expenditures:

Total expenditures are 72.1% of the annual budget, compared to 70.6% for the same period last year. Budgets for fuel costs are monitored closely, and at the end of the third quarter actual costs are below budget levels at 58.6%. The 2nd and 3rd quarters normally experience a higher usage of fuel, so projected full year cost is less than budget. Expenditures for salaries and employee benefits are 75.7%, near the target of 75%.

2. URBAN SERVICES (271)

Revenues:

Total revenue is 91.6% of the annual budget as compared to 90.7% for the same period last year. Ad valorem tax collections in the Urban Service District are used to pay for services such as Fire Protection, Garbage Collection and Street Lights. Street Lights are paid for separately as either mill rates or fees in the Suburban district. At the end of third quarter, with nine months of collections received, local sales tax revenue is 5.9% above budgeted levels and 6.6% ahead of the same period of 2018.

Expenditures:

Operating transfers out represent a bulk of the outflows in the Urban Service District. Transfers out to other funds which are supported by tax collections are posted to match the timing of expenditures with the booking of tax revenue. Operating expenditure levels are below the target range of 75%, at 1.7% which is normal for third quarter. No unusual variances were noted.

**Augusta Richmond County
Analysis of Operating Statements for
Major Fund Groups as of September 30, 2019**

3. LAW ENFORCEMENT (273)

Revenues:

Total revenue is 90.2% of the annual budget as compared to 91.4% for the same period last year. Other revenues relating to inmate population such as inmate commissary sales are currently projected slightly above budgeted levels.

Expenditures:

Total operating expenditures are slightly above the 75% budget target at 77.0%. Personnel cost is 74.9% of budget; the savings from 71 open positions offsets higher overtime and increased workers compensation costs. Fuel costs are budgeted at \$1.4 million and are below the targeted range at 52.4% for the third quarter. Expenditure items directly related to prisoner population are at 72.6% of budgeted levels. Medical costs for prisoners are at 67.5% of annual budget.

4. FIRE PROTECTION (274)

Revenues:

Revenue for the third quarter is 38.7% as compared to 36.9% for the same period last year. Insurance premium tax revenue, which is 61.3% of the total revenue for this fund, was received from the state in mid-October and is \$14.9 million or 6.2% higher than budgeted.

Expenditures:

Total expenditures at the end of the third quarter are at 69.4%, below the target range of 75%. Personnel related expenditures, which comprise 85.7% of the total budget are slightly below budget at 71.0%. Use of the overtime budget at 115.5% of the annual budget due to the need to cover 37 open positions. Previous year overtime was 51.5% of budget at the end of third quarter during which there were 10 open positions.

5. WATER AND SEWERAGE (506-514)

Revenues:

Revenues billed for services are at 72.6% of annual budget, or \$66.4 million. During the same period in 2018, the percentage was 75.1% or \$64.9 million.

Expenditures:

Total expenditures are well within the targeted range of 75% at 37.9% of the annual budget, compared to 33.2% of budget in previous year. Personnel cost is at 64.3% of annual budget. No other major variances were noted.

**Augusta Richmond County
Analysis of Operating Statements for
Major Fund Groups as of September 30, 2019**

6. GARBAGE COLLECTION (542)

Revenues:

Garbage collection services billed with ad valorem taxes were at 100.3% of budget, compared to 98.1% last year.

Expenditures:

Total expenditures are 67.2% of the annual budget, compared to 67.2% for the same period last year. No other major variances were noted.

7. AUGUSTA REGIONAL AIRPORT (551)

Revenues:

Revenues billed for services are 80.6% of annual budget, or \$15.5 million. During the same period in 2018, the percentage was 76.2% or \$14.5 million. Passenger volume is seasonal, with higher volumes in summer and during holidays and special events.

Expenditures:

Total expenditures, excluding depreciation and capital spending, are at 58.9% of the annual budget, compared to 62.1% as of third quarter last year. Personnel cost is at 75.8% of annual budget, slightly higher than the 75.0% level at third quarter last year. Fuel and energy costs are at 64.3% of annual budget. No other major variances were noted.

8. STORMWATER UTILITY (581)

Revenues:

Revenues billed for services are 70.7% of annual budget or \$10.1 million. During the same period in 2018, the percentage was 76.4% or \$10.3 million. The accounts receivable balance at the end of the third quarter was \$3.8 million, of that amount \$2.6 million is 90 days or older. This compares to an accounts receivable balance of \$3.7 million, with \$2.4 million being 90 days or older for the same period in 2018. Collections rates have improved since inception as presented below:

Year	Collection Rate
2016	89.0%
2017	94.0%
2018	96.2%

Expenditures:

Total expenditures are 56.1% of the annual budget. Personnel costs are at 74.3% of budget. No other major variances were noted.

**Augusta Richmond County
Analysis of Operating Statements for
Major Fund Groups as of September 30, 2019**

Notes to the financial reports

Third Quarter indicators: As Ad Valorem taxes are billed and revenues are recorded in the third quarter, total revenue percentages may be skewed toward an enhanced favorable variance. As a result, expenditure levels against budget are used as key indicators to monitor financial position.

Basis of Accounting: The attached financial reports are presented on the cash basis of accounting which differs from the annual financial audit which is presented using the modified accrual basis of accounting. The most significant difference between cash basis and modified accrual basis of accounting is the recording of accrued expenditures and revenue. We have determined that any potential benefit that may be derived from preparing the financial reports on a modified accrual basis would be lost by the amount of resources that would be required to prepare the financial reports on this basis.

AUGUSTA GEORGIA
Statement of Revenues and Expenditures - *Cash Basis*
For the Periods ended 9/30/2019 and 9/30/2018
(unaudited)
GENERAL FUND

	September 30, 2019			September 30, 2018		
	Budget	Actual	% of Budget	Budget	Actual	% of Budget
Revenue						
Taxes	\$ 58,991,280	\$ 47,039,490	79.74%	\$ 56,377,290	\$ 44,704,303	79.29%
Licenses and Permits	1,671,880	1,115,112	66.70%	1,623,860	1,118,602	68.89%
Intergovernmental Revenue	2,957,740	2,121,653	71.73%	2,938,450	2,064,938	70.27%
Charges for Services	20,584,720	13,275,714	64.49%	19,695,560	12,980,754	65.91%
Fines and Forfeitures	4,009,500	2,170,853	54.14%	4,711,000	2,501,350	53.10%
Investment Income	1,300,650	1,070,839	82.33%	475,650	1,008,929	212.12%
Contributions and Donations	27,000	23,484	86.98%	47,000	41,548	88.40%
Miscellaneous Revenue	835,300	725,832	86.89%	822,950	563,528	68.48%
Other Financing Sources						
Property Sale	250,000	142,099	56.84%	250,000	197,305	78.92%
Fund Balance Appropriation / Carryforward	338,060	-	0.00%	409,760	-	0.00%
Total Revenue	90,966,130	67,685,076	74.41%	87,351,520	65,181,257	74.62%
Expenditures						
Personal Services and Employee Benefits	53,039,360	40,156,037	75.71%	51,289,930	38,080,382	74.25%
Purchased/Contract Services	16,345,920	10,836,260	66.29%	15,890,060	10,356,130	65.17%
Supplies	9,718,610	5,593,017	57.55%	9,242,810	5,738,946	62.09%
Capital Outlay	-	-	0.00%	113,000	10,241	9.06%
Interfund/Interdepartmental	1,915,500	1,272,953	66.46%	1,630,820	1,193,206	73.17%
Other Costs	5,830,640	4,739,433	81.28%	5,889,130	4,172,607	70.85%
Cost Reimbursement	(65,410)	(77,180)	117.99%	(181,690)	(284,547)	156.61%
Non-Departmental	(38,990)	-	0.00%	84,840	-	0.00%
Total Expenditures	86,745,630	62,520,520	72.07%	83,958,900	59,266,965	70.59%
Excess (deficiency) of revenues over (under) expenditures from operations	4,220,500	5,164,556	122.37%	3,392,620	5,914,292	174.33%
Other Financing Sources (uses)						
Transfers in	7,976,210	5,982,158	75.00%	7,951,950	5,914,883	74.38%
Transfers out	12,196,710	8,418,392	69.02%	11,344,570	7,951,663	70.09%
Total other financing sources (uses)	(4,220,500)	(2,436,234)	57.72%	(3,392,620)	(2,036,780)	60.04%
Excess (deficiency) of revenues over (under) expenditures	\$ -	\$ 2,728,322		\$ -	\$ 3,877,512	

Item # 1

AUGUSTA GEORGIA
Statement of Revenues and Expenditures - Cash Basis
For the Periods ended 9/30/2019 and 9/30/2018
(unaudited)
URBAN SERVICE DISTRICT

	September 30, 2019			September 30, 2018		
	<u>Budget</u>	<u>Actual</u>	<u>% of Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>% of Budget</u>
Revenue						
Taxes	\$ 9,751,230	\$ 8,861,847	90.88%	\$ 9,645,450	\$ 8,715,480	90.36%
Investment Income	7,500	74,890	998.53%	7,500	42,616	568.21%
Total Revenue	<u>9,758,730</u>	<u>8,936,737</u>	<u>91.58%</u>	<u>9,652,950</u>	<u>8,758,096</u>	<u>90.73%</u>
Expenditures						
Personal Services and Employee Benefits	10,050	3,469	34.52%	10,140	3,345	32.99%
Interfund/Interdepartmental	11,240	8,430	75.00%	11,650	8,737	75.00%
Non-Departmental	682,200	-	0.00%	689,200	-	0.00%
Total Expenditures	<u>703,490</u>	<u>11,899</u>	<u>1.69%</u>	<u>710,990</u>	<u>12,082</u>	<u>1.70%</u>
Excess (deficiency) of revenues over (under) expenditures from operations	<u>9,055,240</u>	<u>8,924,838</u>	<u>98.56%</u>	<u>8,941,960</u>	<u>8,746,014</u>	<u>97.81%</u>
Other Financing Sources (uses)						
Transfers out	9,055,240	3,514,975	38.82%	8,941,960	2,867,330	32.07%
Total other financing sources (uses)	<u>(9,055,240)</u>	<u>(3,514,975)</u>	<u>38.82%</u>	<u>(8,941,960)</u>	<u>(2,867,330)</u>	<u>32.07%</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ 5,409,863</u>		<u>\$ -</u>	<u>\$ 5,878,684</u>	

AUGUSTA GEORGIA
Statement of Revenues and Expenditures - Cash Basis
For the Periods ended 9/30/2019 and 9/30/2018
(unaudited)
LAW ENFORCEMENT

	September 30, 2019			September 30, 2018		
	Budget	Actual	% of Budget	Budget	Actual	% of Budget
Revenue						
Taxes	\$ 58,661,120	\$ 53,802,446	91.72%	\$ 56,203,270	\$ 52,006,951	92.53%
Licenses and Permits	2,500	1,800	72.00%	2,500	1,000	40.00%
Charges for Services	1,071,000	678,392	63.34%	1,031,500	700,457	67.91%
Fines and Forfeitures	400,000	162,899	40.72%	417,500	215,010	51.50%
Investment Income	(85,000)	(286,349)	336.88%	(60,000)	(199,338)	332.23%
Miscellaneous Revenue	270,000	105,699	39.15%	10,000	4,784	47.84%
Other Financing Sources						
Property Sales	100,000	34,045	34.05%	325,400	290,306	89.22%
Fund Balance Appropriations	-	-	0.00%	48,100	-	0.00%
Total Revenue	60,419,620	54,498,932	90.20%	57,978,270	53,019,170	91.45%
Expenditures						
Personal Services and Employee Benefits	43,636,080	32,720,926	74.99%	43,655,540	31,275,246	71.64%
Purchased/Contract Services	1,146,980	978,674	85.33%	1,154,150	829,297	71.85%
Supplies	10,250,090	6,899,310	67.31%	9,622,790	6,984,014	72.58%
Capital Outlay	48,100	-	0.00%	106,450	76,450	71.82%
Interfund/Interdepartmental	5,233,400	3,779,356	72.22%	5,187,320	3,836,249	73.95%
Cost Reimbursement	-	-	0.00%	(250,000)	(98,597)	39.44%
Non-Departmental	(2,715,280)	-	0.00%	(4,059,570)	-	0.00%
Total Expenditures	57,599,370	44,378,266	77.05%	55,416,680	42,902,659	77.42%
Excess (deficiency) of revenues over (under) expenditures from operations	2,820,250	10,120,666	358.86%	2,561,590	10,116,511	394.93%
Other Financing Sources (uses)						
Transfers in	3,221,180	2,432,057	75.50%	3,096,710	2,537,533	81.94%
Transfers out	6,041,430	4,531,073	75.00%	5,658,300	4,255,913	75.22%
Total other financing sources (uses)	(2,820,250)	(2,099,016)	74.43%	(2,561,590)	(1,718,380)	67.08%
Excess (deficiency) of revenues over (under) expenditures	\$ -	\$ 8,021,650		\$ -	\$ 8,398,131	

AUGUSTA GEORGIA
Statement of Revenues and Expenditures - Cash Basis
For the Periods ended 9/30/2019 and 9/30/2018
(unaudited)
FIRE PROTECTION

	September 30, 2019			September 30, 2018		
	Full Year Budget	YTD Actual	% of Budget	Full Year Budget	YTD Actual	% of Budget
Revenue						
Taxes	\$ 22,125,700	\$ 8,170,526	36.93%	\$ 21,803,470	\$ 8,044,410	36.90%
Licenses and Permits	-	1,374	0.00%	-	4,338	0.00%
Intergovernmental Revenue	596,870	447,653	75.00%	596,980	447,735	75.00%
Charges for Services	187,980	172,942	92.00%	187,980	119,404	63.52%
Investment Income	100,000	166,846	166.85%	25,000	82,326	329.30%
Contributions and Donations	-	-	0.00%	-	1,900	0.00%
Miscellaneous Revenue	-	-	0.00%	-	2,523	0.00%
Other Financing Sources						
Property Sales	-	6,954	0.00%	-	-	0.00%
Capital Project Carry forward	-	-	0.00%	156,000	-	0.00%
Fund Balance Appropriation	132,520	-	0.00%	837,020	-	0.00%
Total Revenue	23,143,070	8,966,295	38.74%	23,606,450	8,702,636	36.87%
Expenditures						
Personal Services and Employee Benefits	25,008,260	17,762,975	71.03%	23,524,130	17,008,766	72.30%
Purchased/Contract Services	941,840	629,916	66.88%	904,260	560,721	62.01%
Supplies	1,670,580	962,912	57.64%	1,706,720	989,286	57.96%
Capital Outlay	182,520	30,805	16.88%	1,108,020	981,569	88.59%
Interfund/Interdepartmental	1,004,560	750,564	74.72%	1,031,320	770,634	74.72%
Other Costs	35,000	35,000	100.00%	130,280	47,775	36.67%
Non-Departmental	205,620	-	0.00%	680,480	-	0.00%
Total Expenditures	29,048,380	20,172,172	69.44%	29,085,210	20,358,751	70.00%
Excess (deficiency) of revenues over (under) expenditures from operations	(5,905,310)	(11,205,877)	189.76%	(5,478,760)	(11,656,115)	212.75%
Other Financing Sources (uses)						
Transfers in	6,278,500	2,069,625	32.96%	5,778,500	1,944,625	33.65%
Transfers out	373,190	279,893	75.00%	299,740	224,805	75.00%
Total other financing sources (uses)	5,905,310	1,789,732	30.31%	5,478,760	1,719,820	31.39%
Excess (deficiency) of revenues over (under) expenditures	\$ -	\$ (9,416,145)		\$ -	\$ (9,936,295)	

Item # 1

AUGUSTA GEORGIA
Statement of Revenues and Expenditures - Cash Basis
For the Periods ended 9/30/2019 and 9/30/2018
(unaudited)
WATER SEWERAGE

	September 30, 2019			September 30, 2018		
	Budget	Actual	% of Budget	Budget	Actual	% of Budget
Revenue						
Intergovernmental Revenue	\$ 8,795,240	\$ 11,242,101	127.82%	\$ 7,507,250	\$ 4,521,056	60.22%
Charges for Services	91,344,950	66,354,719	72.64%	86,524,590	64,949,930	75.07%
Investment Income	65,570	388,670	592.76%	4,617,630	212,570	4.60%
Contributions and Donations	-	-	0.00%	-	-	0.00%
Miscellaneous Revenue	421,920	432,988	102.62%	358,870	439,943	122.59%
Other Financing Sources:						
Property Sales	35,000	9,278	26.51%	35,000	29,921	85.49%
Revenue Bond Proceeds	1,136,050	-	0.00%	1,867,740	-	0.00%
Capital Project Carry forward	68,209,140	-	0.00%	78,014,180	-	0.00%
Total Revenue	170,007,870	78,427,756	46.13%	178,925,260	70,153,420	39.21%
Expenditures						
Personal Services and Employee Benefits	21,634,300	13,903,159	64.26%	20,887,930	13,308,296	63.71%
Purchased/Contract Services	22,500,460	9,154,280	40.68%	23,520,920	7,941,561	33.76%
Supplies	12,036,160	7,443,535	61.84%	11,988,190	6,413,059	53.49%
Capital Outlay	57,003,110	8,673,166	15.22%	47,987,680	6,769,794	14.11%
Interfund/Interdepartmental	11,156,150	8,374,275	75.06%	10,820,800	8,117,307	75.02%
Depreciation/Amortization	22,327,410	14,250,000	63.82%	30,488,210	13,896,036	45.58%
Other Costs	1,261,500	934,844	74.11%	1,325,160	944,517	71.28%
Debt Service	21,757,150	1,552,660	7.14%	31,633,450	1,861,872	5.89%
Total Expenditures	169,676,240	64,285,919	37.89%	178,652,340	59,252,442	33.17%
Excess (deficiency) of revenues over (under) expenditures from operations	331,630	14,141,837	4264.34%	272,920	10,900,978	3994.20%
Other Financing Sources (uses)						
Transfers in	-	-	0.00%	-	-	0.00%
Transfers out	331,630	248,722	75.00%	272,920	204,690	75.00%
Total other financing sources (uses)	(331,630)	(248,722)	75.00%	(272,920)	(204,690)	75.00%
Excess (deficiency) of revenues over (under) expenditures	\$ -	\$ 13,893,115		\$ -	\$ 10,696,288	

AUGUSTA GEORGIA
Statement of Revenues and Expenditures - Cash Basis
For the Periods ended 9/30/2019 and 9/30/2018
(unaudited)
GARBAGE COLLECTION

	September 30, 2019			September 30, 2018		
	Budget	Actual	% of Budget	Budget	Actual	% of Budget
Revenue						
Charges for Services	\$ 19,902,500.00	\$ 20,055,705.00	100.77%	\$ 19,915,840.00	\$ 19,507,515.00	97.95%
Investment Income	45,000	119,068	264.60%	26,710	63,428	237.47%
Miscellaneous Revenue	-	-	0.00%	-	167	0.00%
Capital Project Carry forward	166,250	-	0.00%	-	-	0.00%
Total Revenue	20,113,750	20,174,773	100.30%	19,942,550	19,571,110	98.14%
Expenditures						
Personal Services and Employee Benefits	1,652,730	863,509	52.25%	1,133,820	852,375	75.18%
Purchased/Contract Services	15,445,430	10,434,949	67.56%	15,295,460	10,218,547	66.81%
Supplies	1,488,720	865,044	58.11%	1,903,790	1,210,434	63.58%
Capital Outlay	166,250	281,075	169.07%	-	61,566	0.00%
Interfund/Interdepartmental	1,740,560	1,305,596	75.01%	1,743,140	1,307,288	75.00%
Depreciation/Amortization	487,410	398,790	81.82%	454,600	371,943	81.82%
Other Costs	230,000	100,722	43.79%	467,390	83,542	17.87%
Non-Departmental	(290)	-	0.00%	-	-	0.00%
Total Expenditures	21,210,810	14,249,685	67.18%	20,998,200	14,105,695	67.18%
Excess (deficiency) of revenues over (under) expenditures from operations	(1,097,060)	5,925,088	-540.09%	(1,055,650)	5,465,415	-517.73%
Other Financing Sources (uses)						
Transfers in	1,114,630	278,658	25.00%	1,067,130	298,032	27.93%
Transfers out	17,570	13,178	75.00%	11,480	8,610	75.00%
Total other financing sources (uses)	1,097,060	265,480	24.20%	1,055,650	289,422	27.42%
Excess (deficiency) of revenues over (under) expenditures	\$ -	\$ 6,190,568		\$ -	\$ 5,754,837	

AUGUSTA GEORGIA
Statement of Revenues and Expenditures - Cash Basis
For the Periods ended 9/30/2019 and 9/30/2018
(unaudited)
AUGUSTA REGIONAL AIRPORT

	September 30, 2019			September 30, 2018		
	<u>Budget</u>	<u>Actual</u>	<u>% of Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>% of Budget</u>
Revenue						
Intergovernmental Revenue	\$ 25,344,930	\$ 6,887,016	27.17%	\$ 35,237,550	\$ 9,200,119	26.11%
Charges for Services	19,272,310	15,543,862	80.65%	18,986,660	14,463,756	76.18%
Investment Income	45,500	297,532	653.92%	46,600	(93,175)	-199.95%
Contributions and Donations	273,000	-	0.00%	-	-	0.00%
Miscellaneous Revenue	-	46,844	0.00%	-	34,613	0.00%
Other Financing Sources						
Property Sales	25,000	37,929	151.72%	25,000	17,129	68.52%
Fund Balance Appropriations	12,794,570	-	0.00%	14,704,490	-	0.00%
Total Revenue	<u>57,755,310</u>	<u>22,813,183</u>	<u>39.50%</u>	<u>69,000,300</u>	<u>23,622,442</u>	<u>34.24%</u>
Expenditures						
Personal Services and Employee Benefits	6,495,700	4,922,420	75.78%	6,507,320	4,883,766	75.05%
Purchased/Contract Services	3,861,050	1,768,337	45.80%	3,503,520	1,780,441	50.82%
Supplies	4,134,500	2,934,575	70.98%	4,251,650	2,985,988	70.23%
Capital Outlay	37,239,980	9,102,542	24.44%	49,198,920	10,038,162	20.40%
Interfund/Interdepartmental	416,250	312,574	75.09%	412,700	309,525	75.00%
Depreciation/Amortization	3,145,820	-	0.00%	3,145,820	-	0.00%
Debt Service	876,250	236,458	26.99%	875,500	245,750	28.07%
Non-Departmental	1,481,670	-	0.00%	881,340	-	0.00%
Total Expenditures	<u>57,651,220</u>	<u>19,276,906</u>	<u>33.44%</u>	<u>68,776,770</u>	<u>20,243,632</u>	<u>29.43%</u>
Excess (deficiency) of revenues over (under) expenditures from operations	<u>104,090</u>	<u>3,536,277</u>	<u>3397.33%</u>	<u>223,530</u>	<u>3,378,810</u>	<u>1511.57%</u>
Other Financing Sources (uses)						
Transfers in	150,000	-	0.00%	-	-	0.00%
Transfers out	254,090	60,143	23.67%	223,530	49,147	21.99%
Total other financing sources (uses)	<u>(104,090)</u>	<u>(60,143)</u>	<u>57.78%</u>	<u>(223,530)</u>	<u>(49,147)</u>	<u>21.99%</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ 3,476,134</u>		<u>\$ -</u>	<u>\$ 3,329,663</u>	

Item # 1

AUGUSTA GEORGIA
Statement of Revenues and Expenditures - Cash Basis
For the Periods ended 9/30/2019 and 9/30/2018
(unaudited)
STORMWATER UTILITY

	September 30, 2019			September 30, 2018		
	Budget	Actual	% of Budget	Budget	Actual	% of Budget
Revenue						
Charges for Services	\$ 14,196,920	\$ 10,037,441	70.70%	\$ 13,466,540	\$ 10,298,581	76.48%
Investment Income	-	37,657	0.00%	-	(20,838)	0.00%
Other Financing Sources:						
Encumbrance Carry forward	1,791,870	-	0.00%	2,694,400	-	0.00%
Capital Project Carry forward	-	-	0.00%	500,000	-	0.00%
Total Revenue	15,988,790	10,075,098	63.01%	16,660,940	10,277,743	61.69%
Expenditures						
Personal Services and Employee Benefits	4,287,740	3,185,015	74.28%	4,025,980	2,914,695	72.40%
Purchased/Contract Services	7,443,870	3,578,358	48.07%	7,930,310	4,014,087	50.62%
Supplies	533,370	146,946	27.55%	295,290	193,981	65.69%
Capital Outlay	102,370	9,240	9.03%	634,210	107,542	16.96%
Interfund/Interdepartmental	2,385,020	1,757,501	73.69%	2,590,610	1,797,226	69.37%
Depreciation/Amortization	242,700	198,576	81.82%	115,400	94,419	81.82%
Other Costs	763,240	(31,775)	-4.16%	763,240	8,562	1.12%
Non-Departmental	(1,020)	-	0.00%	-	46,458	0.00%
Total Expenditures	15,757,290	8,843,861	56.13%	16,355,040	9,176,970	56.11%
Excess (deficiency) of revenues over (under) expenditures from operations	231,500	1,231,237	531.85%	305,900	1,100,773	359.85%
Other Financing Sources (uses)						
Transfers out	231,500	44,685	19.30%	305,900	85,822	28.06%
Total other financing sources (uses)	(231,500)	(44,685)	19.30%	(305,900)	(85,822)	28.06%
Excess (deficiency) of revenues over (under) expenditures	\$ -	\$ 1,186,552		\$ -	\$ 1,014,951	

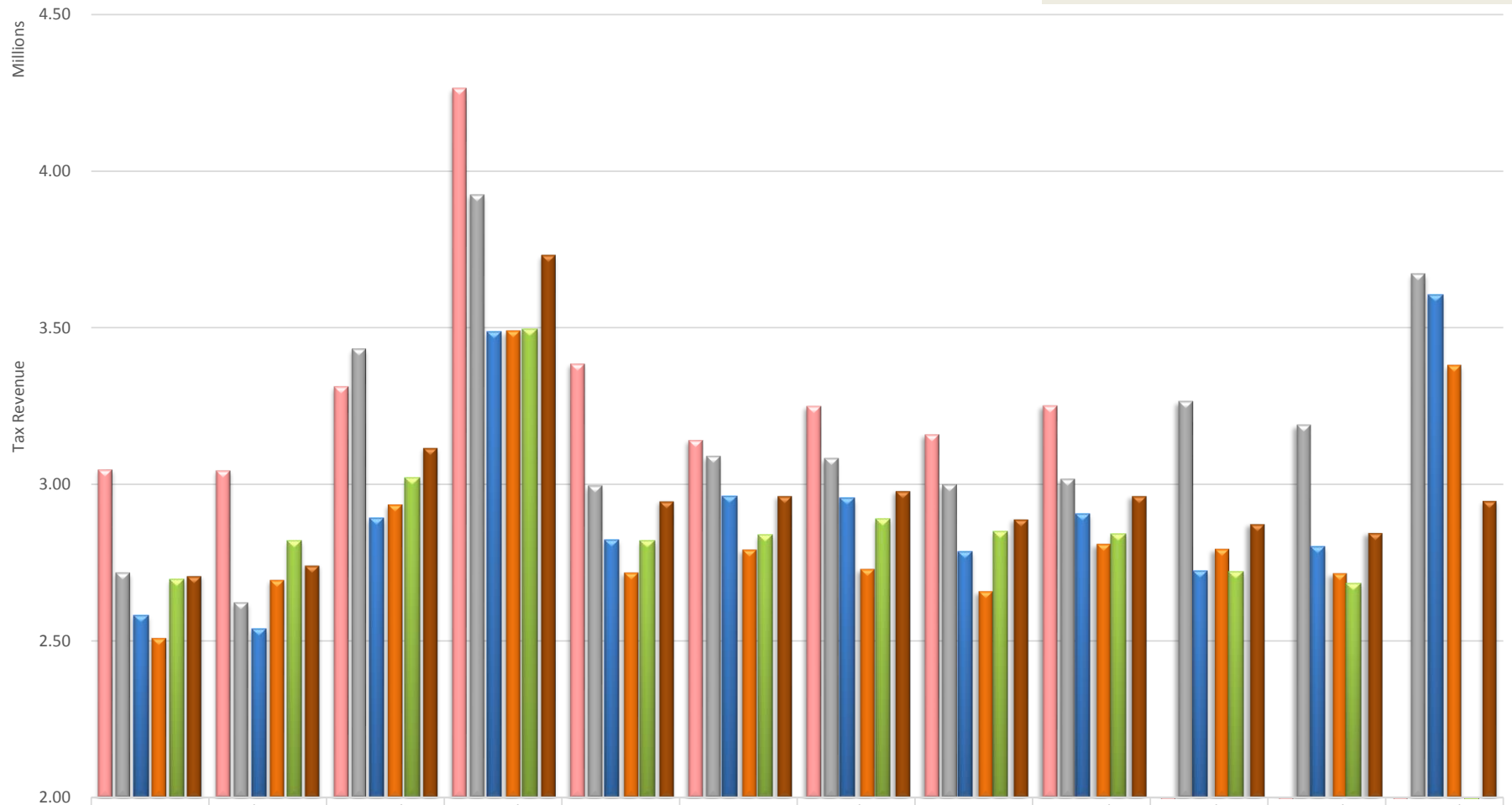
Augusta Georgia
Sales Tax Receipts
as of September 30, 2019

	<u>Month Total</u>	<u>Actual 1/1/19 to 9/30/19</u>	<u>2019 Budget</u>	<u>YTD % Change from Prior Year</u>	<u>% of Budget collected</u>	<u>Budgeted Collection %</u>
LOST						
General Fund	672,879.72	6,144,234.90	7,435,130.00	6.63%	82.64%	75.00%
Law Enforcement	2,130,785.79	19,456,743.85	24,984,650.00	6.63%	77.87%	75.00%
Urban	448,765.41	4,259,579.49	5,268,420.00	6.63%	80.85%	75.00%
SPLOST	3,397,747.02	30,933,681.52	37,200,000.00	6.31%	83.16%	75.00%
T - SPLOST						
CSRA Region	6,201,706.28	57,316,436.68	72,825,900.00		78.70%	75.00%
Augusta						
Revenue Generated	3,106,553.08	27,806,505.56				
Revenue Received	318,208.18	2,946,213.10	3,400,000.00		86.65%	75.00%

Comparative Revenue Collections				
	For The Month Ended			
	<u>September 30, 2019</u>	<u>September 30, 2019</u>	<u>\$ Change</u>	<u>% Change</u>
LOST	3,252,430.93	3,016,863.69	235,567.25	7.24%
SPLOST	3,397,747.02	3,125,562.78	272,184.24	8.01%
	Year To Date			
	<u>September 30, 2019</u>	<u>September 30, 2019</u>	<u>\$ Change</u>	<u>% Change</u>
LOST	29,860,558.24	27,881,075.09	1,979,483.15	6.63%
SPLOST	30,933,681.52	28,980,879.87	1,952,801.65	6.31%

Augusta Georgia Sales Tax Revenue - LOST 2015 to 2019

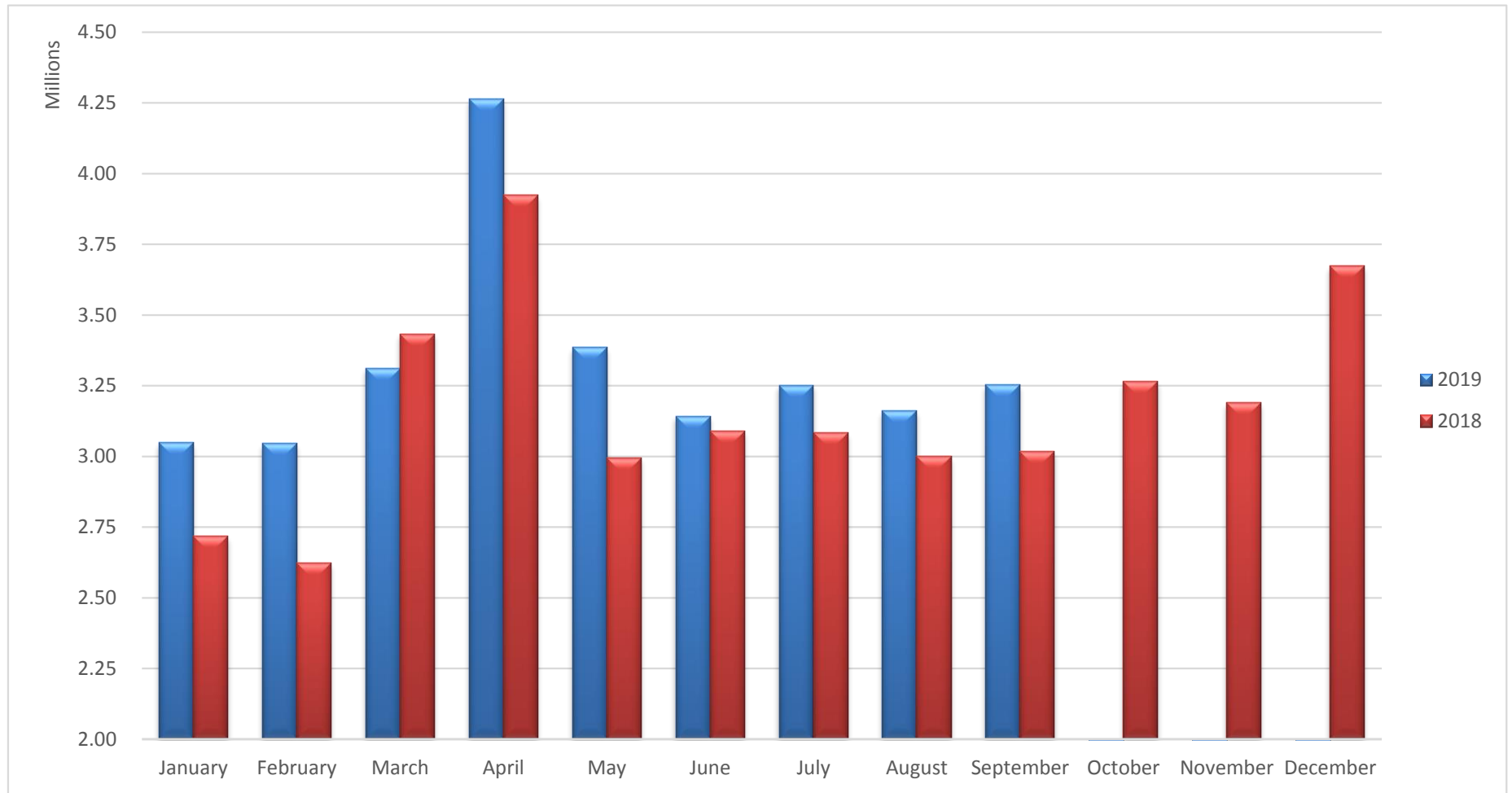
December 2015 amount was reduced by the refund to StandardAero of \$2,246,693.43



	January	February	March	April	May	June	July	August	September	October	November	December
2019	3,048,326	3,045,332	3,312,990	4,263,741	3,385,280	3,141,754	3,250,462	3,160,242	3,252,431	-	-	-
2018	2,717,479	2,622,349	3,432,190	3,924,368	2,995,352	3,090,231	3,082,912	2,999,331	3,016,864	3,264,989	3,189,311	3,672,612
2017	2,581,039	2,537,261	2,891,721	3,486,056	2,822,346	2,961,488	2,955,309	2,785,253	2,904,388	2,722,862	2,801,072	3,605,914
2016	2,510,586	2,695,933	2,935,915	3,490,702	2,718,885	2,792,342	2,730,288	2,659,557	2,810,389	2,794,589	2,717,142	3,380,807
2015	2,695,098	2,820,061	3,019,623	3,495,182	2,818,411	2,838,234	2,888,218	2,850,127	2,842,259	2,721,851	2,682,368	1,138,784
Average	2,710,505	2,744,187	3,118,488	3,732,010	2,948,055	2,964,810	2,981,438	2,890,902	2,965,266	2,876,073	2,847,473	2,949,529

Item # 1

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



Augusta Georgia
Report of Projects funded through
Special Purpose Local Option Sales Tax (SPLOST)
Year Approved: 1992
unaudited

SPLOST Phase	Projects	Original Cost Estimate	Current Cost Estimate	Prior Years' Cost	Current Year Cost as of 9/30/19	Encumbrances as of 9/30/19	Total Cost	Balance Project Budget
Construction in Progress								
Phase II	Rock Creek / Warren Lake Restoration	\$ -	\$ 1,245,608	\$ 1,254,162	\$ -	\$ -	\$ 1,254,162	\$ -
Phase II	Wayfinding Signage Program	\$ -	\$ 1,200,000	\$ 1,200,000	-	-	\$ 1,200,000	-
Phase II	3rd Level Canal cleaning	700,000	588,420	588,420	-	-	\$ 588,420	-
	Total Construction in Progress	<u>\$ 700,000</u>	<u>\$ 3,034,028</u>	<u>\$ 3,042,582</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,042,582</u>	<u>\$ -</u>
Fund Balance 12/31/18		81,755						
Current expenditures and project budgets		-						
Available for project costs		<u>81,755</u>						

Augusta Georgia
Report of Projects funded through
Special Purpose Local Option Sales Tax (SPLOST)
Year Approved: 1996
unaudited

SPLOST Phase	Projects	Original Cost Estimate	Current Cost Estimate	Prior Years' Cost	Current Year Cost as of 9/30/19	Encumbrances as of 9/30/19	Total Cost	Balance Project Budget
Construction in Progress								
Phase III	Belair Road improvement	\$ 2,361,000	\$ 2,361,000	\$ 2,496,061	\$ (212,830)	\$ 200	\$ 2,283,431	\$ 77,569
Phase III	SR 4/15th @cr 2207(Central Ave)	-	117,434	32,233	-	-	32,233	85,201
Phase III	Old Savannah Road/ Twigg Street	2,060,000	6,182,450	5,570,855	269,376	343,583	6,183,813	(1,363)
Phase III	Bobby Jones Expressway	165,000	115,461	115,461	-	-	115,461	(0)
Phase III	Wrightsboro Road	1,984,000	3,072,151	2,993,598	-	-	2,993,598	78,554
Phase III	Marvin Griffin Road	1,375,600	4,882,034	3,086,449	104,446	166,716	3,357,611	1,274,424
Phase III	Wilkerson Garden	-	697,555	497,092	-	55,480	552,572	144,983
Phase III	Kimberly Clark Industrial Park	2,215,000	2,215,633	2,165,219	12,292	-	2,177,511	38,122
Phase III	Windsor Spring Rd Sec IV	-	3,880,813	2,542,286	2,502	304,470	2,849,258	1,031,555
Phase III	Windsor Spring Rd Sec V	-	1,854,298	1,854,745	-	-	1,854,745	(447)
Phase III	Dover-Lyman Project	-	2,000,016	1,801,137	-	-	1,801,137	198,879
Phase III	Broad Street Sanitary Sewer	-	240,447	144,004	-	-	144,004	96,443
Phase III	6th Street handicap ramp	517,347	611,966	611,966	-	-	611,966	0
Phase III	Hyde Park Drainage Improvements	-	1,207,619	1,206,516	-	-	1,206,516	1,103
Phase III	Paving - Pats lane Projects	-	167,200	146,881	-	20,284	167,165	35
Phase III	Frontage Road Resurfacing	-	229,335	229,335	-	-	229,335	-
Total Construction in Progress		\$ 10,677,947	\$ 30,088,694	\$ 25,493,837	\$ 175,786	\$ 890,732	\$ 26,560,355	\$ 3,025,058

Fund Balance 12/31/18 3,979,167
Current expenditures and project budgets 3,891,575
Available for project costs 87,592

Augusta Georgia
Report of Projects funded through
Special Purpose Local Option Sales Tax (SPLOST)
Year Approved: 2001
unaudited

SPLOST Phase	Projects	Original Cost Estimate	Current Cost Estimate	Prior Years' Cost	Current Year Cost as of 9/30/19	Encumbrances as of 9/30/19	Total Cost	Balance Project Budget
Construction in Progress								
Phase IV	JLEC reroofing and improvements	\$ 395,500	\$ 413,347	\$ 204,666	\$ -	\$ -	\$ 204,666	\$ 208,681
Phase IV	JLEC improvements	565,000	977,681	626,532	-	-	626,532	351,149
Phase IV	Miscellaneous grading & drainage	4,650,000	3,902,934	3,902,934	-	-	3,902,934	-
Phase IV	Resurfacing County Forces	5,975,000	1,543,542	1,543,542	-	-	1,543,542	-
Phase IV	Resurfacing	8,500,000	9,168,776	9,168,776	-	-	9,168,776	-
Phase IV	Rail Road crossing improvement	750,000	101,238	101,238	-	-	101,238	-
Phase IV	Downtown traffic signal & street light- upgrades-A	2,656,200	3,358,969	3,333,153	-	-	3,333,153	25,816
Phase IV	Downtown traffic signal & street light upgrades-B	1,469,000	1,268,056	1,268,056	-	-	1,268,056	-
Phase IV	Wrightsboro Road Widening Phase I	3,143,700	1,730,977	1,331,932	-	-	1,331,932	399,045
Phase IV	Springfield Village	200,000	200,000	200,000	-	-	200,000	-
Phase IV	Paving various dirt roads	1,000,000	346,883	346,883	-	-	346,883	-
Phase IV	East Boundary Street & drainage improvements	1,318,700	171,413	171,413	-	-	171,413	-
Phase IV	Wrightsboro Road improvements	1,500,000	1,514,968	1,514,968	13,396	-	1,528,364	(13,396)
Phase IV	Walton Way Extension / Davis Road	350,000	1,208,854	1,082,892	-	-	1,082,892	125,962
Phase IV	Windsor Spring Road Section IV	1,250,000	1,469,258	1,469,258	-	-	1,469,258	0
Phase IV	Windsor Spring Rd Section V(SR88 Hepzibah	-	7,484	7,484	-	-	7,484	-
Phase IV	St. Sebastian Way/Greene St/ 15th Street	-	615,600	-	-	-	-	615,600
Phase IV	Berkmans Road Utitites Relocation	-	767,500	-	301,609	465,838	767,447	53
Phase IV	Recapture - Utilities Projects	-	669,571	-	-	-	-	669,571
Phase IV	Traffic improvement	621,500	839,626	839,626	-	-	839,626	-
Phase IV	ANIC/Hopkins Street Improvements	2,000,000	1,333,550	1,074,423	-	-	1,074,423	259,127
Phase IV	Windsor Spring Road Section IV (Willis Foreman	678,000	1,859,415	1,859,413	-	-	1,859,413	2
Phase IV	DDA	-	859,248	791,157	-	-	791,157	68,091
Phase IV	St Sebastian Way/Greene St	-	722,700	208,853	-	-	208,853	513,847
Phase IV	Lake Aumond Dam Improvements	-	121,204	108,221	-	-	108,221	12,983
Phase IV	Belair Hills Estate	-	7,147,174	7,147,174	-	-	7,147,174	(0)
Phase IV	Windsor Spring Rd Section V(SR88 Hepzibah	-	1,102,789	1,093,365	-	-	1,093,365	9,424
Phase IV	Augusta Museum of History	-	1,135,500	1,133,616	-	-	1,133,616	1,884
Phase IV	Willis Foreman Road Bridge Study	-	155,773	155,773	-	-	155,773	-
Phase IV	Willis Foreman Road Bridge	-	1,558,209	1,558,209	-	-	1,558,209	-
Phase IV	Paving Various Roads - Phase X	-	1,979,567	1,979,567	-	-	1,979,567	-
Phase IV	Augusta Levee Certification	-	1,140,518	1,064,622	-	-	1,064,622	75,896
Phase IV	Rocky Creek Drainage Project	-	3,857,295	873,450	-	-	873,450	2,983,845
Phase IV	Bus Barn	-	4,397,356	4,397,357	-	-	4,397,357	(1)
Phase IV	Industry Infrastructure	-	822,627	785,408	-	-	785,408	37,219
Phase IV	On Call Construction Services	100,271	271,162	271,162	-	-	271,162	(0)
Phase IV	Dover Lyman	-	2,396,370	2,396,370	-	-	2,396,370	-
Phase IV	On Call Appraisal Services	120,000	117,164	117,164	-	-	117,164	-
Phase IV	Wrightsboro Road Drainage	-	806,300	806,242	-	-	806,242	58
Phase IV	East Augusta - Marion Homes	-	1,781,600	-	752,590	1,029,007	1,781,597	3
Phase IV	Marvin Griffin Road	-	952,600	317,626	13,075	-	330,701	621,899
Phase IV	Resurfacing Various Roads	-	2,000,000	-	-	-	-	2,000,000
Phase IV	Traffic improvements	-	500,000	-	-	-	-	500,000
Phase IV	Tree Removal, Pruning & Repalcements	-	241,650	-	-	-	-	241,650
Phase IV	Frontage Road	-	809,284	809,284	-	-	809,284	-
Total Construction in Progress		\$ 37,242,871	\$ 68,345,732	\$ 56,061,807	\$ 1,080,671	\$ 1,494,845	\$ 58,637,323	\$ 9,708,409

Fund Balance 12/31/18
Current expenditures and project budgets
Available for project costs

15,927,490
12,283,925
3,643,565

Item # 1

Augusta Georgia
Report of Projects funded through
Special Purpose Local Option Sales Tax (SPLOST)
Year Approved: 2006
unaudited

SPLOST Phase	Projects	Original Cost Estimate	Current Cost Estimate	Prior Years' Cost	Current Year Cost as of 9/30/19	Encumbrances as of 9/30/19	Total Cost	Balance Project Budget
Construction in Progress								
Phase V	Exhibit Hall	\$ 20,000,000	\$ 29,708,450	\$ 29,116,263	\$ 336,052	\$ -	\$ 29,452,314	\$ 256,136
Phase V	Redundant Fiber Ring	1,000,000	947,254	924,503	-	-	924,503	22,751
Phase V	Digital Othophotography	286,480	445,504	443,853	-	-	443,853	1,651
Phase V	Wireless Access Point	200,000	202,079	201,097	-	-	201,097	982
Phase V	Software Application Consolidation		1,000,000	377,850	5,412	-	383,262	616,738
Phase V	Disaster Recovery Plan	400,000	412,146	404,664	-	-	404,664	7,482
Phase V	Flood Land Acquisition	500,000	1,960,000	1,957,882	-	-	1,957,882	2,118
Phase V	Wrightsboro Road Project	4,000,000	6,900,000	892,235	1,891,845	4,104,476	6,888,556	11,444
Phase V	Marks Church Road Improvement	2,500,000	3,800,000	1,861,987	339,736	1,592,145	3,793,868	6,132
Phase V	D'Antignac Street Flood Avoidance	1,000,000	4,837,815	4,835,602	-	-	4,835,602	2,213
Phase V	Augusta Soccer Park	180,000	180,077	165,629	-	-	165,629	14,448
Phase V	Apple Valley Park	315,000	300,554	300,554	-	-	300,554	-
Phase V	WT Johnson Park	67,500	63,636	63,636	-	-	63,636	-
Phase V	MM Scott Park	270,000	233,923	233,923	-	-	233,923	-
Phase V	Valley Park	22,500	22,541	13,345	-	-	13,345	9,196
Phase V	Land Acquisition	180,000	230,194	230,194	-	-	230,194	-
Phase V	Dyess Park	63,000	63,007	33,229	-	-	33,229	29,778
Phase V	Brookfield Park	45,000	41,294	41,294	-	-	41,294	-
Phase V	Lake Olmstead Park	207,000	205,849	205,849	-	-	205,849	-
Phase V	Blythe Park	180,000	223,000	214,848	-	-	214,848	8,152
Phase V	Meadowbrook Park	108,000	91,528	91,528	-	-	91,528	0
Phase V	Administration - Recreation	500,000	643,572	643,572	-	-	643,572	-
Phase V	Old Government House	45,000	40,700	40,700	-	-	40,700	-
Phase V	Carrie Mays Park - CNG Remediation	-	342,400	342,400	-	-	342,400	-
Phase V	Doughty Park	27,000	16,430	16,430	-	-	16,430	0
Phase V	Fleming Park	67,500	62,882	62,882	-	-	62,882	-
Phase V	Hickman Park	27,000	4,240	4,240	-	-	4,240	-
Phase V	Aquatics Center	90,000	86,574	86,574	-	-	86,574	-
Phase V	Boykin Road Park	27,000	27,000	-	-	-	-	27,000
Phase V	Eisenhower Park	45,000	44,405	44,405	-	-	44,405	-
Phase V	Warren Road Park	31,500	29,976	29,976	-	-	29,976	-
Phase V	Brigham Park Tennis Courts	-	15,407	15,407	-	-	15,407	-
Phase V	Recreation recapture	-	140,975	-	-	-	-	140,975
Phase V	Lucy Craft Laney Museum	200,000	203,036	184,734	-	-	184,734	18,302
Phase V	Recreation, Historic, Cultural and Other Buildings	400,000	405,010	200,298	-	-	200,298	204,712
		<u>\$ 32,984,480</u>	<u>\$ 55,713,058</u>	<u>\$ 44,281,582</u>	<u>\$ 2,573,044</u>	<u>\$ 5,696,620</u>	<u>\$ 52,551,247</u>	<u>\$ 3,161,811</u>
Fund Balance 12/31/18		11,306,013						
Current expenditures and project budgets		11,431,476						
Available for project costs		<u>274,537</u>						

Item # 1

Augusta Georgia
Report of Projects funded through
Special Purpose Local Option Sales Tax (SPLOST)
Year Approved: 2009
unaudited

SPLOST Phase	Projects	Original Cost Estimate	Current Cost Estimate	Prior Years Costs	Current Year Cost as of 9/30/19	Encumbrances as of 9/30/19	Total Cost	Balance Project Budget
Construction in Progress								
Phase VI	Webster Detention Center - Phase IIA	\$ 18,000,000	\$ 17,230,000	\$ 17,227,817	\$ -	\$ -	\$ 17,227,817	\$ 2,183
Phase VI	Boathouse Community Facility	450,000	450,000	437,464	-	-	437,464	12,536
Phase VI	Lake Olmstead Casino	500,000	500,000	118,775	-	-	118,775	381,225
Phase VI	Lake Olmstead BBQ Pit	100,000	100,000	51,381	-	-	51,381	48,619
Phase VI	Butler Creek Park	500,000	800,000	854,692	-	-	854,692	(54,692)
Phase VI	Baurle Boat Ramp	55,000	55,000	44,977	-	-	44,977	10,023
Phase VI	Bush Field	8,500,000	8,500,000	7,086,414	16,229	52,036	7,154,680	1,345,320
Phase VI	Daniel Field	2,000,000	2,000,000	2,000,000	-	-	2,000,000	-
Phase VI	Program Administration	2,000,000	2,000,000	1,209,968	-	-	1,209,968	790,032
Phase VI	Grading and Drainage Projects	3,600,000	3,600,000	3,540,825	41,796	155,780	3,738,402	(138,402)
Phase VI	Marvin Griffin Road	4,000,000	5,861,700	2,312,262	1,594,442	1,931,252	5,837,956	23,744
Phase VI	East Augusta St. & Drainage Imp.	3,200,000	3,900,000	3,900,554	20,558	109,333	4,030,446	(130,446)
Phase VI	Berckman Rd. Realignment	400,000	400,000	415,596	-	-	415,596	(15,596)
Phase VI	Old McDuffie Rd.	672,000	672,000	8,249	-	-	8,249	663,752
Phase VI	Hyde Park St. & Drg Imp.	1,600,000	4,500,000	4,498,799	639	-	4,499,437	563
Phase VI	Westside Dr. Drg. Imp.	480,000	480,000	-	-	-	-	480,000
Phase VI	Marks Church Road over Raes Creek	800,000	800,000	-	662,100	137,899	800,000	0
Phase VI	North Leg over CSX Railroad	800,000	800,000	-	-	-	-	800,000
Phase VI	Berckman Rd. over Raes Creek	800,000	800,000	380,626	4,088	-	384,714	415,286
Phase VI	Scotts Way over Raes Creek	800,000	-	-	-	-	-	-
Phase VI	Old Waynesboro Rd. over Spirit Creek	800,000	800,000	801,675	-	447,435	1,249,110	(449,110)
Phase VI	7th Street over Augusta Canal	800,000	-	-	-	-	-	-
Phase VI	Storm water Utility Implementation Program	2,800,000	2,800,000	2,813,801	69,242	18,214	2,901,257	(101,257)
Phase VI	On-Call Emergency Design Services	108,000	-	-	-	-	-	-
Phase VI	On-Call Emergency Appraisal Services	40,000	26,602	26,602	-	-	26,602	-
Phase VI	On-Call Emergency Construction Services	800,000	800,000	598,056	-	166,010	764,066	35,934
Phase VI	Traffic Sign Upgrade Program	240,000	196,179	196,179	-	-	196,179	(0)
Phase VI	Lake Olmstead Dredging	3,200,000	3,200,000	-	-	-	-	3,200,000
Phase VI	Hyde Park (Martin Luther King Drive)	1,000,000	2,400,000	2,411,524	-	-	2,411,524	(11,524)
Phase VI	Rocky Creek Drainage Plan	2,800,000	2,800,000	1,061,296	320,781	588,722	1,970,800	829,200
Phase VI	Suburban Forces-Resurfacing	2,400,000	1,307,959	1,307,959	-	-	1,307,959	(0)
Phase VI	Tree Removal, Pruning and Replacement	800,000	1,088,062	1,088,062	-	-	1,088,062	-
Phase VI	Sidewalks-Rehab-Replacement	800,000	578,376	578,376	-	-	578,376	0
Phase VI	Curb Cuts and Sidewalks	400,000	650,000	653,434	-	79,972	733,406	(83,406)
Phase VI	Resurfacing - Contracts	2,400,000	2,150,000	1,294,349	51,917	2,346	1,348,612	801,388
Phase VI	General Bridge Rehab and Maintenance	2,400,000	4,300,000	3,532,490	673,678	21,881	4,228,049	71,951
Phase VI	Walton Way Signal Phase 2 and Streetlight Upgrade	640,000	640,000	132,343	73,250	-	205,593	434,407
Phase VI	Gordon Highway Lighting Upgrade	1,200,000	1,025,000	-	1,025,000	-	1,025,000	-
Phase VI	Reynolds Street Signal Improvements	460,000	108,771	108,771	-	-	108,771	(0)
Phase VI	Signal Upgrades	1,000,000	-	-	-	-	-	-
Phase VI	Intersection Safety and Operational Initiative	2,040,000	733,076	733,076	-	-	733,076	(0)
Phase VI	Berckmans road over Reas Creek	-	1,625,000	-	-	1,471,700	1,471,700	153,300
Phase VI	Woodbine Road Improvement	1,200,000	-	-	-	-	-	-
Phase VI	Dover-Lyman Street & Drainage Improvement	1,600,000	1,600,000	-	-	-	-	1,600,000
Phase VI	I-20 Eastbound Riverwatch Ramp	1,100,000	595,301	264,282	Item # 1	-	264,282	331,019
Phase VI	15th Street Pedestrian Improvements	800,000	800,000	750,564		-	750,564	49,436

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Phase VI	Resurfacing - LMIG Supplement	-	2,500,000	-	-	-	-	2,500,000
Phase VI	Resurfacing various roads	-	1,300,000	-	-	-	-	1,300,000
Phase VI	Sidewalks-Rehab-Replacement	-	500,000	-	-	-	-	500,000
Phase VI	Wilkinsin Garden Area (Hyde Park)	-	2,500,000	-	-	-	-	2,500,000
Phase VI	Willis Forman Road Improvements	-	1,450,000	-	-	-	-	1,450,000
Phase VI	Intersection Safety and Upgrades	-	500,000	-	192,295	-	192,295	307,705
Phase VI	Street lighting upgrades	-	750,000	-	-	-	-	750,000
Phase VI	Tree Removal, Pruning and Replacement	-	220,900	-	5,760	175,670	181,430	39,470
Phase VI	Administration - Engineering	10,770,000	8,216,402	8,216,402	-	-	8,216,402	0
Phase VI	Garden City Beautification Project	500,000	500,000	252,986	-	7,797	260,783	239,217
Phase VI	Emergency Fleet Replacement - (fire)	9,500,000	9,500,000	9,500,000	-	-	9,500,000	-
Phase VI	Training Center Infrastructure	2,000,000	2,000,000	9,055	-	-	9,055	1,990,945
Phase VI	Public Safety Vehicles	7,500,000	7,500,000	7,784,825	(284,825)	-	7,500,000	-
Phase VI	Library - Main Branch	1,000,000	1,000,000	994,132	(17,934)	471	976,669	23,331
Phase VI	Library - Maxwell Branch	900,000	900,000	388,062	481,890	-	869,951	30,049
Phase VI	Library - Friedman Branch	600,000	600,000	530,798	-	9,180	539,978	60,022
Phase VI	Historic Augusta - Wilson & Larmer Historic Sites	125,000	125,000	113,687	-	-	113,687	11,313
Phase VI	The Augusta Theatre District Project - Miller Theatre	6,000,000	6,000,000	6,000,000	-	-	6,000,000	-
Phase VI	Pendleton King Park Connectivity Improvements	200,000	200,000	200,000	-	-	200,000	0
Phase VI	Lucy Craft Laney Museum	600,000	600,000	-	-	-	-	600,000
Phase VI	Augusta Museum of History	600,000	600,000	599,926	-	-	599,926	74
Phase VI	Jessye Norman School of the Arts	95,000	95,000	95,000	-	-	95,000	-
Phase VI	Imperial Theater	1,000,000	1,000,000	1,000,000	-	-	1,000,000	-
Phase VI	Boys & Girls Club - EW Hegler Club Renovations	500,000	500,000	500,000	-	-	500,000	-
Phase VI	Augusta Urban Ministries	175,000	175,000	-	-	-	-	175,000
Phase VI	Downtown Infrastructure - Downtown Development Authority	1,200,000	1,200,000	1,065,559	-	-	1,065,559	134,441
Phase VI	Industrial Infrastructure - RDA	1,200,000	1,200,000	986,940	213,087	-	1,200,027	(27)
Phase VI	Canal Improvements - Augusta Canal Authority	4,170,000	4,170,000	4,170,000	-	-	4,170,000	-
Phase VI	Municipal Building Renovations	18,000,000	32,635,850	32,635,850	-	-	32,635,850	0
Phase VI	Municipal Building Renovation - IT Building	7,000,000	6,960,025	6,960,006	-	-	6,960,006	19
Phase VI	Municipal Building Campus		1,114,315		172,088	39,717	211,804	902,511
Phase VI	Green Space - CSRA Land Trust	500,000	500,000	36,177	6,440	14,755	57,372	442,628
Phase VI	Capital Equipment - Recreation	150,000	185,000	182,562	-	-	182,562	2,438
Phase VI	Existing Structures Improvements	895,000	490,000	488,957	400	-	489,357	643
Phase VI	Augusta Common	100,000	140,000	104,700	-	-	104,700	35,300
Phase VI	Dyess Park	800,000	297,000	125,984	-	2,000	127,984	169,016
Phase VI	May Park	150,000	150,000	148,620	-	-	148,620	1,380
Phase VI	Old Government House	200,000	200,000	33,389	698	-	34,087	165,913
Phase VI	Elliot Park	100,000	100,000	50,132	-	-	50,132	49,869
Phase VI	Fleming Park	250,000	620,000	617,232	-	-	617,232	2,768
Phase VI	Fleming Tennis Center	600,000	250,000	41,718	-	-	41,718	208,282
Phase VI	Augusta Soccer Complex	150,000	150,000	23,980	-	13,289	37,269	112,731
Phase VI	Diamond Lakes Regional Park	1,350,000	1,350,000	1,270,514	Item # 1	34,759	1,326,021	23,979
Phase VI	Mc Duffie Woods Park	200,000	200,000	25,481	-	-	25,481	174,519

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Phase VI	Augusta Golf Course	300,000	300,000	170,846	9,991	26,083	206,920	93,080
Phase VI	H.H. Brigham Park	250,000	775,000	747,067	-	-	747,067	27,933
Phase VI	Valley Park	250,000	250,000	288,254	-	-	288,254	(38,254)
Phase VI	Wood Park	50,000	50,000	-	-	-	-	50,000
Phase VI	Brookfield Park	100,000	100,000	35,884	10,672	-	46,556	53,444
Phase VI	Eisenhower Park	100,000	100,000	44,080	-	-	44,080	55,920
Phase VI	Warren Road Park	150,000	150,000	150,257	-	-	150,257	(257)
Phase VI	Blythe Community Center	500,000	500,000	249,108	-	11,037	260,145	239,855
Phase VI	Jamestown Community Center	200,000	200,000	202,478	-	-	202,478	(2,478)
Phase VI	Augusta Marina	50,000	50,000	50,708	-	-	50,708	(708)
Phase VI	4-H Camp	50,000	50,000	23,782	-	-	23,782	26,218
Phase VI	Tennis Courts Resurfacing	150,000	150,000	125,951	-	23,334	149,284	716
Phase VI	Swimming Pool Renovations	900,000	575,000	256,598	15,297	22,083	293,978	281,022
Phase VI	Recreation Master Plan	200,000	200,000	200,000	-	-	200,000	-
Phase VI	Recreation Project Administration	1,000,000	1,100,000	1,091,121	-	-	1,091,121	8,879
Phase VI	Historic Structures	-	503,000	485,651	-	-	485,651	17,349
Phase VI	South Augusta Transit Center	190,000	190,000	148,868	-	-	148,868	41,132
Phase VI	Augusta Public Transit Facilities - Renovations	125,000	1,125,000	76,656	-	-	76,656	1,048,344
Phase VI	Transit Vehicles	420,000	420,000	420,000	-	-	420,000	-
Phase VI	Network Assessment Remediation	250,000	250,000	-	4,750	245,250	250,000	0
Phase VI	Redundant Fiber Ring	250,000	250,000	-	-	-	-	250,000
Phase VI	Digital Orthophotography	500,000	500,000	408,781	-	-	408,781	91,219
Phase VI	Software Application Consolidation	1,000,000	1,000,000	604,263	39,898	304,172	948,333	51,667
Phase VI	Carrie Mays Park CNG Remediation	-	300,000	300,000	-	-	300,000	-
TOTAL		\$ 167,150,000	\$ 190,955,518	\$ 153,674,263	\$ 5,424,976	\$ 6,112,178	\$ 165,211,417	\$ 28,694,101

Fund Balance 12/31/18
Current expenditures and project budgets
Available for project costs

40,025,563
40,025,563
0

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SPLOST Phase	Projects	Original Cost Estimate	Current Cost Estimate	Prior Years Costs	Current Year Cost as of 9/30/19	Encumbrances as of 9/30/19	Total Cost	Balance Project Budget
Construction in Progress								
Phase 7	SPLOST 7 Program Administration	3,500,000	\$ 3,500,000	\$ 762,286	\$ 1,861	\$ -	\$ 764,147	\$ 2,735,853
Phase 7	Interest on SPLOST 7 GO Bonds	4,000,000	4,000,000	1,575,000	1,305,750	-	2,880,750	1,119,250
Phase 7	P25 Radio System	15,000,000	15,000,000	2,573,882	1,291,729	10,261,057	14,126,668	873,332
Phase 7	TAO/TCO software consolidation	3,500,000	3,500,000	393,587	-	2,810,600	3,204,187	295,813
Phase 7	MDT Replacement	900,000	900,000	553,036	175,615	56,304	784,956	115,044
Phase 7	911 Renovations	500,000	500,000	75,337	6,215	21,996	103,549	396,451
Phase 7	Special Operations Precinct	1,300,000	1,300,000	566,808	341,979	46,170	954,957	345,043
Phase 7	Marshal's Operation Center	1,000,000	1,000,000	106,850	17,405	9,600	133,855	866,145
Phase 7	Training Range Enhancements	2,200,000	2,200,000	-	446	-	446	2,199,554
Phase 7	Public Safety Vehicles - (Law Enforcement)	9,000,000	9,000,000	2,707,261	355,996	1,370,702	4,433,959	4,566,041
Phase 7	New Station 2 - Telfair Street	2,500,000	3,650,000	645,343	1,469,795	1,534,648	3,649,786	214
Phase 7	New Station 3 - Gordon Hwy	2,500,000	2,500,000	83,462	97,989	-	181,451	2,318,550
Phase 7	New Station - South Augusta	2,500,000	1,350,000	-	-	-	-	1,350,000
Phase 7	Emergency Vehicles - Fire	6,000,000	6,000,000	-	-	2,879,257	2,879,257	3,120,743
Phase 7	Training Center - EOC	1,000,000	1,000,000	-	-	-	-	1,000,000
Phase 7	Fire Station Alerting System	1,100,000	1,100,000	-	-	-	-	1,100,000
Phase 7	Hyde Park St. & Drg Imp.	6,000,000	5,000,000	5,061,248	380,156	3,800	5,445,204	(445,204)
Phase 7	On Call Construction	2,350,000	1,880,000	944,109	197,530	431,002	1,572,641	307,359
Phase 7	Wrightsboro Road Reconstruction	8,500,000	6,800,000	-	-	1,000,000	1,000,000	5,800,000
Phase 7	East Augusta Road and drainage - Phase III	4,500,000	3,600,000	160,176	736,162	3,064,003	3,960,341	(360,341)
Phase 7	East Augusta Road and drainage - Phase V	2,500,000	2,000,000	-	-	-	-	2,000,000
Phase 7	ADA sidewalk rehab & replacement	2,000,000	1,600,000	1,216,380	250,792	32,183	1,499,354	100,646
Phase 7	Machinery and Equipment	1,000,000	1,000,000	16,057	479,520	-	495,577	504,423
Phase 7	Rocky Creek Flood Reduction Improvements	6,650,000	5,320,000	498	-	-	498	5,319,502
Phase 7	East Augusta Road and drainage - Phase IV	2,500,000	2,000,000	-	-	-	-	2,000,000
Phase 7	Milling and Resurfacing - Contract/County Forces	1,500,000	1,200,000	751,968	15,310	32,264	799,543	400,457
Phase 7	Monte Sano Ave Improvements	300,000	240,000	-	-	-	-	240,000
Phase 7	Martin Luther King Drive Road Diet	1,000,000	800,000	-	-	-	-	800,000
Phase 7	Skinner Mill Road Widening	750,000	600,000	-	-	-	-	600,000
Phase 7	Walton Way safety & operational improvements	700,000	560,000	-	-	-	-	560,000
Phase 7	Forest Hill Drainage Improvement	400,000	320,000	-	-	-	-	320,000
Phase 7	Paving Dirt Roads	1,000,000	800,000	-	-	-	-	800,000
Phase 7	Fort Gordon gate operation enhancement	1,000,000	1,000,000	-	-	-	-	1,000,000
Phase 7	Grading and Drainage - stromwater	25,000,000	24,130,000	11,496,833	3,739,031	1,781,565	17,017,429	7,112,571
Phase 7	Administration - Engineering	2,500,000	11,300,000	3,058,197	726,686	-	3,784,883	7,515,117
Phase 7	Fleet Maintenance Facility	1,500,000	1,450,000	90,289	46,800	58,111	195,200	1,254,800
Phase 7	Existing Facilities upgrades	5,000,000	3,247,870	162,262	140,088	167,379	469,729	2,778,141
Phase 7	Probate Court Lobby	-	49,520	10,584	2,137	-	12,721	36,799
Phase 7	Central Services Renovations	-	580,000	298,554	14,671	-	313,225	266,775
Phase 7	Webster Detention Center - HVAC	-	365,000	6,639	358,210	-	364,849	151
Phase 7	RCCI Upgrades	-	50,000	40,300	-	-	40,300	9,700
Phase 7	Compliance Department Renovations	-	40,000	-	36,864	-	36,864	3,136
Phase 7	Judicial Center - HVAC	-	145,000	-	142,973	-	142,973	2,027
Phase 7	Tobacco Road - Pole Barn	-	147,610	-	205	-	205	147,405
Phase 7	HCD Relocatoin	-	183,000	-	131,531	-	131,531	51,469
Phase 7	Animal Services	500,000	500,000	240,726	24,854	-	265,581	234,419
Phase 7	Records Retention Center	2,500,000	2,500,000	515,429	1,142,780	6,726	1,664,936	835,064
Phase 7	JLEC Demolition	1,500,000	1,500,000	14,244	769	4,569	19,582	1,480,419

Item #61

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	Construction in Progress							
Phase 7	Public Defender Building	5,000,000	5,000,000	5,000,000	-	-	5,000,000	-
Phase 7	Municipal Campus	35,000,000	35,000,000	1,862,000	-	-	1,862,000	33,138,000
Phase 7	Museum Asset Management	1,000,000	1,000,000	-	-	-	-	1,000,000
Phase 7	Library Facilities Renovations	500,000	190,000	-	157,269	-	157,269	32,731
Phase 7	Maxwell Branch Library	-	310,000	-	149,423	160,475	309,898	102
Phase 7	Sports Facilities	1,750,000	1,141,000	-	-	-	-	1,141,000
Phase 7	Swimming Pools	2,000,000	1,920,500	-	-	-	-	1,920,500
Phase 7	ADA, Reforestation & Cemetery Improvements	1,000,000	955,000	-	-	-	-	955,000
Phase 7	Community Center Improvements	4,000,000	3,683,500	-	-	-	-	3,683,500
Phase 7	Hiking/Biking Trails & Riverwalk Enhancements	4,000,000	4,000,000	-	-	-	-	4,000,000
Phase 7	Neighborhood Parks/Urban Parks	4,000,000	1,385,000	-	-	-	-	1,385,000
Phase 7	May Park	-	50,000	40,864	1,156	-	42,020	7,980
Phase 7	Bernie Ward Community Center	-	250,000	245,112	828	-	245,940	4,060
Phase 7	Capital Equipment - Recreation	-	50,000	24,550	-	-	24,550	25,450
Phase 7	Lake Olmstead Park	-	145,000	31,000	11,600	102,400	145,000	-
Phase 7	Fleming Park	-	695,000	132,002	21,609	88,591	242,202	452,798
Phase 7	Diamond Lakes	-	675,000	99,560	565,088	-	664,648	10,353
Phase 7	Jamestown Park	-	52,500	34,400	4,250	13,850	52,500	-
Phase 7	The Boathouse	-	200,000	42,460	22,212	135,000	199,672	328
Phase 7	Hillside Park	-	125,000	100,000	-	-	100,000	25,000
Phase 7	Augusta Common	-	125,000	108,324	2,096	-	110,420	14,580
Phase 7	Minnick	-	125,000	125,000	-	-	125,000	-
Phase 7	Wood Park	-	350,000	324,919	-	-	324,919	25,081
Phase 7	Hickman Park	-	125,000	20,929	2,800	101,271	125,000	-
Phase 7	Augusta Soccer Park	-	109,000	94,000	-	-	94,000	15,000
Phase 7	McDuffie Woods	-	125,000	124,994	-	-	124,994	6
Phase 7	Gracewood	-	150,000	276	126,224	-	126,500	23,500
Phase 7	Henry Brigham Center	-	275,000	269,071	-	-	269,071	5,929
Phase 7	Warren Road	-	225,000	77,662	131,898	-	209,560	15,440
Phase 7	Augusta Aquatics Center	-	109,000	-	34,405	-	34,405	74,595
Phase 7	Augusta Golf Course	-	50,000	-	34,405	-	34,405	15,595
Phase 7	Aquatic Center Pool	-	39,750	-	39,725	-	39,725	25
Phase 7	Brigham Pool	-	39,750	-	36,918	-	36,918	2,832
Phase 7	Recreation - Administration	750,000	750,000	351,441	78,038	-	429,479	320,521
Phase 7	Public Art Gateway Beautification	1,000,000	1,000,000	-	3,000	-	3,000	997,000
Phase 7	Augusta Canal Authority	1,500,000	1,500,000	300,000	400,000	-	700,000	800,000
Phase 7	Modernize James Brown Arena	6,000,000	6,000,000	6,000,000	-	-	6,000,000	-
Phase 7	City of Blythe	1,900,000	1,900,000	1,900,000	-	-	1,900,000	-
Phase 7	City of Hephzibah	6,500,000	6,500,000	6,500,000	-	-	6,500,000	-
Phase 7	Buses	1,350,000	1,350,000	-	-	-	-	1,350,000
Phase 7	Bus Shelters	650,000	650,000	12,748	-	425,742	438,490	211,510
TOTAL		\$ 215,550,000	\$ 215,733,000	\$ 57,948,656	\$ 15,454,791	\$ 26,599,268	\$ 100,002,715	\$ 115,730,285

Item # 1



**Finance Committee Meeting
11/12/2019 1:15 PM
Minutes**

Department:

Presenter:

Caption: Motion to approve the minutes of the Finance Committee held on October 8, 2019.

Background:

Analysis:

Financial Impact:

Alternatives:

Recommendation:

**Funds are
Available in the
Following
Accounts:**

REVIEWED AND APPROVED BY:



Finance Committee Meeting Commission Chamber - 10/8/2019

ATTENDANCE:

Present: Hon. Hardie Davis, Jr., Mayor; Fennoy, Chairman; D. Williams, Vice Chairman; Frantom, member.
Absent: Hon. M. Williams, member.

FINANCE

- | | |
|--|--------------------------------------|
| 1. Provide notification of fee increase by CSRA Regional Commission and request direction desired by Commission. | Item
Action:
Approved |
|--|--------------------------------------|

Motions

Motion Type	Motion Text	Made By	Seconded By	Motion Result
Approve	Motion to approve asking for a waiver from the fee adjustment in 2019 and adjust the fees in 2020 with the budget calendar. Motion Passes 3-0.	Commisioner Sean Frantom	Commissioner Dennis Williams	Passes

- | | |
|---|--------------------------------------|
| 2. Motion to authorize the preparation of the necessary resolution and documentation in order to issue water and sewerage revenue bonds in an aggregate principal amount not to exceed \$21,000,000 (the "Proposed Bonds") in connection with capital projects supporting the expansion of the Fort Gordon water and sewerage system as described on Exhibit A; to authorize Augusta's financial advisor, Davenport & Company LLC, to prepare and distribute a solicitation for proposals to all financial institutions the financial advisor deems to have an interest; and to bring back to the Commission such resolution and documentation along with a recommendation as to which proposal to accept for final approval. | Item
Action:
Approved |
|---|--------------------------------------|

Motions

Motion Type	Motion Text	Made By		Motion Result
Approve	Motion to approve. Motion Passes 3-0.	Commisioner Sean Frantom	Commissioner Dennis Williams	Passes

3. Motion to approve the minutes of the Finance Committee held on September 10, 2019. **Item Action:**
Approved

Motions

Motion Type	Motion Text	Made By	Seconded By	Motion Result
Approve	Motion to approve. Motion Passes 3-0.	Commisioner Sean Frantom	Commissioner William Fennoy	Passes

4. Motion to approve the Contribution Agreement between The Georgia Association of Conservation Districts and the Augusta-Richmond County Board of Commissioners. **Item Action:**
Rescheduled

Motions

Motion Type	Motion Text	Made By	Seconded By	Motion Result
Defer	Motion to refer this item to the full Commission with no recommendation. Motion Passes 3-0.	Commisioner Sean Frantom	Commissioner Dennis Williams	Passes

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