



Sales Tax II Fund

FY 2009

CITY OF NORTH AUGUSTA
 SALES TAX 2 FUND SUMMARY OF REVENUES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2007</u>	<u>BUDGET 2008</u>	<u>ACTUAL 10/31/2008</u>	<u>PROPOSED 2009</u>	<u>APPROVED 2009</u>
TAXES					
27-3000-070 SALES TAX REVENUE	3,294,128	3,300,000	2,554,347	3,300,000	3,300,000
TOTAL TAXES	<u>3,294,128</u>	<u>3,300,000</u>	<u>2,554,347</u>	<u>3,300,000</u>	<u>3,300,000</u>
MISCELLANEOUS REVENUE					
27-3500-050 INTEREST ON INVESTMENTS	69,666	0	60,409	0	0
TOTAL MISCELLANEOUS REVENUE	<u>69,666</u>	<u>0</u>	<u>60,409</u>	<u>0</u>	<u>0</u>
TOTAL SALES TAX 2 FUND	<u><u>3,363,793</u></u>	<u><u>3,300,000</u></u>	<u><u>2,614,756</u></u>	<u><u>3,300,000</u></u>	<u><u>3,300,000</u></u>

FY 2009

CITY OF NORTH AUGUSTA
SALES TAX 2 FUND SUMMARY OF REVENUES - TEXT

<u>ACCOUNT</u>	<u>EXPECTED REVENUE</u>	<u>ADMINISTRATION CHANGE</u>	<u>AMOUNT</u>	<u>COUNCIL CHANGE</u>	<u>AMOUNT</u>
SALES TAX REVENUE 27-3000-070 AUTHORIZED PER CAPITAL PROJECTS SALES TAX REFERENDUM	3,300,000	0	3,300,000	0	3,300,000
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INTEREST ON INVESTMENTS 27-3500-050	0	0	0	0	0
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FY 2009

CITY OF NORTH AUGUSTA
SALES TAX 2 FUND DEPARTMENTAL EXPENDITURES

4060 CITY BUILDINGS

	<u>PREVIOUS YR ACTUAL</u>	<u>ACTUAL 10/31/2008</u>	<u>CURRENT BUDGET</u>	<u>DEPT REQUEST</u>	<u>ADMINISTRATION CHANGE</u>	<u>ADMINISTRATION AMOUNT</u>	<u>COUNCIL CHANGE</u>	<u>ADOPTED BUDGET</u>
301 MUNICIPAL COMPLEX	0	0	0	0	0	0	0	0
CONSTRUCTION OF MUNICIPAL CENTER								
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TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0	0
TOTAL CITY BUILDINGS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

FY 2009

CITY OF NORTH AUGUSTA
 SALES TAX 2 FUND DEPARTMENTAL EXPENDITURES

4100 PUBLIC SAFETY

	<u>PREVIOUS</u> <u>YR ACTUAL</u>	<u>ACTUAL</u> <u>10/31/2008</u>	<u>CURRENT</u> <u>BUDGET</u>	<u>DEPT</u> <u>REQUEST</u>	<u>ADMINISTRATION</u> <u>CHANGE</u>	<u>ADMINISTRATION</u> <u>AMOUNT</u>	<u>COUNCIL</u> <u>CHANGE</u>	<u>ADOPTED</u> <u>BUDGET</u>
224 DATA PROCESSING	54,827	0	0	0	0	0	0	0
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384 AUTOMOTIVE EQUIPMENT	0	1,008,364	0	0	0	0	0	0
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TOTAL OPERATING EXPENSES	54,827	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	1,008,364	0	0	0	0	0	0
TOTAL PUBLIC SAFETY	<u>54,827</u>	<u>1,008,364</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

FY 2009

CITY OF NORTH AUGUSTA
 SALES TAX 2 FUND DEPARTMENTAL EXPENDITURES

4220 STREETS & DRAINS

	<u>PREVIOUS YR ACTUAL</u>	<u>ACTUAL 10/31/2008</u>	<u>CURRENT BUDGET</u>	<u>DEPT REQUEST</u>	<u>ADMINISTRATION CHANGE</u>	<u>ADMINISTRATION AMOUNT</u>	<u>COUNCIL CHANGE</u>	<u>ADOPTED BUDGET</u>
301 STREET RESURFACING PROG	0	0	0	0	0	0	0	0
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302 INTERSECTION IMPROVEMENTS	0	95,594	0	0	0	0	0	0
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TOTAL CAPITAL OUTLAY	0	95,594	0	0	0	0	0	0
TOTAL STREETS & DRAINS	<u>0</u>	<u>95,594</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

FY 2009

CITY OF NORTH AUGUSTA
SALES TAX 2 FUND DEPARTMENTAL EXPENDITURES

4310 PARKS

	<u>PREVIOUS YR ACTUAL</u>	<u>ACTUAL 10/31/2008</u>	<u>CURRENT BUDGET</u>	<u>DEPT REQUEST</u>	<u>ADMINISTRATION CHANGE</u>	<u>AMOUNT</u>	<u>COUNCIL CHANGE</u>	<u>ADOPTED BUDGET</u>
301 REGIONAL PARK - LAND	0	0	0	0	0	0	0	0
LAND PURCHASED ON FIVE NOTCH ROAD FOR REGIONAL PARK IN 2006								
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TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0	0
TOTAL PARKS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

FY 2009

CITY OF NORTH AUGUSTA
SALES TAX 2 FUND DEPARTMENTAL EXPENDITURES

4320 COMMUNITY CENTER

	PREVIOUS YR ACTUAL	ACTUAL 10/31/2008	CURRENT BUDGET	DEPT REQUEST	ADMINISTRATION CHANGE	AMOUNT	COUNCIL CHANGE	ADOPTED BUDGET
390 COMMUNITY CENTER	0	0	0	0	500,000	500,000	0	500,000
COMMUNITY CENTER RENOVATIONS - \$500,000								
BUDGET INCLUDES THE FOLLOWING TRANSFERS FROM THE GENERAL FUND								
HARDWOOD FLOORS REFINISHING	-	\$4,000						TRANSFERRED FROM ACCT #10-4320-226, PAGE 48
PATIO PLANTER/BENCHES (2)	-	4,100						TRANSFERRED FROM ACCT #10-4320-381, PAGE 48
SOFA, FURNITURE, WORK TABLE	-	5,900						TRANSFERRED FROM ACCT #10-4320-382, PAGE 48
COMMERCIAL REFRIGERATOR	-	4,000						TRANSFERRED FROM ACCT #10-4320-385, PAGE 48
ICE MACHINE	-	4,000						TRANSFERRED FROM ACCT #10-4320-385, PAGE 48
TOTAL CAPITAL OUTLAY	0	0	0	0	500,000	500,000	0	500,000
TOTAL COMMUNITY CENTER	0	0	0	0	500,000	500,000	0	500,000

FY 2009

CITY OF NORTH AUGUSTA
SALES TAX 2 FUND DEPARTMENTAL EXPENDITURES

4320 COMMUNITY CENTER

	<u>PREVIOUS YR ACTUAL</u>	<u>ACTUAL 10/31/2008</u>	<u>CURRENT BUDGET</u>	<u>DEPT REQUEST</u>	<u>ADMINISTRATION CHANGE</u>	<u>AMOUNT</u>	<u>COUNCIL CHANGE</u>	<u>ADOPTED BUDGET</u>
TOTAL OPERATING EXPENSES	54,827	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	1,103,958	0	0	500,000	500,000	0	500,000
TOTAL SALES TAX 2 FUND	<u>54,827</u>	<u>1,103,958</u>	<u>0</u>	<u>0</u>	<u>500,000</u>	<u>500,000</u>	<u>0</u>	<u>500,000</u>

CITY OF NORTH AUGUSTA

**CAPITAL PROJECTS SALES TAX II (CPST II)
REQUESTED PROJECTS**

PROJECT DESCRIPTION	AMOUNT
Land Purchase for Regional / District Park	\$1,500,000
Municipal Office Complex (to be matched with \$4,500,000 GOB)	5,000,000
Street Resurfacing Program (estimated 2 miles/year)	1,120,000
Intersection Improvements (Five Notch @ Pisgah, Celeste, Heil, Georgia, and Walnut Lane @ 25)	1,575,000
Public Safety Communications System Upgrade	550,000
Riverview Park Additions - Spraypool, Playground with Canopy, Scoring Tower II, Restrooms, Meeting Rooms, Dressing Rooms and Main Concessions Stand	2,570,000
Public Safety Fire / Police Substation III / Equipment	1,675,000
Sidewalk Construction Program (estimated 2 miles)	480,000
Riverview Park Renovations - Upgrade Baseball and Softball Fields, Replace Towers I & III / Traffic Circulation and Entrance Ways and maintenance Facilities	2,240,000
Community Center Renovations	500,000
Parks, Greenways and Open Space Land Purchase/Development	1,640,000
Cultural Arts and Historical Display Facility (to be matched with \$1,000,000 Local Hospitality Tax)	500,000
TOTAL REQUEST	\$19,350,000

CITY OF NORTH AUGUSTA
CAPITAL PROJECTS SALES TAX # II (INCLUDING JOINT FUNDED PROJECTS)
COUNCIL APPROVED PRIORITY LIST (JUNE 27, 2005)

ITEM #	PROJECT DESCRIPTION	BUDGET	PROJECT TIMELINE											
			2006 Actual	2007 Actual	2008	2009	2010	2011	2012	2013				
1	Land Purchase for Regional / District Park	\$1,500,000	\$1,751,714											
2	Municipal Center - matched with financing from GOB and Local Hospitality Tax	5,500,000			2,500,000									
3	Street Resurfacing Program (estimated 14 miles)	1,120,000			200,000	200,000	200,000	200,000	200,000	200,000	200,000	320,000		
4	Intersection Imp (Five Notch @ Pisgah, Celeste, Heil, Georgia, & Walnut Lane @ 25)	1,575,000			80,000	500,000	500,000	500,000				495,000		
5	Public Safety Communications System Upgrade	550,000		54,828				495,172						
6	Riverview Park Additions - Spraypool, Playground with Canopy, Scoring Tower II, Restrooms, Meeting Rooms, Dressing Rooms and Main Concessions Stand	2,570,000				600,000		1,970,000						
7	Public Safety Fire / Police Substation III / Equipment	1,675,000			1,008,364			666,636						
8	Sidewalk Construction Program (estimated 2 miles)	480,000				240,000		240,000						
9	Riverview Park Renovations - Upgrade Baseball and Softball Fields, Replace Towers I & III / Traffic Circulation and Entrance Ways and Maintenance Facilities	2,240,000								1,000,000		1,240,000		
10	Community Center Renovations	500,000					500,000							
11	Parks, Greenways, Open Space Development	1,640,000										1,388,286		
	TOTAL	\$19,350,000	\$1,751,714	\$54,828	\$3,788,364	\$5,040,000	\$4,071,808	\$1,200,000	\$3,443,286	\$0				

Capital Projects Sales Tax Revenue	\$19,350,000	\$617,589	\$3,294,128	\$3,425,000	\$3,475,000	\$3,525,000	\$3,575,000	\$1,438,283	\$0
Cumulative Balance		-\$1,134,125	\$2,105,175	\$1,741,811	\$176,811	-\$369,997	\$2,005,003	\$0	\$0

Initially, Capital Projects Sales Tax II was estimated to generate \$102,087,130 or \$3,645,969 per quarter County-wide. Actual collections have exceeded the projections. Full collection of Phase 2 revenue is anticipated in 5.5 to 6 years (early to mid 2012).
 North Augusta's share of tax was \$617,589 in the first quarter (4th quarter of 2006) and is projected to be \$3,300,000 per year (projection based on 2 full quarters of revenue received in 2007).
 Capital Projects Sales Tax II receipts began the 3rd quarter of 2006 with North Augusta receipts beginning 4th quarter 2006 (a partial quarter - \$617,589).

NOTE: THE DEFICITS IN YEARS 2006 AND 2008 WILL BE COVERED BY AN INTERFUND LOAN FROM THE CAPITAL PROJECTS FUND.

2009 BUDGET CONSIDERATIONS

ITEMS FOR MUNICIPAL CENTER TRANSFERRED TO THE CAPITAL PROJECTS FUND

Department	Item Description	Account #	Amount
Administration	Employee Photo ID System	10-4010-224	\$7,000
City Buildings	Cleaning Machines/Equipment	10-4060-271	15,000
City Buildings	Refrigerators (Break/Conference Rooms)	10-4060-271	3,000
City Buildings	Telephone system (CISCO)	10-4060-383	<u>220,000</u>
Capital Projects Fund sub-total for Municipal Center			\$245,000

ITEMS TRANSFERRED TO THE CAPITAL PROJECTS FUND FOR 2009

Community Promotion	Augusta Tomorrow (2nd yr of 2 yr commitment)	10-4030-201	\$15,500
Community Promotion	NA 2000 (4th yr of 5 yr commitment)	10-4030-201	60,000
City Buildings	Recabling Buildings for CISCO System	10-4060-271	24,150
Public Safety	Replace Annex Roof	10-4100-226	30,000
Public Safety	Repairs to Dispatcher Area	10-4100-226	100,000
Parks	Paint Greenway Bridge	10-4310-226	28,500
Parks	Remove/Replace Fence at Bridge	10-4310-226	19,000
Parks	Park Upgrades	10-4310-387	50,000
Parks	Northview Park Development	10-4310-387	50,000
RVP Activities Center	Parking Lot Cameras, Wireless Transmitters	10-4330-224	14,000
RVP Activities Center	Replace Main Entrance Doors/Air Lock Curtain	10-4330-226	25,100
RVP Activities Center	Replace Boiler #1	10-4330-226	<u>19,000</u>
Capital Projects Fund sub-total			\$435,250
Capital Projects Fund Grand Total			<u>\$680,250</u>

ITEMS TRANSFERRED TO THE SALES TAX 2 FUND FOR 2009 *

Community Center	Hardwood Floors Refinish	10-4320-226	\$4,000
Community Center	Patio Planter/Benches (2)	10-4320-381	4,100
Community Center	Sofa, Lobby Furniture, Work Table	10-4320-382	5,900
Community Center	Commercial Refrigerator	10-4320-385	4,000
Community Center	Ice Machine	10-4320-385	<u>4,000</u>
Sales Tax 2 Fund Total			\$22,000

* Community Center Renovations (\$500,000) to commence in 2009

ITEMS TRANSFERRED TO THE TIF FUND FOR 2009

Property Maintenance	Landscaping (Greenway at Center Street)	10-4315-271	\$50,000
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ITEMS TRANSFERRED TO THE SIF FUND FOR 2009

Public Safety	Reseal Parking Lot @ Station 2	10-4100-226	\$8,600
Streets/Drains	Pinpoint Data Collection System (Part)	10-4220-224	13,500
Streets/Drains	Street Name Sign Replacement	10-4220-271	45,000
Streets/Drains	Knox Avenue Streetscape	10-4310-387	<u>50,000</u>
Street Improvement Fund Total			\$117,100