



**MONTHLY REVENUE
AND EXPENSE REPORT**

**FISCAL YEAR 2018
FOR THE PERIOD ENDING
MARCH 31, 2018**

Prepared by
FINANCE DEPARTMENT
APRIL 18, 2018

Finance Department Budget Report

General Fund Revenue and Expense Summary: The overall General Fund Budget is at 61.33% for operational revenues while General Fund expenditures are at 48.25%.

The City's current tax levy reports 96.78% collection of budgeted amounts. Total maintenance and operations property tax revenue to date is \$3,989,549.94.

The City's total sales tax budget (2 cents) is estimated at \$4,046,862. The City has received a total of \$2,671,579.76 to date with the portion retained by the City totaling \$2,003,684.81. 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 \$667,894.95.

Airport Fund: The total of all sources of revenue in the Airport Fund YTD is \$27,471.77 or 55.23% of budget. Expenditures YTD equal \$79,480.12, or 153% of budget. Which include costs associated with the Airport Feasibility Study of \$30,436 and Operating Transfers to the General Fund which are 100% satisfied in the amount of \$37,367.

Hotel/Motel Occupancy Fund: The total of all sources of revenue in the HOT Funds YTD is \$133,779.49 or 43.07% of budget. Expenditures YTD is \$136,636.13 or 41.74% of budget.

Capital Projects Fund: The total of Expenditures this period was \$273,434.20. These Expenditures consist of \$26,390.59 for Fire Station improvements and \$247,043.61 for Texan Theatre improvements.

Debt Service Revenue and Expense Summary: Total I&S property taxes collected YTD is \$718,721.87. The City has a debt service payment due 8/1/18 in the amount of \$238,900.

Water and Sewer Fund: The City's Utility revenue YTD is \$2,978,427.16 or 49.78% of budget. (This includes both the water sales and sewer revenue.) Water revenues are slightly underbudget and can be correlated to the rainy season we are currently in. We anticipate these revenues to rebound in the upcoming summer months.

CITY OF ATHENS
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2018

10 -GENERAL FUND

% OF YEAR COMPLETED: 50.00

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	4,031,196	103,921.51	3,901,556.80	0.00	129,639.20	96.78
10-4012 DELINQUENT TAXES	70,000	17,469.85	52,662.03	0.00	17,337.97	75.23
10-4015 PENALTY/INTEREST: TAXES	60,000	17,196.81	35,331.11	0.00	24,668.89	58.89
10-4021 SALES TAX COLLECTIONS	5,395,816	399,207.43	2,671,579.76	0.00	2,724,236.24	49.51
10-4021.1 SALES TAX CONTRA-AEDC	(1,348,954)	(99,801.86)	(667,894.95)	0.00	(681,059.05)	49.51
10-4022 STATE MIXED DRINK TAX	<u>31,800</u>	<u>0.00</u>	<u>15,683.56</u>	<u>0.00</u>	<u>16,116.44</u>	<u>49.32</u>
TOTAL AD VALOREM /OTHER TAXES	8,239,858	437,993.74	6,008,918.31	0.00	2,230,939.69	72.93
<u>FRANCHISE</u>						
10-4100 FRANCHISE FEES	803,055	0.00	105,156.46	0.00	697,898.54	13.09
10-4121 FRANCHISE: SOLID WASTE	<u>129,463</u>	<u>0.00</u>	<u>54,882.36</u>	<u>0.00</u>	<u>74,580.64</u>	<u>42.39</u>
TOTAL FRANCHISE	932,518	0.00	160,038.82	0.00	772,479.18	17.16
<u>COURT/PUBLIC SAFETY</u>						
10-4201 INCOME FROM FINES/OTHER FEE	250,000	19,999.77	82,077.47	0.00	167,922.53	32.83
10-4201.2 FIVE/TEN PERCENT COURT FEES	7,000	751.99	3,022.76	0.00	3,977.24	43.18
10-4201.3 TIME PAYMENT FEES	7,000	462.86	2,417.74	0.00	4,582.26	34.54
10-4201.4 FAILURE TO APPEAR FEES	0	145.45	461.90	0.00	(461.90)	0.00
10-4201.5 CHILD SAFETY RESTRAINT FEES	0	50.00	50.00	0.00	(50.00)	0.00
10-4201.6 MUNICIPAL COURT TECH. FEE	0	585.67	2,372.80	0.00	(2,372.80)	0.00
10-4201.65 BUILDING SECURITY FEES	0	355.23	1,478.90	0.00	(1,478.90)	0.00
10-4201.8 JUDICIAL FEE RETAINED	0	95.71	379.66	0.00	(379.66)	0.00
10-4201.9 JUROR REIMBURSEMENT FEES	<u>0</u>	<u>63.79</u>	<u>253.09</u>	<u>0.00</u>	<u>(253.09)</u>	<u>0.00</u>
TOTAL COURT/PUBLIC SAFETY	264,000	22,510.47	92,514.32	0.00	171,485.68	35.04
<u>LICENSES/PERMITS</u>						
10-4302 ELECTRICIAN LICENSE	0	60.00	540.00	0.00	(540.00)	0.00
10-4345 RE-ZONING FEES	1,000	0.00	760.00	0.00	240.00	76.00
10-4346 OCCUPANCY PERMITS	1,500	0.00	0.00	0.00	1,500.00	0.00
10-4361 PLATTING FEES	1,000	0.00	1,190.00	0.00	(190.00)	119.00
10-4362 PERMITS : MISCELLANEOUS	500	0.00	0.00	0.00	500.00	0.00
10-4365 PERMITS : BUILDING	97,000	10,370.94	41,886.62	0.00	55,113.38	43.18
10-4366 PERMITS : ELECTRICAL	12,650	551.75	2,198.67	0.00	10,451.33	17.38
10-4367 PERMITS : PLUMBING	14,304	480.00	3,700.00	0.00	10,604.00	25.87
10-4368 PERMITS : MECHANICAL	4,213	180.00	370.00	0.00	3,843.00	8.78
10-4369 PERMITS : MOBILE HOMES	100	0.00	0.00	0.00	100.00	0.00
10-4371 PERMITS-CERT OF OCCUPANCY	0	300.00	1,400.00	0.00	(1,400.00)	0.00
10-4372 PERMITS : TREE REMOVAL	100	0.00	20.00	0.00	80.00	20.00
10-4374 PERMIT-FIRE SPRINKLER	100	0.00	192.50	0.00	(92.50)	192.50
10-4375 PERMITS : BURN	1,200	793.75	1,333.75	0.00	(133.75)	111.15
10-4376 PERMITS: ALCOHOL	500	180.00	420.00	0.00	80.00	84.00
10-4377 PERMITS : MOVING	150	0.00	0.00	0.00	150.00	0.00
10-4399 FARMERS MKT. RV SPACE FEE	<u>0</u>	<u>0.00</u>	<u>96.00</u>	<u>0.00</u>	<u>(96.00)</u>	<u>0.00</u>
TOTAL LICENSES/PERMITS	134,317	12,916.44	54,107.54	0.00	80,209.46	40.28

CITY OF ATHENS
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2018

10 -GENERAL FUND

% OF YEAR COMPLETED: 50.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>10-CITY MANAGER</u>						
61-PERSONNEL SERVICES	284,255	24,504.12	82,620.16	0.00	201,634.35	29.07
62-SUPPLIES	4,390	544.06	691.56	0.00	3,698.44	15.75
63-CONTRACTUAL SERVICES	<u>69,165</u>	<u>10,084.74</u>	<u>72,139.01</u>	<u>0.00</u>	(<u>2,974.01</u>)	<u>104.30</u>
TOTAL 10-CITY MANAGER	357,810	35,132.92	155,450.73	0.00	202,358.78	43.45
<u>11-LEGAL</u>						
62-SUPPLIES	50	0.00	0.00	0.00	50.00	0.00
63-CONTRACTUAL SERVICES	<u>101,800</u>	<u>10,166.82</u>	<u>50,214.34</u>	<u>0.00</u>	<u>51,585.66</u>	<u>49.33</u>
TOTAL 11-LEGAL	101,850	10,166.82	50,214.34	0.00	51,635.66	49.30
<u>12-HUMAN RESOURCES</u>						
61-PERSONNEL SERVICES	155,475	7,453.22	69,981.23	0.00	85,493.83	45.01
62-SUPPLIES	9,444	102.99	1,556.17	0.00	7,887.83	16.48
63-CONTRACTUAL SERVICES	<u>42,000</u>	<u>3,599.90</u>	<u>19,101.24</u>	<u>0.00</u>	<u>22,898.76</u>	<u>45.48</u>
TOTAL 12-HUMAN RESOURCES	206,919	11,156.11	90,638.64	0.00	116,280.42	43.80
<u>14-FINANCE & TECHNOLOGY</u>						
61-PERSONNEL SERVICES	257,800	7,891.32	96,707.72	0.00	161,091.95	37.51
62-SUPPLIES	7,700	51.92	3,492.09	0.00	4,207.91	45.35
63-CONTRACTUAL SERVICES	<u>60,700</u>	<u>14,278.96</u>	<u>36,453.97</u>	<u>0.00</u>	<u>24,246.03</u>	<u>60.06</u>
TOTAL 14-FINANCE & TECHNOLOGY	326,200	22,222.20	136,653.78	0.00	189,545.89	41.89
<u>15-MAYOR/COUNCIL</u>						
62-SUPPLIES	150	0.00	183.94	0.00	(33.94)	122.63
63-CONTRACTUAL SERVICES	<u>46,100</u>	<u>3,237.80</u>	<u>16,502.60</u>	<u>12,000.00</u>	<u>17,597.40</u>	<u>61.83</u>
TOTAL 15-MAYOR/COUNCIL	46,250	3,237.80	16,686.54	12,000.00	17,563.46	62.02
<u>16-CITY SECRETARY</u>						
61-PERSONNEL SERVICES	111,765	8,498.50	52,798.11	0.00	58,967.38	47.24
62-SUPPLIES	4,200	306.56	2,489.79	0.00	1,710.21	59.28
63-CONTRACTUAL SERVICES	<u>34,603</u>	<u>1,438.82</u>	<u>5,013.64</u>	<u>0.00</u>	<u>29,589.36</u>	<u>14.49</u>
TOTAL 16-CITY SECRETARY	150,568	10,243.88	60,301.54	0.00	90,266.95	40.05
<u>17-FACILITIES</u>						
61-PERSONNEL SERVICES	46,551	1,712.58	6,141.20	0.00	40,409.73	13.19
62-SUPPLIES	9,670	2,242.34	3,826.82	0.00	5,843.18	39.57
63-CONTRACTUAL SERVICES	<u>104,900</u>	<u>9,194.71</u>	<u>48,765.11</u>	<u>0.00</u>	<u>56,134.89</u>	<u>46.49</u>
TOTAL 17-FACILITIES	161,121	13,149.63	58,733.13	0.00	102,387.80	36.45
<u>20-COMMUNITY DEVELOPMENT</u>						
63-CONTRACTUAL SERVICES	<u>0</u>	<u>294.28</u>	<u>294.28</u>	<u>0.00</u>	(<u>294.28</u>)	<u>0.00</u>
TOTAL 20-COMMUNITY DEVELOPMENT	0	294.28	294.28	0.00	(294.28)	0.00
<u>22-CODE ENFORCEMENT</u>						
61-PERSONNEL SERVICES	122,139	8,708.26	53,666.37	0.00	68,472.72	43.94
62-SUPPLIES	13,742	1,433.76	9,819.75	0.00	3,922.25	71.46
63-CONTRACTUAL SERVICES	<u>55,960</u>	<u>391.14</u>	<u>8,032.18</u>	<u>0.00</u>	<u>47,927.82</u>	<u>14.35</u>
TOTAL 22-CODE ENFORCEMENT	191,841	10,533.16	71,518.30	0.00	120,322.79	37.28

CITY OF ATHENS
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2018

10 -GENERAL FUND

% OF YEAR COMPLETED: 50.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>24-PLANNING/DEVELOPMENT</u>						
61-PERSONNEL SERVICES	258,994	19,129.71	118,785.54	0.00	140,208.35	45.86
62-SUPPLIES	12,563	234.47	3,316.90	52.65	9,193.45	26.82
63-CONTRACTUAL SERVICES	<u>95,021</u>	<u>11,420.56</u>	<u>41,714.99</u>	<u>9,835.00</u>	<u>43,471.01</u>	<u>54.25</u>
TOTAL 24-PLANNING/DEVELOPMENT	366,578	30,784.74	163,817.43	9,887.65	192,872.81	47.39
<u>32-STREET DEPARTMENT</u>						
61-PERSONNEL SERVICES	487,737	32,305.49	217,646.12	0.00	270,091.01	44.62
62-SUPPLIES	141,820	14,292.33	39,336.26	202.67	102,281.07	27.88
63-CONTRACTUAL SERVICES	232,050	32,596.92	96,098.96	1,194.03	134,757.01	41.93
65-CAPITAL OUTLAY	<u>350,000</u>	<u>0.00</u>	<u>111,043.90</u>	<u>290,656.10</u>	(<u>51,700.00</u>)	<u>114.77</u>
TOTAL 32-STREET DEPARTMENT	1,211,607	79,194.74	464,125.24	292,052.80	455,429.09	62.41
<u>34-PARKS DEPARTMENT</u>						
61-PERSONNEL SERVICES	527,934	29,708.77	184,595.74	0.00	343,338.35	34.97
62-SUPPLIES	57,320	4,999.93	25,288.04	227.67	31,804.29	44.51
63-CONTRACTUAL SERVICES	250,586	50,125.58	147,956.64	9,195.00	93,434.40	62.71
65-CAPITAL OUTLAY	<u>110,500</u>	<u>0.00</u>	<u>14,673.48</u>	<u>0.00</u>	<u>95,826.52</u>	<u>13.28</u>
TOTAL 34-PARKS DEPARTMENT	946,340	84,834.28	372,513.90	9,422.67	564,403.56	40.36
<u>38-FLEET MAINTENANCE</u>						
61-PERSONNEL SERVICES	176,192	12,859.02	80,786.66	0.00	95,404.85	45.85
62-SUPPLIES	14,770	6,662.78	10,325.74	57.15	4,387.11	70.30
63-CONTRACTUAL SERVICES	13,350	935.44	6,685.14	1,576.87	5,087.99	61.89
65-CAPITAL OUTLAY	<u>0</u>	<u>0.00</u>	<u>11,964.00</u>	<u>0.00</u>	(<u>11,964.00</u>)	<u>0.00</u>
TOTAL 38-FLEET MAINTENANCE	204,312	20,457.24	109,761.54	1,634.02	92,915.95	54.52
<u>46-FIRE SERVICES</u>						
61-PERSONNEL SERVICES	2,488,400	174,791.68	1,187,710.67	0.00	1,300,688.95	47.73
62-SUPPLIES	78,580	14,905.88	28,605.85	256.02	49,718.13	36.73
63-CONTRACTUAL SERVICES	125,275	13,545.29	51,885.99	0.00	73,389.01	41.42
64-LONG-TERM DEBT	101,100	42,125.10	58,975.14	0.00	42,125.10	58.33
65-CAPITAL OUTLAY	<u>180,459</u>	<u>0.00</u>	<u>83,970.00</u>	<u>96,489.00</u>	<u>0.00</u>	<u>100.00</u>
TOTAL 46-FIRE SERVICES	2,973,814	245,367.95	1,411,147.65	96,745.02	1,465,921.19	50.71
<u>49-ANIMAL CONTROL</u>						
61-PERSONNEL SERVICES	50,044	3,564.01	22,852.28	0.00	27,191.41	45.66
62-SUPPLIES	5,100	181.15	1,322.32	52.67	3,725.01	26.96
63-CONTRACTUAL SERVICES	<u>66,840</u>	<u>62.65</u>	<u>29,942.77</u>	<u>0.00</u>	<u>36,897.23</u>	<u>44.80</u>
TOTAL 49-ANIMAL CONTROL	121,984	3,807.81	54,117.37	52.67	67,813.65	44.41
<u>50-MUNICIPAL COURT</u>						
61-PERSONNEL SERVICES	95,006	7,602.83	47,888.75	0.00	47,116.92	50.41
62-SUPPLIES	4,300	244.77	2,886.07	0.00	1,413.93	67.12
63-CONTRACTUAL SERVICES	<u>14,015</u>	<u>721.27</u>	<u>6,985.91</u>	<u>0.00</u>	<u>7,029.09</u>	<u>49.85</u>
TOTAL 50-MUNICIPAL COURT	113,321	8,568.87	57,760.73	0.00	55,559.94	50.97

CITY OF ATHENS
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2018

10 -GENERAL FUND

% OF YEAR COMPLETED: 50.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>51-POLICE ADMINISTRATION</u>						
61-PERSONNEL SERVICES	286,762	20,478.86	127,344.57	0.00	159,417.51	44.41
62-SUPPLIES	6,800	1,077.35	3,898.94	52.67	2,848.39	58.11
63-CONTRACTUAL SERVICES	<u>9,350</u>	<u>940.39</u>	<u>2,314.17</u>	<u>0.00</u>	<u>7,035.83</u>	<u>24.75</u>
TOTAL 51-POLICE ADMINISTRATION	302,912	22,496.60	133,557.68	52.67	169,301.73	44.11
<u>52-POLICE INVESTIGATION</u>						
61-PERSONNEL SERVICES	450,432	32,158.98	201,456.26	0.00	248,976.16	44.73
62-SUPPLIES	15,050	552.48	5,041.85	52.67	9,955.48	33.85
63-CONTRACTUAL SERVICES	<u>16,150</u>	<u>1,207.52</u>	<u>4,528.45</u>	<u>0.00</u>	<u>11,621.55</u>	<u>28.04</u>
TOTAL 52-POLICE INVESTIGATION	481,632	33,918.98	211,026.56	52.67	270,553.19	43.83
<u>53-POLICE PATROL</u>						
61-PERSONNEL SERVICES	1,919,020	109,921.97	812,792.17	0.00	1,106,227.68	42.35
62-SUPPLIES	78,950	4,543.13	39,494.00	52.67	39,403.33	50.09
63-CONTRACTUAL SERVICES	<u>29,650</u>	<u>336.80</u>	<u>9,822.81</u>	<u>0.00</u>	<u>19,827.19</u>	<u>33.13</u>
TOTAL 53-POLICE PATROL	2,027,620	114,801.90	862,108.98	52.67	1,165,458.20	42.52
<u>54-POLICE SUPPORT SERV</u>						
61-PERSONNEL SERVICES	586,222	34,609.49	222,005.62	0.00	364,216.74	37.87
62-SUPPLIES	21,450	2,249.36	6,303.16	0.00	15,146.84	29.39
63-CONTRACTUAL SERVICES	<u>86,400</u>	<u>5,523.15</u>	<u>42,985.23</u>	<u>0.00</u>	<u>43,414.77</u>	<u>49.75</u>
TOTAL 54-POLICE SUPPORT SERV	694,072	42,382.00	271,294.01	0.00	422,778.35	39.09
<u>55-NON-DEPARTMENTAL</u>						
61-PERSONNEL SERVICES	23,000	0.00	204.03	0.00	22,795.97	0.89
62-SUPPLIES	0	93.57	181.75	0.00	(181.75)	0.00
63-CONTRACTUAL SERVICES	<u>420,761</u>	<u>38,472.86</u>	<u>287,135.44</u>	<u>53,611.02</u>	<u>80,014.54</u>	<u>80.98</u>
TOTAL 55-NON-DEPARTMENTAL	443,761	38,566.43	287,521.22	53,611.02	102,628.76	76.87
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TOTAL EXPENSES	11,430,511	841,318.34	5,039,243.59	475,563.86	5,915,703.89	48.25
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REVENUE OVER/ (UNDER) EXPENSES	(274,680)	(358,795.11)	1,803,020.76	(475,563.86)	(1,602,137.22)	483.27-
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CITY OF ATHENS
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MARCH 31ST, 2018

12 -HOTEL OCCUPANCY TAX FUND

% OF YEAR COMPLETED: 50.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>55-NON-DEPARTMENTAL</u>						
63-CONTRACTUAL SERVICES	0	156.30	989.60	0.00	(989.60)	0.00
TOTAL 55-NON-DEPARTMENTAL	0	156.30	989.60	0.00	(989.60)	0.00
<u>72-TOURISM</u>						
61-PERSONNEL SERVICES	65,174	5,063.36	30,715.87	0.00	34,458.37	47.13
62-SUPPLIES	56,400	684.07	992.40	0.00	55,407.60	1.76
63-CONTRACTUAL SERVICES	189,910	22,860.73	66,571.26	8,990.00	114,348.74	39.79
66-OPERATING TRANSFERS	<u>37,367</u>	<u>0.00</u>	<u>37,367.00</u>	<u>0.00</u>	<u>0.00</u>	<u>100.00</u>
TOTAL 72-TOURISM	348,851	28,608.16	135,646.53	8,990.00	204,214.71	41.46
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TOTAL EXPENSES	348,851	28,764.46	136,636.13	8,990.00	203,225.11	41.74
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REVENUE OVER/(UNDER) EXPENSES	(38,225)	(7,261.86)	(2,856.64)	(8,990.00)	(26,378.60)	30.99
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CITY OF ATHENS
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AS OF: MARCH 31ST, 2018

40 -UTILITY FUND

% OF YEAR COMPLETED: 50.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>OPERATING REVENUE</u>						
40-4461 WATER INCOME	2,921,694	186,112.79	1,337,478.58	0.00	1,584,215.42	45.78
40-4462 WATER TAP FEES	20,000	1,160.00	6,055.00	0.00	13,945.00	30.28
40-4463 WASTEWATER SERVICES	2,552,366	185,959.08	1,274,810.63	0.00	1,277,555.37	49.95
40-4468 BULK WATER SALES	12,000	587.47	3,438.36	0.00	8,561.64	28.65
40-4469 INSPECTION FEE	28,000	1,830.30	9,615.24	0.00	18,384.76	34.34
40-4469.1 TURN ON FEE/VACATION	300	30.00	150.00	0.00	150.00	50.00
40-4469.2 RECONNECT FEE	58,700	3,550.00	22,450.00	0.00	36,250.00	38.25
40-4471 SYSTEM FEES	800	175.00	790.06	0.00	9.94	98.76
40-4472 WASTEWATER TAP FEE	6,500	1,075.27	3,175.27	0.00	3,324.73	48.85
40-4475 DISPOSAL FEES/PERMITS	62,500	5,704.00	23,011.00	0.00	39,489.00	36.82
40-4499.1 RETURNED CK FEES	<u>500</u>	<u>50.00</u>	<u>525.00</u>	<u>0.00</u>	<u>(25.00)</u>	<u>105.00</u>
TOTAL OPERATING REVENUE	5,663,360	386,233.91	2,681,499.14	0.00	2,981,860.86	47.35
<u>INTRAGOVERNMENTAL RECEIPTS</u>						
<u>INTERGOVERNMENTAL RECEIPTS</u>						
40-4632 AMWA CONTRACT REVENUE	<u>200,000</u>	<u>0.00</u>	<u>200,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>100.00</u>
TOTAL INTERGOVERNMENTAL RECEIPTS	200,000	0.00	200,000.00	0.00	0.00	100.00
<u>REIMBURSING REVENUE</u>						
40-4711 OTHER INSURANCE REIMBURSEME	<u>500</u>	<u>0.00</u>	<u>932.06</u>	<u>0.00</u>	<u>(432.06)</u>	<u>186.41</u>
TOTAL REIMBURSING REVENUE	500	0.00	932.06	0.00	(432.06)	186.41
<u>OTHER NON-OPERATING REVENUE</u>						
40-4801 INTEREST EARNED	4,500	2,824.28	11,202.51	0.00	(6,702.51)	248.94
40-4802 DISCOUNTS EARNED	0	46.13	185.16	0.00	(185.16)	0.00
40-4803 PENALTY RECEIPTS	80,000	9,022.74	50,369.77	0.00	29,630.23	62.96
40-4815 NECHES COMPOST FACILITY SAL	20,000	0.00	17,688.41	0.00	2,311.59	88.44
40-4822 OTHER INSURANCE REIMBURSEME	500	0.00	415.32	0.00	84.68	83.06
40-4830 COMMERCIAL - NO PICK UP FEE	12,000	1,107.00	6,651.00	0.00	5,349.00	55.43
40-4899 MISCELLANEOUS REVENUE	<u>2,500</u>	<u>7,144.33</u>	<u>9,483.79</u>	<u>0.00</u>	<u>(6,983.79)</u>	<u>379.35</u>
TOTAL OTHER NON-OPERATING REVENUE	119,500	20,144.48	95,995.96	0.00	23,504.04	80.33
<u>OTHER FINANCING SOURCES</u>						
TOTAL REVENUE	5,983,360	406,378.39	2,978,427.16	0.00	3,004,932.84	49.78

CITY OF ATHENS
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2018

40 -UTILITY FUND

% OF YEAR COMPLETED: 50.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>61-UTILITY ADMINISTRATION</u>						
61-PERSONNEL SERVICES	222,273	16,705.50	86,609.67	0.00	135,663.16	38.97
62-SUPPLIES	5,290	602.02	2,757.00	6,302.67	(3,769.67)	171.26
63-CONTRACTUAL SERVICES	<u>124,125</u>	<u>1,087.12</u>	<u>94,206.70</u>	<u>7,125.00</u>	<u>22,793.30</u>	<u>81.64</u>
TOTAL 61-UTILITY ADMINISTRATION	351,688	18,394.64	183,573.37	13,427.67	154,686.79	56.02
<u>62-WATER UTILITY</u>						
61-PERSONNEL SERVICES	430,359	32,399.65	215,325.45	0.00	215,033.42	50.03
62-SUPPLIES	182,740	17,187.73	47,421.71	47,289.36	88,028.93	51.83
63-CONTRACTUAL SERVICES	510,700	108,856.02	225,804.49	22,560.75	262,334.76	48.63
65-CAPITAL OUTLAY	<u>268,453</u>	<u>19,999.89</u>	<u>114,097.89</u>	<u>76,855.11</u>	<u>77,500.00</u>	<u>71.13</u>
TOTAL 62-WATER UTILITY	1,392,252	178,443.29	602,649.54	146,705.22	642,897.11	53.82
<u>63-DISTRIBUTION&COLLECTIO</u>						
61-PERSONNEL SERVICES	589,147	44,666.81	288,939.69	0.00	300,207.16	49.04
62-SUPPLIES	168,240	15,340.95	94,165.40	13,799.71	60,274.89	64.17
63-CONTRACTUAL SERVICES	173,320	10,391.28	77,149.29	3,158.68	93,012.03	46.34
65-CAPITAL OUTLAY	<u>485,397</u>	<u>9,813.37</u>	<u>118,203.91</u>	<u>10,873.09</u>	<u>356,320.00</u>	<u>26.59</u>
TOTAL 63-DISTRIBUTION&COLLECTIO	1,416,104	80,212.41	578,458.29	27,831.48	809,814.08	42.81
<u>65-WASTEWATER UTILITY</u>						
61-PERSONNEL SERVICES	412,946	25,466.57	188,622.36	0.00	224,323.39	45.68
62-SUPPLIES	105,740	21,463.05	54,571.71	12,542.42	38,625.87	63.47
63-CONTRACTUAL SERVICES	773,938	178,089.32	417,915.64	219,690.47	136,331.89	82.38
65-CAPITAL OUTLAY	<u>75,000</u>	<u>0.00</u>	<u>12,813.00</u>	<u>21,642.14</u>	<u>40,544.86</u>	<u>45.94</u>
TOTAL 65-WASTEWATER UTILITY	1,367,624	225,018.94	673,922.71	253,875.03	439,826.01	67.84
<u>66-UTILITY BILLING</u>						
61-PERSONNEL SERVICES	191,256	14,605.23	89,693.34	0.00	101,563.01	46.90
62-SUPPLIES	24,000	1,683.35	10,565.90	0.00	13,434.10	44.02
63-CONTRACTUAL SERVICES	<u>8,000</u>	<u>773.54</u>	<u>6,723.13</u>	<u>0.00</u>	<u>1,276.87</u>	<u>84.04</u>
TOTAL 66-UTILITY BILLING	223,256	17,062.12	106,982.37	0.00	116,273.98	47.92
<u>69-NON-DEPARTMENTAL</u>						
63-CONTRACTUAL SERVICES	96,000	0.00	37,939.52	0.00	58,060.48	39.52
64-LONG-TERM DEBT	542,150	500.00	23,075.00	0.00	519,075.00	4.26
65-CAPITAL OUTLAY	10,000	0.00	0.00	0.00	10,000.00	0.00
66-OPERATING TRANSFERS	<u>771,764</u>	<u>0.00</u>	<u>385,882.00</u>	<u>0.00</u>	<u>385,882.00</u>	<u>50.00</u>
TOTAL 69-NON-DEPARTMENTAL	1,419,914	500.00	446,896.52	0.00	973,017.48	31.47
<u>55-NON-DEPARTMENTAL</u>						
TOTAL EXPENSES	6,170,838	519,631.40	2,592,482.80	441,839.40	3,136,515.45	49.17
REVENUE OVER/ (UNDER) EXPENSES	(187,478)	(113,253.01)	385,944.36	(441,839.40)	(131,582.61)	29.81

Monthly Property Tax Reconciliation Worksheet

	October	November	December	January	February	March	April	May	June	July	August	September	TOTAL
	2017	2017	2017	2018	2018	2018	2018	2018	2018	2018	2018	2018	
COA General Ledger													
<i>General Fund</i>													
Current (10-4011)	\$217,502.78	\$276,498.21	\$1,183,182.00	\$1,822,213.63	\$298,238.67	\$103,921.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,901,556.80
Delinquent (10-4012)	\$7,342.38	\$11,191.11	\$6,474.99	\$4,405.11	\$5,778.59	\$17,469.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$52,662.03
P & I (10-4015)	\$1,995.62	\$2,733.14	\$1,882.36	\$4,552.26	\$6,970.92	\$17,196.81	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$35,331.11
Total GF	\$226,840.78	\$290,422.46	\$1,191,539.35	\$1,831,171.00	\$310,988.18	\$138,588.17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,989,549.94
<i>Debt Service</i>													
Current (20-4011)	\$39,237.46	\$49,880.36	\$213,446.79	\$328,728.31	\$53,802.46	\$18,747.41	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$703,842.79
Discounts (20-4011)	\$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
Delinquent (20-4012)	\$1,171.16	\$1,771.29	\$1,043.40	\$724.13	\$941.43	\$2,969.41	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,620.82
P & I (20-4015)	\$352.90	\$497.84	\$306.84	\$810.37	\$1,235.30	\$3,055.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,258.26
Total Debt Service	\$40,761.52	\$52,149.49	\$214,797.03	\$330,262.81	\$55,979.19	\$24,771.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$718,721.87
Total Deposits	\$267,602.30	\$342,571.95	\$1,406,336.38	\$2,161,433.81	\$366,967.37	\$163,360.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,708,271.81
HC Monthly Summary													
<i>M&O</i>													
Current	\$217,502.78	\$276,498.21	\$1,183,182.00	\$1,822,213.63	\$298,238.67	\$103,921.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,901,556.80
Discounts	\$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
Penalty & Interest	\$0.00	\$0.00	\$0.00	\$3,309.50	\$5,276.91	\$8,990.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,577.21
Delinquent Taxes	\$7,342.38	\$11,191.11	\$6,474.99	\$4,405.11	\$5,778.59	\$17,469.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$52,662.03
P & I	\$1,995.62	\$2,733.14	\$1,882.36	\$1,242.76	\$1,694.01	\$8,206.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,753.90
<i>I&S</i>													
Current	\$39,237.46	\$49,880.36	\$213,446.79	\$328,728.31	\$53,802.46	\$18,747.41	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$703,842.79
Discounts	\$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
Penalty & Interest	\$0.00	\$0.00	\$0.00	\$597.03	\$951.91	\$1,621.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,170.80
Delinquent Taxes	\$1,195.24	\$1,823.22	\$1,043.40	\$724.13	\$941.43	\$2,969.41	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,696.83
P & I	\$328.82	\$445.91	\$306.84	\$213.34	\$283.39	\$1,433.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,011.45
<i>Adjustments-VIT Overage</i>													\$0.00
Total Collections	\$267,602.30	\$342,571.95	\$1,406,336.38	\$2,161,433.81	\$366,967.37	\$163,360.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,708,271.81
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.													

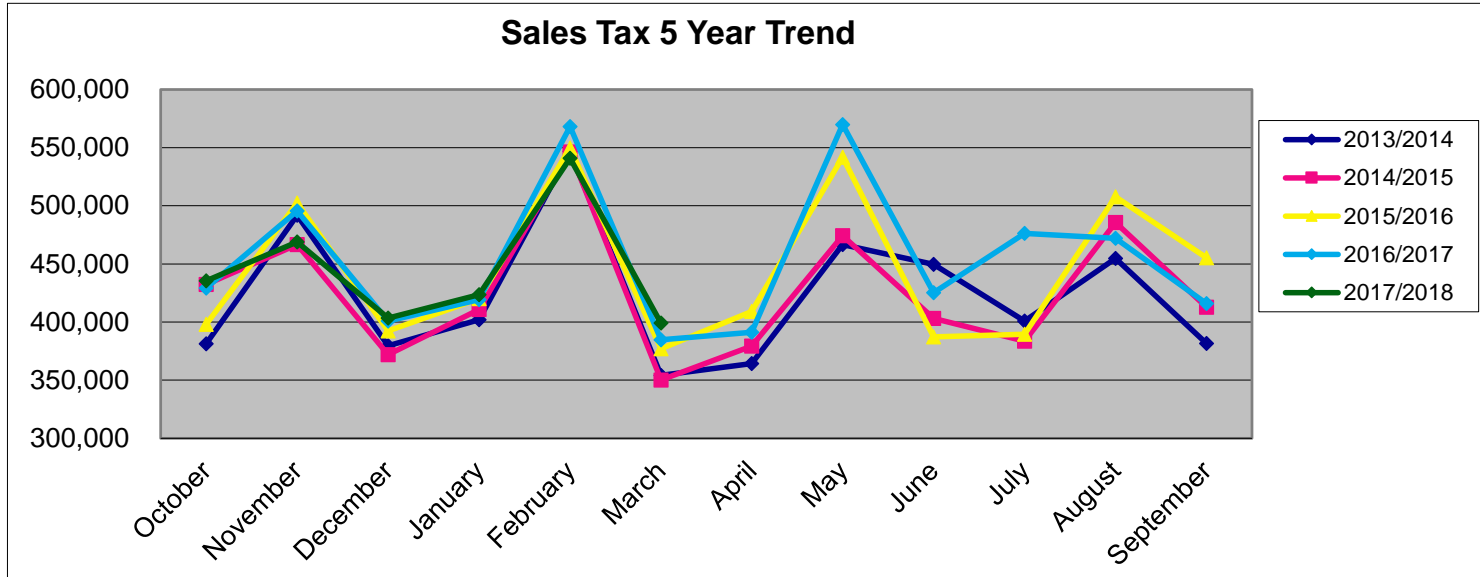
----- CURRENT -----		----- DELINQUENT -----		----- OTHER -----	
LEVY	122,668.92	LEVY	20,439.26	ATTY FEES	4,618.09
DISCOUNT .....	.00			COURT COST .....	.00
PENALTY	8,296.62	PENALTY	2,452.66	ABST FEES .....	.00
INTEREST	2,316.04	INTEREST	7,186.50	OTHER FEES .....	.00
TOTAL	133,281.58	TOTAL	30,078.42	TOTAL	4,618.09
M&O LEVY	103,921.51	M&O LEVY	17,469.85		
M&O DISCOUNT ..	.00				
M&O PENALTY ...	7,028.65	M&O PENALTY ...	2,096.31		
M&O INTEREST ..	1,962.15	M&O INTEREST ..	6,109.70		
M&O TOTAL	112,912.31	M&O TOTAL	25,675.86		
I&S LEVY	18,747.41	I&S LEVY	2,969.41		
I&S DISCOUNT ..	.00				
I&S PENALTY ...	1,267.97	I&S PENALTY ...	356.35		
I&S INTEREST ..	353.89	I&S INTEREST ..	1,076.80		
I&S TOTAL	20,369.27	I&S TOTAL	4,402.56		
TOTAL M&O	138,588.17				
TOTAL I&S	24,771.83				
		REFUND PI ONLY.	.00	RET CHK PI ONLY	.00
DUE TO AGENCY .	163,360.00	RFND LEVY/PI ..	.00	RET CHK LEVY/PI	.00
DUE TO ATTY ...	4,618.09	REFUND ATTY ...	.00	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

City of Athens Sales Tax Analysis



Month	2013/2014	2014/2015	2015/2016	2016/2017	Δ	2017/2018	Δ
October	381,355.26	432,439.23	397,977.26	429,223.87	7.85%	435,347.60	1.43%
November	491,964.90	466,534.07	502,322.44	495,416.14	-1.37%	468,987.18	-5.33%
December	379,608.77	372,081.09	392,381.40	400,761.26	2.14%	403,528.16	0.69%
January	402,025.12	410,663.33	420,215.70	419,324.96	-0.21%	423,617.14	1.02%
February	546,992.61	546,324.95	549,654.92	568,262.39	3.39%	540,892.25	-4.82%
March	354,161.28	350,176.15	377,041.27	384,777.75	2.05%	399,207.43	3.75%
April	364,364.89	379,200.33	409,054.22	391,226.90	-4.36%	391,226.90	-4.36%
May	466,519.78	474,343.03	541,772.46	569,935.89	5.20%	569,935.89	5.20%
June	449,598.76	403,245.26	387,333.00	425,204.18	9.78%	425,204.18	9.78%
July	400,802.40	383,533.87	389,591.96	476,368.93	22.27%	476,368.93	22.27%
August	454,845.78	485,535.54	507,640.98	471,986.44	-7.02%	471,986.44	-7.02%
September	381,652.31	412,832.14	455,423.08	415,978.94	-8.66%	415,978.94	-8.66%
Total	5,073,891.86	5,116,908.99	5,330,408.69	5,448,467.65	2.21%	2,671,579.76	-

Fiscal YTD Compared to Prior Fiscal YTD:		
2017 - 2018:	2,671,579.76	
2016 - 2017:	2,697,766.37	
Difference:	(26,186.61)	-0.97%

Allocation of Sales Tax Received:		
	City of Athens	AEDC
2017 - 2018	2,003,684.82	667,894.94
2016 - 2017	2,023,324.78	674,441.59