



**MONTHLY REVENUE
AND EXPENSE REPORT**

**FISCAL YEAR 2019
FOR THE PERIOD ENDING
JANUARY 31, 2019**

Prepared by
FINANCE DEPARTMENT

April 17, 2019

Finance Department

Budget Report – 33.33% of FY 2019 Completed

General Fund Revenue and Expense Summary: The overall General Fund Budget is at 49.39% for operational revenues while General Fund expenditures are at 30.30%.

The City's current tax levy reports 80.94% collection of budgeted amounts. Total maintenance and operations property tax revenue to date is \$3,322,441.81.

The City's total sales tax budget (2 cents) is estimated at a net \$4,144,602. The City has received a total of \$1,968,524.48 to date with the portion retained by the City totaling \$1,476,393.36. The Athens Economic Development receives ½ cent of collections via a transfer from the General Fund each month. The total YTD transfers to AEDC is \$492,131.12.

Important Expenditure Notations:

- PO Encumbrances from FY 2018 carried into FY 2019:
 - 10-534-6503; \$38,322 for Peach Park Improvements incomplete at 9/30/18

Airport Fund: The total of all sources of revenue in the Airport Fund YTD is \$20,363.06 or 37.45% of budget. Expenditures YTD equal \$18,048.81, or 35.29% of budget.

Hotel/Motel Occupancy Fund: The total of all sources of revenue in the HOT Funds YTD is \$101,713.47 or 33.55% of budget. Expenditures YTD is \$51,681.07 or 21.66% of budget.

Important Expenditure Notations:

- PO Encumbrances from FY 2018 carried into FY 2019:
 - 12-572-6380; \$18,596.76 for Downtown Façade Improvements incomplete at 9/30/18

Debt Service Revenue and Expense Summary: Total I&S property taxes collected YTD is \$713,787.90 or 81.60% of budgeted ad valorem revenues and YTD expenditures total \$289,700.12 or 33.51%.

Finance Department

Budget Report – 33.33% of FY 2019 Completed

Capital Projects Fund: The total of Expenditures this period was \$136,938.71 These Expenditures consist of \$21,030 for Central Fire Station Improvements, \$5,449.01 for Peach Park Improvements and \$110,459.70 for the Booster Station.

Water and Sewer Fund: The City's Utility revenue YTD is \$1,864,872.14 or 31.53% of budget (this includes both the water sales and sewer revenue). YTD expenditures total \$1,310,826.93 or 29.12% of budget.

Important Expenditure Notations:

- PO Encumbrances from FY 2018 carried into FY 2019:
 - 40-562-6530; \$48,864.53 for Water Study, Tank Rehab and Faulk Street Fencing
 - 40-565-6504; \$7,953 for Lift Station pump repairs outstanding at 9/30/18

10 -GENERAL FUND

% OF YEAR COMPLETED: 33.33

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>AD VALOREM /OTHER TAXES</u>						
10-4011	CURRENT TAXES	3,979,675	1,608,650.68	3,295,154.61	0.00	684,520.27 82.80
10-4012	DELINQUENT TAXES	65,000	2,154.70	19,422.89	0.00	45,577.11 29.88
10-4015	PENALTY/INTEREST: TAXES	60,000	1,535.44	7,864.31	0.00	52,135.69 13.11
10-4021	SALES TAX COLLECTIONS	5,526,136	469,985.83	1,968,524.48	0.00	3,557,611.74 35.62
10-4021.1	SALES TAX CONTRA-AEDC	(1,381,534)	(117,496.46)	(492,131.13)	0.00	(889,402.93) 35.62
10-4022	STATE MIXED BEVERAGE TAX	31,000	9,134.71	18,290.71	0.00	12,709.29 59.00
	TOTAL AD VALOREM /OTHER TAXES	8,280,277	1,973,964.90	4,817,125.87	0.00	3,463,151.17 58.18
<u>FRANCHISE</u>						
10-4100	FRANCHISE FEES	810,000	33,377.20	84,330.38	0.00	725,669.62 10.41
10-4121	FRANCHISE: SOLID WASTE	132,000	11,378.53	45,135.13	0.00	86,864.87 34.19
	TOTAL FRANCHISE	942,000	44,755.73	129,465.51	0.00	812,534.49 13.74
<u>COURT/PUBLIC SAFETY</u>						
10-4201	INCOME FROM FINES/OTHER FEE	175,000	9,670.17	33,351.64	0.00	141,648.36 19.06
10-4201.2	FIVE/TEN PERCENT COURT FEES	6,200	383.82	1,257.14	0.00	4,942.86 20.28
10-4201.3	TIME PAYMENT FEES	5,300	196.34	1,268.96	0.00	4,031.04 23.94
10-4201.4	FAILURE TO APPEAR FEES	960	77.92	189.13	0.00	770.87 19.70
10-4201.5	CHILD SAFETY RESTRAINT FEES	45	0.00	49.55	0.00	(4.55) 110.11
10-4201.6	MUNICIPAL COURT TECH. FEE	4,000	285.43	964.58	0.00	3,035.42 24.11
10-4201.65	BUILDING SECURITY FEES	400	181.07	651.42	0.00	(251.42) 162.86
10-4201.8	JUDICIAL FEE RETAINED	755	46.81	157.34	0.00	597.66 20.84
10-4201.9	JUROR REIMBURSEMENT FEES	500	31.60	105.31	0.00	394.69 21.06
10-4230	FINGERPRINTING FEES	0	10.00	10.00	0.00	(10.00) 0.00
	TOTAL COURT/PUBLIC SAFETY	193,160	10,883.16	38,005.07	0.00	155,154.93 19.68
<u>LICENSES/PERMITS</u>						
10-4345	RE-ZONING FEES	1,510	550.00	1,100.00	0.00	410.00 72.85
10-4361	PLATTING FEES	3,000	0.00	2,650.00	0.00	350.00 88.33
10-4362	PERMITS : MISCELLANEOUS	500	40.00	225.00	0.00	275.00 45.00
10-4365	PERMITS : BUILDING	80,000	4,037.50	20,180.84	0.00	59,819.16 25.23
10-4366	PERMITS : ELECTRICAL	10,000	520.00	3,300.00	0.00	6,700.00 33.00
10-4367	PERMITS : PLUMBING	12,000	140.00	690.00	0.00	11,310.00 5.75
10-4368	PERMITS : MECHANICAL	2,300	200.00	400.00	0.00	1,900.00 17.39
10-4371	PERMITS-CERT OF OCCUPANCY	1,500	500.00	1,300.00	0.00	200.00 86.67
10-4372	PERMITS : TREE REMOVAL	100	0.00	0.00	0.00	100.00 0.00
10-4373	PERMIT-KITCHEN SUPPRESSION	0	0.00	130.00	0.00	(130.00) 0.00
10-4374	PERMIT-FIRE SPRINKLER	0	100.00	295.00	0.00	(295.00) 0.00
10-4375	PERMITS : BURN	1,275	60.00	460.00	0.00	815.00 36.08
10-4376	PERMITS: ALCOHOL	840	0.00	0.00	0.00	840.00 0.00
	TOTAL LICENSES/PERMITS	113,025	6,147.50	30,730.84	0.00	82,294.16 27.19
<u>OTHER OPERATING REVENUE</u>						
<u>INTRAGOVERNMENTAL</u>						
10-4511	OPERATING TRANSFERS - FUND	33,155	8,288.75	8,288.75	0.00	24,866.25 25.00
10-4512	OPERATING TRANSFERS - FUND	20,575	5,143.75	5,143.75	0.00	15,431.25 25.00

10 -GENERAL FUND

% OF YEAR COMPLETED: 33.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>10-ADMINISTRATION</u>						
61-PERSONNEL SERVICES	316,155	26,151.58	121,212.31	0.00	194,942.85	38.34
62-SUPPLIES	3,340	37.98	942.22	0.00	2,397.78	28.21
63-CONTRACTUAL SERVICES	<u>24,500</u>	<u>1,386.35</u>	<u>10,871.22</u>	<u>0.00</u>	<u>13,628.78</u>	<u>44.37</u>
TOTAL 10-ADMINISTRATION	343,995	27,575.91	133,025.75	0.00	210,969.41	38.67
<u>11-LEGAL</u>						
63-CONTRACTUAL SERVICES	<u>75,000</u>	<u>9,822.98</u>	<u>19,686.94</u>	<u>0.00</u>	<u>55,313.06</u>	<u>26.25</u>
TOTAL 11-LEGAL	75,000	9,822.98	19,686.94	0.00	55,313.06	26.25
<u>12-HUMAN RESOURCES</u>						
61-PERSONNEL SERVICES	158,107	11,375.11	47,691.37	0.00	110,416.02	30.16
62-SUPPLIES	7,518	706.66	5,022.08	0.00	2,495.92	66.80
63-CONTRACTUAL SERVICES	<u>32,200</u>	<u>3,397.92</u>	<u>6,004.29</u>	<u>0.00</u>	<u>26,195.71</u>	<u>18.65</u>
TOTAL 12-HUMAN RESOURCES	197,825	15,479.69	58,717.74	0.00	139,107.65	29.68
<u>13-TECHNOLOGY</u>						
61-PERSONNEL SERVICES	101,687	0.00	23.03	0.00	101,664.09	0.02
62-SUPPLIES	12,560	842.34	2,785.00	0.00	9,775.00	22.17
63-CONTRACTUAL SERVICES	<u>36,905</u>	<u>9,590.00</u>	<u>44,302.72</u>	<u>0.00</u>	<u>(7,397.45)</u>	<u>120.04</u>
TOTAL 13-TECHNOLOGY	151,152	10,432.34	47,110.75	0.00	104,041.64	31.17
<u>14-FINANCE & TECHNOLOGY</u>						
61-PERSONNEL SERVICES	252,524	16,794.37	74,406.85	0.00	178,117.25	29.47
62-SUPPLIES	5,600	674.39	1,183.33	0.00	4,416.67	21.13
63-CONTRACTUAL SERVICES	<u>38,380</u>	<u>117.13</u>	<u>22,930.19</u>	<u>0.00</u>	<u>15,449.81</u>	<u>59.75</u>
TOTAL 14-FINANCE & TECHNOLOGY	296,504	17,585.89	98,520.37	0.00	197,983.73	33.23
<u>15-MAYOR/COUNCIL</u>						
62-SUPPLIES	350	0.00	34.99	0.00	315.01	10.00
63-CONTRACTUAL SERVICES	<u>30,700</u>	<u>1,629.92</u>	<u>5,618.63</u>	<u>0.00</u>	<u>25,081.37</u>	<u>18.30</u>
TOTAL 15-MAYOR/COUNCIL	31,050	1,629.92	5,653.62	0.00	25,396.38	18.21
<u>16-CITY SECRETARY</u>						
61-PERSONNEL SERVICES	113,190	8,366.06	35,259.79	0.00	77,930.45	31.15
62-SUPPLIES	3,500	97.61	840.23	0.00	2,659.77	24.01
63-CONTRACTUAL SERVICES	<u>33,050</u>	<u>734.37</u>	<u>3,876.39</u>	<u>0.00</u>	<u>29,173.61</u>	<u>11.73</u>
TOTAL 16-CITY SECRETARY	149,740	9,198.04	39,976.41	0.00	109,763.83	26.70
<u>17-FACILITIES</u>						
61-PERSONNEL SERVICES	7,110	1,367.17	6,683.60	0.00	426.70	94.00
62-SUPPLIES	8,170	1,101.63	3,943.31	0.00	4,226.69	48.27
63-CONTRACTUAL SERVICES	168,000	9,760.13	38,007.02	0.00	129,992.98	22.62
65-CAPITAL OUTLAY	<u>50,000</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>50,000.00</u>	<u>0.00</u>
TOTAL 17-FACILITIES	233,280	12,228.93	48,633.93	0.00	184,646.37	20.85

10 -GENERAL FUND

% OF YEAR COMPLETED: 33.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>18-SANITATION</u>						
62-SUPPLIES	7,000	0.00	0.00	0.00	7,000.00	0.00
63-CONTRACTUAL SERVICES	43,500	0.00	15,618.42	0.00	27,881.58	35.90
TOTAL 18-SANITATION	50,500	0.00	15,618.42	0.00	34,881.58	30.93
<u>20-COMMUNITY DEVELOPMENT</u>						
<u>22-CODE ENFORCEMENT</u>						
61-PERSONNEL SERVICES	68,461	5,015.74	20,548.73	0.00	47,912.54	30.02
62-SUPPLIES	14,200	1,733.25	2,432.63	0.00	11,767.37	17.13
63-CONTRACTUAL SERVICES	12,200	75.98	888.92	0.00	11,311.08	7.29
TOTAL 22-CODE ENFORCEMENT	94,861	6,824.97	23,870.28	0.00	70,990.99	25.16
<u>24-PLANNING/DEVELOPMENT</u>						
61-PERSONNEL SERVICES	208,756	16,314.60	59,487.18	0.00	149,269.25	28.50
62-SUPPLIES	4,950	421.13	1,260.12	0.00	3,689.88	25.46
63-CONTRACTUAL SERVICES	42,850	2,349.46	13,996.01	0.00	28,853.99	32.66
TOTAL 24-PLANNING/DEVELOPMENT	256,556	19,085.19	74,743.31	0.00	181,813.12	29.13
<u>32-STREET DEPARTMENT</u>						
61-PERSONNEL SERVICES	422,252	23,091.37	117,036.82	0.00	305,214.94	27.72
62-SUPPLIES	114,820	5,080.47	24,832.64	0.00	89,987.36	21.63
63-CONTRACTUAL SERVICES	252,450	14,906.65	53,305.48	0.00	199,144.52	21.12
65-CAPITAL OUTLAY	350,000	0.00	0.00	0.00	350,000.00	0.00
TOTAL 32-STREET DEPARTMENT	1,139,522	43,078.49	195,174.94	0.00	944,346.82	17.13
<u>34-PARKS DEPARTMENT</u>						
61-PERSONNEL SERVICES	412,674	25,761.47	117,637.22	0.00	295,036.86	28.51
62-SUPPLIES	50,620	3,054.83	16,543.82	3,443.00	30,633.18	39.48
63-CONTRACTUAL SERVICES	110,950	4,003.84	28,143.44	0.00	82,806.56	25.37
65-CAPITAL OUTLAY	38,322	0.00	50,025.40	0.00	(11,703.40)	130.54
TOTAL 34-PARKS DEPARTMENT	612,566	32,820.14	212,349.88	3,443.00	396,773.20	35.23
<u>35-CAIN CENTER</u>						
61-PERSONNEL SERVICES	175,273	0.00	0.00	0.00	175,272.94	0.00
63-CONTRACTUAL SERVICES	13,468	1,966.38	4,416.35	0.00	9,051.65	32.79
TOTAL 35-CAIN CENTER	188,741	1,966.38	4,416.35	0.00	184,324.59	2.34
<u>38-FLEET MAINTENANCE</u>						
61-PERSONNEL SERVICES	167,121	12,118.39	51,879.32	0.00	115,241.98	31.04
62-SUPPLIES	15,220	2,858.73	7,068.36	0.00	8,151.64	46.44
63-CONTRACTUAL SERVICES	14,150	1,296.35	6,393.55	0.00	7,756.45	45.18
TOTAL 38-FLEET MAINTENANCE	196,491	16,273.47	65,341.23	0.00	131,150.07	33.25
<u>46-FIRE SERVICES</u>						
61-PERSONNEL SERVICES	2,415,779	191,750.88	770,585.07	0.00	1,645,194.08	31.90
62-SUPPLIES	94,480	7,344.51	45,361.50	0.00	49,118.50	48.01
63-CONTRACTUAL SERVICES	117,400	8,183.17	35,699.40	0.00	81,700.60	30.41
65-CAPITAL OUTLAY	0	0.00	4,314.40	0.00	(4,314.40)	0.00
TOTAL 46-FIRE SERVICES	2,627,659	207,278.56	855,960.37	0.00	1,771,698.78	32.58

10 -GENERAL FUND

% OF YEAR COMPLETED: 33.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>49-ANIMAL CONTROL</u>						
61-PERSONNEL SERVICES	49,879	3,529.08	14,845.81	0.00	35,032.98	29.76
62-SUPPLIES	5,100	173.84	989.06	0.00	4,110.94	19.39
63-CONTRACTUAL SERVICES	66,840	33,040.68	34,221.08	0.00	32,618.92	51.20
TOTAL 49-ANIMAL CONTROL	121,819	36,743.60	50,055.95	0.00	71,762.84	41.09
<u>50-MUNICIPAL COURT</u>						
61-PERSONNEL SERVICES	121,914	9,648.38	40,237.92	0.00	81,676.10	33.01
62-SUPPLIES	5,600	685.72	2,024.09	0.00	3,575.91	36.14
63-CONTRACTUAL SERVICES	14,700	327.54	6,849.41	0.00	7,850.59	46.59
TOTAL 50-MUNICIPAL COURT	142,214	10,661.64	49,111.42	0.00	93,102.60	34.53
<u>51-POLICE ADMINISTRATION</u>						
61-PERSONNEL SERVICES	282,390	20,637.65	87,864.31	0.00	194,525.49	31.11
62-SUPPLIES	6,800	301.52	1,637.89	0.00	5,162.11	24.09
63-CONTRACTUAL SERVICES	9,350	765.08	1,467.29	0.00	7,882.71	15.69
TOTAL 51-POLICE ADMINISTRATION	298,540	21,704.25	90,969.49	0.00	207,570.31	30.47
<u>52-POLICE INVESTIGATION</u>						
61-PERSONNEL SERVICES	503,920	32,715.55	134,876.43	0.00	369,043.57	26.77
62-SUPPLIES	16,050	585.60	2,708.77	0.00	13,341.23	16.88
63-CONTRACTUAL SERVICES	16,150	(1,928.81)	3,042.97	0.00	13,107.03	18.84
TOTAL 52-POLICE INVESTIGATION	536,120	31,372.34	140,628.17	0.00	395,491.83	26.23
<u>53-POLICE PATROL</u>						
61-PERSONNEL SERVICES	1,723,716	127,834.75	495,941.86	0.00	1,227,774.07	28.77
62-SUPPLIES	78,950	2,723.59	13,998.26	8,368.66	56,583.08	28.33
63-CONTRACTUAL SERVICES	30,050	718.03	2,988.03	0.00	27,061.97	9.94
66-OPERATING TRANSFERS	25,200	0.00	0.00	0.00	25,200.00	0.00
TOTAL 53-POLICE PATROL	1,857,916	131,276.37	512,928.15	8,368.66	1,336,619.12	28.06
<u>54-POLICE SUPPORT SERV</u>						
61-PERSONNEL SERVICES	556,877	41,899.03	171,375.30	0.00	385,501.49	30.77
62-SUPPLIES	21,450	1,248.80	5,450.50	0.00	15,999.50	25.41
63-CONTRACTUAL SERVICES	82,900	1,887.75	33,552.04	0.00	49,347.96	40.47
TOTAL 54-POLICE SUPPORT SERV	661,227	45,035.58	210,377.84	0.00	450,848.95	31.82
<u>55-NON-DEPARTMENTAL</u>						
61-PERSONNEL SERVICES	24,085	2,405.04	9,523.04	0.00	14,561.96	39.54
63-CONTRACTUAL SERVICES	302,504	13,616.15	165,071.43	0.00	137,432.44	54.57
66-OPERATING TRANSFERS	100,000	100,000.00	100,000.00	0.00	0.00	100.00
TOTAL 55-NON-DEPARTMENTAL	426,589	116,021.19	274,594.47	0.00	151,994.40	64.37
TOTAL EXPENSES	10,689,869	824,095.87	3,227,465.78	11,811.66	7,450,591.27	30.30
REVENUE OVER/(UNDER) EXPENSES	71,334	1,478,763.55	2,087,327.45	(11,811.66)	(2,004,181.96)	2,909.58

CITY OF ATHENS
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JANUARY 31ST, 2019

11 -AIRPORT FUND

% OF YEAR COMPLETED: 33.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
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36-AIRPORT						
62-SUPPLIES	2,525	0.00	354.11	0.00	2,170.89	14.02
63-CONTRACTUAL SERVICES	15,459	1,269.82	9,405.95	0.00	6,053.05	60.84
66-OPERATING TRANSFERS	<u>33,155</u>	<u>8,288.75</u>	<u>8,288.75</u>	<u>0.00</u>	<u>24,866.25</u>	<u>25.00</u>
TOTAL 36-AIRPORT	51,139	9,558.57	18,048.81	0.00	33,090.19	35.29
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TOTAL EXPENSES	51,139	9,558.57	18,048.81	0.00	33,090.19	35.29
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REVENUE OVER/(UNDER) EXPENSES	3,236	(3,304.16)	2,314.25	0.00	921.75	71.52
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12 -HOTEL OCCUPANCY TAX FUND

% OF YEAR COMPLETED: 33.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>72-TOURISM</u>						
61-PERSONNEL SERVICES	67,228 (	538.51)	16,200.27	0.00	51,028.12	24.10
62-SUPPLIES	8,100	268.34	1,435.55	0.00	6,664.45	17.72
63-CONTRACTUAL SERVICES	219,223	13,568.12	28,901.50	16,564.76	173,756.24	20.74
66-OPERATING TRANSFERS	20,575	5,143.75	5,143.75	0.00	15,431.25	25.00
TOTAL 72-TOURISM	315,126	18,441.70	51,681.07	16,564.76	246,880.06	21.66
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TOTAL EXPENSES	315,126	18,441.70	51,681.07	16,564.76	246,880.06	21.66
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REVENUE OVER/(UNDER) EXPENSES	(11,966)	(5,710.65)	50,032.40	(16,564.76)	(45,433.53)	279.69-
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CITY OF ATHENS
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JANUARY 31ST, 2019

20 -INTEREST AND SINKING FUND

% OF YEAR COMPLETED: 33.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>68-DEBT SERVICE</u>						
64-LONG-TERM DEBT	864,400	255,750.04	289,700.12	0.00	574,700.12	33.51
TOTAL 68-DEBT SERVICE	864,400	255,750.04	289,700.12	0.00	574,700.12	33.51
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TOTAL EXPENSES	864,400	255,750.04	289,700.12	0.00	574,700.12	33.51
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REVENUE OVER/(UNDER) EXPENSES	10,599	90,928.98	424,087.78	0.00	(413,488.73)	4,001.19
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CITY OF ATHENS
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JANUARY 31ST, 2019

30 -CAPITAL PROJECTS FUND

% OF YEAR COMPLETED: 33.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>03-CAPITAL IMPROVEMENTS</u>						
63-CONTRACTUAL SERVICES	0	0.00	0.00	78,218.77	(78,218.77)	0.00
65-CAPITAL OUTLAY	<u>7,202,310</u>	<u>136,938.71</u>	<u>381,024.76</u>	<u>12,138.11</u>	<u>6,809,146.63</u>	<u>5.46</u>
TOTAL 03-CAPITAL IMPROVEMENTS	7,202,310	136,938.71	381,024.76	90,356.88	6,730,927.86	6.54
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TOTAL EXPENSES	7,202,310	136,938.71	381,024.76	90,356.88	6,730,927.86	6.54
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REVENUE OVER/(UNDER) EXPENSES	(7,202,310)	(117,181.48)	(306,145.83)	(90,356.88)	(6,805,806.79)	5.51
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40 -UTILITY FUND

% OF YEAR COMPLETED: 33.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>61-UTILITY ADMINISTRATION</u>						
61-PERSONNEL SERVICES	110,872	8,032.87	32,820.57	0.00	78,051.50	29.60
62-SUPPLIES	11,990	135.33	231.47	0.00	11,758.53	1.93
63-CONTRACTUAL SERVICES	57,150	155.98	686.42	0.00	56,463.58	1.20
TOTAL 61-UTILITY ADMINISTRATION	180,012	8,324.18	33,738.46	0.00	146,273.61	18.74
<u>62-WATER UTILITY</u>						
61-PERSONNEL SERVICES	465,965	39,084.59	139,527.38	0.00	326,437.69	29.94
62-SUPPLIES	182,740	13,222.78	28,088.30	50,515.83	104,135.87	43.01
63-CONTRACTUAL SERVICES	538,750	14,610.97	142,347.56	0.00	396,402.44	26.42
65-CAPITAL OUTLAY	223,865	903.35	17,948.04	30,916.49	175,000.00	21.83
TOTAL 62-WATER UTILITY	1,411,320	67,821.69	327,911.28	81,432.32	1,001,976.00	29.00
<u>63-DISTRIBUTION&COLLECTIO</u>						
61-PERSONNEL SERVICES	619,090	44,005.99	188,350.92	0.00	430,739.57	30.42
62-SUPPLIES	192,600	9,754.45	55,507.44	18,819.30	118,273.26	38.59
63-CONTRACTUAL SERVICES	169,100	5,102.63	31,790.26	12,445.00	124,864.74	26.16
65-CAPITAL OUTLAY	100,000	2,340.00	5,265.00	87,480.00	7,255.00	92.75
TOTAL 63-DISTRIBUTION&COLLECTIO	1,080,790	61,203.07	280,913.62	118,744.30	681,132.57	36.98
<u>65-WASTEWATER UTILITY</u>						
61-PERSONNEL SERVICES	414,281	25,392.55	118,437.33	0.00	295,843.73	28.59
62-SUPPLIES	116,600	7,462.37	26,704.04	15,564.00	74,331.96	36.25
63-CONTRACTUAL SERVICES	712,500	46,085.68	149,051.35	199,191.20	364,257.45	48.88
65-CAPITAL OUTLAY	107,953	633.77	8,586.77	4,333.00	95,033.23	11.97
TOTAL 65-WASTEWATER UTILITY	1,351,334	79,574.37	302,779.49	219,088.20	829,466.37	38.62
<u>66-UTILITY BILLING</u>						
61-PERSONNEL SERVICES	169,541	12,655.67	51,981.01	0.00	117,559.73	30.66
62-SUPPLIES	28,000	1,745.01	9,432.57	0.00	18,567.43	33.69
63-CONTRACTUAL SERVICES	16,035	412.32	5,876.47	0.00	10,158.53	36.65
65-CAPITAL OUTLAY	25,000	0.00	0.00	0.00	25,000.00	0.00
TOTAL 66-UTILITY BILLING	238,576	14,813.00	67,290.05	0.00	171,285.69	28.20
<u>69-NON-DEPARTMENTAL</u>						
61-PERSONNEL SERVICES	8,030	0.00	0.00	0.00	8,030.00	0.00
63-CONTRACTUAL SERVICES	79,030	2,360.43	62,228.90	0.00	16,801.10	78.74
64-LONG-TERM DEBT	670,700	20,350.00	20,350.00	0.00	650,350.00	3.03
65-CAPITAL OUTLAY	58,992	0.00	0.00	0.00	58,992.29	0.00
66-OPERATING TRANSFERS	862,461	215,615.13	215,615.13	0.00	646,845.37	25.00
TOTAL 69-NON-DEPARTMENTAL	1,679,213	238,325.56	298,194.03	0.00	1,381,018.76	17.76
TOTAL EXPENSES	5,941,245	470,061.87	1,310,826.93	419,264.82	4,211,153.00	29.12
REVENUE OVER/(UNDER) EXPENSES	(26,035)	(26,355.87)	554,045.21	(419,264.82)	(160,815.14)	517.69-

Monthly Property Tax Reconciliation Worksheet

	October 2018	November 2018	December 2018	January 2019	February 2019	March 2019	April 2019	May 2019	June 2019	July 2019	August 2019	September 2019	TOTAL
COA General Ledger													
<i>General Fund</i>													
Current (10-4011)	\$275,568.24	\$235,918.09	\$1,175,017.60	\$1,608,650.68									\$3,295,154.61
Delinquent (10-4012)	\$6,815.47	\$3,227.59	\$7,225.13	\$2,154.70									\$19,422.89
P & I (10-4015)	\$2,501.99	\$876.78	\$2,950.10	\$1,535.44									\$7,864.31
Total GF	\$284,885.70	\$240,022.46	\$1,185,192.83	\$1,612,340.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,322,441.81
<i>Debt Service</i>													
Current (20-4011)	\$59,257.34	\$50,731.21	\$252,672.60	\$345,919.75									\$708,580.90
Discounts (20-4011)	\$0.00	\$0.00	\$0.00	\$0.00									\$0.00
Delinquent (20-4012)	\$1,301.64	\$571.79	\$1,287.72	\$379.61									\$3,540.76
P & I (20-4015)	\$514.69	\$155.56	\$540.89	\$295.18									\$1,506.32
Total Debt Service	\$61,073.67	\$51,458.56	\$254,501.21	\$346,594.54	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$713,627.98
Total Deposits	\$345,959.37	\$291,481.02	\$1,439,694.04	\$1,958,935.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,036,069.79
HC Monthly Summary													
<i>M&O</i>													
Current	\$275,568.24	\$235,918.09	\$1,175,017.60	\$1,608,650.68									\$3,295,154.61
Discounts	\$0.00	\$0.00	\$0.00	\$0.00									\$0.00
Penalty & Interest	\$0.00	\$0.00	\$0.00	\$604.38									\$604.38
Delinquent Taxes	\$6,815.47	\$3,227.59	\$7,225.13	\$2,154.70									\$19,422.89
P & I	\$2,501.99	\$876.78	\$2,950.10	\$931.06									\$7,259.93
<i>I&S</i>													
Current	\$59,257.34	\$50,731.21	\$252,672.60	\$345,919.75									\$708,580.90
Discounts	\$0.00	\$0.00	\$0.00	\$0.00									\$0.00
Penalty & Interest	\$0.00	\$0.00	\$0.00	\$129.97									\$129.97
Delinquent Taxes	\$1,301.64	\$571.79	\$1,287.72	\$379.61									\$3,540.76
P & I	\$514.69	\$155.56	\$540.89	\$165.21									\$1,376.35
<i>Adjustments-VIT Overage</i>													
													\$0.00
Total Collections	\$345,959.37	\$291,481.02	\$1,439,694.04	\$1,958,935.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,036,069.79
Difference	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Amounts are shown for reconciliation purposes in the month of collection rather than the month of deposit. This is done to be able to reconcile to the County reports which include all collection for a particular month regardless of the deposit date. This is only an issue at the beginning and end of the month. Difference should be zero after entering all figures, if not zero there is a recon error.

----- CURRENT -----		----- DELINQUENT -----		----- OTHER -----	
LEVY	1,954,570.43	LEVY	2,534.31	ATTY FEES	631.98
DISCOUNT .....	.00			COURT COST .....	.00
PENALTY	727.51	PENALTY	374.01	ABST FEES .....	.00
INTEREST	6.84	INTEREST	722.26	OTHER FEES .....	.00
TOTAL	1,955,304.78	TOTAL	3,630.58	TOTAL	631.98
M&O LEVY	1,608,650.68	M&O LEVY	2,154.70		
M&O DISCOUNT ..	.00				
M&O PENALTY ...	598.76	M&O PENALTY ...	317.78		
M&O INTEREST ..	5.62	M&O INTEREST ..	613.28		
M&O TOTAL	1,609,255.06	M&O TOTAL	3,085.76		
I&S LEVY	345,919.75	I&S LEVY	379.61		
I&S DISCOUNT ..	.00				
I&S PENALTY ...	128.75	I&S PENALTY ...	56.23		
I&S INTEREST ..	1.22	I&S INTEREST ..	108.98		
I&S TOTAL	346,049.72	I&S TOTAL	544.82		
TOTAL M&O	1,612,340.82				
TOTAL I&S	346,594.54				
		REF LEVY/PI (MO)	1,547.93-		
		REF LEVY/PI (IS)	332.87-		
		REFUND PI ONLY.	6.85-	RET CHK PI ONLY	.00
DUE TO AGENCY .	1,958,935.36	RFND LEVY/PI ..	1,880.80-	RET CHK LEVY/PI	.00
DUE TO ATTY ...	631.98	REFUND ATTY ...	6.17-	RET CHK ATTY ..	.00
DUE TO ABST ...	.00	REFUND ABST ...	.00	RET CHK ABST ..	.00
DUE TO COURTS .	.00	REFUND COURTS .	.00	RET CHK COURTS.	.00
DUE TO OTHER ..	.00	REFUND OTHER ..	.00	RET CHK OTHER .	.00
DUE TOT REN PEN	.00	REF TOT REN PEN	.00	RCK TOT REN PEN	.00
(AGENCY PART)	.00	(AGENCY PART)	.00	(AGENCY PART)	.00
(CAD PART)	.00	(CAD PART)	.00	(CAD PART)	.00

THE ESTIMATED TAXES HAVE BEEN PAID

PEGGY GOODALL

NOTARY PUBLIC

COLLECTIONS SUMMARY FOR:CITY OF ATHENS
 BY YEAR

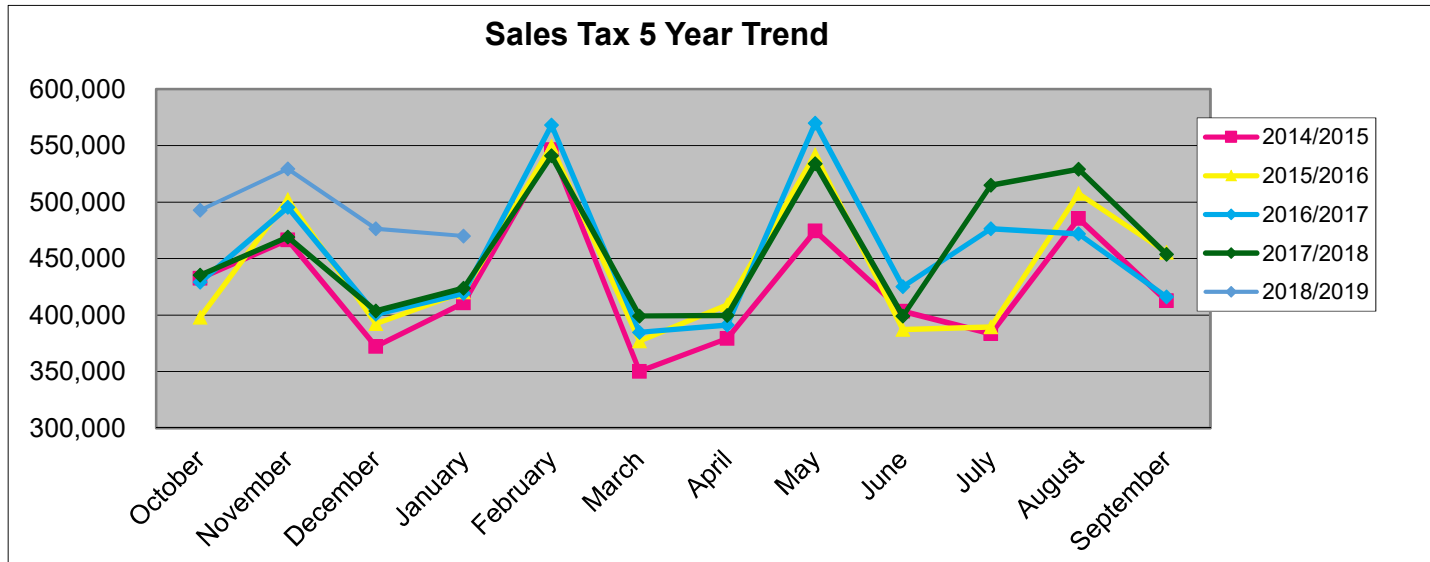
YEAR	M&O LEVY	M&O PENALTY	M&O INTEREST	I&S LEVY	I&S PENALTY	I&S INTEREST	TOTAL TAXES	ATTY FEES	GRAND TOTAL
2018	1608,650.68	598.76	5.62	345,919.75	128.75	1.22	1955,304.78	.00	1955,304.78
2017	1,152.09	197.49	198.50	207.81	35.61	35.79	1,827.29	361.47	2,188.76
2016	413.65	49.64	99.26	67.81	8.14	16.27	654.77	98.22	752.99
2015	89.12	10.69	32.08	13.68	1.64	4.92	152.13	22.82	174.95
2014	251.33	30.14	120.65	42.97	5.16	20.61	470.86	70.64	541.50
2013	136.27	16.35	81.77	22.76	2.73	13.65	273.53	41.03	314.56
2012	111.89	13.43	80.56	24.50	2.94	17.64	250.96	37.64	288.60
2011	.00	.00	.00	.00	.00	.00	.00	.00	.00
2010	.00	.00	.00	.00	.00	.00	.00	.00	.00
2009	.00	.00	.00	.00	.00	.00	.00	.00	.00
2008	.00	.00	.00	.00	.00	.00	.00	.00	.00
2007	.35	.04	.46	.08	.01	.10	1.04	.16	1.20
2006	.00	.00	.00	.00	.00	.00	.00	.00	.00
2005	.00	.00	.00	.00	.00	.00	.00	.00	.00
2004	.00	.00	.00	.00	.00	.00	.00	.00	.00
2003	.00	.00	.00	.00	.00	.00	.00	.00	.00
2002	.00	.00	.00	.00	.00	.00	.00	.00	.00
2001	.00	.00	.00	.00	.00	.00	.00	.00	.00
2000	.00	.00	.00	.00	.00	.00	.00	.00	.00
1999	.00	.00	.00	.00	.00	.00	.00	.00	.00
1998	.00	.00	.00	.00	.00	.00	.00	.00	.00
1997	.00	.00	.00	.00	.00	.00	.00	.00	.00
1996	.00	.00	.00	.00	.00	.00	.00	.00	.00
1995	.00	.00	.00	.00	.00	.00	.00	.00	.00
1994	.00	.00	.00	.00	.00	.00	.00	.00	.00
1993	.00	.00	.00	.00	.00	.00	.00	.00	.00
1992	.00	.00	.00	.00	.00	.00	.00	.00	.00
1991	.00	.00	.00	.00	.00	.00	.00	.00	.00
1990	.00	.00	.00	.00	.00	.00	.00	.00	.00
PRIOR	.00	.00	.00	.00	.00	.00	.00	.00	.00
TOTAL	1610,805.38	916.54	618.90	346,299.36	184.98	110.20	1958,935.36	631.98	1959,567.34

YEAR TO DATE RECAPULATION FOR AGENCY: AC

	ORIGINAL	SUPPLEMENTAL	TOTAL CURRENT	% PAID	DELINQUENT	% PAID	SUMMARY
LEVY BEGIN	5,131,106.26	.00	5,131,106.26		164,072.02		5,295,178.28
LATE HS/65	4,167.71-	.00	4,167.71-		.00		4,167.71-
OTHER ADJUSTMENTS	291,469.68-	.00	291,469.68-		1,363.33-		292,833.01-
SUPPLEMENTS	.00	29,547.93	29,547.93		510.84		30,058.77
ADJUSTED	4,835,468.87	29,547.93	4,865,016.80		163,219.53		5,028,236.33
COLLECTED	3,989,868.62-	13,866.89-	4,003,735.51-	82.29	22,963.65-	14.06	4,026,699.16-
PR YR REF/NSF CHK	.00	.00	.00		993.57-		993.57-
UNCOLLECTED	845,600.25-	15,681.04-	861,281.29-		139,262.31-		1,000,543.60-
LATE RENDITION BEGIN	.00	.00	.00		.00		.00
LATE REND ADJUSTED	.00	.00	.00		.00		.00
COLLECTED LEVY	3,989,868.62	13,866.89	4,003,735.51	82.29	22,963.65	14.06	4,026,699.16
DISCOUNTS	.00	.00	.00		.00		.00
PENALTY	727.51	.00	727.51		2,560.31		3,287.82
INTEREST	6.84	.00	6.84		6,075.97		6,082.81
NET	3,990,602.97	13,866.89	4,004,469.86		31,599.93		4,036,069.79
COURT COST	.00	.00	.00		.00		.00
ABST FEES	.00	.00	.00		.00		.00
ATTY FEES	.00	.00	.00		4,249.93		4,249.93
OTHER FEES	.00	.00	.00		.00		.00
REND PENLTY	.00	.00	.00		.00		.00
(AGENCY %)	.00	.00	.00		.00		.00
(CAD %)	.00	.00	.00		.00		.00
TOTAL	3,990,602.97	13,866.89	4,004,469.86		35,849.86		4,040,319.72

DELINQUENT BREAKDOWN	BEGIN	ADJUSTMENTS	SUPPLEMENTS	ADJUSTED	COLLECTED	PRIOR YR REF	UNCOLLECTED	% PAID
2017 -	71,561.34	988.70-	510.84	71,083.48	13,838.98-	993.57-	56,250.93-	19.46
2016 -	27,047.00	124.24-	.00	26,922.76	2,638.95-	.00	24,283.81-	9.80
2015 -	18,279.03	.00	.00	18,279.03	1,087.57-	.00	17,191.46-	5.94
2014 -	11,347.71	.00	.00	11,347.71	906.89-	.00	10,440.82-	7.99
2013 -	7,422.74	.00	.00	7,422.74	367.96-	.00	7,054.78-	4.95
2012 -	6,782.89	.00	.00	6,782.89	534.71-	.00	6,248.18-	7.88
2011 -	5,196.16	.00	.00	5,196.16	262.24-	.00	4,933.92-	5.04
2010 -	4,153.75	.00	.00	4,153.75	53.15-	.00	4,100.60-	1.27
2009 -	2,543.82	.00	.00	2,543.82	790.58-	.00	1,753.24-	31.07
2008 -	2,128.41	57.09-	.00	2,071.32	222.07-	.00	1,849.25-	10.72
2007 -	1,781.47	52.59-	.00	1,728.88	421.73-	.00	1,307.15-	24.39
2006 -	1,381.22	52.59-	.00	1,328.63	421.30-	.00	907.33-	31.70
2005 -	1,158.29	52.59-	.00	1,105.70	381.18-	.00	724.52-	34.47
2004 -	765.87	35.53-	.00	730.34	285.27-	.00	445.07-	39.05
2003 -	770.49	.00	.00	770.49	293.74-	.00	476.75-	38.12
2002 -	537.47	.00	.00	537.47	279.65-	.00	257.82-	52.03
2001 -	474.20	.00	.00	474.20	177.68-	.00	296.52-	37.46
2000 -	218.39	.00	.00	218.39	.00	.00	218.39-	0.00
1999 -	211.19	.00	.00	211.19	.00	.00	211.19-	0.00
1998 -	231.48	.00	.00	231.48	.00	.00	231.48-	0.00
1997 -	12.34	.00	.00	12.34	.00	.00	12.34-	0.00
1996 -	.00	.00	.00	.00	.00	.00	.00	0.00
1995 -	.00	.00	.00	.00	.00	.00	.00	0.00
1994 -	.00	.00	.00	.00	.00	.00	.00	0.00
1993 -	.00	.00	.00	.00	.00	.00	.00	0.00
1992 -	.00	.00	.00	.00	.00	.00	.00	0.00
1991 -	.00	.00	.00	.00	.00	.00	.00	0.00
1990 -	.00	.00	.00	.00	.00	.00	.00	0.00
1989 -	.00	.00	.00	.00	.00	.00	.00	0.00
PRIOR YEARS -	66.76	.00	.00	66.76	.00	.00	66.76-	0.00

City of Athens Sales Tax Analysis



Month	2014/2015	2015/2016	2016/2017	2017/2018	Δ	2018/2019	Δ
October	432,439.23	397,977.26	429,223.87	435,347.60	1.43%	492,728.63	13.18%
November	466,534.07	502,322.44	495,416.14	468,987.18	-5.33%	529,436.67	12.89%
December	372,081.09	392,381.40	400,761.26	403,528.16	0.69%	476,373.35	18.05%
January	410,663.33	420,215.70	419,324.96	423,617.14	1.02%	469,985.83	10.95%
February	546,324.95	549,654.92	568,262.39	540,892.25	-4.82%		
March	350,176.15	377,041.27	384,777.75	399,207.43	3.75%		
April	379,200.33	409,054.22	391,226.90	399,760.46	2.18%		
May	474,343.03	541,772.46	569,935.89	533,982.65	-6.31%		
June	403,245.26	387,333.00	425,204.18	399,232.27	-6.11%		
July	383,533.87	389,591.96	476,368.93	515,028.18	8.12%		
August	485,535.54	507,640.98	471,986.44	529,260.85	12.13%		
September	412,832.14	455,423.08	415,978.94	453,877.45	9.11%		
Total	5,116,908.99	5,330,408.69	5,448,467.65	5,502,721.62	1.00%	1,968,524.48	-

Fiscal YTD Compared to Prior Fiscal YTD:		
2018 - 2019:	1,968,524.48	
2016 - 2017:	1,731,480.08	
Difference:	237,044.40	13.69%

Allocation of Sales Tax Received:		
	City of Athens	AEDC
2018 - 2019	1,476,393.36	492,131.12
2017 - 2018	1,298,610.06	432,870.02